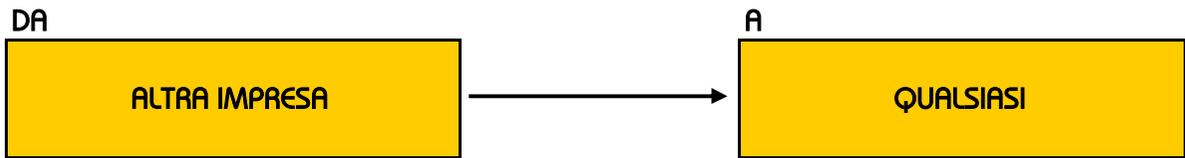


**CESSIONE IMMOBILE ABITATIVO
NON PRIMA CASA**

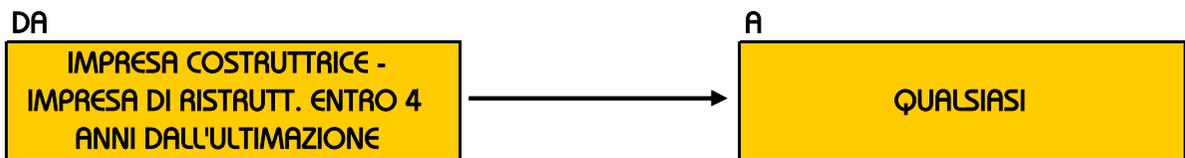
CAT. **A/1, A/9, A/11**

IMMOBILE ABITATIVO - NON PRIMA CASA



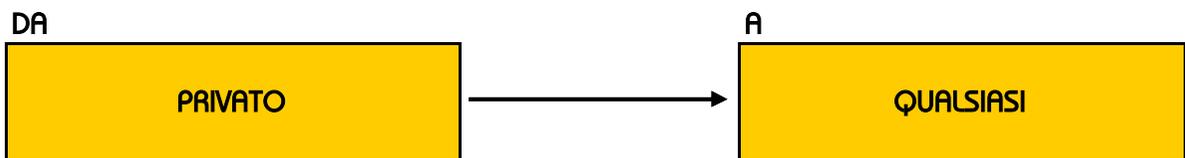
| | |
|---------------|--------|
| IVA | ESENTE |
| REGISTRO | 7% |
| IPO-CATASTALE | 3% |

