

LIVING AND WORKING IN ITALY

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EURES (EUROpean Employment Services)

The EURES network has been set up through EU directives (Reg. EEA Board 1612/68, Reg. EEA Board 2434/92, Decision of the Commission of December 23rd 2002, EURES Chart 2003/C 106/03) and it is consisting of Public Employment Service of each Member State of the EU, employers organizations, trade unions and other local social and economical bodies operating within the labour market and dealing with training issues.

EURES is acting under the Employment, Social Affairs and Equal Opportunity Unit at the European Commission in Brussels.

ITS OBJECTIVES:

- Information exchange on job matching
- Information provision on the labour market situation and its trends
- Information provision on living and working conditions in all the countries

USERS

- workers and enterprises

INTERNET WEBSITE

<http://ec.europa.eu/eures/index.jsp>

EURES ADVISERS

EURES advisers are the operating force of the EURES network, they are present on the whole territory of the EU and they have been appointed by the administrations they belong to.

The main task of EURES Advisers consists on giving advise and guidance to the users interested to make a professional experience in an other European country.

The portal of the network: <http://ec.europa.eu/eures/index.jsp> allows the free access to the Job vacancies, to the information on living and working conditions in each Member State, and to the portals dealing with training issues (Ploteus) so as to the information on "Europass". There also are a number of links to other similar websites.

The addresses of EURES advisers can be found at the homepage of the EURES portal.

The updated list of al! Italian EURES advisers can also be found on the website of the Labour Ministry (Ministero del Lavoro e della Previdenza Sociale) at: www.lavoro.gov.it (under the voice "servizi")

INFORMATION FOR JOBSEEKERS IN

ITALY INTRODUCTION

Italy is a Member State of the European Union.

Its capital city is Rome and it counts about 3 millions inhabitants, it is an economical, social and most of all political centre.

The whole population of Italy counts about 60 millions inhabitants. Its area measures 301.401 square Kilometres. It is bounded by France and Switzerland on the west, by Austria on the Northern and by Slovenia on the East. It is divided into 20 Regions, 103 Provinces and 8101 Municipalities. The climate is mild, with severe winters and warm and humid summers in the northern and central part, while in the southern part the climate is typically Mediterranean.

Italy is a parliamentary Republic.

The president of the Republic is also the head of the State, having the functions of representation and trusteeship of national unity. He is appointed by the Parliament and he remains in office for 7 years.

The Parliament is divided into the Chamber of Deputies and the Senate of the Republic; it is appointed for five years.

The Government of the Republic is consisting of the Prime Minister and the Ministries. The juridical power is exercised by Magistracy.

LANGUAGE

Italian is the official language.

CURRENCY

Legal currency is the Euro.

FREE MOVEMENT OF WORKERS

Each citizen of a Member State of the European Union and of the European Economic Area (EEA) has the right to travel, live and work in any Member State.

Resident workers (of abovementioned Member States) and their families are entitled to leave from the country of origin and to be employed in an other Member State, they are just requested to present an identity card or a passport.

On July the 1st 2002, the agreement on free movement of people among Switzerland and Member States of the EU has entered into force, by extending in this way, the free circulation system to this country too.

The Italian State is going to assimilate the Directive 2004/38/CE, that aims at eliminating the need of the resident permit for citizens coming from EU and EEA countries; meanwhile it is advisable to ask for a residence permit if you think to carry out a subordinate work for more than three months. Should the employment activity last more than three months but less than one year, you will be given a resident permit, whose duration is corresponding to the foreseen duration of the employment.

The residence permit has a duration of at least five years.

Cross border workers will obtain a special residence permit.

Workers coming from new Member Countries

On September 2006 The European Commission has approved the adhesion of Bulgaria and Romania to the European Union.

