



## CONSULENZA FISCALE ITALIA/DANIMARCA SULLA TASSAZIONE DEI REDDITI IMMOBILIARI - RESOCONTO *WEBINAR* DEL 17/10/2022

Cari partecipanti,

in data 17 ottobre 2022 si è tenuto un incontro online organizzato da *Co.mi.tes DK* e dallo Studio Tributario Associato Battaglia Cesari in merito agli aspetti tributari relativi alla tassazione dei redditi e del patrimonio immobiliare dei cittadini italiani residenti in Danimarca, sia per quanto concerne la normativa italiana sia per quanto riguarda la normativa danese. Nel *webinar* sono state altresì analizzate le disposizioni della Convenzione contro le doppie imposizioni tra Italia e Danimarca del 5 maggio 1999 e, nello specifico, l'articolo 6 (Redditi immobiliari), l'articolo 13 (Utili di capitale) e l'articolo 27 (Scambi di informazioni).

Il *webinar*, che ha contato circa 100 partecipanti, ha avuto inizio alle ore 17:00 e si è concluso alle ore 20:00 in base alla seguente agenda:

1. 17:00 - Benvenuto e Presentazione Com.It.Es.
2. 17:15 - Presentazione Studio BCZ & Tassazione redditi immobiliari in Italia
3. 18:00 - *Break*
4. 18:15 - Presentazione su tassazione in Danimarca da parte di *UTN Denmark*
5. 19:00 - *Q&A session*

L'argomento oggetto del seminario ha riguardato le lettere di *compliance* ricevute dai cittadini italiani residenti in Danimarca ad opera dell'Amministrazione finanziaria danese (*VurderingsStyrelsen*) e, in particolare, la ragione per la quale quest'ultima richiedesse di dichiarare in Danimarca gli immobili posseduti in Italia, unitamente ai redditi fondiari ivi prodotti.

Lo Studio Tributario Associato Battaglia Cesari Zangrillo, nella persona del Dott. Fabrizio Valerio Battaglia, ha spiegato che la tassazione dei redditi immobiliari tra Italia e Danimarca è "concorrente" e non "esclusiva": dunque, entrambi gli Stati hanno il diritto di esercitare la propria potestà impositiva e di richiedere le relative imposte ai contribuenti, fatta salva la possibilità di detrarsi il credito per imposte pagate nell'altro Paese (nella fattispecie si è parlato nel *Webinar* della possibilità per i cittadini italiani residenti in Danimarca di richiedere il credito per le imposte pagate in Italia). Il Dott. Fabrizio Valerio Battaglia e il collega danese hanno altresì chiarito che tali lettere di *compliance* si originano a seguito dello scambio di informazioni automatico tra Italia e Danimarca.

La trattazione è proseguita parlando della nozione di residenza ai fini della normativa italiana e convenzionale, della tassazione dei redditi di locazione (regime ordinario, regime a canone

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concordato e cedolare secca) e dell'IMU, lasciando in seguito spazio a domande concernenti la parte italiana le cui risposte sono già presenti nel file mp4 menzionato in calce al resoconto:

- possibilità di dedurre le spese di intermediazione ai fini dell'applicazione dell'imposta sul *capital gain* derivante dalla vendita di un immobile in Italia;
- tassazione della nuda proprietà in Italia;
- differenza tra canone concordato e regime ordinario.

Dopo una breve pausa, si è tenuta la presentazione di *UTN Denmark* durante la quale il team di consulenti danesi, rappresentato dal *Tax Manager* Jacob Krushave Larsen e dai suoi collaboratori ha fornito dettagli in merito alla tassazione dei redditi e del patrimonio immobiliare in Danimarca e risposte alle domande preliminari da parte degli italiani residenti in Danimarca.

Nella Q&A session successiva i colleghi danesi hanno risposto a tutte le domande dei partecipanti al *Webinar* fatte salve quelle non formulabili per ragioni di tempo e di spazio all'interno della piattaforma *Google Meet*.

L'elenco delle domande e delle risposte è disponibile qui di seguito in forma sintetica e in formato completo all'interno del file audio-video in estensione .mp4<sup>1</sup>.

