

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. Ten of those agreements comply 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 entered into force for San Marino on 1 July 2020. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

San Marino is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁵⁰

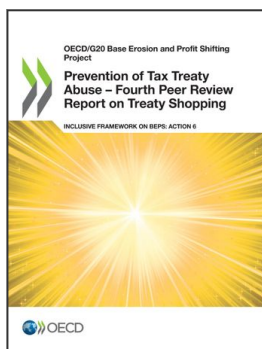
B. Conclusion

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

Summary of the jurisdiction response – San Marino

| | 1. Treaty partners | 2. Compliance with the standard | 3. Signature of a complying instrument | 4. Minimum standard provision used |
|----|-----------------------|---------------------------------|--|------------------------------------|
| 1 | Austria | No | No | PPT |
| 2 | Azerbaijan* | No | No | PPT |
| 3 | Barbados | No | Yes MLI | PPT |
| 4 | Belgium | Yes MLI | | PPT |
| 5 | Croatia | No | Yes MLI | PPT |
| 6 | Cyprus* | Yes MLI | | PPT |
| 7 | Georgia | Yes MLI | | PPT |
| 8 | Greece | No | Yes MLI | PPT |
| 9 | Hungary | No | Yes MLI | PPT |
| 10 | Italy | No | Yes MLI | PPT |
| 11 | Liechtenstein | Yes MLI | | PPT |
| 12 | Luxembourg | Yes MLI | | PPT |
| 13 | Malaysia | No | Yes MLI | PPT |
| 14 | Malta | Yes MLI | | PPT |
| 15 | Portugal | Yes MLI | | PPT |
| 16 | Qatar | Yes MLI | | PPT |
| 17 | Romania | No | Yes MLI | PPT |
| 18 | Saint Kitts and Nevis | No | No | PPT |
| 19 | Serbia | Yes other | | PPT |
| 20 | Seychelles | No | Yes MLI | PPT |
| 21 | Singapore | Yes MLI | | PPT |
| 22 | United Arab Emirates | No | No | PPT |
| 23 | Viet Nam | No | No | PPT |

¹⁵⁰ For its agreements listed under the MLI, San Marino is implementing the preamble statement (Article 6 of the MLI) and 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 that already contain a PPT (covering three agreements).



From:
**Prevention of Tax Treaty Abuse – Fourth Peer
Review Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), "San Marino", in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/242d10f5-en>

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