De Tullio

INTERNATIONAL LAW FIRM

Guide to Italian inheritance

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Succession is the procedure through which all legal aspects pertaining to the deceased are transferred to the heirs. Both assets and liabilities of the deceased are involved in succession. Many issues need to be considered: What obligations are involved in testamentary succession? What does legal succession mean? It is therefore important to be aware that accepting an inheritance implies fiscal obligations.

Moreover, Italian inheritance law specifically provides for rights belonging to so called, “forced heirs”, whose quota is always guaranteed, and, in case of default, a claim can be filed in the courts.

By making a will you can decide what happens to your property and possessions. If you are resident in Italy at the time of your death, Italian Inheritance law is applicable to your worldwide assets. Whereas if you were resident outside Italy, Italian inheritance law is applicable to assets in Italy. Either way, Italian law governs your Italian property.

Making a will is therefore the best way to make sure your estate is passed on to family and friends exactly as you wish. If someone dies without making a will, they are said to have died ‘intestate’. Dealing with their estate

and assets can be complex and time consuming – taking months or even years. If you die without a will, your assets may be distributed according to the Italian law rather than your wishes.

De Tullio Law Firm has created this guide to provide a comprehensive overview of the Italian succession procedure, and to answer some of the most frequently asked questions about Italian inheritance law.

The guide explores the following topics:

- What is succession and how is it ruled in Italy?
- What documents are required?
- What is legitimate succession?
- What is testamentary succession?
- Forced Heirs.
- Succession law and matrimonial regimes.
- Foreign wills.
- Why is it worth drafting an Italian will?
- Accepting or renouncing an inheritance.
- *"Dichiarazione di Successione"* (statement of succession).
- Italian inheritance / estate tax.
- Managing utilities.
- Recent updates in European Succession Law – Brussels IV.
- Final considerations.

What is succession and how is it ruled in Italy?

For Italian legal purposes, succession, that is to say the transfer of economic and real estate rights and duties of a person to his/her heirs, starts at the time of death.

Succession law in Italy is based on the principle of "unity of inheritance". This principle differs substantially from common law.

Unity of inheritance is founded on the difference between movable and immovable assets: the law of the last domicile / citizenship of the deceased party is applicable to movable assets, while the so called, "lex rei sitae" (law of the country where the property is located) is applied to immovable assets such as property.

Therefore, if the assets of an estate include properties located in different countries, the succession rights to each single property will be regulated by the law of the country in which each property is located.

The succession is deemed closed once all assets, rights and pending payments have been transferred to the heirs of the deceased.

The ultimate step of the succession is represented by the allocation, or in case of more than one heir, the division of the inherited assets. Such division could be carried out by mutual agreement among the parties or as consequence of judicial proceedings, which is based on a specific agreement among the co-heirs.

The division produces its effects at the moment of the partition and the acceptance of the inheritance lots, or the signature of the division agreement. Such an agreement must be produced in written form.

It is worth bearing in mind that the death of a family member implies the need to undertake a series of actions, including searching for a will, making an inventory of the deceased's assets, ascertaining the presence of bank accounts and establishing contact with the relevant competent authorities to complete the whole succession procedure.

What documents are required?

The very first step to be undertaken following a death consists of gathering all the paperwork required to carry out the succession procedure. Next, heir(s) need to complete a, *"dichiarazione di successione"* (statement of succession). We explore this subject in more detail later in this guide.

Generally speaking, the following documents are required to complete the succession procedure:

- Death certificate: the document issued by the competent authority, specifically the Registry of Vital Records at the municipality of residence. The death certificate declares the date, place and cause of a person's death entered in an official register of deaths. In order to obtain a death certificate, the competent authority requires copies of the deceased's personal ID, and tax code. Personal ID and tax code of the applicant will also be required.
- Affidavit concerning the family situation of the deceased: this is a public deed with which an affiant or deponent makes a statement in the presence of witnesses concerning the deceased's family tree, identifying in this way the family members who could be interested in the succession procedure.
- Title deeds of properties and land and, any documents concerning modifications or works to said properties (enlargements and extensions, certificates of indemnity, plans, land parcelling).
- Family certificate of the deceased: a document issued by the Registry of Civil Records and/or Registry Office of the municipality of residence of the deceased. From this certificate, the identity and qualification of legitimate heir/s can be proved. This certificate contains information pertaining to the entire family, providing names, relationships, dates and places of birth for each family member, often including family members who have moved away or died.

