

## San Marino Dispute Resolution Profile

(Last updated: 27.12.2023)

### General Information

- **San Marino tax treaties are available at:**

[https://www.esteri.sm/pub1/EsteriSM/Relazioni-Internazionali/Accordi-Internazionali-new/accordi\\_internazionali\\_bilaterali/accordi\\_internazionali\\_bilaterali\\_doppie\\_imposizioni\\_fiscali.html](https://www.esteri.sm/pub1/EsteriSM/Relazioni-Internazionali/Accordi-Internazionali-new/accordi_internazionali_bilaterali/accordi_internazionali_bilaterali_doppie_imposizioni_fiscali.html)

- **MAP request should be made to:**

Segreteria di Stato per le Finanze e il Bilancio (Ministry of Finance and Budget)

Contrada Omerelli, 31

47890 – San Marino

Repubblica di San Marino

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## San Marino Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	So far, the few MAP request received have not been published.	
2.	Are bilateral APA programmes implemented? If yes:	No	To date, San Marino has not implemented APA programme. So far, no bilateral APAs or rollbacks of bilateral APAs were received and granted.	
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	N/A		
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	N/A		
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?</li> </ul>	N/A	<p>San Marino issued guidance on the governance and administration of the mutual agreement procedure (“MAP guidance”) on December 3, 2020, which is available in both Italian and English version, in order to illustrate the characteristics of the instrument of MAP, with specific reference to the subjective and objective requirements, the modalities of access, the different stages of the procedure, and their respective links with domestic law.</p> <p>Moreover, on November 26, 2021, San Marino issued a specific “MAP Law” (Law No. 192/2021) in order to overcome previous limits on alignment to the standard</p>	<p>- MAP guidance – Italian version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06ff090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06ff090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf</a> ;</p> <p>- MAP guidance – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf</a> ;</p> <p>- MAP Law – Italian version: <a href="https://www.bollettinufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135">https://www.bollettinufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135</a></p>

## San Marino Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			given by domestic regulations.	<a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf">082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d</a> ; - MAP Law – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf</a> .
d.	• Are there any fees charged to taxpayers for a bilateral APA request?	N/A		
e.	• Are statistics relating to bilateral APAs publicly available?	N/A		
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	No	To date, no training has been provided but upcoming training and assistance activities will be planned, also through advisors, precisely because, so far, there were very few MAP cases to be handled.	
4.	Is other information available on preventing tax treaty-related disputes?	Yes		<a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a>

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the **OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations** (“Transfer Pricing Guidelines”).)

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

## San Marino Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	<p>Currently, all tax treaties signed by San Marino already contain Paragraphs 1 and 2 of Article 9 of the OECD Model Tax Convention. For this reason, containing the equivalent of Article 9(2) of the OECD Model Tax Convention, San Marino ensure and provide access to MAP in transfer pricing cases.</p> <p>Nevertheless, access to MAP should be provided in transfer pricing cases regardless of whether the equivalent of Article 9(2) is contained in San Marino’s tax treaties and irrespective of whether its domestic legislation enables the granting of corresponding adjustments.</p> <p>For this purpose, San Marino introduced this accessibility with a dedicated “MAP guidance” in December 2020 (section 4.2.2) and, in 2021, in its domestic law too, pursuant Paragraph 2 of the Article 3 of the “MAP Law” (Law No. 192/2021).</p>	<p><a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a></p> <p>- MAP guidance – Italian version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf</a> ;</p> <p>- MAP guidance – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf</a> ;</p> <p>- MAP Law – Italian version: <a href="https://www.bollettinufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d">https://www.bollettinufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d</a> ;</p> <p>- MAP Law – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf</a> .</p>
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	None of the tax treaties San Marino entered into contain a specific provision stating that MAP is not available in cases where San Marino considers that there is an abuse of the tax treaty or of the domestic tax law. Therefore, the jurisdiction of San Marino will accept such cases for	<p><a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a></p>

