# Countries that Serbia has dual taxation avoidance agreement with:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No.** | **Country** | **Subject** | **Date of signature** | **Date of coming into force** | **Date of application initiation** |
| **0** | **1** | **2** | **3** | **4** | **5** |
| 1 | Azerbaijan  | Income & assets | 13.05.2010. | 01.12.2010. | 01.01.2011. |
| 2 | Albania | Income & assets | 22.12.3004. | 17.11.2005. | 01.01.2006. |
| 3 | Austria | Income & assets | 07.05.2010. | 17.12.2010. | 01.01.2011. |
| 4 | Belgium | Income & assets | 21.11.1980. | 26.05.1983. | 01.01.1984. |
| 5 | Belarus | Income & assets | 30.01.1998. | 24.11.1998 | 01.01.1999. |
| 6 | Bosnia and Herzegovina | Income & assets | 26.05.2004. | 02.06.2005. | 01.01.2006. |
| 7 | Bulgaria | Income & assets | 24.12.1998. | 10.01.2000. | 01.01.2001. |
| 8 | United Kingdom | Income | 06.11.1981. | 16.09.1982. | 01.01.1983. |
| 9 | Vietnam | Income | 01.03.2013. | 18.10.2013. | 01.01.2014. |
| 10 | Georgia | Income & assets | 04.04.2012. | 09.01.2013. | 01.01.2014. |
| 11 | Greece | Income & assets | 25.06.1997 | 08.06.2010. | 01.01.2011. |
| 12 | Denmar | Income & assets | 15.05.2009. | 24.12.2009. | 01.01.2010. |
| 13 | Egypt | Income | 31.07.2005. | 05.04.2006. | 01.01.2007. |
| 14 | Estonia | Income | 25.09.2009. | 14.06.2010. | 01.01.2011. |
| 15 | Israel | Income | 22.11.2018. | 25.10.2019. | 01.01.2020. |
| 16 | India | Income & assets | 08.02.2006. | 23.09.2008. | 01.01.2009. |
| 17 | Indonesia | Income | 28.02.2011. | 12.12.2018. | 01.01.2019. |
| 18 | Iran | Income & assets | 07.12.2004. | 16.12.2011 | 01.01.2012. |
| 19 | Ireland  | Income | 23.09.2009. | 16.06.2010. | 01.01.2011. |
| 20 | Italy | Income & assets | 24.02.1982. | 03.07.1985. | 01.01.1986. |
| 21 | Armenia | Income & assets | 10.03.2014. | 03.11.2016. | 01.01.2017. |
| 22 | Kazakhstan | Income & assets | 28.08.2015. | 24.11.2016. | 01.01.2017. |
| 23 | Canada | Income & assets | 27.04.2012. | 31.10.2013. | 01.01.2014. |
| 24 | Qatar | Income | 02.10.2009. | 09.12.2010. | 01.01.2011. |
| 25 | China | Income & assets | 21.03.1997. | 01.01.1998. | 01.01.1998. |
| 26 | Cyprus | Income & assets | 29.06.1985. | 30.01.1986. | 01.01.1987. |
| 27 | DPR of Korea  | Income & assets | 25.12.2000. | 05.06.2001. | 01.01.2002. |
| 28 | Republic of Korea | Income | 22.01.2016. | 17.11.2016. | 01.01.2017. |
| 29 | Kuwait  | Income & assets | 02.04.2002. | 08.05.2003. | 01.01.2004. |
| 30 | Latvia | Income & assets | 22.11.2005. | 19.05.2006. | 01.01.2007. |
| 31 | Libya  | Income | 12.11.2009. | 08.06.2010. | 01.01.2011. |
| 32 | Lithuania | Income & assets | 28.08.2007. | 12.06.2009. | 01.01.2010. |
| 33 | Luxembourg  | Income & assets | 15.12.2015. | 27.12.2016. | 01.01.2017. |
| 34 | Hungary | Income & assets | 20.06.2001. | 13.12.2002. | 01.01.2003. |
| 35 | Northern Macedonia | Income & assets | 04.09.1996. | 22.07.1997. | 01.01.1998. |
| 36 | Malta | Income | 09.09.2009. | 16.06.2010. | 01.01.2011. |
| 37 | Moldova | Income & assets | 09.06.2005. | 23.05.2006. | 01.01.2007. |
| 38 | Germany | Income & assets | 26.03.1987. | 03.12.1988. | 01.01.1989. |
| 39 | Norway | Income | 17.06.2015. | 18.12.2015. | 01.01.2016. |
| 40 | Pakistan | Income | 21.05.2010. | 21.10.2010. | 01.01.2011. |
| 41 | Poland | Income & assets | 12.06.1997. | 17.06.1998. | 01.01.1999. |
| 42 | Romania | Income & assets | 16.05.1996. | 01.01.1998. | 01.01.1998. |
| 43 | Russian Federation | Income & assets | 12.10.1995. | 09.07.1997 | 01.01.1998. |
| 44 | San Marino | Income | 16.04.2018. | 08.10.2018. | 01.01.2019. |
| 45 | Slovakia | Income & assets | 26.02.2001. | 15.10.2001. | 01.01.2002. |
| 46 | Slovenia | Income & assets | 11.06.2003. | 31.12.2003. | 01.01.2004. |
| 47 | Tunis | Income & assets | 11.04.2012. | 03.06.2013. | 01.01.2014. |
| 48 | Turkey | Income & assets | 12.10.2005. | 10.08.2007. | 01.01.2008. |
| 49 | United Arab Emirates | Income & assets | 13.01.2013. | 02.07.2013. | 01.08.2013 |
| 50 | The Ukraine | Income & assets | 22.03.2001. | 29.11.2001. | 01.01.2002. |
| 51 | Finland | Income & assets | 08.05.1986. | 18.12.1987. | 01.01.1988. |
| 52 | France | Income | 28.03.1974. | 01.08.1975. | 01.01.1975. |
| 53 | The Netherlands | Income & assets | 22.02.1982. | 06.02.1983. | 01.01.1984. |
| 54 | Croatia | Income & assets | 14.12.2001. | 22.04.2004. | 01.01.2005. |
| 55 | Montenegro | Income | 20.07.2011. | 21.12.2011. | 01.01.2012. |
| 56 | Czech Republic | Income & assets | 11.11.2004. | 27.06.2005. | 01.01.2006. |
| 57 | Switzerland | Income & assets | 13.04.2005. | 05.05.2006. | 01.01.2007. |
| 58 | Sweeden | Income & assets | 18.06.1980. | 16.12.1981. | 01.01.1982. |
| 59 | Spain | Income & assets | 09.03.2009. | 28.03.2010. | 01.01.2011. |
| 60 | Šri Lanka | Income & assets | 07.05.1985. | 22. 03.1986. | 01.01.1987. |