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# **ISSUES AROUND IMU**

Sergio Finulli

[www.dikaios.international](http://www.dikaios.international)

# Catasto: land register

- Inventory of properties located within the country
- Purpose: taxation
- Revenue (cadastral rent): the yield which can potentially be obtained from urban properties, calculated net of conservation costs and possible losses and before taxes

# Catasto: land register



Ufficio Provinciale di Roma - Territorio  
Servizi Catastali

## Visura per soggetto Situazione degli atti informatizzati al

Data:

Segue

Visura n.:

Dati della richiesta	Denominazione: Terreni e Fabbricati siti in tutta la provincia di ROMA
Soggetto individuato	

### 1. Unità Immobiliari site nel Comune di ROMA(Codice H501) - Catasto dei Fabbricati

N.	DATI IDENTIFICATIVI				DATI DI CLASSAMENTO							ALTRE INFORMAZIONI	
	Sezione Urbana	Foglio	Particella	Sub	Zona Cens.	Micro Zona	Categoria	Classe	Consistenza	Superficie Catastale	Rendita	Indirizzo Dati derivanti da	Dati ulteriori
1					2		B/1	7	7639 m <sup>3</sup>	Totale: 1845 m <sup>2</sup>	Euro 11.835,64	piano: S1-T-1-2-3; VARIAZIONE NEL CLASSAMENTO del 24/11/2015 protocollo n. RM in atti dal 24/11/2015 VARIAZIONE DI CLASSAMENTO (n. /2015)	Annotazione

Immobile 1: Annotazione: classamento e rendita non rettificati entro dodici mesi dalla data di iscrizione in atti della dichiarazione (d.m. 701/94)

### Intestazione degli immobili indicati al n. 1

N.	DATI ANAGRAFICI	CODICE FISCALE	DIRITTI E ONERI REALI
1			(1) Proprietà per 1/1



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# Catasto: main categories

- A/1 to A/9: residential properties
- A/10: offices
- B/1: private and boarding schools; convent schools, shelters, orphanages, hospices, convents, seminaries and barracks
- B/2: care homes and hospitals (when comparable with the typical reference units)
- B/6: libraries, art galleries, museums, galleries and academies not located in category A/9 properties
- B/7: chapels and oratories not used for public religious services
- C/1: shops and stores
- C/2: warehouses and storage areas
- C/4: buildings and other premises used for sports activities
- C/6: stables, sheds and garages

