

No. 18202

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**UNION OF SOVIET SOCIALIST REPUBLICS  
and  
ITALY**

**Agreement for the avoidance of double taxation on maritime  
transport. Signed at Moscow on 20 November 1975**

*Authentic texts: Russian and Italian.*

*Registered by the Union of Soviet Socialist Republics on 28 December  
1979.*

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**UNION DES RÉPUBLIQUES SOCIALISTES  
SOVIÉTIQUES  
et  
ITALIE**

**Accord tendant à éviter la double imposition des entreprises  
de navigation. Signé à Moscou le 20 novembre 1975**

*Textes authentiques : russe et italien.*

*Enregistré par l'Union des Républiques socialistes soviétiques le  
28 décembre 1979.*

## [TRANSLATION—TRADUCTION]

**AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICS AND THE GOVERNMENT OF THE ITALIAN REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION ON MARITIME TRANSPORT**

The Government of the Union of Soviet Socialist Republics and the Government of the Italian Republic,

In view of their mutual wish to develop maritime transport between the two countries in the spirit of the Soviet-Italian Treaty concerning merchant shipping, signed at Moscow on 26 October 1972,<sup>2</sup>

Have decided to conclude this Agreement.

*Article 1.* For the purposes of this Agreement:

1. The term “business of maritime transport” means the professional activity of transporting by sea persons, livestock, goods and mail, carried on by the owners, hirers, charterers and operators of ships, including the sale of transport documents and the provision of services connected with such transport.

2. The term “Italian enterprises” means Italian State enterprises, Italian public institutions, both national and local, physical persons resident for fiscal purposes in Italy and not resident in the USSR, and societies constituted in accordance with Italian laws and having their place of actual management in Italian territory.

3. The term “Soviet enterprises” means Soviet State enterprises, Soviet public institutions, both national and local, physical persons resident for fiscal purposes in the USSR and not resident in Italy, and societies constituted in accordance with Soviet laws and having their place of actual management in Soviet territory.

*Article 2.* 1. The Government of the Italian Republic undertakes to exempt Soviet enterprises in Italy:

- (a) From taxes on income deriving from maritime transport operations, between Italy, the USSR and other countries, carried on under the Soviet flag, and from any other taxes on such income, chargeable in Italy;
- (b) From all taxes on property connected with the conduct of the aforesaid activity.

2. The Government of the Union of Soviet Socialist Republics undertakes to exempt Italian enterprises in the USSR:

- (a) From taxes on income deriving from maritime transport operations between the USSR, Italy and other countries carried on under the Italian flag, and from any other taxes on such income, chargeable in the USSR;

<sup>1</sup> Came into force on 24 February 1979, i.e., 30 days after the exchange of the instruments of ratification, which took place at Rome, with effect from 13 July 1975, the date of the entry into force of the Treaty concerning merchant shipping dated 26 October 1972 between the Union of Soviet Socialist Republics and Italy, in accordance with article 6.

<sup>2</sup> United Nations, *Treaty Series*, vol. 990, p. 171.

(b) From all taxes on property connected with the conduct of the aforesaid activity.

*Article 3.* The tax exemption provided for in article 2 above shall also apply to Soviet and Italian shipping enterprises participating in "pools", in joint maritime transport operations and in other international organizations, engaged in traffic, such application to be limited to the income and property of such enterprises.

*Article 4.* 1. Italian nationals who are in the USSR for the purpose of pursuing an activity on behalf of the Italian enterprises referred to in this Agreement shall be subject only in Italy to taxes on the income they receive in connection with that activity, even if the legislation of the two countries provides otherwise.

2. Soviet nationals who are in Italy for the purpose of pursuing an activity on behalf of the Soviet enterprises referred to in this Agreement shall be subject only in the USSR to taxes on the income they receive in connection with that activity, even if the legislation of the two countries provides otherwise.

*Article 5.* The financial authorities of the two countries shall, where necessary, assist each other for the purpose of applying the provisions of this Agreement.

*Article 6.* This Agreement shall be subject to ratification and shall enter into force 30 days after the date of the exchange of the instruments of ratification and shall take effect as from the date of entry into force of the Soviet-Italian Treaty of 26 October 1972 concerning merchant shipping.

This Agreement shall remain in force until one of the Contracting Parties gives 12 months' notice of denunciation in writing to the other Contracting Party. In that event it shall cease to have effect as from 1 January of the year following the expiry of such notice.

DONE in duplicate at Moscow on 20 November 1975, in the Russian and Italian languages, both texts being equally authentic.

For the Government  
of the Union of Soviet  
Socialist Republics:

[A. GROMYKO]

For the Government  
of the Italian Republic:

[M. RUMOR]