

E-invoicing – Case Study in Serbia

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Abstract: *The paper analyzes the application of e-invoices on a sample of public and private sector entities. The purpose of this paper is to point out the advantages and disadvantages of e-invoices in the first phase of their implementation. routing within offices and automatic synchronization of data upon receipt. E-invoices facilitate international trade operations due to instant and automatic data processing. Also, the application of e-invoices contributes to getting rid of huge amounts of unnecessary paper and thus contributes to the ecological balance. E-invoices provide great savings in printing, postage, and archiving, eliminate manual review and approval of received invoices, and input the invoice data into accounting systems. The research indicates the advantages and disadvantages of applying e-invoices in real working conditions. The goal of this paper is to point out the problems that e-invoice users have recorded in the first months of work in the application.*

Keywords: *invoice; e-invoicing; e-business; process automation; digitalization.;*

1. INTRODUCTION

E-business is an integral component of business operations and as such is an integral part of all business activities in the company. For the integration of electronic business in the company, it is necessary to be ready for changes. Changing the concept of business, new technologies integrate a set of changes in the environment, but at the same time within the organization itself. Implementation of this type of business moves the limits of previous activities.

With the electronic exchange of standardized documents, the company acquires competitive advantages:

- considerably a shorter time required for individual processes,
- possibility of significant improvement in process planning and optimization,
- greater security and reliability of the business,
- exclusion of the performance of errors when entering documents in business applications,
- greater visibility over documents, and thus better control over business processes,
- raising the effectiveness of the company's resources,
- release of human resources that can be arranged and in other tasks and thus increasing their effectiveness,
- reduction of operating costs.

The benefits of e-business are:

- savings in business costs
- an increase in the reputation of companies
- the placement market becomes global
- negotiation channels are shortened - customer direct connection and manufacturer
- customers are easier and directly, from manufacturers, inform about products
- new logistics concept of support

E-business deficiencies can be viewed through technological and non-technological restrictions.

Technological restrictions are:

- lack of generally accepted standards
- lack of telecommunications capacities
- set access

Non-technological restrictions are:

- feeling insecurity in e-commerce
- unresolved legal issues
- lack of critical mass of sellers and customers
- abuse of Internet technologies
- legal regulations

The Republic of Serbia dated 1 May 2022 introduces the obligation to take the public sector entity to receive and preserve electronic invoices and to issue electronic invoices to another public sector entity. Also, the obligation of the private sector entity is performed to issue an electronic invoice to the public sector entity.

The obligation of the private sector entity to accommodate and preserves electronic invoice

issued by the public sector entity will be applied from July 1, 2022.

Structural reform, which belongs to the Law on Electronic Invoicing, implies two measures - introducing a new model of fiscalization and transitioning to electronic invoicing. In this way, business with the state becomes more economical and safer, and the law prescribed the manner of sending, receiving, and storing electronic invoices will gradually adopt economic entities in mutual transactions.[7]

2. INVOICE IN PAPER FORM

The invoice is a business document issued by the seller to the customer. It lists the names, quantities, and prices agreed for products or services provided by the seller to the customer. The invoice obliges the customer that the amount that is in the invoice is indicated to the seller, by the terms of the payment. The customer was determined the maximum number of days pay for this merchandise, and sometimes the discount was offered if paid before the deadline.

From the seller's point of view, the invoice is an exit invoice. From the customer's point of view, the invoice is an input invoice. In a speech, the term invoice is usually used to clarify its meaning, as "we sent them the invoice) or" We got the invoice from them "(we owe the money).



