

Italy and Switzerland Reach Preliminary Agreement on Draft MoU on Income from Teleworking

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Report from Giulia Gallo, Senior Associate, IBFD

On 20 April 2023, Italy and Switzerland signed a declaration indicating that they have reached preliminary agreement on a draft mutual agreement concerning a transitional provision applicable until 30 June 2023 to income from teleworking of cross-border workers.

In addition, Italy committed to remove Switzerland from the blacklist provided by the Ministerial Decree of 4 May 1999 indicating those jurisdictions considered to have a privileged tax regime for purposes of application of the anti-avoidance provision for transfers of tax residence of Italian nationals. Further developments will be reported as they occur.

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