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Municipal Waste Tax (TARI) Assessment on Called Heirs: Burden of Proof of Inheritance Acceptance

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Fabio Tardanico [Contributing Scholar]
Chartered Accountant and Statutory Auditor
Author Profile & Bibliography: https://www.metodogiuridico.it/en/authors/fabio-tardanico/
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ABSTRACT
Order No. 27768 of 26 October 2026 clarifies the boundaries of municipal waste tax (TARI) assessments served upon a person merely called to inherit, holding that delation alone does not establish passive tax standing. The commentary contrasts Article 36 of Legislative Decree No. 346/1990, a special provision confined to inheritance tax where liability arises upon the opening of succession up to the value of possessed assets, with the general regime governing local and indirect taxes such as registration duty, vehicle tax, and TARI. Tracing the allocation of the burden of proof under Article 2697 of the Civil Code, the analysis examines why inheritance tax returns do not prove tacit acceptance and addresses the subtle tension in Supreme Court case law regarding income tax filings submitted on behalf of the deceased. Lastly, the study evaluates civil remedies available to local authorities (Articles 481, 524, and 528 of the Civil Code), retroactive renunciation effects, and documentary accounting safeguards for estate management.

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Municipal Waste Tax (TARI) Assessment on Called Heirs: Burden of Proof of Inheritance Acceptance

Case Note on Supreme Court of Cassation, Civil Division, Order No. 27768 of 26 October 2026: Inapplicability of Article 36 of Legislative Decree No. 346/1990 to Local Taxes, Allocation of the Burden of Proof under Article 2697 of the Civil Code, and Documentary Safeguards in Estate Administration

CASE DOSSIER

COURT
Supreme Court of Cassation

DECISION
Civil Division, Order No. 27768 of 26 October 2026

KEY PROVISIONS
Tax Law & Local & Indirect Taxes

HOLDING
allows the appeal, quashes the judgment below, and remits the case to the Second-Instance Tax Court of Campania. Holding: excludes the application of Article 36(3) of Legislative Decree No. 346/1990 to TARI, placing on the municipality the burden of proving inheritance…

JEL: K34, H71 • EuroVoc: 1317, 1316, 3934 • Reading 10 min

Fabio Tardanico • Chartered Accountant and Statutory Auditor ISSN 3103-7305

LEGAL PRINCIPLE / EDITORIAL HEADNOTE

With respect to the municipal waste tax (TARI), mere delation of an estate does not establish passive tax standing, because Article 36 of Legislative Decree No. 346/1990 applies solely to inheritance tax and the municipality bears the burden of proving acceptance under Article 2697 of the Civil Code.

KEY TAKEAWAYS

01 Insufficiency of mere delation
For TARI purposes, being called to an inheritance does not transfer the deceased's tax liabilities without an act of express, tacit, or statutory acceptance.

02 Special scope of Article 36 of the Inheritance Tax Act
Joint liability of a non-accepting called heir up to the value of possessed assets applies strictly to inheritance tax and cannot be extended to local taxes.

03 Burden of proof and tax filings
The municipality bears the burden of proving acceptance under Article 2697 of the Civil Code; inheritance tax returns and Personal Income Tax returns (Modello Unico) filed under code 07 remain neutral conservatory acts.

04 Municipal remedies and documentary controls
Local authorities may invoke the judicial time-limit action under Article 481, the appointment of a curator of a vacant estate under Article 528, and the challenge to prejudicial renunciation under Article 524 of the Civil Code.

ABSTRACT

Order No. 27768 of 26 October 2026 defines the legal boundary of a municipal waste tax (TARI) assessment served upon a person merely called to inherit, establishing that delation alone does not create **passive tax standing**. The analysis compares Article 36 of Legislative Decree No. 346/1990, a special rule confined to inheritance tax where liability arises upon the opening of succession up to the value of possessed estate assets, with the general regime governing local and indirect taxes such as registration duty, motor vehicle tax, and TARI. Reconstructing the allocation of the **burden of proof** under Article 2697 of the Civil Code, the study examines why inheritance tax returns fail to establish tacit acceptance and resolves a subtle internal tension in Supreme Court case law between the neutrality of income tax returns filed under code 07 and obiter references to income management on behalf of the deceased. The commentary then reviews the **civil remedies available to local authorities** (Articles 481, 524, and 528 of the Civil Code), the retroactive effect of renunciation, and accounting and documentary standards for estate administration.

