

# 意大利税收居民身份认定规则

## 一、个人

意大利国内法中有关个人税收居民认定的相关适用条款规定如下：

根据意大利所得税法第 2 条第 (2) 款的规定，个人在一个纳税期间内超过一半时间符合下列任一条件，应认定为意大利税收居民：

1. 已在市级人口登记系统登记的个人。如果该个人的登记已超过一个特定的时间，仅以此事实即足以将其认定为意大利税收居民。

2. 根据民法 (Civil Code) 的定义，在意大利住所的个人。根据民法第 43 (1) 章，“住所”一词指个人主要的业务 (business) 或利益 (interests) 所在地。住所与个人的实际所在地无关。

3. 根据民法的定义在意大利有居所的个人。根据民法第 43 (2) 章“居所”一词是指在意大利有“习惯性居住”的个人。

如涉及双边税收协定的相关规定，可参考相关协定的第 4 条第 2 段。

根据意大利所得税法第 2 条的规定，如意大利公民从市级人口登记系统撤销其公民身份，并移居到意大利法律所列

定的某些享有税收特权的国家或地区（ a Territory/State considered as tax privileged ），则该个人将被预先假定为意大利税收居民，除非该纳税人提出有效文件可以证明其在该另一国家或地区实际居住的事实（此种情况下，纳税人负有举证责任）。上述所指的税收特权辖区/国家清单列于 1999 年 5 月 4 日颁布的部长令中（ Ministerial Degree 4 May 1999 ）。

相关税收规定及指引参见以下文件（以下文件均为意大利语）：

- 1986 年 12 月 22 日 DPR 第 917 号文第 2 条（意大利税法， - Article 2 (2 and 2-bis) of the DPR 22 December 1986, n. 917 (Tax code);

- 1997 年 12 月 2 日部长令释义第 304 号（ Circolare ministeriale 2 dicembre 1997, n. 304 (Ministerial explanations)

## 二、实体

有关意大利实体税收居民认定，适用于 1986 年 12 月 22 日颁布的意大利所得税法案第 73 条。

根据意大利所得税法案第 73（3）章规定，企业和其他实体在一个纳税期间内超过一半时间以上符合下列任何一个条件的，则应认定为意大利税收居民：

1. 注册地在意大利；
2. 行政管理地 (Place of administration) 在意大利；
3. 主要或重要的经营活动地在意大利。

此外，在意大利成立的集合投资机构（即使免税）在任何情况下都被认定为意大利税收居民。

下述为所得税法第 73 条就居民身份的相关假定：

对于注册成立于白名单国家或地区以外的信托或类似实体、安排，如果其至少一个受益人或至少一个受托人居住在意大利，则其应被假定为意大利税收居民。

对于注册成立于白名单国家或地区以外的信托而言，如果一个意大利税收居民个人将财产权交付予该信托，则该信托也应被假定为意大利税收居民。

如涉及双边税收协定，可参考相关协定的第 4 条第 3 款。

相关税收法规及指引（文件为意大利语）：

- 1986 年 12 月 22 日意大利所得税法 DPR 第 917 号文第 73 条 [Article 73 of the DPR 22 December 1986, n. 917 , Tax code)]。

### 三、不视为税收居民的实体

根据 CRS 的要求，税收透明体也有 CRS 申报义务。即使税法不视其为纳税实体，但基于 CRS 报告目的，该实体仍应被视为“税收居民”。

### 四、联系方式

<http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Contatta/Assistenza+fiscale/>

# 意大利纳税人识别号规则

## 一、纳税人识别号介绍

纳税人识别号（TIN）会被用作个人或实体在办理意大利公共行政事宜时的身份识别码，同时也会被用作政府部门与私人 and 公共机构沟通时的身份识别码。

根据总统令（Presidential Decree）第 605/1973 号，从事该规定第六条所列的交易时必须出示纳税人识别号。

针对个人而言，如果没有纳税人识别号则应向意大利税务部门提交申请。申请须注明个人信息以及正确的住所地址以接收列有纳税人识别号的卡片。在申请时，意大利公民或欧盟公民还必须提交有效的身份证明文件。

