

San Marino

A. Progress in the implementation of the minimum standard

San Marino has 23 tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Serbia, complies with the minimum standard.

San Marino signed the MLI in 2017 and deposited its instrument of ratification on 11 March 2020, listing its non-compliant agreements. The MLI will enter into force for San Marino on 1 July 2020.

San Marino is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹²⁵

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

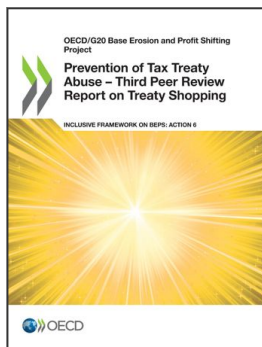
No jurisdiction has raised any concerns about their agreements with San Marino.

Summary of the jurisdiction response – San Marino

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Austria	No	N/A	Yes	N/A	The treaty partner has not listed this agreement in its MLI position.
2	Azerbaijan*	No	N/A	Yes	N/A	Partial compliance (the treaty just lacks the new preamble).
3	Barbados	No	N/A	Yes	N/A	Partial compliance (the treaty just lacks the new preamble).
4	Belgium	No	N/A	Yes	N/A	
5	Croatia	No	N/A	Yes	N/A	
6	Cyprus*	No	N/A	Yes	N/A	
7	Georgia	No	N/A	Yes	N/A	
8	Greece	No	N/A	Yes	N/A	
9	Hungary	No	N/A	Yes	N/A	
10	Italy	No	N/A	Yes	N/A	Partial compliance (the treaty just lacks the new preamble)
11	Liechtenstein	No	N/A	Yes	N/A	
12	Luxembourg	No	N/A	Yes	N/A	

¹²⁵ For its agreements listed under the MLI, San Marino is implementing the preamble statement (Article 6 of the MLI). For 19 of its agreements listed under the MLI, San Marino is implementing the PPT (Article 7 of the MLI). San Marino made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements which already contain a PPT. Three of San Marino's agreements are within the scope of this reservation.

13	Malaysia	No	N/A	Yes	N/A	
14	Malta	No	N/A	Yes	N/A	
15	Portugal	No	N/A	Yes	N/A	
16	Qatar	No	N/A	Yes	N/A	
17	Romania	No	N/A	Yes	N/A	
18	Saint Kitts and Nevis	No	N/A	Yes	N/A	
19	Serbia	Yes	PPT alone	N/A	N/A	
20	Seychelles	No	N/A	Yes	N/A	
21	Singapore	No	N/A	Yes	N/A	
22	United Arab Emirates	No	N/A	Yes	N/A	The treaty partner has not listed this agreement in its MLI position.
23	Viet Nam	No	N/A	Yes	N/A	



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