

Tax Treaty Between San Marino and United Kingdom Enters Into Force

7 December 2023

Report from IBFD Tax Treaties Unit

On 30 November 2023, the [San Marino - United Kingdom Income and Capital Tax Treaty \(2023\)](#) entered into force. The treaty generally applies from:

In San Marino:

- 1 January 2024: for withholding and other taxes.

In the United Kingdom:

- 1 January 2024: for withholding taxes;
- 1 April 2024: for corporation tax; and
- 6 April 2024: for income and capital gains taxes.

Details of the treaty will be reported subsequently.