

IMU - Payment of the first instalment by 16.6.2025

1 FOREWORD

By 16.6.2025, the first instalment of the IMU for 2025 must be paid, which is equal to the tax due for the first half of 2025 by applying the rate and deduction for the 12 months of the previous year, i.e. 2024 (Art. 1 co. 762 of Law 160/2019).

The second instalment, as the balance of the IMU due for the entire year 2025, must be paid by 16.12.2025, as an adjustment, on the basis of the rates resolved for 2025.

However, the taxpayer may pay the total IMU due in a single annual instalment by 16.6.2025.

Some specific rules are established for non-commercial entities *pursuant to* Art. 1 para. 759 (g) of Law 160/2019.

IMIS, IMI and ILIA

IMU applies in all municipalities in the national territory, except for real estate located:

- in the Autonomous Province of Trento, to which the simple real estate tax (IMIS) pursuant to L. Prov. Trento 30.12.2014 no. 14 applies;
- in the Autonomous Province of Bolzano, to which the municipal real estate tax (IMI) pursuant to L. Prov. Bolzano 23.4.2014 no. 3 applies;
- in the Autonomous Region of Friuli Venezia Giulia, for which the autonomous local immovable property tax (ILIA) referred to in the Friuli Venezia Giulia Regional Law no. 17 of 14.11.2022 applies.

2 TAXABLE PERSONS

The persons liable for IMU are those indicated in the table below.

IMU taxable persons are	
Owner	Holder of a right in rem of enjoyment (usufruct, use, dwelling, emphyteusis and surface)
Lessee in a <i>leasing</i> contract, for the entire duration of the contract	Parent assigned to family home following court order
Concessionaire of state property	
The following are not IMU taxable persons	
Bare owner	Holder of a personal right of enjoyment (tenant, comodatario)
Financial lessor <i>leasing</i> the property	Parent who is a non-assigned owner of the family home

3 PROPERTY SUBJECT TO IMU

Properties falling into the following three types are subject to IMU:

- buildings;
- buildable areas;
- agricultural land.

In view of the category to which the property is to be assigned:

- different criteria for determining the tax base must be applied;
- different *ranges* are established within which the municipality decides on rates.

4 MAIN DWELLING

For IMU purposes:

- The tax is levied on main dwellings and appurtenances in categories A/1 (stately dwellings), A/8 (dwellings in villas) and A/9 (castles and palaces of outstanding artistic or historical value);
- main dwellings registered in other cadastral categories and their appurtenances are exempt.

Article 1 co. 741 lett. b) of Law 160/2019 (in the post-Constitutional Court ruling no. 209 of 13.10.2022) qualifies as a 'principal dwelling' the property, registered or registerable in the Urban Building Cadastre as a single real estate unit, in which the owner at the same time:

- establishes his registered residence there (this 'formal' requirement can be ascertained from the municipal registry office register);
- habitually lives there (this 'factual' requirement refers to the circumstance that the owner actually lives, for the greater part of the year, in the property unit).

Therefore, in the light of Constitutional Court ruling 209/2022, for the purposes of qualifying as a 'principal occupation':

- Only the requirements of 'registered residence' and 'habitual abode' of the owner of the property are needed;
- The 'registered residence' and 'habitual abode' of the holder's household members are not relevant.

4.1 HOUSEHOLD MEMBERS WITH RESIDENCE AND ABODE IN DIFFERENT PROPERTIES

In the case of two spouses each owning a different property (located in the same municipality or in different municipalities) in which each owner establishes his or her respective registered residence and habitual abode, both spouses may benefit from the IMU allowances for the main dwelling (for their respective share of ownership).

Household members in different properties		
Component	Residence and abode	Concessions for the main dwelling
Husband	In building A (owned by husband)	Yes
Wife	In building B (owned by wife)	Yes

4.2 OUTBUILDINGS OF THE MAIN DWELLING

Generally speaking, building units intended in a durable manner to serve or adorn the main building unit constitute appurtenances, within the meaning of Article 817 of the Civil Code. In particular, a property is considered an appurtenance when there exist jointly

- the objective element, which consists in the service or ornamental relationship between the main property (e.g. dwelling) and its appurtenance (e.g. cellar);
- the subjective element, i.e. the intention (express or implied) on the part of the owner of the main property, or of the person having a right in rem thereon, to use the appurtenance on a lasting basis as an accessory to the main property.

