

Contracting Country	Stipulation	Date Came Into Effect	Links to Treaty Text
Albania	Signature : Tirana 12.12.1994 Ratification : L. 05.21.1998, n.175	12/21/1999	Albania - PDF in Italian and English
Algeria	Signature : Algiers 02.03.1991 Ratification : Law 12.14.1994, n.711	06/30/1995	Algeria - PDF in Italian Algeria - PDF in French
Argentina	Signature : Rome 11.15.1979 Ratification : Law 04.27.1982, n.282	12/15/1983	Argentina - PDF in Italian and French
Argentina	Protocol of amendment Signature: Bologna on 03.12.1997 Ratification: Law 28.10.1999, n.423	03/14/2001	Argentina - PDF in Italian and French
Armenia	Signature : Rome 06.14.2002 Ratification : Law 10.25.2007, n.190	05/05/2008	Armenia - PDF in Italian and English
Australia	Signature : Canberra 12.14.1982 Ratification : Law 05.27.1985, n.292	05/11/1985	Australia - PDF in Italian Australia - PDF in English
Austria	Signature : Vienna 06.29.1981 Ratification : Law 10.18.1984, n.762	06/04/1985	Austria - PDF in Italian
Austria	Protocol of amendment Signature: Vienna 25.11.1987 Ratification: Law 16.10.1989, n.365	05/01/1990	Austria - PDF in Italian
Austria	Interpretative agreement on the tax treatment of cross-border commuters during the Covid-19 emergency Signature: Rome 06.24.2020 - Vienna 06.26.2020	27/06/2020	Austria - PDF in English
Austria	The deadline for termination of the Agreement between the competent authorities of Italy and Austria on the tax treatment of cross-border commuters during the Covid-19 emergency has been established as 30 June 2022 Signature : 09.06.2022		Austria - PDF in English
Azerbaijan	Signature : Bakù 21.07.2004 Ratification : L. 03.02.2011, n. 6	08/13/2011	Azerbaijan - PDF in Italian and English
Bangladesh	Signature : Rome 20.03.1990 Ratification : Law 05.07.1995, n.301	07/07/1996	Bangladesh - PDF in Italian and English
Barbados	Signature: Barbados 08.24.2015 Ratification: Law 05.16.2017, n. 84	10/17/2017	Barbados - PDF in Italian
Belarus	Signature : Minsk 08.11.2005 Ratification : L. 05.29.2009, n. 74	30/11/2009	Belarus - PDF in Italian and English
Belgium	Signature : Rome 04.29.1983 Ratification : Law 04.03.1989, n.148 Additional Protocol Signature : Rome 12.19.1984 Ratification : L.04.03.1989, n.148	07/29/1989	Belgium - PDF in English Belgium - PDF in English
Belgium	Additional protocol Signature : Brussels 11/10/2004 Ratification : Law 14/01/2013, n. 6	04/17/2013	Belgium - 2nd protocol - PDF in Italian
Brazil	Signature : Rome 03.10.1978 Ratification : Law 29.11.1980, n. 844	04/24/1981	Brazil - PDF in Italian Brazil - PDF in English
Bulgaria	Signature : Sofia 09.21.1988 Ratification : Law 11.29.1990, n. 389	06/10/1991	Bulgaria - PDF in Italian and French Bulgaria - PDF in English
Canada	Signature : Ottawa 06.03.2002 Ratification : L. 03.24.2011 n.42	25/11/2011	Canada - PDF in Italian
Chile	Signature: Santiago 10.23.2015 Ratification: L. 11.03.2016, n. 212	20/12/2016	Chile - PDF in Italian and English
China	Signature : Beijing 10.31.1986 Ratification : Law 10.31.1989, n.376	12/13/1990	China - PDF in Italian and English China - PDF in English
Colombia	Signature : Rome 26.01.2018 Ratification :L. 17.07.2020, n.92	07/10/2021	Colombia - PDF in Italian and English
Congo	Signature : Brazzaville 10.15.2003 Ratification :L. 30.12.2005, n.288	26/06/2014	Congo - PDF in Italian
Croatia	Signature : Rome 10.20.1999 Ratification : Law 05.29.2009, n.75	09/15/2009	Croatia - PDF in Italian and English

Cyprus	Signature : Nicosia 24.04.1974 Ratification : L. 10.07.1982, n.564	09/06/1983	Cyprus - PDF in Italian and English
Cyprus	Protocol of modification Signature : Nicosia 04.06.2009 Ratification : L. 05.03.2010, n.70	23/11/2010	Cyprus - PDF in Italian and English
