

Italy and Switzerland Sign Amicable Agreements on Permanent Tax Treatment for Teleworking

29 November 2023

Report from IBFD Tax Treaties Unit

On 28 November 2023, Italy and Switzerland signed two amicable agreements to the [Italy - Switzerland Tax Agreement \(Frontier Workers\) \(2020\)](#), under the [Italy - Switzerland Income and Capital Tax Treaty \(1976\)](#), as amended by the 1978 and 2015 protocols, regulating the taxation of cross-border workers, in Rome and Bern respectively.

The agreements set out the updated terms and conditions of taxation of cross-border workers under the 1974 frontier workers agreement and the 2020 frontier workers agreement, until an amending protocol has been signed (for previous reporting, see [Italy and Switzerland Agree on Permanent Tax Treatment for Teleworking \(13 November 2023\)](#)). Further developments will be reported as they occur.

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