



REPUBLIC OF SAN MARINO

DELEGATED DECREE no. 9 of 8 February 2016

**We the Captains Regent
of the Most Serene Republic of San Marino**

Having regard to Article 71, paragraph 1 of Law no. 125 of 29 July 2014, as amended by Article 31 of

Delegated Decree no. 153 of 13 October 2015;

Having regard to Government Decision no. 22, adopted during its sitting of 26 January 2016;

Having regard to Article 5, paragraph 3 of Constitutional Law no. 185/2005 and to Articles 8 and 10, paragraph 2 of Qualified Law no. 186/2005;

Promulgate and order the publication of the following Delegated Decree:

AMENDMENTS TO ARTICLE 64 OF LAW NO. 125 OF 29 JULY 2014- LAW REFORMING CIVIL AVIATION AND SUBSEQUENT AMENDMENTS

Single Article

1. Article 64, paragraph 1, of Law no. 125 of 29 July 2014, as amended by Article 25 of Delegated Decree no. 153 of 13 October 2015, shall be amended as follows:

“Art. 64
(Import rules)

1. The registration in the Aircraft Registry shall be a precondition for the payment of the import tax, except in case of aircraft owned by non-residents registered pursuant to Article 38, paragraph 3, letter c), point 3 and by trusts under San Marino law the settlors and beneficiaries of which are non-residents.

2. The single-stage import tax of aircraft to be used as tangible fixed assets for San Marino companies shall be established by Article 5 of Decree no. 135 of 27 October 2003 and subsequent amendments.”.

Done at Our Residence, on 8 February 2016/1715 since the Foundation of the Republic

THE CAPTAINS REGENT
Lorella Stefanelli - Nicola Renzi

**THE MINISTER OF
INTERNAL AFFAIRS**
Gian Carlo Venturini