

CONEO

# Ideas that pay off.

Monthly Newsletter

January, 2026.

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## 1.

### **DIGITALISATION OF SICK LEAVE IN SERBIA: “E-BOLOVANJE – POSLODAVAC” ENTERS INTO FORCE**

As of **January 1, 2026**, employers in Serbia will be legally required to access and process sick leave documentation **exclusively through the “e-Bolovanje – Poslodavac”** software solution. This obligation stems from the newly adopted **Law on the Exchange of Data, Documents, and Notifications in the Case of Temporary Incapacity for Work**, which introduces a centralized and fully digital system for managing sick leave.

The new framework aims to streamline communication between employers and the National Health Insurance Fund, eliminate paper-based sick leave certificates, and significantly reduce administrative burdens while improving processing times. All employers—including government bodies, public institutions, companies, and entrepreneurs with employees—must register and obtain access to the system by **January 1, 2026**.

Entrepreneurs without employees are granted an additional year, until **January 1, 2027**, although they may opt in earlier on a voluntary basis.

From **April 1, 2026**, any extension of sick leave beyond 30 days will also be handled exclusively through this digital platform. The system enables employers to receive electronic confirmations of sick leave, submit requests for salary compensation, and obtain formal decisions from medical commissions within a secure and standardized interface.

Non-compliance with the new rules may result in fines ranging from **RSD 5,000 to 200,000**. Employers are therefore advised to prepare in advance by ensuring technical readiness, assigning responsible users, and familiarising themselves with the new digital procedures to ensure a smooth transition to the mandatory electronic system.

## 2.

### UPDATE ON FISCALIZATION RULES IN SERBIA – NEW GRACE PERIOD FOR MARKET STALL SALES

On **December 4, 2025**, the Government of Serbia adopted an amendment to the Regulation defining business activities exempt from the obligation to record retail transactions through electronic fiscal devices. The amendment was published in the **Official Gazette of the Republic of Serbia No. 110/2025** and entered into force on **December 12, 2025**.

One of the key changes introduced by this amendment is a further **extension of the transitional period** for vendors operating at **market stalls and similar premises**. These businesses are still **not required** to use electronic fiscal devices for recording retail sales and advance payments.

Under the amended regulation, the new deadline for mandatory fiscalization for this category of sellers is **December 31, 2026**. Until that date, market stall vendors remain exempt from e-fiscalization obligations.

This extension reflects the authorities' ongoing efforts to identify an appropriate and practical solution for integrating this specific type of activity into the fiscalization system. Nevertheless, businesses operating in this sector are advised to closely monitor regulatory developments and begin preparing for eventual inclusion in the electronic fiscalization framework.

## 3.

### RETROACTIVE PAYMENT OF SOCIAL CONTRIBUTIONS FOR COMPANY OWNERS IN SERBIA

The Serbian Tax Administration has begun **ex officio filing tax returns (Form PP OD-O)** for founders of limited liability companies who were **actively engaged in their companies but failed to report or pay mandatory social contributions**. These filings are being made **retroactively, starting from October 2021**.

This step addresses a long-standing misconception that company owners are not subject to contribution obligations unless they are formally employed. Under the applicable regulations, **any form of active involvement**—including legal representation, management activities, or decision-making—qualifies as work and therefore gives rise to **mandatory social insurance contributions**.

Key practical implications include the **monthly automatic submission of tax returns** for non-compliant founders, typically after the 15th day of each month. Taxpayers may correct the assessed liabilities by submitting **amended returns** or by filing a **formal error notification (ZIG)** where applicable.

It is important to note that unpaid contributions accrue **statutory interest**, which may exceed **40% on an annual basis**, significantly increasing the overall liability.

Company owners are therefore advised to **review their actual role and level of engagement** in their companies and ensure that contribution obligations are properly reported and settled, in order to avoid additional tax exposure, interest, and enforcement measures.