WORKING IN ITALY

THE LABOUR MARKET REFORM

According to recent reform, labour market in Italy is organized as follows:

Public employment centres – falling within geographical jurisdiction of Provinces – so called Centri per l'impiego;

Private bodies, so called Agenzie per il lavoro (employment agencies), have to be authorized by the Labour and Social Security Ministry, and other authorized bodies, such as public and private bodies, universities, labour consultant, high schools, Municipalities, and so on.

Public employment centres

Public employment centres aim at enhancing access possibility of unemployed to the labour market and support the enterprises, by favouring job matching.

Services provided by Public employment centres are free of charge, their activities involve:

– welcome, guidance, job matching, pre-selection, counselling for the enterprises, support to disabled or disadvantaged people.

Employment agencies

Employment agencies have to own an authorization in order to carry out their activities, which are:

–labour provision, intermediation, staff research and selection, support for professional re-insertion. These services are free of charge for jobseekers and against payment for the enterprises. You can find the list of authorized employment agencies and all information on different agency type on the website of the Labour Ministry at: www.lavoro.gov.it

There is a general prohibition of private mediation for non authorized bodies.

Other authorized bodies

Other bodies, in addition to Public employment service and employment agencies, are entitled to carry out the intermediation activity. They can act only after the obtainment of an authorization that is issued by law or according to facilitated requirements.

Following bodies are authorized by law: public and private universities and university foundations. Following bodies are authorized according to facilitated requirements: municipalities, Chambers of Commerce, public and state-recognized private secondary schools, associations having been recognized at national level and having entrepreneurial activities as business purpose, organizations involving more than one subject, foundations or other juridical bodies set up by the national border of labour consultants.

For further information: www.lavoro.gov.it

Abovementioned public and private bodies will be connected together in the National Job Bank (Borsa continua nazionale del lavoro), an information system, easily allowing the job matching. Please note that all issues regarding immigration, labour inspections and the conciliation of labour disputes lie within the province of Regional and Provincial labour directions, these are local offices of the Labour Ministry.

HOW TO FIND A JOB IN ITALY

PUBLIC EMPLOYMENT CENTRES – whose activities are described above – are job matching services, falling under the competence of Provinces – you can find their addresses on the telephone book under the voice "provincia", or on the website www.upinet.it. Until the entering in activity of the national Job Bank, you can find all job vacancies on the websites of each Province, through the search engine by entering " Provincia di" and by searching the employment sector.

EMPLOYMENT AGENCIES – see the previous section –

EURES – Italian EURES advisers can provide all useful information on working possibilities in Italy to EU citizens – official website: <http://ec.europa.eu/eures/index.jsp>

SPONTANEOUS APPLICATION- It is also possible to send job applications directly to the enterprises

Addresses of the enterprises can also be found on: www.paginegialle.it

PRESS

Looking up Job vacancies published by newspapers, magazines, specialized magazines, newsletters of professional Boards and associations is one of the most common means to search for a job, in fact these provide a wide overview of most requested profiles and skills in the labour market.

Daily national newspapers usually advertise JVs for skilled staff, while in regional newspapers and local free press you can find JVs for workers, salesmen or technicians. Following, a list of most important Italian newspapers:

Il corriere della Sera www.corriere.it, La Repubblica www.repubblica.it, Il Sole 24 ore www.ilsole24ore.com La Stampa www.lastampa.it, Italia Oggi www.italiaoggi.it; il Messaggero www.ilmessaggero.it

Please note that the knowledge of the Italian language is an important requirement in order to carry out any kind of working activity.

Italian for foreigners:

There is a number of Italian language courses promoted by public and private bodies. For more information on this courses, it is possible to contact the nearest language schools or universities.

NEW CONTRACTS OF THE LABOUR REFORM

The labour market reform has been carried out by the Law Biagi (Legge Biagi) - February 4th 2003, n.30 – after the entering into force of this reform, some contracts have been revised and new working contracts have been established.

