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:

		0.1	01111		
		Other	Original/	Date of	Date of
No	Title	Contracting	Amending	Signature	Entry into
		Jurisdiction	Instrument		Force
1	Convention between the Council of	Albania	Original	22-12-2004	17-11-2005
	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	A	Orieinal	10.02.2014	02.44.2046
2	Convention between the	Armenia	Original	10-03-2014	03-11-2016
	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				
3	Convention between the Republic	Austria	Original	07-05-2010	17-12-2010
3	of Serbia and the Republic of	Austria	Original	07-03-2010	17-12-2010
	Austria for the Avoidance of Double				
	Taxation with respect to Taxes on				
	Income and on Capital				
4	Convention between the	Azerbaijan	Original	13-05-2010	01-12-2010
	Government of the Republic of	/ 120. Sanjan		20 00 2020	01 11 1010
	Serbia and the Government of the				
	Republic of Azerbaijan for the				
	Avoidance of Double Taxation with				
	respect to Taxes on Income and on				
	Capital				
5	Convention between the Federal	Belarus	Original	30-01-1998	24-11-1998
	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				
6	Convention between the Socialist	Belgium	Original	21-11-1980	26-05-1983
	Federal Republic of Yugoslavia and	Deigiaili	O I BITIOI	21 11 1500	20 05 1505
	the Kingdom of Belgium for the				
	Avoidance of Double Taxation of				
	Income and capital				
7	Agreement between Serbia and	Bosnia and	Original	26-05-2004	02-06-2005
	Montenegro and Bosnia and	Herzegovina			

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	
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		
			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

		Other	Original/	Date of	Date of
No	Title	Contracting	Amending	Signature	Entry into
	Avoidance of Double Taxation with	Jurisdiction	Instrument		Force
	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

		Other	Original/	Datases	Date of
No	Title	Contracting	Amending	Date of Signature	Entry into
		Jurisdiction	Instrument	Signature	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 Féderal de la République Fédéral de Yougoslavie et le Gouvernement de la République de Guinée en vue d'éviter les doubles impositions en matière d'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	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	
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

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

		Other	Original/	5	Date of
No	Title	Contracting	Amending	Date of Signature	Entry into
		Jurisdiction	Instrument		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	19-04-20221
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

The notification of the date of entry into force was received by the Depositary on 27-09-2023 and communicated by the Depositary 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 Contracting Jurisdiction Convention between the Federal Government of the Federal Republic of Yugoslavia and the Government of the Avoidance of Double Taxation with respect to Taxes on Income and on Capital 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 Convention between the Federal Republic Government for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital 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 Solvenia 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 Solvenia Original 12-10-1995 Convention between the Federal Russia Slovakia Original 11-06-2003	Entry into Force 09-07-1997 15-10-2001
Signature State State	09-07-1997 15-10-2001
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 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 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	15-10-2001
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 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 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	
Government of the Russian Federation for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital 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 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	
Federation for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital 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 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 54 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	
Double Taxation with respect to Taxes on Income and on Capital 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 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 54 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	
Taxes on Income and on Capital 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 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	
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 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 54 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	
Republic of Yugoslavia and the Slovak Republic Government for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital 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	
Slovak Republic Government for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital 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	31-12-2003
Avoidance of Double Taxation with respect to Taxes on Income and on Capital 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	31-12-2003
respect to Taxes on Income and on Capital 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	31-12-2003
Capital 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 53 Convention between the Council of Slovenia 54 Slovenia 55 Original 11-06-2003	31-12-2003
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	31-12-2003
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	
and the Government of the Republic of Slovenia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	1
Avoidance of Double Taxation with respect to Taxes on Income and on Capital	
respect to Taxes on Income and on Capital	
Capital	
54 Convention between the Republic Spain Original 09-03-2009	
	28-03-2010
of Serbia and the Kingdom of Spain	
for the Avoidance of Double	
Taxation with respect to Taxes on	
Income and on Capital	22.02.4006
55 Convention between the Socialist Sri Lanka Original 07-05-1985	22-03-1986
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	
56 Convention between the Socialist Sweden Original 18-06-1980	16-12-1981
Federal Republic of Yugoslavia and	
the Kingdom of Sweden for the	
Avoidance of Double Taxation with	
respect to Taxes on Income and	
Capital	
	05-05-2006
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 58 Convention entre le Gouvernement Tunisia Original 11-04-2012	03-06-2013
de la République de Serbie et le	03-00-2013
Gouvernement de la République	1
- Courtement de la riepasinque	