Figure 1. The appearance of a former account/invoice in paper form

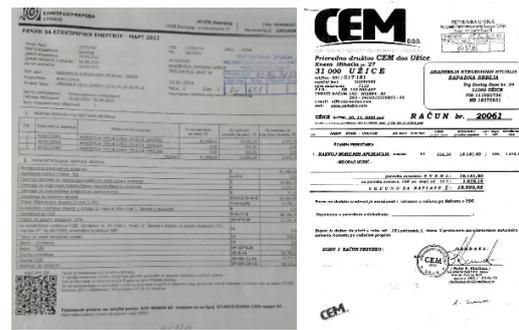


Figure 2. Examples of invoices

Invoices are different from receipts. Invoices and receipts are ways of tracking the procurement or sale of goods and services. In principle, the content of the invoice may be similar to that on the receipt. Invoices differ from receipts in that invoices serve to notify customers of debt, while a receipt serves as proof of payment has been completed.

In addition to the concept of the invoice, it is important to know the concept of proforma invoice or pro forma invoice as a very commonly used document in business relations.

Namely, the pro invoice does not have binding significance as an invoice and represents a document that one legal entity gives a price offer for a particular service or product to another person.

Proinvoicing is useful for many reasons, primarily because it does not oblige the issuer to pay VAT, unlike the invoice when the obligation to pay VAT exists whether the invoice is paid or not. Also, a pro invoice often represents an offer for delivery of goods or services to a potential customer who is also a call for payment.

When someone makes a payment based on a pro invoice, it is necessary to issue an invoice/account. Pro invoicing is not the basis for posting.

An account or invoice is a basic document issued by the seller, wider, it is the account that the supplier of goods or the executor provides the provider of the provider or service.

Taxpayers, all legal and natural persons in the VAT system are legally obliged to issue an appropriate invoice with all obligatory elements for each supply of goods or services.

This is prescribed by Article 42 of the Value Added Tax Act, which reads in full, that the taxpayer is obliged to issue an account for each turnover of goods and services. In case of providing time-limited or unlimited services, the duration of more than a year, a periodic account is required, with the period for which this account is not subject to be longer than one year "

Each invoice should contain these basic elements according to the provisions of Article 42 of the Value Added Tax Act [10]:

- 1) name, address, and PIB of the taxpayer-account issuer;

- 2) place and date of issue and ordinal number of accounts;
- 3) name, address, and PIB of the taxpayer - the recipient of the account;
- 4) type and amount of goods delivered or type and scope of services;
- 5) date of turnover of goods and services and the amount of advance payment;
- 6) the amount of the basis;
- 7) the tax rate applied;
- 8) the amount of VAT, which is calculated on the basis;
- 9) noted on the provision of this Law based on which it is not calculated VAT;
- 10) note that the sale of the collection is applied to the turnover of goods and services.

The account is issued in at least two copies, one retains an account issuer, and the others are given to the recipient of goods and services.

Invoice and pro invoice are documents that are often identified. It's not strange, because they contain the same elements, so they look like it. However, the pro invoice is not the same as an invoice and for proper business is important to know the difference.

The invoice is the same as the bill, while a proforma invoice is a pro forma invoice.

We look more proforma as a vision of business offer, which is not binding on the customer. It will be expressed in the price of goods or services, along with the payment instructions. As the customer does not have to pay, the pro invoice is not credited and does not withdraw any obligations with it.

The invoice on the other hand shows that there has been a turnover of goods or services, binding on both sides (the buyer should be paid, and you should be recorded, and according to issued invoices, income is monitored according to the issued invoices. The required elements of the invoice are prescribed by the VAT law (Article 42).

Based on the proforma invoice, the buyer can make a payment and thus accept your offer, and you are obliged to issue an invoice, ie you must issue an invoice for the service you provide or the goods you sell.

Invoice and proforma invoices can be in paper and electronic form. The invoice does not have to contain a signature, nor is the use of a stamp obligatory (Law on Companies), but it is necessary to contain an identification mark (Law on Accounting), which confirms its authenticity.

What is an advance invoice?

In certain situations (eg it can be determined by the contract) payment is made before the service or delivery of goods, or in advance.

If the payment is not delivered within the same tax period (month or quarter), VAT payers are required

to issue an advance account. Based on the advance account, VAT calculation according to the advance payment will be performed.

