

# San Marino

## A. Progress in the implementation of the minimum standard

San Marino has 25 tax agreements in force, as reported in its response to the Peer Review questionnaire. Eighteen 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.<sup>122</sup>

## B. Conclusion

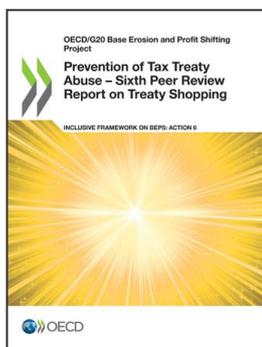
No jurisdiction has raised any concerns about their agreements with San Marino.

## 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	Czechia	Yes other		PPT
9	Georgia	Yes MLI		PPT
10	Greece	Yes MLI		PPT
11	Hungary	Yes MLI		PPT
12	Italy	No	Yes MLI	PPT
13	Liechtenstein	Yes MLI		PPT
14	Luxembourg	Yes MLI		PPT
15	Malaysia	Yes MLI		PPT
16	Malta	Yes MLI		PPT
17	Portugal	Yes MLI		PPT
18	Qatar	Yes MLI		PPT
19	Romania	No	Yes MLI	PPT
20	Saint Kitts and Nevis	No	No	PPT
21	Serbia	Yes other		PPT
22	Seychelles	Yes MLI		PPT

<sup>122</sup> 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).

23	Singapore	Yes MLI		PPT
24	United Arab Emirates	No	No	PPT
25	Viet Nam	No	Yes MLI	PPT



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