Czech Republic	Signature : Prague 05.05.1981 Ratification : L. 02.05.1983, n.303	06/26/1984	Czech Republic - PDF in Italian and French Czech Republic - PDF in English
Denmark	Signature : Copenhagen 05.05.1999 Ratification : Law 11.07.2002, n.170	01/27/2003	Denmark - PDF in Italian and English
Eastern Republic of Uruguay	Signature : Montevideo 01.05.2019 Ratification : L. 17.07.2020 n.89	09/10/2020	Eastern Republic of Uruguay
Ecuador	Signature : Quito 05.23.1984 Ratification : Law 10.31.1989, n.377	01/02/1990	Ecuador - PDF in English Ecuador - PDF in English
Egypt	Signature : Rome 07.05.1979 Ratification : Law 25.05.1981, n.387	04/28/1982	Egypt - PDF in Italian and English
Estonia	Signature : Tallinn 03.20.1997 Ratification : L.10.19.1999, n.427	22/02/2000	Estonia - PDF in Italian and English
Ethiopia	Signature : Rome 08.04.1997 Ratification : Law 19.08.2003, n.242	09/08/2005	Ethiopia - PDF in Italian
Finland	Signature : Helsinki 06.12.1981 Ratification : L. 01.25.1983, n.38	10/23/1983	Finland - PDF in English
Former Soviet Union: (1)	Signature : Rome 02.26.1985 Ratification : Law 07.19.1988, n.311	07/30/1989	Former Soviet Union - PDF in Italian Former Soviet Union - PDF in English
France	Signature : Venice 05.10.1989 Ratification : Law 07.01.1992, n.20	05/01/1992	France - PDF in Italian France - PDF in English
France	Interpretative agreement on the tax treatment of cross-border commuters during the Covid-19 emergency Signature: Paris 07.16.2020 - Rome 07.23.2020	24/07/2020	France - PDF in English
France	Extension of the interpretative agreement on the tax treatment of cross-border commuters during the Covid-19 emergency	14/09/2020	France - PDF in English
France	Extension of the interpretative agreement on the tax treatment of cross-border commuters during the Covid-19 emergency	16/12/2020	France - PDF in English
France	Extension of the interpretative agreement on the tax treatment of cross-border commuters during the Covid-19 emergency	11/03/2021	France - PDF in English
France	Extension of the interpretative agreement on the tax treatment of cross-border commuters during the Covid-19 emergency	15/06/2021	France - PDF in English
France	Extension of the interpretative agreement on the tax treatment of cross-border commuters during the Covid-19 emergency	24/09/2021	France - PDF in English
France	Extension of the interpretative agreement on the tax treatment of cross-border commuters during the Covid-19 emergency	13/12/2021	France - PDF in English
Georgia	Signature : Rome 10.31.2000 Ratification : L. 11.07.2003, n.205	02/19/2004	Georgia - PDF in Italian and English
Germany	Signature : Bonn 10.18.1989 Ratification : Law 11.24.1992, n.459	12/26/1992	Germany - PDF in Italian Germany - PDF in English
Ghana	Signature : Accra 02.19.2004 Ratification : L. 02.06.2006, n.48	07/05/2006	Ghana - PDF in Italian
Greece	Signature : Athens 03.09.1987 Ratification : L.30.12.1989, n.445	09/20/1991	Greece - PDF in Italian and English
Hong Kong	Signature : Hong Kong 14.01.2013 Ratification : L.18.06.2015, n.96	08/10/2015	Hong Kong - PDF in Italian Hong Kong - PDF in English
Hungary	Signature : Budapest 05.16.1977 Ratification : L. 07.23.1980, n.509	01/12/1980	Hungary - PDF in English Hungary - PDF in English Hungary - PDF in French

Iceland	Signature : Rome 09.10.2002 Ratification : Law 08.04.2008, n. 138	10/14/2008	Iceland - PDF in Italian and English
India	Signature : New Delhi 02.19.1993 Ratification : Law 07.14.1995, n.319	11/23/1995	India - PDF in Italian and English
