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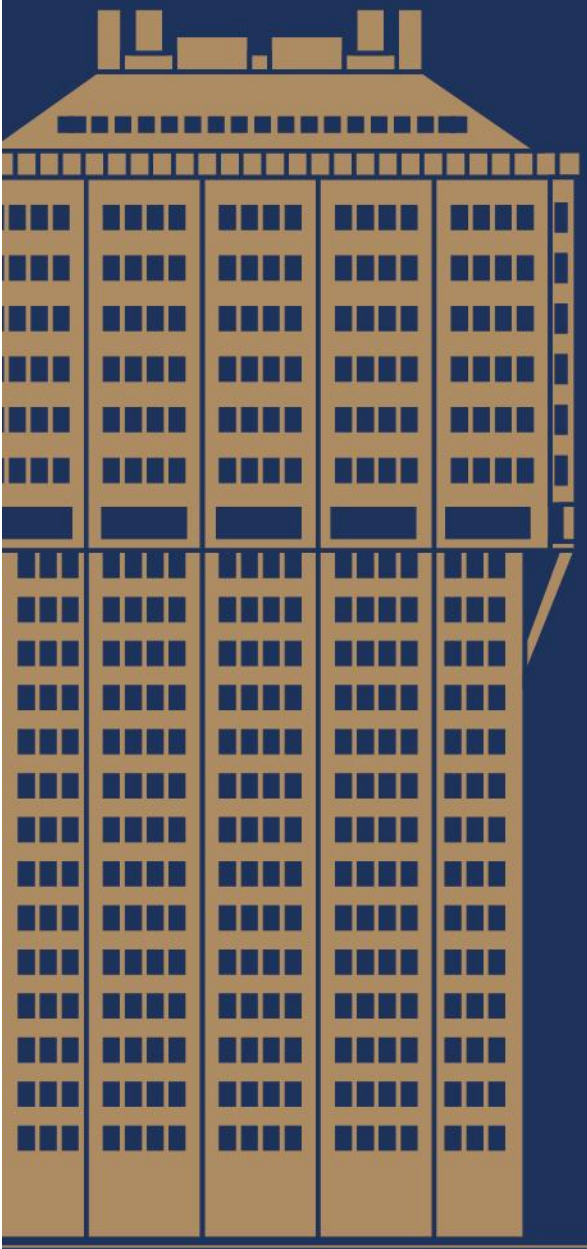
Real Estate News



Quarterly insights

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Real Estate

Affordable housing: published the second exploratory notice of the Municipality of Milan for the municipal Housing Plan

On 27 February, the Municipality of Milan published the second Notice by which it called for an exploratory survey aimed at verifying, through the collection of expressions of interest, the willingness of private parties to build and manage, on municipal-owned areas, social housing units at controlled prices ("ERSC") for permanent lease at rents of 80 Euros/sqm per year or less, and any compatible vacant functions, as well as to build housing intended for Public Housing Services (where provided).

To ensure the financing of projects, the Municipal Administration plans to grant operators the areas / compendiums in surface right, while reserving the option to consider the establishment of other rights or otherwise the allocation of areas through other forms of concessions or contracts suitable to safeguard the financial viability and economic sustainability of the interventions.

The Notice allows the Municipality to collect proposals aimed at better specifying, in subsequent stages, the development of the target areas and/or compendiums, in accordance with town planning regulations and the territorial context of reference.

We will see if the market will recognize the feasibility of these interventions on areas to be reclaimed, built and rented at 80 euros/sqm.

The areas targeted by the Notice are: Via Bovisasca 18 (ST: 1,838 sq. m.); Via Pitagora (ST: 4,868 sq. m.); Pompeo Leoni (ST: 12,230 sq. m.); Via Medici del Vascello (ST: 14,336 sq. m.).

Tax

VAT and transfer taxes in real estate transactions (asset deal)

Gabriele Paladini, partner tax at our Firm, wrote a piece for the book *Investire nel Real Estate – Strumenti di investimento e di finanziamento nel settore immobiliare italiano* (Investing in Real Estate – Investment and financing tools in the Italian real estate sector), edited by Confindustria Assoimmobiliare and coordinated by Roberto Fraticelli and Luca Lucaroni, with a chapter on VAT and transfer taxes on real estate sales.

The book is published by libreriauniversitaria.it Edizioni.

