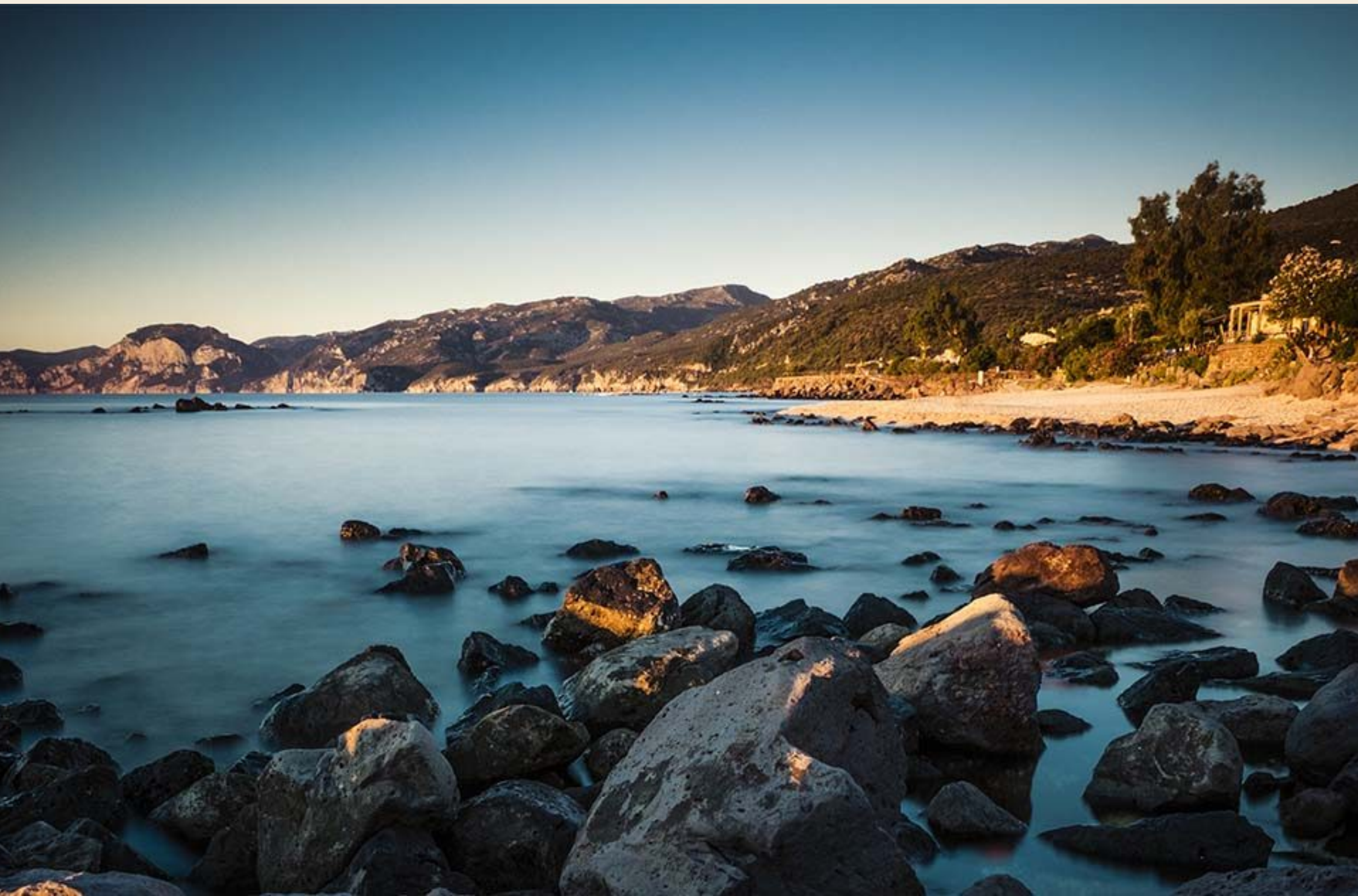
RES REI
Real Estate Sardinia
Recherche Exclusive en Immobilier

Buying Property in Sardinia

The essential reference guide for international buyers: understanding the market, the territory, and the realities of purchasing property in Sardinia.

2026



This guide accompanies you from first idea to informed decision

Eleven chapters to understand the market, secure the process, and decide with clarity.

"

Emotion is often part of a successful property purchase. It can never replace due diligence.

RES REI — SARDINIA

I

CHAPTER I

Between the Call of the Territory and the Reality of the Project

Buying property in Sardinia begins with a powerful feeling. What follows is understanding what you are truly committing to.

Introduction

This guide is not intended to discourage. It is intended to prepare — with clear-eyed realism, with respect for the complexity of the territory, and with the conviction that the best projects are those that are fully understood before they are undertaken.

— WHY ITALY ATTRACTS INTERNATIONAL BUYERS

Italy has exercised a worldwide fascination for decades that goes far beyond bricks and mortar. It is a country that combines an unmatched quality of life, an architectural heritage unrivalled in Europe, a gastronomic culture elevated to an art form, and a deeply rooted cultural tradition. For an international buyer, acquiring property in Italy is also a choice of how to live in the world.

