Legal Frame
Temporary Sanctuaries
Maria Beatrice Fenoglio

**INCOME FROM BUILDINGS:**
**Article 36 Consolidated Income Tax Act (TUIR)**
(Presidential Decree of December 22, 1986, no. 917) [Updated as of 01/01/2024]

**3. Real estate units exclusively intended for religious worship,** including cloistered monasteries, **are not considered income-producing if they are not subject to lease**, provided that this is compatible with the provisions of Articles 8 and 19 of the Constitution and their pertinences. Similarly, **real estate units for which licenses, concessions, or authorizations have been issued for** restoration, conservative renovation, or **building renovation are not considered income-producing, limited to the validity period of the measure during which the real estate unit is not used in any case.**

WHAT IF THE EXERCISE OF WORSHIP INCLUDED OTHER ACTIVITIES?

WHAT IF THE BUILDING BECAME A SANCTUARY FOR BUILDING (and social) )REPAIR?

**TAX REGIME OF ENTITES OF THE FAITH :**
**Article 17, Law July 30, 2012, no. 128**
Provisions for the regulation of relations between the State and the Apostolic Church in Italy.

1. **For tax purposes, the entities of the Apostolic Church in Italy, civilly recognized with purposes of religion or worship, as well as activities directed towards such purposes, are equated with those having purposes of charity or education.**

SACRED SPACE IS CONSIDERED EQUIVALENT TO EDUCATIONAL SPACE.

2. **Civilly recognized entities of the Apostolic Church in Italy may carry out activities other than those of religion or worship.**

IF RECOGNIZED CIVILLY, SACRED SPACE CAN DIVERSIFY ITS ACTIVITIES.

3. **Activities other than those of religion or worship,** possibly carried out by the entities referred to in paragraphs 1 and 2, **are subject,** respecting the autonomy and purposes of the entities themselves, **to the laws of the State concerning such activities and to the tax regime provided for therein.**