

Settore Internazionalizzazione e Erasmus

# GUIDE FOR VISITING PROFESSORS AND RESEARCHERS

International and Erasmus Office – academic year 2023/24



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#### 1) BEFORE LEAVING YOUR COUNTRY

Please contact the International and Erasmus Office to arrange your visit; they will provide support before, during and after your stay at UdA.

In due course and before your departure, you will be asked to provide a copy of your valid passport and will receive the formal invitation letter.

Important: when planning your trip, please consider that the minimum length of your visit, and contract, should be one month, not including closed days and business downtime. Additionally, in order to fulfil procedure requirements, the start and the end dates of the activities have to be on a working day, during office hours.



## Università degli studi "G. d'Annunzio" CHIETI-PESCARA

Settore Internazionalizzazione e Erasmus

### 1.1. WORK PERMIT (nullaosta) and VISA

If you are a non-EU citizen, please verify if you need a Visa. Information is available at <u>http://vistoperitalia.esteri.it/home.aspx</u>

For a short stay of less than 90 days scholars and researchers usually do not need a visa, but only a letter of invitation.

If you come as a **Visiting Professor**, you will need a Visa for work/**self – employment.** You will be provided with the 'nullaosta' needed to submit your application. Please consider that this procedure may take approximately 6 weeks.

We recommend you contact the Consulate to check the list of other required documents for the visa application and the calendar of available appointments.

#### 1.2. Italian TAX ID

A valid tax identification code – Codice Fiscale - is required to work in Italy. It can be obtained from the Italian Consular Authority in your Country of residence; alternatively, you can obtain it from the local Revenue office as soon as you arrive in Italy.

Detailed information is available here:

https://www.agenziaentrate.gov.it/portale/web/english/nse/individuals/tax-identification-number-forforeign-citizens

#### 1.3 HEALTH CARE AND INSURANCE

As a general provision, **EU and non-EU citizens** (if entitled to assisted health care in EU countries) traveling in Italy with the required certificate (European Health Insurance Card or a provisional replacement certificate) may obtain services required directly, free of charge – excepting the payment of an eventual co-pay (called ticket) – at a public hospital or facility covered in private agreement with the National Health Service.

**Non-EU citizens** coming from countries not covered by the agreement are provided with health services that must be paid for in accordance with the relative scale of charges.

We advise Visiting Professors and Researchers to get a short-term health insurance to cover the months of their stay in Italy.

#### 2) WHEN YOU ARRIVE IN ITALY

Before the beginning of your activities, you will sign the contract with UdA. The International office will arrange an appointment on your first day of work.

According to national regulations, we will also ask you to sign a 'non-compatibility declaration'.

#### 2.1 ACCOMMODATION IN CHIETI-PESCARA

Our staff will provide information and support in seeking a suitable accommodation of your choice. Please note that a declaration of hospitality (for a private accommodation offered by a colleague or friend) or a copy of your hotel/B&B or apartment reservation, stating your confirmed address in Italy, is part of the documentation required for a nullaosta (if you need one). This means that the accommodation details should be confirmed well <u>before</u> your arrival in Italy.



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#### 2.2 FAMILY MEMBERS

You can choose to come to Italy alone or with one or more of your family members. If a visa is required, please contact our office in advance.

#### 2.3 REMUNERATION AND TAXES.

The remuneration is stated in the contract and will be paid at the end of your stay.

The process for disbursing fees at D'Annunzio University will be conducted in compliance with existing agreements in order to prevent double taxation.

To ensure that income paid to an individual who is not a tax resident in Italy is not subject to double taxation in both Italy and the recipient's home country, interested applicants are invited to follow these steps:

1. Subject's Request: Begin by submitting a formal request expressing your desire to prevent double taxation. 2. Check for Relevant Double Taxation Agreements: Verify whether there is an existing bilateral tax treaty between Italy and the recipient's home country. You can refer to the specific treaty for the relevant articles and provisions. <u>check list here</u>

3. Evaluate Exclusive Taxation Possibility: Determine if the specific type of income in question qualifies for exclusive taxation in the recipient's country of residence as per the provisions outlined in the tax treaty.

Once these conditions are met, you must prepare and provide the following documentation:

Form D: Utilize the official Form D - attached - along with the accompanying cover page and instructions for completion. Ensure that you use the version approved by the Director of the Revenue Agency on July 10, 2013, as specified in protocol 2013/84404. Fill out every section meticulously and obtain endorsement from the competent tax office in the provider's state of residence.

Taxpayer Certification: Acquire a certification issued by the tax administration in the provider's state of residence, confirming that you are recognized as a taxpayer in that particular state for the tax period during which the remuneration is made.

Validated Tax Code Copy: Include a copy of the tax code that has been validated either by the Revenue Agency or the Italian consulate. This validates the individual's tax status and eligibility for the benefits outlined in the tax treaty.

By meticulously adhering to these steps and providing the required documentation, you can ensure that income is not subjected to double taxation for individuals who are not Italian tax residents. Alternatively, the net amount will be paid after all taxes owed in Italy (approx. 35-45%).

#### **3) BEFORE LEAVING ITALY**

At the end of your visit, you will have to write and sign a report of the activities you carried out. The Professor who invited you, and the Department Head should sign it, too.

Together with the report, you will need to fill in and submit a 'tax form' and a 'notula' – payment request. For the latter, a 2-Euro stamp is required.

Hard copies of all the above documents should be handed in at our office on the last day of work; you will receive a certificate that entitles you to receive the due payment.