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## // Superbonus 110% - here: Super Ecobonus Italy

### Short description

The Superbonus 110% is an economic incentive measure which aims to make Italian homes safer and more energy efficient. The mechanism enables residential improvement interventions to be carried out at no cost to the citizen.

### Year // Duration

Introduced in May 2020 by the Relaunch Decree (Decreto Rilancio), ongoing till December 2023.

### Objective

The Superbonus 110% is an economic instrument designed to rapidly relaunch the construction sector and respond to the important climatic and environmental challenges, in line with Italy's Integrated National Energy and Climate Plan. Superbonus 110% is a tax relief scheme that aims to encourage homeowners and social/voluntary organisations to improve the energy efficiency and structural safety of their buildings. The scheme covers 110% of improvement costs. Superbonus 110% promotes two of the government's fundamental principles: integral green ecology and technological innovation. The scheme supports two types of interventions: The Super Ecobonus facilitates energy efficiency work; The Super Sismabonus facilitates anti-seismic adaptation work. This factsheet looks at the first type.

### Initial situation

Like in many other (EU) countries, refurbishment rates in the residential and overall building sectors are far too low in Italy. Incentives were needed to boost the development and progress.

### Implementation & measures

Superbonus 110% applicants can benefit from a deduction rate of 110% applied to all intervention costs incurred. Applicants can choose to

- bear the intervention costs directly and obtain the 110% deduction, paying less tax and recovering more than they have spent over a five-year period (or four-year period for expenses incurred from 2022);
- transfer the tax credit to third parties, and immediately obtain liquidity;
- exercise the intervention invoice discount option up to a maximum of 100% of the invoice amount. In this case, the firm(s) contracted will receive a tax credit equal to 110% of the discount applied, enabling the applicant to commission the work without any monetary outlay.

Deductible intervention expenses are subject to maximum limits.

Eligible interventions are divided into two categories:

- Main interventions (*Trainant*): thermal insulation of the building envelope; replace-

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ment of heating or air conditioning equipment in residential buildings, like boilers (condensing boilers, heat pumps etc.) and the disposal of old equipment;

- Additional interventions (*Trainati*, only eligible if implemented in conjunction with at least one main intervention): energy efficiency interventions, for example, the installation of building automation systems, fixtures, solar shields, heat pumps, water heaters; installation of photovoltaic systems with storage systems; electric vehicle charging infrastructure; interventions to remove architectural barriers.

### Results

The Superbonus 110% scheme has achieved significant success, to date. It continues to attract a high and growing volume of applications and is helping to increase construction sector activity.

Nearly 70,000 applications had been submitted by the end of November 2021, at an investment cost of EUR 11.936 billion and an overall cost to the Italian state of EUR 13.129 billion (110% of the investment cost), which is 71% of the scheme's overall budget. The scheme enables

- citizens to renovate their homes free of charge;
- construction sector companies (especially SMEs) to benefit from growing demand for their services;
- credit institutions to offer tax relief products to individuals and companies.

Stakeholders have highlighted some areas for improvement and a desire for the scheme to be extended.

### Implementing parties

Ministry of Economic Development. Managed by ENEA (National Agency for New Technologies, Energy and Sustainable Development)

### Beneficiary groups

Homeowners, housing cooperatives, non-profit, social and voluntary organisations, amateur sports associations and clubs.

### Perspectives & Lessons Learned

Superbonus 110% is a transformative scheme that should be extended to include all types of family and multi-family housing units. The Superbonus 110% scheme is helping to reignite construction sector activity, while reducing the sector's environmental impact.

Due to the rapid success of the scheme, demand is outstripping supply and prices are rising. Extending the scheme would help to ease the pressure. Options to extend the scheme are currently being explored; however, the expense of the scheme means that it is unlikely to become a long-term measure in its current form.

Although the Superbonus 110% scheme is proving to be successful and in high demand, some stakeholders see room for improvement, e.g. formulating more concrete objectives and improving the interplay with legislative frameworks for smoother implementation of measures.

### Encountered problems

Challenges include the rising price of construction materials and a shortage of contractors, qualified workers and specialised professionals (e.g. energy certifiers) to meet the demand for Superbonus interventions. These issues have, therefore, led to some delays.

### Areas for improvement

Consideration should be given to including building assessment and preliminary intervention design costs in the Superbonus 110% offer, regardless of whether the work is carried out. That would help to ensure that building assessments are done by efficient and reliable companies. Some requirements, especially those related to energy efficiency, should be reviewed and amended where appropriate. Some stakeholders do not consider the current requirement to improve a building by at least two energy classes as an effective measurement of improvement for all interventions. A focus on reducing energy needs, rather than just energy classification, may be a more appropriate approach.

*Source: European Construction Sector Observatory – Policy Factsheet – Italy – Superbonus 110%*



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