The Italian property market has for several years offered price levels that are attractive compared to equivalent markets in France, Spain, or Portugal. Combined with recently reformed tax incentives designed to attract foreign residents, these advantages make Italy particularly compelling within the landscape of premium wealth-oriented destinations. The notarial framework provides, when properly supported, a solid level of legal security.

— WHY SARDINIA STANDS APART

Sardinia is not simply another Mediterranean island. It is a territory with a profound identity, its own language, a millennia-old pastoral culture, and landscapes of wild beauty that have no equivalent in Europe. It remains accessible by air from all major European capitals while having preserved a distinctive character in the face of the mass tourism that has fundamentally transformed much of the Mediterranean coastline.

Sardinia today attracts a discerning international clientele seeking lasting roots, an exceptional quality of life, and a genuine sense of authenticity in their relationship with nature and with time. This is not a market for buyers in a hurry.

— BETWEEN MEDITERRANEAN DREAM AND OPERATIONAL REALITY

> *You fall in love with a terrace overlooking the sea. But what you are purchasing is a legal asset with a cadastral history, potential easements, compliance declarations, and an ongoing relationship with local administration.*

This is the fundamental tension in any international property purchase. Emotion is legitimate and valuable — it is the engine of the project. But it becomes fragile when it alone drives decisions. Experienced buyers have signed preliminary agreements (compromessi) in the enthusiasm of a holiday week, only to discover that the property had planning irregularities, that undeclared works had created an administrative dispute, or that the sea view was partially buildable by a third party.

ON THE GROUND

A property visited after several days of sunshine, sea, and shared family projections is not always assessed with the same objectivity as one analysed in the context of year-round daily use. That gap is natural. It deserves to be acknowledged.

— COMMON PSYCHOLOGICAL PITFALLS

International buyers are exposed to a number of cognitive biases that become particularly active during a remote project. Confirmation bias leads buyers to validate an emotional decision rather than evaluate it objectively. The urgency bias — the fear of "missing out" on a rare property — pushes them to bypass verifications that would take time. Proximity bias causes them to underestimate significant differences between two properties just a few kilometres apart.

COMMON MISTAKE

Making a purchase decision during a summer stay, without having viewed the property out of season or measured distances and accessibility in the context of real daily life.

TERRITORY · NORTH-EAST SARDINIA

Costa Smeralda & Gallura

An exceptional coastline. An exceptional market.

Porto Cervo, Porto Rotondo, Cannigione. The north-east coast concentrates some of the most sought-after properties in Europe. A market defined by rarity, discretion, and price levels that leave no room for improvisation.

TERRITORY · INTERIOR & BARBAGIA

Inland Sardinia

Where time moves to a different rhythm.

Century-old villages, granite, cork oaks, silence. A territory that does not reveal itself immediately — but rewards those who take the time to understand it. For genuine life projects, not passing visitors.

II

CHAPTER II

Understanding the Market Before Searching for a Property

In Italy, the territory often matters more than the property itself. Understanding the system in which a property operates is the first step towards a successful search.

Understanding the Italian Property Market

The Italian real estate market does not operate the way most international buyers are accustomed to. Understanding its unspoken rules is essential before beginning any search.

— A DECENTRALISED MARKET WITH NO COMMON DATABASE

The Italian property market is profoundly decentralised. There is no national Multiple Listing Service (MLS) — no centralised database where all properties for sale are aggregated in a single, universally accessible location. Each estate agency operates its own portfolio, often on a partial or full exclusive basis. The same property may be listed by multiple agencies simultaneously, sometimes at different prices and with contradictory information.

In Sardinia, this fragmentation is even more pronounced than elsewhere. The agency landscape is dominated by small local firms, often specialised in a geographically limited area. Sardinian agencies also tend to collaborate little with one another — each guards its own portfolio without any systematic mechanism for sharing listings. A buyer relying on a single point of contact is therefore seeing only a fraction of the actual market.

> **ON THE GROUND**
>
> *In Sardinia, two properties located less than five kilometres apart can respond to entirely different market dynamics. Micro-location frequently matters more than region or municipality.*

— OFF-MARKET PROPERTIES AND THE LOCAL NETWORK

National portals such as Immobiliare.it and Casa.it aggregate a portion of available supply, but a significant share of the market — particularly premium properties and discreet transactions — is not listed there. The off-market segment operates through networks: a vendor wishing to sell privately works through a trusted notary, their geometra, or an agency with whom they have a longstanding relationship. Access requires an introduction.

Furthermore, asking prices in Italy are often negotiable by margins that can surprise buyers accustomed to British, Swiss, or Scandinavian markets. Discounts of 10 to 20% off the asking price are common, particularly on properties that have been on the market for some time.

— SEASONALITY: A STRUCTURALLY UNDERESTIMATED FACTOR

Sardinia has a pronounced seasonality that many international buyers significantly underestimate. The island receives the vast majority of its visitors in July and August. For the rest of the year, certain coastal areas revert to a radically different pace: closed businesses, empty roads, reduced services, local life folding in on itself.

