

STRUCTURE YOURSELF!

- INTERNATIONAL TAX PLANNING SCHEMES -





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ΜΑΡΚΟΣ

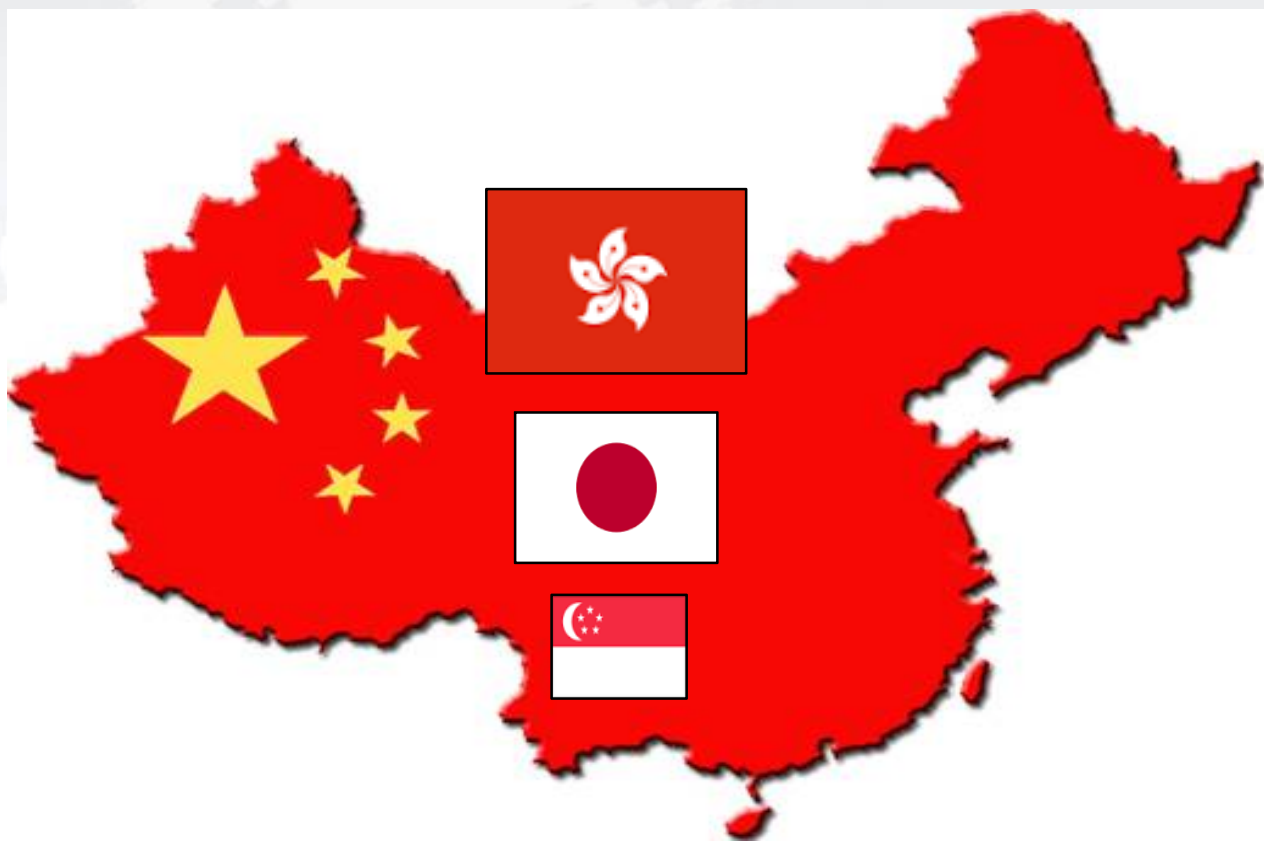
ΧΑΡ ΚΥ

ΕΒΑΥ ΜΑΤ ΕΡΓΟΣ

IS „OFFSHORE“ STILL ALIVE?