Following, a list of main contract forms and a brief analysis of some of them, we recommend to consult the regulation in force for more detailed information:

Work – entry contract, project-based employment, occasional or casual work, part time work, job sharing, intermittent employment contract or job on call, job provision, job on contract, posting abroad, transfer of company sector, apprenticeship.

The apprentice contract

It is a contract with a training aim, the employer pays the contribution by ensuring a professional training. Training activity should be better arranged after looking at the relevant regional websites, in fact, this issue falls under the competence of the Regions.

There are three different kinds of apprentice contracts:

Apprentice contract aimed at the execution of the duty – right of education, it allows the achievement of a professional qualification and favours the access to the labour market of young people (from 15 to 18 years old);

- Apprentice contract with an occupational bias, it allows the achievement of a professional qualification through on-the-job training and the acquisition of technical-professional skills. It can be carried out by young persons between 18 and 29 years of age;

Apprentice contract through gaining a diploma or by entering higher education, it allows the obtainment of a certificate of secondary and/or university level education, and training involving a technical specialization (for persons aged between 18 and 29).

The apprentice contract can be adapted to all sectors of activity. The first kind of apprentice contract may not exceed three years, while the second kind may run from 2 and 6 years according to what foreseen by collective national bargain agreements.

Apprentice contract must be in a written form and it should include the kind of service to be performed by the apprentice, his training plan and the qualification to be achieve at the end of the working relationship.

For more info: www.lavoro.gov.it

Project – based employment contract

This is a continuous and coordinated cooperation contract form, in particular it :

- Has to be related to one or more specific projects or working programs, or related subphases in question
- Has to be autonomously managed by the worker, in view of obtaining the desired results, by respecting the coordination with the organization and the client, independently of the time required to perform the services or duties involved

The project-based employment contract has to be in written form and it should state, to the ends of the results, following items:

- Period of validity o the working relationship: it may be fixed (clearly pointed out) or not fixed because the working relationship is going to last until the end of the

project, program or working period

- Description and pointing out of project' s, program' s or working period's contents.
- Compensation and its establishment criteria, period and payment modality, regulation of expenses' reimbursement
- Coordination forms between the worker and the client on the implementation (even on its period) of the working service
- Any measure foreseen for the health and security protection of the worker (in addition to those related to the rules on the worker's security and health protection on the working place)

The contract is terminated once the project, program or related sub-phases in question are completed. The withdrawal is possible before its expiry, on the basis of a just cause or in accordance with the various reasons and arrangements laid down by the parties in the individual employment contract.

For more info: www.lavoro.gov.it

Traineeships and career orientation

(stages)

Traineeship is an interim period of study and working activity, in view of helping youngsters in their professional choices.

Traineeships do not constitute a working relationship. It is activated after an agreement among organizing bodies and public or private employers. A training and guidance plan must be attached to the agreement. The traineeship experience also foresees the presence of a tutor, appointed by the organizing body, in addition to a responsible person of the firm.

Its duration varies from 4 months to 24 months. Interested persons need to have completed compulsory schooling. Its arrangement is referred to the Regions' jurisdiction.

REGULATION OF WORKING RELATIONSHIP

The employer has to give an undersigned declaration to the worker, with the data contained in the ledger and all information on economic and legislative conditions enforced for the working relationship.

Place and working time

The working place is that one established by the contract, if not differently specified.

Standard working time

The normal working period comprises 40 hours per week, not necessarily calculated according to the working week, but for each period of seven days.

In case of collective bargaining it is possible to fix a standard working time, that includes less than 40 hours.

The weekly working time, either with and without the collective agreement cannot exceed 48 hours, here included the overtime. The limit of 48 hours is calculated according to a period of seven days, for a maximum period of 4 months. The limit of 48 hours can be respected in this way, thanks to a rule of equalization: the limit can be exceeded during a working

week provided that there are weekly working weeks with less than 48 hours in the same period.

