



# DGTAX HOW-TO



# PAYMENT OF VAT IN ITALY FOR NON- RESIDENT SUBJECTS

## HOLDERS OF AN ITALIAN BANK ACCOUNT

Holders of an Italian bank account can pay VAT via “ENTRATEL” or “FISCONLINE” Italian software (tax authorities’ official internet payment channels) by filling in the F24 form

Subjects residing abroad must retrieve a “Pincode” (issued by the tax authorities) and be holders of a current account opened at one of the banks affiliated with the Italian Revenue Agency.

## NON-HOLDERS OF AN ITALIAN BANK ACCOUNT

If the payer is not a holder of a current account in Italy, but residing in the Monetary Union, payments can be arranged by a transfer in favor of the revenue chapters and articles of the State Budget and / or treasury accounts, under the “MT103<sup>1</sup>” SWIFT standard.

The bank details to be used are the following:

- Owner : BANCA D'ITALIA - Tesoreria centrale dello Stato
- Beneficiary : Agenzia delle Entrate
- BIC/SWIFT code: BITA IT RR ENT
- IBAN code: IT64 W010 0003 2453 4800 8120 301

---

1 MT103 (Message Type 103) is a specific SWIFT message type/format used on the Society for Worldwide Interbank Financial Telecommunication (SWIFT) payment system to send for cross border/international wire transfer messages between financial institutions for customer cash transfers.

In the payment reason, it's essential to report exactly the following string - in numerical format – including: the Italian VAT number, the tax code and the tax year, separated by a DOT (i.e. "."):

<b>ITALIAN VAT NUMBER</b>	<b>TAX PAYABLE CODE</b>	<b>TAX YEAR</b>
11 numbers	4 numbers	4 numbers
01234569991	6031	2022

From the above example: 01234569991.6031.2022

The omission or the incorrect report of the above information in the required format could result in the failure to match the payments made for VAT due with respect to the filed returns, and a consequent request for further payment of the taxes already paid previously.

**FOR MORE INFORMATION PLEASE CONTACT**  
**tax@dgtax.it – www.dgtax.it - +39 02 433 551**