		Other	Original/	Date of	Date of
No	Title	Contracting	Amending	Signature	Entry into
	Tunisienne en vue d'eviter les	Jurisdiction	Instrument		Force
	doubles impositions en matière				
	d'impots sur le revenue et sur la				
	fortune				
59	Convention between the Council of	Turkey	Original	12-10-2005	10-08-2007
	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				
60	Capital Convention between the Federal	Ukraine	Original	22-03-2001	20_11_2001
00	Government of the Federal	Okraine	Original	22-03-2001	29-11-2001
	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				
61	Convention between the	United Arab	Original	13-01-2013	02-07-2013
	Government of the Republic of	Emirates			
	Serbia and the Government of the				
	United Arab Emirates for the				
	Avoidance of Double Taxation with				
62	respect to Taxes on Income	11.211	0.3.3.4	06 44 4004	46.00.4002
62	Convention between the Socialist	United	Original	06-11-1981	16-09-1982
	Federal Republic of Yugoslavia and the United Kingdom of Great Britain	Kingdom			
	and Northern Ireland for the				
	Avoidance of Double Taxation with				
	respect to Taxes on Income				
63	Agreement between the	Vietnam	Original	01-03-2013	18-10-2013
	Government of the Republic of		_		
	Serbia and the Government of the				
	Socialist Republic of Vietnam for				
	the Avoidance of Double Taxation				
	·			10.15.55	
64		Zimbabwe	Original 	19-10-1996	N/A
	· -				
	•				
64	Serbia and the Government of the Socialist Republic of Vietnam for	Zimbabwe	Original	19-10-1996	N/A

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)

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.

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 and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""></with>
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 -="" and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" especially="" establishing="" field="" for="" forms="" in="" investment,="" long="" mutual="" of="" other="" stable="" term="" the="" to="" two="" view=""></with>
6	Belgium	<the and="" federal="" of="" republic="" socialist="" the<br="" yugoslavia="">Kingdom of Belgium,> desiring to conclude a Convention for the avoidance of double taxation of income and capital,</the>
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 and="" confirming="" deepening="" development="" economic="" endeavour="" mutual="" of="" relations,="" the="" their="" to=""></in>
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

desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income. Finland Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, Cac Gouvernment de la République socialiste fédérative de Yougoslavie et le Gouvernment de la République française, désireux de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur les revenus, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance		T	
Czech Republic taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude and a Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, of the conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, of the doubles impositions en matier of dimpositions en desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, 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, > 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 desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Conven	12	Cyprus	
14 Denmark desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income.		Сургаз	
desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, The convention for the avoidance of double taxation with respect to taxes on income and on capital, Convention for the avoidance of double taxation with respect to taxes on income and on capital, Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, 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,	13	Czech Republic	
15		Сист перионе	
desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income.	14	Denmark	
16		Bennark	
desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income.	15	Egypt	
Estonia laxation with respect to taxes on income, Prinland Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, Les 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, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, capital and on capital gains, swith the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, swith the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, swith the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, development global de la coopération evolutions 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, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with resp	1.6		
France Georgia Georgia Georgia Georgia Georgia Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, capital and on capital gains, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> 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, > 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, > desireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <a #avec="" a="" autre="" but="" conditions="" coopération="" créer="" dans="" de="" des="" deux="" domaine="" du="" développement="" entre="" et="" formes="" global="" href="avec-avec-le-but de-créer-les-conditions-stables-pour-le-désireuse-de-conditions-stables-pour-le-désireuse-de-conditions-stables-pour-le-désireuse-de-conditions-stables-pour-le-désireuse-de-conditions-stables-pour-le-désireuse-de-conditions-stables-pour-le-désireuse-de-conditions-stables-pour-le-désireuse-de-conditions-stables-pour-le-desireuse-de-conditions-de-conditions-de-conditions-de-conditions</td><td>16</td><td>Estonia</td><td></td></tr><tr><td>France Section 1 Section 2 </td><td>17</td><td>Finland</td><td>Desiring to conclude a Convention for the avoidance of double</td></tr><tr><td>France 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, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, 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, > 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, > désireuses de conclure la Convention for the avoidance of double impositions en matière d'impôts sur le revenu et sur la fortune, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and-unitary desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Capital of taxation with respect to taxes on income and</with>	1 /		
désireux de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur les revenus, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, capital and on capital gains, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> Greece the view to establishing stable conditions for comprehensive development of economic and on capital, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> Greece the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, > désireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, avoitement development 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, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital adoitement dans le domaine des formes de la coopération et du placement mutuels a long terme, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital adoitement dans le domaine des formes de la coopération et du placement for the avoidance of double taxation with respect to taxes on income and on capital adoitement dans la domaine des formes desiring to conclude an Agreement for the</with></with>			
desirieux de conclure une Convention tendant a eviter les doubles impositions en matière d'impôts sur le revenu et autre entre les devieropes et autre entre les devierone 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, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, capital and on capital gains, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> désirieuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <a> 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, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <a average-ave<="" href="mailto:santation-entropy-new-new-new-new-new-new-new-new-new-new</td><td>18</td><td>France</td><td></td></tr><tr><td> Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, capital and on capital gains, <winth the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <wi>desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <wi>desireuses de conclure la Convention for the avoidance of double taxation with respect to taxes on income and on capital, 22 Greece désireuses de conclure la Convention for the avoidance of double taxation with respect to taxes on income and on capital, 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, <td>10</td><td></td><td></td></with></with>	10		
Georgia taxation with respect to taxes on income and on capital, Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, capital and on capital gains, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <a> 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, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital with a view to promoting economic cooperation between the two countries, > desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital (activity) and the sum of the conclude and an appead of the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desir</with></with>			
Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, capital and on capital gains, <winth and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <winth and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <winth and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> désireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <a adeirng-to-conclude-ar-al-al-al-al-al-al-al-al-al-al-al-al-al-<="" href="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, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <td>19</td><td></td><td></td></winth></winth></winth>	19		
Germany taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, capital and on capital gains, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> désireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <a #adei:np."="" href="#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, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital adei:np. desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, 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, 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 capit</with></with>	17	Georgia	
desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, Ghana G	20		
taxation with respect to taxes on income, capital and on capital gains, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> désireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <avec a="" autre="" but="" conditions="" coopération="" créer="" dans="" de="" des="" deux="" domaine="" du="" développement="" entre="" et="" formes="" global="" la="" le="" les="" long="" mutuels="" pays,="" placement="" pour="" spécialement="" stables="" terme,="" économique=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, 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, > desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, 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, 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, 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,</avec></with></with>		Germany	