## San Marino Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			MAP.	
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes		<a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a>
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	In San Marino the start of the audit settlement does not preclude access to the MAP procedure by a taxpayer in the same case.  As provided by Article 3, Paragraph 3 of the “MAP Law” (Law No. 192/2021), A MAP request shall not be prevented from being filed in accordance to Paragraph 1 of this Article by tax administration procedures establishing a tax to be final (i.e. tax settlement).	<a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a>  - MAP Law – Italian version: <a href="https://www.bollettinufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d">https://www.bollettinufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d</a> ; - MAP Law – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20RAFT%20with%20rev.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20RAFT%20with%20rev.pdf</a> .
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	No		
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No		
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer	Yes	Yes, this possibility is provided for Tax Treaties of San Marino.	<a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a>

## San Marino Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?		Moreover, pursuant Paragraph 7, Article 3 of the “MAP Law” (Law No. 192/2021), filing a MAP request shall not prevent involved taxpayers from having access to the legal remedies available under domestic laws, in accordance with national provisions.	<a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">Internazionale/Progetto-BEPS/Action-14.html</a> - MAP Law – Italian version: <a href="https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d">https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d</a> ; - MAP Law – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20RAFT%20with%20rev.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20RAFT%20with%20rev.pdf</a> .
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	See detailed explanation	Pursuant Paragraph 4, Article 3 of the “MAP Law” (Law No. 192/2021), if a final judgement is passed prior to the mutual agreement procedure, the San Marino competent authority shall simply notify the other competent authority of the outcome of the judgement. In such a case, if the judgement does not result in the elimination of double taxation, double taxation shall continue to exist unless the competent authority of the other Contracting State conforms its position to the decision expressed by the national court. On the contrary, if competent authorities reach an agreement eliminating double taxation before the delivery of a final judgement, a necessary precondition for the performance of the MAP is the acceptance of its contents and a judicial claims waiver by the taxpayer.	<a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a> - MAP Law – Italian version: <a href="https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d">https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d</a> ; - MAP Law – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20RAFT%20with%20rev.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20RAFT%20with%20rev.pdf</a> .
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted	No	The guideline (“MAP guidance”) was published on 3 <sup>th</sup> December 2020, which is available at the following links: - MAP guidance – Italian version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-</a>	<a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a>

## San Marino Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	in a taxpayer's request for MAP assistance, publicly available?		<p><a href="#">%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf</a> ;</p> <p>- MAP guidance – English version:  <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf</a> .</p>	<p>- MAP guidance – Italian version:  <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf</a> ;</p> <p>- MAP guidance – English version:  <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf</a> .</p>
14.	Are there specific timeline for the filing of a MAP request?	Yes	<p>Currently, all tax treaties signed by San Marino already contain Paragraphs 1 of Article 25 of the OECD Model Tax Convention and, for this reason, containing the equivalent of Article 25(1) of the OECD Model Tax Convention, tax treaties San Marino entered into ensure a timely resolution with taxpayers.</p> <p>Tax treaties of San Marino give the possibility to the taxpayer to present the request within a period of no less than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the tax treaty itself.</p> <p>The Paragraph 2, Article 3 of the “MAP Law” (Law No. 192/2021) provided that the MAP request referred to in paragraph 1 of this article shall be filed within three years from the first notification of the action or other equivalent document, or from the date of adoption of the measure or from the date the action giving rise to, or liable to give rise to taxation not in accordance with the Convention is applied, including in connection with the adjustment of profits of associated enterprises. For this</p>	<p><a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a></p> <p>- MAP Law – Italian version:  <a href="https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d">https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d</a> ;</p> <p>- MAP Law – English version:  <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf</a> .</p>