Notwithstanding these requirements, for the purposes of the IMU, only (even if registered in the Land Registry together with the dwelling unit) are 'appurtenances of the main dwelling':

- a building unit classified as C/2 (cellar, attic or storage room);
- a building unit classified as C/6 (garage or parking space);
- a building unit classified as C/7 (canopy).

IMU treatment of appurtenances

Outbuildings are subject to the same tax regime as the main dwelling to which they relate. Therefore, appurtenances (in the number and types mentioned above):

- If they relate to main dwellings other than those registered under A/1, A/8 and A/9, they are excluded from the local tax;
- if they relate to main dwellings registered in A/1, A/8 and A/9, they enjoy the subsidised rate and deduction (explained in § 4.3 below).

In relation to any appurtenances exceeding the above-mentioned limits (e.g. second car garage), the IMU must be determined by applying the rate for "other properties" *pursuant to* Art. 1 para. 754 of Law 160/2019 (see § 7 below).

4.3 MAIN DWELLINGS CLASSIFIED AS A/1, A/8 AND A/9

Main dwellings classified in cadastral categories A/1, A/8 and A/9 are subject to IMU, but there are concessions for them:

- in a reduced rate, equal to a 'basic' 0.5 per cent, and modifiable by the municipalities by increasing it by 0.1 per cent or decreasing it to zero (Art. 1 co. 748 of Law 160/2019);
- in a deduction from the tax due, up to the amount of EUR 200.00 (Art. 1 co. 749 of Law 160/2019), which:
 - should be related to the period of the year during which the property is used as the main dwelling;
 - If the property unit is used as a main residence by several taxable persons, each of them is entitled to it in proportion to the share for which the use occurs.

Concessions for the main dwelling		
Main dwelling	Relevance	Facilities
Main dwelling NOT listed in A/1, A/8 and A/9.	Exclusively (even if registered with the dwelling):	Exclusion from IMU.
Main dwelling stacked in A/1, A/8 and A/9.	<ul style="list-style-type: none"> • a C/2 building unit; • a C/6 building unit; • a building unit C/7. 	Subject to IMU with: <ul style="list-style-type: none"> • reduced rate; • deduction of 200 euro.

Properties allocated by IACP and ERP

The same deduction of EUR 200.00 also applies to dwellings regularly assigned by the Istituti autonomi per le case popolari (IACP) or by public residential housing bodies (ERP), whichever they are called, having the same purposes as the IACP.

4.4 ASSIMILATIONS TO THE MAIN DWELLING *EX LEGE*

The benefits for the main home can be extended to other types of property, which are listed in the table below.

Cases assimilated to the main dwelling (Art. 1 para. 741(c) of Law 160/2019)	
Cases	Assimilation
Property units belonging to building cooperatives with undivided ownership used as the main dwelling and its appurtenances of the assignee members.	<i>Ex lege</i>
Property units belonging to building cooperatives with indivisible ownership intended for university student assignees, even in the absence of registered residence.	
Civic buildings intended for social housing as defined by Ministerial Decree 22.4.2008, used as main residence.	
The family home assigned to the parent with custody of the children, following a court order.	
A single property (registered or registrable in the Land Register as a single property unit and for which the conditions of habitual abode and anagraphic residence are not required), owned and not leased by permanent service personnel belonging to the Armed Forces and Military Police Forces and by	

Cases assimilated to the main dwelling (Art. 1 para. 741(c) of Law 160/2019)	
Cases	Assimilation
those employed by the Civil Police Forces, as well as personnel of the National Fire Brigade Corps, and, except as provided for in Article 28(1) of Legislative Decree No. 139/2000, personnel belonging to the prefectural career.	(cont'd)
A single property unit owned by elderly or disabled persons acquiring residence in a hospice or healthcare institution as a result of permanent hospitalisation, provided that it is not rented.	By resolution of the Municipality

5 EXEMPTIONS

Paragraphs 758 and 759 of Article 1 of Law 160/2019 list certain types of real estate that are exempt from IMU, for the period of the year during which the conditions provided for by the rule exist.

