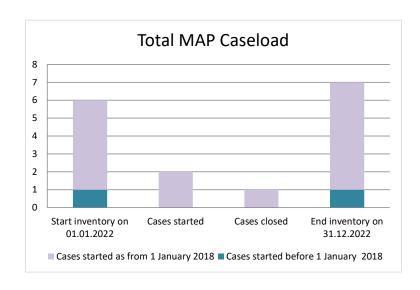
# Mutual Agreement Procedure Statistics per jurisdiction

# Serbia

2018-2022 (post-MAP Statistics Reporting Framework)



### Serbia



Cases started before 1 January 2018	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

Cases started as from 1 January 2018	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	4	2	1	5
Other cases	1	0	0	1

# Average time needed to close MAP cases

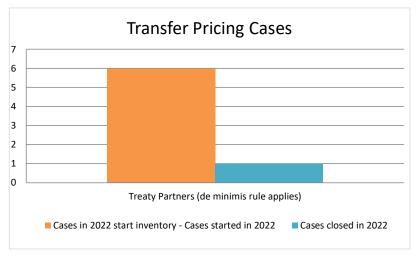
Cases started before 1 January 2018	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

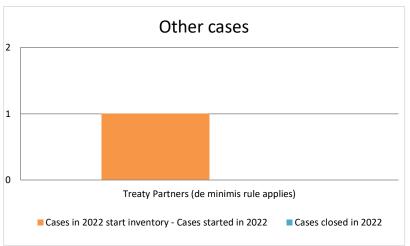
Cases started as from 1 January 2018	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	6.53	1.15	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2018 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

### Overview of MAP partners (only for cases started as from 1 January 2018)

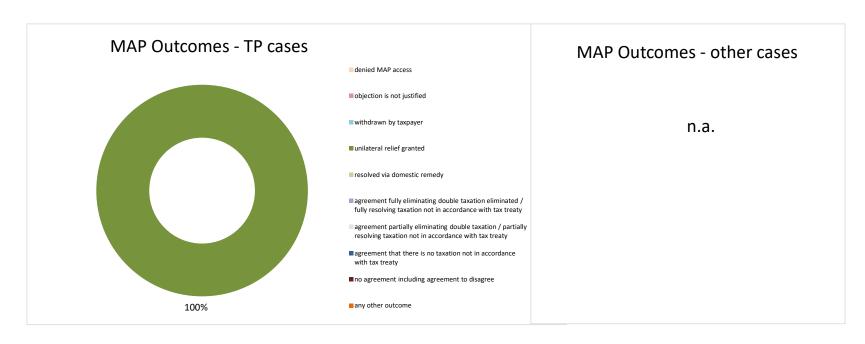
Note: the MAP cases started before 1 January 2018 and closed in 2022 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	partially	agreement that there is no taxation not in accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	1	0	0	0	0	0	0	1
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	1	0	0	0	0	0	0	1
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	1	0	0	0	0	0	0	1

					numb	er of pre-20	18 cases clos	ed during the re	porting period by	y outcome:				
	category of cases	no. of pre-2018 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in	no agreement including agreement to disagree	any other outcome	no. of pre- 2018 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre- 2018 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
	Notes:			•	•		•							

	Table 1: Attribution / Allocation MAP Cases													
				number of post-2017 cases closed during the reporting period by outcome:										
	Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2022			objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation not	there is no	no agreement	outcome	no. of post- 2017 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	4	2	0	0	0	1	0	0	0	0	0	0	5
	Total	4	2	0	0	0	1	0	0	0	0	0	0	5

Notes:

					Table 2: Ot	her MAP Ca	ses						
						number of po	st-2017 case	es closed during th	e reporting period by ou	utcome			
	no. of post- 2017 cases in MAP inventory on 1 January 2022			objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not in accordance with	tnere is no	no agreement including agreement to disagree	any other outcome	no. of post-2017 cases remaining i MAP inventory or 31 December 202
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	1	0	n	n	0	0	0	0	0	0	n	n	1