## San Marino Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			purpose, the persons concerned shall refer to the domestic law of the State, which adopted the action or issued other equivalent document or measure. In case of filing a MAP request following the delivery of a tax assessment report, the three year period shall start from the notification of the subsequent application of the tax measure, if any.	
15.	Are guidance on multilateral MAPs publicly available?	Yes	<p>The guideline (“MAP guidance”) was published on 3<sup>th</sup> December 2020, which is available at the following links:</p> <ul style="list-style-type: none"> <li>- MAP guidance – Italian version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf</a> ;</li> <li>- MAP guidance – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf</a> .</li> </ul> <p>The Guidance is related to the MAP procedure in general, without specific reference to the Multilateral MAP.</p>	<p><a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a></p> <ul style="list-style-type: none"> <li>- MAP guidance – Italian version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf</a> ;</li> <li>- MAP guidance – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf</a> .</li> </ul>
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	<p>There are no dedicated procedures aimed at the suspension of tax collection pending MAPs.</p> <p>In any case, the taxpayer has the possibility to benefit from the ordinary measures of suspension of collections provided for by Article 119, paragraph 6 of Law no. 166 of 16 December 2013 or, in court proceedings, by Law no.</p>	<p><a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a></p> <ul style="list-style-type: none"> <li>- MAP guidance – Italian version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf</a> ;</li> </ul>



**San Marino Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			68 of 28 June 1989 (Sec. 4.2.7 of the MAP Guidance published on 3 December 2020.	<a href="#">%20Le%20Procedura%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf</a> ; - MAP guidance – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf</a> .
17.	Are there any fees charged to taxpayers for a MAP request?	No		
18.	Is there any other information available on availability and access to MAP?	No		

## San Marino Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No	As San Marino, to date, has not received a significant number of MAP requests, there was no need to have a system in place with its treaty partners that communicates, monitors and manages with its treaty partners the MAP caseload.	
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	San Marino has MAP statistics updated at 2022. San Marino was involved in its first MAP case in 2022.	<a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a>
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	No	As San Marino has no finalized any MAP cases, currently there are not such cases.	
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	<p>There is no an annual report of the organization.</p> <p>However, the MAP guidance published on 3 December 2020 explains the role of the Competent Authority as well as the role of the Tax Office.</p> <p>Under San Marino’s tax treaties, the competent authority function is assigned to the Ministry of Finance and Budget and, pursuant to Paragraph 2 of Article 2 of the “MAP Law” (Law No. 192/2021), its functions are handled with the assisting support of the Department of Finance.</p> <p>The Competent Authority undertakes, under conditions of full independence and discretion, also with respect to the tax administration, to ensure the application in good faith of the Convention, by negotiating with the other</p>	<p><a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a></p> <p>- MAP guidance – Italian version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf</a> ;</p> <p>- MAP guidance – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf</a> ;</p> <p>- MAP Law – Italian version: <a href="https://www.bollettinoufficiale.sm/on-">https://www.bollettinoufficiale.sm/on-</a></p>

## San Marino Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>Contracting State solutions that are inspired by principles of fairness and transparency.</p> <p>The Tax Office provides the San Marino competent authority with the technical support and the necessary cooperation throughout the entire preliminary activity of the MAP, by interacting in particular during the stage relating to the drafting of the “position paper” and the relevant exchange of correspondence to illustrate, to the competent authority of the other State, the factual and legal elements underlying the case under examination. The role of the Tax Office is also important because of the need to ensure maximum consistency between the technical positions taken during the procedure and those expressed in other contexts, specifically during interpretation or control.</p>	<p><a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf">line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d</a>;</p> <p>- MAP Law – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf</a>.</p>
23.	<p>Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?</p> <p>If not:</p>	Yes	<p>San Marino included in a certain number of tax treaties an arbitration procedure as a supplement to the mutual agreement procedure.</p> <p>As provided by Article 8 of the “MAP Law” (Law No. 192/2021), a person shall submit the request for the establishment of an Advisory Commission to access a dispute resolution procedure to the competent authority of the Republic of San Marino and to the competent authority of the other States concerned.</p> <p>The Advisory Commission shall be established in the following cases:</p> <p>a) when a MAP request has been rejected by at least one but not all competent authorities of the other States concerned;</p>	<p><a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a></p> <p>- MAP Law – Italian version: <a href="https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d">https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d</a>;</p> <p>- MAP Law – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf</a>.</p>

