

**REGULATION ON PROCEDURES AND HANDLINGS OF DATA SUMMERY IN
ELECTRONICALLY HANDLED BUSINESS CORRESPONDANCE AND RECORDS
OF TAXPAYERS – LEGAL ENTITIES**

(«Official Gazette of the Republic of Serbia », Reference Number 6/10)

Article 1

This Regulation serves to prescribe procedures and handlings of data summery in electronically handled records as well as records on taxpayers – legal entities.

Article 2

Taxpayers – legal entities, which perform processing and data entry into electronic business records, shall at the request of the tax authority, in the process of tax audits provide an extract data from their electronic driven business books and records kept in computer files. This process is handled in the arranged structured computer files, according to the description in the Appendix 1, attached within this Regulation and forms an integral part of.

Article 3

Taxpayers – Legal Entities that carry out processing and data entry into the electronic driven books and records, shall:

- 1) Upon the written request of the tax authority, providing data in the process of tax audit;
- 2) Provide access and insight into data from an electronic driven business books and records;
- 3) Provide immediate access and insight into software and hardware equipment, as well as into database used in the system for electronic conduct of business books and records;
- 4) Allow direct downloading of data from electronic driven business books and records;

Article 4

Taxpayers – legal entities are obliged to submit data driven from their electronically handled business books and records, within a period specified by the tax authority which may not exceed three working days upon receipt of request.

The tax authority may, at the reasoned written request of the taxpayer – legal entity, extend the deadline for submission of data up to five working days with issuing a conclusion.

Article 5

This Regulation shall enter into force eight days after publication in the “Official Gazette of the Republic of Serbia”.

Appendix 1

1. Content, form, and delivery methods used for data from the electronically driven business books and records of taxpayers – legal entities

1.1. Ways of displaying data in a regulated structural accounting files in a standard format.

Data from the electronically driven business books and records of taxpayers – legal entities are entered into the following structural accounting files in a standard format, using the following phrases:

GENERAL LEDGER ENTRY.TXT – general ledger;

VAT DEDUCTION ENTRY.TXT – data on VAT deduction;

CALCULATED VAT ENTRY.TXT – data on calculated VAT.

Data must be written in ASCII format using code page CP1250.

Each record has prescribed length and is detailed in a tabular view for each file.

Separator between the fields (columns) is a comma. Last field (column) is ended with comma. Each record ends with two special control characters CR and LF.

1.2. Providing data to the media

Data are supplied on standard electronic Medias.

On the cover of the media on which data are submitted following information must be clearly legible:

- Name and the VAT ID number of the taxpayer;
- File name of the record;
- Time period to which data are related;
- Time of data entry;
- Number of records in the file;
- Verification of the person authorized to submit data.

Printed record of the first ten and last ten syllables has to be attached and enrolled with the data medium. Record shall be a full copy of data without special design. Printed record shall be certified by the person authorized to submit the data.

2. The form and content of the files

2.1. Ways of displaying data in general ledger (File GENERAL LEDGER ENTRY.TXT)

File GENERAL LEDGER ENTRY.TXT is filed with data from general ledger prepared in accordance with:

- **Law on Accounting and Auditing** ("Official Gazette of the Republic of Serbia", number. 46/06 and 111/09) and sub law legislation used for the implementation of this law;
- International Accounting Standards - IAS, International Financial Reporting Standards – IFRS with interpretations, which are an integral part of the standards in accordance with the **Decision on publishing International Financial Reporting Standards** ("Official Gazette of the Republic of Serbia", Number. 16/08, 31/08 and 116/08);
- Professional and internal regulations.

Displaying data from general ledger includes entire database of single booked records on business changes that affect assets and liabilities, revenues and expenditures presented in particular articulated accounts.

The General Ledger data display includes all general ledger accounts with every individual account and record.

General Ledger data display is covering entire calendar year. Exceptionally, if the taxpayer prepares the calculation of corporate income tax for the tax period, which differs from calendar year and is equal to the fiscal year, the report covers the General Ledger of each individual fiscal year.

The first line of the General Ledger Reports must provide the name of some fields (presented in the tabular view –the field name). A separate box should be unambiguously marked trail, which is related to the opening (OP) and the conclusion (CON) of the general ledger for calendar or fiscal year, otherwise the field with the serial number 6 remains empty.