Properties exempt from IMU (Art. 1 paras. 758 and 759 of Law 160/2019)
Real estate owned by the State, by the municipalities, as well as real estate owned, within its territory, by the Regions, the Provinces, the mountain communities, the consortia between these entities, and the bodies of the National Health Service, used exclusively for institutional tasks. Furthermore, IMU does not apply to real estate owned by the municipality or holder of other rights in rem when their area lies wholly or predominantly within its territory.
Buildings classified or classifiable in cadastral categories E/1 to E/9.
Buildings intended for cultural uses under Article 5-bis of Presidential Decree 601/73 (e.g. museums, libraries, archives, parks and gardens open to the public, etc.).
Buildings intended exclusively for the exercise of worship, provided that they are compatible with the provisions of Articles 8 and 19 of the Constitution, and their appurtenances.
Buildings owned by the Holy See, indicated in Articles 13, 14, 15 and 16 of the Lateran Treaty, signed on 11.2.29 and made executive with L. 27.5.29 n. 810.
Buildings belonging to foreign States and international organisations which are exempt from ILOR under international agreements made enforceable in Italy.
Real estate owned and used by the persons referred to in subparagraph (i) of paragraph 1 of Article 7 of Legislative Decree 504/92, and used exclusively for the non-commercial performance of the activities referred to in subparagraph (i). The provisions of Article 91-bis of DL 1/2012, as well as DM 19.11.2012 No. 200 apply.
Buildings that are neither usable nor available, for which a complaint has been lodged with the judicial authority in relation to the crimes referred to in Articles 614(2) or 633 of the criminal code or for which a complaint has been filed or criminal prosecution initiated.
Agricultural land: <ul style="list-style-type: none"> owned and managed by direct cultivators and professional farmers referred to in Article 1 of Legislative Decree 99/2004, registered in the agricultural social security system, including agricultural companies referred to in Article 1(3) of Legislative Decree 99/2004; located in the municipalities of the minor islands listed in Annex A of Law 448/2001; with unchangeable agro-forestry destination to indivisible and inalienable collective property; falling in mountain or hill areas delimited pursuant to Article 15 of Law 984/77, on the basis of the criteria identified by Ministerial Circular 14.6.93 no. 9 (supplemented by Ministerial Circular 3.1.2024 no. 1).

5.1 EXEMPTION FOR 'GOODS PROPERTIES'

From 2022, so-called 'commodity properties', i.e. buildings, are exempt from IMU:

- constructed and intended by the construction company for sale;
- as long as that destination remains;
- and are in any case not leased.

5.2 EXEMPTION FOR BUILDINGS AFFECTED BY CALAMITOUS EVENTS

Some *ad hoc* provisions recognise the exemption from IMU for real estate located in territories affected by natural disasters. The table below shows the main exemptions for the year 2025.

Property affected by calamitous events - Exemption from IMU	
Exempt buildings	Duration of exemption
Buildings at the same time: <ul style="list-style-type: none"> located in the areas of Abruzzo affected by the earthquake of 6 April 2009; provided that they have been destroyed or have been the subject of trade union evacuation orders because they are totally or partially unusable. 	Buildings are exempt from IMU without any prescribed time limit.
Buildings at the same time: <ul style="list-style-type: none"> located in the municipalities of the Regions of Abruzzo, Lazio, Marche and Umbria affected by the seismic events of 2016 and 2017 (listed in Annexes 1, 2 and 2-bis of DL 189/2016); destroyed or subject to eviction orders, in any case adopted by 31.12.2018, as they are unfit for use to the full or partial extent. 	Buildings are exempt from IMU: <ul style="list-style-type: none"> until their final reconstruction or usability; and in any case no later than 31.12.2025.
Buildings for residential use at the same time: <ul style="list-style-type: none"> located in the territories of the Marche and Umbria Regions affected by the earthquakes that occurred on 9.11.2022 and 9.3.2023 respectively, for which a state of emergency of national importance was declared; destroyed or subject to union eviction orders, in as totally or partially unusable. 	Buildings for residential use are exempt from IMU: <ul style="list-style-type: none"> for the year 2025; or until the final reconstruction or habitability of the buildings, if the reconstruction or habitability takes place before 31.12.2025.

5.3 EXEMPTIONS BY MUNICIPAL RESOLUTION

In the exercise of their regulatory autonomy, municipalities may provide for exemption from IMU for, inter alia, the following:

- real estate given on gratuitous loan to the municipality or other local authority, or to non-commercial entities, exclusively for the exercise of their respective institutional or statutory tasks;
- commercial and craft businesses located in areas closed to traffic due to the execution of public works lasting more than six months.

6 TAX BASE

The criteria for determining the tax base vary depending on the type of property concerned, and thus on whether it is:

- buildings with cadastral rent;
- Buildings classifiable in cadastral group 'D', which are at the same time not registered in Ca- key, wholly owned by companies and separately accounted for;
- buildable areas;
- agricultural land.

