

# ROGAI PARTNERS

S T U D I O C O M M E R C I A L E

*RICCARDO ROGAI*  
Ragioniere Commercialista Revisore Legale  
Mediatore Civile

*STEFANO GUIDI*  
Dottore Commercialista,  
Revisore Legale

*GIACINTO LATORRACA*  
Dottore Commercialista

*LORENZO ROGAI*  
Dottore in Economia



## Permanent Establishment Instructions

We are in a period where companies increasingly need to internationalize. In recent times it has become cheaper for foreign companies investing in Italy thanks to a tax cut from 27.5% to 24.0% and greater certainty as to the labor law as a result of the Jobs Act reform. We therefore below we provide instructions on how to open a permanent establishment in Italy.

To open the permanent establishment is necessary:

- 1) To decide the opening of a subsidiary in Italy by appointing a prosecutor in charge of the management.
- 2) Translate the act by a translator of the court resolution and social status.
- 3) Request the tax code of the foreign entity.
- 4) Open the VAT in the Italian permanent establishment

5) Ask the affiliate registration in the Business Register kept by the Chamber of Commerce

6) Return the number of registration in the Companies Register on the letterhead.

It's important to point out that the permanent establishment is in practice a local unit of a foreign entity in Italy. Therefore the budget of the permanent establishment is useful for determining the income tax in Italy and then will flow into that of the Foreign Company.

*Rag. Riccardo Rogai.*

For any further information we invite you to turn to the Rogai & Partners  
[www.studiorogai.it](http://www.studiorogai.it)