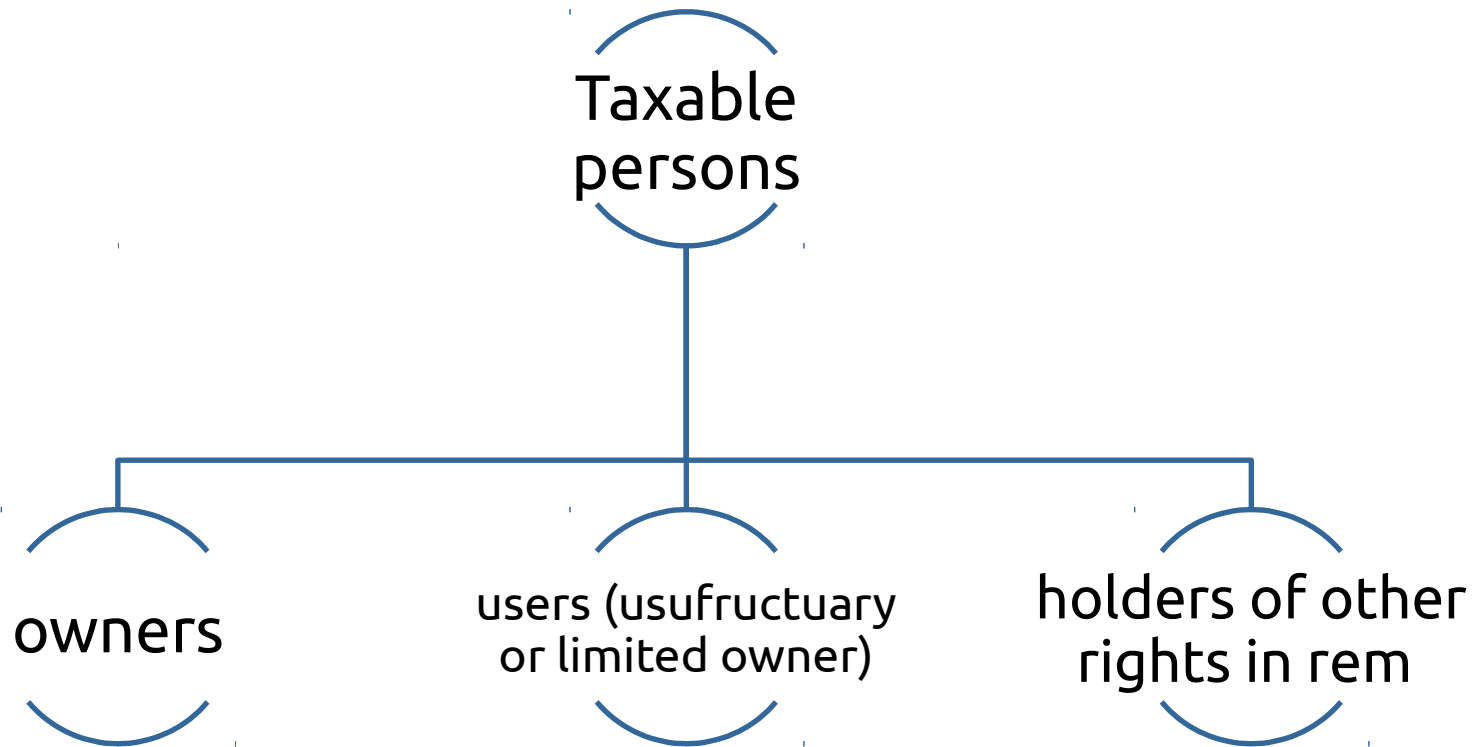
# Catasto: main categories

- C/1: shops and stores
- C/2: warehouses and storage areas
- C/4: buildings and other premises used for sports activities
- C/6: stables, sheds and garages
- C/7: closed or open canopies
- D/2: hotels and boarding houses
- D/3: theatres, cinemas and concert and entertainment halls
- D/4: care homes and hospitals (when not comparable with the typical reference units)
- D/6: buildings and other premises used for sports activities (when not comparable with the typical reference units)
- **E/7: buildings used for public religious services**

# Catasto

- Revenue (cadastral rent) changes in case of:
  - restructuring of buildings;
  - comprehensive categories or classes in order to a specific local area
- IRA (Agenzia del Territorio) sends an official property assessment paper
- Time-limits to bringing action against an official property assessment paper is 60 days from the date of notification
- Official property assessment has an effect on the revenue (cadastral rent) of the property and therefore on taxes yearly for every following year

# IMU: municipal real estate tax



# IMU: municipal real estate tax

Tax base



Revenue (cadastral rent) from the property, subject to multiplication factors on the basis of the category



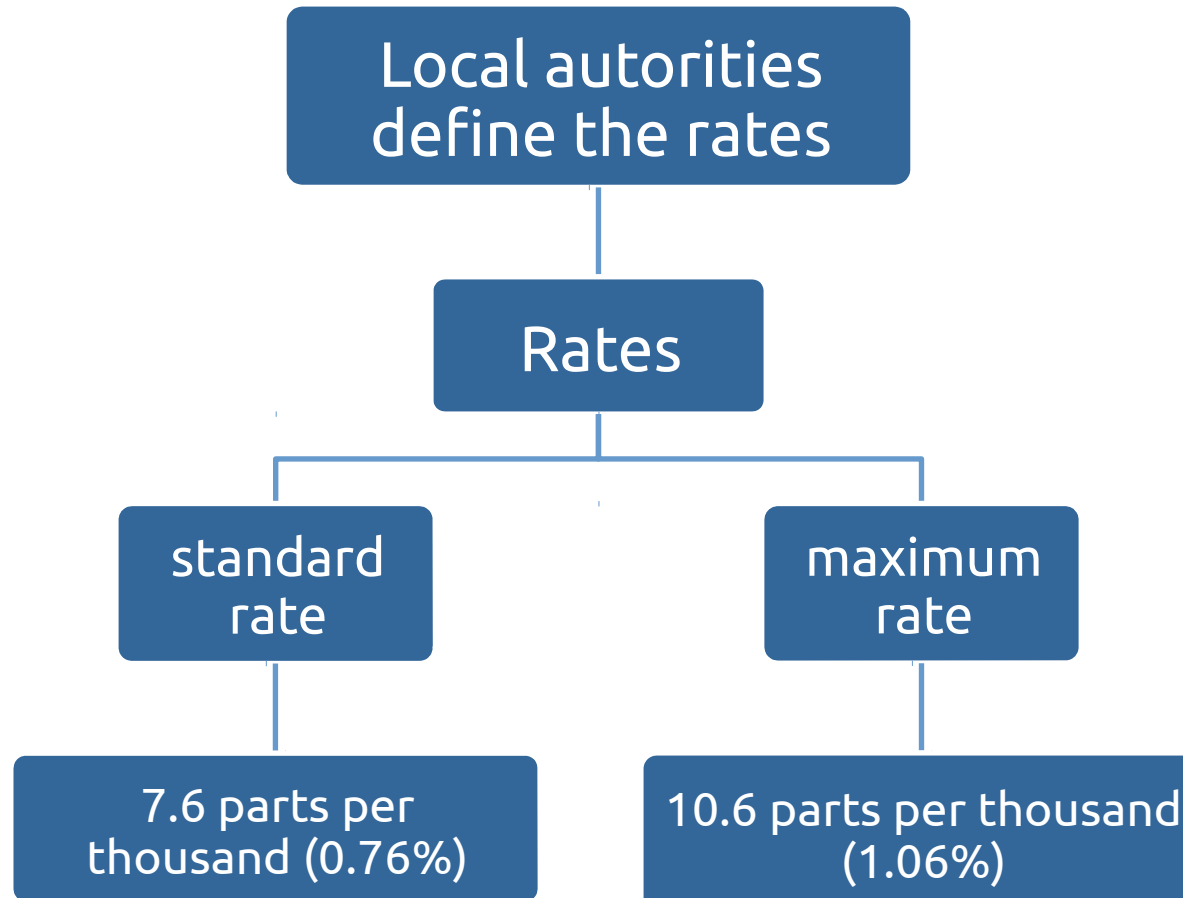
Multiplication factors by main categories:

