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**Implementing
the POPDV
Form and what
to expect in
the near VAT
future**



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**Implementing the
POPDV Form**

POPDV Form – Background

Standard Audit Files for Tax (SAF-T)

- May 2005 - OECD published the first version of the SAF-T guidance
- SAF-T is an electronic format for the transfer of accounting data from taxpayers to Tax Authorities, consisting of 6 files:
 - General ledger, journals
 - AR – customer master data
 - AP – supplier master data
 - Stock warehouse – goods received/dispatched
 - Fixed assets – depreciation/amortization
 - Inventory
- Implemented in: Austria, Portugal, Poland, France... and counting



POPDV Form – Background

POPDV Form

- First step towards digitalization of the tax procedure
- Applicable for all VAT payers
- Heavy administrative burden
 - Delayed 2 (or 3) times
- Sort of a statistical annex to the VAT return
- Main goals:
 - Improve the record keeping of VAT payers
 - Enable the tax inspectors to perform a more meaningful (remote) audit



POPDV Form – Practical impact



Changes in the ERP system

- New tax codes
- Separate records for supplies not previously reported in the VAT return
- Additional VAT analysis of supplies



Detecting irregularities

- While preparing the POPDV Form (e.g. the portal of the tax authorities identifies mathematical discrepancies between the VAT return and the POPDV Form)
- Use of a dedicated tax app – automation of the reporting process, while adding a new layer of cross-checking

**What to expect in
the near VAT
future?**

What to expect?

1

Submitting SAF-T/VAT ledgers to the Tax Authorities

2

Issuing of invoices via Tax Authorities

3

Split payment method for VAT



Questions?



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