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| futer logo | ЗАКОН  О ИЗМЕНАМА ЗАКОНА О ПОТВРЂИВАЊУ МУЛТИЛАТЕРАЛНЕ КОНВЕНЦИЈЕ ЗА ПРИМЕНУ МЕРА КОЈЕ СЕ У ЦИЉУ СПРЕЧАВАЊА ЕРОЗИЈЕ ПОРЕСКЕ ОСНОВИЦЕ И ПРЕМЕШТАЊА ДОБИТИ ОДНОСЕ НА ПОРЕСКЕ УГОВОРЕ  ("Сл. гласник РС - Међународни уговори", бр. 4/2023) |

REPUBLIC OF SERBIA

Status of List of Reservations and Notifications

This document contains the consolidated list of reservations and notifications by the Republic of Serbia made upon deposit of the instrument of ratification pursuant to Articles 28(6) and 29(3) of the Convention, and subsequent to that deposit.

Article 2  
Interpretation of Terms

Notification – Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, Republic of Serbia wishes the following agreement(s) to be covered by the Convention:

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| --- | --- | --- | --- | --- | --- |
| No | Title | Other Contracting Jurisdiction | Original/  Amending  Instrument | Date of Signature | Date of Entry into Force |
| 1 | Convention between the Council of Ministers of Serbia and Montenegro and the Council of Ministers of the Republic of Albania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Albania | Original | 22-12-2004 | 17-11-2005 |
| 2 | Convention between the Government of the Republic of Serbia and the Government of the Republic of Armenia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Armenia | Original | 10-03-2014 | 03-11-2016 |
| 3 | Convention between the Republic of Serbia and the Republic of Austria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Austria | Original | 07-05-2010 | 17-12-2010 |
| 4 | Convention between the Government of the Republic of Serbia and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Azerbaijan | Original | 13-05-2010 | 01-12-2010 |
| 5 | Convention between the Federal Government of the Federal Republic of Yugoslavia and the Government of the Republic of Belarus for the Avoidance of Double Taxation with respect to Taxes on Income and on Property | Belarus | Original | 30-01-1998 | 24-11-1998 |
| 6 | Convention between the Socialist Federal Republic of Yugoslavia and the Kingdom of Belgium for the Avoidance of Double Taxation of Income and capital | Belgium | Original | 21-11-1980 | 26-05-1983 |
| 7 | Agreement between Serbia and Montenegro and Bosnia and Herzegovina for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Bosnia and Herzegovina | Original | 26-05-2004 | 02-06-2005 |
| 8 | Convention between the Federal Government of the Federal Republic of Yugoslavia and the Government of the Republic of Bulgaria for the Avoidance of Double Taxation with respect to Taxes on Income and Capital | Bulgaria | Original | 14-12-1998 | 10-01-2000 |
| 9 | Convention between the Republic of Serbia and Canada for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Canada | Original | 27-04-2012 | 31-10-2013 |
| 10 | Agreement between the Federal Government of the Federal Republic of Yugoslavia and the Government of the People’s Republic of China for the Avoidance of Double Taxation with respect to Taxes on Income and Capital | China | Original | 21-03-1997 | 01-01-1998 |
| 11 | Agreement between the Federal Government of the Federal Republic of Yugoslavia and the Government of the Republic of Croatia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Croatia | Original | 14-12-2001 | 22-04-2004 |
| 12 | Convention between the Socialist Federal Republic of Yugoslavia and the Republic of Cyprus for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Cyprus | Original | 29-06-1985 | 08-09-1986 |
| 13 | Convention between the Council of Ministers of Serbia and Montenegro and the Government of the Czech Republic for the Avoidance of Double Taxation with respect to Taxes on Income and Capital | Czech Republic | Original | 11-11-2004 | 27-06-2005 |
| Amending  Instrument | 08-09-2009 | 28-02-2011 |
| 14 | Convention between the Government of the Republic of Serbia and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Denmark | Original | 15-05-2009 | 24-12-2009 |
| 15 | Agreement between the Council of Ministers of Serbia and Montenegro and the Government of the Arab Republic of Egypt for the Avoidance of Double Taxation with respect to Taxes on Income | Egypt | Original | 31-07-2005 | 05-04-2006 |
| 16 | Convention between the Republic of Serbia and the Republic of Estonia for the Avoidance of Double Taxation with respect to Taxes on Income | Estonia | Original | 25-09-2009 | 14-06-2010 |
| 17 | Convention between the Socialist Federal Republic of Yugoslavia and the Republic of Finland for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Finland | Original | 08-05-1986 | 18-12-1987 |
| 18 | Convention entre le Gouvernement de la République socialiste fédérative de Yougoslavie et le Gouvernement de la République française tendant à éviter les doubles impositions en matière d&apos;impôts sur les revenus | France | Original | 28-03-1974 | 01-08-1975 |
| 19 | Agreement between the Republic of Serbia and Georgia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Georgia | Original | 04-04-2012 | 09-01-2013 |
| 20 | Agreement between the Socialist Federal Republic of Yugoslavia and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and Capital | Germany | Original | 26-03-1987 | 03-12-1988 |
| 21 | Convention between the Federal Government of the Federal Republic of Yugoslavia and the Government of the Republic of Ghana for the Avoidance of Double Taxation with respect to Taxes on Income, Capital and on Capital Gains | Ghana | Original | 25-04-2000 | N/A |
| 22 | Convention between the Federal Republic of Yugoslavia and the Hellenic Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Greece | Original | 25-06-1997 | 08-06-2010 |
| Amending  Instrument | 11-11-2008 | 08-06-2010 |
| 23 | Convention entre le Gouvernement Féderal de la République Fédéral de Yougoslavie et le Gouvernement de la République de Guinée en vue d&apos;éviter les doubles impositions en matière d&apos;impôts sur le revenue et sur la fortune | Guinea | Original | 22-10-1996 | N/A |
| 24 | Convention between the Federal Republic of Yugoslavia and the Republic of Hungary for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Hungary | Original | 20-06-2001 | 13-12-2002 |
| 25 | Convention between the Council of Ministers of Serbia and Montenegro and the Government of the Republic of India for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | India | Original | 08-02-2006 | 23-09-2008 |
| 26 | Agreement between the Government of the Republic of Serbia and the Government of the Republic of Indonesia for the Avoidance of Double Taxation with respect to Taxes on Income | Indonesia | Original | 28-02-2011 | 13-12-2018 |
| 27 | Agreement between the Council of Ministers of Serbia and Montenegro and the Government of the Islamic Republic of Iran for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Iran | Original | 07-12-2004 | 16-12-2011 |
| 28 | Convention between the Republic of Serbia and Ireland for the Avoidance of Double Taxation with respect to Taxes on Income | Ireland | Original | 23-09-2009 | 16-06-2010 |
| 29 | Convention between the Socialist Federal Republic of Yugoslavia and the Italian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Italy | Original | 24-02-1982 | 03-07-1985 |
| 30 | Convention between the Government of the Republic of Serbia and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Kazakhstan | Original | 28-08-2015 | 24-11-2016 |