QUIZ – FDI



QUIZ – FDI



QUIZ – FDI



QUIZ – FDI



QUIZ – FDI



SERBIAN „TAX BORDERS“ (ANALYSIS)

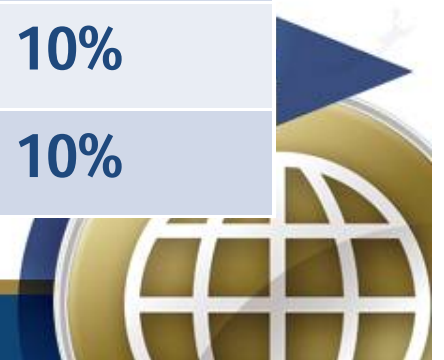
Withholding tax to non-resident co.	Non-offshore	Offshore*
Dividend	20%	20%
Interest	20%	25%
Royalty	20%	25%
Service fee	N/A	25%

*Jurisdictions with preferential tax regime
(published by the Ministry of Finance of Serbia)

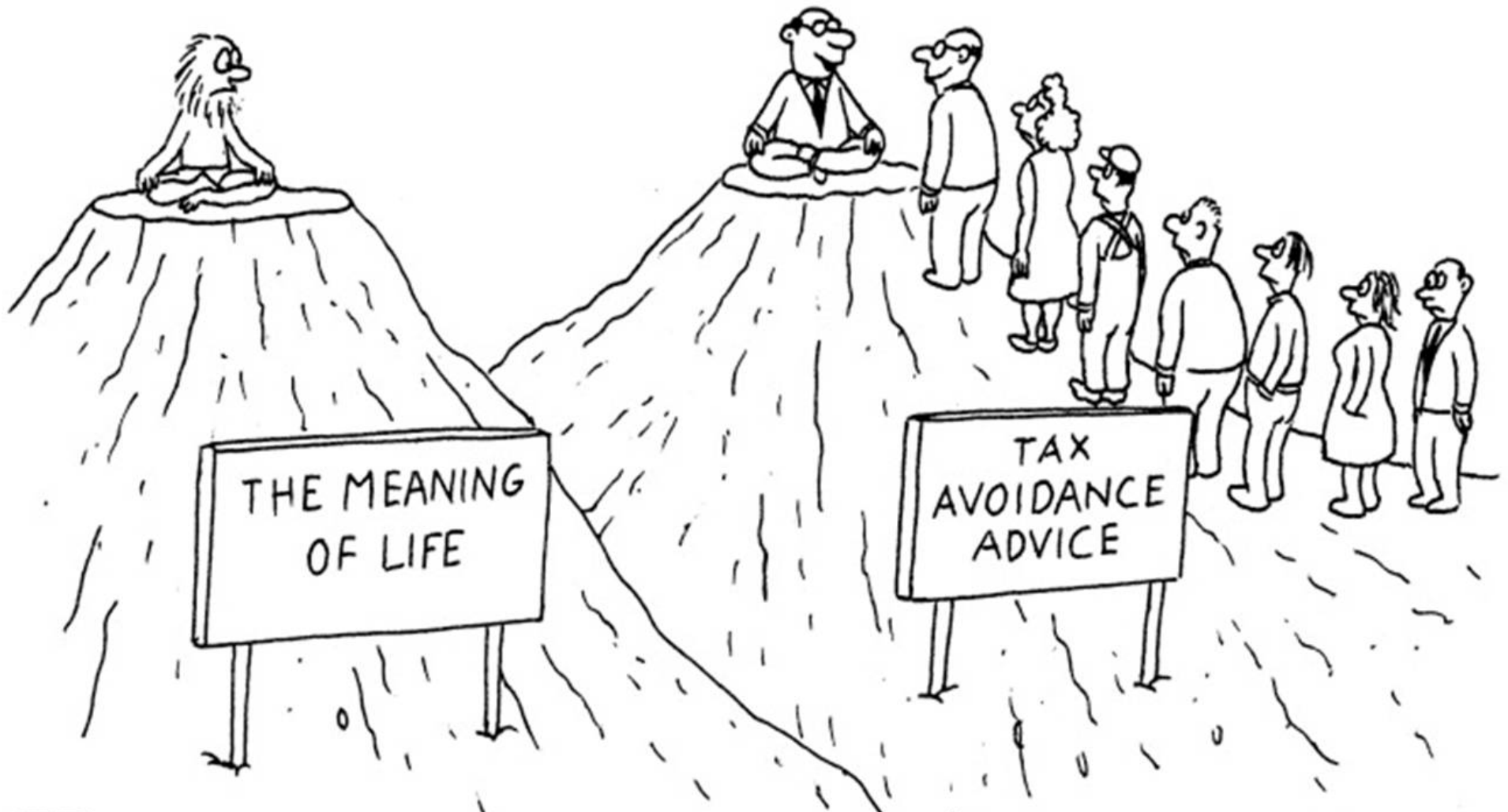


LOWER WHTAX (WITH DOUBLE TAX TREATIES)

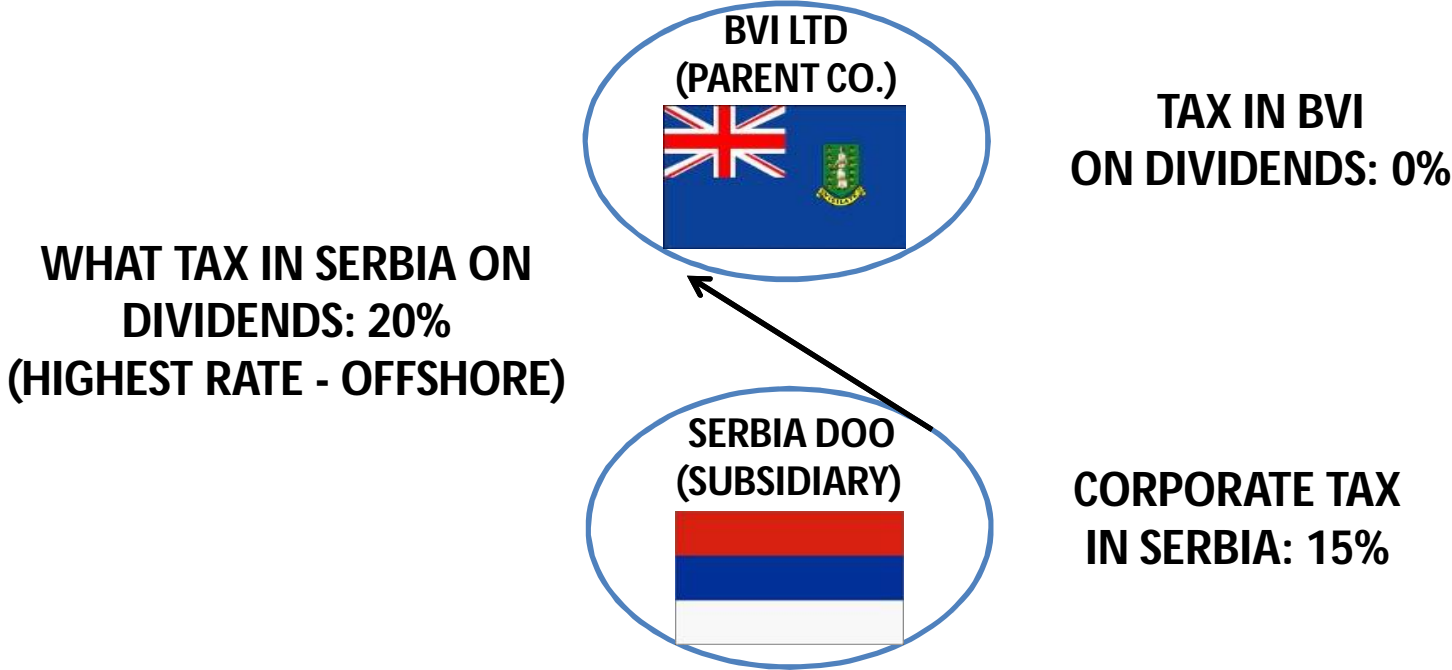
	Dividends	Interest	Royalties
Treaty with:			
CY	10%	10%	10%
HU	5%	10%	10%
LUX	5%	10%	5%
MT	5%	10%	5%
NL	5%	0%	10%
UAE	5%	10%	10%