Each 7 days, the worker has the right of a rest of 24 hours in succession. A period of at least 4 weeks of annual leave is recognized as a worker's right.

Overtime.

A maximum weekly working time is foreseen, and not a daily overtime limit, it means that overtime and ordinary hours cannot exceed together the average limit of 48 hours.

Night work

Night work is the work carried out between 24 p.m. and 7 a.m. or between 22 p.m. and 5 a.m. Night workers are employees who spend at least three hours of their daily total hours on night duty. Night workers are also employees who carry out a part of their work on night duty, as laid down by the rules of collective bargains.

If in some cases, collective bargains don't regulate this issue, the night worker is the employee who carries out at least 80 days on night duty per year.

It is forbidden to assign children or pregnant women to night duty between midnight and six o' clock during the period between ascertainment of pregnancy and one year following childbirth, or in any case from the moment when the employers has been informed about the pregnancy. Following people can refuse to carry out night work: female workers with a child under 3 years or alternatively, a working father living with such a female worker; a male or female worker who is the only parent taking care of a child of under 12 years living with him or her; a male or female worker with a disabled person in their care.

Remuneration

Salaries are determined by collective contracts, the place of payment must coincide with the place of work, a detailed wage table has to be enclosed, with the list of all items composing the wage, deductions and taxes laid down by Italian legislation in force.

The payment period is determined by collective contracts, they enforce the principle laying down that the salary is paid after the carrying out of the working activity.

An important part of the wage is the severance pay (TFR) that is always due to the employee at the end of his working activity.

Usually the wage is paid by the employer through a bank transfer.

Sickness and accidents at work

Sick employees have an obligation to notify in good time their employer about their conditions, within the terms and the modalities laid down by collective bargains, they have to go for a medical examination and the GP will issue a certificate.

In case of accident and sickness, military service or civil service, recall to arms, strike or leave, the worker has the right to have his working place kept.

From the 1st of June 2005 the GP has to send or deliver the medical certificate to the National Institute for Social Security INPS, the certificate has to include the beginning date and the foreseen period of sickness, while the worker is obliged to deliver or send via registered mail the certificate of the GP to his employer within two days following the date of issue.

In case of sickness, the worker is entitled to receive the whole wage from the employer during the first three days of leave, while from the fourth day, it will be paid by social security institutes and the limit is of 180 day per each year.

Conclusion of working relationship

According to the Italian law, a working relationship after the probationary period, can come to an end as follows:

- a) termination of the contract by the enterprise or by the worker after a period of working place's preservation and after any period of leave or because of permanent disability recognized according to the law of disability insurance and old age insurance;
- b) Termination of the contract by the enterprise with a worker older than 60 years owing needed requirements for retirement, if he has not decided to carry on the work, according to the law in force;
- c) termination of the contract by the enterprise for a just cause or justified reason;
- d) termination of the contract by the worker for a just cause;
- e) because of dismissal;
because of death.

SOCIAL WELFARE

According to Italian regulations, a labour contract is the requirement for the obtainment of a social security assistance. Therefore, the employer is obliged to make the contributions and all deductions from the worker's salary.

The INPS is the national social security institute, in charge of the social security and assistance issues.

The former is fixed according to compulsory assurance relationships and they are funded through the charging: old age insurance, invalidity insurance, reversibility insurance, invalidity benefit, insurance for the work carried out abroad.

The latter are considered as benefits in support of the income: unemployment, sickness, maternity, redundancy fund, severance pay, family allowances.

For more info, please contact local INPS offices.

The internet address is: www.inps.it

SOME BENEFITS

Social security benefits

Old age pension

It is achieved after fulfilling following requirements:

65 years minimum of age for men, and 60 for women; 20 years of minimum contribution; end of working activity.

Retirement pension

For employee workers: it may be requested before the minimum age foreseen for the old age pension. Necessary requirements are: resignation of the employee, 57 years of age and 35 years of contributions (except from sickness and unemployment taxes) or independently from the age of the employee if he has paid 37 years of contributions, that are going to become 40 years from 2008 (here included sickness and unemployment contributions).

