

## **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:

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	Bosnia and Herzegovina	Original	26-05-2004	02-06-2005

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Herzegovina for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital				
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	Denmark	Original	15-05-2009	24-12-2009

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Avoidance of Double Taxation with respect to Taxes on Income and on Capital				
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'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

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
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 Fédéral de la République Fédérale de Yougoslavie et le Gouvernement de la République de Guinée en vue d'éviter les doubles impositions en matière d'impôts sur le revenu 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	Italy	Original	24-02-1982	03-07-1985

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	respect to Taxes on Income and on Capital				
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

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
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 <sup>1</sup>
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 о избегавању двоструког опорезивања у односу на порезе на доходак	Montenegro	Original	20-07-2011	21-12-2011

<sup>1</sup> The notification of the date of entry into force was received by the Depository on 27-09-2023 and communicated by the Depository on 27-09-2023.

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
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



No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
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	Tunisia	Original	11-04-2012	03-06-2013

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Tunisienne en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune				
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	Article 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'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'éviter les doubles impositions en matière d'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	<u>desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,</u>
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 Democratic 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'éviter les doubles impositions en matière d'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	Malaysia
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)