After services or goods are delivered, an invoice is issued to be stated in advance payments and calculated VAT.

Invoice advances are credited and they are important and mandatory for persons in the VAT system.

As lumpers cannot be in the VAT system, they do not calculate VAT, so they are not obliged to issue advance accounts.[1][2][4][10][12][13]

3. E-INVOICE

There are several different definitions of e-invoices, but if we try to define them in one sentence, then these invoices/accounts are issued, received, and processed exclusively electronically. In other words, they are the exchange of accounts (invoices) and accompanying information from companies to their clients, using electronic infrastructure, mainly the internet.

The standard used for e-invoices is ISO 20022 standard. With this standard, you can send any document, whether in question book approvals, delivery hours, brochures, or catalogs ... Send attachments can be in any format.

Every year, millions of invoices are exchanged between the recipient and the issuer of the invoice, where most of them are in paper form. This situation leads to inefficiencies, which can be solved today using information solutions such as e-invoices. In this way, efficiency is raised in work, both on the party's side and the invoice recipient's side.

In this model, the invoices are created in the so-called XML format on the issuer's side, which is directly sent to the Information System of the Invoice, through the existing e-banking channel, which guarantees security ("if safe for money is certain for e-invoices").

```
<cbc:ID>Broj avansnog računa</cbc:ID>
<cbc:IssueDate>2022-02-28</cbc:IssueDate>
<cbc:DueDate>2022-03-07</cbc:DueDate>
<cbc:InvoiceTypeCode>386</cbc:InvoiceTypeCode>
<cbc:Note/>
<cbc:DocumentCurrencyCode>RSD</cbc:DocumentCurrencyCode>
<cac:InvoicePeriod>
<cbc:DescriptionCode>432</cbc:DescriptionCode>
</cac:InvoicePeriod>
<cac:ContractDocumentReference>
```

Figure 3. Example of XML files in advance e-invoice

Using this channel, we satisfy two basic properties of e-invoices, and these are the presentation of the invoice ("Bill Presentment") and the possibility of payment ("Bill Payment").

When classic sending of invoices is used, we see that we have a greater number of steps in the entire procedure, and costs are increased due to paper, envelope and, mailing, all of which are paid for.



Figure 4. The difference between classic and e-invoices (retrieved with [eRačun - PANTHEON - Datalab](#))

When classic sending of invoices is used, we see that we have a greater number of steps in the entire procedure, and costs are increased due to paper, envelop and, mailing, all of which are paid for. Depending on the size of the company, a larger number of people may be needed to open mail, sort, and register, which again increases the costs and time it takes to do the whole process properly. In this way, the automation and digitization process will be significantly accelerated and the overall costs of the business will be directly reduced.

With e-invoices, the number of steps in the process is twice as small, the costs and time required for implementation are drastically reduced, and the biggest advantage is that we have insight into the desired invoice at any time.

The electronic invoice system processes an electronic invoice, which is:

- 1) final invoice,
- 2) advance invoice,
- 3) a document on the increase in compensation,
- 4) or a document on the reduction of compensation.

The electronic invoice must contain:

- 1) name, address, and tax identification number of the issuer if any of the issuers is a legal entity, i.e. the taxpayer income from self-employment in the sense of the law governing the personal income tax, by the current data from the appropriate register;
- 2) unique number of users of public funds (hereinafter: JBKJS) of the issuer if the issuer is a user of public funds that is on the list of users of public funds from Article 8, paragraph 1 of the Law on the Budget System ("Official courier RS", no. 54/09, 73/10, 101/10, 101/11, 93/12, 62/13, 63/13 - correction, 108/13, 142/14, 68/15 - dr. law, 103/15, 99/16, 113/17, 95/18, 31/19, 72/19 and 149/20); [32-33]
- 3) business account of the issuer;

4) name, address, and tax identification number of the recipient, if any the recipient is a legal entity, that is, a taxpayer on income from self-employment in the sense of the law governing the personal income tax, by the current one data from the appropriate register;

