

Italian Senate Approves Agreement on Taxation of Frontier Workers and Protocol and Exchange of Letters Under Tax Treaty with Switzerland

1 February 2023

Report from IBFD Tax Treaties Unit

On 1 February 2023, the Italian Senate approved a draft law ratifying 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. 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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