

San Marino Innovation — Tiered Tax Certification That Pulled In 96 Foreign Founders and 12 Locals

City Innovation Library · Good practice · San Marino

Quality score: 48/100

Evidence strength: Moderate

Summary

San Marino's certification scheme, with taxes falling from 0% to 8% over 12 years, grew from 89 to 109 high-tech firms and 215 to 309 staff (2022-2024) - but 96 entrepreneurs are foreign vs 12 local.

Key dimensions

Dimension	Score
Evidence of impact / measured results	3/3
Transferability / demonstrated replication	1/3
Scalability	1/3
Sustainability / continuity	2/3
Innovation	1/3
Inclusiveness / equity	1/3
Multi-stakeholder collaboration	1/3

Evaluated by C-NAPSE

Data sources

[C-NAPSE web research](#) — accessed 2026-08-29

[San Marino Innovation \(Istituto per l'Innovazione\)](#) — accessed 2026-08-29

[San Marino RTV: San Marino Innovation, terzo anno in crescita](#) — accessed 2026-08-29

[San Marino Innovation: risultati 2024 \(comunicato stampa\)](#) — accessed 2026-08-29

[Startup.sm: Incentives for high-tech startups](#) — accessed 2026-08-29

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