



SALA STAMPA DELLA SANTA SEDE
BOLLETTINO

HOLY SEE PRESS OFFICE BUREAU DE PRESSE DU SAINT-SIÈGE PRESSEAMT DES HEILIGEN STUHLS
OFICINA DE PRENSA DE LA SANTA SEDE SALA DE IMPRENSA DA SANTA SÉ
BIURO PRASOWE STOLICY APOSTOLSKIEJ دار الصحافة التابعة للكرسي الرسولي

N. 161017b

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Provision to implement the Convention between the Holy See and the Government of the Italian Republic in fiscal matters

On 15 October, following the entry into force of the Convention between the Holy See and the Government of the Italian Republic on fiscal matters, Cardinal Secretary of State Pietro Parolin issued the following provision on the implementation of articles 2, 3 and 4 of the Convention. This measure takes immediate effect.

The Secretary of State of His Holiness

With regard to the due ratification and entry into force of the Convention between the Holy See and the Government of the Italian Republic in fiscal matters, signed on 1 April 2015 (hereinafter “Convention”);

With regard to Article 10 of the Convention, which requires the Parties to adopt the regulations and the administrative and enforcement measures necessary for the implementation of the same Convention;

Considering that the Holy Father Francis has delegated to the undersigned the adoption of the necessary measures for implementation;

has issued the following provisions for the implementation of Articles 2, 3 and 4 of the Convention.

Article 1

The competent authority for setting forth the obligations as set out in Articles 2, 3 and 4 of the Convention is the Secretary of State.

Article 2

1. Appeal under Article 3, § 1 of the Convention (hereinafter “Appeal”) is to be presented to the Secretary of

State, under penalty of inadmissibility, within the deadline of 180 days from the date of the entry into force of the Convention, pursuant to Article 3 § 3 of the Convention.

2. The holders of financial assets at the Institute for the Works of Religion shall present their appeal via the Institute.

3. The Institute for the Works of Religion shall assist its clients in the compilation of the appeal with reference to the data regarding financial assets held at the same Institute and in the calculation of income tax liability limited to the previous periods as referred to in Article 3 of the Convention and the transitional period referred to in Article 4 of the Convention.

4. The appeals, complete with all the necessary information, are then transmitted to the competent Italian authorities within the deadline specified in Article 3 § 3 of the Convention.

5. The Institute for the Works of Religion shall consign to the interested parties the document certifying receipt of the appeal by the competent Italian authorities.

Article 3

The provisions of Article 2 shall also apply to the option provided for in Article 4 § 1 of the Convention (hereinafter "Option").

Article 4

The Appeal and the Option are to be drafted, on penalty of inadmissibility, on the forms made available by the Institute for the Works of Religion and correspond, in structure and sequence, to those approved by the competent Italian authorities.

Article 5

The date of submission of the Appeal and the Option shall be the date of receipt by the Institute of the Works of Religion.

Article 6

The provisions herein shall enter into force with immediate effect, promulgated in *L'Osservatore Romano* and then published in the *Acta Apostolicae Sedis*.

Vatican City, 15 October 2016.
