



MAE-SEDE-DGAM/081-P/ 7 9 4 5 4

Ministero degli Affari Esteri

NOTA VERBALE

Il Ministero degli Affari Esteri presenta i suoi complimenti all'Ambasciata degli Stati Uniti d'America ed ha l'onore di riferirsi alla sua Nota Verbale n. 291 del 10 aprile 2006 che recita come segue:

"The Embassy of the United States of America presents its compliments to the Ministry of Foreign Affairs of the Italian Republic and has the honor to refer to the Convention Between the Government of the United States of America and the Government of the Italian Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and the Prevention of Fraud or Fiscal Evasion signed at Washington, August 25, 1999, together with a Protocol (the Convention).

Ratification of the Convention by the Government of the United States of America is subject to the deletion of the final paragraph of Article 10 (Dividends), the final paragraph of Article 11 (Interest), the final paragraph of Article 12 (Royalties), the final paragraph of Article 22 (Other Income) of the Convention and paragraph 19 of Article 1 of the Protocol, with the renumbering of paragraph 20 of Article 1 of the Protocol as paragraph 19. The Embassy of the United States wishes to seek confirmation that the Government of the Italian Republic agrees to these deletions.

The Embassy of the United States also wishes to seek confirmation that the Government of the Italian Republic shares the understanding of the Government of the United States of America that, pursuant to Article 26 of the Convention, both the competent authority of the United States and the competent authority of the Italian Republic have the authority to obtain and provide to the other competent authority information held by financial institutions, nominees or persons acting in an agency or fiduciary capacity, or respecting interests in a person.

Ambasciata degli Stati Uniti
d'America

ROMA

If the Government of the Italian Republic agrees to the above, this note and the note in reply from Ministry of Foreign Affairs of the Italian Republic to that effect shall constitute an agreement between our two Governments, which shall enter into force on the date of entry into force of the 1999 Convention.

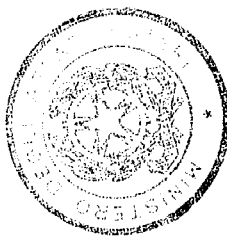
The Embassy of the United States of America takes this opportunity to renew to the Ministry of Foreign Affairs of the Italian Republic the assurance of its highest consideration."

Il Ministero degli Affari Esteri ha l'onore di confermare di essere d'accordo in merito al contenuto della nota sopra descritta.

Il Ministero degli Affari Esteri coglie l'occasione per rinnovare all'Ambasciata degli Stati Uniti d'America i sensi della sua più alta considerazione.

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Roma, **27 FEB. 2007**



MAE-Sede-SEGR.-CO-11-A
11 APR 2006
Prot. 140305

No. 291

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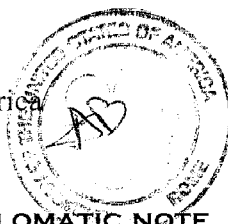
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Embassy of the United States of America

Rome, April 10, 2006



DIPLOMATIC NOTE