

N° 817.

**ITALIE
ET TCHÉCOSLOVAQUIE**

**Convention juridico-financière, signée
à Rome, le 23 mars 1921.**

**ITALY
AND CZECHOSLOVAKIA**

**Juridical - Financial Convention,
signed at Rome, March 23, 1921.**

TEXTE ITALIEN. — ITALIAN TEXT.

No. 817. — CONVENZIONE¹ GIURIDICO-FINANZIARIA, FIRMATA A ROMA, IL 23 MARZO 1921.

*Italian and Czech official texts communicated by the Minister of the Czechoslovak Republic at Berne.
The registration of this Convention took place February 4, 1925.*

Col fine di regolare alcuni rapporti di carattere giuridico-finanziario fra l'Italia e la Cecoslovacchia, i sottoscritti :

Lodovico LUCIOLLI, Direttore Generale delle Dogane e Imposte indirette nel Ministero delle Finanze del Regno D'Italia ;
Arturo Ricci BUSATTI, Segretario Generale del Consiglio del Contenzioso Diplomatico presso il Ministero degli Affari Esteri del Regno d'Italia ;
Zdeněk FIERLINGER, Direttore Generale della Sezione economica del Ministero degli Affari Esteri della Repubblica Cecoslovacca ;
Zdeněk FAFL, Direttore Generale della Sezione dei Paesi a lingua romanza dell'Ufficio del Commercio estero della Repubblica Cecoslovacca ;

in virtù dei pieni poteri di cui sono stati muniti dai loro Governi, si sono accordati sulle seguenti disposizioni :

Art. I.

§ 1. — I debiti espressi in corone austro-ungariche, sorti per qualsiasi titolo prima dei 3 novembre 1918, fra persone fisiche, giuridiche, società commerciali od enti di diritto pubblico, residenti, al momento della firma della presente convenzione, da un lato, nei territori annessi all'Italia a norma dei trattati di S. Germano e di Rapallo ; dall'altro, nel territorio cecoslovacco, saranno pagati, indipendentemente dal giorno della scadenza, secondo le disposizioni seguenti :

- a) I debitori residenti nei territori annessi all'Italia pagheranno, per ogni corona austro-ungarica, lire italiane 0,568 (cinquecentosessantotto millesimi).
- b) I debitori residenti nel territorio cecoslovacco pagheranno, per ogni corona austro-ungarica in valuta cecoslovacca, l'equivalente di lire italiane 0,568 (cinquecentosessantotto millesimi) al saggio del cambio di Ginevra, fra la lira italiana e la corona cecoslovacca, del giorno del pagamento.

§ 2. — I debiti espressi in corone austro-ungariche, sorti per qualsiasi titolo fra le parti predette dopo il 3 novembre 1918, saranno pagati, indipendentemente dal giorno della scadenza, salvo patti speciali, sia dai debitori residenti nei territori annessi all'Italia, sia dai debitori residenti nel territorio cecoslovacco, in valuta cecoslovacca alla pari, ossia in ragione di una corona cecoslovacca per ogni corona austro-ungarica.

§ 3. — I debiti di qualunque genere espressi in corone austro-ungariche, esistenti fra persone fisiche, giuridiche, società commerciali od enti di diritto pubblico che al momento della firma della presente convenzione risiedono, da un lato, nel territorio delle antiche provincie d'Italia, dall'altro

¹ The exchange of ratifications took place at Rome, March 1st 1924.

Le Alte Parti contraenti si obbligano a prestarsi reciproco appoggio per far valere, verso gli Stati già nemici, i loro diritti al risarcimento dei danni per tutti oggetti restituiti agli Stati alleati, in applicazione delle disposizioni degli articoli 238 del trattato di Versailles, 184 del trattato di S. Germano e degli articoli corrispondenti degli altri trattati di pace.

Art. 4.

Per l'applicazione dell'art. 3 saranno considerate sudditi cecoslovacchi le persone fisiche che, entro tre mesi dall'entrata in vigore della presente convenzione, avranno dimostrato di avere acquistato la cittadinanza cecoslovacca, sia di pieno diritto, sia mediante opzione, in conformità delle disposizioni dei trattati di pace.

Le persone che potranno acquistare la cittadinanza cecoslovacca in applicazione del trattato di pace di Trianon, dovranno provarne l'acquisto, al più tardi entro sei mesi dall'entrata in vigore del trattato medesimo.

Per profittare delle disposizioni dell'art. 3 gli interessati dovranno rinunciare alla facoltà che i trattati di pace possano riservare loro di optare per la nazionalità già nemica.

