

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-three 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.¹²⁷

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 | Yes MLI | | PPT |
| 9 | Canada | Yes MLI | | PPT |
| 10 | China (People's Republic of) | Yes MLI | | PPT |
| 11 | Croatia | Yes MLI | | PPT |
| 12 | Cyprus* | Yes MLI | | PPT |
| 13 | Czechia | 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 |

¹²⁷ 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 | 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 |



From:

Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), “Serbia”, in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/7b70cbc1-en>

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