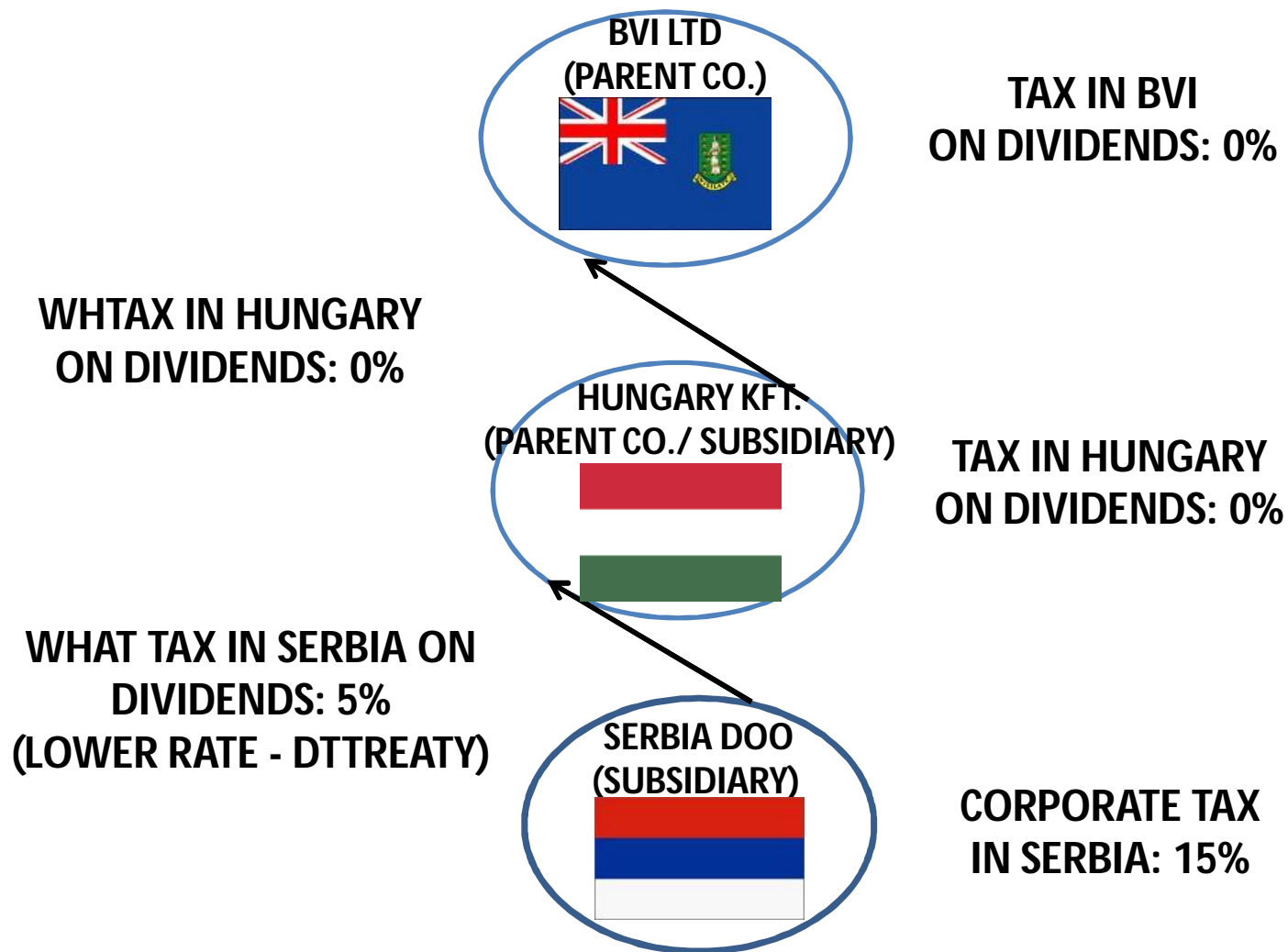
TAX PLANNING SCHEMES



HOLDING SCHEME 1.

