

ITALY

Status of List of Reservations and Notifications at the Time of Signature

For jurisdictions providing a provisional list:

This document contains a provisional list of expected reservations and notifications to be made by Italy pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, Italy wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Italian Republic and the Argentine Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Argentina	Original	15-11-1979	15-12-1983
			Amending Instrument (a)	03-12-1997	14-03-2001
2	Convention between the Government of the Italian Republic and the Government of Republic of Armenia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Armenia	Original	14-06-2002	05-05-2008
3	Convention between the Italian Republic and the Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Australia	Original	14-12-1982	05-11-1985
4	<p>Convenzione tra la Repubblica italiana e la Repubblica austriaca per evitare le doppie imposizioni e prevenire le evasioni fiscali in materia di imposte sul reddito e sul patrimonio</p> <p>Convention between the Italian Republic and the Austrian Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital</p>	Austria	Original	29-06-1981	06-04-1985
			Amending Instrument (a)	25-11-1987	01-05-1990
5	Convention between the Government of the Italian Republic and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Azerbaijan	Original	21-07-2004	13-08-2011

6	Convention between the Government of the Italian Republic and the Government of the People's Republic of Bangladesh for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Bangladesh	Original	20-03-1990	07-07-1996
7	Convention between the Government of the Italian Republic and the Government of Barbados for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Barbados	Original	24-08-2015	N/A
8	Convention between the Government of the Italian Republic and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Belgium	Original	29-04-1983	29-07-1989
			Amending Instrument (a)	19-12-1984	29-07-1989
			Amending Instrument (b)	11-10-2004	17-04-2013
9	Convention between the Italian Republic and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Bosnia and Herzegovina (Socialist Federal Republic of Yugoslavia)	Original	24-02-1982	03-07-1985
10	Convention between the Government of the Italian Republic and the Government of the Federative Republic of Brazil for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Brazil	Original	03-10-1978	24-04-1981
11	Convention between the Italian Republic and the People's Republic of Bulgaria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Bulgaria	Original	21-09-1988	10-06-1991
12	Convention between the Government of the Italian Republic and the Government of Canada for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Canada	Original	03-06-2002	25-11-2011

13	Agreement between the Government of the Italian Republic and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	China	Original	31-10-1986	13-12-1990
14	Convention between the Italian Republic and the Ivorian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Cote D'Ivoire	Original	30-07-1982	15-05-1987
15	Convention between the Government of the Italian Republic and the Government of the Republic of Croatia for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Croatia	Original	29-10-1999	15-09-2009
16	Convention between Italy and Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cyprus	Original	24-04-1974	09-06-1983
			Amending Instrument	07-10-1980	09-06-1983
			Amending Instrument (a)	04-06-2009	23-11-2010
17	Convention between the Government of the Italian Republic and the Czechoslovak Socialist Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Czech Republic (Czechoslovak Socialist Republic)	Original	05-05-1981	26-06-1984
18	Convention between the Italian Republic and the Kingdom of Denmark for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Denmark	Original	05-05-1999	27-01-2003
19	Convention between the Republic of Italy and the Arab Republic of Egypt for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Egypt	Original	07-05-1979	28-04-1982
20	Convention between the Government of the Italian Republic and the Government of the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Estonia	Original	20-03-1997	22-02-2000

21	Convention between Italy and Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Finland	Original	12-06-1981	23-10-1983
22	Convention between the Government of the Italian Republic and the Government of the French Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and for the Prevention of Fiscal Evasion and Fraud	France	Original	05-10-1989	01-05-1992
23	Convention between the Government of the Italian Republic and the Government of the Gabonese Republic for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Gabon	Original	28-06-1999	N/A
24	Convention between the Government of the Italian Republic and the Georgia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Georgia	Original	31.10.2000	19.02.2004
25	<p>Convenzione tra la Repubblica italiana e la Repubblica federale di Germania per evitare le doppie imposizioni in materia di imposte sul reddito e sul patrimonio e prevenire le evasioni fiscali.</p> <p>Convention between the Italian Republic and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion</p>	Germany	Original	18-10-1989	26-12-1992
26	Convention between the Government of the Italian Republic and the Government of the Hellenic Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Greece	Original	03-09-1987	20-09-1991

27	Agreement between the Government of the Italian Republic and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation with Respect to Taxes on Income and the Prevention of Fiscal Evasion	Hong Kong	Original	14-01-2013	10-08-2015
28	Convention between the Government of the Italian Republic and the Government of the Hungarian People's Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Hungary	Original	16-05-1977	01-12-1980
29	Convention between the Italian Republic and the Republic of Iceland for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Iceland	Original	10-09-2002	14-10-2008
30	Convention between the Government of the Italian Republic and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	India	Original	19-02-1993	23-11-1995
			Amending Instrument (a)	13-01-2006	N/A
31	Agreement between the Italian Republic and the Government of the Republic of Indonesia for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Indonesia	Original	18-02-1990	02-09-1995
32	Convention between Italy and Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ireland	Original	11-06-1971	14-02-1975

