

TAX RELIEF SCHEME FOR “LAVORATORI IMPATRIATI” (I.E. WORKERS RELOCATING TO ITALY) – MINISTERIAL CLARIFICATIONS

Italian Revenue Agency ruling No. 70/71/72/74, March 12, 2025

- ✓ With a series of rulings published on March 12, 2025, the Italian Revenue Agency (IRA) provides various clarifications regarding the conditions of application of the new tax relief scheme for “lavoratori impatriati” pursuant to art. 5 of Legislative Decree 209/2023, whereby, under certain conditions, the income from employment/work similar to employment/self-employment produced in Italy by workers who transfer (starting from 2024) their tax residence to Italy, within the limit of 600,000 euros, contributes to forming the income to the measure of 50% of their amount.
- ✓ In particular, the IRA clarifies that:
 - the annual limit of 600,000 euros does not require an adjustment per year, even in the case of tax residence transfer to Italy in the course of the tax period;
 - the tax relief scheme is also applicable to those who have never been tax residents in Italy;
 - with reference to the requirement of “high qualification or specialization” that the worker must possess in order to access the preferential regime, it is sufficient that the worker is in possession, alternatively, of a higher education qualification or (as in the case under examination) a professional qualification listed in art. 27-*quater* of Legislative Decree 286/1998 (T.U.I. – “Testo Unico dell’Immigrazione” – i.e. Consolidated Immigration Act). Requests for an assessment of highly qualified and specialized qualifications, i.e. requests for a technical assessment that presupposes the performance of activities that are institutionally the responsibility of other administrations, must be considered ineligible;
 - the minimum period of previous stay abroad (before moving to Italy) has been increased from three years to six/seven years in all cases in which the worker, upon returning to Italy, works for the same person (employer/group) for whom he worked abroad, even if this activity is self-employment and not employment.