

DOUBLE TAXATION RATES

according to actual double taxation treaties between Serbia and other countries

No.	Country	Dividends	Interest	Royalties	Services	Capital gains
1	Austria	15/5	10	10/5	0	20/0
2	Albania	15/5	10	10	10	20/0
3	Armenia	8	8	8	0	20/0
4	Azerbaijan	10	10	10	0	20/0
5	Belarus	15/5	8	10	0	0
6	Belgium	15/10	15	10	0	0
7	Bosnia and Herzegovina	10/5	10	10	0	20/0
8	Bulgaria	15/5	10	10	0	0
9	Canada	15/5	10	10	0	20/0
10	China	5	10	10	0	20/0
11	Croatia	10/5	10	10	0	20/0
12	Cyprus	10	10	10	0	0
13	Czech Republic	10	10	10/5	0	0
14	Denmark	15/5	10	10	0	20/0
15	Egypt	15/5	15	15	0	20/0
16	Estonia	10/5	10	10/5	0	20/0
17	Finland	15/5	0	10	0	0
18	France	15/5	0	0	0	20/0
19	Georgia	10/5	10	10	0	20/0
20	Germany	15	0	10	0	20
21	Greece	15/5	10	10	0	0
22	Hong Kong	10/5	10	10/5	0	20/0
23	Hungary	15/5	10	10	0	0
24	India	15/5	10	10	10	20/0
25	Indonesia	15	10	15	0	20/0
26	Iran	10	10	10	0	20/0
27	Ireland	10/5	10	10/5	0	20/0
28	Israel	15/5	10	10/5	0	20/0
29	Italy	10	10	10	0	0
30	Kazakhstan	15/10	10	10	10	20/0
31	Kuwait	10/5	10	10	0	0
32	Latvia	10/5	10	10/5	0	20/0
33	Libya	10/5	10	10	0	20/0
34	Lithuania	10/5	10	10	0	20/0
35	Luxembourg	10/5	10	10/5	0	0
36	Malta	10/5	10	10/5	0	20/0
37	Moldova	15/5	10	10	0	0
38	Montenegro	10	10	10/5	0	20/0

No.	Country	Dividends	Interest	Royalties	Services	Capital gains
39	Netherlands	15/5	0	10	0	0
40	North Korea	10	10	10	0	0
41	Northern Macedonia	15/5	10	10	0	0
42	Norway	15/5/0	10	10/5	0	20/0
43	Pakistan	10	10	10	10	20/0
44	Poland	15/5	10	10	0	20/0
45	Qatar	10/5	10	10	0	0
46	Romania	10	10	10	0	0
47	Russia	15/5	10	10	0	20/0
48	San Marino	10/5	10	10	0	20/0
49	Slovakia	15/5	10	10	0	20/0
50	Slovenia	10/5	10	10/5	0	20/0
51	South Korea	10/5	10	10/5	0	20/0
52	Spain	10/5	10	10/5	0	20/0
53	Sri Lanka	12.5	10	10	0	0
54	Sweden	15/5	0	0	0	0
55	Switzerland	15/5	10	0	0	20/0
56	Tunisia	10	10	10	10	20/0
57	Turkey	15/5	10 11	10	0	0
58	Ukraine	10/5	10	10	0	20/0
59	United Arab Emirates	10/5/0	10/0	10	0	20/0
60	United Kingdom	15/5	10	10	0	0
61	Vietnam	15/10	10	10	0	20/0



THANK YOU

FOR YOUR INTEREST



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