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*News in the area of tax law*

Ladies and Gentlemen

With this newsletter we would like to inform you about the following news:

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# Short-term rental: What to consider

The notice on the activation of the national database will be published in the Official Gazette by September 1, 2024. Anyone who offers a property for rent without the identification number two months later, i.e. from November 1, risks a fine of between EUR 800 and EUR 8,000. Anyone who does not include the identification number in the public advertisements risks a fine of between EUR 500 and EUR 5,000.

In addition, the obligation to be equipped with functioning flue gas and carbon monoxide measuring devices and portable fire extinguishers has been introduced.

# Neutral reorganizations for freelancers

Previously, there were no regulations for mergers of freelancers, restructuring of law firms or conversions into freelance companies. Such transactions generally resulted in taxable capital gains for the tax authorities. With the amendment, such transactions are to be regarded as tax-neutral in future. The contribution of tangible and intangible assets will be treated as tax-neutral.

In addition, neutrality also applies to transfers by way of inheritance and gifts. In future, these will no longer be subject to VAT, but to register tax at the rate of the fixed fee.

Please do not hesitate to contact us for further information.

Yours sincerely

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