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Tax Code in Italy: Legal Information on the Procedure for Obtaining It

If you're in Italy or you are moving there for more than a month, you'll surely need an Italian tax Code (Codice Fiscale). The one you have from your home country is not valid here, you'll need to register it.

What is this specially made for? What is its use? Like enrollment has been done, your application has been done for the university or all your government-related work in Italy, including your residence permit.

The AA4/8 template used to request the Tax Code

The information you provide on the page <https://fiscalcode.italylawfirms.com> is entered on the AA4/8 document, the original template provided by the *Agenzia delle Entrate*. This is the only standard template, to be used mandatorily to request the assignment of the Italian tax code, to communicate data variations and to request the Italian *Tessera Sanitaria* (Health Card). It substitutes the old AA4/7 template.

1. Everyone can download the template from the websites of the *Agenzia delle Entrate*, www.agenziaentrate.gov.it and of the Ministry of Economy and Finance www.finanze.gov.it.
2. The same form can also be downloaded from other websites.
3. The contents are enriched with useful information, such as the type of applicant, the tax code of the applicant (in case of request for third party), the tax code of any delegate for submission.

References

- Legislative Decree July 30, 1999, n. 300 (art. 57; art. 62; art. 66; art. 67, paragraph 1; art. 68, paragraph 1; art. 71, paragraph 3, letter a); art. 73, paragraph 4);

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- Statute of the Revenue Agency, published in Official Gazette no. 42 of February 20, 2001 (art. 5, paragraph 1; art. 6, paragraph 1);
- Regulation of administration of the Revenue Agency, published in Official Gazette no. 36 of February 13, 2001 (art. 2, paragraph 1);
- Decree of the Minister of Finance of December 28, 2000, published in the Official Gazette n. 9 of February 12, 2001.
- Presidential Decree September 29, 1973, n. 600 "Common provisions on income tax assessments".
- Presidential Decree September 29, 1973, n. 605 "Provisions regarding taxpayers' registry and taxpayers' tax code".
- Ministerial Decree December 23, 1976, n. 13814, as replaced by Ministerial Decree December 28, 1987, n. 539, "Methods for the assignment and communication of the tax code number and for the request of the plasticized card. Approval of the new forms for requesting the tax code number (AA4/7- AA5/5) and the tax code certificate for subjects other than individuals (AA11/2)".
- Law conversion decree January 15, 1993, n. 6 converted, with amendments, by law March 17, 1993, n. 63, "Urgent provisions to recover social security revenue".
- Law July 27, 2000, n. 212 "Provisions regarding the taxpayers' statute" and related implementing decrees.
- Presidential Decree of December 28, 2000, n. 445 "Consolidated law of the legislative and regulatory provisions concerning administrative documentation".
- Decree of the Minister of Finance of May 17, 2001 n. 281- "Regulation laying down rules on matters of facilitation relating to the assignment of the tax code and the methods of submitting declarations and paying taxes for taxpayers resident abroad, pursuant to Article 14 of Law no. 212 of July 27, 2000."
- Law conversion decree September 30, 2003, n. 269, converted, with amendments, by law November 24, 2003, n. 326, "Urgent provisions to promote development and correct the trend of public accounts" and related implementing decrees.
- Measure of the Director of the Revenue Agency of March 20, 2006 "Change to the format of the tax card".
- Decree of the Minister for Public Administration and Innovation of February 2, 2009 "Technical rules for the use of diacritical characters".
- Law decree May 31, 2010, n. 78, converted, with amendments, by law July 30, 2010, n. 122 "Urgent measures on financial stabilization and economic competitiveness".
- The publication of this provision on the Revenue Agency's website replaces publication in the Official Gazette, pursuant to article 1, paragraph 361, of Law December 24, 2007, n. 244.

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Assignment of Tax Codes to Irregular Foreign Minors and Unaccompanied Foreign Minors for Registration with the National Health Service

[Resolution No. 25/E](#) (June 7, 2022)

Article 63, paragraph 4, of the Prime Ministerial Decree dated January 12, 2017 (Definition and update of essential levels, referred to in article 1, paragraph 7, of Legislative Decree No. 502 of December 30, 1992), stipulates that "*Foreign minors present in the national territory, who are not in compliance with the regulations regarding entry and residence, are to be registered with the National Health Service (NHS) and entitled to health care on an equal basis with Italian citizens.*"

Furthermore, Article 14 of Law No. 47 of April 7, 2017 (Provisions for the protection of unaccompanied foreign minors), established the mandatory and free registration of "unaccompanied foreign minors with the NHS, even while awaiting the issuance of a residence permit, following the reporting required by law after their discovery in the national territory."

