

Condominium building interventions - Communication to the Revenue Agency for expenses incurred in 2025

1 INTRODUCTION

By 16.3.2026, condominium administrators must electronically transmit to the Revenue Agency the communication of the expenses incurred during the year 2025 relating to the "building" interventions carried out on the common parts of the condominium buildings, so that they flow into the pre-filled tax return of the individual condominiums (art. 2 of Ministerial Decree 1.12.2016 and art. 16-bis co. 4 and 5 of Decree-Law 124/2019).

To this end, with the provv. 10.2.2026 no. 50559, the Revenue Agency has updated the technical specifications for sending this communication.

2 INTENDED USE OF THE REAL ESTATE UNIT LOCATED IN THE CONDOMINIUM

This update is justified, among other things, by the provision, starting from the year 2025, of a double rate in relation to:

- IRPEF deduction for renovation of the building heritage, pursuant to art. 16-bis of the TUIR;
- IRPEF/IRES deduction for seismic risk reduction, pursuant to art. 16 of Legislative Decree 63/2013;
- IRPEF/IRES deduction for energy requalification, pursuant to art. 14 of Legislative Decree 63/2013.

Even if they relate to interventions on the common parts of the condominium building, for these deductions the following rate applies:

- "increased" (by 50% for 2025 and 2026 or 36% for 2027), for condominiums who at the same time hold the right of ownership or a real right of enjoyment on the real estate unit at the beginning of the works and allocate the real estate unit as a main residence at the end of the works;
- "ordinary" (36% for 2025 and 2026 or 30% for 2027), in other cases.

Optional nature of the communication of intended use for 2025

The communication route was therefore implemented in order to allow condominium administrators to indicate the information relating to the requirement of the main residence of the real estate unit.

This information is transmitted by the condominium administrator to the Tax Registry:

- only if the condominium owner has communicated it to the administrator by 31 December of the year of reference for the expenditure;
- and in any case optionally for the 2025 tax period.

3 REPLACEMENT OF THE EMERGENCY GENERATOR SET WITH THE LATEST GENERATION OF GAS-FIRED EMERGENCY GENERATORS

The communication route for expenses relating to condominium interventions has also been modified by inserting the reference to the replacement of the existing emergency generator with the latest generation gas emergency generators.

For this intervention, the IRPEF deduction pursuant to art. 16-bis, paragraph 3-bis of the TUIR continues to compete in any case to the extent of 50% for expenses incurred from 1.1.2025, regardless of the requirement of the main residence.

4 SUPERBONUS FOR EXPENSES INCURRED IN 2025

A further element of updating the route for the communication of expenses relating to condominium interventions concerns the modification of the rate for the superbonus referred to in art. 119 of Legislative Decree 34/2020.

In particular, for expenses incurred in 2025, the superbonus is due:

- in the ordinary way, to the extent of 65% of the eligible expenses incurred;
- to the extent of 110%, for the interventions referred to in art. 119 par. 8-ter of Decree-Law 34/2020, namely:
 - for interventions carried out on uninhabitable buildings in the municipalities affected by seismic events that occurred from 1.4.2009 where the state of emergency was declared;
 - or for the interventions carried out by the subjects referred to in letter d-bis) of art. 119 par. 9 of Legislative Decree 34/2020 (NPOs, voluntary organizations, social promotion associations) for which the conditions of the following paragraph 10-bis are met at the same time, i.e. they must be NPOs, ODVs and APS that carry out activities of provision of social, health and welfare services, whose members of the Board of Directors do not receive any remuneration or office allowance and provided that the object of the interventions are properties falling within the cadastral categories B/1, B/2 or D/4 owned by these subjects in full or bare ownership or in usufruct, or held on loan for free use.

5 GREEN BONUS - EXCLUSION FOR EXPENSES INCURRED IN 2025

On the other hand, the reference to the so-called "green bonus" referred to in art. 1 co. 12 - 15 of Law 205/2017, which no longer applies to expenses incurred from 1.1.2025, has been eliminated from the route for the communication of expenses relating to condominium interventions.

6 COMMUNICATION FOR "MINIMUM" CONDOMINIUMS

It should be remembered that, with regard to "minimum condominiums" (consisting of a number not exceeding eight condominiums, and therefore not obliged to appoint a condominium administrator pursuant to Article 1129 of the Italian Civil Code), the Revenue Agency, with a FAQ dated 21.2.2025, clarified that:

- if the minimum condominium has appointed an administrator, he is required to communicate the expenses relating to the interventions on the common parts of the condominium;
- if, on the other hand, the administrator has not been appointed, the condominiums of the minimum condominium are exempt from the obligation to transmit the condominium data to the Tax Registry.

7 OPTION OF TRANSFER OR DISCOUNT FOR ALL CONDOMINIUMS - EXEMPTION FROM COMMUNICATION

The condominium administrator is exempt from the obligation to report in the event that, with reference to the expenses incurred in 2025, for all the interventions on the common parts, all the condominiums, instead of the direct use of the deduction, have opted for the assignment of the credit or the discount on the consideration pursuant to art. 121 of Decree-Law 34/2020, as provided for by provv. Revenue Agency 21.2.2024 no. 53174 (for expenses incurred in 2025, the option for the assignment of the credit or the discount on the consideration can only be exercised with reference to interventions facilitated with the superbonus, pursuant to art. 121 par. 7-bis of Decree-Law 34/2020).

On the other hand, if even for a single intervention, at least one condominium owner has decided to take advantage of the deduction by using it directly in the tax return, the administrator is required to transmit the data referring to all the interventions carried out in the previous year on the common parts, including those for which the option for the assignment of the credit or the discount on the consideration pursuant to art. 121 of Legislative Decree 34/2020.

8 TO WHOM THE EXPENDITURE IS ATTRIBUTED

With a FAQ dated 21.2.2025, the Revenue Agency specified that, in the communication to be sent to the Tax Registry, the condominium administrator indicates, as the person to whom the share of expenses for condominium interventions is attributed, the person who has been reported to him by the owner of the real estate unit as "*the person who incurred the expense*".

If the owner has not made any report, the condominium administrator indicates the owner as the person to whom the expense for the condominium "building" interventions is attributed.

In any case, the condominium administrator, when filling out the communication to be sent to the Revenue Agency, must not take into account the name of the bank/postal account used by the owner or others for the payment of the condominium fee.

9 EXPENSES REIMBURSED

With a FAQ dated 21.2.2025, the Revenue Agency specified that if, before the communication is sent by the condominium administrator, a third party (e.g., the Municipality) reimburses the expenses incurred by the condominium for the "building" interventions carried out on the common parts of the condominium building:

- in the event of total reimbursement, given that the expenses incurred for the subsidized interventions have been fully repaid by the third party, it is not possible for the condominiums to take advantage of the related "building" deductions, and therefore the condominium administrator will not have to send the communication referring to these expenses to the Revenue Agency or issue the relevant certification to the condominiums;
- in the case of partial reimbursement, on the other hand, the condominium administrator must send the communication to the Revenue Agency indicating only the expenses actually borne by the condominium, with the relative shares attributed to the condominiums (and, in the same way, the administrator must fill in the certification to be issued to the condominiums).