There are two kinds of succession procedures which can be undertaken:

- legitimate succession (also known as, "intestate succession") which is ruled pursuant to the law regarding a lack of testamentary dispositions made in a will by the deceased.

- testamentary succession which is determined in accordance with the dispositions contained in a lawful will and compliant with succession regulations in force.

What is legitimate succession?

If the deceased died intestate, lacking a will through which the deceased has disposed of his/her estate, Italian law determines which relatives have legitimate succession rights and the corresponding quota of assets.

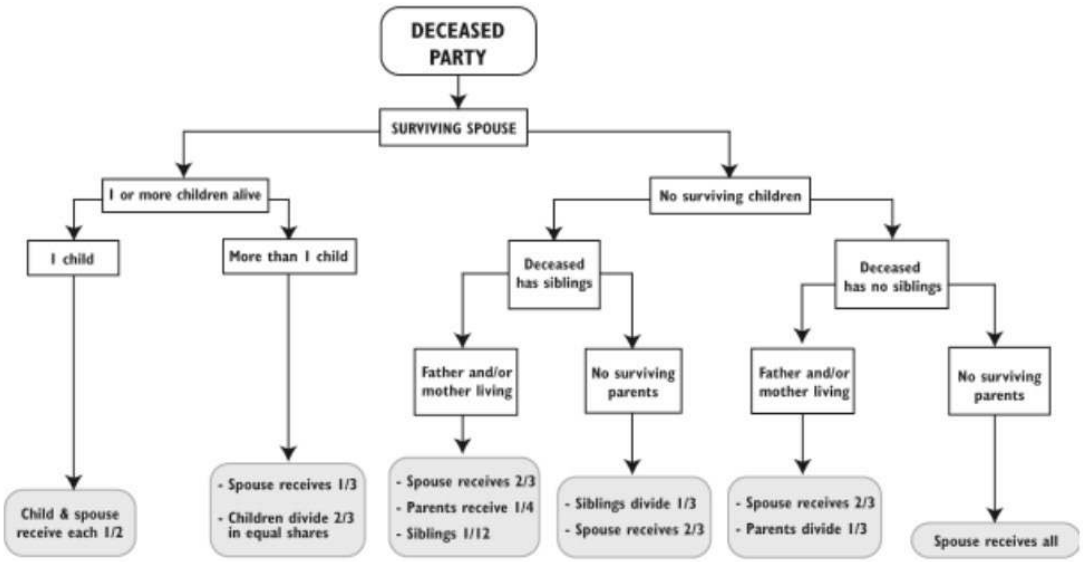
In absence of any persons entitled to succeed up to the 6th degree of kinship, the estate is assigned to the State.

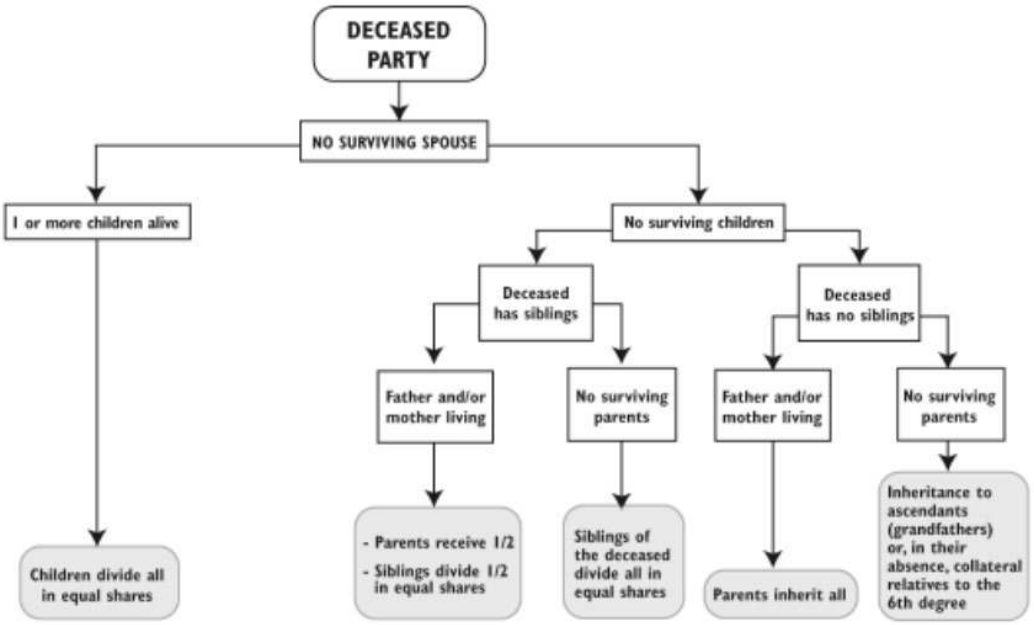
Kinship can be of two different types:

