

# VAT Number “Partita IVA”



General information to enter/stay in Italy

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**A VAT Number “Partita IVA”  
in order to start a business**



## WHAT IS THE VAT NUMBER?

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number identifies the taxpayer carrying out an economic act his dealings with Public Authorities or Administrations with all other economic operators.

The VAT number is issued by the Revenue office upon setting up VAT status and remains the same until your business ceases to be.

It must be shown on tax returns and any other document where requested.



## WHAT IS THE VAT NUMBER?

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The VAT number is a set of numbers, specifically 11. These numbers are very important because they serve to identify unequivocally the company or the natural person holding the VAT number itself.

The first seven numbers of the VAT number are those that allow you to connect it to the specific taxpayer who owns it. In other words, from the first seven digits of the VAT number you can know the name or denomination of its holder. The three numbers that come immediately after correspond, instead, to an identification code referred to the Revenue Office. Finally, the last number in the sequence of which the VAT number is composed has only a control function.

The numbers that make up the VAT number remain the same for the entire duration of the exercise of the activity. If you decide to close your business and open another one, you will receive a different VAT number.



## How to obtain a VAT NUMBER?

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You must apply for a VAT Number within 30 days of starting a business.

This can be obtained at any Local Revenue Agency Office (Agenzia delle Entrate) by presenting an identity document if you are the sole owner, or an identity document of the legal representative of a company if you are a partner.

You can also obtain a VAT number through the Agency's website or through an authorized intermediary (accountant, CAF Tax Assistance Centre who have access to the on-line Entratel service).

Any variations in data or termination of business must be communicated within the same time period and through the same channels as indicated above for applications.

For further information and details you can consult the tax guide for foreign citizens on the Agency website at: <http://www.agenziaentrate.gov.it>.



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