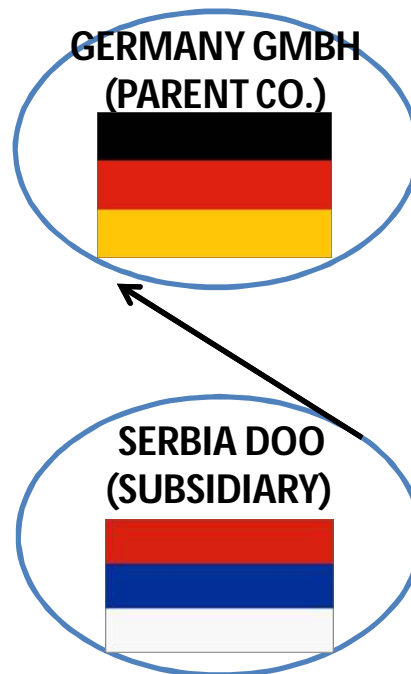


HOLDING SCHEME 1. WITH SOLUTION



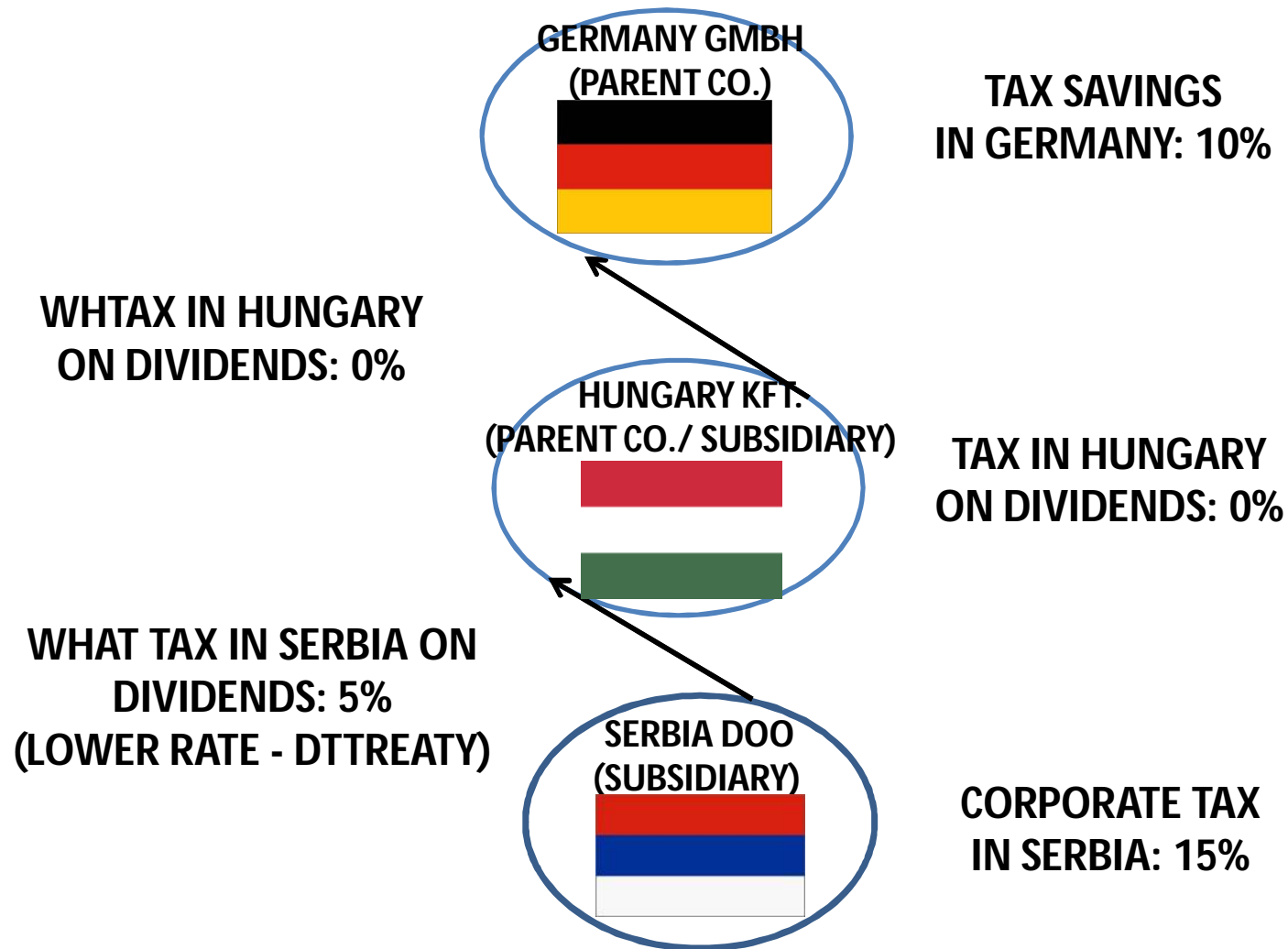
HOLDING SCHEME 2.

