

VALORI FISCALI DELL'USUFRUTTO ANNO 2024 (TASSO LEGALE 2,5%)

Età usufruttuario	Coefficiente	Valore fiscale % Usufrutto	Valore fiscale in % nuda proprietà
da 0 a 20	38,00	95,00	5,00
da 21 a 30	36,00	90,00	10,00
da 31 a 40	34,00	85,00	15,00
da 41 a 45	32,00	80,00	20,00
da 46 a 50	30,00	75,00	25,00
da 51 a 53	28,00	70,00	30,00
da 54 a 56	26,00	65,00	35,00
da 57 a 60	24,00	60,00	40,00
da 61 a 63	22,00	55,00	45,00
da 64 a 66	20,00	50,00	50,00
da 67 a 69	18,00	45,00	55,00
da 70 a 72	16,00	40,00	60,00
da 73 a 75	14,00	35,00	65,00
da 76 a 78	12,00	30,00	70,00
da 79 a 82	10,00	25,00	75,00
da 83 a 86	8,00	20,00	80,00
da 87 a 92	6,00	15,00	85,00
da 93 a 99	4,00	10,00	90,00

VALORI FISCALI USUFRUTTO A TEMPO DETERMINATO ANNO 2024

Durata usufrutto (anni)	Tasso d'interesse legale 2,5%		Durata usufrutto (anni)	Tasso d'interesse legale 2,5%	
	Valore fiscale nuda proprietà	Valore fiscale usufrutto		Valore fiscale nuda proprietà	Valore fiscale usufrutto
1	97,56%	2,44%	41	36,33%	63,67%
2	95,18%	4,82%	42	35,45%	64,55%
3	92,86%	7,14%	43	34,58%	65,42%
4	90,60%	9,40%	44	33,74%	66,26%
5	88,39%	11,61%	45	32,92%	67,08%
6	86,23%	13,77%	46	32,11%	67,89%
7	84,13%	15,87%	47	31,33%	68,67%
8	82,07%	17,93%	48	30,57%	69,43%
9	80,07%	19,93%	49	29,82%	70,18%
10	78,12%	21,88%	50	29,09%	70,91%
11	76,21%	23,79%	51	28,38%	71,62%
12	74,36%	25,64%	52	27,69%	72,31%
13	72,54%	27,46%	53	27,02%	72,98%
14	70,77%	29,23%	54	26,36%	73,64%
15	69,05%	30,95%	55	25,72%	74,28%
16	67,36%	32,64%	56	25,09%	74,91%
17	65,72%	34,28%	57	24,48%	75,52%
18	64,12%	35,88%	58	23,88%	76,12%
19	62,55%	37,45%	59	23,30%	76,70%
20	61,03%	38,97%	60	22,73%	77,27%
21	59,54%	40,46%	61	22,17%	77,83%
22	58,09%	41,91%	62	21,63%	78,37%
23	56,67%	43,33%	63	21,11%	78,89%
24	55,29%	44,71%	64	20,59%	79,41%
25	53,94%	46,06%	65	20,09%	79,91%
26	52,62%	47,38%	66	19,60%	80,40%
27	51,34%	48,66%	67	19,12%	80,88%
28	50,09%	49,91%	68	18,65%	81,35%
29	48,87%	51,13%	69	18,20%	81,80%
30	47,67%	52,33%	70	17,76%	82,24%
31	46,51%	53,49%	71	17,32%	82,68%
32	45,38%	54,62%	72	16,90%	83,10%
33	44,27%	55,73%	73	16,49%	83,51%
34	43,19%	56,81%	74	16,09%	83,91%
35	42,14%	57,86%	75	15,69%	84,31%
36	41,11%	58,89%	76	15,31%	84,69%
37	40,11%	59,89%	77	14,94%	85,06%
38	39,13%	60,87%	78	14,57%	85,43%
39	38,17%	61,83%	79	14,22%	85,78%
40	37,24%	62,76%	80	13,87%	86,13%