Alternative lending

An interesting ruling by the Supreme Court has been reported on the exemption from withholding tax on interest paid by an Italian borrower for a loan granted by a Luxembourg investment fund indirectly, through a Luxembourg company (Cass. no. 4427/2025 on the exemption from withholding tax under Article 26, paragraph 5-bis, of Presidential Decree No. 600/1973), which:

supports a look-through/beneficial owner approach: the requirements for exemption are met by the fund and not by the intermediate vehicle receiving the interest;

affirms a different position from that held so far by the Italian Tax Agency in various rulings.

However, the ruling does not seem to affect cases where the borrower is a real estate fund/Sicaf: in this case, the withholding tax exemption would not apply as it is an incentive for (commercial) companies and not for OICRs.

Preliminary sale and purchase agreement with deposit: as of 1 January 2025 registration tax will be equal to Euro 200 (instead of 0.5% of the deposit) for transactions subject to VAT

1. Registration tax of 200 euros on the deposit (*caparra*)

As of 1 January 2025[1], the deposit envisaged in a preliminary sale and purchase agreement (PSPA) will be subject to the registration tax of Euro 200, and no longer to the tax equal to 0.5% of the deposit[2], provided that the final sale and purchase agreement (SPA) is subject to VAT and the registration tax of Euro 200.

[1] *The new provision will apply as of 1 January 2025 pursuant to Article 9, paragraph 3 of Legislative Decree no. 139/2024.*
[2] *Here it is assumed that the amount of the deposit is more than 40,000 euros, with the result that 0.5% of the deposit would be more than Euro 200.*

Under the new Note to Article 10 of Tariff Part I of the Registration Tax Law (Presidential Decree no. 131/1986)[3], as amended by Legislative Decree no. 139[4] of 18 September 2024, the deposit will be subject to the "*lower registration tax applicable for the final agreement*".

Therefore, should the final agreement be subject to registration tax of EUR 200, the registration tax on the deposit in the preliminary will be Euro 200 instead of 0.5%[5].

2. Cases (asset deals)

The final sale and purchase agreement is subject to VAT and a registration tax of Euro 200 if the seller is a VAT taxable person (S.r.l./S.p.A., real estate fund/Sicaf, real estate securitization SPV[6]) and the transaction concerns the following assets:

a) buildings other than residential (so-called "instrumental", classified, typically, in cadastral categories "B", "C", "D");
b) buildable land[7]; or
c) residential buildings (cadastral categories "A/1" to "A/9") transferred by the party who built or renovated them[8] (based on the principle of alternation between VAT and registration[9]).

On the contrary, the characteristics of the purchaser are not relevant for the above.

Transfers of residential buildings other than those mentioned above are exempt from VAT[10] and subject to registration tax of 9%[11]. Therefore, in these cases, the deposit will be subject to the same tax regime applied so far: registration tax of 0.5% if the sum is paid only as a deposit, and not also as a down payment, with subsequent deduction of this tax from the 9% tax on the final agreement.

[3] *Consolidated Act of the registration tax*.
[4] *Implementation of the Tax Reform started by Law No. 111 of 9 August 2023.*
[5] *Should 0.5% of the deposit be less than Euro 200, this lower tax would be applied.*
[6] *Or if the seller is an individual acting as a sole entrepreneur or an entity that qualifies as a VAT taxable person.*
[7] *An area is to be considered buildable, for VAT and registration tax purposes, if it can be used for building purposes according to the general town planning instrument adopted by the municipality, regardless of the approval of the region and the adoption of implementing instruments thereof (Article 36, paragraph 2, of Decree Law No. 223/2006).*
[8] *These are construction companies or companies that have carried out on the buildings, including through contractors, the construction work referred to in Article 3, paragraph 1, letters c), d) and f) of Presidential Decree No. 380/2001. Should the sale take place within 5 years of the completion of the work, VAT is applied by law, otherwise VAT is applied by option of the seller (Article 10, paragraph 1, no. 8-bis) of Presidential Decree No. 633/1972).*
[9] *Principle set forth in Article 40 of Presidential Decree No. 131/1986.*
[10] *Pursuant to Article 10, Paragraph 1, No. 8-bis) of Presidential Decree No. 633/1972.*
[11] *By way of derogation from the principle of alternation between VAT and registration tax.*

The following table summarizes the cases outlined above:

Transaction (object of sale and VAT regime)	Registration tax applicable to the final agreement	Preliminary agreement with deposit (no down payment price)	Registration tax to be paid upon final agreement
Instrumental buildings transferred with VAT (with or without reverse charge)	Euro 200	Euro 200	-
Instrumental buildings transferred exempt from VAT	Euro 200	Euro 200	-
Residential buildings transferred exempt from VAT	9%	0,5%	8,5%
Residential buildings transferred with VAT (with or without reverse charge)	Euro 200	Euro 200	-
Buildable land transferred with VAT (without reverse charge)	Euro 200	Euro 200	-

The new tax regime will depend on the analysis of the VAT and registration tax applicable to the final agreement. This analysis will have to be done at the time of the preliminary agreement, but considering the tax regime that will be applied to the final agreement. Specifically, it will be a matter of ascertaining the subject of the acquisition, in order to assess whether they are instrumental buildings, buildable land or residential buildings[12].

On the other hand, it will not be necessary to verify the applicability or non-applicability of the reverse charge: it will be sufficient to verify the application of VAT and registration tax of Euro 200.

3. Deposit as "advance payment of the purchase price"

In the cases described above, the Euro 200 tax on the deposit will apply regardless of the legal qualification, in the agreement, of the amount paid at the time of the preliminary agreement as a down payment (i.e. advance price payment) as well as a deposit.

So far, the qualification as a "advance price payment-deposit" entailed the application of VAT on the down payment and, therefore, the application of the registration tax of Euro 200 instead of the 0.5 % tax provided for just the deposit (except for sales of residential properties exempt from VAT, as noted above).

Under the new rule, the Euro 200 tax will apply even if the amount paid upon the preliminary agreement is qualified by the parties only as a deposit (*caparra*).

4. Preliminary remarks

Some preliminary remarks can be made with respect to the new regulation:

(i) the new regulation applies as of 1 January 2025. In principle, the mechanism limiting the registration tax on the deposit to that due on the final agreement was already inferable from the current tax system, considering the preliminary and the final agreement as a unitary transaction for registration tax purposes. In its actual use, however, until now it was still necessary to pay tax on the

[12] *In the case of residential buildings, it will also be necessary to check whether the seller qualifies as a construction/renovation company for VAT purposes.*

deposit (0.5% if the sum did not also qualify as a down payment price subject to VAT). The deductibility of this tax (0.5 % of the deposit) from the tax due on the final agreement (Euro 200) meant that a credit arose. For this credit, the right to a refund was due (as also recognized by the Tax Agency, e.g., in Circular no. 12/E of 2021), but this naturally implied additional burdens associated with the refund application. The new provision removes this inefficiency;

(ii) the amendment under consideration will not be significant for preliminary agreements, with deposit, that relate to leases of instrumental buildings: in this case, the lease is still subject to registration tax of 1% (higher than that of 0.5%), although it is subject to VAT[13]. Consequently, the deposit will not benefit from the new provision limiting the tax on the deposit to that applicable for the final agreement if it is lower than the 0.5 % rate;

(iii) likewise, the amendment will not be of concern for preliminary leases involving residential buildings, when the lease is exempt from VAT. In this case, indeed, the registration tax on the lease is 2%;

(iv) if the lease of residential buildings is taxable for VAT purposes[14], the applicable registration tax is that of Euro 200. In this case, the deposit may benefit from the new regulation and be subject to registration tax of Euro 200.

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[13] *Pursuant to Article 40, paragraph 1-bis, of Presidential Decree No. 917/1986 and Article 5, paragraph 1, letter a-bis), of Tariff Part I of the aforementioned Presidential Decree.*

[14] *It applies to leases of residential buildings where the landlord qualifies as a construction/renovation company for VAT purposes (see Note 5).*

Town planning

Criminal liability for developments in conflict with the adopted PRG in Rome

Rome and Milan are currently revising their respective general town planning instruments: the **PRG** for the Italian capital and the **PGT** for the Lombard capital. Final approval of both instruments is not expected before the end of the year. Meanwhile, a crucial question remains open: **which regulations apply until their entry into force?**

The answer is far from straightforward. To prevent developers from circumventing the adoption of stricter regulations—such as lower building indices or increased mandatory social housing quotas—by accelerating applications for building permits, **safeguard measures** have been in place since 1952. Under these rules, where a development project conflicts with an adopted urban planning instrument, the Municipality must suspend any determination on the application.