Tabular view of forms and contents of the file report from the general ledger

Serial number	Position from	Position to	Length	Type of Field	CONTENT OF FIELD	NAME OF FIELD
1	1	10	10	N	Account number (first 10 characters, left aligned)	Account
2	12	61	50	AN	Account number (first 50 characters, left aligned)	Account Name
3	63	70	8	N	Booking date (in the form DDMMYYYY)	Booking date
4	72	79	8	N	Date of bookkeeping document (DDMMYYYY)	Date of document
5	81	110	30	AN	Number of bookkeeping document (first 30 characters, left aligned)	Number of document
6	112	114	3	AN	Tag for opening (OP) or conclusion (CON) of the General Ledger	Type
7	116	165	50	AN	Description of business events (first 50 characters, left align)	Description
8	167	182	16,2	N	The amount charged (right alignment, format - 9999,99)	At the expense of
9	184	199	16,2	N	The amount in favor (right alignment, format- 9999,99)	In favor
10	201	360	160	AN	Note (left alignment); optional field – a taxpayer has to decide on the contents of the field. It is possible to write tags which further explain the recording of business events, for example label of diary, label on type of document... name of the accounting documents, place mark of consumption, groups of transactions, account closure and losses, calculations, correction of errors, indications on cons bookkeeping, bookmarking of accounting procedures, timeframes, partners, etc. Within this field analytics can be set up. In that case it is necessary to emphasize the beginning and end of each category and content. Separator used between the fields is semicolon.	Note

Positions 11, 62, 71, 80, 111, 115, 166, 183, 200 and 361 are reserved for separation between the fields (coma).

2.2. VAT deduction display (File VAT DEDUCTION ENTRY.TXT)

File VAT DEDUCTION ENTRY.TXT is filed with data on deductible VAT, expressed in relevant documents: Invoices issued by another participant in transaction, documents on import of goods, prepaid accounts for goods and services to be performed, accounting documents on subsequent updates on deductible VAT, and other documents related to the deductible VAT.

Individual files used for the data entry on deductible VAT covers the calendar year. If the taxpayer at the request of tax authority delivers data on deductible VAT in current year, the file includes the data of tax period for that calendar year, which have already been submitted to tax authority.

The first line of the display on deductible VAT must be given the names of individual fields (in a table view – the field name).

Table view of the forms and contents of the file on deductible VAT:

Serial number	Position from	Position to	Length	Type of Field	CONTENT OF THE FIELD	FIELD NAME
1	1	8	8	N	The Tax period from month to month (Format MMMYYYY)	Tax period
2	10	17	8	N	Date of bookkeeping (format DDMMYYYY)	Date of bookkeeping
3	19	26	8	N	Date of the receipt of document (format DDMMYYYY)	Date of receipt
4	28	57	30	AN	Number of document (first 30 characters, left alignment)	Number of document
5	59	66	8	N	Date of document (format DDMMYYYY)	Date of document
6	68	117	50	AN	Name and address of the supplier (first 50 characters, left alignment)	Supplier
7	119	131	13	AN	Supplier Tax Identification Number or Personal Identification Number (9 or 13 digits – left alignment)	Supplier Tax ID number
8	133	148	16,2	N	The value of goods and services procurement excluding VAT for goods and services for which VAT is calculated at the general rate (right alignment, format-9999,99)	General Procurement Rate
9	150	165	16,2	N	Deductable VAT at general rate (right alignment, format - 9999,99)	VAT deduction at general rate
10	167	182	16,2	N	The value of goods and services excluding VAT for goods and services for which VAT is calculated at the special rate (right alignment, format - 9999,99)	Special rate of purchase
11	184	199	16,2	N	Deductable VAT at the special rate (right alignment, format - 9999,99)	Deductable VAT at special rate