A home in Sardinia is not lived in solely during summer. Out of season, the relationship with the territory changes profoundly: distances seem to lengthen, services become scarce, and the isolation takes on a dimension that summer photographs never hint at.

> **ON THE GROUND**
>
> *Some areas that are vibrant and lively in summer become remarkably quiet out of season. A magnificent property in August can feel extremely isolated in winter. Visiting a property out of season is not a luxury — it is a necessity.*

— THE ITALIAN RELATIONSHIP WITH PROPERTY

In Italy, real estate carries a symbolic and familial weight that has no equivalent in most northern European cultures. A family property may carry a history, a memory, or an emotional attachment that profoundly influences the dynamics of the sale — leading to negotiations that can seem financially irrational, or unexplained delays.

III

CHAPTER III

Defining Your Project Before You Begin

Clarity of purpose is the first protection against costly mistakes. The more clearly your project is defined, the less vulnerable you are to market-driven impulse.

Defining Your Project Before Beginning Your Search

Each type of acquisition project involves different choices in terms of territory, property type, tax structure, and lifestyle. Clarifying these before beginning a search fundamentally changes the quality and efficiency of that search.

— FIVE BUYER PROFILES, FIVE DIFFERENT LOGICS

PROFILE 01

The Second Home

The most common scenario. Involves seconda casa taxation, remote property management, and careful consideration of actual usage during periods of absence.

PROFILE 02

The Retirement Relocation

A rapidly growing segment. Specific criteria include medical accessibility, connectivity, and out-of-season services. Typically requires in-depth tax planning well in advance.

PROFILE 03

The Rental Investment

Attractive in theory, more complex in practice. The peak rental season lasts 6 to 10 weeks. Actual net yield is often substantially lower than initial projections suggest.

PROFILE 04

The Semi-Expat Family

A second home progressively evolving towards a more permanent base. Schools, mobility, services, and digital connectivity must be factored in from the outset.

PROFILE 05

The Wealth Preservation Purchase

A logic of asset preservation and intergenerational transfer. Estates, agricultural properties, prestige assets. Requires specific legal and tax structuring well in advance.

— THE TRUE BUDGET AND COSTS TO ANTICIPATE

The asking price is only the starting point. Ancillary acquisition costs for a seconda casa typically represent 10–15% of the purchase price — more if renovation is envisaged.

Item	Prima casa	Seconda casa	Notes
Imposta di registro	2% (min. €1,000)	9%	Based on cadastral value
Imposta ipotecaria + catastale	€50 + €50 fixed	€50 + €50 fixed	Fixed amounts on resale
VAT (IVA)	4%	10% (22% luxury)	New builds only
Notary fees (notaio)	€1,500–€5,000 excl. VAT	€1,500–€5,000 excl. VAT	Regulated fee scale
Estate agency	2–4% + VAT	2–4% + VAT	Charged to each party
Lawyer / Adviser	€2,000–€8,000	€2,000–€8,000	Depending on complexity
Geometra (due diligence)	€1,000–€3,000	€1,000–€3,000	Essential
Tax adviser	€1,000–€3,000	€1,000–€3,000	Recommended
IMU (annual property tax)	Exempt	0.7–1.06% cadastral value	June and December

KEY TAKEAWAY

For a seconda casa purchased on the secondary market at €400,000, total acquisition costs typically fall between €40,000 and €60,000. This figure must be built into the budget from the outset.

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Buying in Sardinia
is also choosing
a way of life.

RES REI — SARDINIA

IV

CHAPTER IV

The Purchase Process, Step by Step

Each stage carries its own weight. Some are straightforward. Others are critical. Knowing them in advance means moving forward with confidence rather than anxiety.

The Steps of the Purchase Process

The property purchase process in Italy follows its own logic, with its own rhythms, moments of tension, and points of no return.

Stage	Duration	Commitment
Project definition	2–6 weeks	None
Search & viewings	2–6 months	None
Preliminary checks	1–2 weeks	None
Proposta d'acquisto	A few days	⚠ Immediate financial commitment
Full due diligence	3–8 weeks	Partial commitment
Compromesso	Variable	⚠ Strong contractual commitment
Financing (if applicable)	4–10 weeks	Running in parallel
Rogito (notarial deed)	1–3 months after compromesso	Transfer of ownership
Post-acquisition	4–8 weeks	Setup and administration

01 **Project Definition**

Clarification of objectives, total budget, priority criteria, and target territory. Ideally undertaken before any contact with agencies — to prevent the market from defining your project for you.

02 **Search & Viewings — The Holiday Effect**

This is the most emotionally rich phase — and the most exposed to bias. Viewing the same property twice, at different times, remains one of the most effective protections against decisions made in the heat of the moment.

03 **Preliminary Checks**

Before making any firm offer, a geometra can carry out an initial cadastral and planning review within one to two weeks. The least costly moment at which to withdraw from a transaction whose legal foundations prove fragile.

04 **Proposta d'acquisto — First Point of No Return**

Accompanied by a deposit of €5,000 to €20,000. Once the vendor accepts, the buyer is legally committed: withdrawing means forfeiting the deposit.

