

Serbia

A. Progress in the implementation of the minimum standard

Serbia has 60 tax agreements in force, as reported in its response to the Peer Review questionnaire. 22 of those agreements, the agreements with Austria, Belgium, Canada, Denmark, Finland, France, Georgia, India, Ireland, Israel, Lithuania, Luxembourg, Malta, the Netherlands, Norway, Poland, San Marino, the Slovak Republic, Slovenia, Ukraine, the United Arab Emirates and the United Kingdom, 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 has entered into force for Serbia on 1 October 2018.

Serbia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹²⁹

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

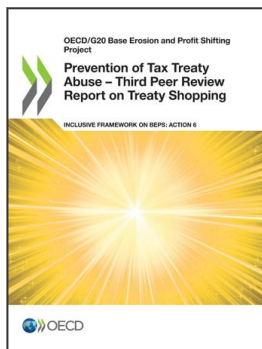
No jurisdiction has raised any concerns about their agreements with Serbia.

Summary of the jurisdiction response - Serbia

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Austria	Yes	PPT alone	N/A	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Belarus*	No	N/A	Yes	N/A	
6	Belgium	Yes	PPT alone	N/A	N/A	
7	Bosnia-Herzegovina	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Canada	Yes	PPT alone	N/A	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Croatia	No	N/A	Yes	N/A	
12	Cyprus*	No	N/A	Yes	N/A	
13	Czech Republic	No	N/A	Yes	N/A	
14	Democratic	No	N/A	Yes	N/A	

¹²⁹ 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).

	People's Republic of Korea*					
15	Denmark	Yes	PPT alone	N/A	N/A	
16	Egypt	No	N/A	Yes	N/A	
17	Estonia	No	N/A	Yes	N/A	
18	Finland	Yes	PPT alone	N/A	N/A	
19	France	Yes	PPT alone	N/A	N/A	
20	Georgia	Yes	PPT alone	N/A	N/A	
21	Germany	No	N/A	Yes	N/A	
22	Greece	No	N/A	Yes	N/A	
23	Hungary	No	N/A	Yes	N/A	
24	India	Yes	PPT alone	N/A	N/A	
25	Indonesia	No	N/A	Yes	N/A	
26	Iran*	No	N/A	Yes	N/A	
27	Ireland	Yes	PPT alone	N/A	N/A	
28	Israel	Yes	PPT alone	N/A	N/A	
29	Italy	No	N/A	Yes	N/A	
30	Kazakhstan	No	N/A	Yes	N/A	
31	Korea	No	N/A	Yes	N/A	
32	Kuwait*	No	N/A	Yes	N/A	
33	Latvia	No	N/A	Yes	N/A	
34	Libya*	No	N/A	Yes	N/A	
35	Lithuania	Yes	PPT alone	N/A	N/A	
36	Luxembourg	Yes	PPT alone	N/A	N/A	
37	Malta	Yes	PPT alone	N/A	N/A	
38	Moldova*	No	N/A	Yes	N/A	
39	Montenegro	No	N/A	Yes	N/A	
40	Netherlands	Yes	PPT alone	N/A	N/A	
41	North Macedonia	No	N/A	Yes	N/A	
42	Norway	Yes	PPT alone	N/A	N/A	
43	Pakistan	No	N/A	Yes	N/A	
44	Poland	Yes	PPT alone	N/A	N/A	
45	Qatar	No	N/A	Yes	N/A	
46	Romania	No	N/A	Yes	N/A	
47	Russia	No	N/A	Yes	N/A	
48	San Marino	Yes	PPT alone	N/A	N/A	
49	Slovak Republic	Yes	PPT alone	N/A	N/A	
50	Slovenia	Yes	PPT alone	N/A	N/A	
51	Spain	No	N/A	Yes	N/A	
52	Sri Lanka	No	N/A	Yes	N/A	
53	Sweden	No	N/A	Yes	N/A	
54	Switzerland	No	N/A	Yes	N/A	
55	Tunisia	No	N/A	Yes	N/A	
56	Turkey	No	N/A	Yes	N/A	
57	Ukraine	Yes	PPT alone	N/A	N/A	
58	United Arab Emirates	Yes	PPT alone	N/A	N/A	
59	United Kingdom	Yes	PPT alone	N/A	N/A	
60	Viet Nam	No	N/A	Yes	N/A	



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