IMMOBILE ABITATIVO - NON PRIMA CASA



| | |
|---------------|-------|
| IVA | 10% |
| REGISTRO | FISSA |
| IPO-CATASTALE | 3% |

IMMOBILE ABITATIVO - NON PRIMA CASA

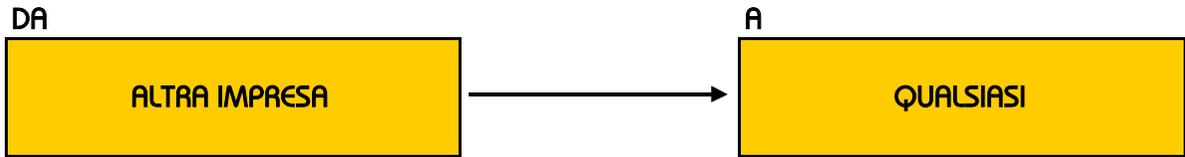


| | |
|---------------|-------------|
| IVA | FUORI CAMPO |
| REGISTRO | 7% |
| IPO-CATASTALE | 3% |

**CESSIONE IMMOBILE ABITATIVO
PRIMA CASA**

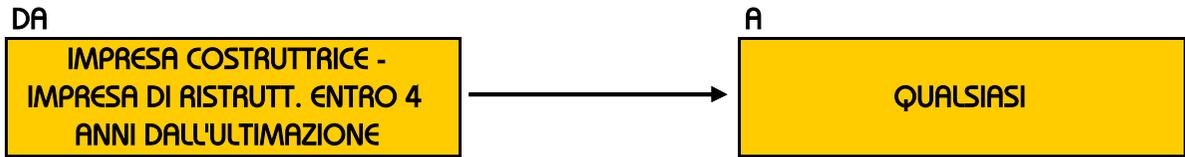
CAT. **A/1, A/9, A/11**

IMMOBILE ABITATIVO - PRIMA CASA



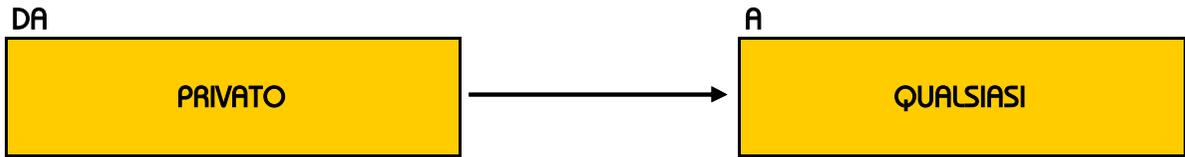
| | |
|---------------|--------|
| IVA | ESENTE |
| REGISTRO | 3% |
| IPO-CATASTALE | FISSA |

IMMOBILE ABITATIVO - PRIMA CASA



| | |
|---------------|-------|
| IVA | 4% |
| REGISTRO | FISSA |
| IPO-CATASTALE | FISSA |

IMMOBILE ABITATIVO - PRIMA CASA

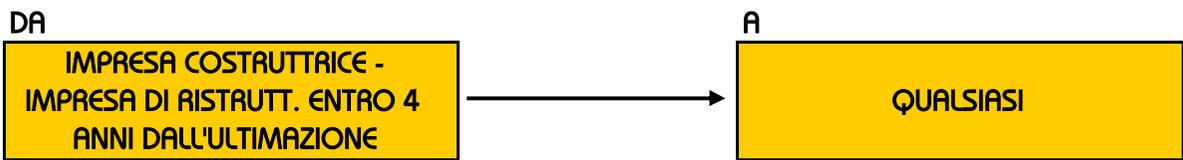


| | |
|---------------|-------------|
| IVA | FUORI CAMPO |
| REGISTRO | 3% |
| IPO-CATASTALE | FISSA |

CESSIONE IMMOBILE STRUMENTALE

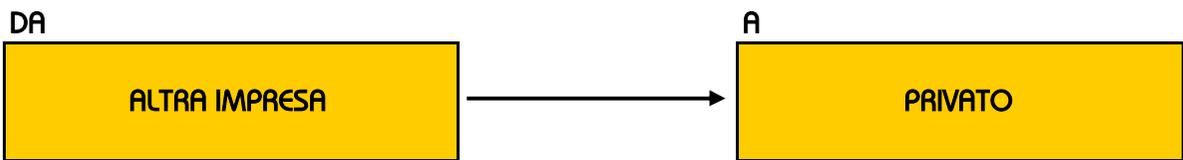
CAT. **B, C, D, E, A/10**

IMMOBILE STRUMENTALE



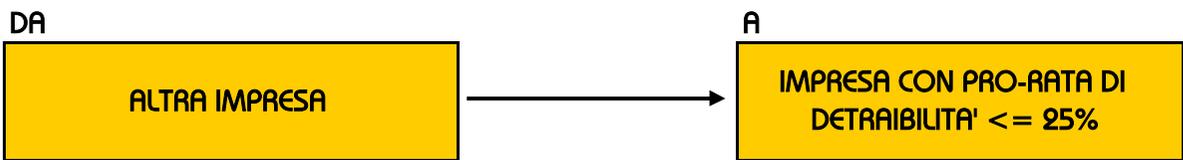
| | |
|---------------|-------|
| IVA | 20% |
| REGISTRO | FISSA |
| IPO-CATASTALE | 4% |

IMMOBILE STRUMENTALE



| | |
|---------------|-------|
| IVA | 20% |
| REGISTRO | FISSA |
| IPO-CATASTALE | 4% |

IMMOBILE STRUMENTALE



| | |
|---------------|------------------------|
| IVA | IMPONIB. - REV. CHARGE |
| REGISTRO | FISSA |
| IPO-CATASTALE | 4% |

