

Amendments to Cyprus-San Marino double tax treaty enter into force



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Corporate Tax, Cyprus

The Cyprus Tax Department has announced that the procedures for ratification of the protocol dated 19 May 2017 amending the Convention on the Avoidance of Double Taxation between Cyprus and San Marino have been completed, and that the protocol entered into force on 27 June 2018.

The protocol replaces the text of Article 25 of the convention (which deals with exchange of information) with the text of the corresponding article of the Organisation for Economic Cooperation and Development Model Convention 2014.

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