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THE PRIVATE SELECTION · ISSUE NO. 2 — SEPTEMBER 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



PRIVATE PREVIEW

A contemporary villa project in the heart of Forte dei Marmi

VIA TRENTO 152 · FORTE DEI MARMI (LU)

1,190

sqm plot

324

sqm over two floors · 6 bedrooms

€7M

asking

In the heart of Forte dei Marmi, the design of a contemporary villa on a 1,190 sqm plot: 324 sqm over two floors, six bedrooms, generous living spaces opening to the garden, a 114 sqm panoramic terrace and a private pool of nearly 60 sqm. Stone architecture and full-height glazing for a bespoke home in one of the Mediterranean's most sought-after towns.

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

Short-term rentals in 2026: what changes for owners of more than one property in Forte dei Marmi.

II. TAX FOCUS

Short-term rentals in 2026: the new threshold for owners in Forte dei Marmi

Buyers who plan to let a Versilia villa on a short-term basis now need to factor in the changes introduced by the 2026 Budget Law (L. 199/2025): the flat substitute tax (cedolare secca) stays at 21% on the first property let short-term, but rises to 26% from the second. Beyond two properties, the activity is presumed to be a business, triggering a VAT registration requirement.

21%

flat-tax rate on the first short-term let property, chosen by the taxpayer

26%

rate from the second short-term let property onward

2

properties: threshold beyond which the activity is presumed to be a business (VAT registration required)

THE POINT NOT TO MISS

Up to two properties, management stays private and eligible for the flat tax; from the third property, VAT registration becomes mandatory, affecting VAT, social contributions and the deductibility of running costs.

The threshold stood at four properties until 2025: the 2026 Budget Law has halved it. For anyone who owns, or is considering, more than one Versilia property for short-term letting, the choice between private management and a corporate structure (e.g. a real-estate SRL) should be reassessed case by case. The regulatory framework is 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 autumn, 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 villa in Forte dei Marmi and let it out short-term from 2026, what changes for me?”

If it's your only short-term let property, the 21% flat tax is unchanged. It gets more complex if you own, or plan to buy, further properties for the same purpose: from the third property, the business presumption applies. It's worth structuring ownership — with future purchases in mind — before signing, not after.

BY STUDIO BGSM & PARTNERS · REAL ESTATE 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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