12	201	216	16,2	N	Deductible VAT on prepaid accounts (right alignment, format - 99999,99)	Deductible VAT on prepaid acc.
13	218	233	16,2	N	The value of goods purchased from agricultural entrepreneurs on which VAT reimbursement is calculated (right alignment, format - 99999,99)	Base rate of VAT reimbursement
14	235	250	16,2	N	VAT compensation paid to agricultural entrepreneurs (right alignment, format - 99999,99)	VAT compensation
15	252	267	16,2	N	The value of imported goods without VAT (right alignment, format - 99999,99)	The value of import
16	269	284	16,2	N	Deductible VAT paid on import of goods (right alignment, format - 99999,99)	VAT on import
17	286	301	16,2	N	The value of fixed assets imported for their own use excluding VAT (right alignment, format - 99999,99)	Import of assets
18	303	318	16,2	N	The value of goods procured from Autonomous Province of Kosovo and Metohija AP KM (right alignment, format - 99999,99)	The value of procured goods from AP KM
19	320	335	16,2	N	Deductible VAT paid for procurement of goods from AP KM (right alignment, format-99999,99)	VAT on procurement from AP KM
20	337	352	16,2	N	The value of taxable properties in real estates purchased without VAT (right alignment, format - 99999,99)	The value of taxable real estates
21	354	369	16,2	N	The value of purchases of other taxable fixed assets without VAT (right alignment, format - 99999,99)	The value of taxable fixed assets
22	371	386	16,2	N	Procurement of goods and services exempt from VAT payment (right alignment, format - 9999,99)	The value of procurement exempt from VAT
23	388	403	16,2	N	VAT presented by the tax debtor (right alignment, format - 99999,99)	Deductible VAT on tax debtor
24	405	420	16,2	N	VAT paid and not deductible (right alignment, format - 99999,99)	Undetectable VAT
25	422	581	160	AN	Note (left alignment); optional field – a taxpayer has to decide on the content of this field. It can be filed or empty. It is possible to enter other characters that explain the entries related to the deduction of VAT. Subfield can be created within this field. In that case it is necessary to define the beginning and the end as well as the content of individual subfields. Separator used between the fields is semicolon.	Note

Positions 9, 18, 27, 58, 67, 118, 132, 149, 166, 183, 200, 217, 234, 251, 268, 285, 302, 319, 336, 353, 370, 387, 404, 421 and 582 are reserved for separator between the fields (coma).

Explanation:

In column related to the content of the field, every single field (row) is entered with the following information:

Row 1: This row is entered with tax period in which the document is used during the calculation of VAT. For taxpayers, the tax period by the calendar month, the tax period shall be recorded as following: 0101YYYY for the month of January (for example. 01012009 for month January in year 2009), 0202YYYY for month February, 0303YYYY for month March, 0404YYYY for April, 0505YYYY for May, 0606YYYY for June, 0707YYYY for July, 0808YYYY for August, 0909YYYY for September, 1010YYYY for October, 1111YYYY for November and 1212YYYY for December.

For taxpayers, that tax period is calendar quarter; the tax period shall be recorded as following: 0103YYYY for first Quarter, 0406YYYY second Quarter, 0709YYYY for third Quarter and 1012YYYY for fourth Quarter.

Row 2: the date of posting the document is entered;

Row 3: the date of the document receipt.

Row 4: the number of document is entered.

Row 5: the date when document is created.

Row 6: the name and address (permanent or temporary residence) of supplier.

Row 7: Enter the Tax ID number of the supplier or personal ID number if the supplier is natural person.

Row 8: Enter the value of procurement of goods and services in the domestic market, excluding VAT, in which the VAT on supply is calculated at the general rate and is used as tax deductible VAT in tax period.

Row 9: Enter the value of deductible VAT calculated at the general rate that applies to the procurement of goods described under number 8 of this report.

Row 10: Enter the value of procurement of all goods and services in the domestic market, excluding VAT, in which the VAT is charged on a special rate through acquisition of goods, and is used as deductible VAT in tax period.

Row 11: Enter the value of the deduction of VAT calculated at special rate that applies to the procurement of goods as described under number 10 of this report.

Row 12: Enter the field with VAT presented in the prepaid accounts of suppliers, which is used as deductible VAT in a tax period.

Row 13: Enter the value of goods purchased from agricultural entrepreneurs on which VAT fees has been charged.

Row 14: Enter the amount of VAT fees paid to the agricultural entrepreneurs.

Row 15: Enter the value of goods and services purchased from the Autonomous Province of Kosovo and Metohija APKM excluding VAT, on which VAT was paid to the calculation of the customs authority.