33	Convention between the Government of the Italian Republic and the Government of the State of Israel for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and for the Prevention of Fiscal Evasion	Israel	Original	08-09-1995	06-08-1998
34	Convention between the Republic of Italy and Japan for the Avoidance of Double Taxation with respect to Taxes on Income	Japan	Original	20-03-1969	17-03-1973
			Amending Instrument (a)	14-02-1980	28-01-1982
35	Convention between the Government of the Italian Republic and the Government of the Hashemite Kingdom of Jordan for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Jordan	Original	16-03-2004	10-05-2010
36	Convention between the Government of the Republic of Italy and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Kazakhstan	Original	22-09-1994	26-02-1997
37	Convention between Italy and Kenya for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kenya	Original	15-10-1979	N/A
			Amending Instrument (a)	18-02-1997	N/A
38	Convention between the Government of the Republic of Italy and the Government of the Republic of Korea for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Korea	Original	10-01-1989	14-07-1992
			Amending Instrument (a)	03-04-2012	23-01-2015

39	Convention between the Government of the Republic of Italy and the Government of the State of Kuwait for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Kuwait	Original	17-12-1987	11-01-1993
			Amending Instrument (a)	15-12-1989	11-01-1993
			Amending Instrument (b)	17-03-1998	25-03-2000
40	Convention between the Government of the Italian Republic and the Government of the Republic of Latvia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Latvia	Original	21-05-1997 09-12-2004	16-06-2008 16-06-2008
41	Convention between the Italian Republic and the Lebanese Republic for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Lebanon	Original	22-11-2000	21-11-2011
42	Convention between the Government of the Italian Republic and the Government of the Republic of Lithuania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Lithuania	Original	04-04-1996	03-06-1999
43	Convention between Italy and Luxembourg for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion and Fraud	Luxembourg	Original	03-06-1981	04-02-1983
			Amending Instrument (a)	21-06-2012	20-01-2015
44	Agreement between the Government of the Republic of Italy and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malaysia	Original	28-01-1984	18-04-1986
45	Agreement between the Government of the Republic of Italy and the Government of the Republic of Malta for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Malta	Original	16-07-1981	08-05-1985
			Amending Instrument (a)	13-03-2009	24-11-2010

46	Convention between the Government of the Republic of Italy and the Government of Mauritius for the Avoidance of Double Taxation with respect to Taxes on Income and for the Prevention of Fiscal Evasion	Mauritius	Original	09-03-1990	28-04-1995
			Amending Instrument (a)	09-12-2010	-19-11-2012
47	Convenzione tra il Governo della Repubblica italiana e il Governo degli Stati Uniti Messicani per evitare le doppie imposizioni in materia di imposte sul reddito e per prevenire l'evasione fiscale. Convention between the Government of the Italian Republic and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mexico	Original	08-07-1991	12-03-1995
			Amending Instrument (a)	23-06-2011	16-04-2015
48	Agreement between the Government of the Italian Republic and the Government of the Republic of Moldova for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Moldova	Original	03-07-2002	14-07-2011
49	Convention between the Government of the Italian Republic and the Government of Mongolia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Mongolia	Original	11-09-2003	N/A
50	Convention between Italy and Morocco for the Avoidance of Double Taxation with respect to Taxes on Income	Morocco	Original	07-06-1972	10-03-1983
			Amending Instrument (a)	28-05-1979	10-03-1983
51	Convention between the Republic of Italy and the Kingdom of the Netherlands for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and for the Prevention of Fiscal Evasion	Netherlands	Original	08-05-1990	03-10-1993
52	Convention between the Government of the Republic of Italy and the Government of New Zealand for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	New Zealand	Original	06-12-1979	23-03-1983

53	Convention between the Government of the Italian Republic and the Government of the Kingdom of Norway for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Norway	Original	17-06-1985	25-05-1987
54	Convention between the Republic of Italy and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Pakistan	Original	22-06-1984	27-02-1992
55	Convention between the Government of the Republic of Italy and the Government of the Republic of the Philippines for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Philippines	Original	05-12-1980	15-06-1990
			Amending Instrument (a)	09-12-2013	N/A
56	Agreement between the Government of the Republic of Italy and the Government of the Polish People's Republic for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Poland	Original	21-06-1985	26-09-1989
57	Convention between the Italian Republic and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	14-05-1980	15-01-1983
58	Convention between the Government of the Italian Republic and the Government of the State of Qatar for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Qatar	Original	15-10-2002	07-02-2011
			Amending Instrument (a)	19-03-2007	07-02-2011