05 **Due Diligence — The Heart of the Process**

Over three to eight weeks: planning and cadastral compliance, mortgage and charge status, easements, regularity of works carried out, PPR constraints. Savings made at this stage are invariably the most expensive in the long run.

06 **Compromesso — Contractual Commitment**

Fixes the definitive terms: price, deadline for notarial signature, conditional clauses. Accompanied by a deposit of 10 to 30%. Must be reviewed by a lawyer.

07 **Rogito — The Notarial Deed**

The solemn moment of ownership transfer. The deed is read in its entirety in Italian. The balance of the purchase price is paid on this day.

CRITICAL POINT

The proposta d'acquisto legally commits the buyer from the moment the vendor accepts it. Never sign one without having carried out at minimum the preliminary cadastral and planning checks.

V

CHAPTER V

The Professionals Involved and Their Respective Roles

Understanding who does what, for whom, and according to what logic is the key to effective coordination.

The Professionals in a Property Acquisition

Buying property in Sardinia simultaneously mobilises several professionals with different logics, different timelines, and different interests.

INTERNATIONAL BUYER

Estate Agent
Transaction · Dual mandate

Notary (notaio)
Legal security · State-appointed

Geometra
Compliance · Cadastre

Lawyer (avvocato)
Exclusive buyer protection

Tax Adviser
Wealth structuring

Architect (architetto)
Feasibility · PPR · Renovation

— TRANSACTION PROFESSIONALS

AG

The Estate Agent

In Italy, the estate agent acts legally as an intermediary between the parties — not exclusively mandated by either the vendor or the buyer. It is standard practice for the agent to be remunerated by both parties upon completion (typically 3 to 4% excl. VAT each).

NT

The Notary (notaio)

A public official appointed by the State, whose role is to guarantee the legality of the deed. They verify the mortgage and charge status and confirm ownership title. Their function is to secure the transaction — not to represent the interests of either party.

AV

The Lawyer (avvocato)

The only professional whose mandate is exclusively oriented towards their own client. Particularly valuable for reviewing and negotiating the compromesso, inserting protective conditional clauses, and overseeing the overall legal integrity of the file.

— TECHNICAL & STRATEGIC PROFESSIONALS

GE

The Geometra

A pivotal profession in Italy, with almost no direct equivalent abroad. They verify planning and cadastral compliance, measure actual surface areas, identify undeclared works, and liaise with municipal authorities. Their fees (€1,000–€3,000) are modest relative to the risks they identify.

AR

The Architect

Essential for any transformation or renovation project. In Sardinia, they must have a thorough command of the PPR constraints, which impose stringent restrictions in coastal and landscape-protected zones.

FI

The Tax Adviser (commercialista)

For an international clientele, often the most strategically important professional. They structure the purchase in light of the buyer's tax residency, international wealth base, foreign income streams, family succession plans, and long-term horizon.

CP

The Project Coordinator

In international acquisitions involving multiple professionals, some buyers benefit from having a single point of contact capable of holding the thread — territorial, technical, administrative, and human — from first viewing to handover of keys.

VI

CHAPTER VI

What the Property Does Not Reveal About Itself

In Italy, a property can be legally sold and still carry significant irregularities. The beauty of a property says nothing about its legal, planning, or technical condition.

Essential Due Diligence

The purpose of these verifications is not to create mistrust towards the Italian market, but to enable an acquisition undertaken with clarity and confidence. In Italy, the responsibility for verification rests largely with the buyer — not the vendor, not the notary.

> ON THE GROUND
>
> *A veranda enclosed twenty years ago may never have been officially declared. An unobstructed view today offers no guarantee against future construction nearby. Certain land sold as "buildable" is subject to significant constraints that only a review of the municipal planning scheme reveals.*

— PLANNING COMPLIANCE VS CADASTRAL COMPLIANCE

Planning compliance (conformità urbanistica) concerns what has been administratively authorised: building permits, works authorisations, and compliance with the municipal urban plan.

Cadastral compliance (conformità catastale) concerns what is fiscally and graphically registered with the land registry: surface areas, room layout, and property boundaries. A property can be cadastrally compliant but not planning-compliant — or vice versa. Both verifications are necessary.

— CRITICAL VERIFICATIONS — BEFORE ANY FIRM OFFER

Planning compliance. Verification by a geometra of building permits and works authorisations. Timeframe: 1 to 3 weeks. Where an irregularity cannot be regularised, the property may be impossible to finance and very difficult to resell.

Mortgage and charge status (stato ipotecario). Verification of the absence of mortgages, seizures, or fiscal charges via the Conservatoria dei Registri Immobiliari.

Access to the property. Verification of the legal nature of access. Certain rural properties have access arrangements whose real rights are poorly defined or contested.

— STRATEGIC VERIFICATIONS

Transformation potential. The true potential of a property depends not only on its current condition, but on what will legally be permitted in the long term.

Future planning regulations. Consultation of the municipal urban plan (PUC) to identify neighbouring development projects, planned rezoning, and potential public easements.

Land status. The distinction between buildable, agricultural, and non-buildable land is fundamental. Purchasing agricultural land with the intention of building on it is a common and costly mistake.

