Leaving Italy: the departure checklist

What to gather, what to cancel, and how to notify the Agenzia delle Entrate (Italian Revenue Agency). Official sources checked 8 September 2026.

The rules in one page

183 days, residence, domicile — or simply being here.
Since 1 January 2024 (art. 2(2) TUIR as rewritten by D.Lgs. 209/2023) you are resident for a tax year if, for the greater part of it — at least 183 days, 184 in a leap year — you meet any one of four conditions: your residence under the Civil Code is in Italy; your domicile is in Italy, now defined as the place where your personal and family relationships mainly develop; you are physically present in Italy, counting …
Agenzia delle Entrate: residence for tax purposes — https://www.agenziaentrate.gov.it/portale/web/english/residence-for-tax-purposes

Move to a listed state and you are presumed still resident.
Art. 2(2-bis) TUIR: an Italian citizen who deregisters from the anagrafe and moves to a state on the Ministry of Finance decree of 4 May 1999 is deemed resident in Italy unless they prove otherwise. The list still includes the United Arab Emirates, Panama, the Cayman Islands, Monaco, Bahrain, Singapore, Hong Kong, Malaysia and Uruguay. Switzerland was removed with effect from the 2024 tax period (DM 20 July 2023). Pa…
DM 4 May 1999 (list of states, Normattiva) — https://www.normattiva.it/atto/caricaDettaglioAtto?atto.dataPubblicazioneGazzetta=1999-05-10&atto.codiceRedazionale=099A3671&atto.articolo.numero=1&atto.articolo.sottoArticolo=1&atto.articolo.tipoArticolo=0

An interpello is the closest thing to an opinion.
Resident and non-resident taxpayers can ask the Agenzia delle Entrate for an advance ruling (interpello ordinario) on an objectively uncertain question about a real, personal case. The Agenzia has 90 days to answer, plus 60 if it asks for documents; silence counts as acceptance of your reading. The answer binds the Agenzia — it cannot assess or fine you contrary to it — but only for the facts you state, which is why …
Agenzia delle Entrate: advance tax ruling — https://www.agenziaentrate.gov.it/portale/web/english/nse/individuals/advance-tax-ruling

There is no split year. Your departure year is all-or-nothing.
Italy does not divide the year you leave. Either you were resident for the greater part of it — and report worldwide income for the whole year — or you were not, and report only Italian-source income. The Agenzia recognises a split year only under the treaties with Switzerland and Germany. Residents file the 730 (by 30 September 2026) or the Redditi PF (by 31 October 2026); anyone non-resident in the tax year or the …
Agenzia delle Entrate: how and when to file — https://www.agenziaentrate.gov.it/portale/come-e-quando-presentare-la-dichiarazione-dei-redditi

Two sides of the move

YOUR NEW COUNTRY

- ☐ **Lease or proof of housing**
  Names, address, dates and the living arrangement.
- ☐ **New driver's licence**
  If issued and applicable to your situation.
- ☐ **Residence or immigration document**
  The visa or permit that applies to your status — and whether it is permanent.
- ☐ **Local bank statement**
  Evidence of an account in your new country.

ITALY

- ☐ **AIRE registration**
  Register through the consulate's Fast It portal within 90 days of moving abroad for more than 12 months. It is free, it removes you from the comune's anagrafe, and since 1 January 2024 not doing it carries a fine of €200 to €1,000 per year, up to five years.
- ☐ **Sale, letting or retention of your Italian home**
  Explain what happened to it and whether it remains available to you. Expect to keep paying IMU as a non-resident; AIRE-registered pensioners on a foreign convention pension get a 50% IMU reduction on one unlet property.
- ☐ **Tessera sanitaria and SSN**

Moving to a country without a health convention ends your SSN entitlement on cancellation from the anagrafe. Emigrants and Italian pensioners keep free urgent hospital care for up to 90 days a year on temporary visits. Keep the record.

- ☐ **INPS and pensions**
  Give INPS your foreign address and bank; Italian pensions are still taxed in Italy unless a treaty says otherwise (form EP-I/1 claims the exemption), and you will be asked to prove you are alive each year.

- ☐ **Bank, employer and regimes**
  Tell your bank you are non-resident, collect your final Certificazione Unica, and if you were on the impatriati or the flat-tax regime, record the date it ends and what that triggers.

Notifying the Agenzia delle Entrate

01 Register with AIRE within 90 days
File through Fast It at your consulate. The comune cancels you from the anagrafe and the rebuttable registration presumption stops running against you. If your destination is on the DM 4 May 1999 list, start building the rebuttal evidence the same day.

02 Fix your residency for the departure year
Count days in Italy including fractions, and check residence and domicile for the whole calendar year. There is no split year: either you are resident for all of it or none of it.

03 File the right return
Resident for the departure year: 730 by 30 September or Redditi PF by 31 October, reporting worldwide income. Non-resident: Redditi PF only, for Italian-source income — from abroad without online access, by post to the Centro Operativo di Venezia by 30 November of the following year.

04 Consider an interpello, then keep the file
If your position is objectively uncertain, an interpello must go in before that return. Either way, keep the day log, AIRE certificate, lease, boarding passes and every notification — the Agenzia can revisit residency years later.

Next step
Get your documents compiled into a structured report for $27 at **exititaly.app**, then add a written team review & opinion memo ($497) before you sever ties. Questions: hello@exitglobal.app