59	<p>Convenzione tra la Repubblica italiana e la Repubblica socialista di Romania per evitare le doppie imposizioni in materia di imposte sul reddito e sul patrimonio e per prevenire le evasioni fiscali</p> <p>Convention between the Government of the Italian Republic and the Government of the Socialist Republic of Romania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion</p>	Romania	Original	14-01-1977	06-02-1979
60	<p>Convention between the Italian Republic and Romania for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion</p>	Romania (new)	Original	25-04-2015	N/A
61	<p>Convention between the Government of the Italian Republic and the Government of the Russian Federation for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion</p>	Russia	Original	09-04-1996	30-11-1998
			Amending Instrument (a)	13-06-2009	01-06-2012
62	<p>Convenzione tra la Repubblica italiana e la Repubblica di San Marino per evitare le doppie imposizioni in materia di imposte sul reddito e per prevenire le frodi fiscali</p> <p>Convention between the Italian Republic and the Republic of San Marino for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion</p>	San Marino	Original	21-03-2002	03-10-2013
			Amending Instrument (a)	13-06-2012	03-10-2013
63	<p>Convention between the Government of the Italian Republic and the Government of the Kingdom of Saudi Arabia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Tax Evasion</p>	Saudi Arabia	Original	13-01-2007	01-12-2009

64	Convention between the Government of the Italian Republic and the Government of the Republic of Senegal for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Senegal	Original	20-07-1998	24-10-2001
65	Convention between the Italian Republic and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Serbia (Socialist Federal Republic of Yugoslavia)	Original	24-02-1982	03-07-1985
66	Convention between the Government of the Italian Republic and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	29-01-1977	12-01-1979
			Amending Instrument (a)	24-05-2011	19-10-2012
67	Convention between the Government of the Italian Republic and the Czechoslovak Socialist Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Slovak Republic (Czechoslovak Socialist Republic)	Original	05-05-1981	26-06-1984
68	Convention between the Government of the Italian Republic and the Government of the Republic of Slovenia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Slovenia	Original	11-09-2001	12-01-2010
69	Convention between the Government of the Italian Republic and the Government of the Republic of South Africa for the Avoidance of Double Taxation with respect to Taxes on Income and for the Prevention of Fiscal Evasion	South Africa	Original	16-11-1995	02-03-1999
70	Convention between Italy and Spain for the Avoidance of Double Taxation with respect to Taxes on Income and for the Prevention of Fiscal Evasion	Spain	Original	08-09-1977	24-11-1980

71	Convention between the Government of the Republic of Italy and the Government of the Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Sri Lanka	Original	28-03-1984	09-05-1991
72	Convention between Italy and Sweden for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Sweden	Original	06-03-1980	05-07-1983
73	<p>Convenzione tra la Repubblica italiana e la Confederazione svizzera per evitare le doppie imposizioni e per regolare talune altre questioni in materia di imposte sul reddito e sul patrimonio</p> <p>Convention between the Italian Republic and the Swiss Confederation for the Avoidance of Double Taxation and the Regulation of Certain Other Questions Relating to Taxes on Income and Capital</p>	Switzerland	Original	09-03-1976	27-03-1979
			Amending Instrument (a)	28-04-1978	27-03-1979
			Amending Instrument (b)	23-02-2015	13-07-2016
74	Convention between Italy and Tanzania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Tanzania	Original	07-03-1973	06-05-1983
			Amending Instrument (a)	31-01-1979	06-05-1983
75	Convention between the Republic of Italy and the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Thailand	Original	22-12-1977	31-05-1980
76	Convention between the Government of the Republic of Italy and the Government of the Republic of Tunisia for the Avoidance of Double Taxation with respect to Taxation of Income and the Prevention of Fiscal Evasion	Tunisia	Original	16-05-1979	17-09-1981

77	Agreement between the Republic of Italy and the Republic of Turkey for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Turkey	Original	27-07-1990	01-12-1993
78	Convention between the Government of the Italian Republic and the Government of Ukraine for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Ukraine	Original	26-02-1997	25-02-2003
79	Convention between the Government of the Italian Republic and the Government of the Republic of Uganda for the Avoidance of Double Taxation with respect to Taxes on income and the Prevention of Fiscal Evasion	Uganda	Original	06-10-2000	18-11-2005
80	Convention between the Government of the Republic of Italy and the Government of the United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	United Arab Emirates	Original	22-01-1995	05-11-1997
81	Convention between the Government of the Italian Republic and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United Kingdom	Original	21-10-1988	31-12-1990
82	Convention between the Government of the Italian Republic and the Government of the United States of America for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fraud or Fiscal Evasion	United States	Original	25-08-1999	16-12-2009
83	Agreement between the Government of the Italian Republic and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Vietnam	Original	26-11-1996	22-02-1999

84	Convention between Italy and Zambia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Zambia	Original	27-10-1972	30-03-1990
			Amending Instrument (a)	13-11-1980	30-03-1990

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, Italy reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, Italy reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(1) of the Convention, Italy chooses to apply none of the Options under that Article.

