

Serbia

A. Progress in the implementation of the minimum standard

Serbia has 64 tax agreements in force, as reported in its response to the Peer Review questionnaire. Forty of those agreements comply with the minimum standard.

Serbia signed the MLI in 2017 and deposited its instrument of ratification on 5 June 2018, listing its non-compliant agreements. The MLI entered into force for Serbia on 1 October 2018. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Serbia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁴⁰

B. Conclusion

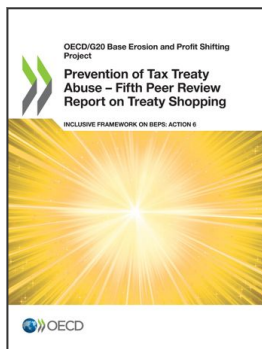
No jurisdiction has raised any concerns about their agreements with Serbia.

Summary of the jurisdiction response - Serbia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Armenia	No	Yes MLI	PPT
3	Austria	Yes MLI		PPT
4	Azerbaijan*	No	No	PPT
5	Belarus	No	No	PPT
6	Belgium	Yes MLI		PPT
7	Bosnia-Herzegovina	Yes MLI		PPT
8	Bulgaria	No	Yes MLI	PPT
9	Canada	Yes MLI		PPT
10	China (People's Republic of)	No	Yes MLI	PPT
11	Croatia	Yes MLI		PPT
12	Cyprus*	Yes MLI		PPT
13	Czech Republic	Yes MLI		PPT
14	Democratic People's Republic of Korea*	No	No	PPT
15	Denmark	Yes MLI		PPT
16	Egypt	Yes MLI		PPT
17	Estonia	No	Yes MLI	PPT
18	Finland	Yes MLI		PPT
19	France	Yes MLI		PPT
20	Georgia	Yes MLI		PPT
21	Germany	No	No	PPT
22	Greece	Yes MLI		PPT
23	Hong Kong (China)	Yes other		PPT

¹⁴⁰ For its agreements listed under the MLI, Serbia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

24	Hungary	Yes MLI		PPT
25	India	Yes MLI		PPT
26	Indonesia	Yes MLI		PPT
27	Iran*	No	No	PPT
28	Ireland	Yes MLI		PPT
29	Israel	Yes other		PPT
30	Italy	No	Yes MLI	PPT
31	Japan	Yes other		PPT
32	Kazakhstan	Yes MLI		PPT
33	Korea	Yes MLI		PPT
34	Kuwait*	No	Yes MLI	PPT
35	Latvia	Yes MLI		PPT
36	Libya*	No	No	PPT
37	Lithuania	Yes MLI		PPT
38	Luxembourg	Yes MLI		PPT
39	Malta	Yes MLI		PPT
40	Moldova*	No	No	PPT
41	Montenegro	No	No	PPT
42	Morocco	No	Yes MLI	PPT
43	Netherlands	Yes MLI		PPT
44	North Macedonia	No	Yes MLI	PPT
45	Norway	Yes MLI		PPT
46	Pakistan	Yes MLI		PPT
47	Poland	Yes MLI		PPT
48	Qatar	Yes MLI		PPT
49	Romania	No	Yes MLI	PPT
50	Russian Federation	Yes MLI		PPT
51	San Marino	Yes other		PPT
52	Singapore	Yes other		PPT
53	Slovak Republic	Yes MLI		PPT
54	Slovenia	Yes MLI		PPT
55	Spain	No	Yes MLI	PPT
56	Sri Lanka	No	No	PPT
57	Sweden	No	No	PPT
58	Switzerland	No	No	PPT
59	Tunisia	No	Yes MLI	PPT
60	Türkiye	No	Yes MLI	PPT
61	Ukraine	Yes MLI		PPT
62	United Arab Emirates	Yes MLI		PPT
63	United Kingdom	Yes MLI		PPT
64	Viet Nam	No	Yes MLI	PPT



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