



30.8.2012

## NOTICE TO MEMBERS

**Subject: Petition 1396/2011 by Roberto Giurastante (Italian), on behalf of Greenaction Transnational, on the authority of the Equitalia Nord S.p.A. company to collect taxes in Trieste (Italy)**

### 1. Summary of petition

Petitioner states that the Italian government's tax collection organisation, Equitalia, does not have the authority to collect taxes in Trieste because this city has an independent status on the grounds of international treaties. According to petitioner, the Italian state is acting contrary to the EU values established in the Treaty. He asks the European Parliament to intervene.

### 2. Admissibility

Declared admissible on 23 April 2012. Information requested from Commission under Rule 202(6).

### 3. Commission reply, received on 30 August 2012

The issue raised by the petitioner concerns the competence of the Italian State and, by way of consequence, Equitalia, the Italian government's tax collection organisation, to collect taxes in Trieste (IT). The Petitioner contests this competence since, in his view, the city has the status of a "Free Territory" ("Territorio Libero di Trieste"), in conformity with the Treaty of Peace signed by Italy in 1947.

The Commission considers that the province of Trieste as referred to by the petitioner is part of Italian territory and, in this capacity, territory to which Union law applies, in accordance with Articles 52 TEU and 355 TFEU.

The 1954 Memorandum of Understanding, regarding in particular this area, underlines that it has been found impossible to put into effect the provisions of the 1947 Peace Treaty that relate to the "Free Territory of Trieste". As a consequence, and in line with the said Memorandum, Italy has extended its civil administration to it. To the Commission's knowledge, the legitimacy of this situation has not been called into question by any State, including any party to the 1947 Peace Treaty, ever since. It has been implicitly confirmed by the 1975 Treaty of Osimo.

However, it must also be stressed that, in the absence of harmonisation measures at Union level, Member States are free to organise their system to collect amounts due to them by citizens provided they comply with the general rules of the Treaties, and in particular that they do not discriminate against cross-border situations.

#### Conclusion

Given the above, the Commission concludes that no violation of EU law can be detected in this specific context.