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By PwC Deutschland | 21. Juni 2011

Former Yugoslav treaty applies to Montenegro

German and Montenegro have agreed to continued application of the former German/Yugoslav double tax treaty.

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Following the break-up of Yugoslavia, Germany and Serbia agreed to continue to follow the German/Yugoslav double tax treaty of 1987. At the time, this agreement also included Montenegro, then in confederation with Serbia. However, the separation of the two states raised the question of continued application of the treaty to Montenegro. For a time, the German authorities assumed that the treaty would continue in force. However, they changed their view in 2010 after fruitless attempts to obtain confirmation from their Montenegrin counterparts. This has now been rectified with an exchange of diplomatic notes agreeing to continued application of the treaty. The former Yugoslav treaty thus now applies to Bosnia-Herzegovina, Montenegro and Serbia. Separate treaties are in force with Croatia, Macedonia and Slovenia.

Schlagwörter

Montenegro, Yugoslav