Table 1: Attribution / Allocation MAP Cases											
	average time taken (in months) for post-2017 cases from:										
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
Column 1	Column 2	Column 3	Column 4	Column 5							
Treaty Partners (de minimis rule applies)	6.53	1.15	n.a.	n.a.							
Total	6.53	1.15	n.a.	n.a.							
es:	<u>'</u>										
	Column 1 Treaty Partners (de minimis rule applies) Total	Treaty Partner         "Start" to "End"           Column 1         Column 2           Treaty Partners (de minimis rule applies)         6.53           Total         6.53	Treaty Partner         average time taken (in mont average time taken (in mont start" to "End"         Receipt of taxpayer's MAP request to "Start"           Column 1         Column 2         Column 3           Treaty Partners (de minimis rule applies)         6.53         1.15           Total         6.53         1.15	Treaty Partner         "Start" to "End"         Receipt of taxpayer's MAP request to "Start"         "Start" to Milestone 1           Column 1         Column 2         Column 3         Column 4           Treaty Partners (de minimis rule applies)         6.53         1.15         n.a.           Total         6.53         1.15         n.a.							

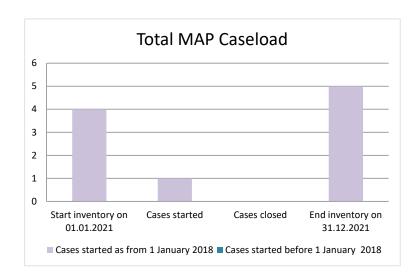
MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for other Cases

	Table 2: Other MAP Cases										
average time taken (in months) for post-2017 cases from:											
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
Column 1	Column 2	Column 3	Column 4	Column 5							
Total	n.a.	n.a.	n.a.	n.a.							
Notes:											

Row 1

	Table 3: All MAP Cases												
		average time taken (in months) for post-2017 cases from:											
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
		Column 1	Column 2	Column 3	Column 4								
Row 1	Total Average Time	6.53	1.15	n.a.	n.a.								
	Notes:												

### Serbia



Cases started before 1 January 2018	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2018	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	3	1	0	4
Other cases	1	0	0	1

## Average time needed to close MAP cases

Cases started before 1 January 2018	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

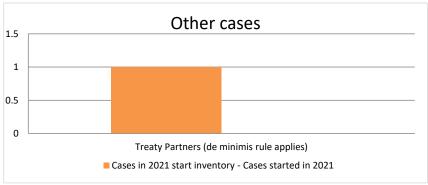
Cases started as from 1 January 2018	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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### Overview of MAP partners (only for cases started as from 1 January 2018)

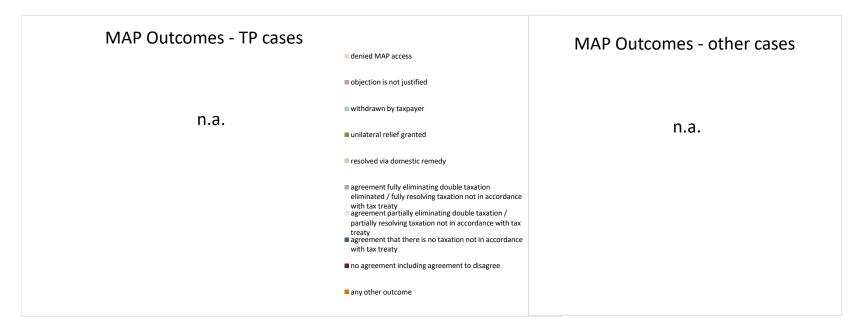
Note: the MAP cases started before 1 January 2018 and closed in 2021 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	resolving taxation not in	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

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Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

						number of	f pre-2018 cas	es closed during the re	porting period by outco	me:				
	category of cases	no. of pre-2018 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	resolving taxation not	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	outcome	no. of pre- 2018 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2018 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	Notes:													

Annex R

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
							number of po	st-2017 case	es closed during the	reporting period by ou	ıtcome:			
	Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2021	started during	MAD	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation not	there is no	including agreement to	any other outcome	no. of post- 2017 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
ow 1	Treaty Partners (de minimis rule applies)	3	1	0	0	0	0	0	0	0	0	0	0	4
	Total	3	1	0	0	0	0	0	0	0	0	0	0	4

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

	Table 2: Other MAP Cases													
						number of po	st-2017 case	es closed during the	e reporting period by o	utcome				
	Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2021		***	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	there is no	including agreement to	any other	no. of post-2017 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
low 1	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	1	0	0	0	0	0	0	0	0	0	0	0	1

