

Donations and successions

2000-2009

DONATIONS

Half of donations regard real estate units for residential use

In 2009, 192,536 agreements regarding donations were made, constituting 4.3% of the total number of agreements (4,506,671) contained in notarial deeds (Summary Table 1). Donations of real estate units for residential use and appurtenances totalled 97,074 (50.4% of the total) while those concerning lands numbered 42,384 (22.0%) (Figure 1). 7.0% of donations regarded the transfer shares in partnerships and shares in limited partnerships, 5.5% regarded reserved life estate (farm lands and town properties) and 2.7% regarded the transfer of businesses.

In 2009, at the national level, 319.9 donations were stipulated for every 100,000 inhabitants. The equivalent indicator for those concerning real estate units for residential use was 161.3.

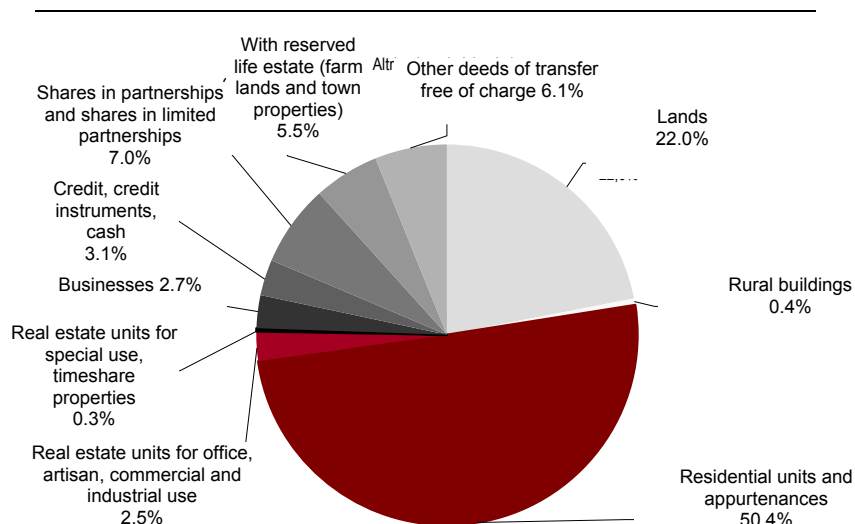
Between 2000 and 2009 the index calculated using the fixed-base method shows an increase of 57.5% (Summary Table 2). Specifically, the number of donations of properties for residential use and appurtenances more than doubled (+103.8%), while the number for lands increased by 10.8%. The largest increases were recorded in 2001 and in 2006, following significant changes in legislation.

SUMMARY TABLE 1. AGREEMENTS CONTAINED IN NOTARIAL DEEDS BY TYPE (a)
2000, 2005 and 2009, absolute values and percentage compositions

Type of agreement	Absolute values			Percentage compositions		
	2000	2005	2009	2000	2005	2009
Deed transfers against payment	9,441,117	8,846,117	1,754,258	75.1	72.0	38.9
Constitutive acts against payment	39,853	51,173	45,889	0.3	0.4	1.0
Acts of alienation free of charge	122,226	202,730	192,536	1.0	1.7	4.3
Constitutive acts free of charge	3,748	8,100	8,362	0.0	0.1	0.2
Deeds of exchange	14,722	17,406	18,965	0.1	0.1	0.4
Formal declarations	1,258,962	997,755	692,100	10.0	8.1	15.4
Warranty deeds	756,488	1,001,946	737,922	6.0	8.2	16.4
Obligatory deeds	269,629	401,055	391,895	2.1	3.3	8.7
Associative relationships	422,067	476,363	393,938	3.4	3.9	8.7
Familial relationships	46,316	54,152	54,067	0.4	0.4	1.2
Legal-administrative acts	39,129	53,178	50,149	0.3	0.4	1.1
Successions	109,425	115,144	126,834	0.9	0.9	2.8
Zoning construction	55,071	56,132	39,756	0.4	0.5	0.9
Total for agreements (excluding protests, validations and certifications)	12,578,753	12,281,251	4,506,671	100.0	100.0	100.0

(a) The decrease in the total number of agreements from 2005 is due to the decrease in the number of deed transfers against payment owing to the abolition of the exclusive competence of notaries with regard to the transfer of ownership of motor vehicles.

