

ITALIAN SUCCESSION TAXES

MAIN CATEGORIES AND STANDARD RATES 2018

(Information updated on 4 June 2018)

Beneficiary	Estate Inheritance Tax <i>Imposta di successione</i>	Mortgage Tax <i>Imposta ipotecaria</i>	Cadastral Tax <i>Imposta catastale</i>
- spouse - direct line relative (e.g. parents and children)	4% on the amount exceeding € 1 million for each beneficiary	a) 2% of (i) residential property value on record, agricultural land value on record; (ii) market value of land zoned for development. or b) € 200 if the residential property will be the primary home (“ <i>prima casa</i> ”) of the beneficiary. More exemptions might apply.	a) 1% of: (i) residential property value on record, agricultural land value on record; (ii) market value of land zoned for development.
- siblings	6% on the amount exceeding € 100,000 for each beneficiary		b) € 200 if the residential property will be the primary home (“ <i>prima casa</i> ”) of the beneficiary. More exemptions might apply.
- other relatives up to and including the 4th level - direct line in-law - indirect line in-law up to and including 3rd level	6% No allowance		b) € 200 if the residential property will be the primary home (“ <i>prima casa</i> ”) of the beneficiary. More exemptions might apply.
- other subjects	8% No allowance		b) € 200 if the residential property will be the primary home (“ <i>prima casa</i> ”) of the beneficiary. More exemptions might apply.

Copyright of Studio Legale Metta 2018– Bari (Italy)

***THIS INFORMATION SHALL NOT BE CONSIDERED LEGAL ADVICE. IT IS ADVISABLE REVIEWING THIS INFORMATION WITH THE ASSISTANCE OF A LEGAL ADVISOR UNDER THE APPLICABLE CASE CIRCUMSTANCES.**

CONTACT INFORMATION

Studio Legale Metta's Italian Inheritance Practice
Partner: Nick m. Metta

Italy: C.so Vittorio Emanuele II, 57, Bari, 70122 - Tel +39 080 52 111 25 - Fax + 39 080 62 031 151

USA: 196 West Ashland Street - Doylestown, PA, 18901 - Tel +1 215 764 6160 - Fax +1 215 558 5755

UK: 16 St Martin's le Grand – London, EC1A 4EN - Tel +44 020 8144 1881 - Fax +44 020 7855 3788