| 31 | Agreement between the Federal Government of the Federal Republic of Yugoslavia and the Government of the Democratic People’s Republic of Korea for the Avoidance of Double Taxation with respect to Taxes on Income and Capital | Korea (DPR) | Original | 25-12-2000 | 05-06-2001 |
| 32 | Convention between the Republic of Serbia and the Republic of Korea for the Avoidance of Double Taxation with respect to Taxes on Income | Korea (Rep.) | Original | 22-01-2016 | 17-11-2016 |
| 33 | Agreement between the Federal Republic of Yugoslavia and the State of Kuwait for the Avoidance of Double Taxation with respect to Taxes on Income and Capital | Kuwait | Original | 02-04-2002 | 08-05-2003 |
| 34 | Convention between the Council of Ministers of Serbia and Montenegro and the Government of the Republic of Latvia for the Avoidance of Double Taxation with respect to Taxes on Income and Capital | Latvia | Original | 22-11-2005 | 19-05-2006 |
| 35 | Convention between the Republic of Serbia and the Great Socialist People’s Libyan Arab Jamahiriya for the Avoidance of Double Taxation with respect to Taxes on Income | Libya | Original | 12-11-2009 | 08-06-2010 |
| 36 | Convention between the Government of the Republic of Serbia and the Government of the Republic of Lithuania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Lithuania | Original | 28-08-2007 | 12-06-2009 |
| 37 | Convention between the Republic of Serbia and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Luxembourg | Original | 15-12-2015 | 27-12-2016 |
| 38 | Convention between the Federal Government of the Federal Republic of Yugoslavia and the Government of the Republic of Macedonia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Macedonia | Original | 04-09-1996 | 22-07-1997 |
| 39 | Agreement between the Federal Executive Council of the Assembly of the Socialist Federal Republic of Yugoslavia and the Government of Malaysia for the Avoidance of Double Taxation with respect to Taxes on Income | Malaysia | Original | 24-04-1990 | 31-12-1990 |
| 40 | Convention between the Republic of Serbia and Malta for the Avoidance of Double Taxation with respect to Taxes on Income | Malta | Original | 09-09-2009 | 16-06-2010 |
| 41 | Convention between the Council of Ministers of Serbia and Montenegro and the Government of the Republic of Moldova for the Avoidance of Double Taxation with respect to Taxes on Income and on Property | Moldova | Original | 09-06-2005 | 23-05-2006 |
| 42 | Convention between the Republic of Serbia and the Kingdom of Morocco for the Avoidance of Double Taxation with respect to Taxes on Income | Morocco | Original | 06-06-2013 | 19-04-2022 |
| 43 | Convention between the Republic of Serbia and Montenegro for the Avoidance of Double Taxation with respect to Taxes on Income  Уговор између Републике Србије и Црне Горе o избегавању двоструког опорезивања у односу на порезе на доходак | Montenegro | Original | 20-07-2011 | 21-12-2011 |
| 44 | Convention between the Socialist Federal Republic of Yugoslavia and the Kingdom of Netherlands for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Netherlands | Original | 22-02-1982 | 06-02-1983 |
| 45 | Convention between the Republic of Serbia and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Norway | Original | 17-06-2015 | 18-12-2015 |
| 46 | Convention between the Government of the Republic of Serbia and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation with respect to Taxes on Income | Pakistan | Original | 21-05-2010 | 21-10-2010 |
| 47 | Convention between the Government of the Republic of Serbia and the Government of the State of Palestine for the Avoidance of Double Taxation with respect to Taxes on Income | Palestine | Original | 27-04-2012 | N/A |
| 48 | Agreement between the Federal Government of the Federal Republic of Yugoslavia and the Government of the Republic of Poland for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Poland | Original | 12-06-1997 | 17-06-1998 |
| 49 | Agreement between the Government of the Republic of Serbia and the Government of the State of Qatar for the Avoidance of Double Taxation with respect to Taxes on Income | Qatar | Original | 02-10-2009 | 09-12-2010 |
|  |  |  |
| 50 | Convention between the Federal Government of the Federal Republic of Yugoslavia and the Government of Romania for the Avoidance of Double Taxation with respect to Taxes on Income and on capital | Romania | Original | 16-05-1996 | 01-01-1998 |
| 51 | Convention between the Federal Government of the Federal Republic of Yugoslavia and the Government of the Russian Federation for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Russia | Original | 12-10-1995 | 09-07-1997 |
| 52 | Convention between the Federal Republic of Yugoslavia and the Slovak Republic Government for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Slovakia | Original | 26-02-2001 | 15-10-2001 |
| 53 | Convention between the Council of Ministers of Serbia and Montenegro and the Government of the Republic of Slovenia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Slovenia | Original | 11-06-2003 | 31-12-2003 |
| 54 | Convention between the Republic of Serbia and the Kingdom of Spain for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Spain | Original | 09-03-2009 | 28-03-2010 |
| 55 | Convention between the Socialist Federal Republic of Yugoslavia and the Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Sri Lanka | Original | 07-05-1985 | 22-03-1986 |
| 56 | Convention between the Socialist Federal Republic of Yugoslavia and the Kingdom of Sweden for the Avoidance of Double Taxation with respect to Taxes on Income and Capital | Sweden | Original | 18-06-1980 | 16-12-1981 |
| 57 | Convention between the Council of Ministers of Serbia and Montenegro and the Swiss Federal Council for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Switzerland | Original | 13-04-2005 | 05-05-2006 |
| 58 | Convention entre le Gouvernement de la République de Serbie et le Gouvernement de la République Tunisienne en vue d&apos;eviter les doubles impositions en matière d&apos;impots sur le revenue et sur la fortune | Tunisia | Original | 11-04-2012 | 03-06-2013 |
| 59 | Convention between the Council of Ministers of Serbia and Montenegro and the Government of the Republic of Turkey for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Turkey | Original | 12-10-2005 | 10-08-2007 |
| 60 | Convention between the Federal Government of the Federal Republic of Yugoslavia and the Cabinet of Ministers of Ukraine for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Ukraine | Original | 22-03-2001 | 29-11-2001 |
| 61 | Convention between the Government of the Republic of Serbia and the Government of the United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income | United Arab Emirates | Original | 13-01-2013 | 02-07-2013 |
| 62 | Convention between the Socialist Federal Republic of Yugoslavia and the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation with respect to Taxes on Income | United Kingdom | Original | 06-11-1981 | 16-09-1982 |
| 63 | Agreement between the Government of the Republic of Serbia and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation with respect to Taxes on Income | Vietnam | Original | 01-03-2013 | 18-10-2013 |
| 64 | Convention between the Federal Government of the Federal Republic of Yugoslavia and the Government of the Republic of Zimbabwe for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Zimbabwe | Original | 19-10-1996 | N/A |