FIGURE 1.
DONATIONS (a) BY
TYPE OF
AGREEMENT.
2009, percentage
compositions



(a) Agreements contained in notarial acts of alienation free of charge

SUMMARY TABLE 2. DONATIONS (a) BY TYPE OF AGREEMENT.

2000-2009, absolute values and index numbers, 2000 = 100

Absolute values	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Lands	38,237	51,785	52,513	49,338	46,682	44,822	54,301	46,886	42,889	42,384
Rural buildings	1,624	2,127	1,663	1,396	1,091	1,009	1,305	1,009	956	769
Residential units and appurtenances	47,623	104,834	121,237	106,755	100,245	99,458	155,189	105,108	97,625	97,074
Real estate units for office, artisan, commercial and industrial use	2,393	4,773	5,783	5,005	4,633	4,922	9,893	5,100	4,440	4,797
Real estate units for special use, timeshare properties	512	824	752	647	726	613	926	725	650	597
Businesses	5,298	8,564	8,188	7,381	7,063	6,857	6,774	6,228	5,650	5,208
Credit, credit instruments, cash	3,425	5,282	6,606	5,629	5,655	5,664	9,433	6,711	6,252	6,033
Shares in partnerships and shares in limited partnerships	8,507	14,219	15,606	13,119	14,933	16,218	29,561	14,684	13,835	13,415
With reserved life estate (farm lands and town properties)	7,322	10,697	11,739	11,369	11,142	11,093	21,730	11,495	10,011	10,591
Other deeds of transfer free of charge	7,285	10,063	11,936	11,176	11,322	12,074	20,356	11,926	11,895	11,668
Total	122,226	213,168	236,023	211,815	203,492	202,730	309,468	209,872	194,203	192,536
Indices	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Lands	100.0	135.4	137.3	129.0	122.1	117.2	142.0	122.6	112.2	110.8
Rural buildings	100.0	131.0	102.4	86.0	67.2	62.1	80.4	62.1	58.9	47.4
Residential units and appurtenances	100.0	220.1	254.6	224.2	210.5	208.8	325.9	220.7	205.0	203.8
Real estate units for office, artisan, commercial and industrial use	100.0	199.5	241.7	209.2	193.6	205.7	413.4	213.1	185.5	200.5
Real estate units for special use, timeshare properties	100.0	160.9	146.9	126.4	141.8	119.7	180.9	141.6	127.0	116.6
Businesses	100.0	161.6	154.5	139.3	133.3	129.4	127.9	117.6	106.6	98.3
Credit, credit instruments, cash	100.0	154.2	192.9	164.4	165.1	165.4	275.4	195.9	182.5	176.1
Shares in partnerships and shares in limited partnerships	100.0	167.1	183.4	154.2	175.5	190.6	347.5	172.6	162.6	157.7
With reserved life estate (farm lands and town properties)	100.0	146.1	160.3	155.3	152.2	151.5	296.8	157.0	136.7	144.6
Other deeds of transfer free of charge	100.0	138.1	163.8	153.4	155.4	165.7	279.4	163.7	163.3	160.2
Total	100.0	174.4	193.1	173.3	166.5	165.9	253.2	171.7	158.9	157.5

