

# **IMU - Payment of the first instalment by 16.6.2026**

## 1 INTRODUCTION

By 16.6.2026, the first instalment of the IMU for 2026 must be paid, which is equal to the tax due for the first half of the current year by applying the rate and deduction of the 12 months of the previous year, i.e. 2025 (art. 1 co. 762 of Law 160/2019).

The second installment, as the balance of the IMU due for the entire year 2026, must be paid by 16.12.2026, as an adjustment, based on the rates approved for 2026.

However, the taxpayer can pay the total IMU due in a single annual instalment, by 16.6.2026.

Some specific rules relating to the payment of IMU are established for non-commercial entities that own properties exempt *pursuant to* Article 1, paragraph 759, letter g) of Law 160/2019, as they are used to carry out, in a non-commercial manner, institutional activities.

### **IMIS, IMI and ILIA**

The IMU applies in all municipalities of the national territory, except for properties located:

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

## 2 TAXABLE PERSONS

The IMU taxable persons are those indicated in the table below.

<b>IMU taxable persons</b>	
Owner	Holder of a real right of enjoyment (usufruct, use, habitation, emphyteusis and surface)
Lessee in the financial lease ( <i>leasing</i> ) contract, for the entire duration of the contract	Parent assignee of the family home following a court order
State Property Concessionaire	
<b>They are not IMU taxable persons</b>	
Nude owner	Holder of a personal right of enjoyment (tenant, borrower)
Financial lessor leasing the property	Parent owner who is not assigned to the family home

## 3 PROPERTIES SUBJECT TO IMU

Properties that can be traced back to the following three types are subject to IMU:

- buildings;
- building areas;
- agricultural land.

In consideration of the category to which the property is to be referred:

- different criteria must be applied for the determination of the taxable base;
- different ranges *are established* within which the Municipality decides on the rates.

## 4 MAIN RESIDENCE

For the purposes of the IMU:

- the main residences, and their appurtenances, are subject to the tax, albeit with concessions, registered in categories A/1 (stately homes), A/8 (houses in villas) and A/9 (castles, palaces of eminent artistic or historical value);
- the main residences registered in the other cadastral categories and their appurtenances are exempt.

Article 1, paragraph 741 letter b) of Law 160/2019 (in the *version after* the Constitutional Court's ruling no. 209 of 13.10.2022) qualifies as a "main residence" the property, registered or registerable in the Urban Building Registry as a single real estate unit, in which the owner at the same time:

- establishes his/her registered residence there (this "formal" requirement can be found in the register of the Registry of the Municipality);
- habitually resides there (this "factual" requirement refers to the circumstance that the owner actually lives in the real estate unit).

Therefore, in light of the Constitutional Court's ruling 209/2022, for the purposes of qualifying as a "main residence":

- only the requirements of "registered residence" and "habitual residence" of the owner of the property are required;
- while the "registered residence" and "habitual residence" of the members of the owner's family unit are not relevant.

#### 4.1 HABITUAL RESIDENCE REQUIREMENT

According to the indications of the jurisprudence of legitimacy (see, among others, Cass. 30.3.2026 no. 7745), in order to meet the requirement of "habitual residence" it is necessary to co-presence:

- of the permanence in the property for an appreciable period of time (objective element);
- of the owner's intention to settle permanently in the property (subjective element), revealed by the owner's habits of life and his own family and social relationships.

#### 4.2 MEMBERS OF THE HOUSEHOLD WITH RESIDENCE AND RESIDENCE IN DIFFERENT PROPERTIES

In the case of two spouses who are owners (or holders of a real right of enjoyment) each of a different property (located in the same Municipality or in different Municipalities), in which each owner establishes their respective registered residence and habitual residence, both spouses can benefit from the benefits due for the purposes of IMU for the main residence (for their respective share of ownership).

Members of the household in different properties		
Component	Concessions for the main residence	Concessions for the main residence
Husband	In property A (the husband owns or has a real right of enjoyment of the property)	Yes
Wife	In property B (the wife has ownership or a real right of enjoyment over the property)	Yes

#### 4.3 APPURTENANCES OF THE MAIN RESIDENCE

In general, appurtenances are real estate units intended in a lasting way to serve or adorn the main real estate unit, pursuant to art. 817 of the Italian Civil Code. In particular, a property is considered appurtenance when there are jointly:

- the objective element, which consists of the service or ornamental relationship between the main asset (e.g. dwelling) and its appurtenance (e.g. cellar);

- the subjective element, i.e. the will (expressed or tacit), on the part of the owner of the main asset, or of the person who has a real right over it, to permanently allocate the appurtenance to the accessory of the main asset.

