

COVID-19 Pandemic: Italy and Switzerland Sign Final Extension on Mutual Agreement on Frontier Workers

6 January 2023

Report from IBFD Tax Treaties Unit

On 22 December 2022, Italy and Switzerland signed a final extension to the [mutual agreement](#), concluded on 18 and 19 June 2020, regarding the taxation of frontier workers during the COVID-19 pandemic (see [Italy-1, News 24 June 2020](#)), under the [Italy - Switzerland Income and Capital Tax Treaty \(1976\)](#), as amended by the 1978 and 2015 protocols. The mutual agreement is prolonged until 31 January 2023 and will cease to have effect on 1 February 2023.

Italy; Switzerland - COVID-19 Pandemic: Italy and Switzerland Sign Final Extension on Mutual Agreement on Frontier Workers (06 Jan. 2023), News IBFD.

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