



**TAX IDENTIFICATION NUMBERS (TINs)**  
**Country Sheet: Italy (IT)**

**1. TIN structure**

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
LLLLLL99L99L999L	16 characters (6 letters + 2 digits + 1 letter + 2 digits + 1 letter + 3 digits + 1 letter)	N/A

**2. TIN description**

Italy issues TINs (in Italian: *Codice fiscale*) which are not reported on official documents of identification.

General rules regarding the attribution of TIN to individuals and persons other than individuals are laid down by the Presidential Decree n. 605 of 29/09/1973.

A TIN is valid if it is registered in the Italian Tax Register managed by the Italian Revenue Agency (Agenzia delle Entrate).

Persons who do not have a TIN should submit a request to any Office of Italian Revenue Agency. The request must indicate the personal data and the correct domicile, where they will receive a card indicating the given TIN. With the request, the Italian or EU countries nationals must show a valid identification document.

For minors, the request is submitted by the parent, presenting his identity document.

For infants, TIN is assigned by the municipalities at the time of the first entry in the registries.

Citizens from countries outside the European Union must exhibit, alternatively:

- a valid passport, with visa if required, or an equivalent document approved by Italian authorities;
- an identity certificate issued by the diplomatic mission or consular post in Italy of the country of origin (with photo);
- a valid residence permit;
- an ID card issued by the municipality of residence.

The only acceptable TIN is the one issued by the Revenue Offices (Agenzia delle Entrate). No one else is authorized to produce software programmes for the computation of TINs or to print cards.

### 3. Where to find TINs?

TINs (*Codice fiscale*) are not reported on official documents of identification, but they can be found on the health card and the TIN card.

#### 3.1. Health card

In case of people entitled to the services of Italian Health System, TIN is showed on the personal Health card / Tax Identification Number (*Tessera sanitaria/Codice fiscale*).



Codice fiscale (TIN)

#### 3.2. TIN card

In case of people not entitled to the services of Italian Health System, TIN is showed on the TIN card.

##### 3.2.1. New card issued as from 2006



Codice fiscale (TIN)

##### 3.2.2. Old card (issued before 2006)



Codice fiscale (TIN)

#### 4. TIN national website

Information on TIN:	<a href="#">Italian Revenue Agency</a>
TIN online check:	<p>- Italy has a publically available website for checking the validity of TINs: you may verify either that <a href="#">a TIN actually exists</a> or that <a href="#">a TIN corresponds to the identity information submitted</a>.</p> <p>- Moreover, you may download from the website of Italian Revenue Agency (Agenzia delle Entrate) a specific <a href="#">program</a> to check Italian TINs (choose "Programma" at the left-hand side and you will be able to download the program).</p>

#### 5. TIN national contact point

Contact:	<p><a href="http://www.agenziaentrate.gov.it/wps/portal/entrate/contatta">http://www.agenziaentrate.gov.it/wps/portal/entrate/contatta</a>                  (Contact the Italian Revenue Agency directly by e-mail or phone or search for an office)</p>
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