We assume that the above option does not prevent the other jurisdiction from changing its methods. For this reason Italy does not express the reservation pursuant to Article 5(8) of the Convention.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Italy considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Argentina	Désireux de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et de prévenir l'évasion fiscale,
2	Armenia	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
3	Australia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	Austria	Desiderose di concludere una Convenzione per evitare le doppie imposizioni e prevenire le evasioni fiscali in materia di imposte sul reddito e sul patrimonio Vom Wunsche geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerumgehung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen,
5	Azerbaijan	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
6	Bangladesh	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
7	Barbados	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and for prevention fiscal evasion
8	Belgium	Désireux de reviser, <compte tenu des modifications apportées aux législations fiscales des deux Etats, la convention et le protocole final signés à Bruxelles le 19 octobre 1970 entre la Belgique et l'Italie en vue d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu,> ont décidé de conclure à cette fin une nouvelle convention en vue d'éviter les doubles impositions et de prévenir <la fraude> et l'évasion fiscales en matière d'impôts sur le revenu, qui est appelée à se substituer à la précédente
9	Bosnia and Herzegovina	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
10	Brazil	Desiring to conclude a Convention for the avoidance of double

		taxation and the prevention of fiscal evasion with respect to taxes on income
11	Bulgaria	Désireuses <de développer et faciliter les relations économiques réciproques,> ont convenu de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et à prévenir les évasions fiscales
12	Canada	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion
13	China	Desiring to conclude an Agreement to avoid double taxation and to prevent fiscal evasion with respect to taxes on income;
14	Côte d'Ivoire	Désireux de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur le revenu et à prévenir les évasions fiscales
15	Croatia	Desiring to conclude an Agreement to avoid double taxation with respect to taxes on income and to prevent fiscal evasion...
16	Cyprus	Desiring to conclude a Convention to avoid double taxation and to prevent fiscal evasion with respect to taxes on income
17	Czech Republic	Désireuses de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et de prévenir l'évasion fiscale,
18	Denmark	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
19	Egypt	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
20	Estonia	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
21	Finland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
22	France	Désireux de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et de prévenir l'évasion et la fraude fiscales,
23	Gabon	Désireux de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et de prévenir l'évasion fiscale
24	Georgia	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
25	Germany	Desiderose di evitare le doppie imposizioni in materia di imposte sul reddito e sul patrimonio e di prevenire le evasioni fiscali mediante una nuova Convenzione Von dem Wunsch geleitet, durch ein neues Abkommen die Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen zu vermeiden und die

		Steuerverkürzung zu verhindern
26	Greece	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
27	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion
28	Hungary	< <i>Désireux de développer et de faciliter les relations économiques mutuelles</i> > ont décidé de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et à prévenir les évasions fiscales
29	Iceland	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion,
30	India	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
31	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
32	Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
33	Israel	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion,
34	Japan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
35	Jordan	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
36	Kazakhstan	< <i>Confirming their desire to develop and strengthen the economic, scientific, technical and cultural cooperation between both States,</i> > and desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion
37	Kenya	Desiring to conclude a Convention to avoid double taxation and to prevent fiscal evasion with respect to taxes on income...
38	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39	Kuwait	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion,
40	Latvia	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
41	Lebanon	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
42	Lithuania	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital to prevent

		fiscal evasion,
43	Luxembourg	Désireux de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et à prévenir la fraude et l'évasion fiscales,
44	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
45	Malta	Desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion,
46	Mauritius	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion,
47	Mexico	Desiderosi di concludere una Convenzione per evitare le doppie imposizioni in materia di imposte sul reddito e per prevenire l'evasione fiscale, Deseando concluir un Convenio para evitar la doble imposición en materia de impuestos sobre la renta y prevenir la evasión fiscal,
48	Moldova	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
49	Mongolia	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
50	Morocco	Désireux de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu
51	Netherlands	Désireux <de remplacer par une nouvelle convention la Convention signée à La Haye le 24 janvier 1957> tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune
52	New Zealand	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion.
53	Norway	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
54	Pakistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	Philippines	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
56	Poland	Desiring to conclude an Agreement to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
57	Portugal	Désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu,
58	Qatar	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
59	Romania	Desiderosi <di promuovere e rafforzare le relazioni

