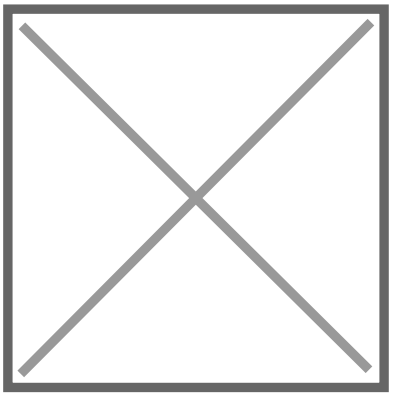

Italian “First Home” Tax Relief for Italian Nationals Abroad: Clarification by the Revenue Agency

Descrizione

With Ruling No. 312/2025, the Italian Revenue Agency clarified the scope of the “first home” tax relief for individuals who have transferred their residence abroad for work purposes and are registered with AIRE.

Following the amendments introduced by Decree-Law No. 69/2023, the tax benefit is no longer linked to citizenship but to **objective criteria**, focusing on the individual’s personal and professional connection with Italy.

The ruling confirms that a person who:

- moved abroad for work reasons,
- previously lived or carried out any form of activity in Italy for at least five years (not necessarily continuously),
- does not own other residential properties purchased with first-home benefits,

may apply the “first home” tax relief even if the property is **not located in the municipality of birth or last Italian residence**.

In particular, the Revenue Agency recognizes that the concept of “activity” includes **education and university studies**, even if unpaid. Therefore, purchasing a residential property in the municipality where the taxpayer completed their entire educational and university path qualifies for the tax relief, provided all other legal requirements are met.

Importantly, in these cases:

- there is no obligation to transfer residence to the municipality where the property is located,
- the property does not need to be used as a primary residence.

This interpretation significantly broadens access to the “first home” tax relief for Italians working abroad, strengthening the relevance of substantial personal and formative ties with a specific Italian municipality

Tag

1. Retiring in Italy

Data
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