IMMOBILE STRUMENTALE

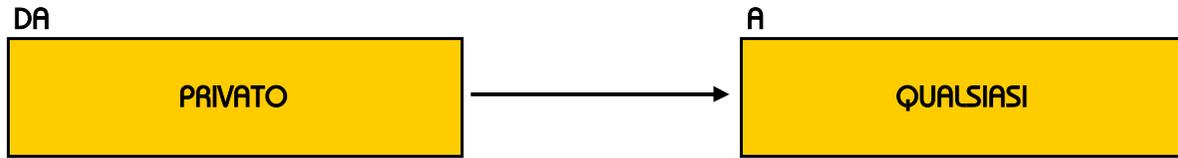


| | |
|---------------|--------|
| IVA | ESENTE |
| REGISTRO | 7% |
| IPO-CATASTALE | 4% |

DUE POSSIBILITA':
REGIME IVA NATURALE: ESENZIONE
POSSIBILE OPZIONE DI IMPONIBILITA'

| | |
|---------------|------------------------------|
| IVA | OPZ. IMPONIBILE: REV. CHARGE |
| REGISTRO | FISSA |
| IPO-CATASTALE | 4% |

IMMOBILE STRUMENTALE

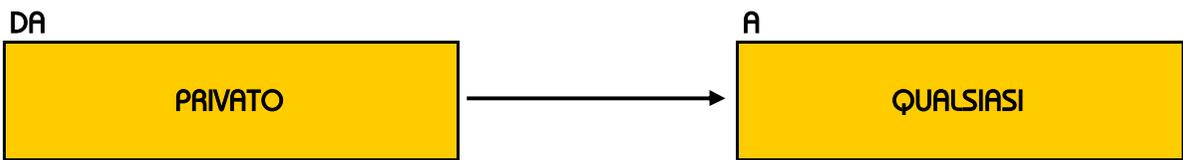


| | |
|---------------|-------------|
| IVA | FUORI CAMPO |
| REGISTRO | 7% |
| IPO-CATASTALE | 3% |

LOCAZIONE IMMOBILE STRUMENTALE

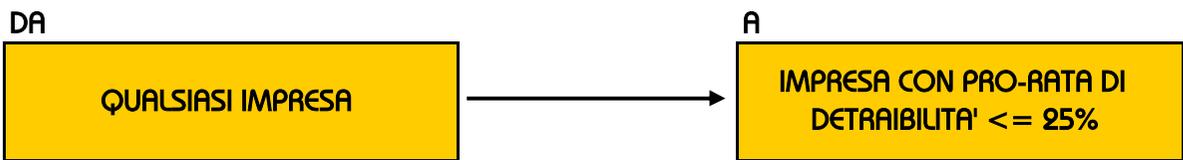
CAT. **B, C, D, E, A/10**

IMMOBILE STRUMENTALE



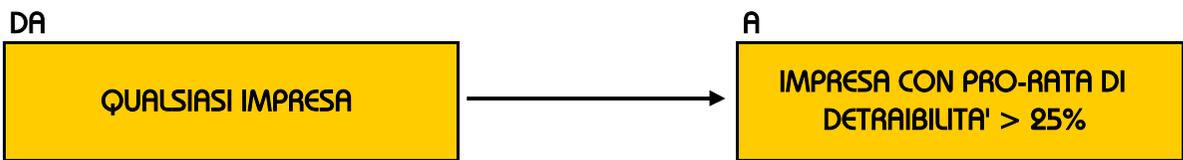
| | |
|----------|-------------|
| IVA | FUORI CAMPO |
| REGISTRO | 2% |

