



Published on 30 January 2017 by **Thomas Caveng**, Legal Translator / Marketing Director

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Italy introduces a preferential tax regime available for 15 years to wealthy individuals who take up tax residence in Italy



Jurisdiction: Italy

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Law firm: [Gianni, Origoni, Grippo, Cappelli & Partners](#)

Subject:

New measures aimed at making Italy an attractive destination for high-net-worth individuals to live were included in the 2017 Italian Budget Law and came into effect on 1 January 2017.

The new regime is comparable to the UK's resident-non-domiciled regime and to similar regimes adopted in



other countries. In essence, it allows individuals who become Italian tax residents to opt for a flat yearly tax of € 100,000 on income from sources outside Italy, regardless of the amount of that income. The option, which is selected through the annual tax return, is available for up to 15 years and can be waived at any time during that term.

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