



State Tax Department

The Tax Collection service was established with Law N° 70 of 25 May 2004 "Sole Tax Collection Service", which nominated the Central Bank of the Republic of San Marino (BCSM) as management authority. The Bank uses the services of its own Tax Collection Department for the purpose.

The purpose of the Tax Collection service is to collect, by means of the Taxroll, taxes, dues, duties, sanctions and all other revenues due to the Most Excellent Chamber, the Bodies and Autonomous Undertakings of the State, known as levying Bodies or Offices. The Tax Collection Department began work on 1 November 2004 by collecting credits to which the State and Public Authorities were entitled for various reasons and for which the Manu Regia procedure had already been activated. The Central Bank launched the debt collection procedures established by Law N° 70 of 25 May 2004 against the natural and juridical persons with debtor positions already open.

The Central Bank has been dealing with all phases of the Tax Collection service since 1 January 2005; first and foremost:

- * Taxroll notification;
- * collection of the Tax-Assessment Notice;
- * coercive collection through actions for execution (real debt collection measures) and the possible sale of distrained chattels.