

Mobility: Immigration alert

April 2024



Italy

New Digital Nomad Visa

Executive summary

On 5 April 2024, Italy issued a decree relating to Digital Nomad Visas for qualifying nationals of countries outside the EU, EEA and Switzerland who seek to work remotely from within Italy for a company located abroad and began accepting applications from eligible individuals. The Digital Nomad Visa was introduced originally in March 2022 but, until now, the government had not yet released official guidelines and requirements for how to obtain it.

Background

In general, the term “digital nomads” refers to individuals who are employed and receive salaries and benefits in one country (i.e., home country) but work remotely from another country (i.e., host country). Digital nomads are typically not permitted to earn remuneration in the host country. In response to an increased demand for digital nomad visas in the aftermath of the COVID-19 pandemic, several countries have introduced new visas (e.g., [Japan](#), [South Korea](#)) or expanded the scope of existing visas (e.g., the [Czech Republic](#)) to allow individuals to work remotely from within the country.

Key developments

Italy’s new Digital Nomad Visas are valid for a maximum of one year and allow holders to enter and depart from Italy once or multiple times. Holders can bring in qualifying family members.

To be eligible, applicants must:

- ▶ Be nationals of countries outside the EU, EEA and Switzerland

- ▶ Be self-employed, or employed by a company located outside Italy that has no offices or facilities in Italy
- ▶ Earn an annual remuneration of more than EUR 27,000
- ▶ Have worked in the same industry for at least six months
- ▶ Hold private health and medical insurance that covers their entire stay in Italy
- ▶ Have confirmed accommodations in Italy (i.e., hotel or serviced apartment)

Digital Nomad Visa holders must pay social security contributions in Italy (unless their home country has a social security agreement with Italy), pay taxes in Italy (if applicable) and file tax returns in Italy. They will not be subject to annual immigration quotas.

Individuals must submit Digital Nomad Visa applications at the Italian embassy or consulate in their home country and file Residence Permit Card (*permesso di soggiorno*) applications within eight days of their arrival in Italy. Residence Permit Cards will be issued for a maximum validity period of one year, with the possibility of extension. The Immigration Police will issue Italian Tax Identification Codes (*codice fiscale*) to successful applicants, and these individuals will be able to use these Codes for tax purposes and completing local registration processes, among others.

Impact on employers

Italy joins a growing list of countries that have introduced visas or permits for remote workers. Non-Italian employers may

consider Italy as a potential destination for employees who seek to work remotely. From a tax perspective, the new regulation does not clarify whether sending employees to Italy on a Digital Nomad Visa will create a permanent establishment situation for non-Italian employers.

Key steps

EY will continue to monitor these developments. Should you have any questions, we encourage you to contact one of our immigration professionals.

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