Article 3  
Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, Republic of Serbia reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4  
Dual Resident Entities

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, Republic of Serbia considers that the following agreement(s) contain(s) a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Albania | Article 4(3) |
| 2 | Armenia | Article 4(3) |
| 3 | Austria | Article 4(3) |
| 4 | Azerbaijan | Article 4(3) |
| 5 | Belarus | Article 4(3) |
| 6 | Belgium | Article 4(3) |
| 7 | Bosnia and Herzegovina | Article 4(3) |
| 8 | Bulgaria | Aricle 4(2)(4) |
| 9 | Canada | Article 4(3) |
| 10 | China | Article 4(3) |
| 11 | Croatia | Article 4(3) |
| 12 | Cyprus | Article 4(3) |
| 13 | Czech Republic | Article 4(3) |
| 14 | Denmark | Article 4(3) |
| 15 | Egypt | Article 4(3) |
| 16 | Estonia | Article 4(3) |
| 17 | Finland | Article 4(3) |
| 18 | France | Article 4(3) |
| 19 | Georgia | Article 4(3) |
| 20 | Germany | Article 4(3) |
| 21 | Ghana | Article 4(3) |
| 22 | Greece | Article 4(3) |
| 23 | Guinea | Article 4(3) |
| 24 | Hungary | Article 4(3) |
| 25 | Indija | Article 4(3) |
| 26 | Indonesia | Article 4(3) |
| 27 | Iran | Article 4(3) |
| 28 | Ireland | Article 4(3) |
| 29 | Italy | Article 4(3) |
| 30 | Kazakhstan | Article 4(3) |
| 31 | Korea (DPR) | Article 4(3) |
| 32 | Korea (Rep.) | Article 4(3) |
| 33 | Kuwait | Article 4(3) |
| 34 | Latvia | Article 4(3) |
| 35 | Libya | Article 4(3) |
| 36 | Lithuania | Article 4(3) |
| 37 | Luxembourg | Article 4(3) |
| 38 | Macedonia | Article 4(3) |
| 39 | Malaysia | Article 4(3) |
| 40 | Malta | Article 4(3) |
| 41 | Moldova | Article 4(3) |
| 42 | Morocco | Article 4(3) |
| 43 | Montenegro | Article 4(3) |
| 44 | Netherlands | Article 4(3) |
| 45 | Norway | Article 4(3) |
| 46 | Pakistan | Article 4(3) |
| 47 | Palestine | Article 4(3) |
| 48 | Poland | Article 4(3) |
| 49 | Qatar | Article 4(3) |
| 50 | Romania | Article 4(3) |
| 51 | Russia | Article 4(3) |
| 52 | Slovakia | Article 4(3) |
| 53 | Slovenia | Article 4(3) |
| 54 | Spain | Article 4(3) |
| 55 | Sri Lanka | Article 4(3) |
| 56 | Sweden | Article 4(3) |
| 57 | Switzerland | Article 4(3) |
| 58 | Tunisia | Article 4(3) |
| 59 | Turkey | Article 4(3) |
| 60 | Ukraine | Article 4(3) |
| 61 | United Arab Emirates | Article 4(3) |
| 62 | United Kingdom | Article 4(3) |
| 63 | Vietnam | Article 4(3) |
| 64 | Zimbabwe | Article 4(3) |