Indonesia	Signature : Jakarta 02.18.1990 Ratification : Law 12.14.1994, n.707	02/09/1995	Indonesia - PDF in Italian and English
Ireland	Signature : Dublin 11.06.1971 Ratification : Law 09.10.1974, n.583	02/14/1975	Ireland - PDF in Italian Ireland - PDF in English
Israel	Signature : Rome 08.09.1995 Ratification : Law 09.10.1997, n.371	06/08/1998	Israel - PDF in Italian and English
Ivory Coast	Signature : Abidjan 07.30.1982 Ratification : Law 05.27.1985, n.293	05/15/1987	Ivory Coast - PDF in English Ivory coast - PDF in English
Jamaica	Signature : Kingston 19.01.2018 Ratification : L. 17.07.2020, n.93	08/28/2021	Jamaica - PDF in English
Japan	Signature : Tokyo 03.20.1969 Ratification : L. 12.18.1972, n.855	03/17/1973	Japan - PDF in Italian and English - year 1969
Japan	Additional protocol Signature: Rome on 02.14.1980 Ratification: Law 25.05.1981, n.413	01/28/1982	Japan - PDF in Italian and English - year 1980
Jordan	Signature : Amman 03.16.2004 Ratification : L. 10.23.2009, n.160	10/05/2010	Jordan - PDF in Italian and English
Kazakhstan	Signature : Rome 09.22.1994 Ratification : Law 03.12.1996, n.174	26/02/1997	Kazakhstan - PDF in Italian and English
Kuwait	Signature : Rome 12.17.1987 Ratification : Law 01.07.1992, n.53 Correction protocol Signature : Rome 12.15.1989 Ratification : L.01.07.1992, n.53	11/01/1993	Kuwait - PDF in Italian and English
Kuwait	Protocol of amendment Signature : Kuwait City 03.17.1998 Ratification : L.28.10.1999, n.413	03/25/2000	Kuwait - PDF in Italian and English
Latvia	Signature : Line 21.05.1997 Ratification : L. 18.03.2008, n.73	06/16/2008	Latvia - PDF in Italian and English
Lebanon	Signature : Beirut 11.22.2000 Ratification : L. 06.03.2011, n.87	2011/11/21	Lebanon - PDF in Italian and English
Lithuania	Signature : Vilnius 04.04.1996 Ratification : L. 09.02.1999, n.31	03/06/1999	Lithuania - PDF in Italian and English
Luxembourg	Signature : Luxembourg 03.06.1981 Ratification : Law 14.08.1982, n.747	04/02/1983	Luxembourg - PDF in English
Luxembourg	Additional protocol Signature : Luxembourg 21.06.2012 Ratification : L. 03.10.2014, n. 150	20/01/2015	Luxembourg - protocol - PDF in English
Macedonia	Signature : Rome 12.20.1996 Ratification : Law 10.19.1999, n.482	08/06/2000	Macedonia - PDF in Italian and English
Malaysia	Signature : Kuala Lumpur 28.01.1984 Ratification : Law 14.10.1985, n.607	04/18/1986	Malaysia - PDF in Italian and English
Malta	Signature : Valletta 07.16.1981 Ratification : Law 05.02.1983, n.304	08/05/1985	Malta - PDF in Italian
Malta	Protocol of amendment Signature: 03.13.2009 Ratification: L.04.30.2010, n.77	24/11/2010	Malta - PDF in Italian
Mauritius	Signature : Port Louis 09.03.1990 Ratification : L. 14.12.1994, n.712	04/28/1995	Mauritius - PDF in English Mauritius - PDF in English

Mauritius	Additional protocol Signature : Port Louis 09.12.2010 Ratification : 31.08.2012, n.166	11/19/2012	Maritius PDF in Italian
Mexico	Signature : Rome 08.07.1991 Ratification : Law 14.12.1994, n.710	03/12/1995	Mexico - PDF in English Mexico - PDF in English
Mexico	Protocol of amendment Signature: Mexico City 11.23.2011 Ratification: L.29.12.2014, n.203	04/16/2015	Mexico - PDF in Italian and Spanish
Moldova	Signature : Rome 03.07.2002 Ratification : Law 03.02.2011, n.8	07/14/2011	Moldova - PDF in Italian and English
Mongolia	Signature : Ulan Bator 09.11.2003 Ratification : L. 11.30.2012, n. 241	15/12/2021	Mongolia - PDF in Italian and English
Morocco	Signature : Rabat 06.07.1972 Ratification : Law 08.05.1981, n.504 Additional protocol Signature: Rabat 05.28.1979 Ratification: L.08.05.1981, n.504	03/10/1983	Morocco - PDF in Italian and French Morocco - PDF in English
