

## Serbia

### Summary of CbC Reporting and Transfer Pricing Documentation Rules

For more detailed guidance and the latest updates, please see the [Bloomberg Tax BEPS Tracker](#).

#### Country-by-Country Report

- Effective Date: Fiscal years beginning on or after January 1, 2020
- Filing Threshold: MNEs resident in Serbia with consolidated group revenue of at least €750 million in the previous year.
- Local Filing: Not required.
- Information Reported: Generally consistent with OECD guidance.
- Forms/Filing Instructions:
  - CbC Notification: no separate notification requirement; however, the identity and residence of the ultimate parent entity must be disclosed in the annual transfer pricing documentation.
  - CbC Report: Form CbC – Annual Report on Controlled Transactions of the International Group of Related Legal Entities for the period from \_\_\_\_ 20\_\_ to \_\_\_\_ 20\_\_ submitted in paper form (template provided in the Rulebook on Transfer Pricing (October 2021)).
- Deadline for Filing CbC Report: No later than 12 months after the end of the reporting year.
- Exchange of Information:
  - MCAA CbC: not yet signed.

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

#### Master File

There are no OECD Master File requirements in Serbia.

#### Local File

There are no OECD Local File requirements in Serbia.

#### Transfer Pricing Documentation

Taxpayers with related party transactions must declare the related party transactions (in the tax balance sheet), maintain transfer pricing documentation, and submit the documentation with the corporate income tax return for the fiscal year (i.e., within 180 days from the fiscal year-end). Generally, transfer pricing documentation is not required if a transaction (i.e., non-loan related transaction) is a one-off transaction with a value that does not exceed RSD 8 million or if the total value of all transactions with a single related party in a tax year do not exceed RSD 8 million. The content of the documentation, which must be prepared in Serbian, is generally based on the 2010 OECD Transfer Pricing Guidelines.