

DECEMBER 2025

D.L. “Semplificazioni”

With the "*Decreto Semplificazioni*", approved by **Law No. 182 of 2 December 2025** entitled "Provisions for the simplification and digitisation of procedures relating to economic activities and services for citizens and businesses", published in the Official Gazette on 3 December 2025 and **in force since 18 December 2025**, the legislator introduced important changes to the rules governing reduction and (consequently) restitution actions.

The aim is twofold:

- To promote the free legal circulation of assets and rights deriving from donations and testamentary succession, where those who have acquired such assets or rights by donation or succession then transfer them to third parties or encumber them with charges or mortgages in favour of third parties;
- To facilitate access to credit by allowing assets originating from donations and/or testamentary succession to be used as collateral.

This document contains an examination of the main changes introduced by the legislation. For practical purposes, Paragraph 0.6 also contains the text of the articles of the Italian Civil Code affected by the amendment, which came into force on 18 December 2025, highlighting the changes made.

01. Main changes introduced

The changes introduced by Article 44 of **the aforementioned Law No. 182 of 2 December 2025** affect Articles 561(1), 562, 563(1), 2652(1)(n.1) and (n.8) and 2690(1)(n.5) of the Italian Civil Code.

The reform **mainly affects two aspects:**

- Regulation of reduction and restitution actions against heirs, legatees and their successors; and
- Regulation of reduction and restitution actions against donees and their successors.

02. Reduction (and restitution) action against heirs, legatees and their successors

An important change introduced by the recent amendment is the modification of Articles 561, 2652 and 2690 of the Italian Civil Code. While confirming the right of the heir to take legal action to request the reduction of a testamentary provision that infringes upon the legitimate share, the legislator **has reduced the deadline by which the transcription of the reduction action remains enforceable against those who have purchased assets or rights from the heir or legatee for consideration from ten years (under the previous legislation) to three years from the opening of the succession, giving the latter an undeniable advantage, given that the purchase may become unenforceable in a much shorter time than under the previous legislation.**

In other words, three years after the opening of the succession, the purchaser for valuable consideration from the heir or legatee retains their right if the deed of purchase was registered or recorded before the claim for reduction.

The provision in question **applies** to the contracts mentioned in Article 2643 (**immovable property**), which include contracts transferring ownership of

immovable property, contracts establishing, transferring or modifying the right of usufruct on immovable property, the surface rights, the rights of the grantor and the emphyteutic lessee, contracts establishing or modifying easements, and to the contracts mentioned in Article 2684 (**registered movable property**), including contracts transferring ownership or establishing joint ownership, contracts establishing or modifying usufruct rights.

03. *Reduction (and restitution) action against the donee*

The amendment to Articles 561 and 563 of the Italian Civil Code introduced by Law No. 182 of 2 December 2025 provides for a **rule which**, unlike the one applicable on the basis of the previous text of the two provisions under review (according to which anyone who acquires property or rights from someone who has received them by way of donation is exposed to legal action by the donor's legitimate heirs, with a possible obligation to return them to the latter if the donee is unable to compensate for the damage¹, **protects both purchasers of the donated asset and purchasers of rights of enjoyment or guarantee on the same from restitution proceedings.**

In particular, all "encumbrances" (to be interpreted in the broad sense, meaning any right established on the property, including, but not limited to, surface rights, usufruct, easements, etc.) and mortgages established by the donee on the donated property, as well as rights acquired by third parties on the donated property, without prejudice to the obligation **of the donee alone** (and not of any *bona fide* third parties) to compensate the injured legitimate heirs in cash for the equivalent value.

The new regulation, **which applies to both immovable property and registered movable property**, is without prejudice to the application of number 1 of the first subparagraph of Articles 2652 and 2690 of the Italian Civil Code, which, following the amendment, provide that claims for reduction of donations relating to immovable property and registered movable property must be transcribed and, consequently, judgments granting such requests shall not prejudice the rights acquired by third parties on the basis of a deed transcribed or registered **prior** to the transcription of the request for reduction. Therefore on the other hand, **all those who have acquired rights from the donee by means of a deed transcribed or registered after the transcription of the reduction request will be exposed to the reduction action.**

¹In any case, they have the right to retain the transferred funds, paying the heirs of the settlor an amount equal to the value of the aforementioned funds.

04. *Temporal scope of application and transitional provisions*

The legislator has regulated the temporal scope of application of the new legislation on reduction actions, providing **for retroactive application** (*i.e.*, the legislation also applies to successions opened before its entry into force); **however, the previous legislation will remain applicable to successions opened before the entry into force of the new legislation, where one of the following circumstances applies:**

- if a claim for reduction has been notified and registered before the date of entry into force of the new legislation;

- if a claim for reduction is notified and registered within six months of the entry into force of the new legislation;
- if an extrajudicial act of opposition to the donation is notified and transcribed to the donee and his successors within six months of the entry into force of the new legislation.