COMPARATIVE & EUROPEAN LEGAL FRAMING

Unlike Common Law probate systems where title vests temporarily in a personal representative (executor or administrator), Italian succession law under the Civil Code distinguishes sharply between the person called to inherit (*chiamato all'eredità*, who holds only the right to accept during a ten-year period) and the actual heir (*erede*), a status acquired strictly through express, tacit, or statutory acceptance. While Italy's Consolidated Inheritance Tax Act (Legislative Decree No. 346/1990, Article 36) exceptionally makes non-accepting called heirs jointly liable for inheritance tax up to the value of estate assets in their possession, this case note examines why the Supreme Court of Cassation bars municipalities from extending that statutory exception to local levies such as the municipal waste tax (*TARI*).

01. INTRODUCTION: SUPREME COURT OF CASSATION, CIVIL DIVISION, ORDER NO. 27768/2026

In the tax administration of estates, the alignment between ownership of taxable assets and municipal collection marks a strict legal boundary. By Order No. 27768 of 26 October 2026[1], the Supreme Court of Cassation, Civil Division, quashed the lower tax court ruling on a municipal waste tax (TARI) assessment served upon a person called to inherit. The regional judges had transposed criteria specific to inheritance tax into local taxation. The dispute concerns the exact point in time at which a **hereditary tax liability** attaches to a prospective successor.

§ 2 Local tax offices frequently identify the taxable person through civil registry records or post-mortem filings. This practice advances collection before delation matures into an actual **acquisition of the inheritance**, severing the link between the taxable event and real title to the property. The order restores the boundaries of the statutory system through a strict reading of Article 36(3) of Legislative Decree No. 346/1990, confirming that the special rule in the Consolidated Inheritance Tax Act does not govern **local taxation**.

§ 3 A clear line follows between **conservatory tax filings** and acts capable of establishing personal liability. The creditor authority must always prove acceptance, without relying on automatic presumptions derived from family ties. For municipalities and practitioners handling **estate accounting**, this rule requires disciplined documentary verification. Bookkeeping entries unsupported by a valid legal title expose municipal claims to annulment.

02. THE TARI ASSESSMENT ON A CALLED HEIR AND THE EXEGESIS OF ARTICLE 36 OF THE INHERITANCE TAX ACT

2.1 — Procedural background, lower court reasoning, and appeal to the Supreme Court

§ 4 The litigation resolved by Supreme Court of Cassation, Civil Division, Order No. 27768/2026[1] originated from an assessment notice served on 21 December 2021 for **2020 TARI**. The Municipality of Barano d'Ischia demanded **EUR 1,925.00** from the taxpayer as the presumed heir of his deceased mother. The recipient challenged the notice before the First-Instance Tax Court of Naples, arguing that service on only one potential successor was void and denying heir status due to the complete **absence of acceptance** among the persons called to inherit.

§ 5 The First-Instance Tax Court of Naples dismissed the taxpayer's objections in full. It upheld the validity of service and stated that a **person merely called to inherit** remains liable for tax debts. On ap-

peal, the Second-Instance Tax Court of Campania affirmed that ruling by judgment filed on 12 April 2024. The regional panel rested its affirmance on a twofold statutory argument.

§ 6 On one hand, it invoked Article 65 of Presidential Decree No. 600/1973 as a general tax-assessment rule, special in relation to Article 752 of the Civil Code and applicable to municipal taxes as well. On the other hand, it borrowed from inheritance tax law the premise that the taxable event coincides with **delation of the estate** rather than acceptance. The taxpayer appealed to the Supreme Court on a single ground under Article 360(1)(4) of the Code of Civil Procedure, alleging a reversal of the **burden of proof under Article 2697 of the Civil Code** because he had been required to prove the negative fact of non-acceptance.

§ 7 In a subsequent explanatory brief, the appellant also pointed to the contrary outcome reached for 2021 TARI. For that tax year, the first-instance court had accepted that mere delation is insufficient, and the municipality's appeal had later been discontinued in September 2025 following an accelerated disposal proposal under Article 380-bis of the Code of Civil Procedure. The Supreme Court allowed the appeal regarding 2020 TARI and quashed the judgment with **remittal to the regional court**, instructing the Campania panel to determine whether actual acceptance or renunciation had occurred.