Mozambique	Signature : Maputo 12.14.1998 Ratification : L.23.04.2003, n.110	06/08/2004	Mozambique - PDF in Italian and French
Netherlands	Signature : The Hague 08.05.1990 Ratification : Law 26.07.1993, n.305	03/10/1993	Netherlands - PDF in Italian and French Netherlands - PDF in English
New Zeland	Signature : Rome 06.12.1979 Ratification : Law 10.07.1982, n.566	03/23/1983	New Zealand - PDF in English New Zealand - PDF in English
Norway	Signature : Rome 06.17.1985 Ratification : Law 03.02.1987, n.108	05/25/1987	Norway - PDF in Italian and English
Oman	Signature : Muscat 06.05.1998 Ratification : Law 11.03.2002, n.50	10/22/2002	Oman - PDF in Italian and English
Pakistan	Signature : Rome 06.22.1984 Ratification : Law 08.28.1989, n.313	27/02/1992	Pakistan - PDF in Italian and English
Panama	Signature: Rome and Panama City 12.30.2010 Ratification: Law 11.03.2016, n.208	01/06/2017	Panama - PDF in Italian and English
Philippines	Signature : Rome 05.12.1980 Ratification : Law 28.08.1989, n.312	06/15/1990	Philippines - PDF in English Philippines - PDF in English
Poland	Signature : Rome 06.21.1985 Ratification : Law 02.21.1989, n.97	09/26/1989	Poland - PDF in Italian and English
Portugal	Signature : Rome 05.14.1980 Ratification : Law 07.10.1982, n.562	01/15/1983	Portugal - PDF in English Portugal - PDF in English
Qatar	Signature : Rome 10.15.2002 Ratification : L. 07.02.2010, n.118 Correction protocol Signature : Doha 03.19.2007 Ratification : L.07.02.2010, n.118	07/02/2011	Qatar - PDF in Italian and English
Romania	Signature : Line 25.04.2015 Ratification : Law 16.05.2017, n.78	25/09/2017	Romania - PDF in Italian and English
Russian Federation	Signature : Rome 04.09.1996 Ratification : Law 10.09.1997, n.370	30/11/1998	Russian Federation - PDF in Italian and English
Russian Federation	Additional protocol Signature : Lecce 13.06.2009 Ratification :L. 13.05.2011 n.80	01/06/2012	Russian Federation - PDF in Italian and English
San Marino	Signature : Rome 21 March 2002 Ratification : L. 19.07.2013, n. 88	03/10/2013	San Marino - PDF in Italian
San Marino	Protocol of amendment Signature : Rome 13 June 2012 Ratification : L. 19.07.2013, n. 88	03/10/2013	
Saudi Arabia	Signature : Riad 01.13.2007 Ratification : L. 10.23.2009, n.159	01/12/2009	Saudi Arabia - PDF in Italian and English

Senegal	Signature : Rome 20.07.1998 Ratification : Law 20.12.2000, n.417	10/24/2001	Senegal - PDF in English
Singapore	Signature : Singapore 01.29.1977 Ratification : Law 07.26.1978, n.575	01/12/1979	Singapore - PDF in Italian Singapore - PDF in English
Singapore	Additional protocol Signature : Singapore 24.05.2011 Ratification : L.31.08.2012, n. 157	10/19/2012	Singapore - PDF in Italian
Slovak Republic	Signature : Prague 05.05.1981 Ratification : L. 02.05.1983, n.303	06/26/1984	Slovak Republic - PDF in Italian and French Slovak Republic - PDF in English
Slovenia	Signature : Ljubljana 09.11.2001 Ratification : L. 05.29.2009, n.76	12/01/2010	Slovenia - PDF in Italian and English
South Africa	Signature : Rome 11.16.1995 Ratification : Law 12.15.1998, n.473	02/03/1999	South Africa - PDF in English South Africa - PDF in English
South Korea	Signature : Seoul 10.01.1989 Ratification : Law 10.02.1992, n.199	07/14/1992	South Korea - PDF in Italian and English
South Korea	Additional protocol Signature : Seoul 04.03.2012 Ratification : L. 10.17.2014, n.156	23/01/2015	South Korea - PDF in Italian and English
Spain	Signature : Rome 09.08.1977 Ratification : Law 09.29.1980, n.663	11/24/1980	Spain - PDF in Italian Spain - PDF in French Spain - PDF in English
Sri Lanka	Signature : Colombo 03.28.1984 Ratification : Law 08.28.1989, n.314	09/05/1991	Sri Lanka - PDF in Italian English