For independent workers: resignation is not necessary. Needed requirements are: 58 years

of age and 35 years of contributions, or any age and 40 years of contributions.

Benefits in support of the income

Ordinary unemployment benefit

It is paid by the INPS to the workers who have lost their job because of dismissal. With the exception of people employed by public bodies (Government, Region, Province, Municipality, public hospitals etc).

Requirements

It is granted to applicants who have paid at least two years national insurance contributions against involuntary unemployment and who have been dismissed or have resigned for just cause. Duration and measure of the benefit: 7 months for the workers under 50 years of age and 10 months for the workers of 50 and upward.

Workers under the age of 50: 50% during the first six months and 40% from the seventh; workers of 50 and upwards: 50% during the first six months and 40% during the three following months, 30% during the tenth and last month.

The benefit is granted every month by the INPS through a cheque, it is limited to a maximum monthly amount of 830,77 for the year 2006, that can be increased to 998,50 for workers who have received a salary that was higher than 1.797,31 Euro.

Ordinary unemployment benefits with reduced requirements

Requirements:

They are due when an occupational activity of at least 78 days and at least one weekly contribution before the two years preceding the application, can be asserted.

The application must be presented to the INPS from January 1st and March 31st of the following year of relevance.

It is due for the same number of days as those effectively worked and for 156 days maximum.

TRANSFERRING THE UNEMPLOYMENT BENEFIT ABROAD

Unlike other benefits (old age insurance, invalidity insurance, reversibility insurance for example), unemployment benefit is not paid indifferently from the country of residence, but as long as the jobseeker is searching for a job in an other country, for a limited period and according to following requirements:

the unemployed has to be at the disposals of the office that is paying the unemployment benefit for at least 4 weeks after the end of the working relationship. This period can be reduced by the local employment centre. This means that before starting to search for a job abroad, the unemployed should have tried all possibilities to find a work in the place where he is living;

7 days within the date of leaving, the unemployed must register to the employment centre of the Country where he is searching for a job;

he also has to respect all control measures of the office of the new Country. In this way he will be able to maintain the right to the unemployment benefit for a maximum period of three months;

if he will not find a new job within this period, he will continue to receive the benefit from the last country where he has worked, but only if he will return within the three foreseen months. After this deadline, without the authorization of the employment office of the second

country, he will lost the right to this benefits;
the unemployed may benefit from the three months only once between two employment periods.

Important

Before leaving one's own country, in order to not to lose due benefits, contact concerned office and ask them for the issuing of the form E 303. this form will have to be presented to the INPS territorial offices within the deadlines.

INAIL — (Istituto Nazionale Assicurazioni Infortuni sul Lavoro e malattie professionali) National Institute in charge for accidents at work and occupational diseases, in these cases the INAIL grants an allowance.

The employer is obliged to ensure the workers against the risk of accidents at work or diseases incurred during the working activity.

For more info pleas contact local INAIL offices www.inail.it

Private insurances — the employee must be ensured by his employer through private insurance against any damage caused to third parties for the civil responsibility (R.C.).

THE HEALTH SYSTEM

In Italy, resident citizens and foreigners regularly living have the right to benefit from health assistance. This also foresees the possibility to choose the family doctor, and for children under 14, a pediatrician.

Community citizens coming in Italy with their TEAM (European card for health assistance) have the right to receive urgent health assistance. If they present this card to the relevant local health authority (ASS) they can receive medical treatment equivalent to that available to an Italian citizen.

It is compulsory to register (free of charge) to the national health system by choosing a general practitioner or a paediatrician registered on the relevant list available at the district offices of the ASS.

Alter the registration, a health card will be issued and it must be presented in order to receive health services.

For further information or any updating, please contact relevant local health authority (for their addresses, please consult the telephone book).