**WHAT TAX IN SERBIA ON
DIVIDENDS: 15%
(LOWE RATE - DTTREATY)**

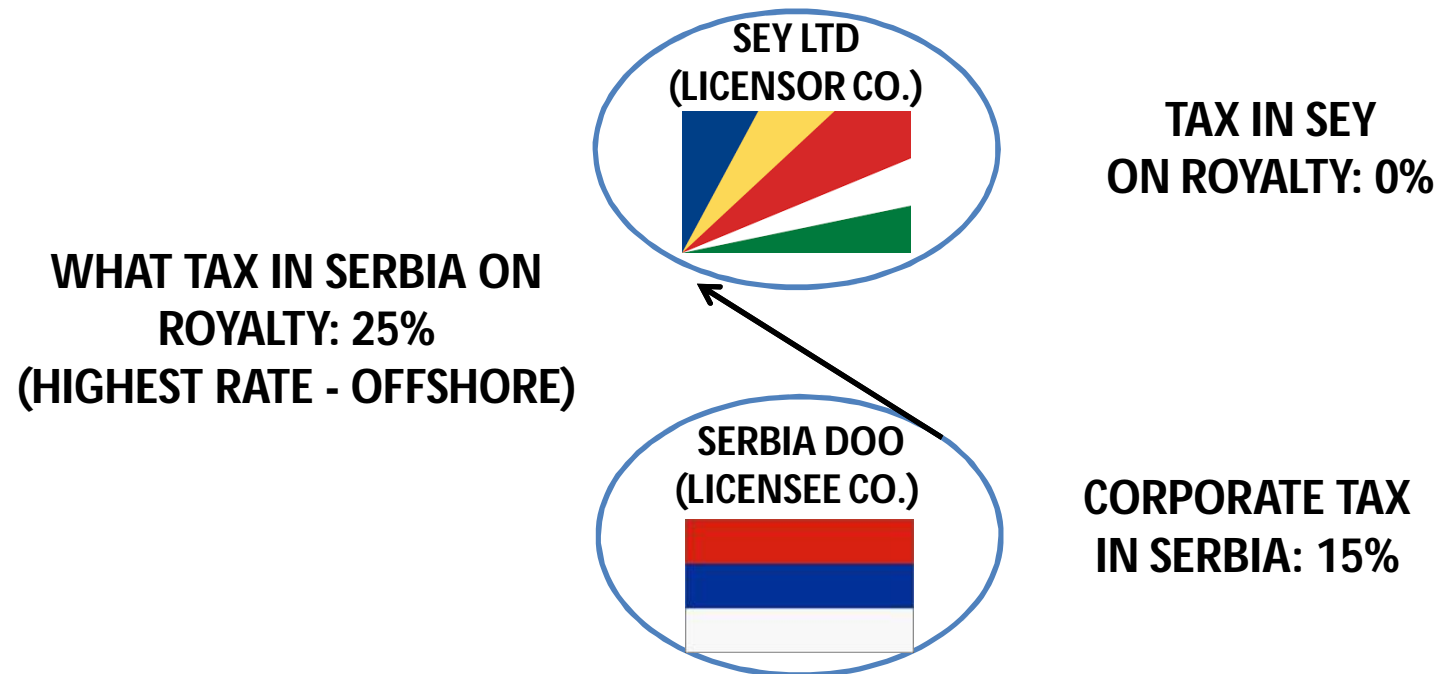


**CORPORATE TAX
IN SERBIA: 15%**

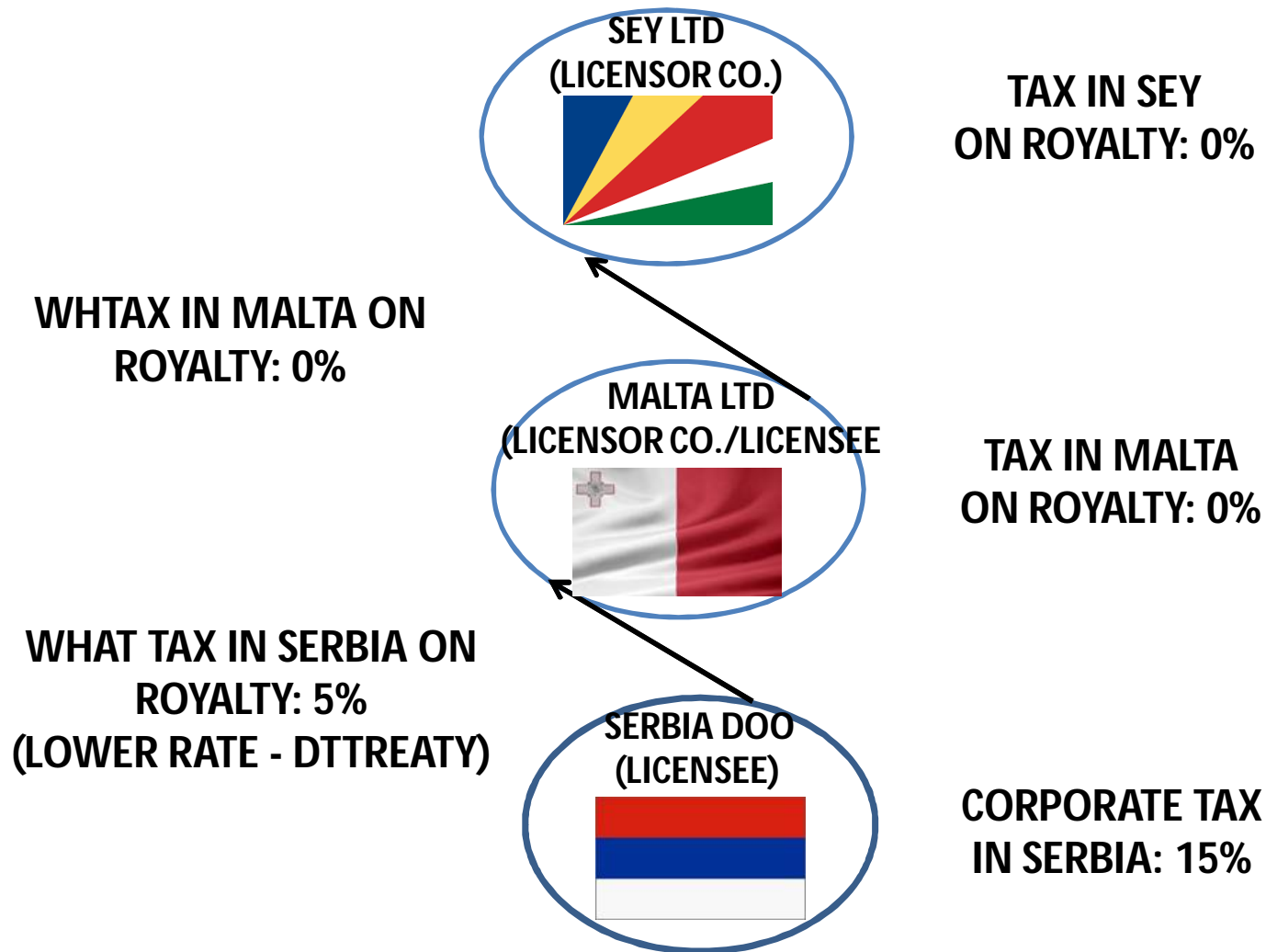
HOLDING SCHEME 2. WITH SOLUTION



ROYALTY SCHEME



ROYALTY SCHEME WITH SOLUTION



EPIGRAPH



DON'T PUT ALL YOUR EGGS IN ONE BASKET!



**THANK YOU FOR YOUR
ATTENTION!**

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