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THE NEW CONCEPT OF TAX RESIDENCE FOR INDIVIDUALS – ART. 1 L.D. 209/2023

The art. 1 of Decree no. 209/2023, published on 28 December 2023, rewrites paragraph 2 of the art. 2 of the Tuir (the law that contains the criteria for establishing the residence of people in Italy)

The new law applies from 1 January 2024.

PREVIOUS VERSION

1. Taxable subjects are people, residents and non-residents in the territory of the State
2. For income tax purposes, people who for most of the tax period are registered in the registers of the resident population, or have their domicile, or residence in accordance with the civil code, are considered residents.
3. Italian citizens removed from the resident population registers and transferred to states or territories other than those identified by decree of the Minister of Economy and Finance, are also considered residents, unless proven otherwise.

NEW VERSION

1. *Not modified*
2. For the purposes of income tax, persons are considered residents who for most of the tax period, also considering fractions of the day, have residence according to the civil code, or are domiciled in the territory of the State, or are present there. For the purposes of applying this provision, domicile means the place where the person's personal and family relationships mainly develop. Unless proven otherwise, persons registered for most of the tax period in the registers of the resident population are also presumed to be residents.
3. *Not modified*