- Direct kinship (father – children; grandfather – grandchildren): in this case, family members descend directly from one another.
- Collateral kinship (brothers and sisters; uncle – nephew): in this case, despite having a common ascendant, family members do not descend directly from one another.

Family members who are entitled to be considered as legitimate heirs according to Italian inheritance law are:

- Spouse or civil partner.
- Children (all children have the same rights whether legitimate, adopted, and legitimated).
- Legitimate ascendants (father, mother, grandfather, grandmother).
- Relatives / other family members up to the sixth degree of kinship.
- The Italian State (lacking any other heirs or dispositions).


DECEASED PARTY
SURVIVING SPOUSE
1 or more children alive
No surviving children
1 child
More than 1 child
Deceased has siblings
Deceased has no siblings
Father and/or mother living
No surviving parents
Father and/or mother living
No surviving parents
Child & spouse receive each 1/2
- Spouse receives 1/3
- Children divide 2/3 in equal shares
- Spouse receives 2/3
- Parents receive 1/4
- Siblings 1/12
- Siblings divide 1/3
- Spouse receives 2/3
- Spouse receives 2/3
- Parents divide 1/3
Spouse receives all


DECEASED PARTY
NO SURVIVING SPOUSE
1 or more children alive
No surviving children
Deceased has siblings
Deceased has no siblings
Father and/or mother living
No surviving parents
Father and/or mother living
No surviving parents
Children divide all in equal shares
- Parents receive 1/2
- Siblings divide 1/2 in equal shares
Siblings of the deceased divide all in equal shares
Parents inherit all
Inheritance to ascendants (grandfathers) or, in their absence, collateral relatives to the 6th degree

The closeness of kinship determines inheritance rights and will exclude more distant kinship. This is known as, *"diritto di precedenza"* (precedence by proximity). Where heirs are family members of the same degree of kinship, they will each receive an equal share of the deceased's estate.

Whether through legitimate succession or testamentary succession, a *"dichiarazione di successione"* (statement of succession) must be submitted within one year of death. All required procedures can be carried out more smoothly with the assistance of an independent legal advisor who can interface with the competent authorities and prepare all the necessary documents and paperwork.

What is testamentary succession?

Italian inheritance law dates back to the Roman Law tradition. It is based on the principle that close family members of the deceased merit special protection. This therefore partially limits the right of the testator to dispose of his/her own assets entirely as s/he wishes.

"Testamentary succession" can be defined as the assignment of the hereditary assets ("estate") of a deceased testator in compliance with the decisions of the testator as set out in an Italian will.

A will represents the legal document drafted and signed by the deceased through which s/he disposes of his/her estate after his/her death.

Forced Heirs

As previously mentioned, one of the principles of Italian legal succession is the protection of the family. As a result of this, some heirs cannot be excluded from the succession. These heirs are known as forced heirs.

Even in case of testamentary succession, a part, or "quota" of the deceased's assets (reserved quota) must be assigned to forced heirs. Italian Civil Code determines exactly the inheritance quota available to the testator. That is to say, the quota that a testator can freely dispose of without any legal limitation.

Italian law reserves a quota of the inheritance to forced heirs, who are:

a) Legitimate, natural, adopted children.

b) Spouse / registered partner.
c) Legitimate ascendants (valid in absence of children).

Outlined below is the reserved quota and the available quota dependent on relationship to the deceased:

Legal heir	Reserved part of the estate	Freely disposable part of the estate
Spouse	1/2 of estate value and housing rights	1/2 of estate value
Spouse and 1 child	1/3 of estate value to child; 1/3 to spouse and housing	1/3 of estate value
Spouse and 2 children	1/2 of estate value to children; 1/4 to spouse	1/4 of estate value
1 child (no spouse)	1/2 of estate value	1/2 of estate value
2, or more, children (no spouse)	2/3 of estate value	1/3 of estate value