— THE PPR — A DISTINCTLY SARDINIAN REALITY

Adopted in 2006, the Piano Paesaggistico Regionale is Sardinia's primary landscape protection instrument. It covers the entire regional territory and subjects extensive areas — notably the 2-kilometre coastal strip — to significant restrictions. In the most protected zones, it may be impossible to increase habitable floor area, modify certain façade elements, or build outbuildings.

The true potential of a property depends not only on its current condition, but on what will legally be permitted in the long term. An ambitious renovation project may prove partially or entirely unfeasible once the PPR constraints are properly understood.

> **COMMON MISTAKE**
>
> *Purchasing a coastal property with a renovation or extension project without first verifying the PPR zoning. Certain properties in protected zones cannot legally be enlarged or substantially transformed — regardless of their market value.*

> **PPR — VERIFICATION IN PRACTICE**
>
> *Mandatory verification of the property's zoning under the Piano Paesaggistico Regionale. In protected coastal zones, the scope for transformation may be severely limited. Verify before any commitment is made.*

"

The quality of an acquisition is often measured by the quality of the verifications carried out before signing — not after.

RES REI — SARDINIA

VII

CHAPTER VII

Taxation as a Lifestyle Consideration

The tax dimension of a property in Italy cannot be understood in isolation. It forms part of a broader reflection encompassing residency, wealth, succession, and way of life.

Tax and Financial Considerations

This chapter aims to provide the conceptual framework for an informed conversation with qualified professionals. It does not seek to replace personalised tax advice.

— UNDERSTANDING THE LOGIC BEFORE THE REGIMES

The tax status of a property in Italy is strongly determined by its intended use: primary residence, second home, investment property, or long-term relocation. This distinction — prima casa or seconda casa — determines acquisition taxes, annual obligations, and certain wealth-related advantages.

Prima casa (primary residence) benefits from a lighter tax treatment because the Italian State considers it a fundamental housing need. To qualify, the buyer must establish residence in the property's municipality within 18 months, subject to ongoing eligibility conditions and anti-abuse provisions. For the vast majority of international buyers who do not intend to relocate permanently, the property will be treated as seconda casa (second home).

> KEY TAKEAWAY
>
> *In Italy, the tax treatment of a property depends as much on the buyer's status as on the actual use of the property. The same property can be treated very differently depending on whether the buyer is Italian-resident, and on their intended plans.*

— IMU AND RENTAL TAXATION

The IMU (Imposta Municipale Unica — annual municipal property tax) is exempt for a prima casa. For a seconda casa, it is calculated on the basis of the cadastral value and the municipal rate (0.7 to 1.06%). For a property valued between €300,000 and €600,000 in Sardinia, the IMU typically falls between €1,500 and €5,000 per year.

Rental income is taxable in Italy regardless of the landlord's fiscal residency. The taxation of rental income, including short-term rentals, depends on the nature of the activity, the number of properties involved, and the applicable tax framework in force. The cedolare secca regime may be relevant in certain cases, but should be confirmed with a qualified tax adviser.

— TAX INCENTIVES FOR FOREIGN RESIDENTS

For certain international profiles, Italy offers specific tax incentive regimes. These mechanisms require personalised analysis. They should never be approached as automatic entitlements — but as possibilities to explore with a qualified professional.

The **flat tax regime** (Article 24-bis TUIR) allows individuals transferring their fiscal residency to Italy after at least 9 years of non-Italian residency to subject their foreign-source income to a fixed annual levy for 15 years. The amount has evolved: €100,000 prior to 10 August 2024, €200,000 until 31 December 2025, and €300,000 from 1 January 2026 onwards.

— THE 7% REGIME FOR FOREIGN PENSIONERS

This regime allows individuals receiving a foreign-source pension to benefit from a flat 7% tax on their foreign income for 10 years, provided they establish residence in an eligible municipality of fewer than 30,000 inhabitants in the Mezzogiorno region, which includes Sardinia.

> **IMPORTANT NOTE — FRENCH PENSIONERS**
>
> *The France-Italy double taxation treaty of 1989 provides that CNAV and AGIRC-ARRCO pensions remain taxable in France, regardless of the tax regime chosen in Italy. Only strictly private-source pensions fully benefit from the 7% rate. Prior analysis with a tax adviser versed in both legal systems is essential.*

— LIFESTYLE PROFILES AND PLANNING SCENARIOS

SCENARIO 01

The International Retiree

Foreign pension income, investment returns. The 7% regime may be relevant depending on the nature of the pension income and the municipality chosen.

SCENARIO 02

The Semi-Expat Family

Residency split between two countries. Questions of fiscal residency and taxation of professional income. The flat tax may be relevant for certain high-foreign-income profiles.

SCENARIO 03

The Family Wealth Purchase

Property held jointly, children in different countries, future succession planning. Co-ownership, international succession, family structuring. Advance planning is essential.

SCENARIO 04

The Progressive Relocation

A second home progressively evolving towards a primary residence. The timing of any change in fiscal residency has direct implications for available tax regimes.

