

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

SAN MARINO

Compilation of Declarations currently in force (*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

Declaration contained in a Note Verbale from the Ministry of Foreign Affairs of San Marino deposited with the Secretary General of the Council of Europe together with the instrument of ratification, on 28 August 2015 - Or. Engl. (*in force since 1 December 2015*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** General income tax:
 - (i) on individuals,
 - (ii) on bodies corporate and proprietorships
[even if collected through a withholding tax].
- . **Article 2, paragraph 1.a.ii:** None.
- . **Article 2, paragraph 1.a.iii:** None.

Declaration contained in a Letter from the Director of the Department of Foreign Affairs of San Marino, dated 27 November 2014, registered at the Secretariat General of the OECD on 5 December 2014 - Or. Engl. (*not in force*)

ANNEX B – Competent Authorities

The Ministry of Finance and Budget and Central Liaison Office - CLO.

ANNEX C – Definition of the word "national" for the purpose of the Convention

--

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>