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases											
	average time taken (in months) for post-2017 cases from:											
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
Row 1	Total	n.a.	n.a.	n.a.	n.a.							
	Notes:											

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Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

#### Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

Table 2: Other MAP Cases									
		average time taken (in montl	hs) for post-2017 cases from:						
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Total	n.a.	n.a.	n.a.	n.a.					
lotes:									

Row 1

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Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

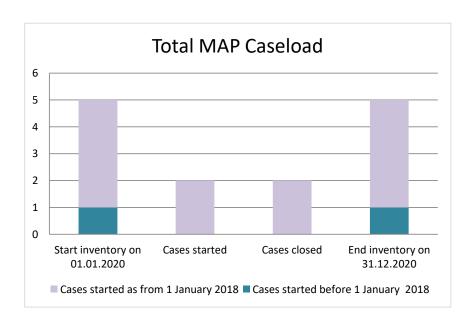
### Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

Table 3: All MAP Cases									
average time taken (in months) for post-2017 cases from:									
stone 1 to "End"									
Column 4									
n.a.									

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### Serbia



Cases started before 1 January 2018	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

Cases started as from 1 January 2018	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	3	1	1	3
Other cases	1	1	1	1

# Average time needed to close MAP cases

Cases started before 1 January 2018	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) start date: the date when the MAP request was received; and  $% \left( \mathbf{n}\right) =\left( \mathbf{n}\right)$
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

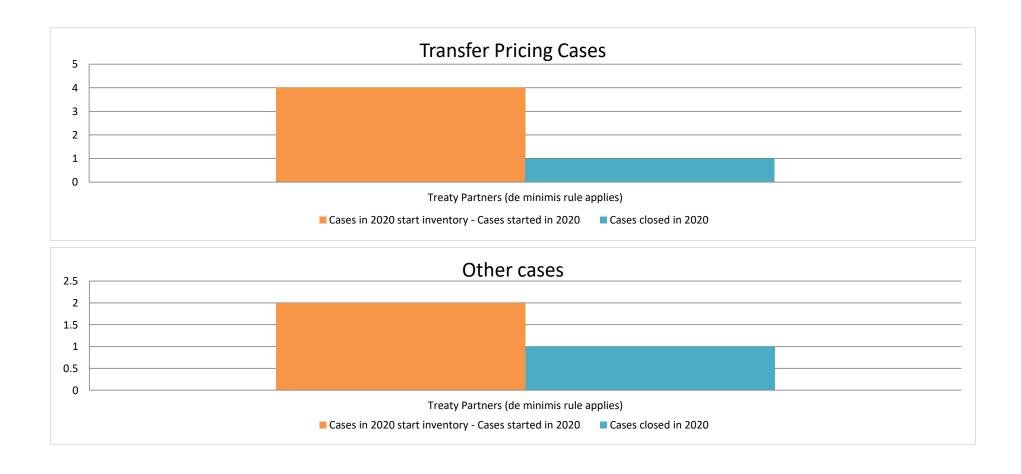
Cases started as from 1 January 2018	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	0.62	2.00	n.a.	n.a.
Other cases	9.00	n.a.	n.a.	9.00

Note: the average times to close MAP cases that started as from 1 January 2018 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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# Overview of MAP partners (only for cases started as from 1 January 2018)

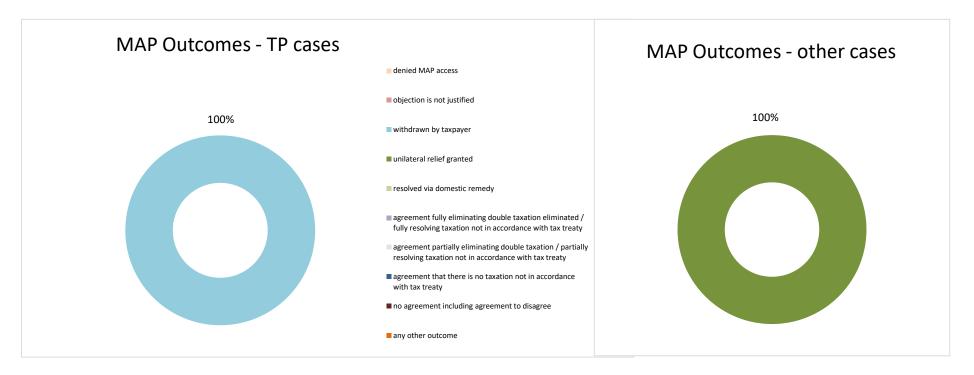
Note: the MAP cases started before 1 January 2018 and closed in 2020 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving taxation not in	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	0	0	0	0	0	0	0	1
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	1	0	0	0	0	0	0	0	1
Other cases (all)	0	0	0	1	0	0	0	0	0	0	1
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	1	0	0	0	0	0	0	1
All cases	0	0	1	1	0	0	0	0	0	0	2