2.2 — Textual interpretation of Article 36 of Legislative Decree No. 346/1990 and inapplicability to local taxes

§ 8 The Supreme Court's holding starts from the text of Article 36(3) of Legislative Decree No. 346/1990. The provision states that, *"Until the inheritance has been accepted, or has been accepted by all persons called to inherit"*, non-accepting called heirs and other persons bound to file the return *"are jointly and severally liable for the tax up to the value of the hereditary assets respectively possessed"*. Two textual limits define this rule. First, joint liability concerns strictly the tax governed by the Consolidated Inheritance Tax Act and presupposes the filing duty under that same decree. Second, liability remains capped by the accounting metric of the **value of possessed assets**.

§ 9 A comparison with Supreme Court of Cassation, Civil Division, Judgment No. 18252 of 4 July 2025[2] explains why this rule does not migrate to local taxes. That case involved a **double delation under Article 479 of the Civil Code** following two deaths on 8 May 2016 and 9 May 2016. The Court reiterated that, for inheritance tax, the taxable event coincides with delation. Yet that departure from Civil Code principles stems solely from the combined reading of Articles 7(4), 28(2) and (5), and 36 of Legislative Decree No. 346/1990. The same judgment expressly acknowledges that outside this statutory perimeter **acceptance remains indispensable** for the deceased's tax debts.

§ 10 This systematic barrier is confirmed by the **registration tax** precedent cited in the reasoning, namely Supreme Court of Cassation, Civil Division, Judgment No. 2940 of 31 January 2024[3]. Reviewing a liquidation notice arising from a civil judgment of 25 August 2006, the Court had already excluded Article 36 of Legislative Decree No. 346/1990 and ruled directly on the merits in favour of the taxpayer. The same statutory boundary governs TARI, as no provision designates a mere delatee as a **taxable person for the local levy**. No municipality may fill that legislative silence through **analogical extension** of exceptional rules.

REGULATORY PROFILE	INHERITANCE TAX (ART. 36, LEG. DECREE 346/1990)	TARI AND OTHER TAXES OF THE DECEASED
Subjective Requirement	Opening of succession and unrenounced delation (Articles 7(4) and 28 of Leg. Decree No. 346/1990).	Actual acquisition of heir status via express, tacit, or statutory acceptance.
Liability Cap	Joint liability of the non-accepting called heir up to the value of possessed estate assets.	No liability for the mere called heir; ordinary Civil Code rules apply once accepted.
Burden of Proof	The called heir is liable unless renunciation or a petition under Article 528 of the Civil Code is proved within statutory deadlines.	The municipality or tax authority must prove acceptance under Article 2697 of the Civil Code.

2.3 — Scope of Article 65 of Presidential Decree No. 600/1973 and limits on cross-tax transposition

§ 11 One critical aspect of the order concerns the second pillar of the lower court's reasoning. The Campania judges had characterised Article 65 of Presidential Decree No. 600/1973 as a **general assessment rule**, prevailing over Article 752 of the Civil Code and extending to municipal taxes. The Supreme Court allows the appeal and sets aside that conclusion, yet without offering an analytical refutation of Article 65 itself. This omission calls for systematic clarification. The income-tax assessment rule regulates **joint and several liability** and impersonal service of notices upon heirs; it does not alter the moment at which **heir status** comes into being.

§ 12 The distinction between a called heir and an accepting heir directly affects **local public accounting**. Article 65 presupposes that the notice recipient has already accepted the estate and stepped into the deceased's tax obligations. Transposing either Article 65 or Article 36 of Legislative Decree No. 346/1990 to TARI creates **personal liability without legal title**. From an economic and fiscal standpoint, TARI taxes the **possession or holding** of premises capable of generating waste. Imposing it on a mere delatee severs the link between the **objective taxable event** and actual ability to pay.

SPECIAL INHERITANCE REGIME VS. JOINT LIABILITY UNDER ARTICLE 65 OF PRESIDENTIAL DECREE NO. 600/1973

Neither Article 36 of the Consolidated Inheritance Tax Act nor Article 65 of the Income Tax Assessment Decree turns a non-accepting called heir into a TARI debtor: the former governs inheritance tax alone up to the value of possessed assets, while the latter regulates obligations and service rules for persons who already hold the status of heirs.

03. ALLOCATION OF THE BURDEN OF PROOF AND INTERNAL TENSION OVER INCOME TAX RETURNS

3.1 — When the municipality must prove inheritance acceptance under Article 2697 of the Civil Code

§ 13 The municipality must prove **acceptance of the inheritance** whenever it seeks to recover a tax owed by the deceased. Acceptance is a constitutive fact of the tax claim under Article 2697 of the Civil Code. The person called to inherit bears no duty to prove renunciation or **non-involvement in the estate**.

