

The Italian refund for Swiss residents

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A Swiss resident who receives Italian dividends, interest or royalties may claim relief at source by delivering to the Italian withholding agent, before the payment, a declaration and a certificate of residence issued by the Swiss tax authorities on the forms approved by the Agenzia delle Entrate. If relief at source is not obtained, the recipient may claim a refund. The forms for Swiss residents were approved by a decision of the Director of the Agenzia delle Entrate of 10 July 2013 (No. 84404) and are published by the Swiss Federal Tax Administration as forms R/CH-I/1a for dividends, R/CH-I/1b for dividends on shares held through a fiduciary, R/CH-I/2 for interest and R/CH-I/3 for royalties.¹ The claim must be filed with the Centro Operativo di Pescara of the Agenzia delle Entrate within forty-eight months of the date of the withholding.²

The Italian refund procedure has a poor reputation among Swiss practitioners. The forms must be certified by the Swiss tax administration, which for individuals means the cantonal tax office and for companies the Federal Tax Administration or the cantonal office. The Italian withholding agent must provide a certificate of the tax withheld. The Centro Operativo di Pescara handles the treaty-based claims of nonresidents from all treaty states. A claim must reach it within 48 months of the payment, and one filed with the wrong office remains valid but loses time on its way to Pescara. Since no official statistics on processing times are published, Swiss claimants should plan conservatively and keep the documentation for the later appeal.³ A refund that is not paid can be enforced only by a challenge to the tacit refusal (*silenzio-rifiuto*) before the competent tax court, which presupposes that ninety days have passed since the application.⁴ For these reasons Swiss investors and Swiss companies try to obtain relief at source wherever possible. For portfolio investors holding Italian shares through Swiss custodians, this requires the custodian to transmit the documentation through the chain of intermediaries to the Italian

withholding agent before the payment date, which works reliably only for larger institutions.

In figures. Swiss withholding tax: 35 per cent; refundable to an Italian resident under the convention: 20 percentage points on dividends and 22.5 on interest; deadline: three years after the end of the calendar year of payment.⁵ Italian withholding tax on dividends to non-residents: 26 per cent, reducible to 15 per cent under the convention or to zero under Art. 9 of the EU agreement; refund deadline: 48 months; refunds handled by the Centro Operativo di Pescara.⁶ Italian royalties: 22.5 per cent domestic, 5 per cent under the convention.⁷ Swiss source tax on capital benefits from occupational pension funds paid abroad: refundable within three years if the benefit was declared to the foreign tax authority.⁸

1 Notes

1. ESTV, "Italia" (above) (forms R/CH-I/1a, 1b, 2 and 3, R-Ia); Migliorini, "Dividendi percepiti da soggetti non residenti" (above) (Provvedimento of 10 July 2013, No. 84404). ↩
2. Migliorini, "Dividendi percepiti da soggetti non residenti" (above) (Centro Operativo di Pescara; forty-eight months). Presidential Decree No. 602 of 29 September 1973, Art. 38 para. 2 (forty-eight months from the withholding), Brocardi.it, <https://www.brocardi.it/disposizioni-riscossione-imposte-redditi/titolo-i/capo-ii/art38.html>. ↩
3. Federico Migliorini, "Dividendi percepiti da soggetti non residenti", Fiscomania, 8 October 2025, <https://fiscomania.com/dividendi-percepiti-da-soggetti-non-residenti> (application to the Centro Operativo di Pescara within 48 months of the payment of the dividend); Federico Migliorini, "Rimborso non residenti: competenza", Fiscomania, 16 September 2026, <https://fiscomania.com/rimborso-non-residenti-competenza/> (Pescara competent for treaty-based claims; filing with the wrong office does not invalidate the claim but delays it; after a tacit refusal the ordinary ten-year limitation applies to the appeal, Cass. ord. 31905/2023). No official statistics on processing times have been published. ↩
4. Legislative Decree No. 546 of 31 December 1992, Art. 19 para. 1 lit. g ("il rifiuto espresso o tacito della restituzione di tributi") and Art. 21 para. 2 (appeal against the tacit refusal "dopo il novantesimo giorno"), Brocardi.it, <https://www.brocardi.it/codice-del-processo-tributario/titolo-ii/capo-i/sezione-i/art19.html> and <https://www.brocardi.it/codice-del-processo-tributario/titolo-ii/capo-i/sezione-i/art21.html>. ↩

5. Convention, Arts. 10 para. 2 and 11 para. 2 (above); ESTV, "Verjährungsfristen" (above); WHTA, Art. 13 para. 1 lit. a (35 per cent), <https://www.droit-bilingue.ch/de-it/6/64/642.21-13-17.html>. ↩
6. Migliorini, "Dividendi percepiti da soggetti non residenti" (above); Agreement of 26 October 2004 (above), Art. 15 para. 1. ↩
7. Migliorini, "Royalties in uscita verso la Svizzera" (above). ↩
8. Canton of Lucerne, Tax Administration, Merkblatt Quellenbesteuerung von Vorsorgeleistungen aus privatrechtlichen Vorsorgeeinrichtungen, 2019, https://steuern.lu.ch/-/media/Steuern/Dokumente/Publikationen/2019/Merkblatt_2019_Quellenbesteuerung_Vorsorgeleistungen_privatrechtlich_01.pdf. ↩

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