Succession law and matrimonial regimes

With reference to marriage and registered partnerships, it is important to highlight that Italian legislation applies different provisions for different cases determined by the regime under which spouses were married, as follows:

- Spouses married under the regime of communion of assets (*"comunità dei beni"* in Italian): on the death of one of the spouses, the surviving spouse inherits the undivided half of all assets included in the communion. Excluded from such assets is anything that has been received as a gift or through inheritance by one of the spouses during the course of the marriage. This is also applicable to couples in a registered partnership who have a regime of communion of assets.
- Spouses married under regime of separation of assets (*"separazione dei beni"* in Italian): only assets exclusively in the name of the deceased spouse are taken into consideration in the succession procedure. Therefore, should the property where the couple resides be in the name of both spouses (and should they not have any children), it will be inherited at 50%. On the other hand, a house bought by the deceased in his/her sole name, will be inherited at 100% by the surviving spouse. The bank accounts, if not in the name of both spouses, will be inherited

at 100% by the surviving spouse. This is also applicable to couples in a registered partnership who have a regime of separation of assets.

- Spouses married under regime of separation by mutual consent: in case of mutual consent, the surviving spouse keeps all the rights over assets considered part of the succession.
- Spouses married but, under judicial separation procedures: should the spouse considered liable for the separation be granted a monthly maintenance payment by the courts at time of the legal separation (pursuant to art. 548, par. 2 of the Italian Civil Code), s/he will be entitled to retain a lifelong monthly payment, or for as long as there is no change in the economic circumstances of the surviving spouse and always provided that the estate assets are sufficient to guarantee this lifelong payment.
- Divorce: in case of divorce, the surviving spouse loses all rights to inheritance, but the Decree Absolute must have already been issued prior to the death of a spouse.
- Cohabitation/common-law partnership: Italy does not recognise any rights for unmarried partners. Therefore, they can only inherit in cases of a testamentary succession and for the available quota reserved by the Law. To avoid unpleasant and complicated situations for a surviving partner, who will not be recognised as an heir by Italian law, it is essential for partners to draft separate wills in order to clearly express their wishes.

Foreign wills

In the case of a foreign will, Italian law provides that the will must be authenticated by an Italian public notary before probate can begin.

Managing documents drafted in a foreign language and covered by a foreign jurisdiction in Italy can raise a number of difficulties. As a matter of fact, the notary will not be able to publish or legalise documents drafted in a foreign language unless they have been duly translated into Italian. This usually requires the services of a sworn translator whose costs could be substantially higher than drafting an Italian will in the first place.

Drafting a will in Italian minimises the risk of conflicts among heirs following the death of the testator. It also ensures that the Italian authorities have a clear and direct understanding of the legal framework.

Following the death of a testator with an Italian will, the will is registered and published by the competent Italian authorities.

Why is it worth drafting an Italian will?

It is generally recommended that foreign citizens who own assets in Italy draft an Italian will. This will prevent significant difficulties that heirs might experience when transferring the ownership of Italian properties originally registered in the name of the testator. In addition, as previously mentioned, according to Italian law, all foreign wills must be authenticated by an Italian public notary before probate can begin.

It is also worth bearing in mind that an Italian will can speed up administrative procedures. For example, bank accounts and bank deposits of the deceased will be frozen following the account holder's death. The procedure to unfreeze them and obtain deposited funds can be long and complex. In addition, heirs could be called upon to pay certain expenses from their own pockets in the meantime. For example, payment of utility bills. There are clear advantages to drafting an Italian will. These can be summarised as follows:

- an Italian will reduce the risk of conflict among heirs.
- an Italian will may mean a reduced tax bill for heirs.
- an Italian will help Italian authorities to better understand the deceased's wishes regarding disposal of his/her estate.

Moreover, a will can always be modified by the testator up to the very last moment of life. It is essential to keep the will in a safe place, for example in the hands of a lawyer who can guarantee its safe keeping and can advise possible heirs about its existence once the testator has passed away.

A competent legal advisor can help you to draft a will that complies with Italian law. This limits the effects of Italian legal succession and ensures that Italian property is disposed of according to the testator's wishes and without violating Italian provisions regulating succession. For example, through a will, it is possible to dispose of one's own assets in favour of

charitable entities, public associations, etc. It would, therefore, be wise to seek the advice of a professional in the field.

Accepting or renouncing an inheritance

Any heir is always in the position to renounce their rights to inherit but, will acquire the qualification of heir as soon as they accept the succession. Once accepted, the qualification of heir is irrevocable.