— WEALTH SUCCESSION PLANNING

For an international clientele, succession planning is often as important a consideration as the acquisition itself. Italian inheritance taxes are relatively favourable: an exemption applies up to €1 million per direct heir, with a 4% rate applied to the excess. However, when heirs reside in multiple countries, the property is co-owned, or the family structure is international, the question of which law applies rapidly becomes complex.

The European Succession Regulation (EU 650/2012) allows EU nationals to elect for the law of their nationality to apply. The acquisition structure — held personally, via an Italian company, or through a foreign family holding — has direct implications for succession. These choices are best made before the purchase, not after.

KEY PRINCIPLE

In international projects, taxation should never be approached in isolation. It forms part of a broader reflection encompassing residency, wealth, succession, lifestyle, and long-term horizon.

VIII

CHAPTER VIII

What Experience Genuinely Teaches

The most common mistakes are not made in bad faith. They are mistakes of context, emotion, and unfamiliarity with a system that operates by its own rules.

Risks and Common Mistakes

What follows is not a list of abstract warnings. It reflects real situations experienced by serious, well-intentioned buyers — often highly experienced in their home markets — who encountered a system they had yet to understand.

> **Deciding under the influence of the holiday atmosphere.** After several days of viewings, sunlight, family projections, and shared emotion, some buyers feel an urge to "secure" a property quickly for fear of missing an opportunity. The Sardinian market is not liquid enough for a property to disappear within 48 hours.

> **Falling in love with aesthetics before reading the property.** A terrace overlooking the sea can create an immediately powerful emotional projection. Yet the true coherence of a property also depends on its accessibility, its out-of-season liveability, its legal compliance, and its capacity to integrate sustainably into a life project.

> **Underestimating total costs.** Acquisition costs of 10 to 15%, renovation costs frequently running 30 to 50% above initial quotes, annual IMU, insurance, routine maintenance, and remote property management. A property listed at €400,000 may represent a genuine total commitment of €500,000 to €550,000 within the first few years.

> **Ignoring the reality of seasonality.** Certain areas that are vibrant in summer revert to an entirely different rhythm out of season: closed services, deserted roads, the nearest doctor 40 minutes away, a northerly wind that can settle in for weeks.

> **Overestimating rental potential.** The peak season lasts 6 to 10 weeks. Deduct from that property management commissions (15 to 25%), cleaning and linen costs, platform fees (15%), tax, maintenance, and shoulder-season voids. Net real yields frequently disappoint.

> **Failing to verify the property's compliance.** Planning irregularities are common, particularly on properties built before the 1990s. Never sign a proposta d'acquisto without having initiated the preliminary verifications.

> **Misreading distances and accessibility.** A property described as "10 minutes from Olbia" may be 45 minutes away during peak season. A picturesque road in July can become genuinely challenging in winter.

> **Underestimating Italian administrative timelines.** A building permit can take 6 to 18 months. A cadastral regularisation, several months. Factoring these timelines in from the outset prevents major disappointments.

> **Neglecting post-acquisition organisation.** Owning a property in Sardinia from abroad involves concrete practical realities: trusted local tradespeople, emergency management, seasonal opening and closing, garden and pool maintenance, annual tax returns.

> **Confusing commercial support with strategic advice.** An available and personable contact is not necessarily one acting in your interests. The quality of advisory support is measured by its capacity to tell you what is wrong with a property — not only what is right.

COMMON MISTAKE

Confusing the gross rental potential advertised on booking platforms with the actual net return, once management fees, taxation, void periods, and maintenance costs are deducted. The gap can be substantial.

TERRITORY · NORTH-WEST SARDINIA

Alghero & the West Coast

A city with a soul.

Catalan architecture, medieval ramparts, an international airport. Alghero offers a quality of life accessible year-round — a criterion that many international buyers ultimately place at the top of their priorities.

IX

CHAPTER IX

Sardinia as It Truly Is

Understanding a territory means knowing it in its truth — not only in its summer beauty.

The Human and Cultural Dimension

This section is different from those that precede it. It does not list procedures. It attempts to convey something more difficult to formalise: the texture of a territory, a culture, and a way of being in the world.

— SARDINIA BEYOND SUMMER

Sardinia cannot be understood solely through summer photographs or a few days spent there in July. Certain territories reveal their true identity out of season — through their daily rhythms, their genuine accessibility, their local life, and their silence.

In winter, the mistral descends from the north and can blow for days on end. The sea rises, deserted coves recover their natural wildness, and coastal roads empty. The interior villages move to a rhythm that summer never hints at. This is a different Sardinia — rawer, more austere, and often more beautiful.

> **ON THE GROUND**
>
> *Sardinia reveals itself on foot, in winter, in its interior villages. At the Tempio market on a Tuesday morning. Over a glass of Cannonau with a farm owner who has never placed an online listing. What these moments reveal about a territory has no digital equivalent.*

— THE SARDINIAN RELATIONSHIP WITH PROPERTY

In Sardinia, land is an ancestral possession. Family landowners are often the custodians of a heritage passed down across generations. A family property is not simply a financial asset: it can carry a history, a memory, and an emotional attachment that profoundly influence the dynamics of a sale.