However, the application of this mechanism raises critical issues, particularly in relation to the following two questions:

(i) is a building permit protected from newly adopted regulations merely by being effective, or is it also necessary that construction has commenced?
(ii) can municipalities introduce exceptions to safeguard measures in their urban plans, allowing pending applications to be assessed under the rules of the previous town planning instrument?

1. Application of adopted regulations to building titles

According to established administrative case law (TAR Milan No. 1814/2021; Council of State No. 7516/2020), a building title remains valid **even if construction has not commenced** before the adoption of a town planning instrument. It is sufficient for the building title to have become **effective**, meaning:

- **for building permits (PDC):** upon issuance;
- **for SCIA (both ordinary and substitutive of a PDC):** 30 days after submission, provided the application is complete. Although ordinary SCIA is legally effective upon filing, certain case law requires a 30-day waiting period, similar to the SCIA substituting a PDC;
- **for conditional SCIA:** 30 days after the fulfillment of the prescribed conditions.

However, to mitigate the risk of expiration, it is essential to commence works within one year and complete them within the subsequent three years. Under Article 15, par. 4, of Presidential Decree No. 380/2001, if the restrictive amendment is approved before construction begins, the building permit automatically lapses.

2. Municipal exceptions and limitations imposed by the Criminal Court

Certain Municipalities have attempted to mitigate the impact of safeguard measures:

- **Rome**: Article 113 of the recently adopted PRG establishes that the new planning rules do not apply to building titles submitted before its adoption,

provided they comply with the urban planning regulations in force at the time of filing;
- **Milan**: the current (soon-to-be-replaced) PGT contained a similar provision, exempting projects already under review at the time of adoption from the new rules.

However, Milan's approach was challenged by the Italian Supreme Criminal Court (ruling No. 21476/2023), which held that national law prevails over any conflicting local provisions. The judgment clarified that safeguard measures established by national (and regional) legislators cannot be disregarded by municipal planning rules, in accordance with the hierarchy of legal sources.

While this interpretation may be questionable—given its restrictive impact on municipal planning autonomy and potential adverse effects on legal certainty for both developers and local authorities—it must nonetheless be taken into account when handling building applications, particularly in relation to the recently adopted PRG in Rome.

Milan Municipality Reopens the Building Desk

On March 27, the Municipality announced changes to the way citizens interact with its offices.

According to the Urban Regeneration Councilor, **Giancarlo Tancredi**, the new structure represents a significant step forward in improving the relationship between the Municipality and citizens, ensuring **a balance between accessibility and the protection of municipal offices**.

Key updates include:

- **enhancement of the Public Relations Office**: Non-technical information requests will now be handled exclusively in writing, ensuring greater transparency and traceability;
- **online booking for services**: through the Municipality's portal, users will be able to schedule appointments for complex matters related to charges, Ucredil/Reinforced concrete structures, and ongoing applications. If legal assistance is required, the appointment must be requested and scheduled with the competent Director, who will assess the need for legal support;
- **digitalization of access to building records**: within a few weeks, requests to access municipal building files will be managed through a new digital portal. This system will enable faster and more efficient searches, allowing users to preview documents before submitting a formal access request. If a user does not find specific records in the unified database, a manual search request can still be submitted.

For more details, visit the official website of the Municipality of Milan here.

The draft delegated law for the new Consolidated Act on Construction was submitted

The draft delegated law to the Government for the updating, reorganisation and coordination of State regulations on construction was submitted yesterday to the Chamber of Deputies.

The proposal entrusts the Government with the assignment of adopting one or more legislative decrees aimed at reorganizing and simplifying the current building regulations within a new Consolidated Act that, by incorporating all the provisions on town planning and construction, aims at overcoming the current regulatory fragmentation and creating a consistent and systematic legal framework.

In particular, the proposal entrusts legislative decrees with the task of reforming the discipline of building activities with regard to the following aspects:

- the distances between buildings and related derogations to encourage redevelopment, reuse and recovery of the existing assets;
- the documentation certifying the legitimate state of the buildings;
- the categories of town-planning and building intervention, distinguishing between land transformation, functional adaptation of the existing buildings and minor works;
- the administrative rules applicable to the different categories of intervention, limited to: building permit, SCIA and free building activity;
- compliance assesment;
- the tax provisions for building activities;
- the promotion of town regeneration processes.