Without prejudice to these requirements, for the purposes of the IMU we mean "appurtenances of the main residence" exclusively (even if registered in the Land Registry together with the unit for residential use):

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

#### **Treatment for IMU purposes of appurtenances**

The same tax regime applies to the appurtenances as the main residence to which they refer.

Therefore, the appurtenances (in the number and with the types mentioned above):

- if they relate to main residences other than those registered in A/1, A/8 and A/9, they are excluded from the local tax;
- if they relate to main residences registered in A/1, A/8 and A/9, they benefit from the reduced rate and deduction (illustrated in § 4.4 below).

In relation to any appurtenances exceeding the aforementioned limits (e.g. second garage), the IMU must be determined by applying the rate for "other properties" pursuant to Article 1, paragraph 754 of Law 160/2019 (see § 7 below).

#### **4.4 MAIN RESIDENCES CLASSIFIED IN A/1, A/8 AND A/9**

The main residences classified in cadastral categories A/1, A/8 and A/9 are subject to IMU, but for them there are concessions consisting of:

- in a reduced rate, equal to 0.5% "basic", and modifiable by the Municipalities by increasing it by 0.1% or decreasing it to zero (art. 1 co. 748 of Law 160/2019);
- in a deduction from the tax due, up to its amount, in an amount equal to € 200.00 (art. 1 co. 749 of Law 160/2019), which:
  - it must be related to the period of the year during which the property is used as a main residence;
  - if the real estate unit is used as a main residence by several taxable persons, it is due to each of them in proportion to the share for which the use itself occurs.

<b>Concessions for the main residence</b>		
<b>Main residence</b>	<b>Appurtenances</b>	<b>Concessions</b>
Main residence NOT stacked in A/1, A/8 and A/9.	Exclusively (even if registered in the Land Registry together with the house): <ul style="list-style-type: none"> <li>• a real estate unit C/2;</li> <li>• a real estate unit C/6;</li> <li>• a real estate unit C/7.</li> </ul>	Exclusion from IMU.
Main residence stacked in A/1, A/8 and A/9.		Subjection to IMU with: <ul style="list-style-type: none"> <li>• reduced rate;</li> <li>• deduction of 200 euros.</li> </ul>

#### **Properties assigned by IACP and ERP**

The same deduction of € 200.00 also applies to housing regularly assigned by the Autonomous Institutes for Social Housing (IACP) or by public housing bodies (ERP), however denominated, having the same purposes as the IACPs.

#### **4.5 ASSIMILATION TO THE MAIN RESIDENCE**

The benefits provided for the main residence can be extended to other types of properties, shown in the table below.

<b>Cases assimilated to the main residence (art. 1 co. 741 lett. c) of Law 160/2019)</b>	
<b>Facts</b>	<b>Assimilation</b>
Real estate units belonging to housing cooperatives with undivided ownership used as a main residence and related appurtenances of the assignee members.	<i>Ex lege</i>
Real estate units belonging to housing cooperatives with undivided ownership intended for university students who are assignee members, even in the absence of registered residence.	
Residential buildings intended for social housing as defined by Ministerial Decree 22.4.2008, used as a main residence.	
The family home assigned to the parent with custody of the children, following a court order.	
Only one property (registered or registerable in the Land Registry as a single real estate unit and for which the conditions of habitual residence and registered residence are not required), owned and not leased by personnel in permanent service belonging to the Armed Forces and Military Police Forces and dependent on those employed by the Armed Forces and the Military Police Forces of the Civil Police Forces, as well as by the personnel of the National Fire Brigade, and, except as provided for in art. 28 paragraph 1 of Legislative Decree 139/2000, by personnel belonging to the prefectural carriage system.	
A single real estate unit owned by the elderly or disabled who acquire residence in hospitals or health institutions following permanent hospitalization, provided that it is not rented.	By resolution of the Municipality

## 5 EXEMPTIONS

1 paragraphs 758 and 759 of art. 1 of Law 160/2019 list some types of properties that are exempt from IMU, for the period of the year during which the conditions provided for by the law exist.

