Tax Scheme to Attract "Human Capital" to Italy

- 50% (FY's 2017 and 2018 FY 2016 30%) exemption for highly specialized workers - EU nationals and nationals of white list countries
- Requirements:
 - Transfer tax residence to Italy in or after FY 2016;
 - Either:
 - hold a university/college degree; or
 - have a management or highly specialized role;
 - Have been tax resident and employed/self-employed outside of Italy for (at least) 24 months prior to taking up residence;
 - Employed or (from FY 2017) self employed;
 - Work in Italy for an Italian registered business.
 - Remain in Italy for at least two years;
 - Carry on the working activity as a principal activity
- Tax relief for max 5 tax years

This is not intended to be legal advice and should not be used as the basis for any course of action without verification and professional advice. © Avv. Colin Jamieson 2018 All moral rights asserted.

Art 16. Legislative Decree 147/2015, the "Internationalisation Decree; Tax Agency Circular 17/E of 23/5/2017

Taxing.lt