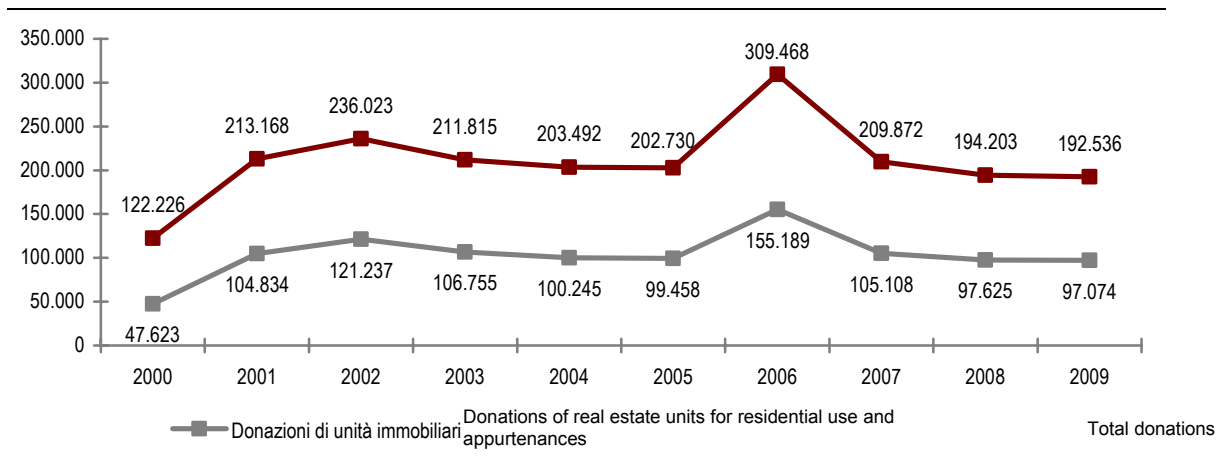
(a) Agreements contained in notarial acts of alienation free of charge.

The more marked increase in donations in 2001 and in 2006

The decade from 2000 to 2009 was marked by a fluctuating trend in the number of acts of donation, reflecting changes in legislation concerning taxation of donations and successions. The largest variations occurred in 2001 and 2006 (Figure 2). Law no. 383 of 18th October 2001, in fact, abolished taxes on successions and donations.

This favourable tax treatment led to a contraction in the number of donations during the period prior to its coming into effect (between 1999 and 2000 a decrease of 13.0% was recorded) and a sharp increase in the period immediately following it (with 2001 seeing a positive change of 74.4% compared with 2000).

FIGURE 2. DONATIONS (a). 2000-2009



(a) Agreements contained in notarial acts of alienation free of charge.

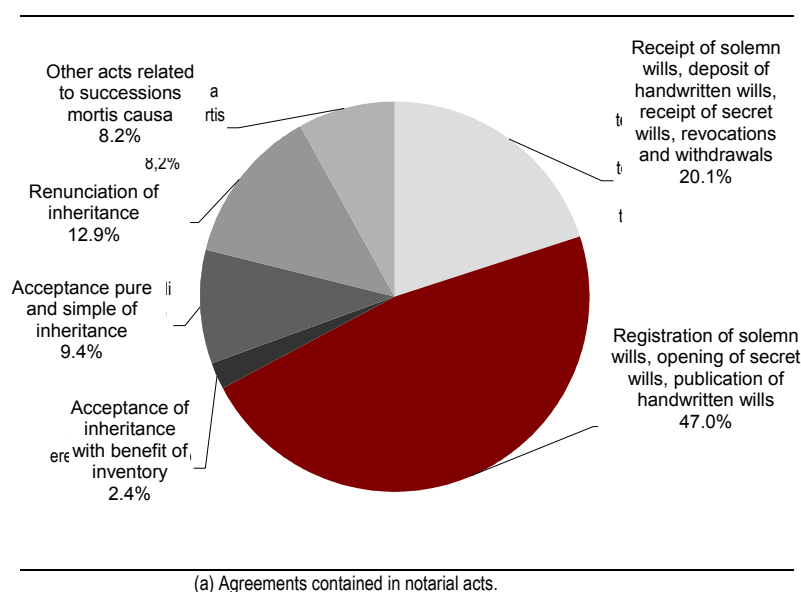
Law no. 296 of 27th December 2006 reintroduced the tax with effect from the first of January 2007 for donations. In 2006 (the period prior to the legislation taking effect) this produced an increase of 52.7% in the number of donations compared with 2005, followed by a decrease in 32.2% in the following year.

