

Dear Sir or Madam,

Below please find our current international taxation newsletter which provides you with summaries regarding important recent international tax developments in the CEE/SEE region.

Kind regards
International Taxation Team of LeitnerLeitner

SERBIA

▢ BEPS - International tax reform

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The Republic of Serbia joined the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS) as the sixth state in 2018 as Serbia is aiming to join the EU. In this regard, Serbia has amended the following double taxation treaties with applicability as of 1.1.2019: Austria, France, Lithuania, Poland, Slovakia, Slovenia, Great Britain.

BEPS constitutes an unprecedented change in international taxation and it will have a significant impact on the taxation of multinational companies given the expectation that it may amend at least 2,000 tax treaties. The question remaining is not only how the global companies will be influenced, but also how the domestic tax administration will prepare for these major changes. From a Serbian point of view, the practical applicability remains to be seen.

Furthermore it is important to note that Serbia has entered into double taxation treaties with Indonesia and San Marino since 1 January 2019.

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PUBLISHER
LeitnerLeitner GmbH
Wirtschaftsprüfer und Steuerberater
Ottensheimer Straße 32
4040 Linz
T +43 732 70 93-0
F +43 732 70 93-156
E linz.office@leitnerleitner.com
www.leitnerleitner.com

REDAKTION
Dr. Clemens Nowotny
E clemens.nowotny@leitnerleitner.com
Mag. Gerald Gahleitner
E gerald.gahleitner@leitnerleitner.com

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