

**Mutual agreement between the Competent Authorities of Italy and France according to paragraph 2 of article 26 of the Convention between the Government of the French Republic and the Government of the Italian Republic for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of tax evasion and avoidance, signed on 5 October 1989**

Given the measures taken in response to the coronavirus (“COVID-19”) pandemic situation and to prevent its propagation, the Competent Authorities of France and Italy have concluded a mutual agreement, respectively the 16<sup>th</sup> of July 2020 and the 23<sup>rd</sup> of July 2020 regarding the provisions applicable to incomes referred to in paragraphs 1 and 4 of Article 15 of the Convention.

The provisions of this mutual agreement initially applied from the 12<sup>th</sup> of March 2020 until the 31<sup>st</sup> of August 2020 inclusive.

By agreements signed on 14<sup>th</sup> of September 2020, 2<sup>nd</sup> and 16<sup>th</sup> of December 2020, 11<sup>th</sup> of March 2021 and 15<sup>th</sup> June 2021, the Competent Authorities of Italy and France agreed to successively extend the application of this mutual agreement until the 30<sup>th</sup> September 2021.

**The Competent Authorities of Italy and France have reached an agreement on the following:**

1. The mutual agreement signed on the 16<sup>th</sup> of July 2020 and the 23<sup>rd</sup> of July 2020 will apply until the 31<sup>st</sup> of December 2021.
2. In case of necessity linked to the evolution of the health situation in the two States, this mutual agreement may be extended or a new mutual agreement may be concluded between the competent authorities.

Agreed by the undersigned Competent Authorities:

For the Competent Authority of Italy

Rome, 24 September 2021

Fabrizia Lapecorella

For the Competent Authority of France

Paris, 23 September 2021

Gaël Perraud