5) JBKJS of the recipient if the recipient is a user of public funds that are on the list of users of public funds from Article 8, paragraph 1 of the Budget Law system;

6) serial number and date of the e-invoice;

7) date of advance payment, if it is an invoice for advance payment,

that is, the date of the transfer of goods, that is, of the provision of services, if it is not an invoice for advance payment;

8) the code and/or name of the good or service for each electronic item invoices and the quantity and unit of measure for the delivered goods, that is, the scope of the services provided service for each item from the electronic invoice;

9) value for each item from the electronic invoice;

10) the total amount of the electronic invoice;

11) the number of advance payments if any advance payments were made related to one or more items from the electronic invoice [24].

Figure 5. Examples of the e-invoices on Western Serbia Academy of Applied Studies

Figure 5 shows an example of the use of e-invoices at the Western Serbia Academy of Applied Studies. The same application is used by most public institutions, and the next research would aim to determine which applications are used in the e-invoice system.

Electronic invoices as provided for in regulations will be applied phased. And if the official start of application of electronic invoices from 01. 01. 2022, this date does not apply to everything.

The phase application is beneficial to prepare businessmen for new business conditions, in addition to the issuer of the account, it is necessary to prepare information intermediaries for a new type of service and service providers.

The obligation of a private sector entity	Start of application
Issuance of an electronic invoice to a public sector entity (budgetary and public enterprises)	May 1, 2022
Receipt and storage of electronic invoices (issued by public and private sector entities)	July 1, 2022
Issuance of an electronic invoice to a private sector entity	January 1, 2023
Registration of VAT calculations except for transactions in which one of the parties is a public sector entity	January 1, 2023
The obligation of a public sector entity	Start of application
Issuance of an electronic invoice to a public sector entity	May 1, 2022
Receipt and storage of electronic invoices (issued by public and private sector entities)	May 1, 2022
Registration of VAT calculations	May 1, 2022
Issuance of an electronic invoice to a private sector entity	July 1, 2022

According to Article 24 of the Law on Electronic Invoicing, starting from July 1, 2022, the private sector entity must receive electronic invoices issued by public and private sector entities, which were sent through the System of Electronic Invoices (SEF).

Figure 6. Dynamics of e-invoice applications (available on <https://www.paragraf.rs/kancelarko/obaveza-izdavanje-e-fakture-cesto-postavljana-pitanja.html>)

Electronic invoices are not required in the following cases:

- 1) Retail and received an advance for retail turnover by the law governing fiscalization;
- 2) Contractual obligation directed according to the beneficiaries of funds from international framework agreements;
- 3) Procurement, modernization, and overhaul of weapons and military equipment, procurement of security sensitive equipment, as well as related procurements of goods and services.

The new way of exhibiting electronic accounts will benefit:

- The state, as they will have an absolute insight and the possibility of paying VAT;
- businessmen who will more efficiently charge for their claims and
- Information system service providers.

The benefits of e-invoice are:

- Simple and fast business,
- Reducing material costs (no more use of paper, envelopes, and printing),
- Discount of postal services costs (no more postage),
- Lowering Manual Work Costs (Process Improvement and Reducing Error Opportunity Options),
- Cheaper issuance and distribution,

- Lighter control and fewer mistakes,
- Automated delivery (there may be more addresses, in any format and different media),
- Environmentally friendly business.

The Law on Electronic Invoicing prescribed the content of electronic invoices as well as all the elements that electronic invoices must contain

A system of information intermediaries within which electronic invoices are stored. The service provider must provide a high level of protection against data losses, violating the integrity of these data, and unauthorized access to these data.

Exhibitions of electronic invoices are exempt from entrepreneurs who lead business books by a system of space, as well as entrepreneurs' lumpers.

