



REPUBBLICA DI SAN MARINO

SEGRETERIA DI STATO PER GLI AFFARI ESTERI

San Marino, 27 November 2012

Ref. n. 10475/EE/150

Your Excellency,

I have the honour to acknowledge receipt of Your Excellency's Note of 16 November 2012, Ref. No. BMeiA- SM.3.19.09/0006-III.5/2012, which reads as follows:

"I have the honour to refer to the Convention between the Republic of Austria and the Republic of San Marino with Respect to Taxes on Income and on Capital signed at Vienna on 24 November 2004 (hereinafter referred to as "the Convention"), and the Protocol and Additional Protocol signed on 18 September 2009 and to propose on behalf of the Republic of Austria that the existing understanding on the interpretation of Article 26 as expressed in the Additional Protocol shall be modified as follows:

Paragraph 1 subparagraph e) of Article 1 of the Additional Protocol to the Protocol signed on 18 September 2009 and amending the Convention shall be replaced by the following wording:

"to the extent known, the name and address of any person believed to be in possession of the requested information;"

I have the honour to propose that this Note and your Excellency's reply confirming on behalf of your State the foregoing understanding shall constitute an Agreement between the two States. The Contracting States shall notify each other through diplomatic channels that all legal procedures for the entry into force of this Agreement have been completed. This Agreement is done in the German, Italian and English languages, all texts being equally authentic. In case of any divergences of interpretation, the English text shall prevail. The Agreement shall enter into force on the first day of the third month next following the date of the receipt of the latter of the notifications referred to above. The provisions of this Agreement shall have effect with regard to taxable periods beginning on or after 1 January 2011.

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Accept, Your Excellency, the expression of my highest consideration."

H.E.  
Minister **Willy Kempel**  
Federal Ministry for European  
and International Affairs  
= VIENNA =

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I have the honour to inform you that the Republic of San Marino confirms the above mentioned understanding and that your Excellency's Note and this Note in reply shall be regarded as constituting an Agreement between the two States. The Contracting States shall notify each other through diplomatic channels that all legal procedures for the entry into force of this Agreement have been completed. This Agreement is done in the German, Italian and English languages, all texts being equally authentic. In case of any divergences of interpretation, the English text shall prevail. The Agreement shall enter into force on the first day of the third month next following the date of the receipt of the latter of the notifications referred to above. The provisions of this Agreement shall have effect with regard to taxable periods beginning on or after 1 January 2011.

Accept, Your Excellency, the expression of my highest consideration.

A handwritten signature in black ink, appearing to read 'Antonella Mularoni'.

**Antonella Mularoni**  
Minister of Foreign Affairs