<b>Properties exempt from IMU (art. 1 par. 758 and 759 of Law 160/2019)</b>
Properties owned by the State, by the Municipalities, as well as the properties owned, in their territory, by the Regions, by the Provinces, by the mountain communities, by the consortia between these bodies, by the bodies of the National Health Service, intended exclusively for institutional tasks. Furthermore, the IMU does not apply to properties of which the Municipality is the owner or holder of another real right when their surface area consists entirely or mainly on its territory.
Buildings classified or classifiable in cadastral categories from E/1 to E/9.
Buildings intended for cultural uses referred to in art. 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 art. 13, 14, 15 and 16 of the Lateran Treaty, signed on 11.2.29 and made enforceable by Law no. 810 of 27.5.29.
Buildings belonging to foreign states and international organizations for which exemption from IMU is provided on the basis of international agreements made enforceable in Italy.
Properties owned and used by non-commercial entities referred to in letter i) of paragraph 1 of art. 7 of Legislative Decree 504/92, and intended exclusively for the non-commercial performance of the institutional activities provided for in the same letter i) (i.e. welfare, social security, health, scientific research, educational, accommodation, cultural, recreational, sporting, religious and religious activities referred to in art. 16 letter a) of Law 222/85). In addition, Article 82 paragraph 6 of Legislative Decree 117/2017 recognises an exemption from IMU, similar to the one illustrated above, in favour of non-commercial entities in the Third Sector pursuant to Article 79 paragraph 5 of Legislative Decree 117/2017.

<b>Properties exempt from IMU (art. 1 par. 758 and 759 of Law 160/2019)</b>
<p>For the verification of the non-commercial methods of carrying out institutional activities and the application of the exemption in the case of "mixed" use properties, the provisions of art. 91-bis of Legislative Decree 1/2012, as well as Ministerial Decree 19.11.2012 no. 200, apply.</p> <p>Specific criteria have been introduced for the verification of the performance in a "non-commercial" manner in relation to sporting activity (art. 6-bis of Decree-Law 84/2025) or health, welfare and educational activities (art. 1 co. 853 - 856 of Law 199/2025).</p>
<p>Properties that cannot be used or available, for which a complaint has been filed with the judicial authority in relation to the crimes referred to in art. 614 par. 2 or 633 of the Criminal Code or for whose illegal occupation a complaint has been filed or criminal prosecution has been initiated.</p>
<p>Agricultural land:</p> <ul style="list-style-type: none"> <li>• owned and managed by direct farmers and professional agricultural entrepreneurs referred to in art. 1 of Legislative Decree 99/2004, registered with the agricultural social security scheme, including the agricultural companies referred to in art. 1 paragraph 3 of Legislative Decree 99/2004;</li> <li>• located in the Municipalities of the smaller islands referred to in Annex A of Law 448/2001;</li> <li>• with an immutable agro-silvopastoral destination with indivisible and incomprehensible collective property;</li> <li>• falling within mountain or hilly areas delimited pursuant to art. 15 of Law 984/77, on the basis of the criteria identified by the Ministerial Decree of 14.6.93 no. 9 (supplemented by the Ministerial Decree of 3.1.2024 no. 1).</li> </ul>

### 5.1 EXEMPTION FOR "REAL ESTATE GOODS"

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

- built and intended for sale by the construction company;
- as long as this destination remains;
- and are not in any case rented.

### 5.2 EXEMPTION FOR BUILDINGS AFFECTED BY NATURAL DISASTERS

Some *ad hoc* provisions recognize the exemption from IMU for properties located in territories affected by natural disasters. The table below shows the main exemptions for the year 2026.

<b>Properties affected by natural disasters - Exemption from IMU</b>	
<b>Exempt buildings</b>	<b>Duration of the exemption</b>
<p>Manufactured at the same time:</p> <ul style="list-style-type: none"> <li>• located in the areas of Abruzzo affected by the earthquake of 6.4.2009;</li> <li>• provided that they are destroyed or subject to union eviction orders as totally or partially uninhabitable.</li> </ul>	<p>The buildings are exempt from IMU until the final reconstruction and usability of the buildings themselves (without any prescribed time limit).</p>
<p>Manufactured at the same time:</p> <ul style="list-style-type: none"> <li>• located in the municipalities of the Abruzzo, Lazio, Marche and Umbria regions affected by the seismic events of 2016 and 2017 (listed in annexes 1, 2 and 2-bis of Legislative Decree 189/2016);</li> <li>• destroyed or subject to union eviction orders, in any case adopted by 31.12.2018, as totally or partially uninhabitable.</li> </ul>	<p>Buildings are exempt from IMU:</p> <ul style="list-style-type: none"> <li>• until their definitive reconstruction or usability;</li> <li>• and in any case no later than 31.12.2026.</li> </ul>
<p>Buildings for residential use at the same time:</p>	<p>For buildings for residential use, the following are exempt from IMU:</p> <ul style="list-style-type: none"> <li>• for the year 2026;</li> </ul>