## 4.

### PROPERTY TAX IN BELGRADE TO INCREASE BY 5–5.5% IN 2026

The **Belgrade City Assembly** has adopted a decision adjusting **average property prices** used as the basis for calculating **property tax in 2026**. As a result, property owners can expect an **average increase in annual property tax of 5–5.5%**.

Property tax is calculated based on the **average price per square meter of comparable properties within the same zone**, with additional adjustments for **depreciation depending on the age of the property**. These updated values reflect recent market movements and are applied uniformly across defined zones.

The **largest tax increase is expected for garages**, driven by a significant rise in their market value over the past year. In certain zones, garage prices have approached the levels of **smaller residential units**, directly impacting the tax base.

The decision applies to **14 residential and commercial zones** across Belgrade. Zone boundaries have remained largely unchanged in recent years, meaning the increase primarily stems from updated valuation data rather than zoning revisions.

Property owners should take this adjustment into account when planning their 2026 tax liabilities and reviewing property-related costs.

## 5.

### NEW AMENDMENTS TO THE RULEBOOK ON ELECTRONIC DISPATCH NOTES (EOTPREMNICA)

On **December 30, 2025**, the **Rulebook on Amendments to the Rulebook on Electronic Dispatch Notes (eOtpremnica)** was officially adopted and published in the **Official Gazette of the Republic of Serbia No. 120/2025**. The amendments introduce several practical clarifications and improvements aimed at simplifying logistics procedures and strengthening compliance.

One of the key changes is a **clear distinction between situations where an eOtpremnica is not required at all** and cases where it is sufficient to issue an **internal electronic dispatch note**. This clarification reduces uncertainty in everyday business operations and helps companies apply the rules more consistently.

The amendments also define **procedures for the delivery of goods in estimated quantities**, as well as specific **rules for recording the movement of goods in import and export transactions**. These provisions are particularly relevant for businesses involved in international trade and complex supply chains.

An important functional improvement has been introduced following user feedback: it is now possible to **add specific data to an already submitted eOtpremnica without modifying the original document**. This enhancement increases flexibility while preserving the integrity of the original dispatch note.

Overall, these updates aim to **reduce administrative complexity**, improve legal certainty, and support more efficient handling of electronic documentation in logistics and trade processes.

## 6.

### NEW GREEN PROCUREMENT RULES IN SERBIA: ENVIRONMENTAL CRITERIA NOW MANDATORY

As of **January 1, 2026**, a new **Rulebook on Public Procurement** has entered into force in Serbia, significantly expanding the mandatory use of **environmental (green) criteria** in public procurement procedures.

Under the new regulation, **at least 10% of total procurement value** for selected goods and services must include **environmental requirements**, making sustainability a **legal obligation rather than a voluntary best practice** for public contracting authorities.

**The mandatory green criteria apply to a range of commonly procured products and services, including:**

- Copy paper
- IT and office equipment
- Air conditioning units
- Cleaning products and cleaning services
- Household appliances such as washing machines, dishwashers, refrigerators, and freezers

Public contracting authorities are now required to integrate environmental aspects throughout the procurement process, including in **technical specifications, criteria for supplier selection, award criteria, and contract performance clauses**.

With the entry into force of the new Rulebook, the **2023 regulation**, which applied to a more limited range of products, has been formally repealed.

This change represents an important step toward **greener public spending** and further aligns Serbia's public procurement framework with **European Union sustainability and environmental policy objectives**.

## 7.

### IMPORTANT UPDATE FOR LUMP-SUM TAXED ENTREPRENEURS IN SERBIA

A new regulation published in the **Official Gazette of the Republic of Serbia No. 115/2025** extends the limitation on the growth of the tax base for **lump-sum taxed entrepreneurs** for an additional two years.

Under the amended rules, in **2026 and 2027**, the **tax base may not increase by more than 10% compared to the previous year**. Exceptions apply only in specific cases, such as a **change in business activity code, municipality, or place of registration**, which may trigger a reassessment.

This amendment provides **greater predictability and financial stability** for small entrepreneurs operating under the lump-sum taxation regime, offering additional certainty when planning costs and managing cash flow in an environment of ongoing economic changes.

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