

## ARTICLE 10

1. The Government of Italy undertakes that the material (including stone worked and unworked), tools (including mechanical appliances such as lawn mowers or other equipment) which may be imported by the Commission into Italian territory for the construction, embellishment or maintenance of the Commonwealth War Cemeteries, Graves and Memorials, and the furniture and other materials imported solely for the administrative (including office) needs of the Commission shall be exempt from all Customs duties and internal taxes (licensing taxes, general trading tax (Imposta Generale sull'Entrata), taxes on manufactured goods or consumer goods (Imposta di Fabbricazione o di Consumo), or other taxes which may apply).

It is understood that the exemptions mentioned can in no event apply to tobacco and to other goods which come under State monopoly, nor to motor vehicles of any kind and their spare parts. The motor vehicles and spare parts for such vehicles which are destined however for the official use of the Commission will be admitted under the system of temporary import and shall enjoy exemption from all Customs dues, taxes or other internal tolls.

2. Trees, plants, seeds and bulbs intended for the Commonwealth War Cemeteries or Graves shall be exempted from these duties when imported by the Commission, subject to observance of the plant-hygiene regulations which govern imports of this nature.

3. The Commission shall be exempt from present or future taxes, dues or other State or local charges attracted by acts and contracts, including those for local supplies, arising in the carrying out of its functions in accordance with the present Agreement. In particular the Commission shall be exempt from all taxes, dues or other State or local charges in respect of the making of contracts, the leasing or occupation of land or premises and the acquisition and ownership of movable or immovable property arising in the carrying out of such functions.

4. The Government of Italy agrees that in any particular case under this Article a certificate signed on behalf of the Commission to the effect that the exemption claimed concerns an import or an act or contract arising in the carrying out of its functions under the present Agreement shall be accepted by the authorities concerned as sufficient evidence to that effect. The names of the officials of the Commission having competence to sign such certificates shall be notified from time to time to the Government of Italy by the Commission.

## ARTICLE 11

In exercising the rights conferred by this Agreement the Commission shall conform strictly to Italian laws and regulations.

## ARTICLE 12

1. The present Agreement shall enter into force one month after the date on which the formalities required by Italian legislation have been completed. The Italian Government shall notify each of the other signatory Governments of this date as soon as possible thereafter.