21 Ghana gains, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> désireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <a href=" income="" income,="" income.<="" nation="" nation-with="" of="" on="" prevention="" respect="" taxation="" taxes="" td="" the="" to="" with=""><td></td><td></td><td></td></with></with>			
comprehensive development of economic and other cooperation and investment between the two countries, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> désireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <a additional-cond-taxation-taxati<="" href="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, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <td></td><td></td><td><u> </u></td></with>			<u> </u>
desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> désireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <a adei:="" href="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, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital adei: ndia 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, > desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.</with>	21	Ghana	
desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <wi>with the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, > désireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <a adeithetaxation"="" href="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, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital adesiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital adesiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.</wi>			
taxation with respect to taxes on income and on capital, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> désireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <avec a="" autre="" but="" conditions="" coopération="" créer="" dans="" de="" des="" deux="" domaine="" du="" développement="" entre="" et="" formes="" global="" la="" le="" les="" long="" mutuels="" pays,="" placement="" pour="" spécialement="" stables="" terme,="" économique=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <a #"="" href="#and-vand-vand-vand-vand-vand-vand-vand-v</td><td></td><td></td><td></td></tr><tr><td> 22 Greece the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, > </td><td></td><td></td><td></td></tr><tr><td>development of economic and other cooperation and investment between the two countries, > 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, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, 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,">adesiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,</avec></with>		Greece	
between the two countries, > désireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <avec a="" autre="" but="" conditions="" coopération="" créer="" dans="" de="" des="" deux="" domaine="" du="" développement="" entre="" et="" formes="" global="" la="" le="" les="" long="" mutuels="" pays,="" placement="" pour="" spécialement="" stables="" terme,="" économique=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and a="" between="" cooperation="" countries,="" economic="" promoting="" the="" to="" two="" view="" with=""> desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.</and></avec>	22		
désireuses de conclure la Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <avec a="" autre="" but="" conditions="" coopération="" créer="" dans="" de="" des="" deux="" domaine="" du="" développement="" entre="" et="" formes="" global="" la="" le="" les="" long="" mutuels="" pays,="" placement="" pour="" spécialement="" stables="" terme,="" économique=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, 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,"> desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, 26 Indonesia desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.</avec>			
impositions en matière d'impôts sur le revenu et sur la fortune, <avec a="" autre="" but="" conditions="" coopération="" créer="" dans="" de="" des="" deux="" domaine="" du="" développement="" entre="" et="" formes="" global="" la="" le="" les="" long="" mutuels="" pays,="" placement="" pour="" spécialement="" stables="" terme,="" économique=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and a="" between="" cooperation="" countries,="" economic="" promoting="" the="" to="" two="" view="" with=""> desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double</and></avec>			
Guinea Square 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,">and desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, 26 Indonesia desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, 27 Iran desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, 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 desiring to conclude a Convention for the avoidance of double			
Guinea 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			
entre les deux pays, spécialement dans le domaine des formes de la coopération et du placement mutuels a long terme, > 24	23	Cuinas	
de la coopération et du placement mutuels a long terme, > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and a="" between="" cooperation="" countries,="" economic="" promoting="" the="" to="" two="" view="" with=""> desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double</and>		Guinea	
Hungary desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and a="" between="" cooperation="" countries,="" economic="" promoting="" the="" to="" two="" view="" with=""> desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,</and>			
Hungary taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and a="" between="" cooperation="" countries,="" economic="" promoting="" the="" to="" two="" view="" with=""> desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention for the avoidance of double taxes on income,</and>			
desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and a="" between="" cooperation="" countries,="" economic="" promoting="" the="" to="" two="" view="" with=""> India desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double</and>	24	Hungery	
India taxation with respect to taxes on income and on capital <and a="" between="" cooperation="" countries,="" economic="" promoting="" the="" to="" two="" view="" with=""> Indonesia taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention for the avoidance of double desiring to conclude a Convention for the avoidance of double</and>		Trungary	
India 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, desiring to conclude a Convention for the avoidance of double taxation and the prevention for the avoidance of double desiring to conclude a Convention for the avoidance of double			
two countries, > desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention for the avoidance of double taxation and taxation and the prevention for the avoidance of double taxation and taxation and the prevention for the avoidance of double taxation and taxation and the prevention for the avoidance of double taxation and taxation and the prevention for the avoidance of double taxation and the prevention for the avoidance of double taxation and the prevention for the avoidance of double taxation and the prevention for the avoidance of double taxation and taxation and the prevention for the avoidance of double taxation and taxation and the prevention for the avoidance of double taxation and taxation and the prevention for the avoidance of double taxation and taxation	25	India	•
desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation and the prevention for the avoidance of double taxation and taxation		maia	
Indonesia taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double desiring to conclude a Convention for the avoidance of double			
desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double desiring to conclude a Convention for the avoidance of double	26	Indonesia	
Iran taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double	2.7		
desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double	27	Iran	
28 Ireland taxation and the prevention of fiscal evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double			
taxes on income, desiring to conclude a Convention for the avoidance of double	28	Ireland	
desiring to conclude a Convention for the avoidance of double			•
1 /9 1	20		desiring to conclude a Convention for the avoidance of double
	29	Italy	

desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, 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, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, and investment between the two countries, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, swith the view to establishing stable conditions for development of comprehensive economic cooperation between the two countries, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation wit			
desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <another <with="" and="" avoidance="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" double="" economic="" establishing="" for="" income,="" investment="" of="" on="" other="" respect="" stable="" standard="" taxation="" taxes="" the="" to="" transfer="" two="" view="" with=""> Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, <with <wi="" comprehensive="" conditions="" conomics,="" development="" establishing="" for="" of="" stable="" the="" to="" view=""> Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income</with></another>	30	Kazakhstan	
desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <and <and="" <with="" a="" and="" avoidance="" before="" beginning="" between="" capital,="" comprehensive="" conclude="" conditions="" convention="" cooperation="" countries,="" development="" double="" economic="" establishing="" for="" income="" income,="" investment="" of="" on="" other="" respect="" stable="" subject="" taxation="" taxes="" the="" to="" two="" view="" with=""> Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, <with between="" comprehensive="" conditions="" conomic="" cooperation="" countries,="" development="" establishing="" for="" of="" stable="" the="" to="" two="" view=""> Libya</with></and>			taxes on income and on capital,
taxation with respect to taxes on income and on capital, <and a="" between="" cooperation="" countries,="" economic="" promote="" the="" to="" two="" view="" with=""> Service (Rep.) Serving to conclude a Convention for the avoidance of double taxation with respect to taxes on income, <wint and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Con</wint></and>			
Korea (DPR) with a view to promote economic cooperation between the two countries, > 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, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, <with between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" of="" stable="" the="" to="" two="" view=""> Libya Establishing stable conditions for development of comprehensive economic cooperation between the two countries, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, d</with>	21		
Countries, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" other="" stable="" the="" to="" two="" view=""> Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, <with between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" of="" stable="" the="" to="" two="" view=""> Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of D</with></with>	31	Korea (DPR)	*
Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, with the view to stabilishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, > 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 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, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of			
Some the content of the avoidance of double taxation with respect to taxes on income, swith the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, > Some the company to the content of the avoidance of double taxation with respect to taxes on income, swith the view to establishing stable conditions for development of comprehensive conomic cooperation between the two countries, > Some the condition of the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, at the conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, with respect to taxes on income, and the property of the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, with respect to taxes on income, desiring to conclude a Convent			
32 Korea (Rep.) cstablishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, swith the view to establishing stable conditions for development of comprehensive economic cooperation between the two countries, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance			
of economic and other cooperation and investment between the two countries, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, swith the view to establishing stable conditions for development of comprehensive conomic cooperation between the two countries, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, swith the view to establishing stable conditions for development of comprehensive conomic cooperation between the two countries, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, Montenegro Montenegro Webu Ja 3akhyte Yrobop o us6erabaty двоструког опорезивања у односу на порезе на доходак, Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respec	32	Korea (Rep.)	
Latvia Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, swith the view to stablishing to conclude a Convention for the avoidance of double taxation with respect to taxes on income, swith the view to stablishing stable conditions for development of comprehensive economic cooperation between the two countries, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, Morocco			
Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, <wi>with the view to establishing stable conditions for development of comprehensive economic cooperation between the two countries, > 36</wi>			=
Latvia taxation with respect to taxes on income and on capital, 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, > Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, Malta desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, Montenegro Montenegro Webb Ja Barby Vorbop o избегавању двоструког опорезивања у односу на порезе на доходак, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, 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, 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, satisfur over the volument of the Avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring t			
desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, <with between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" of="" stable="" the="" to="" two="" view=""> 136</with>	34	Latvia	
Libya stable conditions for development of comprehensive economic cooperation between the two countries, > 36 Lithuania taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, 43 Montenegro 44 Netherlands Montenegro 45 Norway 46 Norway 47 Pakistan 48 Pakistan 48 Lithuania taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the Avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double conditions for comprehensive development of economic cooperation and investment between the two countries, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with r		Latvia	
Solutions Conclude a Convention for development of comprehensive economic cooperation between the two countries, > 10			
comprehensive economic cooperation between the two countries, > 36	35	Libya	
Secondary Countries, Cou	33	Libya	
Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, 43 Montenegro Webu da sakbyye Yrobop o usoerababy dboctpykor onopesubaba y odhocy ha поpese на доходак, Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, 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, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, 46 Pakistan taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,			•
