

**No. 10906**

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**BELGIUM  
and  
ITALY**

**Exchange of letters constituting an agreement concerning  
the mutual exemption from taxation of cultural institutes.  
Rome, 23 April 1965**

*Authentic text: French.*

*Registered by Belgium on 6 January 1971.*

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**BELGIQUE  
et  
ITALIE**

**Échange de lettres constituant un accord relatif à l'exoné-  
ration fiscale réciproque des instituts culturels. Rome,  
23 avril 1965**

*Texte authentique: français.*

*Enregistré par la Belgique le 6 janvier 1971.*

[TRANSLATION — TRADUCTION]

EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT<sup>1</sup> BETWEEN BELGIUM AND ITALY CONCERNING THE MUTUAL EXEMPTION FROM TAXATION OF CULTURAL INSTITUTES

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I

Rome, 23 April 1965

MvdK/GVD  
File: 52064/8  
No. 2452

Sir,

I have the honour to refer to the conversations which I have had during recent months with the Ministry of Foreign Affairs of the Italian Republic concerning the exemption from taxation of buildings in Belgium and Italy used to accommodate Belgian or Italian cultural institutions.

Bearing in mind the conclusions reached during those conversations, the Belgian Government consents to the following solution :

Each State shall accord exemption from direct taxes, charges and direct levies of any kind imposed on behalf of the State, its political or administrative subdivisions or public corporate bodies on income from buildings belonging to the other Contracting Government and used, for non-profit purposes, to accommodate the cultural institutions referred to in article 2 of the Cultural Convention between Belgium and Italy of 29 November 1948,<sup>2</sup> with the sole exception of charges for services rendered.

This letter and your reply in identical terms shall constitute an agreement between our two Governments which shall enter into force on the date when the two Parties notify each other that the necessary formalities have been completed.

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<sup>1</sup> Came into force on 19 July 1967, the date when the two Parties had notified each other that the necessary formalities had been completed, in accordance with the provisions of the said letters.

<sup>2</sup> United Nations, *Treaty Series*, vol. 41, p. 3.

I take this opportunity, etc.

Count GEOFFROY D'ASPREMONT LYNDEN  
Ambassador of Belgium

His Excellency the Honourable Mario Zagari  
Under Secretary of State  
Ministry of Foreign Affairs  
Rome

II

THE UNDER-SECRETARY OF STATE FOR FOREIGN AFFAIRS

Rome, 23 April 1965

Sir,

In your letter of today's date, you were good enough to inform me of the following :

[*See letter I*]

I have the honour to inform you that the Italian Government agrees with the foregoing.

Accept, Sir, etc.

[MARIO ZAGARI]

His Excellency Count Geoffroy d'Aspremont Lynden  
Ambassador of Belgium  
Rome

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