

(N. 338)

SENATO DELLA REPUBBLICA

DISEGNO DI LEGGE

presentato dal Ministro degli Affari Esteri

(PELLA)

di concerto col Ministro delle Finanze

(VANONI)

col Ministro della Difesa

(TAVIANI)

e col Ministro della Marina Mercantile

(TAMBRONI)

COMUNICATO ALLA PRESIDENZA IL 5 GENNAIO 1954

Approvazione ed esecuzione dell'accordo tra l'Italia e l'Unione del Sud Africa per evitare la doppia imposizione sui redditi derivanti dall'esercizio della navigazione marittima ed aerea, concluso a Pretoria il 26 giugno 1953.

ONOREVOLI SENATORI. — Il 26 giugno 1953 è stato concluso a Pretoria, mediante scambio di lettere, l'Accordo tra la Repubblica italiana e l'Unione del Sud Africa per evitare la doppia imposizione sui redditi derivanti dall'esercizio della navigazione marittima ed aerea, che si sottopone alla vostra approvazione.

La conclusione di tale Accordo era sollecitata da tempo ai competenti Dicasteri tecnici, dalle Compagnie di navigazione italiana, i cui redditi, nei porti sudafricani, erano soggetti

all'imposizione di gravose tasse specie dopo l'aumento verificatosi nel 1949.

Tenuto conto della preponderante attività svolta dalle nostre navi nei porti del Sud Africa, in confronto all'attività svolta nei porti italiani dal naviglio mercantile sudafricano, si è ritenuto opportuno proporre al Governo sudafricano, in vista del poco interesse che un accordo limitato ai soli redditi della navigazione marittima avrebbe avuto per esso, un accordo che comprendesse, oltre i redditi della naviga-

zione marittima, anche i redditi della navigazione aerea. In questo settore, infatti, mancando per il momento i servizi aerei italiani per il Sud Africa ed esistendo invece quelli sudafricani in Italia, il Sud Africa avrebbe trovato una equa contropartita ai vantaggi che l'Italia si assicurava nel settore della navigazione marittima.

L'efficacia retroattiva dell'Accordo al 1° luglio 1948 è da considerarsi a tutto favore dell'Italia in quanto le imposte a carico delle Società straniere in Sud Africa sono state aumentate, come già accennato, a partire dal 1949.

DISEGNO DI LEGGE

Art. 1.

È approvato l'Accordo tra l'Italia e l'Unione del Sud Africa per evitare la doppia imposizione sui redditi derivanti dall'esercizio della navigazione marittima ed aerea, concluso a Pretoria, mediante scambio di lettere, il 26 giugno 1953.

Art. 2.

Piena ed intera esecuzione è data all'Accordo suddetto.

ALLEGATO.

A C C O R D O

TRA L'ITALIA E L'UNIONE DEL SUD AFRICA PER EVITARE
LA DOPPIA IMPOSIZIONE SUI REDDITI DERIVANTI DAL-
L'ESERCIZIO DELLA NAVIGAZIONE MARITTIMA ED AEREA

Pretoria, 26th June, 1953

Mr. Minister,

As the Government of Italy and the Government of the Union of South Africa desire to conclude an agreement for the avoidance of double taxation on income derived from shipping and aircraft, I have the honour to inform you that the Government of Italy are prepared to conclude an agreement with the Government of the Union of South Africa in the following terms:

Article I

For the purpose of this agreement, the expression « the business of sea or air transport » means the business of transporting, by sea or by air, persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

« Union enterprises » means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not ordinarily resident in Italy, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa;

« Italian enterprises » means the Government of Italy, natural persons ordinarily resident in Italy and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in Italy.

Article II

(1) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by Italian enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

(2) The Government of Italy shall exempt all income derived from the business of sea or air transport between Italy and other countries by Union enterprises engaged in such business from income tax and all other taxes on income which are chargeable in Italy.

Article III

This agreement shall come into force on the date on which the last of all such things shall have been done in Italy and in the Union of South Africa as are necessary to give the agreement the force of law in Italy and in the Union of South Africa respectively and shall thereupon have effect in respect of all income derived on or after the 1st July, 1948.

Article IV

This agreement shall continue in effect for an indefinite period but may be terminated by either Government by an instrument in writing addressed to the other Government, provided that such notice of termination shall only have effect in respect of income derived after a period of at least six months from the date of such notice.

If the foregoing proposals are acceptable to the Government of the Union of South Africa, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between our two Governments in this matter.

Please accept, Mr. Minister, the assurance of my highest consideration.

Chargé d'Affaires ad interim of Italy

G. P. DE FERRARI

Dr. the Honourable D. F. MALAN

Minister of External Affairs

of the Union of South Africa

PRETORIA

Pretoria, 26th June, 1953

Mr. Chargé d'Affaires,

I have the honour to acknowledge the receipt of your Note of to-day's date, reading as follows:

As the Government of Italy and the Government of the Union of South Africa desire to conclude an agreement for the avoidance of double taxation on income derived from shipping and aircraft, I have the honour to inform you that the Government of Italy are prepared to conclude an agreement with the Government of the Union of South Africa in the following terms:

Article I

For the purpose of this agreement, the expression « the business of sea or air transport » means the business of transporting, by sea or by air, persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

« Union enterprises » means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not ordinarily resident in Italy, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa;

« Italian enterprises » means the Government of Italy, natural persons ordinarily resident in Italy and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in Italy.

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This agreement shall come into force on the date on which the last of all such things shall have been done in Italy and in the Union of South Africa as are necessary to give the agreement the force of law in Italy and in the Union of South Africa respectively and shall thereupon have effect in respect of all income derived on or after the 1st July, 1948.

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If the foregoing proposals are acceptable to the Government of the Union of South Africa, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between our two Governments in this matter ».

In reply thereto, I have the honour to state that the foregoing provisions are agreed to by the Government of the Union of South Africa and that your note and this confirmatory reply are regarded as constituting an agreement between our two Governments.

Please accept, Mr. Chargé d'Affaires, the assurance of my high consideration.

For the Minister of External Affairs,

Secretary of External Affairs

D. D. FORSYTH

Marchese G. P. DE FERRARI

Chargé d'Affaires a. i., Legation of Italy

PRETORIA