This relationship explains behaviour that can unsettle buyers accustomed to standardised transactions: an unexplained resistance to certain clauses, a deliberate slowness in providing documents, or a last-minute withdrawal that has no financial logic — but a great deal of human logic.

— NEGOTIATION AS RELATIONSHIP

In Sardinia, some negotiations advance as much through relational quality as through purely transactional logic. Impatience is perceived as a lack of seriousness. An offer presented too low and without care can close a door for a long time. The way an offer is framed, the time given to the relationship before it is expressed, and the way the buyer presents themselves to the vendor all strongly influence how the offer is received.

— THE ITALIAN ADMINISTRATIVE TEMPO

In Italy, and particularly in parts of Sardinia, the administrative, relational, and decision-making rhythm can appear slower to buyers accustomed to highly standardised processes. This difference does not reflect a lack of professionalism — it reflects a different way of operating, one that tends to be more relational and less automated. Patience is not optional in this context: it is structural.

— THE DIGITAL IMAGINATION AND TERRITORIAL REALITY

Many buyers today construct their project from Instagram, property portals, and booking platforms. These tools produce an image of Sardinia that is essentially summery, essentially visual, and essentially idealised. They do not capture the noise of the adjacent road in peak season, the quality of access in wet weather, the development project 200 metres away, or the sense of isolation a coastal property can carry in November.

> *Buying property in Sardinia is not simply acquiring a property in a Mediterranean territory. For many international buyers, it also represents a change of pace, of perspective, and sometimes of way of life.*

X

CHAPTER X

The Complexity of the System

In an international acquisition, the challenge is not only to purchase a property — it is to make a decision coherent with a lifestyle, a family structure, and a long-term wealth strategy.

The Complexity of the System

This section does not advocate for a particular service. It describes a reality — that of an international acquisition in a fragmented market, administered in a decentralised manner, with professionals operating according to different logics and timelines that resemble nothing familiar.

— A SYSTEMIC REALITY

In an international acquisition, multiple dimensions often need to be coordinated simultaneously: property search, technical due diligence, territorial understanding, tax structuring, potential financing, administrative timelines, and management of local contacts. Each of these dimensions has its own rhythms, its own professionals, and its own language.

In certain acquisitions, the relevant information is distributed across multiple parties — estate agent, notary, geometra, bank, tax adviser, municipal administration. None of them necessarily has an overview of the buyer's project as a whole. Coordinating them then becomes as important as the search itself.

— THE ISOLATION OF THE INTERNATIONAL BUYER

When a project is being built from abroad, the buyer must often make significant decisions in an environment they still only partially understand — with multiple points of contact, sometimes different cultural references, and a structural information asymmetry between themselves and local market participants.

> **ON THE GROUND**
>
> *A successful acquisition does not depend solely on the quality of the property purchased. It depends equally on the quality of the process that led to the decision.*

— A WEALTH MANAGEMENT LOGIC

In certain international projects, the challenge is not simply to acquire a property, but to make a decision coherent with a lifestyle, a family structure, a wealth strategy, or a progressive long-term relocation plan. This decision merits a holistic reading — territorial, legal, fiscal, and human — that goes beyond the transactional dimension of property.

> *In Sardinia as elsewhere, the most confident real estate projects rarely rest on improvisation. They tend to emerge from a progressive understanding of the territory, the market, the constraints, and the opportunities — built patiently, with the right people alongside.*

XI

CHAPTER XI

25 Essential Questions from International Buyers

The questions buyers always ask — answered with the same honesty we bring to our conversations on the ground.

Frequently Asked Questions

Can a foreign national buy property in Sardinia without restrictions?

Yes. EU citizens and nationals of countries with bilateral agreements with Italy can purchase property freely. For other nationalities, conditions of reciprocity apply. In practice, the vast majority of international buyers encounter no legal obstacles to acquisition. The real challenges are operational: complexity of the process, language barriers, distance management, and coordination of local professionals.

What is a codice fiscale and why is it necessary?

The codice fiscale is the Italian equivalent of a tax identification number. It is required for any official act in Italy: signing a preliminary contract, completing a notarial deed, opening a bank account, registering utilities, or applying for tax incentive regimes. It can be obtained at an Italian consulate in the buyer's country of residence or directly from an Agenzia delle Entrate office in Italy.

What is the difference between a proposta d'acquisto and a compromesso?

The proposta d'acquisto is typically the first binding document, submitted by the buyer and accompanied by a deposit. Once accepted by the vendor, it constitutes a commitment: the buyer cannot withdraw without forfeiting the deposit. The compromesso is a more detailed bilateral contract, generally including protective conditional clauses, and is signed after due diligence.

What is the notary's role, and does the notary guarantee full compliance?

The notary (notaio) plays a central role in securing the legal validity of the deed, verifying title of ownership, mortgage and charge status, and registering the sale. They do not, however, replace the geometra for full planning and cadastral compliance verification. The actual compliance of the property must therefore be analysed by the relevant professionals before any definitive commitment is made.

What is IMU and how much will I pay each year?

