



GUIDE TO REAL ESTATE INVESTMENT IN ITALY

by

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Property Registration Tax and other taxes in real estate sales in Italy

When a buyer purchases a building he must pay the Property Registration Tax (Imposta di Registro) or as an alternative the VAT, the Imposta Ipotecaria and the Imposta Catastale.

When the seller is:

- a natural person;
- a company not of real estate sector;
- a real estate company that has built or restored the building since more than 4 years;

the rates of taxes to be paid by buyer are as follow:

- Property Registration Tax (Imposta di Registro) is 7%;
- Imposta Ipotecaria is (2%);
- Imposta Catastale is (1%).

When the seller is a real estate company (or the company that restored the building) and sale happens within 4 years since the completion of works, the taxes to be paid by buyer are as follow:

- VAT at 10% (or 20% if it is a luxury building);
- Imposta di registro of € 168;
- Imposta ipotecaria of € 168;
- Imposta Catastale of € 168.

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In some cases, the property being sold is owned by a company, in which case I.V.A. (VAT) at a rate of up to 20% is payable on the declared value instead of the Registration tax.

If you will build your own home you pay a reduced rate of IVA at 4%.

The Italian Inheritance Tax ranges from 4% to 8%.

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