

**Question for written answer E-002995/2025
to the Commission**

Rule 144

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Subject: Tax discrimination against Italian pensioners resident in Bulgaria – violation of the EU Convention and the Treaties

According to complaints from more than 300 Italian citizens legally resident in Bulgaria, in 2023 Italy unilaterally amended the interpretation of the 1988 Bilateral Convention for the Avoidance of Double Taxation by re-imposing taxation of (private) National Social Security Institute (INPS) pensions in Italy unless the pensioner also holds Bulgarian citizenship.

This clause, contained in Article 1(2) of the convention, is unique in the context of Italian tax treaties and leads to de facto discrimination on a national basis. It is in breach of Articles 18 (prohibition of discrimination on grounds of nationality), 21 and 45 (freedom of movement and residence) of the Treaty on the Functioning of the European Union (TFEU), as well as the principle of legitimate expectations and legal certainty.

In addition, there are serious economic and social consequences, also confirmed by official documentation and first-instance judgments in favour of the pensioners.

In the light of the above:

1. Will the Commission check that the aforementioned clause in the Italy-Bulgaria convention is compatible with EU law and, if necessary, urge Italy to revise the agreement?
2. Does it believe that the retroactive application of this interpretation and the discriminatory effect it has on Italian citizens resident abroad comply with the principles of the TFEU?
3. Does it intend to launch an infringement procedure or other form of mediation against Italy to protect the rights of the EU citizens affected?

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