IMMOBILE STRUMENTALE



| | |
|----------|-----|
| IVA | 20% |
| REGISTRO | 1% |

IMMOBILE STRUMENTALE

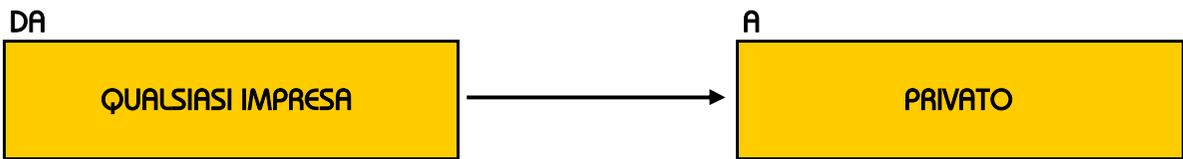


| | |
|----------|--------|
| IVA | ESENTE |
| REGISTRO | 1% |

DUE POSSIBILITA': REGIME IVA NATURALE: ESENZIONE POSSIBILE OPZIONE DI IMPONIBILITA' →

| | |
|----------|----------------------|
| IVA | OPZ. IMPONIBILE: 20% |
| REGISTRO | 1% |

IMMOBILE STRUMENTALE

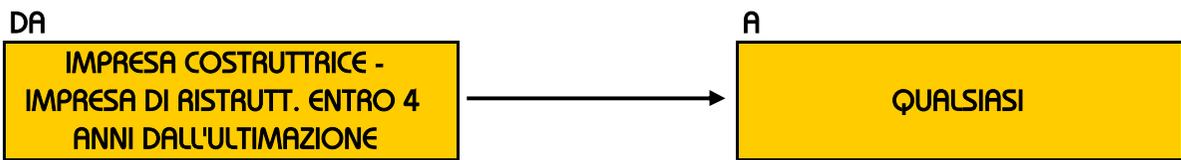


| | |
|----------|-----|
| IVA | 20% |
| REGISTRO | 1% |

LOCAZIONE IMMOBILE ABITATIVO

CAT. **A/1, A/9, A/11**

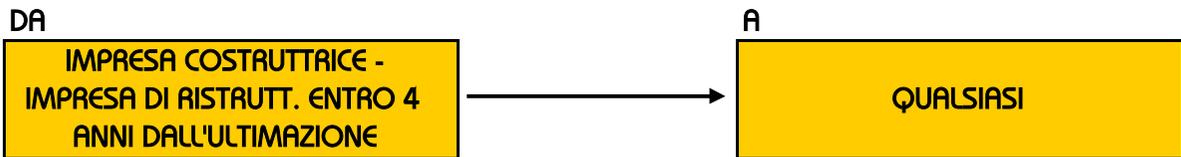
IMMOBILE ABITATIVO



| | |
|----------|-------|
| IVA | 10% |
| REGISTRO | FISSA |

CONDIZIONI: FABBRICATO LOCATO ENTRO 4 ANNI DALLA FINE DEI LAVORI
CONTRATTO CON DURATA NON INFERIORE A ANNI 4
LOCAZIONE EFFETTUATA CON REGIME CONVENZIONATO

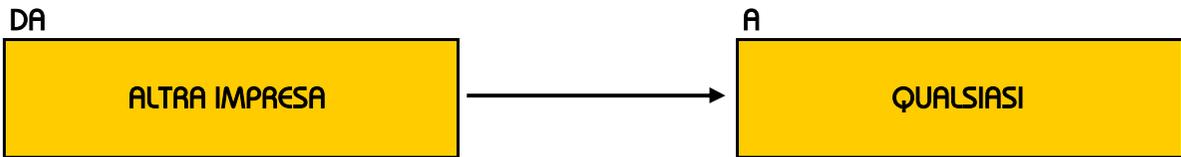
IMMOBILE ABITATIVO



| | |
|----------|--------|
| IVA | ESENTE |
| REGISTRO | 2% |

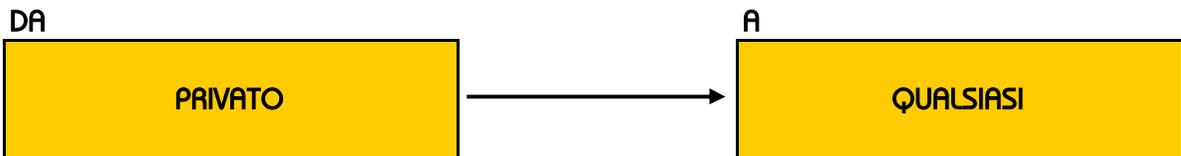
IN MANCANZA DELLE CONDIZIONI DI CUI ALLO SCHEMA PRECEDENTE

IMMOBILE ABITATIVO



| | |
|----------|--------|
| IVA | ESENTE |
| REGISTRO | 2% |

IMMOBILE ABITATIVO



| | |
|----------|-------------|
| IVA | FUORI CAMPO |
| REGISTRO | 2% |