

**No. 11000**

---

**FRANCE  
and  
ITALY**

**Agreement concerning customs and fiscal questions arising  
out of the operation of the road tunnel under Mont  
Blanc. Signed at Paris on 7 February 1967**

*Authentic texts : French and Italian.*

*Registered by France on 8 March 1971.*

---

**FRANCE  
et  
ITALIE**

**Accord relatif aux questions douanières et fiscales soulevées  
par l'exploitation du tunnel routier sous le Mont-Blanc.  
Signé à Paris le 7 février 1967**

*Textes authentiques : français et italien.*

*Enregistré par la France le 8 mars 1971.*

[TRANSLATION — TRADUCTION]

AGREEMENT<sup>1</sup> CONCERNING CUSTOMS AND FISCAL QUESTIONS ARISING OUT OF THE OPERATION OF THE ROAD TUNNEL UNDER MONT BLANC

---

The Government of the French Republic,  
The Government of the Italian Republic,

Considering article 12 of the Convention between Italy and France concerning the construction and operation of a tunnel under Mont Blanc, signed at Paris on 14 March 1953,<sup>2</sup>

Considering the Amendment to the aforementioned Convention, signed at Rome on 25 March 1965,<sup>3</sup>

Have agreed as follows :

I. TAXES AND DUES

*Article 1*

For the purposes of the application of fiscal laws and regulations, each company which has been granted a concession for the construction and operation of the road tunnel under Mont Blanc shall be deemed to operate alone and on its own account that half of the tunnel corresponding to its concession.

*Article 2*

For the purpose of settling business taxes, the taxable base in each State shall consist of all receipts from operations conducted in the concession granted by that State.

Where, however, it is impossible to separate receipts from operations, in particular tolls, conducted in each of the two States, the taxable base in each State shall consist of one-half of the total receipts irrespective of where they have been collected.

---

<sup>1</sup> Came into force on 1 July 1970, the date of the exchange of notices stating that the constitutional provisions in force in each of the two States had been complied with, in accordance with article 9.

<sup>2</sup> United Nations, *Treaty Series*, vol. 284, p. 221.

<sup>3</sup> See p. 302 of this volume.

*Article 3*

To the extent required by fiscal laws and regulations, each concessionary company shall arrange to accredit to the Administration responsible for collecting taxes and dues a representative domiciled in the State in which such taxes and dues are payable. This representative shall undertake to comply with the formalities applicable to debtors and to defray the taxes and dues payable.

*Article 4*

In the case of taxes on profits derived from the operation of the tunnel, the taxable base for each concessionary company shall be determined by the competent fiscal Administration of the State in which the company has its fiscal domicile, in accordance with the domestic law of the State and bearing in mind that :

- (a) the receipts from the management of the tunnel shall be shared equally between the two concessionary companies;
- (b) the expenses necessary for the operation, maintenance and upkeep of the tunnel shall also be shared equally between the two concessionary companies.

*Article 5*

Notwithstanding the provisions of the Franco-Italian fiscal Convention for the avoidance of double taxation with respect to taxes on income and fortune,<sup>1</sup> the salaries and emoluments of the persons responsible for operating the tunnel shall be taxable only in the State in which the persons concerned have their fiscal domicile.

*Article 6*

For the purposes of the application of the provisions of the Franco-Italian fiscal Convention for the avoidance of double taxation with respect to taxes on income and fortune, any fees, allowances or other remunerations paid jointly to the members of the Joint Governing Board and the joint body to supervise management accounts for services rendered in their capacity as members thereof, shall be deemed to be paid by the concessionary company of which such members are representatives or agents.

---

<sup>1</sup> United Nations, *Treaty Series*, vol. 659, p. 86.

*Article 7*

The competent fiscal Administrations of the two States shall come to an agreement concerning ways and means of exercising their respective rights of communication and audit in respect of the operational accounts of the tunnel kept at the headquarters of the Joint Governing Board.

## II. CUSTOMS

*Article 8*

1. For the purposes of the maintenance and operation of the tunnel, the two States :

- (a) shall not levy any customs import duty on construction materials, raw materials or equipment originating in or coming from the other State and destined to be incorporated into the tunnel;
- (b) shall allow materials, raw materials and equipment to enter freely and free of economic import restrictions.

2. The competent Administrations shall come to an agreement whereby equipment temporarily admitted free of customs duty or other import charges for the execution of work within the tunnel area shall be granted all facilities compatible with their laws and regulations.

## III. GENERAL PROVISIONS

*Article 9*

This Agreement shall be approved in accordance with the constitutional provisions in force in each of the two States.

It shall enter into force on the date of the exchange of notices stating that such provisions have been complied with and shall be applicable from the time the tunnel becomes operational.

DONE at Paris on 7 February 1967 in duplicate in the French and Italian languages, both texts being equally authentic.

For the Government  
of the French Republic :

[HERVÉ ALPHAND]  
[SEAL]

For the Government  
of the Italian Republic :

[GIOVANNI FORNARI]  
[SEAL]