6.1 BUILDINGS WITH CADASTRAL RENT

For buildings registered in the Land Registry and with a cadastral rent, the taxable base for IMU purposes is determined:

- by revaluing by 5% the annuity recorded in the Land Register on 1 January of the year of taxation;
- multiplying the result thus obtained by the relevant multiplier coefficient (which varies according to the type of building).

In order to determine the IMU due for the year 2025, therefore, the cadastral rent as at 1.1.2025 will have to be revalued.

The formula for calculating the IMU tax base is as follows:

$$V = RC \times \frac{105}{100} \times M$$

where

:

V= value (taxable base for IMU purposes)

RC= cadastral rent entered in the Land Register on 1 January of the reference

year M = multiplier coefficient

Building types	Determining the tax base
Residential buildings (group A, excluding A/10) Cellars, attics, storage rooms (C/2) Garages and parking spaces (C/6) Canopies (C/7)	$160 \times RC \times 105/100 = RC \times 168$
Collective residencies (group B) Artisan workshops (C/3) Buildings and premises for sporting activities (C/4) Bathing and healing water establishments (C/5)	$140 \times RC \times 105/100 = RC \times 147$
Shops and workshops (C/1)	$55 \times RC \times 105/100 = RC \times 57.75$
Offices and private offices (A/10) Banks and insurance companies (D/5)	$80 \times RC \times 105/100 = RC \times 84$
Special Purpose Properties (Group D, excluding D5)	$65 \times RC \times 105/100 = RC \times 68.25$

6.2 GROUP 'D' BUILDINGS NOT REGISTERED IN THE LAND REGISTER

Special criteria for determining the taxable value apply to buildings that are at the time:

- classifiable in cadastral group D ('special purpose' properties, for production, industrial and commercial needs);
- not registered in the Land Registry (and therefore without annuity);
- wholly owned by companies;
- separately accounted for.

For such buildings, until the application for the cadastral rent is made, the IMU tax base is determined:

- by taking as a reference (instead of the cadastral rent, of which they are devoid) the 'historical' costs of acquisition or construction (as well as incremental expenses) as shown in the accounting records at the beginning of each calendar year, or, if later, at the date of acquisition;
- applying to these 'historical' costs the coefficients that are updated annually by ministerial decree.

The coefficients for the year 2025 were approved by Ministerial Decree 14.3.2025 and are listed below.

Coefficients for the year 2025	
For the year 2025= 1.00	For the year 2003= 1.66
For the year 2024= 1.00	For the year 2002= 1.72
For the year 2023= 1.02	For the year 2001= 1.76
For the year 2022= 1.14	For the year 2000= 1.82

Coefficients for the year 2025	
For the year 2021= 1.19	For the year 1999= 1.85
For the year 2020= 1.19	For the year 1998= 1.87
For the year 2019= 1.20	For the year 1997= 1.92
For the year 2018= 1.22	For the year 1996= 1.98
For the year 2017= 1.22	For the year 1995= 2.04
For the year 2016= 1.23	For the year 1994= 2.11
For the year 2015= 1.23	For the year 1993= 2.15
For the year 2014= 1.23	For the year 1992= 2.17
For the year 2013= 1.24	For the year 1991= 2.21
For the year 2012= 1.27	For the year 1990= 2.32
For the year 2011= 1.30	For the year 1989= 2.42
For the year 2010= 1.32	For the year 1988= 2.53
For the year 2009= 1.34	For the year 1987= 2.74
For the year 2008= 1.39	For the year 1986= 2.95
For the year 2007= 1.44	For the year 1985= 3.16
For the year 2006= 1.48	For the year 1984= 3.37
For the year 2005= 1.52	For the year 1983= 3.58
For the year 2004= 1.61	For the year 1982= 3.79

This criterion must be adopted up to the time of the application for the allocation of the annuity for the building in cadastral group 'D'.

6.3 BUILDING AREAS

A buildable area for IMU purposes is defined as an area that can be used for building purposes:

- according to the general or implementing urban planning instruments of the municipality;
- or on the basis of the actual building possibilities determined according to the criteria laid down for the purposes of compensation for expropriation in the public interest.

For building areas, the taxable base for the IMU is the 'market value in common' as of 1 January of the year of taxation, or the date of adoption of the urban planning instruments, determined with reference to the following valuation elements:

- the territorial area of location;
- the building index;
- the permitted use;
- the burdens associated with any necessary land adjustment works;
- the average prices observed on the market for the sale of areas with similar characteristics.