<b>Properties affected by natural disasters - Exemption from IMU</b>	
<b>Exempt buildings</b>	<b>Duration of the exemption</b>
<ul style="list-style-type: none"> <li>located in the territories of the Marche and Umbria Regions affected by the seismic events that occurred on 9.11.2022 respectively and 9.3.2023, for which a state of emergency of national importance was declared;</li> <li>destroyed or subject to union eviction orders, as totally or partially unusable.</li> </ul>	<ul style="list-style-type: none"> <li>or until the final reconstruction or usability of the buildings, if the reconstruction or usability takes place before 31.12.2026.</li> </ul>
<p>Buildings for residential use at the same time:</p> <ul style="list-style-type: none"> <li>located in the territories of the Emilia Romagna and Tuscany Regions affected by the flooding events of 2023 and 2024;</li> <li>destroyed or subject to union eviction orders, as they are partially or totally uninhabitable.</li> </ul>	<ul style="list-style-type: none"> <li>Residential buildings are exempt from IMU:</li> <li>starting from the instalment due on 16.12.2025 (second instalment of the IMU for 2025);</li> <li>until the final reconstruction or usability of the buildings themselves, and in any case no later than 31.12.2026.</li> </ul>

### 5.3 EXEMPTIONS BY MUNICIPAL RESOLUTION

In exercising their regulatory autonomy, municipalities have the right to provide for exemption from IMU, among other things, for:

- real estate given on free loan to the Municipality or to another local authority, or to a non-commercial entity, exclusively for the exercise of their respective institutional or statutory duties;
- commercial and craft establishments located in areas closed to traffic due to the carrying out of works for the construction of public works that last for more than 6 months;
- in favour of institutions reorganised into public companies providing services to the person or into legal persons governed by private law, in accordance with the provisions of art. 4 co. 5 of Legislative Decree 207/2001.

## 6 TAXABLE BASE

The criteria for determining the taxable amount vary according to the type of real estate concerned, and therefore, depending on whether it is:

- buildings with cadastral income;
- buildings classifiable in cadastral group "D", which are at the same time not registered in the Land Registry, wholly owned by companies and separately accounted for;
- building areas;
- agricultural land.

### 6.1 BUILDINGS WITH CADASTRAL INCOME

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

- revaluing by 5% the income resulting in the Land Registry on 1 January of the year of taxation;
- multiplying the result thus obtained by the relative multiplier coefficient (which varies according to the type of building, as shown in the table below).

To determine the IMU due for the year 2026, therefore, the income resulting in the Land Registry as of 1.1.2026 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 income registered in the Land Registry on 1 January of the reference year

M = multiplier coefficient

Types of buildings	Determination of the taxable amount
Residential properties (group A, except 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 residences (group B) Craft workshops (C/3) Buildings and premises for sports activities (C/4) Bathing establishments and curative waters (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 practices (A/10) Banking and insurance companies (D/5)	$80 \times RC \times 105/100 = RC \times 84$
Special use properties (group D, excluding D5)	$65 \times RC \times 105/100 = RC \times 68,25$

### **Change in cadastral income following building interventions**

If, as a result of building work on the building, the cadastral income has changed during the year, the new income produces its effects, for the purposes of determining the IMU taxable base:

- from the date of completion of the works;
- or, if earlier, from the date of use of the property.

### **6.2 BUILDINGS OF GROUP "D" NOT REGISTERED IN THE LAND REGISTRY**

Particular criteria for determining the taxable value concern buildings that are at the same time:

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

For these buildings, until the time of the request for the attribution of the cadastral income, the IMU taxable base is determined:

- taking as a reference (instead of the cadastral income, which they do not have) the "historical" costs of purchase or construction (as well as the incremental expenses) resulting from the accounting records on the start date of each calendar year, or, if later, on the date of acquisition;
- applying to these "historical" costs the coefficients that are updated annually by ministerial decree.

The coefficients for the year 2026 were approved by Ministerial Decree 6.3.2026 (published in the *Official Gazette* no. 16.3.2026 n. 62) and are reported below.

Coefficients for the year 2026	
For the year 2026 = 1.01	For the year 2003 = 1.72
For the year 2025 = 1.03	For the year 2002 = 1.78
For the year 2024 = 1.02	For the year 2001 = 1.82

Coefficients for the year 2026	
For the year 2023 = 1.00	For the year 2000 = 1.88
For the year 2022 = 1.15	For the year 1999 = 1.91
For the year 2021 = 1.25	For the year 1998 = 1.93
For the year 2020 = 1.25	For the year 1997 = 1.98
For the year 2019 = 1.25	For the year 1996 = 2.05
For the year 2018 = 1.28	For the year 1995 = 2.11
For the year 2017 = 1.31	For the year 1994 = 2.17
For the year 2016 = 1.29	For the year 1993 = 2.22
For the year 2015 = 1.28	For the year 1992 = 2.24
For the year 2014 = 1.27	For the year 1991 = 2.28
For the year 2013 = 1.27	For the year 1990 = 2.39
For the year 2012 = 1.29	For the year 1989 = 2.50
For the year 2011 = 1.35	For the year 1988 = 2.61
For the year 2010 = 1.37	For the year 1987 = 2.83
For the year 2009 = 1.38	For the year 1986 = 3.04
For the year 2008 = 1.44	For the year 1985 = 3.26
For the year 2007 = 1.48	For the year 1984 = 3.48
For the year 2006 = 1.52	For the year 1983 = 3.70
For the year 2005 = 1.57	For the year 1982 = 3.91
For the year 2004 = 1.66	

This criterion must be adopted up to the time of the request for the attribution of the income for the building of cadastral group "D".