2020 MAP Statistics - Serbia.xlsx Page 3/9

#### Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

				numbe	er of pre-2018 cases closed during the reporting period by outcome:								
category of cases	no. of pre-2018 cases in MAP inventory on 1 January 2020	denied	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	outcome	no. of pre- 2018 cases remaining in on MAP inventory on 31 December 2020	closing pre-
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Notes  Definition of a I	MAP case						ing method as o	utlined in Annex D	O (section 1) of the	ne report the "	MAP Statistic	s Reporting Fra	amework"

Row 1 Row 2

and counting of MAP cases

Category of cases

The definitions used to categorise are those included in the MAP Statistics Reporting Framework.

Notes on the computation of average time

The average time taken to close pre-2016 cases was computed by applying the following rules:

(i) start date: the date of filing of the MAP request; and

(ii) end date: the date of the closing letter sent to the taxpayer.

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
Ī					number of post-2017 cases closed during the reporting period by outcome:									
	Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2020	no. of post- 2017 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	lagreement that	including agreement to	any other outcome	no. of post- 2017 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Treaty Partners (de minimis rule applies)	3	1	0	0	1	0	0	0	0	0	0	0	3
	Total	3	1	0	0	1	0	0	0	0	0	0	0	3

Notes:

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

						Table 2: Ot	her MAP Ca	ses						
		number of post-2017 cases closed during the reporting period by outcome												
	Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2020	no. of post- 2017 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	including agreement to	any other	no. of post-2017 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	1	1	0	0	0	1	0	0	0	0	0	0	1
	Total	1	1	0	0	0	1	0	0	0	0	0	0	1
	Notes:								_					

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases									
average time taken (in months) for post-2017 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Treaty Partners (de minimis rule applies)	0.62	2.00	n.a.	n.a.					
Total	0.62	2.00	n.a.	n.a.					
Notes:									

Row 1

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MAP Statistics Reporting for the 2019 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

Table 2: Other MAP Cases									
	average time taken (in months) for post-2017 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Treaty Partners (de minimis rule applies)	9.00	n.a.	n.a.	9.00					
Total	9.00	n.a.	n.a.	9.00					
	Column 1 Treaty Partners (de minimis rule applies)	Treaty Partner "Start" to "End"  Column 1 Column 2  Treaty Partners (de minimis rule applies) 9.00	Treaty Partner  "Start" to "End"  Column 1  Column 2  Treaty Partners (de minimis rule applies)  Receipt of taxpayer's MAP request to "Start"  Column 2  Column 3  n.a.	Treaty Partner  "Start" to "End"  Column 1  Column 2  Column 3  Treaty Partners (de minimis rule applies)  Average time taken (in months) for post-2017 cases from:  Receipt of taxpayer's MAP request to "Start" to Milestone 1  Column 2  Column 3  Column 4  n.a.  n.a.					

Row 1

Notes:

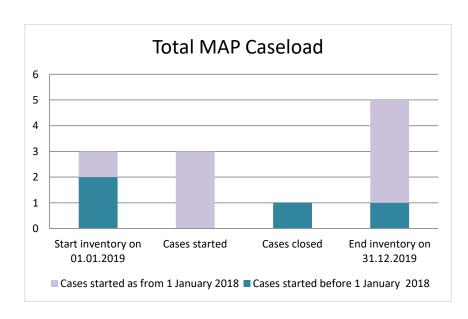
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MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

		Table 3: All MAP Cases									
		average time taken (in months) for post-2017 cases from:									
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
		Column 1	Column 2	Column 3	Column 4						
1	Total Average Time	4.81	1.00	0.00	4.50						
	Notes:										

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### Serbia



Cases started before 1 January 2018	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	1	0	1	0
Other cases	1	0	0	1

Cases started as from 1 January 2018	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	1	2	0	3
Other cases	0	1	0	1