SUCCESSIONS

Over two thirds of successions regard wills

In 2009, 126,834 agreements were drawn up in relation to matters concerning successions, constituting 2.8 per cent of total agreements contained in notarial deeds (Summary Table 1). 67.1% of successions regarded wills (in 20.1% of cases they regarded the receipt¹ of wills and in 47.0% their publication after the death of the testator²); 12.9% regarded acts of renunciation of the inheritance, 9.4% acceptance pure and simple of inheritance and 2.4% acceptance of the inheritance with benefit of inventory (Figure 3).

FIGURE 3.
SUCCESSIONS (a)
BY TYPE OF
AGREEMENT.
2009, percentage
compositions



In 2009, 210.7 agreements relating to successions were made for every 100,000 inhabitants, a ratio which assumes a value of 42.4 and 99.1 respectively for those regarding the receipt of wills and the publication of wills with notaries.

Between 2000 and 2009 the index for the total amount of agreements relating to successions recorded an increase of 15.9% (Summary Table 3). Specifically the index relating to the number of agreements of acceptance pure and simple of inheritance almost doubled (+95.4%), from 6,128 in 2000 to 11,977 in 2009. The number of agreements relating to publication of wills with notaries increased by 26.1%, while those regarding the receipt of wills increased by only 2.2%. The number of agreements relating to renunciation of the inheritance remained substantially unchanged (+0.1%), while those relating to acceptance of the inheritance with benefit of inventory decreased by 17.8%.

¹ Receipt of solemn wills, deposit of handwritten wills, receipt of secret wills, revocations and withdrawals.

² Registration of solemn wills, opening of secret wills, publication of handwritten wills.

SUMMARY TABLE 3. SUCCESSIONS (a) BY TYPE OF AGREEMENT
2000-2009, absolute values and index numbers, 2000=100

Absolute values	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Receipt of solemn wills, deposit of handwritten wills, receipt of secret wills, revocations and withdrawals	24,970	29,988	23,883	24,575	25,212	23,955	21,544	21,891	24,727	25,509
Registration of solemn wills, opening of secret wills, publication of handwritten wills	47,316	48,146	51,081	54,164	48,581	52,753	53,656	54,386	57,640	59,648
Acceptance of inheritance with benefit of inventory	3,685	3,450	3,244	3,087	2,748	2,712	2,614	2,738	2,968	3,029
Acceptance pure and simple of inheritance	6,128	6,676	6,955	7,895	7,904	9,125	10,392	10,091	11,611	11,977
Renunciation of inheritance	16,287	14,464	13,851	13,848	12,450	13,436	15,236	14,485	15,245	16,302
Other acts related to successions <i>mortis causa</i>	11,039	12,133	12,824	13,043	13,053	13,163	11,503	9,247	10,359	10,369
Total	109,425	114,857	111,838	116,612	109,948	115,144	114,945	112,838	122,550	126,834
Indices	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Receipt of solemn wills, deposit of handwritten wills, receipt of secret wills, revocations and withdrawals	100.0	120.1	95.6	98.4	101.0	95.9	86.3	87.7	99.0	102.2
Registration of solemn wills, opening of secret wills, publication of handwritten wills	100.0	101.8	108.0	114.5	102.7	111.5	113.4	114.9	121.8	126.1
Acceptance of inheritance with benefit of inventory	100.0	93.6	88.0	83.8	74.6	73.6	70.9	74.3	80.5	82.2
Acceptance pure and simple of inheritance	100.0	108.9	113.5	128.8	129.0	148.9	169.6	164.7	189.5	195.4
Renunciation of inheritance	100.0	88.8	85.0	85.0	76.4	82.5	93.5	88.9	93.6	100.1
Other acts related to successions <i>mortis causa</i>	100.0	109.9	116.2	118.2	118.2	119.2	104.2	83.8	93.8	93.9
Total	100.0	105.0	102.2	106.6	100.5	105.2	105.0	103.1	112.0	115.9

(a) Agreements contained in notarial acts.

Contact persons:

ISTAT – Italian National Institute of Statistics
Division for Statistical Registers, Administrative data
and statistics on Public Administration
Via Tuscolana, 1766 – 00178 Rome, Italy

Annamaria Urbano

e-mail: urbano@istat.it
ph. +39 06 4673.6457

Maura Steri

e-mail: steri@istat.it
ph. +39 06 4673.6451