



BALDESSARELLI & PARTNER

Dr. Marco Baldessarelli
Dr. Luca Bertelli
Dr. Chaowei Dai
Dr. Spasoje Vockic
Dr. Nina Bertolini

Merano, 29th of October 2026

News in the area of tax law

Ladies and Gentlemen

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

Table of contents

1. No Renovation Bonus in Case of Change of Use to a B&B.....	1
---	---



1. No Renovation Bonus in Case of Change of Use to a B&B

The Regional Tax Court of Second Instance of Veneto (ruling no. 431/2026) has held that changing the intended use of a dwelling to a bed and breakfast precludes access to the ordinary renovation bonus. The deduction under Art. 16-bis of the TUIR (Italian Income Tax Code) is available only for works on residential units that retain their residential use after the works are completed. If, however, the property is converted to tourist accommodation use in the course of the renovation, the Italian Revenue Agency disallowed the deduction.

This issue is particularly relevant because a growing number of municipalities, in an effort to curb short-term rentals, are requiring changes of use to specific categories for bed and breakfasts and guesthouse rooms. Anyone carrying out renovations in this context risks losing the tax relief.

Please do not hesitate to contact us for further information.

Yours sincerely

Dr. Spasoje Vockic

spasoje.vockic@fiscalconsulent.com