

圣马力诺税收居民身份认定规则

一、个人

圣马力诺税收居民个人的定义参见 2013 年 12 月 16 日颁布的第 166 号法案第 10 条。根据该条规定，在一定纳税期间内满足以下条件之一的个人视为圣马力诺税收居民：

- 在一个纳税期内超过一半的时间为圣马力诺的在册居民；
- 一个纳税期内超过一半的时间居住在圣马力诺境内；
- 重要利益中心位于圣马力诺境内；

2013 年 12 月 16 日颁布的第 166 号法案第 2 条对“住所”和“重大利益中心”作出解释：

- “住所”指个人在某地生活的居住地点，无论该地点是否为个人在圣马力诺的居民注册登记地址；
- “重要利益中心”指个人在境内的经济、金融、社会和家庭主要关系的所在地。

二、实体

圣马力诺法人税收居民的定义参见 2013 年 12 月 16 日颁布的第 166 号法案第 42 条。根据上述法律规定，若实体的注册地或主要管理机构在一个纳税期内超过一半的时间位于圣马力诺境内，则视为圣马力诺税收居民。

圣马力诺的法人包括：

- 国家、政府机构和其他公共机构（例如社会保障机构，国有企业等）；
- 协会；
- 基金会；
- 公司（合伙企业除外）。

三、不视为税收居民的实体

2013年12月16日颁布的第166号法案第10条的规定如下：

- 由于合伙企业本身不负有纳税义务，合伙人须就其从合伙企业分得的收入纳税，无论实际上是否已收到该收入；
- 专业协会视同合伙企业处理。

共同基金适用特定的法律，即2007年1月15日颁布的第4号法案的第1条和第3条：一般情况下，个人通过投资共同基金获得的利润和资本收益不需缴纳所得税。因此，圣马力诺的非居民投资者仅需向其所属的税收辖区缴纳所得税。

四、联系方式

联系地址：Via 28 Luglio, 196 - 47893 Borgo Maggiore (San Marino)

联系电话：+378 (0549) 885015

传真：+378 (0549) 885095

电子邮箱: info.tributario@pa.sm

工作时间: 周一、周三、周五: 8: 15 至 14: 15

周二、周四: 8: 15 至 18: 00

圣马力诺纳税人识别号编码规则

一、纳税人识别号介绍

圣马力诺使用以下两种号码识别税收居民的身份：

- 社会保障号码（SSI 号码），用于识别个人；
- 纳税注册号码（COE 号码），用于识别法人实体。

上述号码由以下政府机构发放：

- 社会保障机构发放社会保障号码；
- 工业、手工业及贸易办公室或劳务办公室发放纳税注册号码。

此外，税务局可应号码持有者（或委托人）的请求开具税收居民证明。

除了税收目的，社会保障号码和纳税注册号码须标注在相关官方文件和证明上。在实际操作中，个人之间在签订简单的私人合约时一般也会用到上述号码。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
----	---	----	---

二、纳税人识别号编码规则

纳税人识别号由一串字符组成，其中不包含任何的纳税人信息，例如姓名、地址、年龄或性别等。纳税注册号码由字母“SM”加 5 位数字组成。

	格式	编码规则	注释
--	----	------	----

个人	9999999999	多于1位的数	若第1位数为0的，0可以省略。
实体	SM99999	SM + 5位数	

三、如何找到纳税人识别号

社会保障号码载于统计办公室发放的身份证正面（位于持证人照片右侧），或载于圣马力诺健康卡上。

纳税注册号码载于由工业、手工业及贸易办公室颁发的经营许可证上。

社会保障号码和税务登记号码也载于税务局发放的税收居民证明上。

四、国内网站信息

无。

五、联系方式

联系地址：Via 28 Luglio, 196 - 47893 Borgo Maggiore (San Marino)

联系电话 +378 (0549) 885015

传真 +378 (0549) 885095

电子邮箱：info.tributario@pa.sm

工作时间：周一、周三、周五：8: 15 至 14: 15

周二、周四：8: 15 至 18: 00

资料来源：

圣马力诺税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/San-Marino-Residency.pdf>

圣马力诺纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/San-Marino-TIN.pdf>

San Marino - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

The notion of tax residency for **natural persons** is provided for by Article 10 of Law no. 166 of 16 December 2013.

