

Guidelines for New Investor's Visa Announced

Expected to be applicable in November 2017

The new "investor visa" will shortly be available to foreigners intending to invest in Italy. Applications will be soon available when the online platform and relevant operations manual is ready. It's expected to be on-line time in November 2017.



Since January 2017, Italian immigration law makes visas available to immigrant investors seeking to enter Italy to engage in capital investments that benefit the Italian economy. Particular attention is given to funding leading to job creation and to investments connected with start-up companies, advanced training, scientific research and patronage activities. In addition, tax and financial reliefs for foreigners transferring their tax residency in Italy are provided.

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For further information : [Inter-ministerial decree July 21 2017](#)

Targets and minimum investment amounts:

To qualify as an immigrant investor, a foreign national must invest the following minimum capital euro amounts:

- At least 2 million in Italian government bonds - funds to be kept for a period of at least 2 years; or
- At least 1 million in equity instruments of company based and operating in Italy or 500.000 in case of a start-up company; or
- At least 1 million philanthropic funding supporting projects of public interest in the field of culture, education, immigration, scientific research, recovery of cultural assets and landscapes.

Steps of the application process



New favourable Flat-Tax regime for new residents

On March 8, 2017 the Italian Revenue Agency (Agenzia delle Entrate) has issued the flat-tax regime implementing provisions. The law is now fully effective. Guidelines and checklist of requirements are now available.

Individuals who become Italian tax residents can take advantage of a substitute tax regime on their foreign income. Regardless of its amount, foreign income will only be subject to a yearly flat tax of € 100,000. Close family members can also benefit from the favourable tax measures: a flat tax of just € 25,000 – instead of € 100,000 - will be applied to their foreign income. Moreover, opting for the new regime guarantees full exemption from reporting requirements with respect to financial and non-financial assets abroad and from succession duties on assets outside Italy.

To qualify for the option the applicant must not have been resident in Italy for at least nine tax years during the previous 10 years; eligible taxpayers can ask to benefit from the substitute tax regime when filing the tax return; before then, it is possible to submit a preliminary ruling (interpello) to the Italian Revenue Agency. ° For further information : [New residents regime](#)

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