

Tax incentives for Enterprises investing in Italy

Companies and individual enterprises, wishing to invest in Italy, are eligible for several tax allowances, such as the allowance for corporate equity, the tax credit on research & development activities, the patent box regime, the super and extra amortization and the Vat grouping rules. Furthermore, running from fiscal year 2017, they will benefit of the reduction of Italian corporate tax rate from 27.5% to 24%.

Moreover, businesses can count on a direct dialogue with the Revenue Agency thanks to the advance tax ruling on new investments, the general taxpayer's advance ruling, the advance tax agreements for enterprises and to the cooperative compliance program.

The Italian Law also provides tax incentives to attract human capital, such as the new residents regime for individuals.