THE SCHOOL SYSTEM

The Italian school system has been object of a new legislation on 2003. This reform foresees an education system organized into: kindergartens (scuola dell'infanzia) for children from three to six years of age; first level (primo ciclo) it includes the primary school and the secondary school of first level and the second level (secondo ciclo) that includes high schools. Children until three years, can be registered for nursery schools.

The first level of education is compulsory and it lasts 8 years divided into 5 years for primary school and 3 years for the secondary school of first level.

At the end of the firs level, the compulsory schooling has to be carried out.

The art. 68 of the law 144/99 establishes the compulsory attendance for training activities directed to youngsters from 15 to 18 years, in order to prevent unemployment and school dispersal. Compulsory schooling may be achieved within the field of three possible courses:

1. by carrying on the studies until the achievement of a diploma of second level.
2. by attending a professional training course, its achievement is certified by the

issue of a professional qualification;

3. through a traineeship contract, that allows the immediate access to the labour market and the possibility to attend internal and external training activities for a total amount of 240 hours per year.

For more info: www.pubblica.istruzione.it

As regards university system, an important reform has been started up and it foresees the organization of two training levels: three years university degree and advanced degree.

For more info: www.miur.it

RECOGNITION OF PROFESSIONAL QUALIFICATIONS

Until the entering into force of the Directive 2005/36/CE (foreseen for October 20th 2007), the system of professional qualifications' recognition is still regulated by the two European directives: n. 89/48 CEE e 92/51/CEE, absorbed in Italy by the Law decrees 115/92 and 319/94 and further modifications (see Decree Lgsl 277/2003, in accordance with the directive 2001/19/CE)

This system does not involve those who are interested to continue their studies in an other Member State for the academic recognition (free movement of students). It neither involves all professions. But just those regulated in the member State of destination. In order to verify which are regulated activities in the member State of destination, please contact relevant offices of this Country or the professional organization representing the profession in the member State of origin. To verify which are regulated professions in the State where to apply for recognition, it is possible to consult following internet website: http://ec.europa.eu/internal_market/qualifications

Even in this case anyway, the general system foresees the automatic recognition of professional qualifications achieved in an other Member State. The proceeding starts up from the moment when an application for recognition is presented to the relevant administration.

Generally in Italy, stamp prescriptions have to be fulfilled and it is foreseen that relevant authority sets up a preliminary activity. Each application is analysed by relevant hosting Member State's authority through a comparative evaluation proceeding: relevant authority compares professional education or education course achieved in the member State of origin with that requested in the hosting member State.

If during this proceeding, great differences come out in what concerns duration and contents of the education course, relevant authority may foreseen some "compensation measures" (i.e. an "adjustment" training, with a supplementary examination or an aptitude test).

The recognition proceeding must be completed within 3 or 4 months after the application. In case the application is rejected or no reply is given within the deadline, a petition can be filed towards juridical authorities of the hosting State and to the authority concerned for the recognition. Authorities concerned for the recognition in Italy are about 10 Ministries and the Premiership (Dep. For tourism and EU policies) in particular, for more info on health professions, consult the website: <http://www.ministerosalute.it/professionisanitarie/> where it is also possible to download requested forms useful for the application for recognition. The general system does not involve regulated professions, which are already covered by 6 sector directives. Italian professional qualifications that are regulated an listed within the field of sector directives are following ones:

general practitioner, specialist medical, general nurse, dental surgeon, obstetrician, veterinary surgeon, pharmacist, architect, lawyer.

For more info: Presidenza del Consiglio dei Ministri- Dipartimento per il coordinamento

delle Politiche comunitarie via Giardino Theodoli, 66 00186 Roma
Or on the website [WWW .politichecomunitarieit](http://WWW.politichecomunitarie.it)

RECOGNITION OF ACADEMIC QUALIFICATIONS

At EU level, the recognition of academic qualifications is regulated by the Lisbon Convention, that confirms the right to recognition of Qualifications concerning higher Education for citizens of a Member State.