Some alternative solutions make it easy to work with e-invoices and allow for work in the cloud. The advantage of this way is that e-invoices are managed by technically trained staff with appropriate infrastructure and experience, but it is possible to use such services for such services on a monthly or annual basis which can be a problem for small and medium enterprises.[5-33]



Figure 7. E-invoice in the cloud

3. BACKGROUND RESEARCH

The goal of the research was to determine what opinion on e-invoices have subjects in the public and private sectors after the obligation to apply electronic invoicing. The survey was conducted in the period May-June 2022 in the territory of the City of Uzice and included 15 subjects from the public and private sectors.

For research purposes, a survey was created available on e-invoice - Google Questions.

The survey contains 12 questions where the subjects covered by the survey could give their observations.

For questions from 1 to 10, respondents chose one of the 5 answers offered, where it was possible to choose only one answer. On questions 11 and 12, respondents gave their observations in the form of a text answer.

The items in the survey are:

- 1) E-invoice makes business easier.
- 2) E-invoice has all the required data entry requirements.
- 3) Working in the app is easy and simple.
- 4) It requires an internet intermediary to work in the application.
- 5) Registration on the e-invoice system is simple
- 6) Sending the necessary documents is clear and simple.
- 7) The instructions for using the application are clear.
- 8) All necessary documents and instructions can be found on the official site.
- 9) Webinars are a great help to use application
- 10) Lecturers gave answers to all questions asked.
- 11) Indicate what are the benefits of e-invoice.
- 12) Specify e-invoice shortcomings.

The following options were offered to questions from 1 to 5 with the possibility of choosing only one:

- Not
- Unsatisfactory
- Partially
- Satisfactory
- Completely

The survey results are shown in the following figure.

Question	Results of survey				
	Not	Unsatisfactory	Answer Partially	Satisfactory	Completely
E-invoice makes business easier	16,7%	/	16,7%	33,3%	33,3%
E-invoice has all the required data entry requirements	/	/	33,3%	50%	16,7%
Working in the app is easy and simple	/	16,7%	33,3%	16,7%	33,3%
It requires an internet intermediary to work in the application	66,7%	/	33,3%	/	/
Registration on the e-invoice system is simple	/	/	16,7%	50%	33,3%
Sending the necessary documents is clear and simple	16,7%	/	33,3%	16,7%	33,3%
The instructions for using the application are clear	16,7%	/	33,3%	16,7%	33,3%
All necessary documents and instructions can be found on the official site	/	/	50%	33,3%	16,7%
Webinars are a great help to use application	/	16,7%	50%	/	33,3%
Lecturers gave answers to all questions asked	16,7%	/	66,7%	/	16,7%

Figure 8. Survey results

(<https://docs.google.com/forms/d/1xw1jpP9DnO-RiH6uTlwm7idxdqRDQSWT43mcAAzdYZY/edit#responses>)

What can be concluded based on survey results?

In the first question, e-invoices facilitate the operations of respondents the greatest percentage gave an affirmative answer.

The second question E-invoice has all the necessary fields for data entry in the largest percentage of respondents answered in the affirmative.

On the third issue, Work in the application is easy and simple to give different answers indicating insufficient technical and informative literacy.

In the fourth question For work in the application needs an internet mediator, the largest number of respondents replied waived.

The fifth question Registration on the e-invoice system is simple, the majority of respondents answered in the affirmative.

The sixth question Sending the necessary documents is clear and simple, but the respondents gave different answers. It should be noted that the instructions for working with e-invoices clearly state that XML files cannot be created based on existing PDF files, and also the Instructions for using XML files[28] explain how to create an XML .file correctly and that the invoice sender works. Users can also solve this problem with Microsoft Dynamics or with the use of various converters that they can find on the Internet.[29-31]

In the seventh question, the Instruction for using the application is clear, the respondents also gave different answers, which suggests that they have .not studied the instruction enough or that they lack computer literacy.

For the eighth question, All the necessary documents and instructions can be found on the site, and the respondents mostly gave an affirmative answer.