Acceptance can be express or tacit. In either case, acceptance needs to be manifested within 10 years from the opening of the succession process.

- Express acceptance of inheritance takes place when an heir declares their willingness to accept the status of heir, by means of a notarial or a private deed.
- Tacit acceptance takes place when an heir acts in such a way that their acceptance to inherit assets can be implied.

The acceptance can also be made under benefit of inventory. In this way, the successor reserves the right to accept or renounce an inheritance by taking into account whether or not debts on the estate exceed the value of the assets. In this way, an heir is in a position to discharge themselves from paying the debts by renouncing an inheritance in favour of creditors and legatees.

Generally speaking, successors decide to renounce a succession in cases where the deceased's debts exceed the value of the assets to be inherited. The heirs are required to pay the deceased's debts up to the value of the property they inherit. Where an heir renounces an inheritance, the heir needs to give public notice of refusal in front of a public notary or a public official, since the act of renouncing an inheritance cannot be made in a private document. Renouncing an inheritance is revocable to the extent that the successor appointed upon the renouncement has not yet accepted the inheritance.

It is always advisable to consult a competent independent professional who will be in the position to provide useful information about debts and charges on the inherited assets and the duties of the heir. An experienced legal professional will provide advice based on a comprehensive inventory

of the assets in question, so that an heir can make an informed decision regarding how to proceed.

"Dichiarazione di Successione" (statement of succession)

Whether through legitimate succession or testamentary succession, a *"dichiarazione di successione"* (statement of succession) must be submitted within one year of death.

Notwithstanding what has been stated before, it is also worth mentioning that in cases of non-Italian citizens, the situation could also enforce different legal provisions, and only a lawyer specialised in cross border inheritance issues can provide assistance in derogating the above-mentioned regulations. This is another reason why it is important to draft an Italian will.

In order to proceed with the Italian Statement of Succession, a form must be obtained from the Italian Ministry of Finance. All of the deceased's assets need to be listed. Once completed, this form is sent to the competent Italian tax authority (*Agenzia delle Entrate*). The tax authority calculates estate tax and heirs will be requested to pay the corresponding tax relating to their inheritance.

In addition to personal data regarding the deceased and heirs, the statement of succession requires:

- a detailed description of the inherited assets.
- details of the payment of taxes (mortgage and cadastral taxes) by the heirs and copies of relevant receipts; the application of a fixed rate corresponding to 168 euro for mortgage and cadastral taxes if a beneficiary of the real estate property will use it as their main home.

It is also necessary to attach to the statement of succession:

- the deceased's death certificate.
- the family certificate of the deceased person and of the heirs
- original or legalised copy of the will, in case of testamentary succession.

Within 30 days from the submission of the statement of succession, it is necessary to submit to the land registry the application for the *"voltura catastale"* (cadastral change in the registration name of the property).

This can be submitted by the new owner of the property (in this case, the heir) or by a delegate (for instance a legal advisor who has a power of attorney). Through the *"voltura"* the financial administration is informed that the assets, both land and building(s), have been transferred from the deceased to the heir(s).

Because of this somewhat complicated bureaucratic procedure and the amount of information and paperwork required by the competent Italian authorities, it is always a good idea to obtain advice and support from an expert in the field of Italian inheritance and succession law.

Italian inheritance / estate tax

In the case of residents of Italy, tax (Imposta sulle Successioni) is applied to worldwide assets belonging to the deceased. Otherwise in the case of a non-resident, Italian inheritance tax is calculated on the assets located in Italy.

Inheritance taxes are due before any of the assets can be distributed. It is advisable to seek advice from specialised professionals, since Italy has international agreements, which prevent double taxation on estates.

Different rates of inheritance tax apply to each heir according to their degree of kinship to the deceased. We can sum up the different rates in the following way:

- 4% to be paid for transfers to the surviving spouse and children, with an exemption of Euro 1 million.
- 6% to be paid for transfers to brother and sisters of the deceased, with an exemption of Euro 100,000 for each beneficiary.
- 6% to be paid for transfers to relatives within the fourth degree of relationship to the deceased, and other relatives up to the third degree (no exemption available).
- 8% to be paid for transfers to any other (unrelated) parties (no exemption available).

Both rates and exemptions according to the current Italian inheritance tax regime are calculated over the whole net value of the assets included in the deceased's estate. This amount is net of liabilities and all deductible expenses, such as debts of the deceased, medical and funeral expenses.