Under said Article, natural persons shall be deemed to be resident in San Marino for tax purposes if, in the tax

period of reference, at least one of the following conditions is met:

- they have their registered residency in San Marino for most of the tax period;
- they live in the territory of San Marino for most of the tax period;
- they have their centre of vital interests in the territory of San Marino.

Article 2 of Law no. 166 of 16 December 2013 clarifies the concepts of "abode" and "centre of vital interests":

- "abode" means the place within the territory of the State where a person conducts his/her private life, regardless of whether this constitutes the place of his/her registered residence in the State or his/her domicile;
- "centre of vital interests" means the concentration of a person's economic, financial, social and family interests in the territory of the State.

Section II - Criteria for Entities to be considered a tax resident

The notion of tax residency for legal persons is provided for by Article 42 of Law no. 166 of 16 December 2013, according to which legal persons and entities having their registered office or place of effective management in the territory of San Marino for most of the tax period shall be deemed resident in San Marino.

Legal persons in San Marino include:

- the State, State bodies and other public entities (such as, for example, the Social Security Institute and the Autonomous State Corporations);
- associations;
- foundations;
- companies (except partnerships).

Section III - Entity types that are as a rule not considered tax residents

Under Article 10 of Law no. 166 of 16 December 2013:

- each partner shall be taxed in respect of the income generated by partnerships, irrespective of whether it is actually received or not, since partnerships are not subject to taxation;
- associations among professionals are considered similar to partnerships.

Special legislation is envisaged for **mutual funds**. This specific legislation (Articles 1 and 3 of Law no. 4 of 15 January 2007), establishes, as a general rule, that profits and capital gains arising from participation in mutual funds and received by natural persons shall be exempt from income tax. Consequently, investors not residing in San

Marino shall, if applicable, be taxed in respect of that income exclusively in their country of residence.

Section IV - Contact point for further information

Further information can be obtained by contacting the Tax Office, Via 28 Luglio, 196 - 47893 Borgo Maggiore (San Marino), T +378 (0549) 885015 - F +378 (0549) 885095, info.tributario@pa.sm (from Monday to Friday from 08:15 a.m. to 2:15 p.m., on Tuesday and Thursday also from 2:15 p.m. to 6:00 p.m.).

San Marino - Information on Tax Identification Numbers

Section I – TIN Description

In San Marino taxpayers are identified through two different unique numbers:

- the Social Security Number (SSI Number), which identifies all individuals;
- the Tax Registration Number (COE), which identifies legal entities.

Both numbers are allocated by the following public offices, as the case may be:

- the Social Security Institute for the Social Security Number;
- the Office of Industry, Handicraft and Trade or the Labour Office for the Tax Registration Number (COE).

Furthermore, if needed, the Tax Office issues a specific statement certifying tax residence in San Marino at the request of the holder (or a delegated person).

Besides for tax purposes, the Social Security Number and the Tax Registration Number (COE) are also required to be indicated in all deeds addressed to the Public Administration and in public notarial deeds; it is a practice to indicate such numbers also in the deeds between private individuals in the form of a simple private deed.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
-------------	-----	----------	-----

Section II – TIN Structure

TINs consist of a block of digits assigned in sequence, but they do not contain any information on taxpayers, such as, for example, name and surname, address, age, gender. In the case of the Tax Registration Number (COE), the TIN is preceded by the letters SM and consists of 5 digits.

	Format	Explanation	Comment
Individuals	9999999999	More than one digit	The first digits might be omitted if they correspond to the digit zero.
Entities	SM99999	SM+5 digits	

Section III – Where to find TINs?

The Social Security Number is indicated on the front of the identity card issued by the Vital Statistics Office, next to the photo of the holder, on the right, or on the Carta Azzurra (San Marino health card).

The Tax Registration Number (COE) is indicated in the Certificate of License, issued by the Office of Industry, Handicraft and Trade.

The Social Security Number and the Tax Registration Number (COE) are also indicated in the certificates of tax residency issued by the Tax Office.

Section IV – TIN information on the domestic website

Not yet available.

Section V – Contact point for further information

Further information can be obtained by contacting the Tax Office, Via 28 Luglio, 196 - 47893

Borgo Maggiore (San Marino), T +378 (0549) 885015 - F +378 (0549) 885095,
info.tributario@pa.sm (from Monday to Friday from 08:15 a.m. to 2:15 p.m., on Tuesday and Thursday also from 2:15 p.m. to 6:00 p.m.).