

Italy Ratifies Agreement on Taxation of Frontier Workers and Protocol and Exchange of Letters Under Tax Treaty with Switzerland

3 July 2023

Report from IBFD Tax Treaties Unit

On 13 June 2023, Italy ratified the [Italy - Switzerland Tax Agreement \(Frontier Workers\) \(2020\)](#), its [final protocol](#) and the [exchange of letters](#), all signed on 23 December 2020, under the [Italy - Switzerland Income and Capital Tax Treaty \(1976\)](#), as amended by the 1978 and 2015 protocols, by way of Law No. 83, as published in Official Gazette No. 151 of 30 June 2023. Once in force and effective, the new agreement will replace the agreement on taxation of frontier workers between Italy and Switzerland, signed on 3 October 1974. Further developments will be reported as they occur.

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