Article 5  
Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, Republic of Serbia reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6  
Purpose of a Covered Tax Agreement

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, Republic of Serbia hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Republic of Serbia considers that the following agreement(s) is(are) not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

|  |  |  |
| --- | --- | --- |
| Listed  Agreement  Number | Other Contracting Jurisdiction | Preamble Text |
| 1 | Albania | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 2 | Armenia | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 3 | Austria | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, > |
| 4 | Azerbaijan | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 5 | Belarus | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, <with the view to establishing stable conditions for comprehensive development of economic and other cooperation between the two countries, especially in the field of long - term forms of mutual cooperation and investment, > |
| 6 | Belgium | <The Socialist Federal Republic of Yugoslavia and the Kingdom of Belgium,> desiring to conclude a Convention for the avoidance of double taxation of income and capital, |
| 7 | Bosnia and Herzegovina | Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, |
| 8 | Bulgaria | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <in confirming their endeavour to the development and deepening of mutual economic relations, > |
| 9 | Canada | DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 10 | China | desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, |
| 11 | Croatia | desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital |
| 12 | Cyprus | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 13 | Czech Republic | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 14 | Denmark | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 15 | Egypt | desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, |
| 16 | Estonia | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, |
| 17 | Finland | Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 18 | France | <Le Gouvernement de la République socialiste fédérative de Yougoslavie et le Gouvernement de la République française,> désireux de conclure une Convention tendant à éviter les doubles impositions en matière d&apos;impôts sur les revenus, |
| 19 | Georgia | desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, |
| 20 | Germany | Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, |
| 21 | Ghana | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, capital and on capital gains, <with the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, > |
| 22 | Greece | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, > |
| 23 | Guinea | désireuses de conclure la Convention en vue d&apos;éviter les doubles impositions en matière d&apos;impôts sur le revenu et sur la fortune, <avec le but de créer les conditions stables pour le développement global de la coopération économique et autre entre les deux pays, spécialement dans le domaine des formes de la coopération et du placement mutuels a long terme, > |
| 24 | Hungary | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 25 | India | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and with a view to promoting economic cooperation between the two countries, > |
| 26 | Indonesia | desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, |
| 27 | Iran | desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, |
| 28 | Ireland | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 29 | Italy | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital |
| 30 | Kazakhstan | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 31 | Korea (DPR) | desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <and with a view to promote economic cooperation between the two countries, > |
| 32 | Korea (Rep.) | Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, <with the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, > |
| 34 | Latvia | Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 35 | Libya | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, <with the view to establishing stable conditions for development of comprehensive economic cooperation between the two countries, > |
| 36 | Lithuania | Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 37 | Luxembourg | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 38 | Macedonia | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 39 | Malaysia | Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, |
| 40 | Malta | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, |
| 41 | Moldova | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, |
| 42 | Morocco | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, |
| 43 | Montenegro | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,:  у жељи да закључе Уговор о избегавању двоструког опорезивања у односу на порезе на доходак, |
| 44 | Netherlands | Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 45 | Norway | desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <with the view to establishing stable conditions for comprehensive development of economic cooperation and investment between the two countries,> |
| 46 | Pakistan | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, |
| 47 | Palestine | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, |
| 48 | Poland | desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with the view to establishing stable conditions for comprehensive development of economic and other cooperation between the two countries, especially in the field of long-term forms of mutual cooperation and investment,> |
| 49 | Qatar | desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, |
| 50 | Romania | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with the view to establishing stable conditions for comprehensive development of economic and other cooperation between the two countries, especially in the field of long-term forms of mutual cooperation and investment,> |
| 51 | Russia | <The Federal Government of the Federal Republic of Yugoslavia and the Government of the Russian Federation,> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital |
| 52 | Slovakia | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 53 | Slovenia | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 54 | Spain | desiring to conclude a Convention for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital, |
| 55 | Sri Lanka | <The Socialist Federal Republic of Yugoslavia and the Democartic Socialist Republic of Sri Lanka,> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 56 | Sweden | <The Socialist Federal Republic of Yugoslavia and the Kingdom of Sweden,> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital, |
| 57 | Switzerland | DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital |
| 58 | Tunisia | Désireux de conclure la Convention en vue d&apos;éviter les doubles impositions en matière d&apos;impôts sur le revenu et sur la fortune, |
| 59 | Turkey | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 60 | Ukraine | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <and confirming their endeavour to the development and deepening of mutual economic relations, > |
| 61 | United Arab Emirates | Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income <with the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between two countries, > |
| 62 | United Kingdom | Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, |
| 63 | Vietnam | Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, |
| 64 | Zimbabwe | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Republic of Serbia considers that the following agreement(s) do(es) not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

|  |  |
| --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction |
| 1 | Albania |
| 2 | Armenia |
| 3 | Austria |
| 4 | Azerbaijan |
| 5 | Belarus |
| 6 | Belgium |
| 7 | Bosnia and Herzegovina |
| 8 | Bulgaria |
| 9 | Canada |
| 10 | China |
| 11 | Croatia |
| 12 | Cyprus |
| 13 | Czech Republic |
| 14 | Denmark |
| 15 | Egypt |
| 16 | Estonia |
| 17 | Finland |
| 18 | France |
| 19 | Georgia |
| 20 | Germany |
| 21 | Ghana |
| 22 | Greece |
| 23 | Guinea |
| 24 | Hungary |
| 25 | India |
| 26 | Indonesia |
| 27 | Iran |
| 28 | Ireland |
| 29 | Italy |
| 30 | Kazakhstan |
| 31 | Korea (DPR) |
| 32 | Korea (Rep.) |
| 33 | Kuwait |
| 34 | Latvia |
| 35 | Libya |
| 36 | Lithuania |
| 37 | Luxembourg |
| 38 | Macedonia |
| 39 | Malaysia |
| 40 | Malta |
| 41 | Moldova |
| 42 | Morocco |
| 43 | Montenegro |
| 44 | Netherlands |
| 45 | Norway |
| 46 | Pakistan |
| 47 | Palestine |
| 48 | Poland |
| 49 | Qatar |
| 50 | Romania |
| 51 | Russia |
| 52 | Slovakia |
| 53 | Slovenia |
| 54 | Spain |
| 55 | Sri Lanka |
| 56 | Sweden |
| 57 | Switzerland |
| 58 | Tunisia |
| 59 | Turkey |
| 60 | Ukraine |
| 61 | United Arab Emirates |
| 62 | United Kingdom |
| 63 | Vietnam |
| 64 | Zimbabwe |