§ 14 The rule restated in Supreme Court of Cassation, Civil Division, Order No. 27768/2026[1] aligns local levies with national taxes. In registration tax matters, Supreme Court of Cassation, Civil Division, Judgment No. 2940/2024[3] already excluded inferring heir status from delation alone. The claiming authority must demonstrate **express or tacit acceptance**. Alternatively, it must establish the statutory elements of Article 485 of the Civil Code, namely **possession of estate assets** continuing beyond the statutory deadline without an inventory. Whenever judges shift a negative burden onto the taxpayer, the TARI assessment against the called heir fails for breach of evidentiary allocation.

§ 15 A parallel approach appears in motor vehicle tax litigation under Supreme Court of Cassation, Civil Division, Order No. 34187 of 26 December 2025[4]. In that dispute, involving an assessment notice of 26 October 2011 for the 2008 tax year, the tax office relied on marital status and the **inheritance tax return**. The Court rejected that shortcut. Filing an inheritance return is a statutory tax formality aimed at avoiding penalties, falling within the **purely conservatory acts** of Article 460 of the Civil Code. In auditing disputed accounts, neither family kinship nor an inheritance tax return establishes a legal presumption of acceptance.

3.2 — The tension between Cassation Orders No. 17703/2026 and No. 34187/2025 on tax filings by a called heir

§ 16 During post-mortem document reviews, tax authorities regularly inspect income tax returns filed on behalf of the deceased taxpayer. Precisely on this filing, however, a subtle friction surfaces within recent Supreme Court case law. One must rigorously separate a **binding ratio decidendi** from an incidental remark.

§ 17 In Order No. 17703 of 3 June 2026[5], the Supreme Court of Cassation, Civil Division, ruled on a payment demand of 8 March 2021 for **EUR 7,675.00** concerning 2007 personal income tax (IRPEF) owed by a spouse who died on 4 April 2015. The lower courts had treated heir status as established on a purely formal ground: in 2015 the surviving spouse had submitted the deceased's **Modello Unico Persone Fisiche** (Personal Income Tax return) ticking **code 07**, reserved for an heir. The Supreme Court quashed with remittal, rejecting that inference. Completing the income tax return under code 07 is a purely fiscal and conservatory act carrying no dispositive intent.

§ 18 An incidental passage in Supreme Court of Cassation, Civil Division, Order No. 34187/2025 on motor vehicle tax points in an apparently opposite direction. While quashing the Sicilian ruling based on the inheritance tax return and marital status, the panel observed that the administration had failed to adduce other circumstantial indicators. At paragraph 1.5, it listed by way of example access to estate assets and the **filing of income tax returns** on behalf of the deceased. That juxtaposition risks misleading assessing offices.

§ 19 The internal hierarchy of the two rulings resolves the apparent clash. In Order No. 34187/2025, the mention of income tax returns remains a mere *obiter dictum* outside the subject matter of the vehicle-tax dispute. By contrast, in Order No. 17703/2026 the evidentiary weight of the **Modello Unico with code 07** forms the sole *ratio decidendi* of the allowed appeal. In tax-filing practice, selecting the electronic code identifies the signatory of the post-mortem return; it expresses no contractual or unilateral intent to **assume estate liabilities**.

> ***A conservatory tax filing preserves the administrative compliance of the estate without turning a called heir into a tax debtor, unless the authority documents an actual act of patrimonial disposition.***

§ 20 The June 2026 order also clarifies two rules on the **documentation of renunciation**. The notification formalities under Article 28(6) of Legislative Decree No. 346/1990 serve strictly as **declaratory notice** (*pubblicità-notizia*). Omitting them allows the authority to serve the notice on the called heir, but does not generate substantive liability in court. In addition, a renunciation executed after ten years merely confirms non-acceptance, whereas a timely renunciation operates retroactively under Article 521 of the Civil Code unless prior incompatible acts of disposition under Article 476 of the Civil Code are proved.