### 6.3 BUILDING AREAS

By building area for IMU purposes we mean that which can be used for building purposes:

- on the basis of the general urban planning or implementation instruments of the Municipality;
- or on the basis of the actual building possibilities determined according to the criteria provided for the purposes of the expropriation indemnity for public utility.

For building areas, the taxable base of the IMU is made up of the "market value in common trade" on 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 buildability index;
- the permitted intended use;
- the costs related to any land adaptation works necessary for its construction;
- the average prices recorded on the market for the sale of areas with similar characteristics.

### 6.4 AGRICULTURAL LAND

The IMU taxable base of agricultural land, including uncultivated land, is equal to the product of the dominical income resulting in the Land Registry on 1 January of the year of taxation, revalued by 25%, for the multiplier coefficient 135.

The value of agricultural land, therefore, is determined as follows:

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

where:

V = value (taxable base for IMU purposes)

RD = dominical income on 1 January of the year of taxation

### **Building land owned and managed by CD/IAP**

Even if it is "buildable" according to the general urban planning instrument of the Municipality, the land owned and managed by direct farmers (CD) or by professional agricultural entrepreneurs (IAP) registered in the agricultural pension (including agricultural companies), on which agricultural use persists through the exercise of activities aimed at the cultivation of the land, forestry, mushroom growing and breeding.

This "legal fiction" operates even if the land is owned in co-ownership, and only some of the co-owners have the qualification of CD or IAP, and in this case:

- the co-owners of the CD and IAP who manage the fund are entitled to exemption from IMU;
- while for the other co-owners, the IMU discipline of agricultural land must be applied with reference to the taxable base and the rate (thus the Res. Min. Economy and Finance 10.3.2020 no. 2/DF and, among others, Cass. 19.2.2025 no. 4307).

## **6.5 REDUCTIONS IN THE TAX BASE**

Some reductions in the IMU tax base are envisaged.

<b>Reduction of the IMU tax base</b>	
<b>Facts</b>	<b>Reduced tax base</b>
Listed buildings for reasons of historical or artistic interest.	Reduced to 50%
Buildings declared uninhabitable or uninhabitable and in fact unused.	
Real estate units granted on loan to relatives in a straight line within the first degree (parent or child), in the presence of the conditions referred to in art. 1 co. 747 letter c) of Law 160/2019.	
Housing unit of the pensioner residing abroad, in the presence of the conditions referred to in art. 1 co. 48 of Law 178/2020.	Reduced to 50% For 2022 only: reduced to 37.5%
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 art. 1 of Law 160/2019 and are summarized in the following table.

<b>Aliquote IMU</b>		
<b>Types of property</b>	<b>Basic rate</b>	<b>Discretion of the municipality</b>
Main residence A/1, A/8 and A/9 and related appurtenances	0.5% (with deduction of 200.00 euros)	<ul style="list-style-type: none"> <li>• Increase of 0.1%;</li> <li>• decrease to zero.</li> </ul>
Instrumental rural buildings (art. 9 co. 3-bis of Legislative Decree 557/93)	0,1%	Decrease to zero
Merchandise real estate	For the years 2020 and 2021: 0.1% From 2022: exemption from IMU	For the years 2020 and 2021: <ul style="list-style-type: none"> <li>• increase up to 0.25%;</li> <li>• decrease until action.</li> </ul>
Agricultural land	0,76%	<ul style="list-style-type: none"> <li>• Increase but all'1.06%;</li> <li>• decrease to zero.</li> </ul>
Productive properties of the "D" group"	0.86%, of which: the share equal to 0.76% to the State,	<ul style="list-style-type: none"> <li>• Increase but all'1.06%;</li> <li>• decrease to 0.76%.</li> </ul>

Aliquote IMU		
Types of property	Basic rate	Discretion of the municipality
	the remaining share to the Municipalities	
Other properties	0,86%	<ul style="list-style-type: none"> <li>• Increase but all'1.06%;</li> <li>• decrease to zero.</li> </ul>

### 7.1 IMU INCREASE FOLLOWING THE ABOLITION OF THE TASI

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

The increase in the rate can:

- concern only non-exempt properties pursuant to paragraphs 10 - 26 of art. 1 of Law 208/2015;
- be decided whether the TASI increase had been approved for the year 2015 and whether it had been confirmed until 2019 pursuant to paragraph 28 of art. 1 of Law 208/2015.