		<p><i>economiche tra I due Paesi sulla base del rispetto della sovranità e dell'indipendenza nazionali, dell'uguaglianza dei diritti, dei vantaggi reciproci e della non-ingerenza negli affari interni></i>, hanno stabilito di concludere una Convenzione per evitare le doppie imposizioni in materia di imposte sul reddito e sul patrimonio e prevenire le evasioni fiscali:</p> <p>În dorința <de a promova și întări relațiile economice între cele două țări pe baza respectării suveranității și independenței naționale, egalității în drepturi, avantajului reciproc și a neamestecului în treburile interne,> Au convenit să încheie o Convenție pentru evitarea dublei impuneri în materie de impozite pe venit și pe avere și pentru prevenirea evaziunii fiscale, ale carei dispoziții sunt următoarele:</p>
60	Romania	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion
61	Russia	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion < <i>and with a view to promote economic co-operation between the two countries</i> >
62	San Marino	Desiderosi di concludere una Convenzione per evitare le doppie imposizioni in materia di imposte sul reddito < <i>e prevenire le frodi fiscali e per rafforzare l'ordinato sviluppo delle relazioni economiche tra i due Paesi nel contesto di una maggiore cooperazione, nonché per assicurare che i vantaggi della Convenzione per evitare le doppie imposizioni vadano a beneficio esclusivo dei contribuenti che adempiono i loro obblighi fiscali</i> >
63	Saudi Arabia	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent tax evasion
64	Senegal	Désireux de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôt sur le revenu et de prévenir l'évasion fiscale
65	Serbia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
66	Singapore	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
67	Slovak Republic	Désireuses de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et de prévenir l'évasion fiscale
68	Slovenia	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
69	South Africa	< <i>Desiring to promote and strengthen the economic relations between the two countries</i> > to avoid double taxation with respect to taxes on income and prevent fiscal evasion,

70	Spain	Désireux de conclure une Convention, en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et de prévenir les évasions fiscales...
71	Sri Lanka	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
72	Sweden	Désireux de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et de prévenir les évasions fiscales
73	Switzerland	Desiderosi di evitare le doppie imposizioni <i><e di regolare talune altre questioni></i> in materia di imposte sul reddito e sul patrimonio <i><ricosciuto che la conclusione di una Convenzione...></i>
74	Tanzania	Desiring to conclude a Convention to avoid double taxation and to prevent fiscal evasion with respect to taxes on income
75	Thailand	Desiring to conclude a Convention to avoid double taxation and to prevent fiscal evasion with respect to taxes on income
76	Tunisia	Désireux de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur le revenu et à prévenir l'évasion fiscale
77	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion.
78	Ukraine	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
79	Uganda	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion
80	United Arab Emirates	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
81	United Kingdom	Desiring to conclude a new Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income;
82	United States	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and the prevention of <i><fraud></i> or fiscal evasion
83	Vietnam	Desiring to conclude an Agreement to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
84	Zambia	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

Article 7 – Prevention of Treaty Abuse

Reservation

Pursuant to Article 7(15)(b) of the Convention, Italy reserves the right for Article 7(1) not to apply to its Covered Tax Agreements that already contain provisions that deny all of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
5	Azerbaijan	Article 30(1)
-20	Estonia	Article 28 (1)
27	Hong Kong	Article 27; Art.10(6); Art.11(8); Art.12(7); Art. 21(4)
29	Iceland	Article 8 a) Protocol
36	Kazakhstan	Article 29(1)
39	Kuwait	Protocol b) Art. 6
40	Latvia	Article 30(1)
41	Lebanon	Article 29(1)
42	Lithuania	Article 30(1)
49	Mongolia	Article 29(1)
58	Qatar	Article 29(1)
62	San Marino	Article 29(1)
63	Saudi Arabia	Article 29(1)

Pursuant to Article 7(15)(c) of the Convention, Italy reserves the right for the provisions contained in Article 7(8) through (13) (hereinafter the “Simplified Limitation on Benefits Provision”) not to apply to its Covered Tax Agreements that already contain the provisions described in Article 7(14). The following agreement contains provisions that are within the scope of this reservation.

Notwithstanding the provision listed below has not been defined as a “Simplified Limitation on Benefits” provision, we assume that it is within the scope of Article 7(15)(c) given that as a matter of substance it restricts the treaty entitlement by the fulfilment of some categorical tests.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
82	United States of America	Article 2 - Protocol

Notification of Choice of Optional Provisions

Having regard to paragraphs 101 and 103 of the Explanatory Statement, Italy expresses its preference to apply PPT only, subject to Article 7, paragraph 16, of the Convention. Therefore, Italy does not express any choice under Article 17(d) of the Convention.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Italy considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
33	Israel	Article 30
47	Mexico	Article 11(8) and 12(8)
73	Switzerland	Article 23
81	United Kingdom	Art. 10(5) and 11(9)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, Italy reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, Italy reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, Italy hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(8) of the Convention, Italy considers that the following agreements contain a provision described in Article 9(5). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Armenia	Art.13(4)
5	Azerbaijan	Art.13(3)
7	Barbados	Art.13(4)
12	Canada	Art.13(4)
13	China	Art.13(4)
20	Estonia	Art.13(1)
21	Finland	Art. 13(2)
22	France	Protocol, 8) a), first sentence
27	Hong Kong	Art.13(4)
30	India	Art.14 (4)
33	Israel	Art.13(4)
37	Kenya	Art.13(3)
47	Mexico	Art.13(2)
52	New Zealand	Art.13(3)
54	Pakistan	Art.13(3)
55	Philippines	Art.13(3)
60	Romania	Art.13(4)
63	Saudi Arabia	Art. 13(5)
72	Sweden	Art. 13(5)
78	Ukraine	Art.13(2)

