Expiration of the competent authority agreement between the competent authority of the Republic of Austria and the competent authority of the Republic of Italy concerning the interpretation and application of the Convention between the Republic of Austria and the Republic of Italy for the avoidance of double taxation and the prevention of tax evasion and avoidance with respect to taxes on income and on capital concerning the effects of the COVID-19 Pandemic on Article 15 paragraph 4 of the Convention.

The competent authority of the Republic of Austria and the competent authority of the Republic of Italy, desiring to minimize the negative tax consequences of the COVID-19 pandemic and in particular the burden of cross-border workers, have signed, respectively the 26th of June and the 24th of June 2020, a competent authority agreement according to Article 25 paragraph 3 of the Convention between the Republic of Austria and the Republic of Italy for the avoidance of double taxation and the prevention of tax evasion and avoidance with respect to taxes on income and on capital, signed in Vienna on the 29th June 1981 as amended by the Protocol signed in Vienna on the 25th November 1987 ("the Convention") with respect to the interpretation and application of Article 15 paragraph 4 of the Convention.

Given the general improvement of the situation related to COVID-19 resulting in a progressive elimination of government measures restricting or discouraging the circulation of persons in both contracting States, the competent authorities of both contracting States agree to terminate the competent authority agreement signed on the 24th of June and 26th of June 2020 by the 30th of June 2022. The aforesaid competent authority agreement therefore applies in the context of employment exercised between the 11th March 2020 and the 30th June 2022.

09.06.2022

Sabine Schmidjell-Dommes
For the Republic of Austria

09.06.2022

Fabrizia Lapecorella
For the Republic of Italy