The IMU (Imposta Municipale Unica) is the primary Italian property tax. It is generally due on second homes and is calculated on the basis of the property's cadastral value and the rate set by the municipality. For a property in Sardinia, the amount can vary significantly depending on location, cadastral category, and municipality.

Is it possible to let the property on short-term rental platforms?

Yes, but tourist rental involves administrative, tax, and sometimes municipal compliance obligations. Rental potential should always be evaluated on a net basis, after management fees, cleaning, platform charges, taxation, maintenance, and void periods.

Can I obtain a mortgage as a non-resident?

Yes, certain Italian banks lend to non-residents, though conditions are generally more stringent. The deposit required may be higher, timelines longer, and documentation more extensive — particularly for foreign-source income, the self-employed, or business owners. Financing should be prepared very early in the process.

What is the Sardinian PPR?

The Piano Paesaggistico Regionale (PPR) is Sardinia's regional landscape protection instrument. It governs the possibilities for construction, extension, and transformation, particularly in sensitive coastal and landscape-protected zones. For any buyer with a renovation or extension project in mind, verifying the PPR zoning before committing to a purchase is essential.

What is the Italian flat tax and who can benefit from it?

The Italian flat tax targets certain new residents transferring their fiscal residency to Italy after a significant period of residency abroad. It allows, subject to conditions, the taxation of foreign-source income under an annual fixed levy. This regime is primarily aimed at individuals with substantial international income and must be analysed with a specialist tax adviser.

What is the 7% regime for foreign retirees?

The 7% regime may be available to certain foreign retirees who transfer their fiscal residency to an eligible municipality in southern Italy, including certain Sardinian municipalities. The nature of the pension, the country of origin, and the applicable tax treaty must all be analysed before any decision is made.

How is capital gains tax applied on resale?

The taxation of capital gains depends on the length of ownership, the nature of the property, the use to which it has been put, and the vendor's tax position. It is advisable to anticipate this question at the time of acquisition, particularly for investment or medium-term resale projects.

What is the tax difference between prima casa and seconda casa?

The prima casa regime offers significant tax advantages when the buyer meets the applicable conditions, notably with regard to residency. The seconda casa, which is the standard classification for most international buyers, carries a higher purchase tax and ongoing annual levies such as the IMU.

What happens if the vendor withdraws after the compromesso?

In principle, if a compromesso includes a caparra confirmatoria and the vendor withdraws without legitimate grounds, they may be required to return double the deposit received. The precise consequences depend on the contractual clauses. This is precisely why the compromesso must be drafted or reviewed with the greatest care.

Is a lawyer strictly necessary for buying property in Italy?

It is not always legally required, as the notary already plays a central role in the transaction. However, for an international buyer, legal representation can be valuable when the file is complex, when conditional clauses are involved, where wealth planning or succession issues arise, or where there is a sensitive contractual negotiation.

Can I renovate freely a property purchased in Sardinia?

No. Works depend on the applicable planning, cadastral, municipal, and landscape regulations. In Sardinia, the PPR can severely restrict the possibilities for transformation, particularly near the coastline. Before purchasing a property with a renovation project in mind, it is essential to verify not only the current condition of the property, but also what will legally be permissible in the future.

How does remote property management work?

Remote property management requires a reliable local network: guest arrival, cleaning, linen, maintenance, technical emergencies, platform management, administrative declarations, and tax monitoring. Management costs can significantly reduce net rental yield.

What language is the rogito in?

The rogito (notarial deed of sale) is drafted and read in Italian. If the buyer does not have sufficient command of Italian, a translation or the presence of an interpreter may be required. Anticipating this is important to ensure the signature is legally sound and fully understood.

Which Sardinian municipalities sell houses at symbolic prices?

Certain Sardinian municipalities have periodically offered properties at nominal prices to attract new residents and revitalise historic centres. These schemes generally involve renovation obligations, strict deadlines, and significant real costs. They should be treated as major renovation projects, not as straightforward low-cost property opportunities.

What is "regolarità urbanistica"?

Regolarità urbanistica (planning compliance) refers to the conformity of a property with the administrative and planning authorisations issued in respect of it. It must not be confused with cadastral compliance. A property may be registered with the cadastre but carry unauthorised works.

How does succession work for an Italian property held by a non-resident?

The succession of a property located in Italy may involve both Italian law and the law of the deceased's country of residence or nationality, as well as any applicable international conventions. For international families, it is important to plan ahead for the transfer of ownership, potential co-ownership arrangements, heirs residing in multiple countries, and possible tax implications across multiple jurisdictions.

What documents do I need as a foreign buyer?

Required documents generally include a valid identity document, a codice fiscale, proof of civil status, bank statements, evidence of funds or financing, and potentially translated or apostilled foreign documents. Where a company or wealth structure is involved, the documentation requirements will be more extensive.

What is a sanatoria?

A sanatoria is a procedure that, in certain cases, allows for the regularisation of works or modifications carried out without authorisation. It is not automatic and does not apply to all irregularities. This is why verifying a property's compliance before purchase is essential — not hoping to correct it afterwards.

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The purpose of a structured approach is not to remove emotion from a property purchase.
It is to give it a framework solid enough for it to endure over time.

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