

# GMS Flash Alert

Immigration

2024-083 | April 11, 2024



## Italy – Green Light for Remote Working

Italy approved the Decree of 29 February 2024, which entered into force on 5 April 2024<sup>1</sup>. The Decree makes provision for a new category of third-country nationals interested in moving to Italy in a remote work scenario and defines pertinent requirements and main features.

### WHY THIS MATTERS

With its reputations as a desirable destination to live and work, many remote workers or digital nomads have been attracted to Italy. Up until now however, there have been no particularly clear rules referring to digital nomads. The present Decree regularises two new categories of non-European Union nationals (remote worker and digital nomad) and introduces specific requirements to be met for immigration purposes.

The regulation of non-EU national digital nomad immigration issues by Italy is a nod to the growing importance of new work patterns – which are anticipated to continue for the foreseeable future – and the evolving needs of employers and employees in this “work from anywhere” world.

Remote working introduces a new way of working in Italy without the need of an Italian sponsor and should reduce government formalities and facilitate the entry into Italy of foreign professionals.

### More Details

The Decree clarifies who is the new “target”:

- 1) **Remote worker:** a non-EU national who, through the use of technology devices, carries out subordinate work activities for an employer legally established outside Italy or has a collaborative partnership as per Article 2, paragraph 1, of Legislative Decree No. 81 of 15 June 2015<sup>2</sup>;
- 2) **Digital nomad:** a non-EU national who, through the use of technology devices, exercises self-employment.

Both of the above must be classified as highly-specialised non-EU nationals according to the requirements provided as per Article 27-quarter, paragraph 1, of the Immigration Consolidated Act<sup>3</sup>.

## Immigration Procedure

The immigration procedure for remote workers and digital nomads provides for their entry into Italy without the need for a work authorisation, “Nulla Osta,” issued by the Italian immigration authority before the individual’s arrival. (For related coverage, see [GMS Flash Alert 2022-094](#), 2 May 2022.)

For both stays up to 90 days or those exceeding 90 days, the worker should apply for an entry visa at the Italian consular authorities in the home country and once in Italy for a residence permit.

The residence permit will have a standard validity of one year, renewable as long as the mandatory conditions are met.

## Requirements and Conditions

The authority outlined the following requirements and conditions to be met in order to proceed:

- a) Be classified as remote worker or digital nomad.
- b) Prove an appropriate level of income.
- c) Be in possession of health insurance covering all risks and hospitalisation while in Italian territory and valid for the period of stay.
- d) Provide proof of suitable accommodation.
- e) Provide proof of adequate income and professional experience.
- f) Satisfy all applicable fiscal and contributions provisions in force in Italy.

The Decree confirms that remote workers and digital nomads can sponsor reunification visas for their family member(s).

## Social Security and Tax Aspects

From a social security perspective, the Decree clarifies that the existing social security agreement between Italy and the non-EU country shall apply. Otherwise, if not existing, the social security and insurance regulations provided by Italian law shall apply.

From a tax perspective, the existing provisions on income tax assessments<sup>4</sup> and VAT regulations<sup>5</sup> shall apply to remote workers and digital nomads, including the tax authorities’ ability to request information.

For both remote workers and digital nomads an Italian tax code number (*Codice fiscale*) is issued by the Police Station during the residence permit procedure.

The digital nomad worker could also apply for the Italian VAT registration.

## KPMG INSIGHTS

For employers interested in enhancing employee retention – as many employees have a desire to live and work overseas – or globalising their networks and relationships, availing of Italy’s new rules around remote workers and digital nomads offers an attractive means of achieving such objectives. Providing employees meet the eligibility criteria – and maintain their eligibility throughout the period of stay in Italy – this could be an attractive path for employees wishing to have an overseas work (and cultural) experience.

If there are any questions about eligibility and the conditions for applying for entry into Italy under these new rules, individuals with plans to temporarily relocate to Italy and employers with such relocating employees may wish to consult with their global-mobility professional and/or immigration counsel, or a member of the Immigration team with KPMG in Italy (see the Contacts section).

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### FOOTNOTES:

- 1 *Gazzetta Ufficiale* of 04/04/2024 n. 79 “Decreto 29 febbraio 2024.” See (in Italian) by clicking [here](#).
- 2 DECRETO LEGISLATIVO 15/06/2015, n. 81. See (in Italian) by clicking [here](#).
- 3 DECRETO LEGISLATIVO 25 luglio 1998, n. 286. See (in Italian) by clicking [here](#).
- 4 DECRETO DEL PRESIDENTE DELLA REPUBBLICA 29 settembre 1973,, n. 600. See (in Italian) by clicking [here](#).
- 5 DECRETO DEL PRESIDENTE DELLA REPUBBLICA 26 ottobre 1972, n. 633. See (in Italian) by clicking [here](#).

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## Contact us

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*\* Please note the KPMG International member firm in the United States does not provide immigration or labour law services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.*

**The information contained in this newsletter was submitted by the KPMG International member firm in Italy.**

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