6.4 AGRICULTURAL LAND

The IMU taxable base of agricultural land, including non-cultivated land, is equal to the product of the cadastral income recorded in the Land Registry on 1 January of the year of taxation, revalued by 25%, by the multiplier coefficient 135.

The value of agricultural land is thus determined as follows:

$$V = RD \times \frac{125}{100} \times 135$$

where
:

V= value (taxable base for IMU purposes)

RD = dominical income

Building land owned and managed by CDs/IAPs

Even if it is 'buildable' according to the general town-planning instrument of the municipality, land owned and managed by direct cultivators (CD) or by professional agricultural entrepreneurs (IAP) registered in the agricultural register (including agricultural companies), on which agricultural use persists through the exercise of activities directed to the cultivation of the land, forestry, mushroom cultivation and livestock breeding, must be considered 'agricultural' for the purposes of IMU.

6.5 REDUCTIONS IN THE TAX BASE

Some reductions in the tax base of the IMU are provided for.

Reduction of the IMU tax base	
Cases	Reduced tax base
Buildings listed for reasons of historical or artistic interest.	Reduced to 50%
Buildings declared uninhabitable or unfit for habitation and de facto unused.	
Property units granted in gratuitous loan to relatives in the direct line within the first degree (parent or child), under certain conditions.	
Housing unit of the pensioner residing abroad, if certain conditions are met.	Reduced to 50% For 2022 only: reduced to 37.5 per cent
Properties leased at an agreed rent <i>pursuant to</i> Law 431/98.	Reduced to 75%

7 IMU RATES

The IMU rates are defined by paragraphs 748 - 757 of Article 1 of Law 160/2019 and are summarised in the following table.

IMU rates		
Real estate	Basic rate	Municipal discretionary margin
Principal dwelling A/1, A/8 and A/9 and related appurtenances	0,5% (with deduction of 200.00 euro)	<ul style="list-style-type: none"> 0.1% increase; decrease to zero.
Instrumental rural buildings (Art. 9 co. 3-bis of DL 557/93)	0,1%	Decrease to zero
Commodity real estate	For the years 2020 and 2021: 0.1% From 2022: IMU exemption	For the years 2020 and 2021: <ul style="list-style-type: none"> increase to 0.25 per cent; decrease to zero.
Agricultural land	0,76%	<ul style="list-style-type: none"> Increase to 1.06%; decrease to zero.
Group 'D' Production Buildings	0.86%, of which: the 0.76% share to the State, the remainder to municipalities	<ul style="list-style-type: none"> Increase to 1.06%; decrease to 0.76%.
Other properties	0,86%	<ul style="list-style-type: none"> Increase to 1.06%; decrease to zero.

7.1 IMU INCREASE FOLLOWING THE ABOLITION OF TASI

From the year 2020, in place of the repealed TASI surcharge, municipalities may increase the maximum rate by an additional 0.08%.

The rate increase may:

- relate only to real estate that is not exempt under paras. 10 - 26 of Art. 1 of Law 208/2015;
- be decided whether the TASI surcharge had been resolved for the year 2015 and whether it had been confirmed until 2019 pursuant to para. 28 of Article 1 of Law 208/2015.

From the year 2021, municipalities may only reduce the IMU surcharge imposed, but may not increase it.

7.2 RATE CHANGES

From the year 2025, municipalities may diversify the IMU rates, within the *ranges* illustrated above, only with reference to the cases last identified by the Ministerial Decree of 6.9.2024 (supplementing the Ministerial Decree of 7.7.2023).

Up to and including 2024, the municipalities could instead diversify the *statutory* rates, within the established margins of variation, without having to comply with the cases referred to in the aforementioned Ministerial Decree of 6.9.2024.

8 LIQUIDATION OF IMU

The tax is due (and must be settled), for calendar years, on a pro rata basis:

- to the share of ownership;
- the months of the year during which possession lasted.

Each calendar year corresponds to an autonomous tax obligation.

8.1 MONTHS OF OWNERSHIP

To determine the IMU due, the month during which possession lasted for more than half of the days of which the month is composed is counted in full.

In this respect, it is counted in the hands of the purchaser of the real estate:

- the day of transfer of possession;
- the entire month of the transfer, if the days of possession are equal to those of the transferor.

For example, if a property is sold on 16.4.2025, the entire month of April (consisting of 30 days) is borne by the buyer.

