

No. 9284

**UNITED KINGDOM OF GREAT BRITAIN
AND NORTHERN IRELAND
and
ITALY**

Exchange of notes constituting an agreement concerning the exemption from local taxation of the premises of cultural institutes in the United Kingdom and Italy. London, 1 September 1965

Official texts: English and Italian.

Registered by the United Kingdom of Great Britain and Northern Ireland on 23 October 1968.

**ROYAUME-UNI DE GRANDE-BRETAGNE
ET D'IRLANDE DU NORD
et
ITALIE**

Échange de notes constituant un accord tendant à exonérer d'impôt les locaux des établissements culturels au Royaume-Uni et en Italie. Londres, 1^{er} septembre 1965

Textes officiels, anglais et italien

Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le 23 octobre 1968.

No. 9284. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE ITALIAN REPUBLIC CONCERNING THE EXEMPTION FROM LOCAL TAXATION OF THE PREMISES OF CULTURAL INSTITUTES IN THE UNITED KINGDOM AND ITALY. LONDON, 1 SEPTEMBER 1965

I

The Secretary of State for Foreign Affairs to the Italian Chargé d'Affaires

FOREIGN OFFICE

1 September 1965

Sir,

I have the honour to refer to the recent discussions between representatives of the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Italian Republic concerning the exemption from local taxation of the premises of cultural institutes in the United Kingdom and Italy. I now have the honour to inform you that the Government of the United Kingdom are prepared to conclude an Agreement with the Government of the Italian Republic in the following terms :

(1) The United Kingdom Government shall bear that proportion of the local rates leviable on any Italian cultural institute in the United Kingdom established in accordance with Article II of the Anglo-Italian Cultural Convention of the 28th of November, 1951², which represents the payment for services which do not directly benefit the occupier. However this provision shall apply only to premises of such cultural institutes (and residences forming part thereof) which are :

- (a) owned or leased by the Italian Government; and
- (b) occupied by members of the staff of the Italian Government serving in the United Kingdom who are not entitled to diplomatic privileges and who are not engaged in the sale of goods, banking, shipping, or any other trading or commercial activity.

¹ Came into force on 23 April 1968, the date on which the Government of the Italian Republic notified the Government of the United Kingdom that it had given effect to the appropriate measures, in accordance with the provisions of the said notes.

² United Nations, *Treaty Series*, Vol. 172, p. 27.

(2) The Italian Government shall exempt from all taxes on income derived from buildings, from all taxes on income derived from lands and from all additional taxes, any immovable property which is :

- (a) owned by any British cultural institute in Italy maintained or established in accordance with Article II of the Anglo-Italian Cultural Convention of the 28th of November, 1951; and
- (b) used for cultural purposes; however, if a small part of such a property is used as a residence for an employee of an institute, the property shall, nevertheless, be regarded as being used for cultural purposes.

(3) The provisions above shall be regarded as having taken effect on the 1st of April, 1964.

If the foregoing proposals are acceptable to the Government of the Italian Republic I have the honour to suggest that the present Note and your reply in that sense shall be regarded as constituting an Agreement between the two Governments in this matter. I have further to suggest that the Agreement shall enter into force on the date on which the Government of the Italian Republic shall notify the Government of the United Kingdom that they have given effect to the appropriate measures and shall remain in force until six months after the date on which either Government shall have given notice of termination.

I have the honour to be, with high consideration, Sir, your obedient Servant.

For the Secretary of State :

Robert CECIL

II

The Italian Chargé d'Affaires to the Secretary of State for Foreign Affairs

Londra, 1^o settembre 1965

Eccellenza

ho l'onore di accusare ricevuta della Nota di Vostra Eccellenza in data odierna la quale tradotta ha il seguente tenore :

« Ho l'onore di riferirmi ai colloqui intervenuti tra i Rappresentanti del Governo del Regno Unito di Gran Bretagna e dell'Irlanda del Nord e quelli del Governo della Repubblica Italiana circa l'esenzione dalle imposte sui locali adibiti ad Istituti Culturali nel Regno Unito ed in Italia. Ho ora l'onore di informare la Signoria Vostra che il Governo del Regno Unito è disposto a concludere un Accordo con il Governo della Repubblica Italiana nei seguenti termini :

1) il Governo del Regno Unito si assumerà quella parti delle imposte applicabili agli istituti culturali italiani nel Regno Unito, contemplati dall'Art. 2 dell'Accordo culturale italo-inglese del 28 novembre 1951, che

[TRANSLATION¹ — TRADUCTION²]

London, 1 September, 1965

Excellency,

I have the honour to acknowledge the receipt of your Excellency's Note of today's date which, in translation, reads as follows :

[*See note I*]

In reply, I have the honour to inform Your Excellency that the foregoing proposals are acceptable to the Government of the Italian Republic who therefore regard Your Excellency's Note and this Reply as constituting an Agreement between the two Governments in this matter, which shall enter into force on the date on which the Government of the Italian Republic shall notify the Government of the United Kingdom that they have given effect to the appropriate measures and shall remain in force until six months after the date on which either Government shall have given notice of termination.

Please accept, Excellency, the assurances of my highest consideration.

Paolo PANSÀ CEDRONIO
Chargé d'Affaires a.i.

¹ Translation by the Government of the United Kingdom.

² Traduction du Gouvernement du Royaume-Uni.