Article 7  
Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Republic of Serbia considers that the following agreement(s) is(are) not subject to a reservation under Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 26 | Indonesia | Articles 10(8), 11(8), 12(7) |
| 30 | Kazakhstan | Articles 10(7), 11(8), 12(7) |
| 32 | Korea (Rep.) | Article 28(1) |
| 45 | Norway | Articles 10(7), 11(8), 12(7), 22(4) |
| 47 | Palestine | Articles 10(6), 11(8), 12(7) |

Article 8  
Dividend Transfer Transactions

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, Republic of Serbia considers that the following agreement(s) contain(s) a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Albania | Article 10(2)(1) |
| 3 | Austria | Article 10(2)(1) |
| 5 | Belarus | Article 10(2)(1) |
| 6 | Belgium | Article 10(2)(a) |
| 7 | Bosnia and Herzegovina | Article 10(2)(1) |
| 8 | Bulgaria | Article 10(2)(1) |
| 9 | Canada | Article 10(2)(1) |
| 11 | Croatia | Article 10(2)(1) |
| 14 | Denmark | Article 10(2)(1) |
| 15 | Egypt | Article 10(2)(1) |
| 16 | Estonia | Article 10(2)(1) |
| 17 | Finland | Article 10(2)(a) |
| 18 | France | Article 10(2)(a) |
| 19 | Georgia | Article 10(2)(1) |
| 21 | Ghana | Article 10(2)(1) |
| 22 | Greece | Article 10(2)(1) |
| 24 | Hungary | Article 10(2)(1) |
| 25 | India | Article 10(2)(1) |
| 28 | Ireland | Article 10(2)(1) |
| 30 | Kazakhstan | Article 10(2)(1) |
| 32 | Korea (Rep.) | Article 10(2)(1) |
| 33 | Kuwait | Article 10(2)(1) |
| 34 | Latvia | Article 10(2)(1) |
| 35 | Libya | Article 10(2)(1) |
| 36 | Lithuania | Article 10(2)(1) |
| 37 | Luxembourg | Article 10(2)(1) |
| 38 | Macedonia | Article 10(2)(1) |
| 40 | Malta | Article 10(2)(1)(1) |
| 41 | Moldova | Article 10(2)(1) |
| 44 | Netherlands | Article 10(2)(a) |
| 45 | Norway | Article 10(2)(1) |
| 48 | Poland | Article 10(2)(1) |
| 49 | Qatar | Article 10(2)(1) |
| 51 | Russia | Article 10(2)(1) |
| 52 | Slovakia | Article 10(2)(1) |
| 53 | Slovenia | Article 10(2)(1) |
| 54 | Spain | Article 10(2)(1) |
| 56 | Sweden | Article 10(2)(a) |
| 57 | Switzerland | Article 10(2)(1) |
| 59 | Turkey | Article 10(2)(1) |
| 60 | Ukraine | Article 10(2)(1) |
| 61 | United Arab Emirates | Article 10(2)(1) |
| 62 | United Kingdom | Article 10(2)(a) |
| 63 | Vietnam | Article 10(2)(1) |
| 64 | Zimbabwe | Article 10(2)(1) |

Article 9  
Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, Republic of Serbia hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Republic of Serbia considers that the following agreement(s) contain(s) a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 2 | Armenia | Article 13(4) |
| 3 | Austria | Article 13(4) |
| 4 | Azerbaijan | Article 13(4) |
| 9 | Canada | Article 13(4) |
| 10 | China | Article 13(4) |
| 11 | Croatia | Article 13(4) |
| 14 | Denmark | Article 13(4) |
| 15 | Egypt | Article 13(4) |
| 16 | Estonia | Article 13(2) |
| 18 | France | Article 13(1) |
| 19 | Georgia | Article 13(4) |
| 21 | Ghana | Article 13(4) |
| 25 | India | Article 14(4) |
| 26 | Indonesia | Article 13(4) |
| 27 | Iran | Article 13(4) |
| 28 | Ireland | Article 13(4) |
| 30 | Kazakhstan | Article 14(4) |
| 32 | Korea (Rep.) | Article 13(4) |
| 34 | Latvia | Article 13(4) |
| 35 | Libya | Article 13(4) |
| 36 | Lithuania | Article 13(4) |
| 40 | Malta | Article 13(4) |
| 42 | Morocco | Article 14(4) |
| 43 | Montenegro | Article 13(4) |
| 45 | Norway | Article 13(5) |
| 46 | Pakistan | Article 14(4) |
| 47 | Palestine | Article 13(4) |
| 54 | Spain | Article 13(4) |
| 57 | Switzerland | Article 13(4) |
| 58 | Tunisia | Article 14(4) |
| 60 | Ukraine | Article 13(2) |
| 61 | United Arab Emirates | Article 13(4) |
| 63 | Vietnam | Article 13(4) |