Here the full text of the proposal.

Data centers and logistics: new development opportunities arise from renaturalization

Reducing land consumption is a primary goal of European and Italian town planning policies.

The increasing focus on preserving greenfield and encouraging the reuse of brownfields collides with the need for some strategic infrastructures, such as data centers and logistics facilities, to be located in greenfield, close to intermodal and energy hubs.

The struggle to find suitable brownfields for such developments, however, cannot translate into a "happy degrowth" approach.

A solution can be found, consistently with the recent approval of the Nature Restoration Law, in offsetting land consumption by renaturalising brownfields. The proposed approach is to make greenfield transformation conditional upon the redevelopment of an equal amount of brownfields, located even in distant municipalities, involving third parties as providers to facilitate the process.

This is an innovative model that aims to balance infrastructural development needs with environmental protection, in accordance with some initiatives already under study.

Guido Inzaghi and Morgen Miragoli explored this topic in an article on ItaliaOggi, proposing an innovative model that could really mark a new era in the logistics and data center sector.

Municipality of Milan: updated urbanization charges for agreed private services

Last 3 March 2025, the City Council approved Resolution no. 11 defining the urbanization charges for equipment and works of general interest, that is, for the realization of private services agreed with the Administration, pursuant to Article 4 of the Plan of Services (PdS) of the current Town Planning Scheme (PGT) and Article 9.10 of Regional Law No. 12/2005.

The resolution at hand supplements the quantifications provided for in the previous Council Resolution no. 28/2023 (regarding the general update of urbanization charges) by defining the fees for the construction of agreed private services according to the type of service and the area of intervention:

- for cultural, health, welfare, entertainment and education facilities: from 73.80 euros/sqm in central zones to 38.10 euros/sqm in suburban zones;
- for sports facilities: from 36.90 euros/sqm in central zones to 19.05 euros/sqm in peripheral zones.

The Resolution with its attachments is available at the following link.

"Save Home" Decree: first applications and validity of the Ministerial Guidelines

On January 29th, the Ministry of Infrastructure and Transport (MIT) published the ***"Linee di indirizzo e criteri interpretativi"*** (Guidelines) to support technicians, operators, and public administrations in the application of the Salva Casa Decree.

In an article for Il Sole 24 Ore, Guido Alberto Inzaghi and Andrea Ceriani provide an analysis of the Guidelines, pointing out that even though they represent a useful interpretative reference, they do not have a binding nature. Indeed, as soft law, the Guidelines cannot:

(i) modify or supplement the meaning of the interpreted provisions;
(ii) prevail over any different interpretations issued by administrative courts.

Furthermore, the first rulings on Salva Casa Decree, which partially differing from the provisions of Guidelines, suggest the begging of a lively legal debate on the application of the Decree.

On Il Sole 24 Ore, SI – Studio Inzaghi also explored some practical cases related to the application of the Salva Casa Decree.

Milan's Town Planning: Challenges and Political Choices

Claudio Sangiorgi, President of the Architects' College of Milan, commented on the current issues related to Milan's urban planning in an article published in *Corriere della Sera*. He stated that recent developments demand a balanced, ideology-free reflection that, instead of solving problems, ends up creating divisions and obstacles.

It is essential to understand the context and political choices that legitimize town planning decisions, which are based on a correct, non-restrictive interpretation of the regulations, allowing for a more suitable application to the specific realities.

SI - Studio Inzaghi fully agrees with the article's points and emphasizes that the "Save Milan" decree is an authentic interpretive rule, not an amnesty measure. The purpose of the decree is not to regularize illegal actions, but to establish a legitimate and clear interpretation of the regulations at a national level.

We believe that urban regeneration must be a continuous process, validated by a correct interpretation of the regulations, within a context of high demand and infrastructure development. Milan is a city in expansion, and an international reference point for investments and development projects.

It is crucial that decisions are guided by a clear political vision and a flexible but rigorous application of regulations, so that the future of the city can be built on solid and sustainable foundations.

Service provision no. 9/2024 of the Municipality of Milan – the Regional Administrative Court declares the appeal of the association of geometers inadmissible

On 20 February 2025, the Regional Administrative Court of Milan declared inadmissible the appeal filed by the Association of Geometers and Graduate Geometers of the Province of Milan for the annulment of Service Provision (DS) no. 9/2024 of 12 November 2024, whereby the Town Planning Regeneration and Direct Implementation Department of the Municipality of Milan formally suspended the appointment booking service at the municipal offices of the Single Construction Office (SUE).

