

PRESS RELEASE

IMU payment methods for non-residents

Council taxpayers who do not reside in Italy must pay their own municipal tax (IMU), calculated in accordance with the general guidance provided in the circular 3/DF of the 18th May 2012.

The payment methodology is explained in the above-mentioned circular in paragraph 10.

Were it not possible to utilise the appropriate form F24 to make the necessary IMU payment from abroad, one should proceed as follows:

- for the IMU share payable to the local council, taxpayers should contact the beneficiary council to obtain relative instructions and the IBAN code to which accredit the required amount;
- for the IMU share reserved to the state, taxpayers must make a bank transfer directly to the Bank of Italy (code BIC BITAITRRENT), using IBAN code IT02G0100003245348006108000 only property category D.

Copies of both payments must be sent to the local council for subsequent checks.

The payments remittance must be indicated as follows:

- the fiscal code or VAT number of the taxpayer or, if not available, the personal tax code provided by the state of residence, if received.
- the term “IMU”, the name of the town where the owned buildings are located and the relative tributary codes indicated in the Inland Revenue resolution number 35/E of the 12th April 2012.
- the reference time frame
- the indication “on account” or “balance” in case the payment is provided in two instalments. If the taxpayer, for the main/primary abode, chooses to pay the IMU in 3 instalments s/he must indicate whether it is the “first instalment”, “second instalments” or “balance”.

Rome 31st May 2012

Joint FOLLONICA:
Cadastral Code D656

IBAN: IT14M0103072240000003011277
BIC: PASCITMMFLL