DECISION / COURT	STANCE	CORE PRINCIPLE
Supreme Court of Cassation, Civil Division, Order No. 27768 of 26 October 2026	**Annotated Decision**	Excludes extending Article 36 of Legislative Decree No. 346/1990 to TARI; municipality bears the burden of proving acceptance under Article 2697 of the Civil Code, without prejudice to Articles 481, 524, and 528.
Supreme Court of Cassation, Civil Division, Judgment No. 18252 of 4 July 2025	**Distinguishing**	Solely for inheritance tax (Articles 7, 28, and 36 of Legislative Decree No. 346/1990), the taxable event is delation, with liability capped at the value of possessed estate assets.
Supreme Court of Cassation, Civil Division, Judgment No. 2940 of 31 January 2024	**Aligned**	Article 36 of the Inheritance Tax Act does not apply to registration tax; the tax office bears the burden of proof under Article 2697 of the Civil Code, balanced by the remedy under Article 481.
Supreme Court of Cassation, Civil Division, Order No. 34187 of 26 December 2025	**Aligned (with obiter)**	In motor vehicle tax disputes, inheritance tax returns and marital status do not prove acceptance; mentions in obiter possible additional indicators linked to possession and income tax returns.
Supreme Court of Cassation, Civil Division, Order No. 17703 of 3 June 2026	**Aligned (specific)**	Personal income tax returns filed under code 07 for the deceased and inheritance tax returns are purely conservatory fiscal acts; Article 28(6) of Legislative Decree No. 346/1990 has mere declaratory-notice effect.

04. REMEDIES FOR LOCAL AUTHORITIES, BORDERLINE CASES, AND DOCUMENTARY SAFEGUARDS IN ESTATE ADMINISTRATION

§ 21 Placing the burden of proof on the taxing authority does not create an impossible evidentiary hurdle during the ten-year acceptance window. Supreme Court of Cassation, Civil Division, Order No. 27768/2026[1] reiterates, consistently with Judgment No. 2940/2024[3] and Order No. 34187/2025[4], that municipalities possess targeted civil remedies. Under Article 481 of the Civil Code, *"Anyone who has an interest may request that the judicial authority fix a time limit within which the person called declares whether he or she accepts or renounces the inheritance"*. The statute adds that *"Once this time limit has expired without a declaration being made, the person called loses the right to accept"*. Where the called heir does not possess estate assets, Article 528 of the Civil Code provides for the **appointment of a curator of**

the vacant estate, without prejudice to challenging a prejudicial renunciation under Article 524 of the Civil Code.

§ 22 On a systematic level, a clear *distinguishing* must be drawn against two neighbouring situations in succession taxation. Under the inheritance tax regime analysed in Supreme Court of Cassation, Civil Division, Judgment No. 18252/2025[2], delation binds the possessor up to the value of held assets. Under TARI, by contrast, non-acceptance prevents transmission of the debt altogether. A second boundary separates the mere called heir from the renouncing party. As examined with respect to inheritance renunciation and tax collection orders[D1], **retroactive renunciation under Article 521 of the Civil Code** even defeats collection orders issued on final assessments, as confirmed by Judgment No. 2940/2024 and Order No. 17703/2026[5]. A person who has not accepted stands upstream of renunciation and directly challenges the absence of the **constitutive fact**.

§ 23 A grey zone remains open in the Supreme Court's reasoning regarding de facto management of the property. What happens if, among several called heirs, only one keeps utility contracts active or pays recurring charges before the deadline in Article 485 of the Civil Code expires? The Court remits the case to the merits judges without setting quantitative thresholds between **precarious custody** and legal possession of the estate. Precisely in this borderline area arises the risk of recharacterisation as **tacit acceptance** under Article 476 or statutory acceptance under Article 485 of the Civil Code.

§ 24 In an accounting audit of estate assets, the decisive filter is the **traceability of financial flows**. Paying utility bills or routine charges out of personal funds to prevent urgent disconnections falls within temporary preservation under Article 460 of the Civil Code. Conversely, withdrawing cash from the deceased's bank account or enjoying exclusive use of the dwelling beyond three months without an inventory exposes the party to statutory acquisition of the estate. On the side of the **municipal budget**, recording TARI receivables indiscriminately under the names of all relatives generates avoidable write-downs. Preliminary checks on cadastral transfers, registered acceptances, or petitions under Article 528 of the Civil Code are required.

§ 25 In tax litigation, protecting the called heir rests on orderly **accounting documentation**. Retaining bank statements that prove the integrity of **estate balances**, payment receipts showing the use of personal funds, and copies of any inventories or renunciations is essential. On the municipal side, rigorous pre-assessment fact-finding prevents mass notices unsupported by an evidentiary foundation.

SUCCESSION REGIMES COMPARED IN TARI ADMINISTRATION

Whereas a non-possessing called heir is immediately shielded from the deceased's TARI debts and a renouncing heir benefits from retroactive effect under Article 521 of the Civil Code, settling expenses with estate funds or retaining prolonged control of the property past the time limits of Article 485 of the Civil Code can substantiate proof of inheritance acquisition.