- Come è regolata la tassazione in IT e DK sulla nuda proprietà? **R. (Italia): la nuda proprietà non è dichiarata in Italia, ma solo l'eventuale usufrutto**
- Quali criteri utilizzare per determinare il valore dell'immobile? E' possibile usare il valore catastale? **R. (Italia): il valore catastale si utilizza in Italia solamente ai fini IMU con il moltiplicatore di 160 (vedi slides Italia)**
- In caso di vendita dell'immobile di proprietà avvenuta dopo più di 5 anni in PERDITA rispetto al valore di acquisto - non c'è ovviamente un capital gain ed immagino non ci sia nemmeno un "rimborso" nella tassazione? **R. (Italia): Esatto, non c'è un rimborso nella tassazione, né una deduzione della minusvalenza che si è generata.**
- ho il 33.3% diversi immobili per via ereditaria dal 1992, ma nessuno produce reddito (sono la casa di mia madre e di mia sorella). Il form di Skat.dk prevede il calcolo del valore solo dal 2000 in poi, come devo calcolare? **To be assessed the value of 2001, 2002 and current year plus index calculation (minute 145 of mp4 file).**
- The 300400 DKK threshold is commuted on the cumulative value, in case of multiple properties (say apartments), or it is on the single property? And in case of owning only a share of a property? **It is property by property.**

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<sup>1</sup> Le risposte non riportate in quanto afferenti a domande erano molto specifiche possono comunque essere consultate all'interno del seminario (file .mp4), mentre molte risposte erano duplicate vista la molteplicità di domande simili o uguali da parte dei diversi partecipanti. Le risposte alle domande nell'elenco e nel file .mp4 riguardano in ogni caso casistiche specifiche che meritano un approfondimento sulla base della situazione personale dei partecipanti e della documentazione a supporto. Si raccomanda in ogni caso la conferma per iscritto da parte dello Studio e del Network estero sui differenti temi affrontati.



- My in-laws are evaluating to buy an apartment in Italy and live in it, giving the Sole property (I think it is the correct name of Nuda Proprietà) to their daughters - two - what needs to be done SKAT wise by both of them? Do they need to pay taxes on it? **Potentially yes if this is a taxable gift. They are way to structure this scenario.**
- How would SKAT treat a case in which IT property has been possessed for several years while residing in DK? How to deal with the years lapsed? **They will investigate more years. Danish authorities will go back as long as for 10 years.**
- Is the *ejendomværdi tax* due for all properties, houses but also pieces of land? **It depends. Only land with no property will not be taxed. If pieces of land become a property, then land will be taxed. Taxes apply only on properties which can be used to live in.**
- For paying the *Ejendomværdiskat* in Denmark, of the foreign property, Danish SKAT wants the "official" value of the property in year 2001, 2002 and 2020. However, this official value is not available in Italy's tax system. What do you then do? **Hard case. Easiest if property bought after 2001. An estimate can be done but it is difficult.**
- If I sell the apartment, should I inform SKAT immediately, or do I wait for the final tax declaration on the following year? **That follows the tax return after the year.**
- Does the Italian IMU give tax relief? **Yes, it does. It can be offset in the Danish assessment.**
- What is the percentage of tax to pay in Denmark if the foreign income (multiple properties rented out) is considered as business? **Mostly treated as personal income. Marginal tax rate 55%. Could range between 35%/55%.**
- Is it the assessed value of a property outside Denmark (in Italy) usually higher or lower than the purchase value? **That depends on single situations. The lowest is 2001 value for Skat.**
- What if there is a pending loan with an Italian bank? Is the tax on the property taking into account that? **If sublet, mortgage interests are tax deductible. If not, you need to look at whether mortgage interests have a relief in the Danish return.**
- Is passive interest on loans abroad giving a tax credit in DK, just like loans in DK? **Please see question 14. Anyway, this question deserves more analysis.**
- If the mum is still living in the property and someone inherit it, it is different than subletting since you become owner but you are NOT allowed to sell or really renting by Italian law. Is it correct Fabrizio? **R. (Italia): It depends on the type of contract entitling the mum to stay there (comodato, affitto, etc.). Why should we pay taxes in DK?**
- How I should practically declare my house in Italy? I tried online but it's not straightforward. What is the value that I should declare there? How I can retrieve these value? And as others already asked here, is there some relief for mortgage interest rates paid in Italy from skat assessments? **R. (Italia): you must file an Italian tax return. You need to indicate Rendita Catastale which you can retrieve in the house "Visura camerale".**
- When I bought a "Sole"/"Bare" property in Italy in 2015, SKAT told me that the property should not be declared in DK because I did not any right on use on that. This is not subletting, the user has the actual right to use, it is not by a contract. The user should be



considered as the actual owner. **Please check the response in the mp4 file (minute n. 142)/ There could be exemptions but it is a specific case.**

