

No. 14681

**SWITZERLAND
and
ITALY**

**Exchange of notes constituting an agreement concerning
tax exemption for Italian teachers in Switzerland and
for Swiss teachers at Swiss schools in Italy. Bern,
27 November and 18 December 1973**

Authentic text: French.

Registered by Switzerland on 25 March 1976.

**SUISSE
et
ITALIE**

**Échange de notes constituant un arrangement concernant
l'exemption fiscale des enseignants italiens en Suisse
et des enseignants suisses dans les écoles suisses en
Italie. Berne, 27 novembre et 18 décembre 1973**

Texte authentique : français.

Enregistré par la Suisse le 25 mars 1976.

[TRANSLATION — TRADUCTION]

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹
BETWEEN SWITZERLAND AND ITALY CONCERNING TAX
EXEMPTION FOR ITALIAN TEACHERS IN SWITZERLAND
AND FOR SWISS TEACHERS AT SWISS SCHOOLS IN ITALY

I

EMBASSY OF ITALY
BERN

The Embassy of Italy presents its compliments to the Federal Political Department and has the honour to communicate to it the following.

Desiring to promote the teaching of the Italian language and culture to children of Italian workers permanently or temporarily resident in Switzerland and to provide equitable taxation treatment for Italian teachers in Switzerland and for Swiss teachers in Italy, the Embassy of Italy, on instructions from its Government, has the honour to propose to the Federal Political Department the following agreement:

1. Italian teachers working in Switzerland shall be exempt from Swiss taxes (federal, cantonal and communal) on income in respect of their remuneration borne in whole or in part by Italian public funds. Switzerland shall retain the right to take such remuneration into account in calculating the rate of tax applicable to any other income of such teachers. This exemption shall not apply to teachers possessing Swiss nationality.

2. Swiss teachers at Swiss schools in Italy maintained in whole or in part by Swiss public funds shall be exempt from Italian taxes on income in respect of their remuneration. Italy shall retain the right to take such remuneration into account in calculating the rate of tax applicable to any other income of such teachers. This exemption shall not apply to teachers possessing Italian nationality.

3. This agreement shall be considered anticipatory of the provisions which will be incorporated in a general double taxation convention to be negotiated between Italy and Switzerland and which will replace it. The agreement shall have effect in respect of the fiscal years 1973 to 1976; it may be renewed by mutual agreement if the aforementioned convention has not yet entered into force.

If the Swiss Government signifies its agreement with this proposal, the Embassy suggests that this note and the Swiss reply should constitute an agreement between the two Governments.

The Embassy of Italy takes this opportunity, etc.

Bern, 27 November 1973.

The Federal Political Department
Bern

¹ Came into force on 18 December 1973 by the exchange of the said notes.

II

FEDERAL POLITICAL DEPARTMENT

Bern, 18 December 1973

The Federal Political Department has the honour to acknowledge receipt of the note from the Embassy of Italy dated 27 November 1973, which reads as follows:

[See note I]

On behalf of the Swiss Government, the Federal Political Department agrees to the foregoing.

The Political Department takes this opportunity, etc.

The Embassy of Italy
Bern