

San Marino

Summary of CbC Reporting and Transfer Pricing Documentation Rules

For more detailed guidance and the latest updates, please see the [Bloomberg Tax BEPS Tracker](#).

Country-by-Country Report

- Effective Date: Fiscal years beginning on or after January 1, 2019.
- Filing Threshold: MNEs resident in San Marino with annual consolidated group revenue equal to or exceeding €750 million in the previous year.
- Local Filing: A resident constituent entity must file a CbC report if certain conditions are met.
- Information Reported: Generally consistent with OECD guidance.
- Language: Italian and English.
- Forms/Filing Instructions:
 - CbC Notification of Reporting Entity: Submitted online with the tax return (Schedule F) via the e-Tax portal of the tax authority website.
 - CbC Report: XML file must be transmitted to the Tax Office by means of a non-rewritable digital storage medium.
- Deadline for Notification of Reporting Entity: By the deadline for submitting the tax return for the reporting year.
- Deadline for Filing CbC Report: Within 12 months of the end of the reporting year.
- Penalties: Penalties of €10,000 - €50,000 may apply for failure to comply with the CbC requirements. An administrative fine of €8,000 may apply for the late submission of CbC reports.
- Exchange of Information:
 - MCAA CbC: signed.

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

Master File

There are no OECD Master File requirements in San Marino.

Local File

There are no OECD Local File requirements in San Marino.