According to the Association of Geometers, the DS entails "the sudden interruption of a service of fundamental importance for citizens and professionals working as technicians appointed by private clients in the construction sector".

According to the Regional Administrative Court, the DS represents a "different organisation" of the dialogue between municipal officials and professionals in the sector, and as such "is likely to have an effect on the appellants and, therefore, to constitute a legally significant interest on their behalf".

However, the appeal was declared inadmissible "due to a lack of interest in bringing proceedings", as, in the opinion of the Regional Administrative Court, the DS:

is addressed to employees of the SUE of the Municipality of Milan;

represents "an organisational act by which the administration, in consideration of particular public interest requirements, attends to its own organisation by issuing acts intended to affect its functioning and structure";

does not affect "immediately and directly the legal sphere of individual citizens who, with reference to individual building permit applications, submit requests for participation to the SUE".

The Firm wishes to point out that, although the DS significantly restricts communication between private individuals and the SUE, with consequent delays in

the conclusion of ongoing building procedures, contact with the Administration is not completely excluded. In fact, some channels of communication remain open, allowing for constructive dialogue with private players.

"Save Milan": green light from the State Accounting Office, no reduction in income from urbanization charges

The State Accounting Office has given a positive opinion to Draft Law no. 1309 (the "Salva Milano"), currently under debate in the Senate, stating that it does not entail new or increased charges on public finances.

Specifically, during the 11 February 2025 hearing, the State Accounting Office – after reviewing the contents of the authentic interpretation regulations – argued about the effects that the application of the "Salva Milano" could have on the income from urbanization charges.

According to the State Accounting Office, "the possible increased use of simplified building permits, namely the alternative SCIA referred to in Article 23, paragraph 1, of Presidential Decree no. 380 of 2001, rather than the building permit, does not generally lead to a reduction in urbanization charges", given that even works carried out with the alternative SCIA are subject to the payment of the construction charge under Article 16 of Presidential Decree no. 380/2001.

Finally, the Accounting Office, considering the restrictive nature of the "Salva Milano" provisions regarding credit assignments, excludes any negative consequences on public finance, also in terms of tax benefits (so-called Superbonus), introduced by Decree-Law no. 39/2024.

Here you can read the technical report of the State Accounting Office.

Save Milan: Milan bar association challenges office closure and city council's flattening of prosecutors' arguments

On 14 February 2025, a press release was published on the website of the Milan Bar Association regarding Service Provision (DS) No. 9/2024 of 12 November 2024, adopted by the Urban Regeneration and Direct Implementation of the PGT and SUE Department of the Municipality of Milan.

Service Provision No. 9/2024 was adopted following Service Provision No. 4 of 20 March 2024, with which the Municipality of Milan aligned its actions with the findings of the Public Prosecutor's Office.

According to the Bar Council, the Provision entails 'a substantial preclusion of any informal dialogue with the Offices, which inevitably translates into an unacceptable limitation of the participatory rights guaranteed by law'

Furthermore, the Council criticises the actions of the Municipality of Milan, judging them to be contradictory in that, on the one hand, it defends its previous decisions, stating that they were taken under regulations that are still in force, while, on the other hand, with DS no. 4/2024, it aligns its actions with the findings of the Public Prosecutor's Office.

The Order hopes that the municipal administration will review its position, avoiding solutions that aggravate the already delicate and complex situation.

The Order's statement can be consulted at the following link.

Rome: deadline for submitting comments to PRG regulations

The Municipality of Rome has announced that it will be possible to submit comments to technical implementation regulations ("NTA"), adopted by Resolution no. 169/2024, until 7 April 2025.

SI – Studio Inzaghi is available to assist in drafting comments and provide any further clarification.

The notice from the Department of Town Planning and Implementation can be found at the following link.

MIT guidelines on the "Salva Casa" Law Decree have been published

The guidelines and interpretative criteria on the implementation of Law Decree no. 69 of 29 May 2024, converted, with amendments into Law no. 105 of 24 July 2024 ("Salva Casa" Law Decree), have been published. These guidelines are aimed at providing support to local authorities and operators in the nationwide application of the provisions outlined in the "Save Home" Law Decree.

