

## SAMPLE REQUEST FOR THE INCENTIVE FOR SELF-EMPLOYED WORKERS

Request for fiscal INCENTIVES FOR TRANSFER OF TAX RESIDENCE IN ITALY (Article 5 of Legislative Decree 27.12.2023 No. 209 for RETURNING SELF-EMPLOYED WORKERS and accompanying substitute declaration under Articles 46 and 47 of DPR 445/2000)

The undersigned ....., born in ..... on ....., tax code ....., resident in Italy since....., at ....., via ....., holder of VAT number ..... office phone..... mobile..... e-mail.....

### REQUESTS

the application at the time of payment of the consideration, of a withholding tax of 20% on the taxable amount equal to ..... (indicate 50% or 40% depending on the case) based on the incentivized regulation provided for in Article 5 of Legislative Decree 27.12.2023 No. 209.

Moreover, under their own responsibility, under Articles 46-47 of DPR 445/2000;

### DECLARES

to be in possession of the necessary requirements to benefit from the fiscal incentives provided for in the cited Article 5 of Legislative Decree 27.12.2023 No. 209, and specifically:

- To have the citizenship .....
- To have transferred the tax residence in Italy under Article 2 of the TUIR, and to be registered with the Registry of the resident population in Italy since ..... (Attachment: certificate issued by the Municipality of residence);
- To have had, for the 3 tax periods preceding the transfer, their tax residence in .....
- To commit to residing tax-wise in Italy for at least 4 tax periods;
- To meet the requirements of high qualification or specialization, as defined by Legislative Decree 28 June 2012 No. 108, and Legislative Decree 9 November 2007 No. 206 (Attachment: university degree / professional register membership);
- To be the holder of VAT number ..... for the exercise of the activity of ..... starting from ..... (Attachment: VAT assignment certificate);
- (where applicable for requesting enhanced incentive application) To have in their family unit and at the same residence the child ....., born in ..... on .....
- (where applicable for requesting extended incentive application for an additional 3 years) To have become the owner on ..... of the residential property located in the Municipality of....., used as the main residence; (Attachment: notarial deed certificate)
- To perform their work activity exclusively or predominantly in the Italian territory;
- Not to benefit from the fiscal incentives provided by Article 44 of DL 78/2010 and Article 24-bis of the TUIR.

The undersigned declares to be aware of the civil and criminal consequences under Article 76 of DPR 445/2000 for those who make untrue declarations and commits to promptly notify the occurrence of conditions that result in a change to the requested incentive (e.g., change of tax residence, exceeding the threshold of €600,000.00 in fees).

The undersigned acknowledges that the data contained in this self-certification will be processed mainly with computerized procedures and may be provided to other public and/or private entities for the achievement of their respective institutional purposes and/or the enjoyment of the requested incentive.

(Place and date)

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Attachments: mentioned in the text

(Signature)