05. Practical considerations

From a practical point of view, the new provisions significantly reduce the risks for third-party purchasers or beneficiaries of rights established on immovable property (and registered movable property) that has previously been the subject of a donation or testamentary succession. In fact, the risk of exposure to reduction (and restitution) actions is almost completely eliminated in the case of donations, while in the case of inheritance, it is limited to only three years from the date of the opening of the succession.

06. Text of the legislation (amended)

Finally, below is the text of the provisions as amended (changes to the previous legislation are highlighted in red) by Article 44 of the law, which have implications for reduction and restitution actions against the donee:

Article 561 of the Italian Civil Code has been amended as follows:

"Properties returned as a result of reduction are free from any encumbrance or mortgage that the legatee ~~or donee~~ may have imposed on them, except as provided for in Article 2652(8). ~~Encumbrances and mortgages remain effective if reduction is requested more than twenty years after the registration of the donation, except in this case, where the donee is obliged to compensate the legitimate heirs in cash for the resulting lower value of the assets, provided that the request is made within ten years of the opening of the succession. The same provision applies to movable property registered in public registers.~~ The encumbrances and mortgages with which the donee has burdened the property returned as a result of the reduction remain effective, and the donee is obliged to compensate the legitimate heirs in cash for the reduced value of the assets to the extent necessary to supplement the share reserved for them, except as provided for in paragraph 1 of the first subparagraph of Article 2652. The same provisions apply to encumbrances and guarantees that the donee has placed on movable property registered in public registers. The encumbrances and guarantees imposed by the donee on movable property not registered in public registers and returned as a result of the reduction shall also remain effective, and the donee shall be obliged to compensate the legitimate heirs in cash for the resulting reduction in the value of the property, to the extent necessary to supplement the share reserved for them."

Article 562 of the Italian Civil Code has been amended as follows:

"If the donated item has been lost for reasons attributable to the donee or his successors, ~~or if the return of the donated item cannot be requested from the purchaser,~~ or if one of the cases referred to in Article 561, first paragraph, second sentence, or Article 563 applies, and the donee is wholly or partially insolvent, the value of the donation that cannot be recovered from the donee shall be deducted from the estate, but the claims of the legitimate heir and previous donees against the insolvent donee shall remain unaffected."

Article 563 of the Italian Civil Code has been amended as follows:

~~"If the donees against whom the reduction has been pronounced have sold the donated property to third parties and twenty years have not elapsed since the registration of the donation, the legitimate heir, subject to the enforcement of the donee's assets, may request the subsequent purchasers, in the manner and order in which it could be requested from the~~

~~donees themselves, to return the property. The action to obtain restitution must be brought in the order of the date of the transfers, starting with the most recent. Within the time limit referred to in the first paragraph, the return of the movable property that was the subject of the donation may also be requested from third party purchasers, without prejudice to the effects of possession in good faith. The third party purchaser may be released from the obligation to return the donated items in kind by paying the equivalent in money, an extrajudicial act of opposition to the donation. The opponent's right is personal and waivable. The opposition shall cease to have effect if it is not renewed before twenty years have elapsed since its registration. Without prejudice to the provisions of paragraph 8) Article 2652, the expiry of the period referred to in the first paragraph and that referred to in Article 561, first paragraph, shall be suspended in relation to the spouse and direct relatives of the donor who have given notice and registered, with regard to the donee and his/her successors in title. The reduction of the donation, except as provided for in paragraph 1 of Article 2652, shall not prejudice third parties to whom the donee has sold the donated property, without prejudice to the donee's obligation to compensate the heirs in cash to the extent necessary to supplement the share reserved for them. If the donee is wholly or partially insolvent, the donee's assignee shall be required to compensate the legitimate heirs in cash within the limits of the advantage obtained by him. The same provisions shall apply in the event of the disposal of movable property, except as provided for in paragraph 1 of Article 2690.~~

Article 2652 of the Italian Civil Code has been amended as follows:

"The following legal claims must be transcribed, if they refer to the rights mentioned in Article 2643, for the purposes provided for each of them

1) claims for termination of contracts and those indicated in the second paragraph of Article 648 and the last paragraph of Article 793, claims for rescission, claims for revocation of donations, **claims for reduction of donations**, as well as those indicated in Article 524.

8) claims for reduction **of donations** and testamentary dispositions for infringement of legitimate rights.

If the transcription is carried out more than **ten three years** after the opening of the succession, the judgment granting the claim shall not prejudice third parties who have acquired rights **from the heir or legatee** for consideration on the basis of a deed transcribed or registered prior to the transcription of the claim".

Article 2690 of the Italian Civil Code has been amended as follows:

"The following must be transcribed, if they refer to the rights mentioned in Article 2684:

5) claims for reduction **of donations** and testamentary dispositions for infringement of legitimate rights.

If the transcription is carried out more than **ten three years** after the opening of the succession, the judgment granting the claim shall not affect third parties who have acquired rights for consideration **from the heir or legatee** on the basis of a deed transcribed or registered prior to the transcription of the application".

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