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News in the area of tax law

Ladies and Gentlemen

With this newsletter we would like to inform you about the following news:

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1. Dividends and Withholding Tax

Individuals resident in Italy who receive dividends from a foreign company are subject to double taxation: a withholding tax is applied abroad, and in addition, Italy levies a 26% capital gains tax on the full gross amount.

A credit for the tax already paid abroad is simply not предусмотрен in the Modello Redditi 2026. The only remaining option is to file a formal refund claim with the tax authorities. If this claim is rejected, the only recourse is to take legal action. In such cases, the courts generally rule in favor of taxpayers, but the effort involved is considerable.

Please do not hesitate to contact us for further information.

Yours sincerely

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