

## Council tax: what a mess!

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✘ The people are anxious, the administrators even more so (if this is possible), and councils' tax offices are under sledge. This, so far, is the result of the mess created by the government concerning **the abolition of the second instalment of the council tax (IMU – Imposta Municipale Unica)** for people's main dwellings. Let's try to clarify the situation, as concisely as possible, bearing in mind that we are still waiting for a definitive answer from the Government, who are looking for the resources in order to wipe out the so-called mini-IMU, for good.

**Who is affected?** – Only main dwellings (except those that fall into the “luxury”, land register categories A1, A8 and A9) and the buildings associated with them by law or by council regulation, benefit from the abolition of the second IMU instalment.

**Who does not pay?** – If your first dwelling is in a district where the council did not raise the basic rate by 0.4%, in 2012 (and confirmed this in 2013), there are no problems; you do not have to pay the second IMU instalment, and there is no danger of a mini-IMU.

**Who might have to pay the mini-IMU by 16 January 2014?** – If your first dwelling is in a district where the council raised the basic rate by 0.4% in 2012 (and confirmed it in 2013), you might be required to pay the so-called mini-IMU **by 16 January 2014**. In this case, you will have to pay 40% of the difference between the IMU resulting from the application of the rate decided by the town council and the basic rate of 0.4%, minus the due deductions.

**Who must pay the mini-IMU by 16 December 2013?** – All properties that do not fall into the category of “main dwelling”, but are second homes, commercial properties, industrial plants, etc. are not affected by the abolition of the second IMU instalment, and so they must duly pay the tax by 16 December 2013.

Dwellings registered as A1 (luxury houses), A8 (villas) and A9 (castles) must also pay by 16 December 2013, even if they are used as main dwellings.

**Agricultural land** – The exemption from the second IMU instalment has also been extended to agricultural land. However, anyone who owns land that is claimed to be agricultural, but who is not qualified as a farmer or entrepreneur, must pay the second instalment by 16 December, at the rate established by the town council for 2013. This is done bearing in mind the exemption in force in some districts in mountain and hill areas (defined under Art. 15, Law No. 984/1977, and Circular No. 9/1993); most of the districts in Varese Province (except those on the plains) fall into this category.

Read also: who pays (perhaps) and who does not, in Varese Province?

### **Don't be in a hurry**

– The advice to those who live in the districts that might demand payment of the mini-IMU, is don't rush to pay: from now until 16 January, things might change, if the government finds the financial resources to cancel the second instalment for everybody. This is the advice of the councils themselves, who, in the event of abolition, will have to start procedures to reimburse those who pay too quickly.

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