Assets included in the inheritance procedure are immovable properties, companies, shares/holdings, credits, money deposited in a bank account.

To sum up, a schematic table with all information concerning the current Italian inheritance tax regime:

Relationship to the deceased	Estate inheritance tax	Estate filing tax	Property inheritance tax
Child or spouse	4% of amount exceeding €1 million for each heir	2% of real property value or €200 if property will be principal home	1% of real property value or €200 if property will be principal home
Sibling	6% of amount exceeding €100,000	2% of real property value or €200 if property will be principal home	1% of real property value or €200 if property will be principal home
Family members, further removed	6%, no exemption	2% of real property value or €200 if property will be principal home	1% of real property value or €200 if property will be principal home
Others (unrelated)	8%, no exemption	2% of real property value or €200 if property will be principal home	1% of real property value or €200 if property will be principal home

It is also important to be aware that Italy has signed double taxation agreements with several countries (amongst others, the United Kingdom, and the United States). To safeguard rights and to be sure of paying the correct amount according to the Italian inheritance tax regime, it is highly advisable to obtain professional expertise in the field of cross border inheritance matters.

Managing utilities

If you are an heir, there are certain practical steps to take as soon as possible. Some of these concerns registering a change of name for utility contracts.

The change of name is not as easy as it may appear. Very often different suppliers apply different procedures. Deciding not to change the registration name for utilities is not an option, because it could imply fiscal consequences for the heir.

It is always necessary to have the following documents to hand:

- ID and Tax Code of the deceased.
- ID and Tax Code of one of the heirs.
- At least one utility bill.
- Cadastral information concerning the building served by the utility provider.

The difference between *"voltura"* and *"subentro"* is worth mentioning here. The *voltura* implies the transfer of the supply contract from one owner to the other without any interruption of the supply itself. The *subentro* on the other hand, consists in the re- activation of the supply after a previously submitted request for termination of an existing contract.

Electricity and gas supply: it is necessary to submit a specific request both in case of *"voltura"* and of *"subentro"*.

The *voltura* is usually applied in case of family members cohabiting with the deceased holder of the energy supply contract. Since they already enjoyed the supply before the death of the contract holder, it is simply necessary to change the name on the contract without any further payment. In this case, the documents required are:

- Self-declaration of residence at the address in question.
- Copy of the ID of the person who is applying for the change of the name on the contract.
- Self-declaration affidavit stating degree and type of kinship with the deceased.

In the case of *"subentro"*, which implies a re-activation of the utility contract, the application for a *"subentro"* is equivalent to the application for a new contract. Of course, the stipulation of a new supply contract (that is to say, the *"subentro"*) will entail some costs, which will depend on the terms and conditions of the supplier.

Telephone: generally speaking, it is possible to change the registration name via phone (calling from the deceased's phone line) or via internet. The following documents will be required:

- A utility bill.
- ID and Tax Code of the deceased.
- ID and Tax Code of the heir.

In case of submission via post or PEC it is necessary to attach to the application:

- Information concerning the utility (copy of a bill).
- Death certificate of the contract holder.
- Copy of ID and Tax Code of the heir.
- Heir's contact information.

The person who succeeds to the contract will take upon him/herself all liabilities concerning the utility. So, if there are outstanding bills, the new owner will be required to pay these.

Waste: each municipality has its own procedures and can provide information about how to proceed. Generally speaking, an heir will be required to submit an application for the termination of the waste collection service.

If this application, *"denuncia di cessazione"* is not made, waste collection bills will continue to be issued. An heir cannot apply to terminate waste collection if:

- At least one person still resides at the property.
- The property or premises are not currently occupied but could theoretically be used.

Very often heirs are requested to provide a copy of the cadastral plan in order to move forward with the procedure to terminate waste collection services.

Recent updates in European Succession Law – Brussels IV

After many years of negotiations, European Parliament issued EU Regulation 650/2012, also known as Brussels IV, on "jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession". These measures were adopted on 4th July 2012.

The principle upon which the Regulation is based is the facilitation of free movement of persons within the EU by removing the obstacles faced in cross-border successions. In particular it provides certainty as to which law will govern a succession and enables people to choose the law to govern their succession. Brussels IV is applicable to both testate successions (where a will has been drawn up) and intestate successions (where there is no will). Some fields, as for example tax matters, are excluded from the Regulation.