Lithuania desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, ### Montenegro* Montenegro* Webh да закључе Уговор о избегавњу двоструког опорезивања у односу на порезе на доходак, Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, 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, 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, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, #### desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, #### desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, #### desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, #### desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income.			
Serving to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, Word	36	Lithuania	
Society Luxembourg taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, axation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, 43		Littiuailla	
38 Macedonia desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,	37	Luvamhauma	
Macedonia taxation with respect to taxes on income and on capital,		Luxembourg	
139 Malaysia Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,: 143 Montenegro 144 Montenegro 145 Montenegro 146 Norway 146 Pakistan 147 Palestine 148 Desiring to conclude a Convention for the Avoidance of Double taxation with respect to taxes on income, 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, desiring to conclude a Convention for the Avoidance of Double taxation and investment between the two countries, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <wi>the view to establishing stable conditions for comprehensive desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <wi>the view to establishing stable conditions for comprehensive</wi></wi>	38	M 1	
Malaysia taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,: Montenegro y жельи да закльуче Уговор о избегавању двоструког опорезивања у односу на порезе на доходак, Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <winth and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude and Agreement for the avoidance of double taxation with respect to taxes on income,</winth>		Macedonia	
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,: 44 Netherlands Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, 45 Norway taxes on income, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" stable="" the="" to="" two="" view=""> 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 desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""></with></with>	39	N/ 1 .	
Malta taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, 43 Montenegro Webbu да закључе Уговор о избегавању двоструког опорезивања у односу на порезе на доходак, Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, awith the view to establishing stable conditions for comprehensive development of economic cooperation and investment between the two countries, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <wi>with the view to establishing stable conditions for comprehensive</wi>		Malaysia	
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,: 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, and the view to establishing stable conditions for comprehensive development of economic cooperation and investment between the two countries, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, 46 Pakistan desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, 47 desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, 48 desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, 48 desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,	40	3.6.1	
Morocco Mo		Malta	
Morocco desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,	41	36.11	
Morocco desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,: y жељи да закључе Уговор о избегавању двоструког опорезивања у односу на порезе на доходак, Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td></td><td>Moldova</td><td></td></with></with>		Moldova	
Morocco desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,: Montenegro y жељи да закључе Уговор о избегавању двоструког опорезивања у односу на порезе на доходак, Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <wi>with the view to establishing stable conditions for comprehensive development of economic cooperation and investment between the two countries,> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td>42</td><td>3.6</td><td></td></with></wi>	42	3.6	
43 Montenegro Montenegro		Morocco	
43 Montenegro 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, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <wi>with the view to establishing stable conditions for comprehensive development of economic cooperation and investment between the two countries,> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td></td><td></td><td></td></with></wi>			
у жельи да закльуче Уговор о избегавању двоструког опорезивања у односу на порезе на доходак, Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td></td><td></td><td>taxation with respect to taxes on income,:</td></with></with>			taxation with respect to taxes on income,:
опорезивања у односу на порезе на доходак, Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td>43</td><td>Montenegro</td><td></td></with></with>	43	Montenegro	
Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td></td><td></td><td>1</td></with></with>			1
Netherlands taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td></td><td></td><td></td></with></with>			
Netherlands taxation with respect to taxes on income and on capital, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td>44</td><td></td><td></td></with></with>	44		
Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td></td><td>Netherlands</td><td></td></with></with>		Netherlands	
Norway taxes on income, <with and="" between="" comprehensive="" conditions="" cooperation="" countries,="" development="" economic="" establishing="" for="" investment="" of="" stable="" the="" to="" two="" view=""> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td></td><td></td><td></td></with></with>			
conditions for comprehensive development of economic cooperation and investment between the two countries,> 46 Pakistan Pakistan desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td></td><td></td><td></td></with>			
cooperation and investment between the two countries,> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td>45</td><td>Norway</td><td></td></with>	45	Norway	
desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td></td><td></td><td>•</td></with>			•
Pakistan taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td></td><td></td><td></td></with>			
Pakistan taxation with respect to taxes on income, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td>46</td><td></td><td></td></with>	46		
Palestine taxation with respect to taxes on income, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td></td><td>Pakistan</td><td></td></with>		Pakistan	
desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td>47</td><td></td><td></td></with>	47		
taxation with respect to taxes on income and on capital, <with comprehensive<="" conditions="" establishing="" for="" stable="" td="" the="" to="" view=""><td>17</td><td>Palestine</td><td></td></with>	17	Palestine	
the view to establishing stable conditions for comprehensive			-
the view to establishing stable conditions for comprehensive	48		
Poland development of economic and other cooperation between the	70		-
		Poland	development of economic and other cooperation between the

