

No. 24022

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**SWEDEN  
and  
ITALY**

**Exchange of letters constituting an agreement on tax exemption in respect of inheritances and gifts benefiting the other State or one of its cultural institutions. Rome, 17 April 1973**

*Authentic text: French.*

*Registered by Sweden on 27 March 1986.*

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**SUÈDE  
et  
ITALIE**

**Échange de lettres constituant un accord relatif à l'exonération d'impôts sur les successions et les donations lorsque le bénéficiaire en est l'autre État ou l'un de ses instituts culturels. Rome, 17 avril 1973**

*Texte authentique : français.*

*Enregistré par la Suède le 27 mars 1986.*

[TRANSLATION — TRADUCTION]

EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT<sup>1</sup>  
BETWEEN SWEDEN AND ITALY ON TAX EXEMPTION IN  
RESPECT OF INHERITANCES AND GIFTS BENEFITING THE  
OTHER STATE OR ONE OF ITS CULTURAL INSTITUTIONS

Rome, 17 April 1973

Sir,

In order to promote cultural exchanges between Sweden and Italy, and to facilitate the disposal of property for that purpose, for the benefit of the Swedish State and the Italian State, and of Swedish and Italian cultural institutes and foundations, I have the honour to propose that the Governments of our two States agree as follows:

(1) Beneficent disposal (even when subject to charges if the service in return is linked with the purpose of the disposal) intended to promote charities, studies, research or education, shall be exempt:

- In Sweden, from estate duties and from taxes on gifts, if the beneficiary of the disposal is the Italian State or an Italian cultural institute recognized under Italian law, having its headquarters in the territory of one or other of the Contracting States;
- In Italy, from registration duties, estate duties, taxes on mortgages, and taxes on the value of the whole of an inheritance, if the beneficiary of the disposal is the Swedish State or a Swedish cultural institute recognized under Swedish law, having its headquarters in the territory of one or other of the Contracting States.

It is hereby agreed that, at the request of one of the interested States, the other State shall consider, on a reciprocal basis, the question of tax exemption for other institutes or foundations having charitable aims.

(2) The exemption referred to in paragraph (1) shall apply also in the case of any other duties or taxes of a similar nature that may be imposed in future in Sweden or in Italy, on the value of the whole of an inheritance, on parts thereof or on gifts or special bequests.

(3) The aforementioned tax exemption shall apply also to disposal of the type referred to in paragraph (1), if it has already been arranged for the benefit of either of the two States or of the foundations or institutes referred to in the same paragraph, and taxes thereon have not yet been paid.

This letter and your letter to the same effect signifying the agreement of your Government to the terms set forth herein shall constitute an Agreement between the Government of our two States, which shall enter into force 15 days after the day on which your reply is given.

<sup>1</sup> Came into force on 2 May 1973, i.e., 15 days after the date of the letter in reply, in accordance with the provisions of the said letters.

This Agreement, which shall remain in force for an indefinite period, may be denounced by notification six months in advance, through the diplomatic channel.

Accept, Sir, etc.

BRYNOLF ENG  
Ambassador of Sweden

## II

Sir,

I have the honour to acknowledge receipt of your letter of today's date, which reads as follows:

*[See letter I]*

I have the honour to confirm that the Italian Government agrees to the foregoing.

Accept, Sir, etc.

Rome, 17 April 1973

ALBERTO BEMPORAD  
Under-Secretary of State  
for Foreign Affairs