



THE PRIVATE SELECTION · ISSUE NO. 1 — JULY 2026

Forte dei Marmi & Tuscany

STUDIO BGSM & PARTNERS × GIULIA SANI · PRESTIGE REAL ESTATE

THE FIRST ISSUE

Where real estate meets tax and legal expertise, a truly complete service begins. To offer its clients and partners impeccable assistance, **Studio BGSM & Partners** provides — through **Giulia Sani**, real estate agent — access to a curated selection of properties, often **off-market**, with a focus on Forte dei Marmi and Tuscany.

STUDIO BGSM & PARTNERS · REAL ESTATE DEPARTMENT

I. PROPERTY OF THE MONTH



A villa project in the heart of Forte dei Marmi

VIA MARTINI 32 · FORTE DEI MARMI (LU)

1,470 **240** **€6.5M**
sqm plot sqm over two floors · 5 bedrooms asking

In one of Forte dei Marmi's most sought-after areas, the design of a villa with classic, timeless lines: 240 sqm across two floors, five bedrooms including a master suite, generous porches and terraces, and a private 73.5 sqm pool set within a 1,470 sqm park. An opportunity to create a bespoke home, designed for family life and for entertaining.

PROJECT STATUS

Project not yet approved · permitting process still to be defined. Surfaces and images derive from the design proposal and do not constitute a building permit.

REQUEST THE FULL DOSSIER

THE 360° SERVICE

One property. One team. Every detail handled.

Buying in Italy — especially from abroad — means far more than choosing the right home. Through the partnership between Studio BGSM & Partners and Giulia Sani, every client is supported across the full picture — property, legal and tax — by one coordinated team.

Property

Selection, viewings, negotiation

Legal & Tax

International tax, residency, contracts

Management

Rentals, upkeep, reporting

THIS MONTH IN FOCUS

Moving your tax residence to Italy: what changed in 2026, and the window closing at year-end.

II. TAX FOCUS

The new-residents flat tax: the 2026 window

Individuals who move their tax residence to Italy, and who have not been Italian tax residents for at least 9 of the previous 10 years, may elect a flat substitute tax on their foreign-source income (Art. 24-bis of the Italian Tax Code), regardless of its amount. The regime lasts up to 15 years; Italian-source income remains subject to ordinary IRPEF.

€300,000

annual tax on foreign income, for those transferring residence from 1 January 2026 (previously €200,000)

€50,000

for each family member included in the election (previously €25,000)

15 years

maximum duration of the regime

THE POINT NOT TO MISS

Until 31 December 2026 this regime can still be combined with the inbound-workers regime. From 1 January 2027 that combination will no longer be allowed.

Those who transferred their residence by 31 December 2025 are protected by a safeguard clause and continue to apply the amount in force when they elected. An advance ruling may be filed with the Italian Revenue Agency before electing. The rules are evolving: every situation should be assessed individually.

DISCUSS IT WITH THE STUDIO

Market note

Demand for prestige property in Forte dei Marmi stays firm into the summer, with international interest concentrated on turnkey homes and villas with private grounds. Scarcity, not supply, continues to set the tone.

Living in Forte dei Marmi

Historic beach clubs, high-end boutiques and restaurants, the Apuan Alps rising behind the sea. That blend of lifestyle and privacy is why buyers here keep coming back.

III. ASK THE STUDIO

"If I buy a home in Forte dei Marmi, should I also move my tax residence to Italy?"

They are two separate decisions: buying does not in itself move your tax residence. If relocation is part of your plans, however, the new-residents regime can change the picture considerably, especially where foreign income is significant. It is worth assessing before you sign, not after.

BY STUDIO BGSM & PARTNERS · INTERNATIONAL TAX

YOUR ADVISORS

Studio BGSM & Partners

ADVISORY & TAX

Giulia Sani

REAL ESTATE AGENT

Request the off-market selection

A confidential edit of prestige properties, before they reach the portals.

BOOK A PRIVATE CONSULTATION

Studio BGSM & Partners × Giulia Sani

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