

Capital gains: selling within 5 years

When it is taxed, how it is calculated, the substitute tax option.

How to fill it in. iPhone and iPad: save the PDF to Files, open it with Preview or Files, tap the boxes to type; to sign: Markup > Add signature; then Share. **Android:** open it with Google Drive > Edit > Form filling, or with Adobe Acrobat Reader > Fill & Sign.

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The short answer

If you sell a house or land **within 5 years of buying it** and make a gain, the gain (plusvalenza) may be taxed ([art. 67, Presidential Decree 22 December 1986, no. 917 \(income tax code, TUIR\)](#), para. 1, letter b).

It is not taxed if the property was **inherited**, or if for most of the time it was the **main home** of you or your family. If you received it **as a gift**, the 5 years run from the donor's purchase.

If works were done with the **Superbonus**, the period may extend to 10 years (same article, letter b-bis).

1. TWO WAYS TO PAY

- **26% substitute tax** in the deed: you ask the notary, who calculates and pays it ([art. 1, para. 496, Law 23 December 2005, no. 266](#)). It then does not go in your tax return.
- **Tax return**: the gain is added to your other income and taxed at IRPEF rates. Discuss it with your accountant.

2. YOUR DETAILS

Name and surname of the seller

Tax code

Property (town, address, cadastral data)

How you acquired it (purchase, construction, gift)

Date

Price paid or construction cost (EUR)

Purchase costs: notary, taxes, agency (EUR)

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Works that increased the value, with invoices (EUR)

Sale price (EUR)

Indicative gain = sale – cost – expenses – works (EUR)

3. EXCLUSIONS AND CHOICE

☐

The property was inherited

☐

It was the main home of me or my family for most of the time

☐

More than 5 years have passed since purchase (10 with Superbonus)

☐

Works were done with the Superbonus

☐

I ask to pay the **26% substitute tax** in the deed

☐

I prefer the **tax return**

☐

I have not decided yet: I will ask my accountant

Bring to the deed: purchase deed or building permits, invoices for works, receipts for costs. The final calculation is made by the Studio on the documents.

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Place

Date

Signature (by hand, or Markup › Add signature, or digital signature)

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