

# CUMULATION OF THE PREFERENTIAL REGIME FOR REPATRIATED WORKERS WITH INCENTIVES FOR THE RETURN OF RESEARCHERS

## Italian Revenue Agency ruling No. 16/2025

- ✓ With the ruling under review, the Italian Revenue Agency (IRA) expresses a favorable opinion on the possibility of cumulating the facilitative regime in favor of repatriated workers with the incentives for the return to Italy of researchers resident abroad.
- ✓ In the case in exam, a person who is a tax resident in Spain intends to return to Italy, acquiring tax residence in our country starting from the FY 2025. In Italy, he will carry out self-employed work as a dentist (opening a new VAT number) and will also continue to carry out the activity of associate professor at an Italian university in place of teaching at a Spanish university. In this regard, he asked to the IRA for clarifications on the cumulation of the incentive regime for repatriated workers (pursuant to art. 5 of Legislative Decree 209/2023) with incentives for the return to Italy of researchers residing abroad (pursuant to art. 44 of Legislative Decree 78/2010).
- ✓ In the previous special regime for repatriated workers (pursuant to art. 16 of Legislative Decree 147/2015), in fact, the impossibility of cumulating the two incentives was expressly provided for. In this regard, the IRA in circular letter 17/E of 2017 – in recalling art. 2, paragraph 1, of the Ministerial Decree of 26 May 2016 – had specified that «on the basis of this provision, the person who moves to Italy and acquires tax residency there, if he benefits from the regime for repatriated workers, cannot simultaneously benefit from the regime provided for teachers and researchers in the event that he also carries out a teaching activity».
- ✓ Now the IRA, after having illustrated the main characteristics of the two regimes currently in force, in the absence of an express regulatory provision that precludes the possibility of simultaneously applying more than one facilitative regime, confirms the compatibility of the new regime for repatriated workers with other favorable regimes provided for workers who transfer their tax residency to Italy.

