



## Land Registry: it is free consultation of visure

*The Tax Authority clarifies the operation of the exemption from taxes for searches and inspections*

**Di Lucia Izzo** - The owner, even in part, the **right of ownership or other real rights** of enjoyment on the property may request consultations free of mortgage and land taxes.

He clarified the Inland Revenue in Circular. 3 / E of 24 March (attached below), providing clarification on the **consultation of the mortgage and cadastral databases** relating to the property which they have a special exemption from special taxes and the mortgage fees that are normally due.

The forecast is contained in **art. 6, paragraph 5-quater of the Decree-Law of 2 March 2012, n. 161**, which stated that *"access to consultation services, mortgage and cadastral databases managed by the Agency of the territory is carried out free of charge and free of taxes if asked at the offices in relation to real property of which the applicant is the holder, in part, the right of ownership or other real rights"*.

In implementation of the arrangement, special measures have been issued by the Agency (on March 4, 2014 and August 2, 2016) with which **has been activated the telematics consultation service**, free of charge and exempt from tributes.

## Access to databases Mode

The **specific exemption from the payment of special taxes and mortgage fees** normally payable for consultations (searches) cadastral and mortgage (inspections) "Personal" takes place both when access occurs via the telematic services, both at the Cadastral Services and Services Real estate advertising.

**The electronic access** to "personal consultation service" is possible both for individuals and the non-physical (companies, organizations, etc.), Provided they meet the fiscal credentials that the Agency shall issue free of charge to all persons who record to Entratel / Fisconline services: **individuals** will have access to means of authentication credentials and PIN from the Agency's platform, while the various parties (companies, public or private institutions, associations) will be able to access information through the appointed, authorized persons from your Manager.

At the **cadastral services and real estate Advertising Services**, the request can be made by presenting a valid identification document: **the legal representative** (parent, guardian, curator, etc.) will be able to roll it to patients without, in whole or in part, of ability to act (minors, interdicts, incapacitated, etc.); for people not to individuals (companies, associations, organizations), however, the request can be made by the legal representative or other representative organically attributable to the organization.

The cadastral service "personal" is also available **at the active decentralized branches in several municipalities**, which will extend the content of the circular.

## I consulted documents

The circular clarifies that for **"Personal" consultations**, it is necessary, as regards the cadastral survey, that the subject applicant is **registered in the records of the land registry** and result reported, at the time of the request, among the cadastral holders property under consultation.

As for the mortgage inspections, the subjective requirement is derived from the fact that, in the land register, the applicant showing the current owner, also for share of property rights, or other real right of enjoyment, on which the well ' inspection refers.

The **"current title"**, as a rule, in case of detected transcripts "in favor" of the applicant, relating to acts with translational or declarative effects of nature, and the absence of subsequent formalities that involve the transfer of the same property (as, in this case, the actual ownership of the asset less would be coming.

For example, **transcripts are "in favor"**, suitable to identify the ownership, those relating to sales, exchanges, donations, purchases due to death, divisions, transfer decrees, judgments etc. of adverse possession.

For purchases **made in the joint estate regime**, when the relevant act is done only one spouse and perfecting and transcription it was made only "in favor" of the latter, in these cases the title search or inspection "personal" they will be performed in an **exemption in respect to goods purchased in the joint estate regime**, being the property of ownership of both spouses, as a result of this peculiar property regime. Both also applies to civil union partners or holders who signed a cohabitation agreement, they chose the property regime of community of property.

**They will instead be consulted free of taxes**, kidnappings and transcripts foreclosures "in favor" of the applicant, as it is, in principle, to **formalities performed on properties they own other subjects**. Likewise, are excluded from the exemption inspections related to transcripts of **legal questions**.

It points out that does not fall within the concept of "ownership" defined by Decree Law ownership of collateral rights, namely the **"mortgage lender"** position. For registered mortgages "in favor" of the applicant, in fact, it **excluded the inspection free of taxes**, and mortgages can be consulted free of charge recognized in its "load" (for example, on property they own or usufructuary).

In addition to the formalities of registration and enrollment, relating to goods of which is the current owner, the applicant can view free of tributes also **acts which constitute its title**. The Agency clarifies that requests for inspection and title search "personal" are being prepared special models, which will be available on the website and at the Uffici.

Agenzia Revenue Circular no. 3 / E of 24 March 2017

Source: Land Registry: is free consultation of visure ([www.StudioCataldi.it](http://www.StudioCataldi.it))

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