

Arm's length interest rates for 2019 as prescribed by the Rulebook

Taxpayer		RSD denominated loans	EUR loans and RSD loans denominated in EUR	USD loans and RSD loans denominated in USD	CHF loans and RSD loans denominated in CHF	SEK loans and RSD loans denominated in SEK	NOK loans and RSD loans denominated in NOK	GBP loans and RSD loans denominated in GBP	RUB loans and RSD loans denominated in RUB
Banks and financial leasing companies		Short term – 2.72%	3.64%	5.05%	2.98%	3.91%	4.25%	1.92%	1.41%
		-							
Other companies	Short term loans	4.98%	2.71%	3.08%	-	-	-	-	-
	Long term loans	5.69%	2.90%	4.12%	7.61%	-	-	-	-