In order to promote mobility and inform citizens on the opportunities and degrees' recognition procedures, a network of national information centres (NARIC-National Academic Recognition Information Centres), has been set up by the European Commission in 1984. In Italy the NARIC centre is represented by CIMEA, it has an agreement with the MIUR (Ministry for Education, University and Scientific Research) that operates in the Fondazione RUI, and carries out information and counselling activity for what concerns the recognition of study qualifications.

For more info:

www.enic-naric.net

www.cimea.it

Access to public administration with a foreign study qualification

It is possible, for EU citizens to have access to Public Administrations in Italy, even if there still are activities that are reserved for Italian citizens (leading activities, diplomatic activities, strategic categories, police forces). The participation of foreign citizens to competitive state exams is allowed only after the recognition of study qualifications in relationship with the relevant exam.

LODGING

Finding an accommodation is one of the main problems the migrant worker has to deal with. Following, some useful addresses:

hotels, guesthouses

www.hotelitaliani.it

bed & breakfast www.anbba.it www.bedandbreakfast.it www.bbitalia.it

youth hostels www.ostellionline.org

campings www.camping.it www.campeggitalia.com www.camping-italy.net

farmhouses www.agriturismo.com www.agriitalia.it www.agriturismo.it

www.agriclub.it apartments or rooms renting www.sunia.it www.sicet.it www.uppi.it

More info on the website of the national tourism agency www.enit.it

PUBLIC TRANSPORT

Information on public transport in Italy can be found out from the following websites. In particular, by selecting the place or city of interest, you will find the time scheduling, the routes, prizes, service provided etc. Before using any public mean of transportation, don't forget to get a travel document, available online or at the newspapers kiosks or tobacco shops.

www.trenitalia.com

More info on the website of the national tourism agency www.enit.it

110W TO OPEN A BANK ACCOUNT

It is very easy to open a bank account. The needed requirements are:

1. you have to be over eighteen

2. you don't have to have gone bankrupt
3. show a valid identity document and the fiscal code

Alter the signature of the contract, the bank or the post office will give you the account number that you will need before each transaction. It is useful also to remember the sort code and account number that identify your bank.

Before carrying out any transaction, it is necessary to deposit some money in cash in the bank account.

TAXES AND CHARGES ON LABOUR

There is a complex and various taxation system in Italy.

There are two kinds of taxes in the Italian legal system: direct taxes and indirect taxes. Each fiscal law is constituted by 3 different parts: 1) regulations that fix the tax and general conditions (requirement of the taxes) 2) rules for the calculation of the tax liability of each taxpayer 3) rules for the tax collection. Direct taxes are applied to the income and property, indirect taxes are applied to transfers of assets, transactions, consumption.

DIRECT TAXES: pillar of direct taxes is the IRPEF, tax on the income of natural persons, from the IRPEG /IRES tax on the income of legal entities and the IRAP, regional tax on productive activities. They are due every year and they are progressive, it means that the higher the income is, the higher is the amount to be paid. They can be paid from any bank or post office by using the suitable F24 forms together with the production of declarations of income (730 or UNICO), that have to be send through the IT modalities, or by the employer or by the centres for fiscal assistance (CAF).

Non resident citizens having produced an income in Italy are obliged to pay the taxes to the Italian Government (IRPEF), except for any agreement aimed at preventing double taxations, signed by the Italian Government and that of residence.

Agreements are international bilateral pacts that find out which one of the two contracting States has to exercise the taxing power towards people residing in one of these States, having accrued any income in the other one. Information on agreements in force at present are available from the website of the taxation agency (Agenzia delle Entrate) : www.agenziaentrate.it

To the ends of the income taxes, non resident citizens are those who are listed on the register offices for less than 183 days (184 in case of leap years) and having neither a domicile (place of business and interests) on the Italian territory nor a residence (regular place of living).