对于未成年人，可以由父母代为提交申请和身份证明文件。

对于婴儿，纳税人识别号通常由政府部门在其第一次注册身份时发放，或者其父母可以向税务部门代为提交申请和身份证明文件。

欧盟以外的其他国家公民须选择提交以下文件以申请纳税人识别号：

- 有效的护照及签证（如有需要），或者其他被意大利当局认可的具有同等效力的文件；
- 意大利使馆或领事馆颁发的附带照片的身份证明证

书；

- 有效的居留许可；
- 由居住地市政当局颁发的身份证；

除那些无需就与增值税相关的活动作出申报以及没有进行任何与增值税相关的活动的个人以外，其他所有个人和单位必须向意大利税务部门申请纳税人识别号。

纳税人识别号在意大利税务部门（Agenzia delle Entrate）的税务登记处登记之后正式生效。

只有意大利税务部门（Agenzia delle Entrate）发放的纳税人识别号才具有法律效力，其他人无权擅自制造纳税人识别号相关计算软件或印制纳税人识别号卡片。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	否
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实体的纳税人识别号需经申请后获得。

## 二、纳税人识别号编码规则

个人:

A }  
A } 姓  
A }

A }  
A } 名

A }  
N } 出生年份

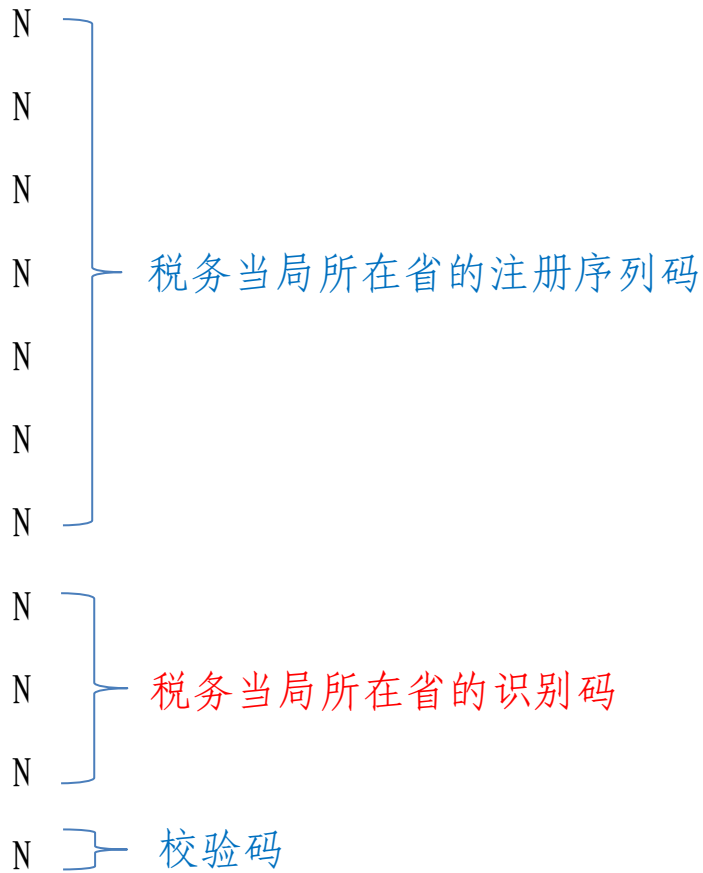
N } 出生月份

A }  
N } 出生日期和性别

N }  
A }  
N } 意大利城市或外国出生地  
N }  
N }

A } 校验码

其他:



### 三、如何找到纳税人识别号

纳税人识别号可于下列文件中找到:

- 可享受意大利健康系统服务的个人，纳税人识别号载于其个人健康服务卡上\*



- 没有被纳入意大利健康系统的个人，纳税人识别号载于专用的卡片上，下图为 2006 年起新版的卡片样本\*：



下图为旧版的卡片样本\*：



\*画圈 A 部分即载有纳税人识别号的位置  
纳税人识别号也会载于电子身份证、居住许可证和国民服务卡上。

#### 四、国内网站信息

关于纳税人识别号的相关信息

[http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Home/CosaDeviFare/Richiedere/Codice+fiscale+e+tessera+sanitaria/Richiesta+TS\\_CF/schedai/](http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Home/CosaDeviFare/Richiedere/Codice+fiscale+e+tessera+sanitaria/Richiesta+TS_CF/schedai/) (意大利)



语)

[http://www1.agenziaentrate.gov.it/english/italian\\_taxation/tax\\_code.htm](http://www1.agenziaentrate.gov.it/english/italian_taxation/tax_code.htm) (英语)

相关在线工具

<https://telematici.agenziaentrate.gov.it/VerificaCF/Scegli.js>  
[p](#) (只有意大利语)

五、联系方式

<http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Contentatta/Assistenza+fiscale/>

资料来源：

意大利税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Italy-Tax-Residency.pdf>

意大利纳税人识别号规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Italy-TIN.pdf>

## **Italy - Information on residency for tax purposes**

### **Section I – Criteria for Individuals to be considered a tax resident**

For what concerns the general principles of individual tax residence in Italy, the following articles of domestic law apply.

According to Article 2 (2) of the Italian income tax code, an individual is considered resident in Italy for tax purposes if at least one of the following conditions are met for a period of time that is greater than half of the tax period:

1. registration of the individual in the Municipal population registers. The fact that the individual is entered into the Register for a certain period of time is a sufficient condition for her/him to be classified as a resident in Italy for tax purposes;
2. presence of a domicile in Italy related to the individual according to the Civil code definition. According to Article 43 (1) of the Civil code, the term domicile means the individual's principal place of business or interests. The presence of a domicile in Italy is regardless of the effective presence of the individual;
3. residence of the individual in Italy according to the Civil code definition; According to Article 43 (2) of the Civil code, the term residence means a location where the individual has her/his habitual abode.

Where there is a Double Taxation Convention, Paragraph 2 of Article 4 of the involved Convention applies.

According to Article 2 (2-*bis*) of the Italian income tax code, an Italian citizen is presumed to be a tax resident of Italy if she/he cancels herself/himself from the Municipal population register and moves her/his residence to a Territory/State considered as tax privileged according to the Italian legislation. The presumption is won if the taxpayer demonstrates (there is an inversion of the burden of proof) that the residence in such Territory/State is effective. The list of Territories/States considered tax privileged is actually in the Ministerial Decree 4 May 1999.

Relevant Tax Provisions and Practice (the documents are in Italian)

- Article 2 (2 and 2-*bis*) of the DPR 22 December 1986, n. 917 (Tax code);
- Circolare ministeriale 2 dicembre 1997, n. 304 (Ministerial explanations)

### **Section II – Criteria for Entities to be considered a tax resident**

For what concerns the general principles of corporate taxation in Italy, Article 73 of the DPR 22 December 1986, n. 917 (Tax Code) applies.

According to Article 73 (3) of the Italian income tax code, companies and entities are considered resident in Italy for tax purposes if at least one of the following conditions are met for a period of time that is greater than half of the tax period:

1. Place of incorporation;
2. Place of administration of the entity;
3. Place where the main and substantial activity is carried on.

Furthermore, collective investment institutions incorporated in Italy, even if exempted, are always considered to be resident.

The following are some of the presumptions of residence contained in Article 73.

Trusts and similar entities/arrangements are presumed to be resident in Italy if they are incorporated in a non-whitelisted State or Territory and if at least one of the beneficiaries and one of the trustees are resident in Italy. Trusts incorporated in non-whitelisted States and Territories are also presumed to be resident in Italy when a resident person makes a contribution of property rights to the trust.

Where there is the existence of a Double Taxation Convention, Paragraph 3 of Article 4 of the involved Convention applies.

Relevant Tax Provisions and Practice (the documents are in Italian)

- Article 73 of the DPR 22 December 1986, n. 917 (Tax code);

### **Section III – Entity types that are as a rule not considered tax residents**

For the purposes of reporting under the terms of the Common Reporting Standard a reportable entity also includes entities that are typically tax transparent. For reporting purposes, an entity will be held to be ‘tax resident’ there even if the law of that country or jurisdiction does not treat the entity as a taxable person.