The document is divided into four sections:

- a first section addressing issues related to the legitimate status of properties;
- a second section on amendments regarding changes of use;
- a third section concerning new procedures for adjusting building irregularities;
- a fourth section on provisions pertaining to the adaptation of building standards.

Here is the text of the guidelines.

Rome: published the resolution of variant to the PRG

Resolution no. 169, dated 11 December 2024, has been published on the *Albo Pretorio*.

Through this Resolution, the Capitoline Council (*Assemblea Capitolina*) approved the partial amendment to the Technical Implementation Rules (NTA) of the PRG of Rome.

It will be possible to submit comments within 30 days following the publication of the notice of filing.

Contracts

Contractor qualification and project financing: first case law guidelines

With ruling no. 453/2024, confirmed by the Council of State last 24 January, the Regional Administrative Court of Campania, Salerno gave important guidance on the qualification of contractors in public-private partnership procedures, outlining a regulatory framework of significant practical impact for public administrations and economic players.

The qualification system introduced by Article 62 of Legislative Decree 36/2023 structured organizational and professional requirements according to type and amount of contracts.

In this context, the ANAC, in Resolution o. 9/2024, had adopted a particularly restrictive interpretation, arguing that even the mere preliminary evaluation of project financing proposals constituted "the first step of technical-administrative design," reserved exclusively for qualified contractors.

The first judicial ruling on the subject, on the other hand, made a fundamental distinction: the preliminary stage of public interest analysis can also be legitimately carried out by unqualified entities, while the qualification requirement applies only for the subsequent stages of technical design, contracting and execution.

This first judicial instruction, should it be confirmed in the future, is surely meant to encourage the development of public-private partnership initiatives and prevent the risk of decision-making paralysis for local authorities lacking adequate technical structures. The interpretation of the Campania Regional Administrative Court in fact overcomes the doubts generated by the over rigidity of ANAC's position. For public administrations, this translates into the recognition of autonomous evaluation at the planning and verification stage of the public interest, the possibility of retaining decision-making control at the initial strategic stages, and the need to use qualified parties only for the later stages. For industry players, it means potential access to more public stakeholders, reduced procedural hurdles at the proposal submission stage, and accelerated preliminary decision-making.

Contracts law reform: simplifications and new challenges

The Contracts Law Amendment (Legislative Decree 209/2024), which recently came into force, amends the new Contracts Code to clarify certain operational issues, addressing key topics such as labour costs, subcontracting, price revisions and public-private partnerships.

However, there are still some concerns: Angela Ruotolo, counsel at SI - Studio Inzaghi, points out that the obligation to reserve a fixed share of subcontracting for PMIs (small and medium-sized companies) may be an unjustified and disproportionate measure, already deemed unlawful by the Commission and the EU Court of Justice for being contrary to the principles of competition and autonomy of companies under the EU Treaty.

Furthermore, further doubts could arise in relation to the differentiation of price revisions between works and services, with the risk of a negative impact on wage policies in the labour-intensive services sector.

Read the full article on ItaliaOggi Sette.

Litigation

Lease agreement: termination due to non-performance by the tenant, return of the property and compensation for loss of earnings

The Joint Sections of the Court of Cassation open the door to (non-automatic) compensation for the landlord's loss of earnings related to rent until the expiry of the agreement (judgment no. 4892 of 25 February 2025).

In ruling no. 4892 of 25 February, the Supreme Court established that, in the event of termination of the lease agreement due to breach by the tenant, consisting of non-payment of rent, and despite the formal return of the property, the landlord may also claim compensation for loss of earnings (i.e. the rent that the tenant would have had to pay until the natural expiry of the agreement or the start of a new lease).

This is with the clarification that compensation is not automatic and the landlord must prove that it has sought a new tenant.

In this regard, according to Article 1223 of the Civil Code, the landlord has the burden of proving the damage suffered and, to do so, must demonstrate that they have actively sought to lease the property after its return in order to avoid a loss of profitability.

Finally, the Supreme Court specifies that:

- for compensation for loss of earnings, a case-by-case assessment by the judge is required, who must also consider the principle of good faith;
- if the property has been returned to the landlord, Article 1591 of the Civil Code (and the rules of liquidation therein) shall not apply for the purposes of determining the damages payable to the landlord.