- A/1 to A/9, C/2, C/6 and C/7: 160
- A/10: 80
- B and C/4: 140
- C/1: 55
- D (with the exception of D/5): 60





# IMU: municipal real estate tax



# IMU: municipal real estate tax

Cadastral rent	€ 11,835.64
Category	B/1
Revaluation of the cadastral rent factor	5 percent (5%)
Multiplication factor	140
Rate	10.6 parts per thousand (1.06%)
Tax base $€ 11,835.64 * 1.05 * 140$	€ 1,739,839.08
IMU $€ 1,739,839.08 * 10.6/1000$	€ 18,442.29 (yearly amount /2 instalments)



# IMU: relief and exemptions

- Local authorities may offer relief and exemptions for specific properties, activities or parties
- Properties of historic or artistic interest: 50% tax base
- General exemptions:
  - Category E/7 properties
  - Properties used for purposes of religious worship only, on condition that this is compatible with articles 8 and 9 of the constitution, and their outbuildings
  - Properties used by non-commercial entities for non-commercial activities such as assistance, social security, health, scientific research, teaching, hospitality, culture, sports and recreation, and the activities described in article 16 a) of law 222/1985 (religious activities or worship, the exercise of religion and the care of souls, training of priests and clerics, for missionary purposes, catechism and instruction in the Christian religion)
  - In this latter case, if the building is subject to mixed usage, the exemption only applies to the portion of it which is used for the purposes described in the previous point

# IMU: european exemption orders

European Commission Decision 2013/284/EU

An exemption from ICI (now IMU) property tax is a form of state aid

Italy is under no obligation to return it

European Court of Justice judgment of 6<sup>th</sup> November 2018

Annulment of the previous ruling on the absence of obligation to return

Italy “was ordered” to return the sums relating to the exemption (up to 2011)



# IMU: municipal real estate tax

## ALTRE ATTIVITÀ

Cenc (1)

Cm(2)

a) Rapporto tra la superficie utilizzata per lo svolgimento di attività con modalità commerciali/superficie totale dell'immobile:

57%

a1) Rapporto tra la superficie utilizzata per lo svolgimento di attività con modalità commerciali /superficie totale dell'immobile per giorni di utilizzo/365:

%

b) Rapporto tra numero dei soggetti nei confronti dei quali l'attività è svolta con modalità commerciali/ numero complessivo dei soggetti nei confronti dei quali l'attività è svolta:

%

b1) Rapporto tra numero dei soggetti nei confronti dei quali l'attività è svolta con modalità commerciali / numero complessivo dei soggetti nei confronti dei quali l'attività è svolta per giorni di utilizzo/365:

%

Rapporto tra giorni nei quali l'immobile è utilizzato per lo svolgimento di attività con modalità commerciali /365 giorni

