

No. 13562

**FINLAND
and
ITALY**

**Agreement on the reciprocal exemption of Cultural Institutes
from taxes and other duties. Signed at Helsinki on 21
May 1971**

Authentic texts: Finnish, Italian and English.

Registered by Finland on 3 October 1974.

**FINLANDE
et
ITALIE**

**Accord relatif à l'exonération réciproque d'impôts et autres
droits au bénéfice des instituts culturels. Signé à
Helsinki le 21 mai 1971**

Textes authentiques: finnois, italien et anglais.

Enregistré par la Finlande le 3 octobre 1974.

AGREEMENT¹ BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF ITALY ON THE RECI- PROCAL EXEMPTION OF CULTURAL INSTITUTES FROM TAXES AND OTHER DUTIES

The Government of the Republic of Finland and the Government of the Republic of Italy;

Desirous of promoting the development of the Finnish Cultural Institutes in Italy and the development of the Italian Cultural Institutes in Finland;

Have agreed as follows:

Article 1. 1. A Cultural Institute of a Contracting State, situated in the territory of the other Contracting State, shall, by virtue of reciprocity, be exempt from the following taxes, including taxes to local authorities:

- a) All taxes connected with the transfer of immovable property, a building, one or several parts of a building or shares, or of building material for the purpose of construction of a building or buildings for a Cultural Institute.
- b) Capital tax levied on immovable property, a building, one or several parts of a building or shares, and income tax levied on income from such property.

2. The exemptions granted under subparagraphs 1, a) and 1, b) of this article shall apply insofar as the property on which the taxes are levied is owned by a Cultural Institute of a Contracting State.

3. The term “shares” mentioned under subparagraphs a) and b) of paragraph 1 of this article means rights in a company or a partnership, the essential purpose of which is to own and administer immovable property or buildings.

Article 2. 1. A Cultural Institute of a Contracting State, situated in the territory of the other Contracting State, shall, by virtue of reciprocity, be exempt from customs duties and other taxes and charges levied in connection with importation of furniture or teaching, cultural and scientific material, necessary for the functioning of the Institute.

2. Goods, imported in accordance with paragraph 1 of this article, may not, unless the relevant taxes and customs are paid, be transferred against payment or gratuitously, without authorisation and compliance with the terms and conditions prescribed by the competent authorities.

Article 3. The exemptions mentioned in the preceding articles shall cover only such immovable property, buildings and goods as are meant for the official and exclusive use of the Cultural Institutes as well as the shares

¹ Came into force on 11 July 1974, i.e., the thirtieth day after the date of the exchange of the instruments of ratification, which took place at Rome on 11 June 1974, in accordance with article 4.

mentioned in paragraph 3 of article 1. They shall not include charges which are in payment for services rendered.

Article 4. This Agreement shall enter into force on the thirtieth day after the date on which the Governments of the Contracting States have exchanged the instruments of ratification.

Exemptions granted under article 1, subparagraph 1, *a*) — insofar as donations and bequests are concerned — and sub-paragraph 1, *b*), shall be effective beginning on 1st January, 1971.

DONE in duplicate at Helsinki the 21st day of May, 1971, in the Finnish, Italian and English languages, all texts being equally authoritative, except in the case of doubt, when the English text shall prevail.

For the Government
of the Republic of Finland:

VÄINÖ LESKINEN

For the Government
of the Republic of Italy:

ALDO MORO