Article 10  
Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, Republic of Serbia reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11  
Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, Republic of Serbia reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12  
Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Republic of Serbia considers that the following agreement(s) contain(s) a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Albania | Article 5(5)(1) |
| 2 | Armenia | Article 5(5)(1) |
| 3 | Austria | Article 5(5) |
| 4 | Azerbaijan | Article 5(5)(1) |
| 5 | Belarus | Article 5(5) |
| 6 | Belgium | Article 5(4) |
| 7 | Bosnia and Herzegovina | Article 5(5) |
| 8 | Bulgaria | Article 5(5) |
| 9 | Canada | Article 5(5) |
| 10 | China | Article 5(5) |
| 11 | Croatia | Article 5(5) |
| 12 | Cyprus | Article 5(5) |
| 13 | Czech Republic | Article 5(5) |
| 14 | Denmark | Article 5(6) |
| 15 | Egypt | Article 5(5)(1) |
| 16 | Estonia | Article 5(5) |
| 17 | Finland | Article 5(5) |
| 18 | France | Article 5(4) |
| 19 | Georgia | Article 5(5) |
| 20 | Germany | Article 5(5) |
| 21 | Ghana | Article 5(5) |
| 22 | Greece | Article 5(5) |
| 23 | Guinea | Article 5(5) |
| 24 | Hungary | Article 5(5) |
| 25 | India | Article 5(5)(1) |
| 26 | Indonesia | Article 5(5)(1) |
| 27 | Iran | Article 5(5)(1) |
| 28 | Ireland | Article 5(5) |
| 29 | Italy | Article 5(4) |
| 30 | Kazakhstan | Article 5(5) |
| 31 | Korea (DPR) | Article 5(5) |
| 32 | Korea (Rep.) | Article 5(5) |
| 33 | Kuwait | Article 5(6)(1) |
| 34 | Latvia | Article 5(5) |
| 35 | Libya | Article 5(5)(1) |
| 36 | Lithuania | Article 5(5) |
| 37 | Luxembourg | Article 5(5) |
| 38 | Macedonia | Article 5(5) |
| 39 | Malaysia | Article 5(6)(a) |
| 40 | Malta | Article 5(5) |
| 41 | Moldova | Article 5(5) |
| 42 | Morocco | Article 5(5)(1) |
| 43 | Montenegro | Article 5(5) |
| 44 | Netherlands | Article 5(5) |
| 45 | Norway | Article 5(7) |
| 46 | Pakistan | Article 5(5)(1) |
| 47 | Palestine | Article 5(5) |
| 48 | Poland | Article 5(5) |
| 49 | Qatar | Article 5(4) |
| 50 | Romania | Article 5(5) |
| 51 | Russia | Article 5(5) |
| 52 | Slovakia | Article 5(5) |
| 53 | Slovenia | Article 5(5) |
| 54 | Spain | Article 5(5) |
| 55 | Sri Lanka | Article 5(5)(a) |
| 56 | Sweden | Article 5(4) |
| 57 | Switzerland | Article 5(5) |
| 58 | Tunisia | Article 5(5)(1) |
| 59 | Turkey | Article 5(5) |
| 60 | Ukraine | Article 5(5) |
| 61 | United Arab Emirates | Article 5(5) |
| 62 | United Kingdom | Article 5(4) |
| 63 | Vietnam | Article 5(5)(1) |
| 64 | Zimbabwe | Article 5(6) |

Pursuant to Article 12(6) of the Convention, Republic of Serbia considers that the following agreement(s) contain(s) a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Albania | Article 5(6) |
| 2 | Armenia | Article 5(6) |
| 3 | Austria | Article 5(6) |
| 4 | Azerbaijan | Article 5(7) |
| 5 | Belarus | Article 5(6) |
| 6 | Belgium | Article 5(5) |
| 7 | Bosnia and Herzegovina | Article 5(6) |
| 8 | Bulgaria | Article 5(6) |
| 9 | Canada | Article 5(6) |
| 10 | China | Article 5(6) |
| 11 | Croatia | Article 5(6) |
| 12 | Cyprus | Article 5(6) |
| 13 | Czech Republic | Article 5(6) |
| 14 | Denmark | Article 5(7) |
| 15 | Egypt | Article 5(7) |
| 16 | Estonia | Article 5(6) |
| 17 | Finland | Article 5(6) |
| 18 | France | Article 5(5) |
| 19 | Georgia | Article 5(6) |
| 20 | Germany | Article 5(6) |
| 21 | Ghana | Article 5(6) |
| 22 | Greece | Article 5(6) |
| 23 | Guinea | Article 5(6) |
| 24 | Hungary | Article 5(6) |
| 25 | India | Article 5(7) |
| 26 | Indonesia | Article 5(7) |
| 27 | Iran | Article 5(6) |
| 28 | Ireland | Article 5(6) |
| 29 | Italy | Article 5(5) |
| 30 | Kazakhstan | Article 5(6) |
| 31 | Korea (DPR) | Article 5(6) |
| 32 | Korea (Rep.) | Article 5(6) |
| 33 | Kuwait | Article 5(7) |
| 34 | Latvia | Article 5(6) |
| 35 | Libya | Article 5(7) |
| 36 | Lithuania | Article 5(6) |
| 37 | Luxembourg | Article 5(6) |
| 38 | Macedonia | Article 5(6) |
| 39 | Malaysia | Article 5(7) |
| 40 | Malta | Article 5(6) |
| 41 | Moldova | Article 5(6) |
| 42 | Morocco | Article 5(7) |
| 43 | Montenegro | Article 5(6) |
| 44 | Netherlands | Article 5(6) |
| 45 | Norway | Article 5(8) |
| 46 | Pakistan | Article 5(7) |
| 47 | Palestine | Article 5(6) |
| 48 | Poland | Article 5(6) |
| 49 | Qatar | Article 5(6) |
| 50 | Romania | Article 5(6) |
| 51 | Russia | Article 5(6) |
| 52 | Slovakia | Article 5(6) |
| 53 | Slovenia | Article 5(6) |
| 54 | Spain | Article 5(6) |
| 55 | Sri Lanka | Article 5(6) |
| 56 | Sweden | Article 5(5) |
| 57 | Switzerland | Article 5(6) |
| 58 | Tunisia | Article 5(7) |
| 59 | Turkey | Article 5(6) |
| 60 | Ukraine | Article 5(6) |
| 61 | United Arab Emirates | Article 5(6) |
| 62 | United Kingdom | Article 5(5) |
| 63 | Vietnam | Article 5(7) |
| 64 | Zimbabwe | Article 5(7) |