Il riconoscimento della nazionalità cecoslovacca alle società per azioni sarà fatto caso per caso, di comune accordo.

Art. 5.

Per l'applicazione degli articoli 3 e 4 precedenti gli interessati presenteranno domanda documentata al Ministero degli affari esteri del rispettivo Stato, il quale ne farà trasmissione a quello dell'altro Stato. Il ministero ricevente avrà cura che la domanda abbia corso nel più breve termine.

Le condizioni da provare a termini del primo e del secondo comma dell'art. 4 saranno dimostrate con certificati del Ministero degli affari esteri cecoslovacco trasmessi per via diplomatica.

Art. 6.

La Cecoslovacchia dichiara di riconoscere senz'altro come italiane le persone fisiche o giuridiche e le società commerciali, che dalle autorità del Regno d'Italia, in relazione ai trattati di pace di S. Germano e di Trianon e al trattato di Rapallo, siano riconosciute come di nazionalità italiana.

Art. 7.

Le società commerciali e civili delle antiche provincie italiane, già ammesse dai cessati governi austriaco, ungherese o germanico, all'esercizio del commercio e dell'industria nei territori dell'antica monarchia austro-ungarica o dell'antico Regno di Prussia, dovranno presentare, entro sei mesi dall'entrata in vigore della presente convenzione, domanda di ammissione alle autorità cecoslovacche competenti, le quali decideranno secondo i criteri stabiliti nell'art. 6 del Trattato¹ di commercio italo-cecoslovacco concluso in data d'oggi.

Fino alla decisione definitiva in merito alla domanda d'ammissione, le società predette potranno continuare l'esercizio del commercio e dell'industria nel territorio della Cecoslovacchia.

Per le società delle antiche e delle nuove provincie italiane, che avevano già il 24 maggio 1915 una succursale nel territorio facente parte attualmente della Repubblica cecoslovacca, l'ammissione sarà concessa obbligatoriamente dal Governo della Repubblica. Non sarà fatto dall'Italia un trattamento meno favorevole alle società cecoslovacche in condizioni analoghe.

Resta inteso che le disposizioni dell'art. 6 del trattato concluso a Sèvres il 10 agosto 1920 fra l'Italia e gli Stati cessionari di territori già appartenenti all'antica monarchia austro-ungarica in quanto siano più favorevoli, non sono pregiudicate dalle disposizioni del presente articolo.

¹ Page 183 of this volume.

¹ TRANSLATION.

No. 817. — JURIDICAL-FINANCIAL CONVENTION BETWEEN THE KINGDOM OF ITALY AND CZECHOSLOVAK REPUBLIC, SIGNED AT ROME, MARCH 23, 1921.

For the purpose of regulating certain details of juridical-financial relations between Italy and Czechoslovakia, the undersigned :

- Mr. Lodovico LUCIOLLI, Director-General of Customs and Indirect Taxes Royal Italian, Ministry of Finance ;
Mr. Arturo Ricci BUSATTI, Secretary-General of the Diplomatic Administration Council, Royal Italian Ministry for Foreign Affairs ;
Mr. Zdeněk FIERLINGER, Director-General of the Economic Department, Czechoslovak Ministry for Foreign Affairs ;
Mr. Zdeněk FAFL, Director-General of the Section for Countries speaking Romance Languages, Czechoslovak Foreign Trade Department,

in virtue of the full powers conferred upon them by their Governments, have agreed upon the following provisions :

Article 1.

Paragraph 1. Debts expressed in Austro-Hungarian crowns, contracted in any manner whatever prior to November 3, 1918, as between natural or legal persons, commercial companies or entities in public law resident at the time of the signing of the present Convention in the territories annexed to Italy in virtue of the Treaties of St. Germain and Rapallo of the one part, and similar entities resident, at that same time in Czechoslovak territory of the other part, shall be paid, irrespective of the date of maturity, in accordance with the following provisions :

- (a) Debtors resident in the territories annexed to Italy shall pay for each Hungarian crown 0.568 Italian lire (five hundred and sixty-eight millesimi) ;
(b) Debtors resident in Czechoslovak territory, shall pay in Czechoslovak currency for every Austro-Hungarian crown the equivalent of 0.568 Italian lire (five hundred and sixty eight millesimi), at the Geneva rate of exchange as between the Italian lira and the Czechoslovak crown on the date of payment.

