No. 9263

UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
and
ITALY

Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to Duties on the Estates of Deceased Persons. Signed at London, on 15 February 1966

Official texts: English and Italian.

Registered by the United Kingdom of Great Britain and Northern Ireland on 1 October 1968.

ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD
et
ITALIE

Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur les successions. Signée à Londres, le 15 février 1966

Textes officiels anglais et italien.

Enregistrée par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le 1er octobre 1968.

No. 9263. CONVENTION[1] BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE ITALIAN REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO DUTIES ON THE ESTATES OF DECEASED PERSONS. SIGNED AT LONDON, ON 15 FEBRUARY 1966

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Italian Republic;

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to duties on the estates of deceased persons;

Have agreed as follows:

Article I

(1) The duties which are the subject of the Convention are:

(*a*) in the United Kingdom of Great Britain and Northern Ireland:
the estate duty imposed in Great Britain:

(*b*) in Italy:
the succession duty and the estate duty *(imposta sull'asse ereditario globale)* imposed in Italy.

(2) The present Convention shall also apply to any other duties of a substantially similar character to the duties referred to in paragraph (1) above which may be imposed in Great Britain or Italy subsequently to the date of signature of the present Convention.

Article II

(1) In the present Convention, unless the context otherwise requires:

(*a*) the term "United Kingdom" means Great Britain and Northern Ireland;

(*b*) the term "Great Britain" means England, Wales and Scotland;

[1] Came into force on 9 February 1968 by the exchange of the instruments of ratification, which took place at Rome, in accordance with article XI.

(*c*) the term "Italy" means the Italian Republic;

(*d*) the term "territory", when used in relation to one or the other Contracting Party, means Great Britain or Italy, as the context requires;

(*e*) the term "duty" means the estate duty imposed in Great Britain or the succession duty and estate duty imposed in Italy, as the context requires.

(2) (*a*) For the purposes of the present Convention, the question whether a deceased person was domiciled at the time of his death in any part of the territory of one of the Contracting Parties shall be determined in accordance with the law in force in that territory.

(*b*) Where by reason of the provisions of the preceding paragraph a deceased person is deemed to be domiciled in the territory of each of the Contracting Parties, then this case shall be solved in accordance with the following rules:

(i) he shall be deemed to be domiciled in the territory of the Contracting Party in which he had a permanent home available to him at the time of his death; if he had a permanent home available to him in the territory of each of the Contracting Parties he shall be deemed to be domiciled in the territory of the Contracting Party with which his personal and economic relations were closest (centre of vital interests);

(ii) if the Contracting Party in whose territory he had his centre of vital interests cannot be determined, or if he had not a permanent home available to him in the territory of either Contracting Party, he shall be deemed to be domiciled in the territory of the Contracting Party in which he had an habitual abode;

(iii) if he had an habitual abode in the territory of each of the Contracting Parties, or in the territory of neither, he shall be deemed to be domiciled in that of which he was a national;

(iv) if he was a national of both territories or of neither of them, the taxation authorities of the Contracting Parties shall determine the question by mutual agreement.

(3) In the application of the provisions of the present Convention by either Contracting Party any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the law in force in the territory of that Party relating to the duties which are the subject of the Convention.

Article III

(1) Where a person was at the time of his death domiciled in any part of the territory of one of the Contracting Parties, the situs of any property shall for the purposes of the imposition of duty and for the purposes of Article V and of the credit to be allowed under Article VI be determined exclusively in accordance with the rules in Article IV of the present Convention.