



REPUBLIC OF SAN MARINO

DELEGATED DECREE no. 174 of 4 December 2023

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

Having regard to Article 11, paragraph 6 and to Article 64, paragraph 2 of Law no. 80 of 9 May 2023;

Having regard to Congress of State Decision no. 43 adopted during its sitting of 21 November 2023;

Having regard to Article 5, paragraph 2 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:

DETERMINATION OF THE TAX, CONTRIBUTION, WELFARE AND SOCIO-HEALTH ASPECTS OF THE ESPORTS PERFORMANCE RELATIONSHIP

Art. 1

(Subject)

1. This Delegated Decree shall regulate, in accordance with Article 11, paragraph 6 of Law no. 80 of 9 May 2023, the tax, contribution, welfare and socio-health aspects of professional and amateur Esports Performance relationships.

2. This Delegated Decree shall also coordinate, in accordance with Article 64, paragraph 2 of Law no. 80/2023, the regulation of Esports Performance Contracts provided for by Law no. 80/2023 with the family support measures envisaged by Law no. 129 of 14 September 2022.

Art. 2

*(Contribution, welfare and socio-health aspects of
professional Esports Performance relationships)*

1. With regard to contribution, welfare and socio-health obligations, the provisions on self-employment set forth in Article 17-ter of Law no. 40 of 31 March 2014 and subsequent amendments shall apply to professional Esports Performance relationships referred to in Article 13 of Law no. 80/2023.

2. By way of derogation from paragraph 1, the contribution shall be applied to the taxable income deriving for any reason from the performance of the professional Esports Performance Contract, and one third thereof shall be borne by the professional Player and two thirds by the client.

Art. 3

*(Contribution, welfare and socio-health aspects of
amateur Esports Performance relationships)*

1. With regard to contribution obligations, the provisions on project-based coordinated and continuous collaboration contracts set forth in Article 29 of Law no. 164 of 9 December 2022 shall apply to amateur Esports Performance relationships referred to in Article 14 of Law no. 80/2023.
2. Should the amateur Player require health coverage in the territory of San Marino, this shall be borne by the Esports Team, either in the manner provided for by Law no. 114 of 22 July 2014 or by means of an appropriate insurance policy.

Art. 4

(Family support measures)

1. The provisions on family support provided for by Law no. 129/2022 shall apply to the professional Esports Performance Contract to the extent provided for employees.

Art. 5

(Tax treatment relating to professional and amateur Esports Performance relationships)

1. With regard to tax aspects, Article 41 of Law no. 166 of 16 December 2013 and subsequent amendments shall apply to both professional and amateur Esports Performance relationships.

Done at Our Residence, on 4 December 2023/1723 since the Foundation of the Republic.

THE CAPTAINS REGENT

Filippo Tamagnini – Gaetano Troina

THE MINISTER OF
INTERNAL AFFAIRS
Gian Nicola Berti