# Average time needed to close MAP cases

Cases started before 1 January 2018	Average time
Transfer pricing cases	20.68
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

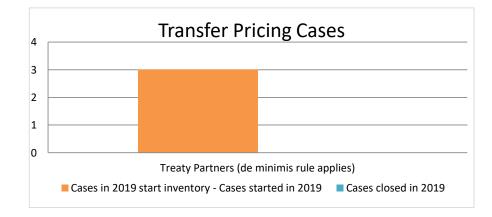
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

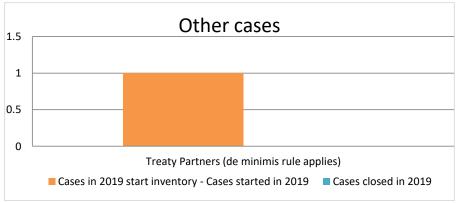
Cases started as from 1 January 2018	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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# Overview of MAP partners (only for cases started as from 1 January 2018)

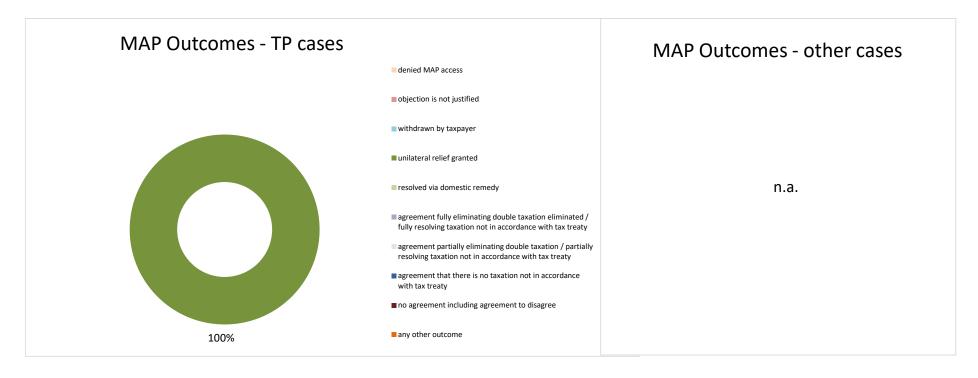
Note: the MAP cases started before 1 January 2018 and closed in 2019 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	resolving taxation not in	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	1	0	0	0	0	0	0	1
Cases started before 1 January 2018	0	0	0	1	0	0	0	0	0	0	1
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	1	0	0	0	0	0	0	1

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#### Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

						number of	pre-2018 cases	closed during the rep	porting period by outcom	ne:					
	category of cases	no. of pre-2018 cases in MAP inventory on 1 January 2019	denied	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2018 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2018 cases during the reporting period	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
1	Attribution/ Allocation	1	0	0	0	1	0	0	0	0	0	0	0	20.68	
2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.	
3	Total	2	0	0	0	1	0	0	0	0	0	0	1	20.68	
	Notes: Definition of a Mand counting of Category of cas	MAP cases	Affairs, publ	ished on 1 Sep	tember 2016.		Ü		(section 1) of the report ""I	MAP Statistics Repo	rting Framework	"" commission	ned by the Comm	ttee on Fiscal	
	Potential misma 2019 start inven end inventory	tory and 2018	One post-2017 case was reported by mistake in 2018 MAP statistics but is a pre-2018 case, which explains the mismatch in the inventory												
	Notes on the co average time	mputation of	The average	e time taken to	r case was reported by mistake in 2018 MAP statistics but is a pre-2018 case, which explains the mismatch in the inventory.										

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MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

					Table	1: Attribution	/ Allocation	MAP Cases						
							number of	f post-2017 ca	ses closed during the re	porting period by outcon	ne:			
	Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2019	no. of post- 2017 cases started during the reporting period		objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving taxation	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	including agreement to	any other outcome	no. of post- 2017 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	1	2	0	0	0	0	0	0	0	0	0	0	3
	Total	1	2	0	0	0	0	0	0	0	0	0	0	3

Notes:

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

						Table 2:	Other MAP (	Cases						
							number of	post-2017 cas	es closed during the re	porting period by outco	ome			
		no. of post- 2017 cases in MAP inventory on 1 January 2019	no. of post- 2017 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	there is no	including agreement to	any other	no. of post-2017 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Dow 1	Treaty Partners (de minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	1
Row 1											_	_		

