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| Jurisdiction's name: | San Marino |
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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 | 999999999 | More than one digit | The first digits might be omitted if they correspond to the digit zero |
| Entities | SM99999 | SM + 5 digits | |

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.

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

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.).