In subsequent years, the Municipalities can only reduce the IMU increase provided for pursuant to art. 1 co. 755 of Law 160/2019, while the possibility of increasing it remains excluded.

### 7.2 CHANGES IN RATES

From the year 2025, municipalities can diversify the IMU rates, within the *ranges* illustrated above:

- by drawing up the table of rates, to be completed using a special computer application on the Fiscal Federalism Portal (the Municipality must draw up the table even if it does not intend to diversify the rates from the "basic" ones identified *by law*);
- only with regard to the conditions identified by Ministerial Decree 7.7.2023, as amended and supplemented by Ministerial Decree 6.9.2024 (effective for 2025) and, subsequently, by Ministerial Decree 6.11.2025 (which applies from 2026).

## 8 LIQUING OF THE IMU

The tax is due (and must be paid), for calendar years, in proportion:

- the share of possession;
- the months of the year during which the possession has continued.

Each calendar year corresponds to an independent 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 itself is composed is counted in full.

In this regard, the purchaser of the property is credited with:

- 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 16.4.2026 (with 15 days of possession of the buyer in April, also counting the day of the transfer of the property), the entire month of April (consisting of 30 days) must be counted in the hands of the buyer for IMU purposes (since the number of days of possession of the buyer is equal to that of the transferor).

#### ***Changes during the month***

Although not explicit, the same criteria for settlement with calculation "by months" should also apply to the changes, relating to the property, that occur during the year (thus the C.M. 7.6.2000 n. 118/E, with regard to the ICI).

## 8.2 ROUNDING TO THE NEAREST EURO

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

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

## 8.3 MINIMUM DEPOSIT AMOUNT

The payment of the IMU is not due if the total amount due to the Municipality for the entire year is less than 12.00 euros, unless otherwise established by the local authority.

## 9 PAYMENT TERMS

For the generality of taxable persons, the IMU due for the current year must be paid in two installments:

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

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

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

With regard to the IMU due for 2026, therefore:

- the first instalment (down payment) must be paid by 16.6.2026, and is equal to the tax due for the first half of the year on the basis of the rate and deduction approved for 2025;
- The second instalment (balance) must be paid by 16.12.2026, as an adjustment, based on the rates in force for 2026.

### 9.1 MUNICIPALITIES' RIGHT OF DEFERRAL

Municipalities may order the extension of payment deadlines in the presence of "special situations" (see res. Min. Economy and Finance 8.6.2020 no. 5/DF). This option can be exercised with reference to the revenues exclusively pertaining to the local authority and therefore cannot concern the IMU portion of state competence that must be paid for the buildings for production use of group "D".

### 9.2 NON-COMMERCIAL ENTITIES

*Ad hoc rules* for the payment of IMU are provided for non-commercial entities that benefit from the exemption pursuant to Article 1, paragraph 759, letter g) of Law 160/2019, as they own, in the Municipality receiving the payment, at least one property used (even partially) for the non-commercial performance of their institutional activities (listed in Article 7, paragraph 1, letter i) of Legislative Decree 504/92).

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

- the first two, for an amount equal 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, as an adjustment of the total IMU due (based on the rates approved for the reference year), must be paid by 16 June of the following year.

Payment of IMU for 2026	
"Ordinary" taxable persons"	Non-commercial entities
First instalment: by 16.6.2026 (IMU due for the first half of 2026 applying the rate and deduction of the 12 months of 2025)	First instalment: by 16.6.2026 (50% of the total IMU paid for 2025)
Second instalment: by 16.12.2026 (balance of the IMU for 2026, calculated on the basis of the rates for 2026)	Second instalment: by 16.12.2026 (50% of the total IMU paid for 2025)
	Third instalment: by 16.6.2027 (adjustment, based on the rates for 2026)

By 16.6.2026, the payments indicated in the table below must therefore be made.

Payment of the IMU by 16.6.2026	
"Ordinary" taxable persons"	Non-commercial entities
First instalment of the IMU for 2026 (IMU due for the first half of 2026 by applying the rate and deduction of the 12 months of 2025)	Third instalment of the IMU for 2025 (as an adjustment, based on the rates for 2025) First instalment of the IMU for 2026 (50% of the total IMU paid for 2025)

#### **Possibility of the third instalment for non-commercial entities**

For non-commercial entities *pursuant* to Article 1, paragraph 759, letter g) of Law 160/2019, the third instalment of the IMU for 2025, to be paid as a balance (by 16.6.2026), is possible, considering that the tax already paid during 2025 with the previous two instalments (each equal to 50% of the IMU paid for 2024) could be equal to, or even higher, than the IMU due for the entire year 2025.