		two countries, especially in the field of long-term forms of
		mutual cooperation and investment,>
		desiring to conclude an Agreement for the avoidance of double
49	Ooton	
	Qatar	taxation with respect to taxes on income,
		desiring to conclude a Convention for the avoidance of double
		taxation with respect to taxes on income and on capital, <with< td=""></with<>
50	Romania	the view to establishing stable conditions for comprehensive
	Komama	development of economic and other cooperation between the
		two countries, especially in the field of long-term forms of mutual cooperation and investment,>
		The Federal Government of the Federal Republic of
	Russia	Yugoslavia and the Government of the Russian Federation,>
51	Russia	desiring to conclude a Convention for the avoidance of double
		taxation with respect to taxes on income and capital
		desiring to conclude a Convention for the avoidance of double
52	Slovakia	taxation with respect to taxes on income and on capital,
	Siovakia	desiring to conclude a Convention for the avoidance of double
53	Slovenia	taxation with respect to taxes on income and on capital,
	Sievenia	
54	Spain	desiring to conclude a Convention for the Avoidance of Double
		Taxation with respect to Taxes on Income and on Capital,
		<the and="" federal="" of="" p="" republic="" socialist="" the<="" yugoslavia=""></the>
	Sri Lanka	
55		Democartic Socialist Republic of Sri Lanka,> desiring to
		conclude a Convention for the avoidance of double taxation with
		respect to tayes on income and on conital
	Sweden	respect to taxes on income and on capital, <the and="" federal="" of="" republic="" socialist="" td="" the<="" yugoslavia=""></the>
	Sweden	Kingdom of Sweden,> desiring to conclude a Convention for the
56		avoidance of double taxation with respect to taxes on income
		and capital,
		DESIRING to conclude a Convention for the avoidance of
57	Switzerland	double taxation with respect to taxes on income and on capital
5 0		Désireux de conclure la Convention en vue d'éviter les doubles
58	Tunisia	impositions en matière d'impôts sur le revenu et sur la fortune,
50		desiring to conclude a Convention for the avoidance of double
59	Turkey	taxation with respect to taxes on income and on capital,
	Ĭ	desiring to conclude a Convention for the avoidance of double
60	Ukraine	taxation with respect to taxes on income and on capital, <and< td=""></and<>
60		confirming their endeavour to the development and deepening
		of mutual economic relations, >
		Desiring to conclude an Agreement for the avoidance of double
		taxation with respect to taxes on income <with td="" the="" to<="" view=""></with>
61	United Arab	establishing stable conditions for comprehensive development
	Emirates	of economic and other cooperation and investment between two
		countries, >
62	United	Desiring to conclude a Convention for the avoidance of double
02	Kingdom	taxation with respect to taxes on income,
63		Desiring to conclude an Agreement for the avoidance of double
0.5	Vietnam	taxation with respect to taxes on income,
64	g	desiring to conclude a Convention for the avoidance of double
Ŭ.	Zimbabwe	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	
Listed Agreement Number	Albania	
2	Armenia	
3	Austria	
4	Azerbaijan	
5		
	Belarus	
6	Belgium	
7	Bosnia and Herzegovina	
8	Bulgaria	
9	Canada China	
10		
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)
		Articles 10(7), 11(8),
45	Norway	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) Article 10(2)(1)
28	Ireland	Article 10(2)(1) Article 10(2)(1)
30	Kazakhstan	Article 10(2)(1) Article 10(2)(1)
32	Kazakistan Korea (Rep.)	Article 10(2)(1) Article 10(2)(1)
33	Kuwait	Article 10(2)(1) Article 10(2)(1)
34	Latvia	Article 10(2)(1) Article 10(2)(1)
35	Libya	Article 10(2)(1) Article 10(2)(1)
36	Lithuania	Article 10(2)(1) Article 10(2)(1)
37	Luxembourg	Article 10(2)(1) Article 10(2)(1)
38	Macedonia	Article 10(2)(1) Article 10(2)(1)
40	Malta	Article 10(2)(1) Article 10(2)(1)(1)
41	Moldova	Article 10(2)(1) Article 10(2)(1)
44	Netherlands	Article 10(2)(1) Article 10(2)(a)
45	Norway	Article 10(2)(1)
48	Poland	Article 10(2)(1) Article 10(2)(1)
49	Qatar	Article 10(2)(1) Article 10(2)(1)
51	Russia	Article 10(2)(1) Article 10(2)(1)
52	Slovakia	Article 10(2)(1) Article 10(2)(1)
53	Slovenia	Article 10(2)(1) Article 10(2)(1)
54	Spain	Article 10(2)(1) Article 10(2)(1)
56	Sweden	Article 10(2)(1) Article 10(2)(a)
57	Switzerland	Article 10(2)(1) Article 10(2)(1)
59	Turkey	Article 10(2)(1) Article 10(2)(1)
60	Ukraine	Article 10(2)(1) Article 10(2)(1)
61	United Arab Emirates	Article 10(2)(1) Article 10(2)(1)
62	United Kingdom	
63	Š	Article 10(2)(a)
	Vietnam	Article 10(2)(1)
64	Zimbabwe	Article 10(2)(1)