## San Marino Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>b) when a MAP request has been rejected by all competent authorities of the States concerned and a judgement favourable to the person concerned has been delivered following the appeal lodged by such person against the rejection decision of the competent authority of said State concerned with the competent judicial authority of one of the States concerned, in the case referred to in paragraph 1 of Article 7 of the same “MAP Law”;</p> <p>c) when the competent authorities of the States concerned have accepted the MAP request but have not been able to reach an agreement on how to resolve the dispute through a mutual agreement procedure within the time limits laid down in Article 6, paragraphs 1 or 2 of the same “MAP Law”.</p>	
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>	N/A		
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	N/A		
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes	<p>The explanation of the relationship between the MAP and domestic law is provided into Paragraphs 4.2.5 and 4.2.8 of a dedicated guideline (“MAP guidance”) which was published on 3 December 2020.</p> <p>Moreover, Articles 3, 6, 18 and 20 of the “MAP Law” (Law No. 192/2021) clearly explain the relationship between the MAP and domestic law administrative and</p>	<p><a href="http://www.finanze.sm/on-line/home/aree-tematiche/fiscalita-internazionale/articolo24013526.html">http://www.finanze.sm/on-line/home/aree-tematiche/fiscalita-internazionale/articolo24013526.html</a></p> <p>- MAP guidance – Italian version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:ee06f090-7222-48ca-827b-29f290cffe34/Allegato%20-%20BEPS%20Action%2014%20-%20Le%20Procedure%20Amichevoli%20MAP%20-%20Linee%20Guida.pdf</a> ;</p>

## San Marino Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			judicial remedies.	<p>- MAP guidance – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:3a7662b7-e221-484f-a2e1-1b31afa77252/MAP%20Guidance%20of%20San%20Marino%20EN%20DEF.DOCX.pdf</a> ;</p> <p>- MAP Law – Italian version: <a href="https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d">https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d</a> ;</p> <p>- MAP Law – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20RAFT%20with%20rev.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20RAFT%20with%20rev.pdf</a> .</p>
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	Yes	Pursuant Paragraph 4, Article 3 of the “MAP Law” (Law No. 192/2021), if a final judgement is passed prior to the mutual agreement procedure, the San Marino competent authority shall simply notify the other competent authority of the outcome of the judgement. In such a case, if the judgement does not result in the elimination of double taxation, double taxation shall continue to exist unless the competent authority of the other Contracting State conforms its position to the decision expressed by the national court. On the contrary, if competent authorities reach an agreement eliminating double taxation before the delivery of a final judgement, a necessary precondition for the performance of the MAP is the acceptance of its contents and a judicial claims waiver by the taxpayer.	<p><a href="http://www.finanze.sm/on-line/home/aree-tematiche/fiscalita-internazionale/articolo24013526.html">http://www.finanze.sm/on-line/home/aree-tematiche/fiscalita-internazionale/articolo24013526.html</a></p> <p>- MAP Law – Italian version: <a href="https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d">https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d</a> ;</p> <p>- MAP Law – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20RAFT%20with%20rev.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20RAFT%20with%20rev.pdf</a> .</p>
25.	Are taxpayers allowed to request for	No		

**San Marino Dispute Resolution Profile – Resolution of MAP cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	multi-year resolution through the MAP of recurring issues with respect to filed tax years?			
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	Yes	All tax treaties signed by San Marino already contain Paragraphs 1 and 2 of Article 9 of the OECD Model Tax Convention.	<a href="https://www.esteri.sm/publ/EsteriSM/Relazioni-Internazionali/Accordi-Internazionali-new/accordi_internazionali_bilaterali/accordi_internazionali_bilaterali_doppie_imposizioni_fiscali.html">https://www.esteri.sm/publ/EsteriSM/Relazioni-Internazionali/Accordi-Internazionali-new/accordi_internazionali_bilaterali/accordi_internazionali_bilaterali_doppie_imposizioni_fiscali.html</a>
27.	Is there any other information available on resolution of MAP cases?	No		

