

**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 16<sup>th</sup> of July 2020 and the 23<sup>rd</sup> 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 apply from the 12 march 2020 until the 31 August 2020 inclusive.

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

1. The mutual agreement signed on the 16<sup>th</sup> of July 2020 and the 23<sup>rd</sup> of July 2020 will apply until the 31<sup>st</sup> of December 2020.
2. In case of necessity linked to the evolution of the health situation in the two States, this mutual agreement may be extended or a new mutual agreement may be concluded between the competent authorities.

Agreed by the undersigned Competent Authorities:

For the Competent Authority of Italy

Fabrizia Lapecorella

For the Competent Authority of France

Gaël Perraud

Rome, the 14<sup>th</sup> of September 2020