UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA
Area Risorse Umane e Organizzazione
Settore Trattamenti Economici, Fiscale e Previdenziale

PERSONAL DATA - NON RESIDENT

FOR TAX PURPOSES - DOUBLE TAXATION AGREEMENTS

A) PERSONAL DETAILS

Surname and first name

Place of birth / Province or region

Date of birth / Italian tax code

Residential address abroad (full address)

Country of residence

Marital status

Telephone

E-mail

B) TAX DECLARATIONS

I, the undersigned, declare that:

- ☐ I am not resident in Italy for tax purposes under Article 2 of the Italian Income Tax Code (TUIR).
- ☐ I am resident for tax purposes in the following country:

- ☐ A double taxation convention exists between Italy and the country of residence indicated above.
- ☐ I request application of the double taxation convention, as supported by the attached documents.
- ☐ I do not request application of the double taxation convention and accept the 30% withholding tax applicable to non-residents, unless a different treaty provision applies.
- ☐ I undertake to promptly notify any change in my tax residence.

C) SUPPORTING DOCUMENTS

- ☐ Certificate of tax residence issued by the competent authority of the foreign country
- ☐ Documentation required under the applicable double taxation convention
- ☐ Copy of an identity document

D) DECLARATION

I acknowledge that the personal data provided above will be processed in accordance with Legislative Decree 196/2003 and Regulation (EU) 2016/679, solely for the purposes for which they were collected.

I undertake to promptly inform the University of Milano-Bicocca, Self-Employment Office (lavoroautonomo@unimib.it), of any changes to the information declared above.

Date

Signature of the declarant

INSTRUCTIONS FOR COMPLETION

1) Under Article 2 of the Italian Income Tax Code (TUIR), Italian tax residence is determined according to the statutory criteria applicable for the greater part of the tax year.

2) Application of a double taxation convention is subject to verification of the treaty requirements and submission of the required documents (for example, a certificate of tax residence).

3) Where no convention relief applies, remuneration for self-employment paid to non-residents is generally subject to 30% withholding tax, without prejudice to statutory exceptions and treaty provisions.

4) For further information on double taxation conventions and the required documents, consult the University website section on tax and social security matters.

FURTHER INFORMATION AND CONTACTS

Self-Employment Office: lavoroautonomo@unimib.it | Tax and Social Security Office: assistenza.fiscale@unimib.it