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, Italy reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, Italy reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, Italy reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Italy hereby chooses to apply Option A under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Italy considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(3)
2	Armenia	Article 5(3)
3	Australia	Article 5(3)
4	Austria	Article 5(3)
5	Azerbaijan	Article 5(3)
6	Bangladesh	Article 5(3)
7	Barbados	Article 5(4)
8	Belgium	Article 5(3)
9	Bosnia and Herzegovina	Article 5(3)
10	Brazil	Article 5(3)
11	Bulgaria	Article 4(3)
12	Canada	Article 5(3)
13	China	Article 5(3)
14	Côte d'Ivoire	Article 5(3)
15	Croatia	Article 5(3)
16	Cyprus	Article 5(3)
17	Czech Republic	Article 5(3)
18	Denmark	Article 5(3)
19	Egypt	Article 5(3)
20	Estonia	Article 5(3)
21	Finland	Article 5(3)
22	France	Article 5(3)
23	Gabon	Article 5(3)
24	Georgia	Article 5(3)
25	Germany	Article 5(3)
26	Greece	Article 5(3)
27	Hong Kong	Article 5(4)
28	Hungary	Article 5(3)
29	Iceland	Article 5(3)
30	India	Article 5(3)
31	Indonesia	Article 5(3) and Protocol a)
32	Ireland	Article 4(3)
33	Israel	Article 5(3)

34	Japan	Article 5(3)
35	Jordan	Article 5(3)
36	Kazakhstan	Article 5(3)
37	Kenya	Article 5(3)
38	Korea	Article 5(3)
39	Kuwait	Article 5(3)
40	Latvia	Article 5(3)
41	Lebanon	Article 5(3) and Protocol 1)
42	Lithuania	Article 5(3)
43	Luxembourg	Article 5(3)
44	Malaysia	Article 5(3)
45	Malta	Article 5(3)
46	Mauritius	Article 5(3)
47	Mexico	Article 5(4) and Protocol 1)
48	Moldova	Article 5(3)
49	Mongolia	Article 5(3)
50	Morocco	Article 5(3)
51	Netherlands	Article 5(3)
52	New Zealand	Article 5(3)
53	Norway	Article 5(3)
54	Pakistan	Article 5(3)
55	Philippines	Article 5(3)
56	Poland	Article 5(3)
57	Portugal	Article 5(3)
58	Qatar	Article 5(3)
59	Romania	Article 5(3)
60	Romania	Article 5(4)
61	Russia	Article 5(3)
62	San Marino	Article 5(3)
63	Saudi Arabia	Article 5(3)
64	Senegal	Article 5(3)
65	Serbia	Article 5(3)
66	Singapore	Article 5(3)
67	Slovak Republic	Article 5(3)
68	Slovenia	Article 5(3)
69	South Africa	Article 5(3)
70	Spain	Article 5(3)
71	Sri Lanka	Article 5(3)
72	Sweden	Article 5(3)
73	Switzerland	Article 5(3)
74	Tanzania	Article 5(3)
75	Thailand	Article 5(3)
76	Tunisia	Article 5(3)
77	Turkey	Article 5(3)
78	Ukraine	Article 5(3) and Protocol 1)
79	Uganda	Article 5(3)
80	United Arab Emirates	Article 5(3)
81	United Kingdom	Article 5(3)
82	United States	Article 5(3)
83	Vietnam	Article 5(3)

84	Zambia	Article 5(3)
----	--------	--------------

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, Italy reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

We assume that this Article may operate only as far as paragraph 4 of Article 13 is concerned, since Italy has opted out Articles 12 and 14.

Article 16 – Mutual Agreement Procedure

Reservation

Pursuant to Article 16(5)(a) of the Convention, Italy reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(b)(i) of the Convention, Italy considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 26(1), second sentence
2	Armenia	Article 26(1), second sentence
3	Australia	Article 25(1), second sentence
6	Bangladesh	Article 25(1), second sentence
8	Belgium	Article 25(1), second sentence
9	Bosnia and Herzegovina	Article 25(1), second sentence
11	Bulgaria	Article 24(1), second sentence
12	Canada	Article 24(1), second sentence
13	China	Article 25(1), second sentence
14	Côte d'Ivoire	Article 24(1), second sentence
15	Croatia	Article 25(1), second sentence
16	Cyprus	Article 25(1), second sentence
17	Czech Republic	Article 25(1), second sentence
18	Denmark	Article 26(1), second sentence
21	Finland	Article 25(1), second sentence
22	France	Article 26(3), second sentence
25	Germany	Article 26(1), second sentence
26	Greece	Article 26(1), second sentence
27	Hong Kong	Article 24(1), second sentence