Any higher amount paid can be:

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

#### **Compensation**

The non-commercial entities referred to in art. 1 co. 759 letter g) of Law 160/2019 can offset, at the time of payment, any credit accrued towards the Municipality, resulting from the IMU ENC declaration (this offsetting can only take place between IMU credits and payables towards the same Municipality).

## **10 DETERMINATION OF THE FIRST INSTALMENT OF THE IMU FOR 2026**

Except for non-commercial entities *pursuant* to Article 1, paragraph 759, letter g) of Law 160/2019, the first instalment of the IMU for 2026 (to be paid by 16.6.2026) is equal to the tax due for the first half of the year, applying the rate and deduction established for 2025.

### **10.1 RATES IN FORCE FOR 2025**

The rates and regulations for the IMU approved by the Municipality were effective for 2025 if at the same time:

- by 14.10.2025, the Municipality has included the table of rates and the text of the regulation in the appropriate section of the Fiscal Federalism Portal;
- by 28.10.2025, the rates and regulations included in the Portal have been published on the website of the Department of Finance of the Ministry of Economy and Finance (art. 1, paragraph 767 of Law 160/2019).

If the aforementioned deadlines for entering and publishing the IMU resolutions for 2025 have been complied with, the regulations and rates approved with these resolutions are effective for determining the IMU due for the year 2025 (and therefore must be taken into account to determine the first instalment of the IMU for 2026).

It is possible to check the IMU resolutions in force in each municipality by consulting the website of the Department of Finance.

## **10.2 FAILURE TO APPROVE RATES**

In the absence of a resolution inserted and published within the deadlines, for the first year of mandatory application of the table of rates, i.e. 2025, the "basic" IMU rates identified by paragraphs 748 - 755 of art. 1 of Law 160/2019 (see table in § 7 above).

The basic IMU rates continue to apply until the Municipality approves a first resolution by drawing up the prospectus, according to the prescribed methods and terms.

Once the table of rates has been adopted within the terms and procedures identified above, for subsequent years, in the event of failure to adopt the table of rates within the terms of the table of rates, the rates in force in the previous year shall apply for the reference year, *pursuant to* Article 1, paragraph 767 of Law 160/2019 (see press release of the Ministry of Economy and Finance of 10.11.2025).

## **10.3 RATES FOR THE YEAR 2026 ALREADY PUBLISHED**

If, at the time of payment of the advance payment for 2026, the resolution by which the Municipality establishes the IMU rates applicable to the current year has already been published, the taxpayer can determine the tax by applying the new published rates (so Circ. Min. Economy and Finance 18.3.2020 no. 1/DF, § 1, which, although referring to the year 2020, would seem to be of general application).

## **10.4 PROPERTY PURCHASED IN THE FIRST HALF OF 2026**

The textual data of art. 1 co. 762 of Law 160/2019 could raise some doubts about how to calculate the first installment of the IMU if the property is purchased in the first half of the year.

In this case, the different calculation *software* determines the first installment of the IMU by adopting two criteria:

- in some cases, on the basis of the months of possession of the property in the first half of the year (this position complies with the ministerial indications referred to in the Ministry of Economy and Finance Circular 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 months of possession of the first semester to the entire second semester) and dividing this result by two.

For example, assuming a property purchased on 1.6.2026:

- adhering to the first criterion (in accordance with ministerial indications), the first instalment of the IMU for 2026 (to be paid by 16.6.2026) is equal to the IMU due for one month of possession, applying the rate and deduction in force for 2025 (or the deduction and rates for 2026, if the resolution containing them has already been published); in this case, therefore, the formula applies: first IMU instalment = taxable base × rate × 1/12;
- adhering to the alternative calculation criterion, the first instalment of the IMU for 2026 must be determined by assuming 7 months of possession (1 month of possession in the first half of the year + 6 months in the second half of the year), and dividing the result thus obtained by two (first IMU instalment = [taxable base × × rate 7/12] / 2).

### Example - IMU advance payment for main residence in A/1

Tizio is the 100% owner of a property, located in the Municipality of Turin, classified in cadastral category A/1, with an income of 2,000.00 euros and intended as a main residence (there are no appurtenances of the housing unit).

At the time of payment of the first installment of the IMU for 2026, the rates approved by the Municipality of Turin for 2026 have already been published on the website of the Department of Finance. In particular, with regard to the main residences registered in the cadastral categories A/1, A/8 and A/9 and their appurtenances (within the limits and with the requirements prescribed by Article 1, paragraph 741, letter b) of Law 160/2019), a rate of 0.6% has been established.

