

## SERVICES FOR FOREIGN CITIZENS

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Non-Italian citizens need a Taxpayer Identification Number "Codice Fiscale" in order to deal with Public Bodies and Administrations and a VAT Number "Partita IVA" in order to start a business.

### **How to obtain a Taxpayer Identification Number**

You can obtain a Taxpayer Identification Number by presenting a valid identity document, passport or residence permit at any Local Revenue Agency Office.

A birth certificate or self-certificate by a parent is sufficient for new-born children.

If your taxpayer card is lost or stolen, you can request a duplicate at your Local Revenue Agency Office.

### **How to obtain a VAT Number**

You must apply for a VAT Number within 30 days of starting a business.

This can be obtained at any Local Revenue Agency Office by presenting an identity document if you are the sole owner, or an identity document of the legal representative of a company if you are a partner.

You can also obtain a VAT number through the Agency's website or through an authorized intermediary (accountant, CAF Tax Assistance Centre who have access to the on-line Entratel service).

Any variations in data or termination of business must be communicated within the same time period and through the same channels as indicated above for applications.

Non-resident EU citizens can submit a declaration of identity (...), either in person or through a nominee, to Centro Operativo di Pescara, via Rio Sparto, 21 - 65100 Pescara, or send it by registered mail.

For further information and details you can consult the tax guide for foreign citizens in English on the Agency website at: <http://www.agenziaentrate.gov.it>.

### **How to register a lease**

All leases and rentals of real estate (apartments, land and commercial premises) must be registered by the tenant or owner. It is not mandatory to register the contracts that last less than 30 days a year. The contracts are to be registered within 30 days from the date of signing or from its effective date (if earlier).

The lease can be registered:

- using the Agency's e-services (RLI web)
- in one of the offices of the Revenue Agency

- appointing a qualified intermediary (professionals, associations, CAF, etc.) or a delegate. In order to register a contract, the registration tax and stamp duty must be paid.

The tax payment is annual. If the contract lasts several years, you can choose to pay either the tax due for the entire duration at the time of registration or the tax each year (within 30 days of the expiry date of the previous annuity).

All information, access to electronic procedure and forms to fill in are available on the website [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it)

### **How to sign up for the Revenue Agency’s online channel “Fisconline”**

A) Foreign citizens in possession of the Italian tax code can apply for credentials to access the online channel Fisconline by presenting a valid identity document at any office of the Revenue Agency or the Centro Operativo di Pescara. The office after verifying the identity of the applicant, provides the first 4 digits of the PIN code along with the password for the first access. The remaining part of the PIN is obtained by the applicant connecting to the website [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it) and following the instructions.

B) Foreign citizens with tax domicile in Italy can apply for credentials to access the online channel Fisconline through the website [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it) or via the App “AgenziaEntrate”. After filling out the template on the website, the first 4 digits of the PIN code will be received. The remaining part of the PIN code and the first access password are posted to the Italian tax domicile within 15 days.

Fisconline helps citizens fulfil some fiscal obligations, such as filing tax returns, paying taxes, registering leases (RLI web), requesting assistance through the CIVIS channel and retrieving the taxpayer position through the tax box.