### **Section IV – Contact point for further information**

<http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Contatta/Assistenza+fiscale/>

## **Italy - Information on Tax Identification Numbers**

### **Section I – TIN Description**

TIN serves as identification number of any person who is involved in dealings with Italian Public Administration. It also serves as identification number in any dealing between Public Administration and any other private and public persons/entities

According to Presidential Decree no. 605/1973 it is mandatory to show TIN in case of transactions listed in At. 6 of P.D. no. 605/1973.

In case of individuals, those who do not have a TIN should submit a request to any Office of Italian Revenue Agency. The request must indicate the personal data and the correct domicile, where they will receive a card indicating the given TIN. With the request, the Italian or EU countries nationals must show a valid identification document.

For minors, the request is submitted by the parent, presenting his identity document. For infants, TIN is usually assigned by the municipalities at the time of the first entry in the registries or it may be requested by the parent, presenting his identity document, to any Office of the Revenue Agency.

Citizens from countries outside the European Union must exhibit, alternatively:

- a valid passport, with visa if required, or an equivalent document approved by Italian authorities;
- an identity certificate issued by the diplomatic mission or consular post in Italy of the country of origin (with photo);
- a valid residence permit;
- an ID card issued by the municipality of residence.

In case of persons other than individuals, which are not obliged to submit declaration for starting a VAT relevant activity and which do not carry out any VAT relevant activity, shall submit a request for allocation of TIN to a Revenue Agency Office.

A TIN is valid if it is registered in the Italian Tax Register managed by the Italian Revenue Agency (Agenzia delle Entrate).

The only acceptable TIN is the one issued by the Revenue Agency Offices (Agenzia delle Entrate). No one else is authorized to produce software programmes for the computation of TINs or to print cards.

### **Additional information on the mandatory issuance of Tax Identification Numbers (TINs)**

**Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?**

Individuals      Yes      Entities      No

**Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.**

**Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.**

TIN is released upon request

## Section II – TIN Structure

In case of individuals:

A	}	Surname
A		
A		
A	}	Name
A		
A		
N	}	Year of birth
N		
A	}	Month of birth
N		
N	}	Day of birth and sex gender
N		
A	}	Italian municipality or foreign State of birth
N		
N		
N		
A	}	Check digit

*In case of persons other than individuals:*

N	}	Serial number in the registry of the Province <u>where the competent Revenue Agency Office is</u> located
N		
N		
N		
N		
N		
N	}	Identification number of the Province where the competent Revenue Agency Office is located
N		
N		
N	}	Check digit

## Section III – Where to find TINs?

IT-TIN (Codice fiscale) can be found on:

- In case of people entitled to the services of Italian Health System TIN is showed on the personal Health card/Tax identification number (tessera sanitaria/codice fiscale)\*



- In case of people not entitled to the services of Italian Health System, TIN it is showed on the TIN card (new cards issued as from 2006)\*:



(previous version of TIN card)\*:



\* Circled A shows the position of TIN on each relevant card.

TIN may be found also on Electronic Identity Card, on residence permit and on National Service Card.

#### **Section IV – TIN information on the domestic website**

General information on Italian TIN

[http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Home/CosaDeviFare/Richiedere/Codice+fiscale+e+tessera+sanitaria/Richiesta+TS\\_CF/schedai/](http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Home/CosaDeviFare/Richiedere/Codice+fiscale+e+tessera+sanitaria/Richiesta+TS_CF/schedai/) (Italian)

[http://www1.agenziaentrate.gov.it/english/italian\\_taxation/tax\\_code.htm](http://www1.agenziaentrate.gov.it/english/italian_taxation/tax_code.htm) (English)

*Online tools*

<https://telematici.agenziaentrate.gov.it/VerificaCF/Scegli.jsp> (Italian only)

#### **Section V – Contact point for further information**

<http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Contatta/Assistenza+fiscale/>