Changes during the month

Although not explicitly stated, the same criteria of liquidation with computation "by months" should also apply to changes, relating to the property, that occur during the year (thus Ministerial Circular No 118/E of 7 June 2000, with regard to ICI).

8.2 ROUNDING TO THE NEAREST EURO UNIT

The amount to be paid must be rounded to the nearest euro unit:

- by default, if the fraction is less than or equal to 0.49 euro;
- in excess, if the fraction is greater than 0.49 euro.

8.3 MINIMUM DEPOSIT AMOUNT

The payment of IMU is not due if the total amount due to the municipality for the whole year is less than EUR 12.00, unless otherwise stipulated by the local authority.

9 PAYMENT DEADLINES

For all taxpayers, the IMU due for the current year must be paid in two instalments:

- the first, due on 16 June, equal to the tax due for the first half-year by applying the rate and deduction for the 12 months of the previous year;
- the second, due on 16 December, as the balance of the tax due for the entire year and as a settlement, on the basis of the rates resolved for the reference year.

The taxpayer, however, may decide to pay the tax due in a single annual instalment by 16 June of the year of taxation.

In any case, if the deadline for payment of the IMU falls on a Saturday or public holiday, the payment is considered timely if made on the first following working day (Article 6(8) of DL 330/94).

With regard to the IMU due in 2025, therefore:

- the first instalment (advance payment) must be paid by 16.6.2025, and is equal to the tax due for the first half-year on the basis of the rate and deduction decided for 2024;
- the second instalment (balance) is to be paid by 16.12.2025, in adjustment, based on the rates in force for 2025.

9.1 DEFERMENT POWERS OF MUNICIPALITIES

Municipalities may provide for the extension of the payment deadlines in the presence of 'special situations' (cf. Res. Min. Economia e Finanze 8.6.2020 no. 5/DF).

This option may be exercised with reference to the revenues that fall within the exclusive competence of the local authority and therefore may not concern the IMU portion falling within the competence of the State, which must be paid for real estate for productive use in group 'D'.

9.2 NON-COMMERCIAL ENTITIES

Ad hoc rules for the payment of the IMU are provided for non-commercial entities that benefit from the exemption pursuant to Article 1, paragraph 759 (g) of Law 160/2019, insofar as they own, in the municipality designated as recipient of the payment, at least one property used (even partially) for carrying out their activities:

- in a non-commercial manner;
- of its institutional activities.

These non-commercial entities must pay the IMU due for each year in three instalments:

- the first two, amounting to 50% of the IMU paid for the previous year, must be paid by 16 June and 16 December of the current year;
- the third instalment, in adjustment of the total IMU due (based on the rates set for the reference year), must be paid by 16 June of the following year.

IMU Payment for 2025	
Ordinary' taxpayers	Non-commercial entities
First instalment: by 16.6.2025 (IMU due for the first half of 2025 by applying the rate and deduction for the 12 months of 2024)	First instalment: by 16.6.2025 (50% of the total IMU paid for 2024)
Second instalment: by 16.12.2025 (IMU balance for 2025, calculated on the basis of the rates for 2025)	Second instalment: by 16.12.2025 (50% of the total IMU paid for 2024)
	Third instalment: by 16.6.2026 (adjustment, based on rates for 2025)

The payments indicated in the table below must therefore be made by 16.6.2025.

IMU payment by 16.6.2025	
Ordinary' taxpayers	Non-commercial entities
First instalment of IMU for 2025 (IMU due for the first half of 2025 applying the rate and deduction of the 12 months of 2024)	First instalment of IMU for 2025 (50% of the total IMU paid for 2024)
	Third instalment of IMU for 2024 (with adjustment, based on the rates for 2024)

Eventuality of the third instalment for non-commercial entities

For non-commercial entities *pursuant to* Article 1, paragraph 759 (g) of Law 160/2019, the third instalment of the IMU for 2024, to be paid as a balance (by 16.6.2025), is possible, considering that the tax already paid during 2024 with the previous two instalments (each equal to 50% of the IMU paid for 2023) could be equal to, or even higher than, the IMU due for the entire year 2024. The eventual higher amount paid may be:

- requested for reimbursement pursuant to Article 1 co. 164 of Law 296/2006;
- used in compensation.

Compensation

The non-commercial entities referred to in Article 1, paragraph 759, letter g) of Law 160/2019 may offset, when making the payment, any credit accrued against the municipality, resulting from the IMU ENC declaration (such offsetting may only take place between IMU credits and debts to the same municipality).

