DIGITAL NOMAD VISA

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Italy Labor, Employment, and Workplace Safety Alert

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On 4 April 2024, the Ministerial Decree dated 29 February 2024, was published in the Official Journal of the Italian Republic. Such Decree defines the conditions and operational rules for the entry and stay in Italy of so-called "Digital Nomads," i.e. those highly skilled workers, employed, or self-employed, non-EU citizens who perform their services remotely through technological tools in favor of companies, including those not located in the Italian national territory.

Through the introduction of the new visa, Digital Nomads can now enter and stay in Italy—for periods longer than 90 days—outside of the quotas established by the Decreto Flussi and without the need to apply for the relevant employment clearance.

Issuance of the visa is conditional on meeting the following requirements:

- Minimum annual income from legal sources not less than three times the minimum level required for exemption from participation in health care expenditure;
- Health insurance covering medical treatment and hospitalization, valid throughout the Country and for the entire period of stay;
- Adequate documentation regarding accommodation arrangements;
- Possession of at least six months of prior experience in the scope of work activity to be performed in Italy; and
- Employment or collaboration agreement, or a binding offer for the exercise of an employment or self-employment activity, which requires the fulfillment of at least one of the requirements indicated in Article 27- quater, paragraph one, of Legislative Decree No. 286/1998.

The visa must be applied for at the relevant diplomatic-consular office by submitting a statement signed by the employer, certifying the absence of convictions in the last five years for crimes of aiding and abetting illegal immigration, accompanied by a copy of an identification document. The residence permit, on the other hand, must be applied for within eight days of entering Italy and is issued directly by the Questura, for a maximum period of one year, renewable from year to year if the requirements for the first issuance are maintained.

Upon receipt of the residence permit, an Italian tax code will be issued. In addition, self-employed digital nomads shall apply for a VAT number to the Italian Tax Authority (*Agenzia delle Entrate*). In order to verify compliance with the tax provisions in force in Italy, once issued the residence permit will be communicated by the *Questura* to the *Agenzia delle Entrate*.

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The visa may be refused—or, if already issued, revoked—if the employer residing in the territory of the state has been convicted in the last five years, even with a non-final sentence, of the crimes of aiding and abetting illegal immigration. Similarly, the residence permit is refused—or, if already issued, revoked—in case of convictions for the same crimes, or again in case of non-compliance by the worker and/or employer with tax and contribution obligations.

Family reunification is possible with permits of the same duration as those already granted to the Digital Nomad.

With respect to foreigners who relocate their place of work and are subject to the social legislation of a third Country, bilateral social security conventions will apply, if in place. In the absence, social security and insurance coverage under Italian law will apply for the duration of the residence permit.

We remain at your full disposal for any further information.

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