Pursuant to art. 1 co. 749 of Law 160/2019, is also due the deduction of 200.00 euros (to be related to the period of the year during which the use as a main residence persists).

The first installment for 2026 is therefore equal to 908.00 euros, determined as follows:  $[(2,000.00 \times 1.05 \times 160 \times 0.6\% - 200.00) \times 6/12]$ .

The F24 form must be completed as follows.

SEZIONE IMU E ALTRI TRIBUTI LOCALI				IDENTIFICATIVO OPERAZIONE			IMPORTI A DEBITO VERSATI		IMPORTI A CREDITO COMPENSATI	
codice ente/ codice comune	Raw. Immob. versati	Acc. Saldo	Numero Immobili	codice tributo	rateazione/ mese rif.	anno di riferimento				
L 2 1 9		X	1	3912		2026	908,00			
									+/- SALDO (G-H)	
detrazione			100,00	<b>TOTALE</b>		<b>G</b>	<b>908,00H</b>		908,00	

## 11 PAYMENT METHODS

IMU payments can be made, alternatively, by:

- the F24 form;
- the appropriate postal order;
- the "PagoPA" platform referred to in art. 5 of Legislative Decree 82/2005 (Digital Administration Code), and the other methods provided for by the same code, according to the provisions that will be established by a specific Ministerial Decree.

VAT holders are required to make payments exclusively electronically (provv. Revenue Agency 26.5.2020 no. 214429).

### 11.1 GROUP "D" PROPERTIES

For productive properties registered in cadastral group "D", the IMU must be paid by distinguishing:

- the portion reserved for the State, calculated by applying the rate of 0.76%;
- the share reserved for the Municipalities for the remaining part.

Nothing is owed to the State by the Municipalities that own group "D" properties located in their territory.

### 11.2 IMU TAX CODES

The tax codes for the payment of the IMU, through the F24 form, are reported, most recently, in res. Revenue Agency 29.5.2020 n. 29.

Type of payment	Tax code
IMU - Municipal Tax on main residence and related appurtenances - Municipality	3912
IMU - Municipal Tax for rural buildings for instrumental use - Municipality	3913
IMU - Municipal Tax for Land - Municipality	3914
IMU - Municipal Tax for building areas - Municipality	3916
IMU - Municipal Tax for other buildings - Municipality	3918
IMU - Municipal tax for buildings for productive use classified in the group catastale D -	3925

Type of payment	Tax code
Status	
IMU - Municipal tax for properties for productive use classified in cadastral group D - Municipality increase	3930
IMU - Municipal Tax for buildings built and intended for sale by the construction company - Municipality	3939
IMU - Municipal Tax - Interest to be assessed - Municipality	3923
IMU - Municipal Tax - Tax to be assessed - Municipality	3924

In relation to the tax code "3939", referring to "buildings built and intended by the construction company for sale", i.e. the so-called "commodity properties", it should be noted that from 2022 these properties are exempt.

#### **Payment upon amendment**

In the event of repentance, 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 IMIS ex L. Prov. Trento 30.12.2014 n. 14 (see res. Revenue Agency 21.5.2015 no. 51);
- of IMI ex L. Prov. Bolzano 23.4.2014 n. 3 (see res. Revenue Agency 14.5.2020 no. 23);
- of the ILIA pursuant to L. Reg. Friuli Venezia Giulia 14.11.2022 n. 17 (see res. Revenue Agency 24.2.2023 no. 10 and 12.3.2024 no. 16).

#### **11.3 HOW TO FILL IN THE F24 FORM**

To pay the IMU, in the F24 form, it is necessary to fill in the "IMU AND OTHER LOCAL TAXES" section (or indicate the "EL" code in the "Section" column of the F24 Simplified form), reporting the data shown in the table below.

Payment of the IMU - Compilation of the F24 form	
Box/Field	Contents
"Tax code"	The tax code relating to the payment must be reported, corresponding to the sums indicated exclusively in the column "amounts due paid".
"Entity code/common code"	The cadastral code of the municipality in whose territory the properties are located must be indicated.
"Acc."	Box to be ticked if the payment refers to the deposit.
"Balance"	Box to be ticked if the payment refers to the balance. If the payment is made in a single instalment, both the "Acc." and "Balance" boxes must be ticked".
"Ravv."	Box to be ticked if the payment is made by way of repentance.
"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 refers must be indicated, in the format "YYYY" (e.g. "2026"). If the "Ravv." box is checked, the year in which the tax should have been paid must be indicated.