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NOTE

Subject: Information relating to the entry into force of the Amending Protocol to the Agreement between the European Union and the Republic of San Marino on the automatic exchange of financial account information to improve international tax compliance

The Amending Protocol to the Agreement between the European Union and the Republic of San Marino on the automatic exchange of financial account information to improve international tax compliance, signed in Brussels on 13 October 2025,¹ has entered into force on 1 January 2026, the procedure provided for in Article 2 of the Amending Protocol having been completed on 24 December 2025.

¹ OJ L, 2025/2428, 5.12.2025, ELI: https://eur-lex.europa.eu/eli/agree_internation/2025/2428/oj