Article 13  
Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Republic of Serbia hereby chooses to apply Option A under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Republic of Serbia considers that the following agreement(s) contain(s) a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Albania | Article 5(4) |
| 2 | Armenia | Article 5(4) |
| 3 | Austria | Article 5(4) |
| 4 | Azerbaijan | Article 5(4) |
| 5 | Belarus | Article 5(4) |
| 6 | Belgium | Article 5(3) |
| 7 | Bosnia and Herzegovina | Article 5(4) |
| 8 | Bulgaria | Article 5(4) |
| 9 | Canada | Article 5(4) |
| 10 | China | Article 5(4) |
| 11 | Croatia | Article 5(4) |
| 12 | Cyprus | Article 5(4) |
| 13 | Czech Republic | Article 5(4) |
| 14 | Denmark | Article 5(5) |
| 15 | Egypt | Article 5(4) |
| 16 | Estonia | Article 5(4) |
| 17 | Finland | Article 5(4) |
| 18 | France | Article 5(3) |
| 19 | Georgia | Article 5(4) |
| 20 | Germany | Article 5(4) |
| 21 | Ghana | Article 5(4) |
| 22 | Greece | Article 5(4) |
| 23 | Guinea | Article 5(4) |
| 24 | Hungary | Article 5(4) |
| 25 | India | Article 5(4) |
| 26 | Indonesia | Article 5(4) |
| 27 | Iran | Article 5(4) |
| 28 | Ireland | Article 5(4) |
| 29 | Italy | Article 5(3) |
| 30 | Kazakhstan | Article 5(4) |
| 31 | Korea (DPR) | Article 5(4) |
| 32 | Korea (Rep.) | Article 5(4) |
| 33 | Kuwait | Article 5(5) |
| 34 | Latvia | Article 5(4) |
| 35 | Libya | Article 5(4) |
| 36 | Lithuania | Article 5(4) |
| 37 | Luxembourg | Article 5(4) |
| 38 | Macedonia | Article 5(4) |
| 39 | Malaysia | Article 5(4) |
| 40 | Malta | Article 5(4) |
| 41 | Moldova | Article 5(4) |
| 42 | Morocco | Article 5(4) |
| 43 | Montenegro | Article 5(4) |
| 44 | Netherlands | Article 5(4) |
| 45 | Norway | Article 5(6) |
| 46 | Pakistan | Article 5(4) |
| 47 | Palestine | Article 5(4) |
| 48 | Poland | Article 5(4) |
| 49 | Qatar | Article 5(3) |
| 50 | Romania | Article 5(4) |
| 51 | Russia | Article 5(4) |
| 52 | Slovakia | Article 5(4) |
| 53 | Slovenia | Article 5(4) |
| 54 | Spain | Article 5(4) |
| 55 | Sri Lanka | Article 5(4) |
| 56 | Sweden | Article 5(3) |
| 57 | Switzerland | Article 5(4) |
| 58 | Tunisia | Article 5(4) |
| 59 | Turkey | Article 5(4) |
| 60 | Ukraine | Article 5(4) |
| 61 | United Arab Emirates | Article 5(4) |
| 62 | United Kingdom | Article 5(3) |
| 63 | Vietnam | Article 5(4) |
| 64 | Zimbabwe | Article 5(5) |

Article 14  
Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(b) of the Convention, Republic of Serbia reserves the right for the entirety of Article 14 not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources. The following agreement(s) contain(s) provisions that are within the scope of this reservation.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 45 | Norway | Article 21(3) |

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 14(4) of the Convention, Republic of Serbia considers that the following agreement(s) contain(s) a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 45 | Norway | Article 5(5) |

Article 16  
Mutual Agreement Procedure

Reservation

Pursuant to Article 16(5)(a) of the Convention, Republic of Serbia reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer’s objection to be justified.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(b)(i) of the Convention, Republic of Serbia considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 26 | Indonesia | Article 25(1), second sentence |
| 29 | Italy | Article 25(1), second sentence |

Pursuant to Article 16(6)(b)(ii) of the Convention, Republic of Serbia considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.]