05. CONCLUSIONS: MUNICIPAL REVENUE CERTAINTY AND EVIDENTIARY INTEGRITY IN SUCCESSION

§ 26 Supreme Court of Cassation, Civil Division, Order No. 27768/2026[1] strikes a clear balance between local tax collection and succession law. A TARI assessment served on a called heir cannot rely on a presumption borrowed from inheritance tax. Article 36(3) of Legislative Decree No. 346/1990 retains

its special statutory character. Without proof of acceptance adduced by the municipality under Article 2697 of the Civil Code, the assessment lacks **passive tax standing**.

§ 27 Municipal administrations must therefore revise their pre-assessment workflows. Civil registry records, inheritance tax returns, and Personal Income Tax returns filed under code 07 do not establish heir status. Where delation remains pending without an express choice, Articles 481 and 528 of the Civil Code already supply adequate remedies: the authority may compel a formal election by the called heir or petition for the **appointment of a curator**.

§ 28 For **estate tax compliance**, documentary traceability of cash flows remains the decisive safeguard. Separating conservatory expenses funded from personal resources from any movement of the deceased's accounts shields the called heir from unfounded claims. At the same time, verifying substantive prerequisites before entering receivables into **municipal financial statements** prevents adverse litigation outcomes and balance-sheet write-downs.

AUTHORITIES & REFERENCES

Table of Authorities & References Cited

II. CASE LAW CITED

[1] **Supreme Court of Cassation, Civil Division, Order No. 27768 of 26 October 2026** OUTCOME: allows the appeal, quashes the judgment below, and remits the case to the Second-Instance Tax Court of Campania. Holding: excludes the application of Article 36(3) of Legislative Decree No. 346/1990 to TARI, placing on the municipality the burden of proving inheritance acceptance under Article 2697 of the Civil Code, without prejudice to Articles 481, 524, and 528 of the Civil Code.

[2] **Supreme Court of Cassation, Civil Division, Judgment No. 18252 of 4 July 2025** OUTCOME: allows the Revenue Agency's appeal and remits the case to the Second-Instance Tax Court of Veneto. Holding: solely for inheritance tax, under Articles 7, 28, and 36 of Legislative Decree No. 346/1990, the taxable event is delation and the called heir is liable even in double delation under Article 479 of the Civil Code up to the value of possessed estate assets.

[3] **Supreme Court of Cassation, Civil Division, Judgment No. 2940 of 31 January 2024** OUTCOME: allows the first two grounds of appeal, declares the third absorbed, quashes the ruling, and decides on the merits by allowing the taxpayer's original claim. Holding: excludes Article 36 of Legislative Decree No. 346/1990 for registration tax and places the burden of proving acceptance on the tax authority under Article 2697 of the Civil Code, citing Article 481 and the retroactive effect of renunciation under Article 521.

[4] **Supreme Court of Cassation, Civil Division, Order No. 34187 of 26 December 2025** OUTCOME: allows the appeal and remits the case to the Second-Instance Tax Court of Sicily. Holding: in motor vehicle tax litigation, excludes that an inheritance tax return and marital status prove acceptance under Article 2697 of the Civil Code, mentioning in obiter potential additional indicators tied to asset possession and the deceased's income tax returns.

[5] **Supreme Court of Cassation, Civil Division, Order No. 17703 of 3 June 2026** OUTCOME: allows the appeal and remits the case to the Second-Instance Tax Court of Lazio. Holding: clarifies that a Personal Income Tax return (Modello Unico) filed for a deceased spouse under code 07 and an inheritance tax return are purely conservatory fiscal acts without acceptance effect, and treats the formalities of Article 28(6) of Legislative Decree No. 346/1990 as mere declaratory notice.

III. LEGAL SCHOLARSHIP CITED

[D1] Metodo Giuridico, Rinuncia all'eredità e cartella di pagamento: cade l'accertamento . Analysis of the retroactive effect of inheritance renunciation under Article 521 of the Civil Code against tax collection orders and final assessments, systematically linked to the absence of passive standing upon mere delation for TARI purposes.

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Fabio Tardanico Chartered Accountant and Statutory Auditor

Expert in corporate accounting, tax advisory, and indirect taxation. For Metodo Giuridico he analyses the business-economic, accounting, and tax implications of judicial decisions.