Row 16: Enter the deductible VAT paid on imported goods and goods purchased from the territory of APKM according to the calculation of the customs authority.

Row 17: Enter the value of fixed assets imported for their own use without VAT. That value amount is included under number 15 of this report.

Row 18: Enter the value for procurement of goods from the territory of APKM, without VAT, which is subject to VAT taxation in the Republic outside APKM. That value amount was included and described under number 15 of this report.

Row 19: Enter the deductible VAT paid for procurement of goods from APKM according to the calculation of customs authority. That value amount is included and described under number 16 of this report.

Row 20: Enter the value of real estate purchase without VAT, where VAT has been charged by supplier. That amount value is included and described under number 8 and 10 of this report.

Row 21: Enter the value of the acquisition of other fixed assets net of VAT, where VAT has been charged by the supplier. That amount value is included and described under number 8 of this report.

Row 22: Enter the value of goods and services imported or purchased in the domestic market which are free from VAT.

Row 23: Enter the field with VAT calculated by the tax debtor. That value amount is included and described under number 9 and 11 of this report.

Row 24: Enter the value of VAT, presented in invoices from the supplier, which have not been refused by the taxpayer.

Row 25: Enter the note – free text.

2.3 Display of the calculated VAT (File CALCULATED VAT ENTRY.TXT)

Calculated VAT entry is filed with data on VAT calculation, which are presented on relevant document, issued Invoices, accounting documents on subsequent corrections on calculated VAT, export SCD (single custom declarations), the decision of the customs and tax authorities and other documents evidencing the export as well as document relevant for calculation and payment of VAT.

Individual file of the report on calculated VAT covers the calendar year. If the taxpayer, at the request of tax authority, submits a report on calculated VAT in current calendar year, the file includes information for all tax periods of the calendar year that had already been submitted to the tax authority.

The first row of the display of the owed VAT must be listed with the names of individual fields (in table view – the field name).

Table view of the forms and contents of the file on deductible VAT:

Serial number	Position from	Position to	Length	Type of Field	CONTENT OF THE FIELD	FIELD NAME
1	1	4	4	N	Tax period from month to month (format MMYYYYY)	Tax period
2	6	13	8	N	Date of document entry (format DDMMYYYY)	Date of entry
3	15	44	30	AN	Document number (first 30 characters, left alignment)	Number of document
4	46	53	8	N	Date of document (format DDMMYYYY)	Date of document
5	55	104	50	AN	Name – the name and address of customer (first 50 characters, left alignment)	Customer
6	106	118	13	AN	TAX ID Number of Personal ID number of the supplier (9 or 13 digits, left alignment)	TAX ID number of the supplier
7	120	135	16,2	N	Turnover of goods and services exempted from VAT with the right to deduct VAT (right alignment, format - 99999,99)	Turnover of goods, exempted from VAT

8	137	152	16,2	N	The value of export of goods and services related to exports (right alignment, format - 9999,99)	Export
9	154	169	16,2	N	Supply of goods and services for the diplomatic and consular missions and their personnel (right alignment, format - 99999,99)	Supply to diplomatic and consular missions DCM
10	171	186	16,2	N	Turnover of goods and services exempted from VAT in respect of the contract on donations, grants and credits (right alignment, format - 99999,99)	Donations and credits
11	188	203	16,2	N	Goods and services turnover of domestic and foreign origin which is marketed from territory of Republic of Serbia outside of APKM to the territory of APKM (right alignment, format - 99999,99)	Turnover AP KM
12	205	220	16,2	N	Goods and services turnover exempted from VAT without the right to deduct VAT (right alignment, format - 99999,99)	Turnover without VAT deduction
13	222	237	16,2	N	Goods and services turnover exempted from VAT without the right to deduct the VAT that is financed from the budget (right alignment, format - 99999,99)	Turnover budget
14	239	254	16,2	N	Goods and services turnover without VAT in which the VAT is calculated at the general rate (right alignment, format - 99999,99)	Turnover general rate
15	256	271	16,2	N	Owed VAT at the general rate (right alignment, format - 99999,99)	VAT general rate
16	273	288	16,2	N	Goods and services turnover without VAT in which the VAT is calculated at the special rate (right alignment, format - 99999,99)	Turnover special rate
17	290	305	16,2	N	Owed VAT at the special rate (right alignment, format - 99999,99)	VAT special rate
18	307	312	16,2	N	VAT on advance payments (right alignment, format - 99999,99)	VAT on advance payments
19	314	329	16,2	N	Calculated VAT based on internal consumption (right alignment, format - 99999,99)	Internal Consumption VAT
20	331	346	16,2	N	VAT charged on the deficit of goods specified by the goods list (right alignment, format - 99999,99)	VAT deficit
21	348	363	16,2	N	VAT on dispersal, drip loss, damage and fracture more than described (right alignment, format-99999,99)	VAT drip loss
22	365	524	160	AN	Note (left alignment); optional field – a taxpayer has to decide on the content of this field.	Note

