

Italia-Francia, accordo sui frontalieri. Nuova proroga al 30 settembre 2021

Prorogato fino al 30 settembre 2021 l'Accordo tra le Autorità competenti di Italia e Francia concernente il trattamento fiscale dei frontalieri durante l'emergenza Covid-19.

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 and 11th of March 2021, the Competent Authorities of Italy and France agreed to successively extend the application of this mutual agreement until the 30th of June 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 30th of September 2021.*
- 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
Competent Authority of France*

For the

*Rome, 15 June 2021
15 June 2021*

Paris,

*Fabrizia Lapecorella
Perraud*

Gaël

[Link al testo Accordo interpretativo tra Italia e Francia](#)

(Così, news pubblicata il 1° luglio 2021 nel sito web del Dipartimento delle Finanze del Ministero dell'Economia e delle Finanze)