L.N. 98 of 2026

INCOME TAX ACT
(CAP. 123)

Double Taxation Relief on Taxes on Income with the Republic of San Marino (Amendment) Order, 2026

IN EXERCISE of the powers conferred by article 76 of the Income Tax Act, the Minister responsible for finance, has made the following order:-

Citation.

1. The title of this order is the Double Taxation Relief on Taxes on Income with the Republic of San Marino (Amendment) Order, 2026 and this order shall be read and construed as one with the Double Taxation Relief on Taxes on Income with the Republic of San Marino Order, hereinafter referred to as the "principal order".

S.L. 123.97.

Coming into force of amendments.

2. It is hereby declared:

(a) that the amendments to the principal order, as specified in accordance with the Protocol in the Schedule to this order (hereinafter referred to as the "Protocol"), have been made with the Government of the Republic of San Marino;

(b) that it is expedient that the said amendments shall have effect following the entry into force of the Protocol and in accordance with the relevant provisions of the Protocol;

(c) that the Protocol shall enter into force on such date as may be established by notice in the Gazette.

SCHEDULE

ADDITIONAL PROTOCOL AMENDING THE CONVENTION BETWEEN THE REPUBLIC OF SAN MARINO AND MALTA WITH RESPECT TO TAXES ON INCOME WITH PROTOCOL SIGNED AT VALLETTA ON 3rd MAY 2005 AND AMENDED BY PROTOCOL SIGNED AT ROME ON 10TH SEPTEMBER 2009

The Government of Malta and the Government of the Republic of San Marino

Desire to conclude a Protocol to amend the Convention between Malta and the Republic of San Marino with respect to taxes on income with protocol signed at Valletta on 3rd May 2005 and amended by

Protocol signed at Rome on 10th September 2009 (hereinafter "the Convention");

Have agreed as follows:

ARTICLE I

In Article 24 subparagraph (2) of the Convention, the words "The mutual agreement procedure shall expire by the end of the third year following that in which the case was presented by the taxpayer." shall be deleted.

ARTICLE II

1. The Contracting States shall notify each other, through diplomatic channels that the legal requirements for the entry into force of this Protocol have been complied with.

2. This Protocol shall enter into force on the date of the later of the notifications referred to in Article II, paragraph 1 and its provisions shall thereupon have effect in both Contracting states.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Additional Protocol.

Done in duplicate at San Marino this 1st day of April 2024 in the English and Italian languages, both texts being equally authentic.

For the Government of Malta	For the Government of the Republic of San Marino
Ian Borg Minister for Foreign and European Affairs and Trade	Luca Beccari Minister of Foreign Affairs

Ippubblikat mid-Dipartiment tal-Informazzjoni (doi.gov.mt) — Valletta — *Published by the Department of Information (doi.gov.mt) — Valletta*
Mitbugħ fl-Istamperija tal-Gvern fuq karta FSC — *Printed at the Government Printing Press on FSC certified paper*

Prezz/*Price*
€0.18