LAWP

STUDIO LEGALE E TRIBUTARIO

Withdrawal of municipal real estate tax exemption

Legal assistance in a tax litigation concerning the withdrawal of municipal real estate tax exemption provided for non-commercial buildings (Article 7 of Legislative Decree n. 504/1992) towards to a charter school (non-commercial entity)

November 2017

The Firm assists a charter school institute in a tax litigation over a verification notice concerning real estate tax. In said notice the Municipality revoked the exemption established in the real estate tax regulation for the non-commercial entities with reference to buildings destined to the educational activities on a non-commercial basis.

The Firm prepared the appeal with the aim to prove, also in accordance with the European Community case-law, that the didactical activity was not carried out on a commercial basis (financial profit) and therefore the building in which the didactical activity was conducted has to be exempted from municipal real estate tax's payment.

Practice Areas

Tax litigation

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