

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

## ITALY

### Compilation of Declarations currently in force (\*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

Declaration contained in a letter from the Ministry of Economy and Finance of Italy, dated 9 July 2019, registered at the Secretariat General of the OECD on 18 July 2019 - Or. Engl. (*in force since 1 November 2019*)

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Personal Income Tax (*Imposta sul reddito delle persone fisiche – IRPEF*);
  - . Corporate Income Tax (*Imposta sul reddito delle società – IRES and the former Imposta sul reddito delle persone giuridiche – IRPEG*);
  - . Regional Tax on Productive Activities (*Imposta regionale sulle attività produttive – IRAP*).
- . **Article 2, paragraph 1.a.ii:** Substitute Income Taxes, irrespective of their denomination.
- . **Article 2, paragraph 1.a.iii:**
  - . Wealth tax on real estate located abroad (*Imposta sul valore degli immobili situati all'estero – IVIE*);
  - . Wealth tax on financial assets held abroad (*Imposta sul valore delle attività finanziarie detenute all'estero – IVAFE*).
- . **Article 2, paragraph 1.b.iii.A:**
  - . Inheritance tax (*Imposta sulle successioni*);
  - . Gift tax (*Imposta sulle donazioni*).
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax (*Imposta sul valore aggiunto – IVA*).
- . **Article 2, paragraph 1.b.iii.G:**
  - . Registration Tax (*Imposta di registro*);
  - . Mortgage and Cadastral Taxes (*Imposte ipotecaria e catastale*);
  - . Financial Transaction Tax (*Imposta sulle Transazioni Finanziarie*).
- . **Article 2, paragraph 1.b.iv:** Local Property Tax (*Imposta municipale propria – IMU*).

Declaration contained in the instrument of ratification deposited with the Secretary General of the Council of Europe on 31 January 2006 - Or. Fr. (*in force since 1 May 2006*)

#### ANNEX B – Competent Authorities

The Ministry of Economy and Finance – Tax Policy Department.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>