29	Iceland	Article 26(1), second sentence
30	India	Article 26(1), second sentence
31	Indonesia	Article 25(1), second sentence
32	Ireland	Article 24(1), second sentence
33	Israel	Article 26(1), second sentence
35	Jordan	Article 25(1), second sentence
36	Kazakhstan	Article 25(1), second sentence
37	Kenya	Article 25(1), second sentence
38	Korea	Article 25(1), second sentence
39	Kuwait	Article 25(1), second sentence
41	Lebanon	Article 25(1), second sentence
43	Luxembourg	Article 26(1), second sentence
46	Mauritius	Article 25(1), second sentence
47	Mexico	Article 24(1), second sentence
48	Moldova	Article 26(1), second sentence
49	Mongolia	Article 26(1), second sentence
51	Netherlands	Article 26(1), second sentence
52	New Zealand	Article 24(1), second sentence
53	Norway	Article 26(1), second sentence
55	Philippines	Article 24(1), second sentence
56	Poland	Article 25(1), second sentence
57	Portugal	Article 24(1), second sentence
58	Qatar	Article 25(1), second sentence
61	Russia	Article 26(1), second sentence
62	San Marino	Article 25(1), second sentence
63	Saudi Arabia	Article 25(1), second sentence
64	Senegal	Article 25(1), second sentence
65	Serbia	Article 25(1), second sentence
67	Slovak Republic	Article 25(1), second sentence
68	Slovenia	Article 26(1), second sentence
70	Spain	Article 24(1), second sentence
71	Sri Lanka	Article 26(1), second sentence
74	Tanzania	Article 24(1), second sentence
75	Thailand	Article 24(1), second sentence
77	Turkey	Article 25(1), second sentence
78	Ukraine	Article 26(1), second sentence
79	Uganda	Article 26(1), second sentence
80	United Arab Emirates	Article 25(1), second sentence
83	Vietnam	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Italy considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Austria	Article 25(1), second sentence
5	Azerbaijan	Article 26(1), second sentence

7	Barbados	Article 25(1), second sentence
19	Egypt	Article 25(1), second sentence
20	Estonia	Article 25(1), second sentence
23	Gabon	Article 25(1), second sentence
24	Georgia	Article 26(1), second sentence
28	Hungary	Article 26(1), second sentence
40	Latvia	Article 27(1), second sentence
42	Lithuania	Article 27(1), second sentence
45	Malta	Article 24(1), second sentence
54	Pakistan	Article 25(1), second sentence
59	Romania	Article 27(1), second sentence
60	Romania	Article 25(1), second sentence
66	Singapore	Article 24(1), second sentence
69	South Africa	Article 25(1), second sentence
72	Sweden	Article 26(1), second sentence
73	Switzerland	Article 26(1), second sentence
76	Tunisia	Article 24(1), second sentence
82	United States	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, Italy considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Argentina
3	Australia
4	Austria
6	Bangladesh
7	Barbados
8	Belgium
9	Bosnia and Herzegovina
10	Brazil
11	Bulgaria
12	Canada
13	China
14	Côte d'Ivoire
16	Cyprus
17	Czech Republic
20	Estonia
21	Finland
22	France
25	Germany
26	Greece
27	Hong Kong
30	India
31	Indonesia
32	Ireland
33	Israel

34	Japan
36	Kazakhstan
37	Kenya
38	Korea
39	Kuwait
40	Latvia
42	Lithuania
43	Luxembourg
44	Malaysia
46	Mauritius
47	Mexico
49	Mongolia
50	Morocco
51	Netherlands
54	Pakistan
55	Philippines
56	Poland
57	Portugal
60	Romania
61	Russia
64	Senegal
65	Serbia
67	Slovak Republic
69	South Africa
70	Spain
71	Sri Lanka
74	Tanzania
75	Thailand
77	Turkey
78	Ukraine
79	Uganda
80	United Arab Emirates
81	United Kingdom
83	Vietnam
84	Zambia

Pursuant to Article 16(6)(d)(i) of the Convention, Italy considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
1	Argentina
3	Australia
17	Czech Republic
22	France
67	Slovak Republic

Pursuant to Article 16(6)(d)(ii) of the Convention, Italy considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Argentina
3	Australia
4	Austria
6	Bangladesh
8	Belgium
9	Bosnia and Herzegovina
10	Brazil
11	Bulgaria
13	China
14	Côte d'Ivoire
16	Cyprus
17	Czech Republic
18	Denmark
20	Estonia
21	Finland
22	France
25	Germany
26	Greece
31	Indonesia
33	Israel
36	Kazakhstan
38	Korea
39	Kuwait
40	Latvia
42	Lithuania
43	Luxembourg
44	Malaysia
46	Mauritius
47	Mexico
51	Netherlands
52	New Zealand
53	Norway
54	Pakistan
56	Poland
57	Portugal
61	Russia
64	Senegal
65	Serbia
67	Slovak Republic
71	Sri Lanka
77	Turkey
78	Ukraine
79	Uganda
80	United Arab Emirates
81	United Kingdom
83	Vietnam
84	Zambia