%

d) Percentuale di imponibilità:  $a+a1+b+b1+c =$

57%

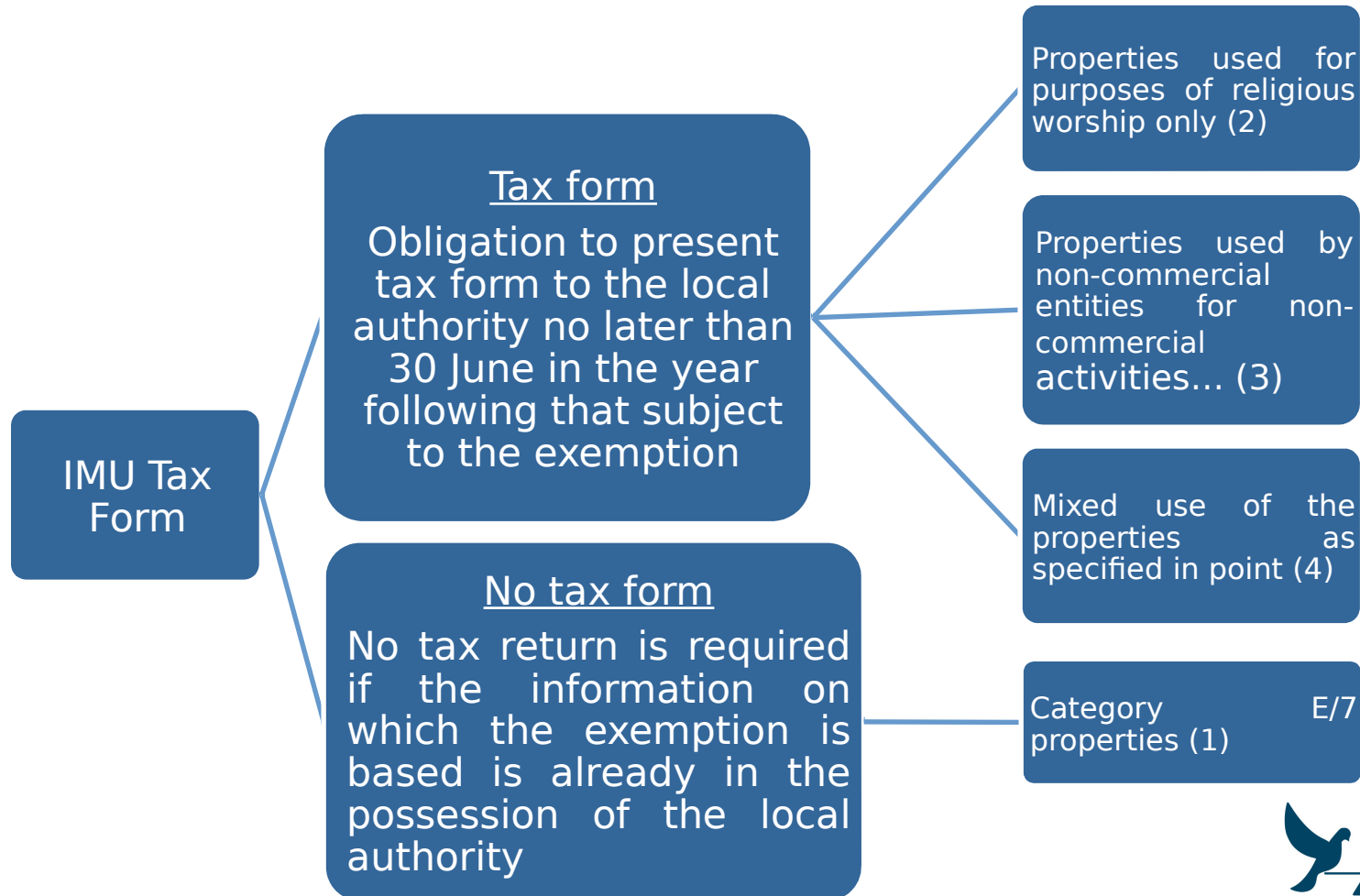
e) Valore da considerare ai fini dell'applicazione dell'IMU e della TASI, ai sensi dell'art. 5 del Regolamento n. 200 del 2012 = base imponibile x percentuale di imponibilità (d)

389829,27€

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# IMU: municipal real estate tax



# General position in Italian High Court

High Court judgment no. 10124  
11th April 2019

direct use of the property

High Court judgment no. 16728  
16th July 2010

a “refuge” is not equivalent  
to a “place of religious worship”

The general principle in case law is that exemption as described in Points 3 and 4 applies when the property is used directly. The party subject to the payment of ICI (now known as IMU) property tax has to conduct one of the activities listed in the provision directly

Local authorities also apply this principle in case law to IMU

