

*Of counsel*

Dott. Sandro Guarnieri

*To whom it may concern*

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Reggio Emilia, Feb. 17, 2026

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott.ssa Katia Borghi

Dott. Matteo Giovannini

Dott.ssa Nunzia Riviaccio

## MEMORANDUM N. 19/2026

### Insight

---

Avv. Francesca Palladi

### Subject: Short-term rentals in 2026: what changes with the Budget Law

The **2026 Budget Law** introduced radical changes for short-term rentals, significantly lowering the threshold that separates private management from business management.

The main operational changes effective **January 1, 2026** are:

#### **1. New threshold for VAT registration requirement**

The most significant change concerns the number of properties above which the activity is considered a business:

- **Reduced limit:** The obligation to register for **VAT** now applies from the **third property intended** for short-term rental.
- **Absolute presumption:** If an owner rents out a third apartment for short-term rental, even for just a few days, the law presumes that they are carrying out a business activity, regardless of the actual volume of income.
- **Until 2025:** The limit was set at four properties, with the obligation only applying from the fifth onwards.

#### **2. Flat-rate tax regime**

The tax rate system has been redefined to reflect the new limit:

- **21% on the first property:** Confirmed only for a single property chosen by the taxpayer when filing their tax return.
- **26% on the second property:** The increased rate applies to the second property intended for short-term rental.

#### **SGB & Partners**

Sede legale

Via Meuccio Ruini, 10

42124 Reggio Emilia

CF e Piva 01180810358

Tel. +39 0522 941069

Fax +39 0522 941885

Mail [info@sgbstudio.it](mailto:info@sgbstudio.it)

Web [www.sgbstudio.it](http://www.sgbstudio.it)

---

- **Exclusion from the third property:** From the third property onwards, it is no longer possible to apply the flat-rate tax, as the income falls under the business regime.

### 3. New administrative obligations and safety

- **Mandatory SCIA:** From 2026, anyone managing more than two apartments must submit a **SCIA** (Certified Notice of Commencement of Activity) to the municipality, with penalties of up to **€10,000** for non-compliance.
- **CIN and Safety:** The **National Identification Code (CIN)** requirement becomes fully operational. To obtain it, each property must be equipped with functioning fire extinguishers, gas detectors, and carbon monoxide detectors.
- **EU Regulation 2024/1028:** Platforms (such as Airbnb or Booking) are now required to submit booking data to the relevant authorities on a monthly basis, making cross-checks much faster and more effective.

### 4. Transition 2025-2026

The legislation does not provide for any transition periods: anyone who has managed three or four apartments without a VAT number until December 31, 2025 must regularize their position or reduce the number of properties from January 1, 2026 to avoid penalties.

### Other bureaucratic requirements for the landlord remain unchanged:

- **Registration of guests:** Obligation to communicate guest data to the police headquarters via the “Alloggiati Web” portal within 24 hours of arrival
- **Tourist tax:** Collect tourist tax from customers and pay it to the municipality, where applicable
- **Contract:** Draw up a short-term rental contract (preferably in writing)
- **Communication of tourist flows:** Obligation to communicate to Istat (Italian National Institute of Statistics) data on guest movements (arrivals and departures), the number of guests, their origin (region or foreign country), and the length of their stay. The communication is usually **monthly**, but some regions require daily reporting. In many cases, the communication must be submitted even if there were no bookings in the reference month (so-called “zero communication”). Failure to report can result in significant administrative

#### SGB & Partners

Sede legale  
Via Meuccio Ruini, 10  
42124 Reggio Emilia  
CF e Piva 01180810358

Tel. +39 0522 941069  
Fax +39 0522 941885  
Mail [info@sgbstudio.it](mailto:info@sgbstudio.it)  
Web [www.sgbstudio.it](http://www.sgbstudio.it)

finances, which vary according to regional regulations (up to €2,500 in some cases).  
The operating procedures for ISTAT vary from region to region; online platforms such as **ROSS 1000**, **Turismo5**, or specific regional portals are usually used

These obligations apply to both private rentals and those managed through real estate agents.

The Firm remains available for any clarifications.

***SGB & Partners – Commercialisti***

**SGB & Partners**

Sede legale  
Via Meuccio Ruini, 10  
42124 Reggio Emilia  
CF e Piva 01180810358

Tel. +39 0522 941069  
Fax +39 0522 941885  
Mail [info@sgbstudio.it](mailto:info@sgbstudio.it)  
Web [www.sgbstudio.it](http://www.sgbstudio.it)