

Mutual agreement between the Competent Authorities of Italy and France according to paragraph 2 of article 26 of the Convention between the Government of the French Republic and the Government of the Italian Republic for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of tax evasion and avoidance, signed on 5 October 1989

Given the measures taken in response to the coronavirus (“COVID-19”) pandemic situation and to prevent its propagation, the Competent Authorities of France and Italy have concluded a mutual agreement, respectively the 16th of July 2020 and the 23rd of July 2020 regarding the provisions applicable to incomes referred to in paragraphs 1 and 4 of Article 15 of the Convention.

The provisions of this mutual agreement initially applied from the 12th of March 2020 until the 31st of August 2020 inclusive.

By agreements signed on 14th of September 2020, 2nd and 16th of December 2020, 11th of March 2021, 15th June 2021 and 23rd and 24th of September 2021, the Competent Authorities of Italy and France agreed to successively extend the application of this mutual agreement until 31st of December 2021.

The Competent Authorities of Italy and France have reached an agreement on the following:

1. The mutual agreement signed on the 16th of July 2020 and the 23rd of July 2020 will apply until the 31st of March 2022.
2. The application of this agreement will be extended by tacit renewal for a 3 months period, i.e. until 30th of June 2022, unless terminated by written notification by one of the competent authorities at least one week before the 31st of March 2022.
3. In case of tacit renewal, the competent authorities of Italy and France will assess the evolution of the Covid-19 pandemic situation and may decide by mutual agreement on a possible new extension of the mutual agreement past the 30th of June 2022.

Agreed by the undersigned Competent Authorities:

For the Competent Authority of Italy

Rome, 13 December 2021

Fabrizia Lapecorella

For the Competent Authority of France

Paris, 6 December 2021

Gaël Perraud