

ABOUT THE TAX CODE

The tax code is a unique 16-character alphanumeric code which identifies a citizen's personal data:

- ✓ the first 3 letters identify the surname
- ✓ the second 3 letters identify the name
- ✓ the first 2 numbers identify the last 2 digits of the year of birth
- ✓ month of birth
- ✓ the next two numbers are the day of birth (for women increased by 40)
- ✓ characters 12 to 15 indicate the Italian municipality or foreign state of birth
- ✓ the last character is calculated automatically by the system.

PURPOSE

The tax code identifies a citizen in dealings with the public administration and is needed to register with the Local Health Authority (ASL) and choose the general practitioner.

The tax code is valid only when issued and certified by the Revenue Agency and does not expire.

It is delivered by ordinary mail:

- ✓ to the address of residence, for resident citizens
- ✓ to the domicile for tax purposes communicated by the citizen at the time of the request, for non-resident citizens.

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Head of Department: **Sergio Mazzei**

Head of Office: **Cristiana Carta**

Editorial design and co-ordination:

**Paolo Calderone,
Giovanni Maria Liprandi**

Graphic design:

Graphic Station - Claudia Iraso

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Services Division

TAX CODE FOR FOREIGN NATIONALS

TAX CODE FOR FOREIGN NATIONALS (NON-EU COUNTRIES)

Foreign citizens arriving in Italy are assigned a tax code:

- ✓ by the **Immigration Desk**, operating in every Prefecture and responsible for issuing entry clearance to foreign nationals applying for residence permits for employment or family reunification
- ✓ by the **Police Headquarters** (Questura), State Police office, for foreign nationals applying for other types of residence permits.

The Immigration Desk will assign a provisional numerical tax code. When the residence permit is issued, the foreign national is then assigned the permanent one (made up of letters and numbers). Individuals applying for a residence permit at the Police Headquarters will immediately be assigned the permanent tax code. Should two or more individuals have data generating the same tax code, the Immigration Desk or the Police Headquarters will invite the citizen in question to go to any office of the Revenue Agency which will issue the permanent tax code after specific checks.

FOREIGN NATIONALS SEEKING INTERNATIONAL PROTECTION

Foreign nationals applying for international protection are assigned a tax code by the Police Headquarters/Border Police when submitting their application. Should two or more individuals have personal data generating the same tax code,

the Police Headquarters will assign the citizens a provisional tax code and invite them to go to any Office of the Revenue Agency to obtain the permanent one. With the provisional tax code, the citizen can register with the Local Health Authority (ASL) and choose the general practitioner.

UNREGISTERED OR UNACCOMPANIED FOREIGN MINORS

For unregistered or unaccompanied foreign minors, the tax code is assigned by the Revenue Agency upon request of the Local Health Authority department required to register the minor with the National Health Service. The Local Health Authority will communicate the tax code to the person with parental responsibility or to the person in charge of the facility hosting the minor.

UKRAINIAN REFUGEES (special reception procedure)

Ukrainian citizens applying for temporary protection will be assigned their permanent tax code by the Police Headquarters when submitting their application for a provisional residence permit. Should two or more persons have personal data generating the same tax code, the Police Headquarters will assign the citizens a provisional numerical tax code and invite them to go to any office of the Revenue Agency to obtain the permanent tax code.

PERSONS LEGALLY RESIDING IN ITALY WITHOUT A TAX CODE

Foreigners who are legally residing in Italy, but do

not yet have a tax code, may apply for one at any Office of the Revenue Agency. The application must be duly justified and accompanied by one of the following documents:

- ✓ valid residence permit
- ✓ valid passport, with visa (when required), or other document recognised by the Italian authorities
- ✓ proof of identity issued by the diplomatic or consular representations in Italy of the country of origin
- ✓ Italian identity card.

To apply for the tax code, applicants are required to submit the form AA4/8, filled in and signed, and a valid identity document, from among those listed above. The form and instructions for completing it are available on the “Form AA4/8 and instructions” page of the Revenue Agency website.

EU CITIZENS (EU COUNTRIES)

EU citizens wishing to reside in Italy may apply for a tax code by submitting form AA4/8 to a local office of the Revenue Agency. The application must be duly justified and accompanied by a valid document (passport or identity card valid for travel abroad).

The tax code may also be requested at the Italian consular representation in the citizen's country of origin.

EU citizens can use the National Health Service with the health insurance card issued by their country of residence (EHIC - European Health Insurance Card).