According to Italian fiscal regulations, to the ends of income taxations, non resident taxpayers have a fiscal domicile in the Italian city where they have produced an income or, in case of incomes produced in many cities, the Italian city where they have produced the higher income amount. Following incomes, having been originated in Italy, and therefore subject to the Italian taxation system (except from what laid down by international agreements) are meant be produced in Italy if they come from:

- subordinate, independent working activity or activity of an enterprise, etc.
- pensions and assimilated allowances
- properties (lands and buildings) located in Italy

Taxation of incomes coming from subordinate working activity

The case is similar to that of incomes paid by a private employer: almost all agreements foresee an exclusive taxation in the country of residence of the worker when following conditions are met:

- the worker resident abroad is carrying out a working activity in Italy for less than 183 days
- salaries are paid by an employer resident abroad or not having a fixed location or organization in Italy
- In such cases, salaries don't have to be declared to the Italian Government.

Taxation of independent working activity's incomes

Salaries accrued from independent working activities, that have been carried out in Italy by a person resident abroad, are subject to taxation if such activity is usually carried out in a fixed place (i.e. the consulting room of a doctor, the office of an architect or a lawyer etc.) for the part of salary that may be referred to the abovementioned location. If the independent activity is carried out by a citizen of a State where there is an agreement aimed at avoiding double taxation, and without a fixed place of work, his salary is not to be taxed by the Italian State.

DIRECT TAXES: 1) they apply to wealth transfers for value, divided into: Stamp tax due i.e. for the registration of many kinds of deeds (lease, public and private deeds and notarial deeds) Stamp duty

Mortgage duty

Substitutive taxation of the INVIM

VAT (IVA) it is very important because it is connected to a number of obligations such as the maintenance of account books.

And 2) Taxation which apply to consumption, divided into: fiscal monopoly, building tax and customs duty.

Stamp duties and all taxations connected to them can be paid at the banks or post offices or directly to the licensee through the model F23.

Italian regions are having even more financial autonomy (fiscal devolution) in the same way as Provinces and Municipalities. One of the first taxations having assigned more autonomy to local bodies is the ICI, a taxation on properties managed by Municipalities. It has to be paid by all those who own buildings, building grounds and agricultural areas or those who have received the right to enjoyment from the licensees of State's areas.

To calculate the amount of ICI it is necessary first, to define what is the value of the property to be taxed. Usually it is paid by two instalments, with the deadline of June 20th and December 20th of each year. After having purchased a property, or in case of changes on the ownership of the property it is necessary to make a relevant ICI declaration at the Municipality of residence.

Other local taxations are i.e. the TIA (ex TARSU) the additional tax IRPEF from the region and municipality.

At the beginning of an entrepreneurial or independent working activity, it has to be notified to the Agenzia delle Entrate, by presenting a declaration, within 30 days from the beginning of the activity. At the moment of declaration the Office will assign to the worker a VAT number (Partita IVA). As regards economic activities, there a number of fiscal fulfilments to be respected, i.e. the maintenance of accounting books, the compulsory payment of the VAT (every three months, every year) the delivery of sector's studies, etc. therefore It is advisable to ask for the counselling service of an expert (chartered accountant or tax consultant).

According to the legislation in force, each taxpayer is identified in his relationships with public bodies through a particular alphanumeric data string of 16 letters and numbers for natural persons and 11 for legal entities, it is called "Codice Fiscale" (fiscal code).

To obtain it, it is necessary to address to local offices of the Agenzia delle Entrate, and exhibit a valid identity document. In the near future, all consulates will be able to assign the fiscal code through the internet.

For more detailed information, see the website of the Ministry of Finance www.finanze.it or www.agenziaentrate.it

Note

Information contained in this document are updated until December 2006. For any further updating or deepening, please contact relevant offices listed on this document.

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