Based on these regulatory provisions protecting **foreign minors**, due to their condition of **greater vulnerability**, and considering that currently, the tax code is deemed an indispensable identifier for NHS registration by the **Local Health Authority (ASL)**, it becomes necessary to assign a tax code to such foreign minors, even if they lack a regular residence permit.

Operational instruction

To standardize the practices of the Revenue Agency offices across the national territory, the following operational instructions are provided in the event that a tax code has not already been assigned to a minor.

Applications for the assignment of tax codes for foreign minors must be submitted to the Revenue Agency offices by the ASL responsible for registering the foreign subjects with the NHS. The ASL requests the tax code as a third party required to indicate the tax code of other subjects pursuant to Article 6, paragraph 2, of Presidential Decree No. 605/1973 (Provisions relating to the tax registry and the tax code of taxpayers).

These requests should be submitted by the competent ASL structure using the AA4/8 demographic form - Application for tax code assignment, communication of data changes, and request for health card/duplicate (for individuals) as a request for a third party, indicating request type code 17 - Subjects required to indicate a third party's tax code, such as pension funds, banks, sports associations, etc. (Art.6, paragraph 2, Presidential Decree No. 605/1973) or, if relating to multiple

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minors, through a single application containing all the information required by the aforementioned form for each minor. In addition, a declaration from the requesting ASL structure must be attached, certifying the reason for the request for the tax code and the correspondence of the data indicated in it with those derived from the documents based on which the registration with the NHS is carried out.

The Revenue Agency office that receives the application must acquire any documentation provided by the ASL structure and perform a preliminary search of the subject in the Tax Registry archives, even for partial personal data; this is to ensure that the individual is not already in possession of a tax code, registered based on personal data different from that declared by the ASL structure.

Once the tax code is generated, the office communicates it to the requesting ASL: it is the responsibility of this structure to communicate the tax code to the person with parental responsibility or to the head of the initial reception facility.

The interested ASL structures may enter into specific agreements with the respective Regional Directions of the Revenue Agency to agree on effective and convenient operational methods for exchanging the aforementioned information.

Italian Tax Code: Information about Data Protection

The Italian Legislative Decree of June 30, 2003, no. 196, known as the "[Personal Information Protection Code](#)", establishes a system of safeguards for the processing of personal information. Here Italy Law Firms briefly illustrate how the data processed through our service will be utilized by the *Agenzia delle Entrate* to release your Italian Tax Code and the rights connected to it.

1. The Ministry of Finance and Economics and the Revenue Service processes your personal information only to **assign the tax code, acquire alterations** in personal or residence data, record a death, send the tax code.
2. The data held by the Ministry of Finance and Economics and the *Agenzia delle Entrate* may be communicated to **other public entities** (such as municipalities) under a law or regulation, or when such communication is necessary for the execution of institutional functions. This information may also be communicated to private individuals or public economic entities if provided by law or regulation.
3. **The data** requested are **mandatory**. You need to fill out the form precisely in order to avoid administrative or, in some cases, criminal penalties.

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4. The data will be **processed mainly through digital methods** and with logic fully corresponding to the purposes to be achieved, including verifications.
5. The Ministry of Finance and Economics and the *Agenzia delle Entrate* both assume the role of **information controller** when such data come into their possession and under their direct control.
6. A list of those responsible is kept and displayed upon request. The information controllers may use subjects appointed as "responsible." Specifically, the *Agenzia delle Entrate* uses So.ge.i. S.p.a. as an **external data processing manager**, as it is the technological partner entrusted with the management of the Tax Registry's information system.
7. Under Article 7 of Legislative Decree no. 196/2003, interested parties can access their personal information at the information controllers or managers to check its use or, if necessary, to **correct, update** within legal limits, or **delete** it, or object to its processing if it is in violation of the law. These rights can be exercised by requesting:

Addresses

As public bodies, the Ministry of Finance and Economics and the *Agenzia delle Entrate* (Italian Revenue Service) do not need to obtain the consent of the individuals to process their personal information. This notice is provided generally for all the information controllers mentioned above. For any further question, please refer to:

- Ministry of Finance and Economics, Via XX Settembre, 97 - 00187 Rome
- Revenue Service, Via Cristoforo Colombo, 426 c/d - 00145 Rome

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