9.3 SUSPENSION OF PAYMENTS FOR TAXPAYERS WITH RESIDENCE OR HEADQUARTERS IN THE PHLEGRAEAN FIELDS

For taxpayers who, as of 13.3.2025, had their residence or registered office or place of business in buildings damaged by the bradyseismic crisis in the Campi Flegrei area, Article 11 of Decree-Law 65/2025 provides for the suspension of tax payments due in the period from 13.3.2025 to 31.8.2025, if certain requirements are met.

This suspension therefore also affects IMU payments due on 16.6.2025, namely:

- for all taxpayers, the first instalment of IMU for 2025;
- for non-commercial entities *pursuant to* Article 1 para. 759(g) of Law 160/2019, the first instalment of IMU for 2025 as well as the third instalment of IMU for 2024.

IMU instalments subject to suspension must be paid, without penalty and interest, in a single instalment by 10.12.2025.

10 DETERMINATION OF THE FIRST INSTALMENT OF IMU FOR 2025

Except for non-commercial entities *pursuant to* Article 1, paragraph 759(g) of Law 160/2019, the first instalment of the IMU for 2025 is equal to the tax due for the first half of the year by applying the rate and deduction established for 2024.

10.1 RATES RESOLVED FOR 2024

By virtue of the extension referred to in Article 1 co. 2-*bis* and 2-*ter* of DL 202/2024, the resolutions approving the IMU rates and regulations are effective for the year 2024 if at the same time they result:

- entered in the appropriate section of the Fiscal Federalism Portal by 30.11.2024 (instead of the ordinary deadline of 14.10.2024);
- published on the website of the Finance Department by 7.2.2025 (instead of the ordinary deadline of 28.10.2024).

On the Department of Finance website, it is possible to check the rates in force for each municipality in 2024 (to be taken into account when determining the first instalment of IMU for 2025).

10.2 FAILURE TO APPROVE RATES

In the absence of a resolution entered and published on time:

- until the year 2024, the IMU rates in force in the previous year must apply;
- as from 2025 (the first year of application of the rate schedule rules), the "base" rates provided for in paras. 748 - 755 of Art. 1 of Law 160/2019 shall apply (see table in § 7 above).

10.3 RESOLUTIONS FOR THE YEAR 2025 ALREADY PUBLISHED

If, at the time of the advance payment, the resolution by which the municipality establishes the IMU rates applicable to the current year has already been published, the taxpayer may determine the tax by applying the new published rates (thus Ministry of Economy and Finance Circular no. 1/DF of 18 March 2020, which, although referring to the year 2020, would seem to be of general application).

10.4 PROPERTY PURCHASED IN THE FIRST HALF OF 2025

The textual datum of Art. 1 co. 762 of Law 160/2019 may raise some doubts on how to calculate the first instalment of IMU if the property is purchased in the first half of the year.

In this hypothesis, the various calculation *software* determine the first IMU instalment by adopting two criteria:

- in some cases, on the basis of the months of possession of the property in the first six months of the year (this position is in line with the ministerial indications set out in Circ. Min. Economia e Finanze 18.3.2020 no. 1/DF and answer no. 2 of 8.6.2021);
- in other cases (e.g. *the ANUTEL software*), on the basis of the IMU due for the entire year (adding the entire second semester to the months of possession in the first semester) and dividing this result by two.

For example, assuming a property purchased on 1.6.2025:

- Adhering to the first criterion (in accordance with ministerial indications), the first IMU instalment for 2025 (to be paid by 16.6.2025) is equal to the IMU due for one month of possession, applying the rate and deduction in force for 2024 (first IMU instalment = taxable base x 1/12);
- By adhering to the alternative calculation criterion, the first IMU instalment for 2025 (to be calculated on the basis of the rate and deduction in force for 2024) is to be determined by assuming 7 months of possession (1 month of possession in the first semester + 6 months in the second semester), and dividing the result thus obtained by two (first IMU instalment = [taxable base x 7/12] / 2).

Example - Principal dwelling in A/1, A/8 and A/9

Tizio is the 100 per cent owner of a property, located in the municipality of Genoa, classified in the cadastral category A/1, with an income of € 3,000.00 and used as a main dwelling (there are no appurtenances to the dwelling unit).

By the time the first IMU instalment for 2025 is paid, the rates decided by the Municipality of Genoa for 2025 have already been published on the Department of Finance website.