Brussels IV provides a general principle: the "law applicable to the succession as a whole shall be the law of the State in which the deceased had his habitual residence at the time of death" unless the deceased (before his death) chose the law of the State to be applied. In any case whatever law is chosen, it will govern the succession as a whole.

The habitual residence should be interpreted as a close and stable connection with the State concerned, with an overall evaluation of the circumstances of the life of the deceased during the years preceding his death and at the time of his death, taking into account for example the duration and regularity of the deceased's presence in the State concerned, the grounds for that presence.

Brussels IV applies to the succession of people who die on or after 17th August 2015 and has implications for all nationals who reside in a participating EU Member State or who have a connection to a participating EU Member State.

Brussels IV allows individuals to make an election for the country of their nationality to apply to the devolution of their entire estate. Or, where individuals have multiple nationalities, a testator may choose to apply one of these nationalities.

Testators do however need to take action. If a testator owns property in Italy, s/he can nominate a country law in his/her will. This is known as a Choice of Law codicil.

When making or reviewing a will, it is therefore worth considering including a properly drafted Choice of Law codicil to apply to cross-border inheritance. Matters such as foreign matrimonial regimes, usufruct, tax consequences, joint ownership structures and other foreign proprietary rights with respect to your estate should be carefully considered.

Brussels IV also provides potential benefits for non-EU nationals. Interestingly, there are also potential benefits for non-EU nationals' resident in an EU Member State. Again, an appropriate Choice of Law in a will needs to make. For example, US nationals could nominate US law to apply to the succession of their property in Italy. An Australian with property in Spain could nominate Australian law. A Canadian citizen with property in France could elect Canadian law, and so on.

In addition, Brussels IV has introduced a European Certificate of Succession which will make it easier for heirs to call upon their rights in another Member State, or even for an executor of the will to exercise his powers in another Member State. It will be possible to use the new Certificate to demonstrate:

- The status and the rights of each heir mentioned in the Certificate and his/her correspondent quota of assets.
- The attribution of a specific property part of the estate to the heir/s mentioned in the Certificate.
- The authority of the person mentioned in the Certificate to execute the will and administer the estate.

Final considerations

The Italian succession procedure implies quite complex bureaucratic procedures and requires a substantial amount of information and

paperwork to be submitted to the competent Italian authorities. It is therefore worth seeking the advice and support of an expert in the field, who will facilitate the processes and procedures which must be undertaken following the death of anyone owning assets in Italy.

In case of succession concerning non-Italian citizens, the matter is even more complicated due to the applicable regulations of international law and, potential conflict among legislations. In particular Italian inheritance legislation differs substantially from the laws in force in common law jurisdictions. An independent legal advisor competent in cross border transactions and succession procedures can assist and support you in dealing with the effects of Italian inheritance legislation; ensuring that your Italian property and assets are disposed of according to your wishes and in compliance with the Italian law.

If you choose to draft an Italian will in order to dispose of your assets, a professional in the field can provide useful advice concerning legitimate/forced heirs, the best way of drafting a will compliant with Italian regulations, and the safest way to keep it.

A competent and independent legal advisor will be able to guide and help you, by providing a comprehensive range of services, including:

- Assistance with Italian bank operations.
- Introductions to independent financial experts, who can provide advice regarding statements of succession, savings and tax issues. It is extremely important to understand how inherited assets are taxed in Italy, including your real estate property and any sources of income.
- In depth knowledge of inheritance issues.
- Advice and will-writing services to make sure that your Italian property is disposed of according to your wishes and in compliance with Italian law.
- Legally compliant translation of all Italian documents, including legal paperwork to ensure there are no discrepancies between the original and translated versions of relevant documents.

Generally speaking, a legal advisor will safeguard your rights. In cases where you are unable to come to Italy in person, a legal professional can be given a Power of Attorney on your behalf. This written authorisation

allows a legal professional to act on your behalf or to represent you in legal matters.

De Tullio Law Firm

Buying or inheriting property in Italy can be a real maze – especially if you don't speak Italian or know the Italian legal system. Italian law can be confusing and navigating it alone can be frustrating and even dangerous.

Whether you need assistance with your property project in Italy or you need to arrange an inheritance, the team at De Tullio Law Firm will help you understand the processes and the pitfalls. Let us answer your questions and remove the worry of making costly and time consuming mistakes.

Get in touch to arrange your FREE, no obligation consultation in your chosen language at a time to suit you.

About us

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