Paragraph 2. Debts expressed in Austro-Hungarian crowns contracted in any manner whatever between the above-mentioned parties subsequent to November 3, 1918 shall, failing any special agreement to the contrary, be paid, irrespective of the date of maturity, in Czechoslovak currency at parity, that is to say, one Czechoslovak crown for every Austro-Hungarian crown ; the above to apply both to debtors resident in the territories annexed to Italy and to debtors resident in Czechoslovak territory.

Paragraph 3. Debts of any kind expressed in Austro-Hungarian crowns and contracted between natural or legal persons, commercial companies or entities in public law resident at the time of signing the present Convention in the territory of the old Italian provinces of the one part

¹ Translated by the Secretariat of the League of Nations.

and similar entities resident, at that same time, in Czechoslovak territory, of the other part, shall be paid, irrespective of the date of maturity, in Czechoslovak currency at parity, that is to say, one Czechoslovak crown for every Austro-Hungarian crown.

Paragraph 4. For the purposes of the present article, Czechoslovak individuals, firms, companies and institutions which possess, or possessed on November 3, 1918, legally registered branches in the new provinces annexed to Italy, and individuals, firms, companies and institutions belonging to the new Italian provinces which possess, or possessed on November 3, 1918, legally registered branches in Czechoslovak territory, shall be regarded for the purposes of obligations contracted by such branches as resident in the territory in which the branch is or was registered.

Paragraph 5. The provisions of this article shall also apply, retrospectively, to cases in which the debtor has paid the sums owing into Court.

Paragraph 6. The provisions of the present article shall not apply :

- (a) to insurance policies drawn up in Austrian crowns as between persons resident in the new provinces of the Kingdom of Italy, and persons resident in Czechoslovak territory ;
- (b) to the relations of debtor and creditor established by clearing houses in conformity with the Treaties of Peace.

Article 2.

In the case of debtor who have suffered material loss directly due to the war, the payments referred to in the preceding article may be postponed for a period not exceeding six months from the coming into force of the present Convention.

Article 3.

Italy notes that Czechoslovakia has by Decree dated November 9, 1918, abrogated, as from the date of the establishment of her independence, the exceptional war measures promulgated by the former Austrian and Hungarian Governments against Italian subjects.

Czechoslovakia, for her part, notes the provisions adopted in Italy in favour of Czechoslovak subjects, as from the promulgation of the Decree of the President of the Council of Ministers dated February 23, 1919.

The High Contracting Parties undertake to adopt the necessary measures for the reciprocal restitution provided for in Article 238 and sub-sections *a*) and *f*) of Article 297 of the Treaty of Peace of Versailles, in Article 184, and sub-sections *a*) and *f*) of Article 249 of the Treaty of Peace of St. Germain and the corresponding Articles of the other Treaties of Peace in so far as the property, rights and interests to be restored in accordance with the above-mentioned articles to nationals of one of the High Contracting Parties are situated in the territory of the other. Each Party agrees that, as regards rights to a share in ex-enemy capital, companies and undertakings to which the above conditions apply, the nationals of the other High Contracting Party shall receive the same treatment as its own nationals.

The compensation provided for in the articles referred to above shall be payable by the State which is liable according to the provisions of the Treaties of Peace.

The property shall be restored in the condition in which it is at the time and no compensation may be claimed from the State or individuals who have had charge of such property ; expenditure on improvements shall be refunded.

The High Contracting Parties shall also ensure the reciprocal restitution with the exception of rights acquired by third parties acting in good faith ; of property, rights and interests of persons hitherto nationals of the former Austro-Hungarian Monarchy who may have acquired, or are about to acquire in conformity with the following provisions, the nationality of one of the two

States, in so far as such property, rights or interests have been subjected by the former Austrian or Hungarian Governments to expropriation or requisition without payment, or to sequestration, confiscation or similar procedure for political reasons.

The provisions of the present article shall not apply to railway material which shall form the subject of special agreements.

The High Contracting Parties undertake to afford each other assistance in enforcing as against ex-enemy States their claims to compensation for damage in respect of all objects restored to the Allied States in application of the provisions of Articles 238 of the Treaty of Versailles, 184 of the Treaty of St. Germain and the corresponding articles of the other Treaties of Peace.

Article 4.

For the purposes of Article 3, natural persons who, within three months of the coming into force of the present Convention have proved that they have acquired Czechoslovak nationality, either as of right or by opting in conformity with the provisions of the Treaties of Peace, shall be regarded as Czechoslovak nationals.

Persons entitled to acquire Czechoslovak nationality under the terms of the Treaty of Peace of Trianon must prove that they did so not later than six months after the coming into force of that Treaty.