- In case the *'overlævende forældre'* has a *'livslang boligret'* to a property which she co-owns, and such right descends from Italian law, i seem to understand from *Vurderingstyrelsen* that the (co)owner is exempt from taxes, if the law establishing the *'boligret'* can be proven. Do you agree? **Maybe. To be checked if it is sublet or not (minute n. 144 of mp4 file).**
- Why are these letter from SKAT coming now? Is SKAT now exchanging and cross-referencing property data with IT tax authorities? **They have access to Register in Italy. They get access to database and starting reaching out to people.**
- What is the difference between "*Formueværdi af fast ejendom i udlandet*" (Rubrik 491) – **It is the value/wealth of individual.** and "*Ejendomsværdi i året for indkomståret*" (Rubrik 212)? - **Property value taxes**
- Is the foundation for the SKAT estimation the purchase price or those indexes mentioned (purchase after 2001)? I have heard both and I am confused now. **3 values you can use, 2021, 2022 (+5%) or the value in the year before. You can choose the most convenient to you (market value).**
- I purchased a property in 2008. In order to pay value tax, I understand I can declare the 2001 and 2002 values by using the OECD rates. But what about the value in previous year? do I HAVE to use the OECD rates, or can I use a "fair value" calculation based on similar properties? **Already answered (minute 149 of mp4 file).**
- In Italy we pay taxes for the income earnt a year before. How can I get tax relief if I still did not pay taxes for that year in Italy? **R. (Italia): You can file 730 Model within May, the 31st or Redditi Model within November, the 30th. Then you need to amend the Danish return accordingly as soon as Italian taxes are deemed final.**
- I inherited an apartment July 2019 and sold it January 2021. The sum was transferred to Dk and used the money to buy a house in Denmark. the apartment was empty all 2022. What / how should I declare that to SKAT?? **Very specific question and evaluation. You pay property tax even if empty. If it is not possible to live in, no property tax should be applicable.**
- A property in Italy that has always been ruined and unliveable (not working electricity, water or gas and main components like roof destroyed) - is it still taxed in Denmark as a 'normal' property? And if the status of this property is changed to "deposit"(in Italy), would it change the Danish tax? **Specific evaluation. Please see above response n. 42.**
- If you and your spouse have together a property in Italy, which tax value is higher than 3 million DKK, could it apply the 0.92% tax because you only own half of it (let's say the value is 4 million DKK, and therefore each "owns" only 2 million DKK), or it applies the 3% because. **You look at the entire value of the property, calculate the total and apply the property %. Please check the response.**



- If a property (in IT) is under renovation and cannot be inhabited, is it tax liable (in DK)? This is again a bare property where parents are living in with the right of use **Already answered.**
- @Jacob and Andre', is it true that If I rent an apartment for more than 6 months the income is automatically considered business income and therefore taxed 22% (ish?) **Please see question n. 22.**
- What are the average costs per hour or per service of a tax advisor in Denmark? **From 250 to 300/400 DKK per hour (more or less). Fixed fees may apply depending on the service.**
- Fabrizio, if we pay cedolare secca in Italy, but in Denmark we have to pay same taxes amount minus what we paid in Italy - is there then any point in having cedolare secca? What would you suggest to do? **R. (Italia) – already answered in MP4 file: You need to consider the whole tax burden between Italy and Denmark.**
- Can I use the TASI paid in Italy for tax relief in Denmark? **Yes, you can.**
- @Jacob, what do we do from here? Reopen the 2021 skat declaration? Or should we start from 2022 (current?) **You need to open non compliant years.**
- What are the legal consequences for someone that did not pay Danish taxes in Denmark while paying Italian taxes? **If the value is less than 500.000 DKK there are interests payable (not penalties). The fact that the client declared income in Italy may turn the situation in a good position. They need to look into whether you committed a crime or not. They are typically looking into fines, but the Danish authority would look at the value/amounts which have not been declared. It is better to have done something (even in Italy) instead of not having done anything. Ordinary reassessment is 3 years. Prior years (up to 10) are up to the Danish authorities on their own and to the taxpayer. The best way is to disclose everything and explain everything upfront to Danish authority.**
- Can you give an example of how to calculate the property value according to the OECD 2001 index ? **Please see above (also minute n. 149).**
- Can the property tax (*ejendomsskat*) paid abroad be used to offset income from renting? **Maybe, depending on this property tax can be considered an expense or not. It needs a specific evaluation.**
- Why is it that properties bought in France before 2007 are not liable to pay property tax? Why only an exception for France? **Denmark will have a new double tax treaty with France next year.**

Cordiali saluti,

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