Sweden	Signature : Rome 06.03.1980 Ratification : Law 04.06.1982, n.439	05/07/1983	Sweden - PDF in Italian and French Sweden - PDF in English
Swiss Federation	Signature: Rome 03.09.1976 Ratification: Law 12.23.1978, n.943 Protocol of amendment Signature : Rome 04.28.1978 Ratification : Law 12.23.1978, n.943	03/27/1979	Switzerland - PDF in Italian
Swiss Federation	Protocol of amendment: Signature: Milan on 02.23.2015 Ratification: Law 05.04.2016, n.69	07/13/2016	Switzerland PDF in Italian
Swiss Federation	Interpretative agreement on the tax treatment of cross-border commuters during the Covid-19 emergency Signature: Bern 18.06.2020 - Rome 19.06.2020	18/06/2020	Switzerland PDF in Italian
Swiss Federation	Joint statement by Italy and Switzerland regarding the friendly agreement of 18-19 June 2020	18/06/2020	Switzerland PDF in Italian
Syria	Signature : Damascus 11.23.2000 Ratification : Law 04.28.2004, n.130	01/15/2007	Syria - PDF in Italian and English
Tanzania	Signature : Dar Es Salam 03.07.1973 Ratification : Law 10.07.1981, n.667 Protocol of amendment Signature : Rome 01.31.1979 Ratification : L.07.10.1981, n.667	06/05/1983	Tanzania - PDF in Italian and English
Thailand	Signature : Bangkok 12.22.1977 Ratification : L. 04.02.1980, n.202	05/31/1980	Thailand - PDF in Italian and English
Trinidad and Tobago	Signature : Port of Spain 03.26.1971 Ratification : Law 03.20.1973, n.167	04/19/1974	Trinidad and Tobago - PDF in Italian Trinidad and Tobago - PDF in English
Tunisia	Signature : Tunis 05.16.1979 Ratification : Law 05.25.1981, n.388	09/17/1981	Tunisia - PDF in English Tunisia - PDF in English Tunisia - PDF in French
Turkey	Signature : Ankara 07.27.1990 Ratification : L. 06.07.1993, n.195	01/12/1993	Turkey - PDF in Italian and English
Uganda	Signature : Kampala 06.10.2000 Ratification : Law 10.02.2005, n.18	11/18/2005	Uganda - PDF in Italian
Ukraine	Signature : Kiev 26.02.1997 Ratification : L. 11.07.2002, n.169	25/02/2003	Ukraine - PDF in Italian and English

United Arab Emirates	Signature : Abu Dhabi 22.01.1995 Ratification : L.28.08.1997, n.309	05/11/1997	<u>United Arab Emirates - PDF in Italian and English</u>
United Kingdom	Signature : Pallanza 10.21.1988 Ratification : Law 11.05.1990, n.329	31/12/1990	United Kingdom - PDF in Italian United Kingdom - PDF in English
United States of America	Signature : Washington 25.08.1999 Ratification : L. 03.03.2009, n.20	12/16/2009	United States of America - PDF in Italian United States of America - PDF in English
Uzbekistan	Signature : Rome 11.21.2000 Ratification : L.10.01.2004, n.22	05/26/2004	<u>Uzbekistan - PDF in Italian and English</u>
Venezuela	Signature : Rome 06.05.1990 Ratification : Law 02.10.1992, n.200	09/14/1993	Venezuela - PDF in Italian and French Venezuela - PDF in English
Vietnam	Signature : Hanoi 11.26.1996 Ratification : L. 12.15.1998, n.474	22/02/1999	<u>Vietnam - PDF in Italian and English</u>
Yugoslavia Former Republic: (1)	Signature : Belgrade 24.02.1982 Ratification : Law 12.18.1984, n.974	03/07/1985	<u>Former Yugoslavia - PDF in Italian and English</u>
Zambia	Signature : Lusaka 27.10.1972 Ratification : L. 27.04.1982, n.286 Protocol of amendment Signature : Lusaka 13.11.1980 Ratification : L.27.04.1982, n.286	30/03/1990	Zambia - PDF in English Zambia - PDF in English
(1) The Convention signed with the former Yugoslavia currently applies to the following countries: Bosnia Herzegovina, Serbia and Montenegro.			
The Convention concluded with the former Soviet Union currently applies to the following countries: Kyrgyzstan and Tajikistan.			
Source	Italian Finance Department		