

Europe · Tax stamps on excise goods

Serbia

Every pack of cigarettes, alcoholic drinks and coffee for final consumers must carry a control excise stamp before production or import. Beer and drinks under 5% alcohol are exempt. The stamps carry a QR code, and the Ministry of Finance runs them through the central e-akciza system. Serbian exporters to Russia, the EAEU and Uzbekistan already apply those countries' codes as well.

THE REGIME

SYSTEM	Control excise stamps and the e-akciza system (Law on Excise Duties)
CODE ON THE PRODUCT	Control excise stamps with a QR code holding product data
AGGREGATION	No.

STEPS FOR A SUPPLIER

- ☐ Hold the licence of a manufacturer or importer of excise goods.
- ☐ Order stamps from the authority for each batch: Control excise stamps and the e-akciza system.
- ☐ Apply a stamp to every unit before release and activate it in the system.
- ☐ Keep stock and reports in line: unstamped goods can be seized.

ON THE LINE, BEFORE THE FIRST SHIPMENT

- ☐ The data in the code is agreed: GTIN, serial number, batch, expiry date or crypto tail, as the rules for your product group require.

- ☐ A verifier has graded printed samples (ISO/IEC 15415 for 2D codes) before the first shipment.

- ☐ A camera after the printer reads every code at line speed, and packs with an unreadable code are rejected.

- ☐ Records show which code went on which pack, case and pallet, ready for the report to the system.

DATES AHEAD

No announced dates.

SOURCES

1. Paragraf: Law on Excise Duties (consolidated): https://www.paragraf.rs/propisi_download/zakon-o-akcizama.pdf
2. KPMG Serbia: 2025 amendments: <https://kpmg.com/rs/sr/analyze-i-istrazivanja/poreske-vesti/2025/12/usvojene-su-izmene-zakona-o-akcizama.html>
3. KPMG Serbia: coffee stamps introduced: <https://kpmg.com/rs/sr/analyze-i-istrazivanja/poreske-vesti/2016/01/izmene-i-dopune-zakona-o-akcizama.html>

Current version and all sources:
2dtracker.com/country/serbia.html

Typical steps. This is not legal advice: check the regulation itself.