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Tax deductions and lower condominium without tax code

tax deductions and lower condominium, the Revenue Agency has clarified that condominiums can take advantage of the benefits even if the condo is no tax code

As is known, the law of stability in 2016 extended the tax relief of 50% and 65% on the work carried out until 31 December 2016; Also interventions on common parts of the building, including routine maintenance, enjoying such deductions.

The rules to qualify for the deduction in the case of construction work carried out under a "minimum building" have been the subject of repeated interventions by the Inland Revenue has recently simplified the formalities.

Minimum condominium, what

Is meant by minimum building condominium consists of only two condominiums. The distinction between small and large apartment buildings is not enshrined in the Civil Code, but it turns out to be an interpretation of the doctrine and jurisprudence.

The presence of only two people inside the building does not involve the loss of the same building, but determines the inapplicability of the rules set by the Civil Code regarding the due constitution and validity of the relevant resolutions and the application instead, the rules provided for the administration of communion in general.

Therefore, it is a discipline midway between the condo and the fellowship.

More generally, as stated by the Inland Revenue in Circular 11 / E of 21 May 2014, the building consists of a number of not more than 8 condos is defined "low block", which are applicable to the statutory rules on condominium, except for Articles. 1129 and 1138, the commercial code governing the appointment of the director and the building regulations (binding in the presence of more than 10 condominiums).

How to make use of deductions in a minimum condo

The Inland Revenue has clarified (Circular 11 / E 2014 and resolution 74 / E 2015) that the slightest condominium with statutory rules apply to the condo (except Articles. 1129 and 1138 of the Civil Code), so even the slightest condo can take advantage of the 50% deduction for interventions on common parts.

However the facility would be subject to the following conditions:

- invoices and bank transfers should be made out to the condo and then on the same must bear the tax code of the
- in the context of preparation of the tax return must be observed exhibition rules prescribed for expenses related to the condominium common areas (specifying the tax code of the building and exhibition of the identification of the property cadastral data into the framework)

Following evaluations linked to the need to simplify taxpayers' obligations, the Tax Office (new **circular 3 / E 2016**) has revised its position on the matter.

In practice, under the new rules to benefit from the deductions of 50 and 65% **is no longer necessary to indicate the purpose of transfer also the tax code of the minimum condominium**, where condominiums have not carried out the opening of the tax code of the condominium.

Taxpayers benefit from tax deductions can be included in the declaration models expenses incurred using the **tax code of the person (occupant) which maintained its transfer**.

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