

San Marino

A. Progress in the implementation of the minimum standard

San Marino has 24 tax agreements in force, as reported in its response to the Peer Review questionnaire. Sixteen 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.¹³⁵

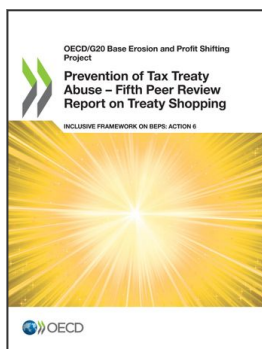
B. Conclusion

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	Andorra	Yes other		PPT
2	Austria	No	No	PPT
3	Azerbaijan*	No	No	PPT
4	Barbados	Yes MLI		PPT
5	Belgium	Yes MLI		PPT
6	Croatia	Yes MLI		PPT
7	Cyprus*	Yes MLI		PPT
8	Georgia	Yes MLI		PPT
9	Greece	Yes MLI		PPT
10	Hungary	Yes MLI		PPT
11	Italy	No	Yes MLI	PPT
12	Liechtenstein	Yes MLI		PPT
13	Luxembourg	Yes MLI		PPT
14	Malaysia	Yes MLI		PPT
15	Malta	Yes MLI		PPT
16	Portugal	Yes MLI		PPT
17	Qatar	Yes MLI		PPT
18	Romania	No	Yes MLI	PPT
19	Saint Kitts and Nevis	No	No	PPT
20	Serbia	Yes other		PPT
21	Seychelles	No	Yes MLI	PPT
22	Singapore	Yes MLI		PPT
23	United Arab Emirates	No	No	PPT
24	Viet Nam	No	Yes MLI	PPT

¹³⁵ 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 – Fifth Peer Review
Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/9afac47c-en>

Please cite this chapter as:

OECD (2023), "San Marino", in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/9b54dbef-en>

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