## San Marino Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	Yes	<p>According to the Paragraph 1 of Article 25, is the aim of San Marino to ensure that the agreements reached by competent authorities through the MAP process would be implemented promptly.</p> <p>For this reason, every agreement reached by a MAP will contain such informations and those will be properly communicated to the taxpayer.</p> <p>As provided by Art. 6, Paragraph 5 of the “MAP Law” (Law No. 192/2021), when performing the agreement reached with the competent authorities of the other States concerned, following a mutual agreement procedure initiated pursuant to this Article, the competent authority of the Republic of San Marino shall inform the person concerned of the decision adopted within thirty days from the date of conclusion of the agreement. In such a case, if no final judicial decision has been delivered yet, in order to perform the mutual agreement, taxpayers shall indicate their acceptance of its contents and judicial claims waiver to the competent authority of the Republic of San Marino within the following thirty days. If an agreement between the competent authority of the Republic of San Marino and the competent authorities of the other States concerned has not been reached within the time limits set out in Paragraph 1 or 2 of the same Article, the competent authority of the Republic of San Marino shall inform the person concerned about the reasons why an agreement</p>	<p><a href="http://www.finanze.sm/on-line/home/aree-tematiche/fiscalita-internazionale/articolo24013526.html">http://www.finanze.sm/on-line/home/aree-tematiche/fiscalita-internazionale/articolo24013526.html</a></p> <p>- MAP Law – Italian version: <a href="https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d">https://www.bollettinoufficiale.sm/on-line/RicercaBU?acm_lang=it_IT&amp;acm_session=4647135082C619E6A3B89F638DF06CEF.tomcat2lb&amp;operation=getDocBU&amp;id=b956707d1452f09e35bd9211a0cad42997888f5d</a>;</p> <p>- MAP Law – English version: <a href="https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf">https://www.finanze.sm/pub2/FinanzeSM/dam/jcr:67d44b4d-21a1-441e-bd50-3a77884de87e/LAW%20192_2021%20MAP%20-%20Official%20Translation%20of%20the%20new%20DRAFT%20with%20rev.pdf</a>.</p>

### San Marino Dispute Resolution Profile – Implementation of MAP Agreements

			has not been reached.	
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No		
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	<p>As in the 2<sup>nd</sup> Paragraph of Article 25, every agreements reached in MAP discussion will be implemented notwithstanding any time limits in San Marino domestic law. San Marino reminds indeed that, thanks to the Law 174/2015 (which deals with international tax cooperation), every tax treaties (as DTAs and TIEAs) signed by San Marino acquire the status as primary domestic law.</p> <p>San Marino remarks that its domestic statute of limitation would apply for the implementation of MAP agreements. This statute of limitation is defined in Article 115, Paragraph 3, letter g) of the Law No. 166/2013 and is three years after the ending of the fiscal year concerning, or four years in case the taxpayer did not file a tax return or declared in the tax return a zero amount of tax due.</p>	<p><a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Progetto-BEPS/Action-14.html</a></p> <p><a href="https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Scambio-di-Informazioni-(Legge-174-2015).html">https://www.finanze.sm/pub2/FinanzeSM/Aree-Tematiche/OCSE/Rapporti-con-OCSE-e-Fiscalita-Internazionale/Scambio-di-Informazioni-(Legge-174-2015).html</a></p>
31.	Is there any other information available on the implementation of MAP	No	To date, there are no further information San Marino needs to provide.	



**San Marino Dispute Resolution Profile – Implementation of MAP Agreements**

	agreements?			
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