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases										
		average time taken (in months) for post-2017 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
Row 1	Total	n.a.	n.a.	n.a.	n.a.						
	Notes:										

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MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

	Table 2: Other MAP Cases										
			average time taken (in mont	hs) for post-2017 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
Row 1	Total	n.a.	n.a.	n.a.	n.a.						
	Notes:										

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MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

		Table 3: All MAP Cases										
			average time taken (in months) fo	or post-2017 cases from:								
		"Start" to "End"	"Start" to "End"  Receipt of taxpayer's MAP request to "Start" to Milestone 1 Milestone 1 to									
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	n.a.	n.a.	n.a.	n.a.							
	Notes:											

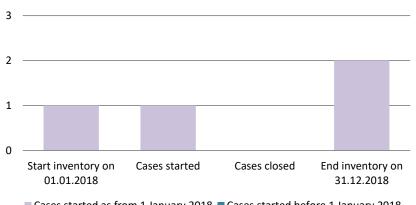
### Serbia

Cases started before 1

January 2018

Transfer pricing cases Other cases





Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0
	-			•
Cases started as from 1	2018 Start	Cases	Cases	2018 End
January 2018	inventory	started	closed	inventory

Cases

started

0

2018 End

inventory

Cases

closed

2018 Start

inventory

■ Cases started as from 1 January 2018 ■ Cases started before 1 January 2018

# Average time needed to close MAP cases

Cases started before 1 January 2018	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2018	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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# Overview of MAP partners (only for cases started as from 1 January 2018)

Note: the MAP cases started before 1 January 2018 and closed in 2018 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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### **MAP Outcomes - TP cases**

### **MAP Outcomes - other cases**

denied MAP access

objection is not justified

withdrawn by taxpayer

**n.a.** ■ unilateral relief granted

n.a.

resolved via domestic remedy

agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty

agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty

agreement that there is no taxation not in accordance with tax treaty

■ no agreement including agreement to disagree

any other outcome

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

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### Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

				numb	er of pre-20	18 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2018 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		taxation / fully resolving	•	no taxation not in accordance	agreement	any other outcome	no. of pre- 2018 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre- 2018 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

Row 1 Row 2 Row 3

Notes:

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
						n	umber of pos	t-2017 cases	closed during the	reporting period by o	utcome:			
Tr	reaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2018	no. of post- 2017 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post- 2017 cases remaining ii MAP invento on 31 December 20
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de n	minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	1
Treaty Partners (Other	ers)	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	1	0	0	0	0	0	0	0	0	0	0	1

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases													
					n	umber of pos	st-2017 case:	s closed during the	reporting period by o	utcome			
Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2018	no. of post- 2017 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance		no agreement including agreement to disagree	any other	no. of post-2017 cases remaining ii MAP inventory on 31 December 2018
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1	0	0	0	0	0	0	0	0	0	0	0	1

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

Treaty Partner		1		average time taken (in months) for post-2017 cases from:								
·	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End'								
Column 1	Column 2	Column 3	Column 4	Column 5								
eaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.								
eaty Partners (Others)	n.a.	n.a.	n.a.	n.a.								
otal Average Time	n.a.	n.a.	n.a.	n.a.								
)	eaty Partners (de minimis rule applies) eaty Partners (Others)	Column 1 Column 2 eaty Partners (de minimis rule applies) n.a. eaty Partners (Others) n.a. tal Average Time n.a.	Column 1 Column 2 Column 3  eaty Partners (de minimis rule applies) n.a. n.a.  eaty Partners (Others) n.a. n.a.  tal Average Time n.a. n.a.	Column 1         Column 2         Column 3         Column 4           eaty Partners (de minimis rule applies)         n.a.         n.a.         n.a.           eaty Partners (Others)         n.a.         n.a.         n.a.           tal Average Time         n.a.         n.a.         n.a.								

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

	average time taken (in months) for post-2017 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
Column 1	Column 2	Column 3	Column 4	Column 5						
Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.						
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.						
Total Average Time	n.a.	n.a.	n.a.	n.a.						

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

			Table 3: All MAP Cases		
			average time taken (in months)	for post-2015 cases from:	
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	<b>Total Average Time</b>	n.a.	n.a.	n.a.	n.a.
	Notes:				