In order to be able to claim the benefits provided for by Article 3, the persons concerned must renounce any right reserved to them under the Treaties of Peace to opt for ex-enemy nationality.

The Czechoslovak nationality of share companies shall be recognized in each separate instance by special agreement between the High Contracting Parties.

Article 5.

For the purposes of the foregoing Articles 3 and 4, the persons concerned shall submit a request together with all necessary evidence, to their own Ministry of Foreign Affairs, which shall transmit this request to the Ministry of Foreign Affairs of the other State. The latter shall take steps to give effect to such applications at the earliest possible date.

The facts which must be proved under the terms of the first and second paragraphs of Article 4 shall be so proved by means of certificates from the Czechoslovak Ministry of Foreign Affairs transmitted through the diplomatic channel.

Article 6.

Czechoslovakia declares that it recognises unconditionally as of Italian nationality, natural or legal persons and commercial companies recognised by the authorities of the Kingdom of Italy as being of Italian nationality under the terms of the Treaties of Peace of St. Germain and Trianon and the Treaty of Rapallo.

Article 7.

Commercial and civil companies of the old Italian provinces which had been recognised by the former Austro-Hungarian and German Governments as entitled to exercise trade and industry in the territories of the former Austro-Hungarian Monarchy or former Kingdom of Prussia must, not later than six months after the coming into force of this Convention, submit a request for recognition to the competent Czechoslovak authorities, who shall decide the matter in accordance with the principles laid down in Article 6 of the Italian-Czechoslovak Treaty of Commerce concluded this day.

Until the final decision has been taken regarding the request for recognition, the above-mentioned companies may continue to exercise trade or industry in Czechoslovakia.

The Government of the Czechoslovak Republic shall be bound to recognise companies of the old or new Italian provinces which, on May 24, 1915, already possessed a branch in the territory at present forming part of the Czechoslovak Republic. Italy shall grant equally favourable treatment to Czechoslovak companies under similar circumstances.

It is understood that the provisions of Article 6 of the Treaty concluded at Sèvres on August 1, 1920, between Italy and the Succession States of the former Austro-Hungarian Monarchy shall, if they are more favourable than the above, in no wise be prejudiced by the provisions of this article.

Article 8.

Nationals of the High Contracting Parties shall enjoy in each State the treatment accorded to that State's own nationals as regards the annulment of acts decreed or executed in territories formerly in enemy occupation.

Article 9.

The High Contracting Parties agree to regard the decisions of the Mixed Arbitral Tribunal, as provided for in Part X, Section VI of the Treaty of Peace of St. Germain and in the corresponding sections of the other Treaties of Peace as final and to render them binding within their own territory in conformity with the provisions in force in each State concerning the execution of the judgments of foreign tribunals.

Article 10.

The High Contracting Parties undertake to conclude as soon as possible a special Convention for the prevention of double taxation and fiscal evasion. During a period of not less than three months from the coming into force of the present Convention, even if the special convention referred to above has not yet been concluded, the Czechoslovak Government shall take no final decision concerning the application to Italian citizens of the tax on capital.

Czechoslovakia shall be free to adopt measures for guaranteeing the payment of the tax thus left in abeyance ; the amount of the surety shall not, however, exceed the amount of the tax itself.

Article 11.

So long as trusts are recognised by the legislation of the High Contracting Parties, nationals of one High Contracting Party shall not be prohibited under the laws of the other Contracting Party from receiving revenue accruing from such trusts, unless otherwise provided for under the Statutes governing various forms of trusts.

Should the laws of one of the High Contracting Parties provide for the suppression of trusts and the dissolution of the trusts obligations, or should such obligations be discontinued in any other manner, the nationals of the other Party shall not receive treatment less favourable than that accorded to the first Party's own nationals.

Article 12.

Any disputes concerning the interpretation or application of the present Convention shall be submitted to an arbitrator designated by agreement between the High Contracting Parties.

Article 13.

The present Convention, drawn up in duplicate in Italian and Czech, shall be ratified and shall come into force on the date on which ratifications are exchanged. Ratifications shall be exchanged in Rome as soon as possible.

In case of dispute, the Italian text shall be authentic, Italian being the language known to all the Plenipotentiaries.

In faith whereof the above-mentioned Plenipotentiaries have signed the present Convention and have affixed their seals thereto.

Done in Rome, on March 23, 1921.

(L. S.) ZDENĚK FIERLINGER.

(L. S.) ZDENĚK FAFL.

(L. S.) LODOVICO LUCIOLLI.

(L. S.) ARTURO RICCI BUSATTI.