

# TAXES IN ITALY



AMERICA EUROPE ASIA AFRICA OCEANIA

[www.uccsglobal.org](http://www.uccsglobal.org)

- TAX RATE-PERSONS
  - 23% to 43% depending on the taxable incomes
- TAX RATE-COMPANIES
  - 24% National + 3,9% regional
- NON RESIDENTS TAX
  - like italian citizens but limited on profit generated in Italy
- LOCAL RENT OR GLOBAL RENT
  - Summed up on total profits (Option for Flat Tax at 21%)
- DOUBLE TAXATION TREATIES WITH
  - USA, UK, RUSSIA, OTHERS)
- # YEARS FOR LOSSES COMPENSATION
  - Unlimited but each year maximum 80% of the taxable profit
- EXEMPTIONS
  - Dividends from companies to parent companies 95%
  - Patent Box: 30% of the costs for R&D further reduction from profit
- the
- TOTAL SOCIAL SECURITY-PENSION RATE
  - about 32%, 23% employer, 9% employee
- TAX ON PROPERTY
  - local taxes about 1%
- TAX ON INTEREST
  - 26% W\H Tax
- TAX ON DIVIDENDS
  - 26% W\H Tax
- VAT RATE
  - 22%, 10%, 5%, 4%, 0% on some specific cases