

# Italian tax regime for new residents

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# Available alternative regimes

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## Flat tax regime (FTR)

- Income Flat tax at € 100,000
- Applicable only on foreign source income

## Income Abatement Regime

- Individual income tax abatement up to 70% or 90%
- Applicable only on income for Italian employment and/or self-employment and/or business

# Flat tax regime

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Flat tax at €100,000 per year applicable on all foreign source incomes

Available for foreign resident individuals wishing to move their tax residence to Italy (9 years on 10 test)

15 fiscal years as maximum period

Extensible to family and strict relatives (9 years on 10 test) with additional €25,000 per person

Election in the first Italian tax return - Ruling from the Italian Revenue Agency available

# Income abatement regime

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Individual income tax abatement up to 70% (Northern or Central Italy) or 90% (Southern Italy) - 50% for professional sportmen

Applicable on income for employment and /or self-employment and/or business realized in Italy by individuals residing abroad for at least 24 months

5 fiscal years as maximum incentivated period - 2 fiscal years minimum period

Additional 5 years extension in case of at least 1 minor children or Italian house acquisition

Election to be communicated to employers or in the first Italian tax return

# Tax and legal service available

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- Assistance for the Italian tax residence
- Assistance for tax returns
- Assistance before the Italian Revenue Agency
- Legal assistance
- Tax compliance and ongoing tax consulting
- Family office services
- Assistance on tax and legal issues related to family wealth

# GRAZIE!!!!

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