					It can be filed or empty. If necessary, it is possible to enter characters that explain the entries related to the calculation of VAT> Subfield can be created within this field. In that case it is required to define the beginning and the end as well as the content of individual subfields. Separator used between the fields is semicolon.	
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Positions 5, 14, 45, 54, 105, 119, 136, 153, 170, 187, 204, 221, 238, 255, 272, 289, 306, 313, 330, 347, 364 and 525 are reserved for separator between the fields (coma).

Explanation:

In column related to the content of the field, every single field (row) is entered with the following information:

Row 1: This row is entered with tax period in which the document is used during the calculation of VAT. For taxpayers, the tax period by the calendar month, the tax period shall be recorded as following: 0101YYYY for the month of January (for example. 01012009 for month January in year 2009), 0202YYYY for month February, 0303YYYY for month March, 0404YYYY for April, 0505YYYY for May, 0606YYYY for June, 0707YYYY for July, 0808YYYY for August, 0909YYYY for September, 1010YYYY for October, 1111YYYY for November and 1212YYYY for December.

For taxpayers, that tax period is calendar quarter; the tax period shall be recorded as following: 0103YYYY for first Quarter, 0406YYYY second Quarter, 0709YYYY for third Quarter and 1012YYYY for fourth Quarter.

Row 2: enter the date of posting the document;

Row 3: enter the number of document.

Row 4: enter the date of document production.

Row 5: Enter the data on costumer (name and the place of residence of permanent or temporary residence).

Row 6: Enter the Tax ID Number if the costumer is legal entity or personal ID number if the costumer is individual entity/natural person.

Row 7: Enter turnover of goods and services exempted from VAT, with the right to deduct the VAT.

Row 8: Enter the value of exports of goods and services related to exports. This turnover is included in the trade mentioned under number 7 of this report.

Row 9: Enter the supply of goods and services for the diplomatic and consular missions and their personnel. This turnover is included in the trade of goods and services described under number 7 of this report.

Row 10: Enter the supply of goods and services exempted from VAT under the contract on grants and loans. This turnover is included in the trade of goods and services described under number 7 of this report.

Row 11: Enter the supply of goods and services of domestic and foreign origin that has been put in circulation from the territory of the Republic outside of APKM to the territory of AP KM. This turnover is included in the trade of goods and services described under number 7 of this report.

Row 12: Enter the supply of goods and services exempted from VAT without the right to deduct VAT.

Row 13: Enter the supply of goods and services exempted from VAT without the right to deduct VAT financed from the budget. This turnover is included in the trade of goods and services described under number 12 of this report.

Row 14: Enter the supply of goods and services without VAT, where VAT is calculated at the general rate.

Row 15: Enter the amount of VAT owed at the general rate.

Row 16: Enter the supply of goods and services without VAT, where VAT is calculated at the special rate.

Row 17: Enter the amount of VAT owed by a special rate.

Row 18: Enter the value of VAT calculated on the advance payments received. This VAT is included in the trade of goods and services described under numbers 15 and 17 of this report.

Row 19: Enter the calculated VAT arising from taking the goods and services for their own use and consumption for non-business purposes. This VAT is included in the amounts described under numbers 15 and 17 of this report.

Row 20: Enter the value of VAT calculated on the deficit of goods specified in the goods listing. This VAT is included in the amount described under 15 and 17 of this report.

Row 21: Enter the value of VAT calculated on the dispersal, drip loss, damage and fracture more than prescribed. This VAT is included in the amount described under numbers 15 and 17 of this report.

Row 22: Enter the remark – free text.