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, Italy considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Armenia	Article 9(2)
5	Azerbaijan	Article 9(2)
7	Barbados	Article 9(2)
12	Canada	Article 9(2)
15	Croatia	Article 9(2)
18	Denmark	Article 9(2)
20	Estonia	Protocol f)
22	France	Protocol, 5
23	Gabon	Article 9(2)
24	Georgia	Article 9(2)
25	Germany	Protocol, 7
27	Hong Kong	Article 9(2)
29	Iceland	Article 9(2)
30	India	Protocol E)
33	Israel	Protocol, b)
35	Jordan	Article 9(2)
36	Kazakhstan	Protocol, 3
40	Latvia	Protocol, g)
41	Lebanon	Article 9(2)
42	Lithuania	Protocol, g)
46	Mauritius	Article 9(2)
48	Moldova	Article 9(2)
49	Mongolia	Article 9(2)
51	Netherlands	Protocol, 4 b)
58	Qatar	Article 9(2)
60	Romania	Article 9(2)
61	Russia	Protocol, c)
62	San Marino	Article 9(2)
63	Saudi Arabia	Article 9(2)
64	Senegal	Protocol, c)
68	Slovenia	Article 9(2)
69	South Africa	Protocol, 3
77	Turkey	Article 9(2)
78	Ukraine	Protocol, 4
79	Uganda	Article 9(2)
80	United Arab Emirates	Protocol, c)
82	United States	Article 9(2)
83	Vietnam	Article 9(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, Italy hereby chooses to apply Part VI.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(12) of the Convention, Italy reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

Article 23 – Type of Arbitration Process

Reservation

Pursuant to Article 23(3) of the Convention, Italy reserves the right for Article 23(1) and (2) not to apply with respect to its Covered Tax Agreements with Parties that have made the reservation described in Article 23(2).

Notification of Choice of Optional Provisions

Pursuant to Article 23(4) of the Convention, Italy hereby chooses to apply Article 23(5).

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, Italy hereby chooses to apply Article 24(2).

Article 26 – Compatibility

Reservation

Pursuant to Article 26(4) of the Convention, Italy reserves the right for Part VI not to apply with respect to the following agreement that already provides for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
62	San Marino	Article 25(5) and (6)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 26(1) of the Convention, Italy considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Armenia	Article 26(5),(6) and (7)
12	Canada	Article 24(5)
15	Croatia	Article 25(5),(6) and (7)
24	Georgia	Article 26(5),(6) and (7)
27	Hong Kong	Article 24(5)
29	Iceland	Article 26(5)
35	Jordan	Article 25(5),(6),(7) and (8)
36	Kazakhstan	Protocol, 8)
41	Lebanon	Article 25(5),(6),(7) and (8)
48	Moldova	Article 26(5),(6) and (7)
49	Mongolia	Protocol, 5)
68	Slovenia	Art.26(5),(6), (7) and P.(6)
79	Uganda	Article 26(5),(6) and (7)
82	United States	Art.25(5)

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

Pursuant to Article 28(2)(a) of the Convention, Italy formulates the following reservation with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

1. Italy reserves the right to exclude from the scope of Part VI cases concerning items of income or capital that are not taxed by a Contracting Jurisdiction because they are not included in the taxable base in that Contracting Jurisdiction or because they are subject to an exemption or zero tax rate provided under the domestic tax law of that Contracting Jurisdiction.
2. Italy reserves the right to exclude from the scope of Part VI cases involving the application of an anti-abuse rule in a Covered Tax Agreement or in Italy's domestic legislation, namely article 10-bis of L 212/2000 (as enacted by Legislative Decree 128/2015). Any subsequent rules replacing, amending or updating this anti-abuse rule would also be comprehended. Italy shall notify the Depository of any such subsequent rule.
3. Italy reserves the right to exclude from the scope of Part VI cases concerning dual resident persons.
4. Italy reserves the right to exclude from the scope of Part VI cases involving penalties related to tax fraud, wilful default and gross negligence.

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), Italy hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

Reservation

Pursuant to Article 35(7)(a) of the Convention, Italy reserves the right to replace:

- i) the references in Article 35(1) and (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depository of the notification of withdrawal or replacement of the reservation”; and

- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depository of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;
- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the notification of withdrawal of the reservation”, “the date of the communication by the Depository of the notification of replacement of the reservation” and “the date of the communication by the Depository of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the additional notification”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.

Notification of Completion of Internal Procedures

[Pursuant to Article 35(7)(b) of the Convention, [Jurisdiction A] hereby notifies that it has completed its internal procedures for the entry into effect of the provisions of the Convention with respect to the following agreement(s).]

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

(Italy shall make the above notifications once it has completed its internal procedures for the entry into effect).

Article 36 – Entry into Effect of Part VI

Reservation

Pursuant to Article 36(2) of the Convention, Italy reserves the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.