In particular, with regard to the main homes registered in cadastral categories A/1, A/8 and A/9, the municipality of Genoa has set a rate of 0.58%.

Pursuant to Article 1, paragraph 749 of Law 160/2019, a deduction of EUR 200.00 is also due (for the period of the year during which the use as a main home persists).

The first instalment for 2025 is therefore EUR 1,362.00, determined as follows: $[(3,000.00 \times 1.05 \times 160 \times 0.58\% - 200.00) : 2]$ (rounded to the nearest euro unit).

SEZIONE IMU E ALTRI TRIBUTI LOCALI					IDENTIFICATIVO OPERAZIONE													
codice ente/ codice comune	Ravv.	Immob. varianti	Acc.	Saldo	numero immobili	codice tributo	rateazione/ mese rif.	anno di riferimento	importi a debito versati	importi a credito compensati								
D 9 6 9			X		1	3912		2025	1362,00									
detrazione				100,00														
TOTALE								G	1362,00	H							SALDO (G-H)	1362,00

IMU payments may alternatively be made by:

- VAT-registered persons are required to make payments exclusively by telematic means (Revenue Agency Order 26.5.2020 no. 214429).

For productive real estate registered in cadastral group 'D', IMU must be paid by distinguishing:

- the share reserved for the State, calculated by applying the rate of 0.76%;
- the municipalities' share for the remainder.

Nothing is owed to the State by municipalities that own group 'D' properties located on their territory.

The tax codes for the payment of IMU, by means of the F24 form, are set out, most recently, in Res. Agenzia delle Entrate 29.5.2020 no. 29.

Type of deposit	Tax code
IMU - Municipal tax on main dwelling and its appurtenances - Municipality	3912
IMU - Own municipal tax for rural buildings for instrumental use - Municipality	3913
IMU - Own municipal tax for land - Municipality	3914
IMU - Own municipal tax for building areas - Municipality	3916
IMU - Own municipal tax for other buildings - Municipality	3918
IMU - Imposta municipale propria for real estate for productive use classified in cadastral group D - State	3925
IMU - Imposta municipale propria for real estate for productive use classified in cadastral group D - Municipal increase	3930
IMU - Own municipal tax for buildings constructed and intended by the developer for sale - Municipality	3939
IMU - Own municipal tax - Interest on assessment - Municipality	3923
IMU - Own municipal tax - Penalties from assessment - Municipality	3924

In relation to the tax code '3939', referring to 'buildings constructed and intended by the construction company for sale', i.e. the so-called 'commodity properties', please note that from 2022 these properties are exempt.

Payment on Repayment

In the case of a repayment, penalties and interest must be paid together with the tax (using the tax code relating to the case for which the payment is to be made).

IMIS, IMI and ILIA

Specific tax codes are provided for the payment:

- of the IMIS ex L. Prov. Trento 30.12.2014 n. 14 (cf. ris. Agenzia delle Entrate 21.5.2015 n. 51);
- of the IMI ex L. Prov. Bolzano 23.4.2014 no. 3 (cf. res. Agenzia delle Entrate 14.5.2020 no. 23);
- of ILIA ex L. Reg. Friuli Venezia Giulia 14.11.2022 no. 17 (see Revenue Agency Res. 24.2.2023 no. 10 and 12.3.2024 no. 16).

11.3 HOW TO FILL IN THE F24 FORM

For IMU payments, the 'IMU E ALTRI TRIBUTI LOCALI' section of the F24 form must be filled in (or indicate the code 'EL' in the 'Section' column of the F24 Simplified form), with the data shown in the table below.

IMU payment - Filling in the F24 form	
Box/field	Content
"Tax code"	The tax code relating to the payment must be entered in the column 'debit amounts paid' only.
"Entity code/common code"	The cadastral code of the municipality in whose territory the real estate is located must be indicated.
"Acc."	Box to be ticked if payment is on account.
'Balance'	Box to be ticked if payment refers to the balance. If payment is made in one instalment, both boxes 'Acc.' and 'Balance' must be ticked.
"Ravv."	Box to be ticked if payment is made by way of repayment.
"Number of properties"	The number of properties to which the payment refers must be indicated (maximum 3 digits).
'Reference year'	The tax year to which the payment relates must be indicated, in the format 'YYYY' (e.g. '2025'). If the box 'Ravv.' is ticked, the year in which the tax should have been paid must be indicated.