To the ninth question, webinars are a great help for using the application, the largest number of respondents answered partially.

In the tenth question, the lecturers gave answers to all the questions asked, the respondents gave the largest percentage of answers that can be treated as negative.

In the eleventh question, state that in your opinions of e-invoice we can set aside the following answers:

- No postal services are required,
- Lower costs,
- Efficiency,
- Better overview of overdue receivables and liabilities,
- Availability of information,
- Everything related to bookkeeping,
- Stepping into easier and more secure payments,
- Control of due invoices,
- Faster receipt of invoices.

Users' experiences in working with e-invoices coincide with the expected and projected advantages of their use. This is just an indicator and encouraging fact that e-invoices and what help for er, safer and faster business.

For the twelfth question List the shortcomings of the e-invoice we can single out the following answers:

- Additional waste of time;
- Mismatch with real business;
- Create additional cost because documents are stored in both electronic and paper format;
- Problem with pro forma invoices and closing of advance accounts;
- The need for more staff to comply with all legal procedures regarding the receipt, liquidation, control, and approval of invoices;

- The need for the accompanying accounting documents from the invoice.

It is realistic to expect a certain user resistance to each new application, because we need to consider the age structure of users, their IT literacy, as well as most important, and it is willingness to learn and readiness to change. The research was conducted in a relatively short period in the initial phase of using e-invoices and on a relatively small sample. We assume that even the users themselves did not gain sufficient insight into the way the e-invoice system functions, and it is possible that a repeated survey in the future period would give completely different results. In any case, we believe that this research can be a starting point for the evaluation of the e-invoice system and its way of functioning, as well as that it can indicate possible problems and shortcomings. We are sure that all the shortcomings of e-invoices will be eliminated in soon as possible to the satisfaction of all participants in this process.

4. CONCLUSION

The paper presents a comparison between classic and e-invoices, as well as their advantages and disadvantages.

Classic invoices have been present for a long time, but their application has shown many shortcomings:

- Manual data entry,
- Possibility of errors,
- Inability to adequately monitor implementation,
- Excessive paper wear.

E-invoices bring a completely new approach to business with several advantages and expected disadvantages in the initial phase of their implementation.

In a conclusion, it can be reported that e-invoices are indisputably progressed in business that will enable all entities to raise their business to a higher level, with the possibility of continuous control and up-to-dateness at all levels of business.

Some questions remain open:

- How to create an XML file as easily as possible and whether it is profitable for smaller companies due to the need for trained staff or developers?
- Can the electronic invoicing system work safely in conditions when a large number of users log in to the system (for example 300,000)?
- How secure are the data contained in the system and whether there is a possibility of their misuse?
- Whether and in what way the export of data from the system is enabled and in which formats?
- Is it possible to recognize all certificates?

- To what extent is training needed to work with the application and what types of training are necessary?
- Is it possible to check whether the goods or services were purchased?
- Is it possible to misuse the data from the ID card or certificate?

The fact is that many problems will arise in the early stages of using e-invoices. The reason for this may be resistance to new technologies, insufficient computer literacy, and insufficient knowledge of laws, regulations, and rules. Thanks to the fact that the entire process of introducing e-invoices takes place in stages, we are sure that the outcome will be successful and that all problems will be solved. All this will also contribute to process automation and digitalization.

The purpose of the work is to show the impressions of users in the first month of using e-invoices and does not provide ready-made solutions or guidelines for solving problems. The goal of the paper is to point out the problems that users face in their daily work, which can help all participants in the e-invoicing process to find an adequate solution faster.

For a more complete picture of the effects of the implementation of the e-invoice system, the research should be repeated in the following period and on a much larger sample than was the case now. Also, it would be desirable to gain insight into which applications users use for e-invoicing, and whether and how much they use cloud applications or other solutions. The research itself would then have a different form because it is expected that the users will have a much better insight into how the e-invoice system works and what problems have arisen in the implementation of the e-invoice system.

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