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SPRING 2019

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Airbnb Regulation in Italian Regions

Before deciding whether you want to become an Airbnb host in Italy, it is important to understand the local laws that govern the matter.

In Italy, the so-called “Code of Tourism” (established by Legislative Decree no. 79 of 2011) is in effect, but some cities and regions have specific laws that limit or differently regulate the possibility of accommodating people for short periods of time upon remuneration.

In many Italian cities, it is necessary to apply for enrollment in specific local government bodies in order to obtain a permit or a license before posting an advertisement or receiving guests with payment. Some real estate short-term rentals may even be forbidden, and local

authorities may also apply very high penalties, which, depending on the case, may reach tens of thousands of euros.

In general, we must never forget that all hosts are obliged to register their guests’ personal data and communicate it to the local police headquarters (Questura) for security reasons. This must be done through the website “Portale Alloggiati” at the time of check-in.

You must request a username and password to access the website (Portale Alloggiati) in advance, either online or at the offices of the local police headquarters.

Real estate short-term rental contracts, which can never last more than 30 days, must be drawn up in writing, even in a very simple way. On the web, you can easily find formats to use. These contracts are *not* subject to mandatory tax by the Italian Revenue Office (Agenzia delle Entrate).

It is possible to become an Airbnb host even if you are not the owner of the property, as it is sufficient for you to be the tenant. In this case, subletting (even for short periods as an Airbnb host) must be expressly provided for in the lease agreement.

Regarding the taxation of real estate short-term rental contracts, remember that all incomes produced in Italy must be subject to taxation by the Italian Revenue Office, with the application of tax rates that can reach up to 43 percent.

It is possible to apply for tax deductions (for example: the costs of restructuring and adapting the property to the laws applicable from time to time or Airbnb commissions).

It is also possible to opt for the application of a fixed tax rate of 21

percent (the so-called “Cedolare secca”), but in this case, it will not be possible to deduct any cost, including Airbnb commissions.

In addition, there are additional local tourist taxes (“Tasse di Soggiorno”) that may vary from city to city.

Also, remember that in Italy, even in the case of real estate short-term leases (such as for Airbnb), it is mandatory to comply with specific regulations about the safety of systems (power, gas, etc.) servicing the property and fire prevention.

It is also necessary to have specific and adequate insurance coverage for possible damages to guests that is not generally included in the insurance that may be offered or provided by Airbnb.

Very often, depending on the local law requirements, you need to have an Italian VAT (value added tax) number.

This is what we can say in brief and in general. Specific rules, as we said before, apply in the different Italian regions and even in the different municipalities.

Lombardy

In Lombardy, for example, there are many local laws, but in general, we can say that you must first submit an administrative statement to the technical department (Ufficio Tecnico) of the concerned municipality. This statement is called SCIA (Segnalazione Certificata Inizio Attività). It must be filed to the Public Administration Authority when you are about to start a specific activity for economic purposes regarding the so-called CAV (Case e Appartamenti per Vacanza, which means holiday building and apartments).



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It is also necessary to acquire a digitalized code that identifies the individual host and simplifies controls on the activities and the territory by the Public Administration and the Public Security Authorities.

In order to obtain the above digitalized code and carry out the SCIA statement, from an operational point of view, it will be mandatory to have a certified email box and a digital signature kit that, for example, you can buy on aruba.it and/or on register.it.

With the same procedure, you can also obtain a username and password to access the website “Portale Alloggiati” of the local police headquarters (Questura) to which, as said earlier, hosts must communicate the personal information of their guests and pay the local tourist taxes.

There are also specific requirements concerning (i) total compliance with the rules governing the consumption

of electricity, water and heating, (ii) the number of beds per square meter (one bed for eight square meters for properties up to 48 square meters and so on), (iii) specific rules about the type of household appliances that must equip the apartments, and, of course, (iv) the compliance of the buildings to the urban planning and building rules.

Veneto

In Veneto, the Regional Law n. 1992 of 2018 applies, which, in addition to the filing of the SCIA for CAV (see previous section), also has a mandatory requirement for an identification code of the single apartment and of the individual host, similar to the one for Lombardy’s municipalities, but, in this case, such code will be valid on a regional basis.

In this way, an “enlarged” database has been created to facilitate and make more effective the control activities, also for public security.

The laws of the Veneto region also provide for specific requirements about: (i) town and building planning, (ii) hygienic-sanitary matters, and (iii) safety of plants (for electricity and gas in particular) servicing the properties.

Failure to comply with these provisions will be punished with fines of up to €19,000.

Tuscany

Finally, just some brief information about Tuscany, where Regional Law no. 42 of 2000 and Regional Regulation no. 18/R of 2001 apply, as well as some specific subsequent local rules, which require the host to have a VAT number if they manage real estate short-leases for more than 90 days a year, with the individual rental periods not lasting more than seven days in any case.

This is just a general and brief picture... happy Airbnb, everybody! 