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)

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) Article 5(5)
22	Greece	Article 5(5) Article 5(5)
23	Greece	Article 5(5) Article 5(5)
24	Hungary	Article 5(5) 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(4) Article 5(5)
31	Kazaklistali Korea (DPR)	Article 5(5) Article 5(5)
32	Korea (Rep.)	Article 5(5) Article 5(5)
33	Korea (Rep.) Kuwait	Article 5(5) Article 5(6)(1)
34	Latvia	Article 5(5) Article 5(5)
35	Libya	. ,
36	Lithuania	Article 5(5)(1)
37	Luxembourg	Article 5(5) Article 5(5)
38	Macedonia	
39	Malaysia	Article 5(5) Article 5(6)(a)
40	Malta	
41	Moldova	Article 5(5) Article 5(5)
42	Morocco	Article 5(5) Article 5(5)(1)
43	Montenegro	Article 5(5) Article 5(5)
44	Netherlands	Article 5(5) Article 5(5)
45	Norway	Article 5(7)
46	Pakistan	. ,
47	Palestine	Article 5(5)(1) Article 5(5)
48	Poland	Article 5(5) Article 5(5)
49	Qatar	Article 5(3) Article 5(4)
50	Romania	Article 5(4) Article 5(5)
51	Russia	Article 5(5) Article 5(5)
52	Slovakia	Article 5(5) Article 5(5)
53	Slovenia	
54	Spain	Article 5(5) Article 5(5)
55	Sri Lanka	Article 5(5) Article 5(5)(a)
56	Sri Lanka Sweden	Article 5(3)(a) Article 5(4)
57	Switzerland	Article 5(4) Article 5(5)
58	Tunisia	Article 5(5) Article 5(5)(1)
59	Turkey	Article 5(5) 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)
	l l	- \ - /

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		Article 5(4) Article 5(3)
50	Qatar Romania	` /
51	Russia	Article 5(4)
52		Article 5(4) Article 5(4)
	Slovakia	()
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)

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	T	
27	Iran	Article 25(1) second sentence
20	Indan 4	
28	Ireland	Article 24(1) second sentence
30	Kazakhstan	
30	Kazaknstan	Article 27(1) second sentence
21	Vorce (DDD)	
31	Korea (DPR)	Article 26(1) second sentence
32	Varag (Pan)	Article 25(1) second
32	Korea (Rep.)	sentence
33	Kuwait	Article 25(1) second
33	Kuwan	sentence
34	Latvia	Article 26(1) second
31	Latvia	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
42	76	sentence
43	Montenegro	Article 25(1) second sentence
45	Namy	
43	Norway	Article 25(1) second sentence
46	Pakistan	Article 25(1) second
40	r akistan	sentence
47	Palestine	Article 25(1) second
1,	1 diestille	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)