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Albania | Article 27(1) second sentence |
| 2 | Armenia | Article 26(1) second sentence |
| 3 | Austria | Article 26(1) second sentence |
| 4 | Azerbaijan | Article 26(1) second sentence |
| 5 | Belarus | Article 26(1) second sentence |
| 6 | Belgium | Article 24(1) second sentence |
| 7 | Bosnia and Herzegovina | Article 26(1) second sentence |
| 8 | Bulgaria | Article 26(1) second sentence |
| 9 | Canada | Article 25(1) second sentence |
| 10 | China | Article 26(1) second sentence |
| 11 | Croatia | Article 25(1) second sentence |
| 12 | Cyprus | Article 24(1) second sentence |
| 13 | Czech Republic | Article 25(1) second sentence |
| 14 | Denmark | Article 25(1) second sentence |
| 15 | Egypt | Article 25(1) second sentence |
| 16 | Estonia | Article 25(1) second sentence |
| 17 | Finland | Article 24(1) second sentence |
| 19 | Georgia | Article 26(1) second sentence |
| 20 | Germany | Article 26(1) second sentence |
| 21 | Ghana | Article 27(1) second sentence |
| 22 | Greece | Article 26(1) second sentence |
| 23 | Guinea | Article 26(1) second sentence |
| 24 | Hungary | Article 26(1) second sentence |
| 25 | India | Article 27(1) second sentence |
| 27 | Iran | Article 25(1) second sentence |
| 28 | Ireland | Article 24(1) second sentence |
| 30 | Kazakhstan | Article 27(1) second sentence |
| 31 | Korea (DPR) | Article 26(1) second sentence |
| 32 | Korea (Rep.) | Article 25(1) second sentence |
| 33 | Kuwait | Article 25(1) second sentence |
| 34 | Latvia | Article 26(1) second sentence |
| 35 | Libya | Article 25(1) second sentence |
| 36 | Lithuania | Article 26(1) second sentence |
| 37 | Luxembourg | Article 26(1) second sentence |
| 38 | Macedonia | Article 26(1) second sentence |
| 40 | Malta | Article 24(1) second sentence |
| 41 | Moldova | Article 25(1) second sentence |
| 42 | Morocco | Article 26(1) second sentence |
| 43 | Montenegro | Article 25(1) second sentence |
| 45 | Norway | Article 25(1) second sentence |
| 46 | Pakistan | Article 25(1) second sentence |
| 47 | Palestine | Article 25(1) second sentence |
| 48 | Poland | Article 26(1) second sentence |
| 49 | Qatar | Article 25(1) second sentence |
| 50 | Romania | Article 27(1) second sentence |
| 51 | Russia | Article 26(1) second sentence |
| 52 | Slovakia | Article 26(1) second sentence |
| 53 | Slovenia | Article 26(1) second sentence |
| 54 | Spain | Article 26(1) second sentence |
| 55 | Sri Lanka | Article 25(1) second sentence |
| 57 | Switzerland | Article 25(1) second sentence |
| 58 | Tunisia | Article 27(1) second sentence |
| 59 | Turkey | Article 26(1) second sentence |
| 60 | Ukraine | Article 26(1) second sentence |
| 61 | United Arab Emirates | Article 24(1) second sentence |
| 63 | Vietnam | Article 24(1) second sentence |
| 64 | Zimbabwe | Article 27(1) second sentence |

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, Republic of Serbia considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(i).

|  |  |
| --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction |
| 39 | Malaysia |

Pursuant to Article 16(6)(c)(ii) of the Convention, Republic of Serbia considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(ii).

|  |  |
| --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction |
| 6 | Belgium |
| 18 | France |
| 26 | Indonesia |
| 29 | Italia |
| 39 | Malaysia |
| 44 | Netherlands |
| 52 | Slovakia |
| 56 | Sweden |
| 57 | Switzerland |
| 62 | United Kingdom |

Pursuant to Article 16(6)(d)(i) of the Convention, Republic of Serbia considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(i).

|  |  |
| --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction |
| 6 | Belgium |
| 18 | France |
| 39 | Malaysia |

Pursuant to Article 16(6)(d)(ii) of the Convention, Republic of Serbia considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(ii).

|  |  |
| --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction |
| 6 | Belgium |
| 29 | Italy |
| 39 | Malysia |
| 62 | United Kingdom |

Article 17  
Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, Republic of Serbia reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Albania | Article 9(2) |
| 2 | Armenia | Article 9(2) |
| 3 | Austria | Article 9(2) |
| 4 | Azerbaijan | Article 9(2) |
| 5 | Belarus | Article 9(2) |
| 7 | Bosnia and Herzegovina | Article 9(2) |
| 8 | Bulgaria | Article 9(2) |
| 9 | Canada | Article 9(2) |
| 10 | China | Article 9(2) |
| 11 | Croatia | Article 9(2) |
| 14 | Denmark | Article 9(2) |
| 15 | Egypt | Article 9(2) |
| 16 | Estonia | Article 9(2) |
| 19 | Georgia | Article 9(2) |
| 21 | Ghana | Article 9(2) |
| 22 | Greece | Article 9(2) |
| 23 | Guinea | Article 9(2) |
| 25 | India | Article 9(2) |
| 26 | Indonesia | Article 9(2) |
| 27 | Iran | Article 9(2) |
| 28 | Ireland | Article 9(2) |
| 30 | Kazakhstan | Article 9(2) |
| 31 | Korea (DPR) | Article 9(2) |
| 32 | Korea (Rep.) | Article 9(2) |
| 33 | Kuwait | Article 9(2) |
| 34 | Latvia | Article 9(2) |
| 35 | Libya | Article 9(2) |
| 37 | Luxembourg | Article 9(2) |
| 38 | Macedonia | Article 9(2) |
| 40 | Malta | Article 9(2) |
| 41 | Moldova | Article 9(2) |
| 42 | Morocco | Article 9(2) |
| 43 | Montenegro | Article 9(2) |
| 45 | Norway | Article 9(2) |
| 46 | Pakistan | Article 9(2) |
| 47 | Palestine | Article 9(2) |
| 48 | Poland | Article 9(2) |
| 49 | Qatar | Article 9(2) |
| 50 | Romania | Article 9(2) |
| 51 | Russia | Article 9(2) |
| 53 | Slovenia | Article 9(2) |
| 54 | Spain | Article 9(2) |
| 58 | Tunisia | Article 9(2) |
| 59 | Turkey | Article 9(2) |
| 60 | Ukraine | Article 9(2) |
| 61 | United Arab Emirates | Article 9(2) |
| 64 | Zimbabwe | Article 9(2) |