

# Serbia

## A. Progress in the implementation of the minimum standard

Serbia has 61 tax agreements in force, as reported in its response to the Peer Review questionnaire. Thirty-five 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.<sup>154</sup>

## B. Conclusion

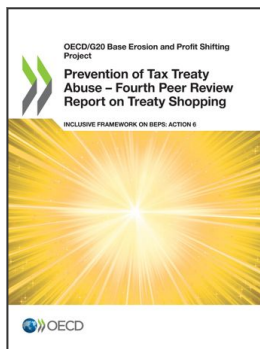
No jurisdiction has raised any concerns about their agreements with Serbia.

## 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	No	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	No	Yes MLI	PPT
23	Hong Kong (China)	Yes other		PPT

<sup>154</sup> 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	No	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	Kazakhstan	Yes MLI		PPT
32	Korea	Yes MLI		PPT
33	Kuwait*	No	Yes MLI	PPT
34	Latvia	Yes MLI		PPT
35	Libya*	No	No	PPT
36	Lithuania	Yes MLI		PPT
37	Luxembourg	Yes MLI		PPT
38	Malta	Yes MLI		PPT
39	Moldova*	No	No	PPT
40	Montenegro	No	No	PPT
41	Netherlands	Yes MLI		PPT
42	North Macedonia	No	Yes MLI	PPT
43	Norway	Yes MLI		PPT
44	Pakistan	Yes MLI		PPT
45	Poland	Yes MLI		PPT
46	Qatar	Yes MLI		PPT
47	Romania	No	Yes MLI	PPT
48	Russian Federation	Yes MLI		PPT
49	San Marino	Yes other		PPT
50	Slovak Republic	Yes MLI		PPT
51	Slovenia	Yes MLI		PPT
52	Spain	No	Yes MLI	PPT
53	Sri Lanka	No	No	PPT
54	Sweden	No	No	PPT
55	Switzerland	No	No	PPT
56	Tunisia	No	Yes MLI	PPT
57	Turkey	No	Yes MLI	PPT
58	Ukraine	Yes MLI		PPT
59	United Arab Emirates	Yes MLI		PPT
60	United Kingdom	Yes MLI		PPT
61	Viet Nam	No	No	PPT



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