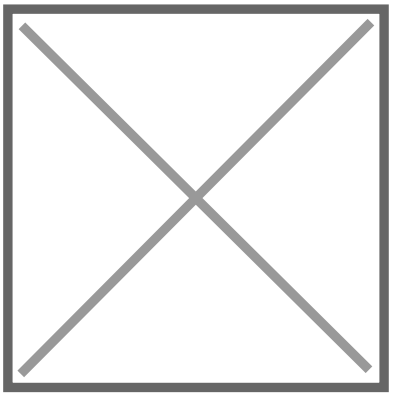

No special Tax regime for those who return in Italy to perform the same Job

Descrizione

For Taxpayers who return in Italy after a period abroad , there is no tax benefit in the presence of the same contract, same job and with the same employer. This was clarified by the Agenzia delle Entrate with the response to ruling no. 42 of 18 January 2021.

If however the impatriate assumes a different corporate role than the original one, with a new contract that does not constitute a mere the continuation of the previous work, the benefits will be granted.

Special attention should thus be paid for those contract terms that could indicate a mere prosecution of the previous Job , as :

– recognition of seniority from the date of first hiring;

– the absence of the trial period;

– clauses aimed at not paying the accrued thirteenth (and possibly fourteenth) accrued monthly salaries .

We are as usual here for any further assistance .

Tag

1. Working in Italy

Data
09/10/2026
Data di creazione
16/04/2024