
STATUTORY INSTRUMENTS

2023 No. 841

**The Double Taxation Relief and International
Tax Enforcement (San Marino) Order 2023**

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (San Marino) Order 2023.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

- (a) the arrangements specified in the Convention and Protocol set out in the Schedule to this Order have been made with the Government of the Republic of San Marino;
- (b) those arrangements have been made with a view to affording relief from double taxation in relation to income tax, corporation tax, capital gains tax, and taxes of a similar character imposed by the laws of the Republic of San Marino, and relate to international tax enforcement; and
- (c) it is expedient that those arrangements should have effect.

Ceri King
Deputy Clerk of the Privy Council