

# **Ecobonus ristrutturazione, ecco i chiarimenti delle Entrate e il modulo per fare domanda**



The 110% deduction for efficiency improvements and anti-seismic adaptation, transferable and usable as a discount on the invoice, is also possible to the family members and cohabitants of the owner or holder of the property who bear the expense. Costs for materials, design and appraisals are also eligible

*di F. Q.* | 8 AGOSTO 2020

After the signing, on Thursday, of the inter-ministerial decree with the technical characteristics of the eligible energy efficiency interventions, **the circular from the State Revenue Agency also arrived with interpretative clarifications on the 110% super bonus for efficiency improvements and anti-seismic adaptation.**

Complete with a form (see below) to request the deduction, starting next October 15th. In the meantime, with the August decree, the government has changed the quorum provided for condominium assemblies: now, to authorize any facilitated intervention, the ok of the majority of those attending the assembly representing at least one third of the condominiums will suffice.

Like all deductions from gross tax, the facility is allowed within the limit that is available in the annual tax. But, as an alternative to using the deduction, the taxpayer (even incapable) can opt for the discount on the invoice or for the transfer of the credit corresponding to the deduction itself.

Who is responsible for - In general, the **Relaunch decree reserves it to individuals**, "outside the exercise of business activities, arts and professions". **But the revenue clarifies that it also applies to renewable energy communities set up in the form of non-commercial entities or condominiums, limited to the costs incurred for renewable source plants managed by the communities themselves.** In addition, **family members and cohabitants of the owner or holder of the property can also access the Superbonus who pay for the work carried out on the properties available to them.** The incentive also applies to interventions on a property other than the one intended for the main residence, in which cohabitation can take place, while it is not due to the family member on rented or loaned properties.

The rules for VAT companies - **Ok also here to Superbonus also for people who carry out business activities, arts and professions for work on the common parts of buildings approved by condominiums, if they participate in the distribution of expenses as condominiums.** If, on the other hand, the works involve individual

real estate units, the bonus is limited to properties unrelated to the activity carried out, therefore belonging only to the "private" sphere of taxpayers' life.

For which interventions - **The Superbonus is due for thermal insulation interventions of opaque vertical, horizontal and inclined surfaces affecting the envelope of buildings, including single-family ones, with an incidence greater than 25 percent of the gross dispersing surface of the building itself or the independent real estate unit that has one or more independent accesses from the outside; replacement of existing winter air conditioning systems with centralized systems for heating, cooling or the supply of domestic hot water on the common parts of the buildings, or with systems for heating, cooling or the supply of domestic hot water on single-family buildings or on functionally independent real estate units; anti-seismic and seismic risk reduction.**

Ancillary costs - **The deduction is extended to include some ancillary costs for the interventions that benefit from the Superbonus.** These are, for example, costs for materials, design and other related professional expenses (appraisals

and inspections, preliminary design and inspection and prospecting costs) and those relating to the installation of scaffolding, the disposal of materials removed to carry out the works, to the tax for the occupation of public land paid by the taxpayer in order to have the space necessary for the execution of the works.

How to use the discount or sale - **The communication to take advantage of the discount or sale can be sent to the Revenue Agency starting from October 15, 2020 and by March 16 of the year following the one in which the expense is incurred, using the model approved by today's provision. The communication must be sent exclusively electronically, also by making use of intermediaries, by the beneficiary of the deduction (as regards the interventions performed on the real estate units) or by the condominium administrator (for interventions carried out on the common parts of the buildings).** For interventions that give the right to the Superbonus, the communication must be sent exclusively by the person who issues the compliance permit.

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Instructions for transferees and suppliers - **In case of exercise of the option, the provision establishes the rules to allow transferees and suppliers to benefit from the tax credit. It can be used exclusively in compensation, on the basis of the residual installments of deduction not used by the original beneficiary. The tax credit is used starting from the 10th day of the month following the correct receipt of the communication and in any case not before January 1st of the year following the one in which the expenses are incurred. Transferees and suppliers can assign tax credits to other parties, including credit institutions and other financial intermediaries, starting from the 10th day of the month following the correct receipt of the communication.**

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The super eco-bonus of 110 percent, provided for by the relaunch decree, is now "fully operational". To convey this - after the signing of the implementing decrees by the Minister of Economic Development Patuanelli - was the Minister of Economy Gualtieri.

**The deduction, spread over 5 years, also transferable to banks and insurance**

companies or to the company carrying out the works in the form of a discount on the invoice, concerns all those interventions that reduce the environmental impact of buildings, produce energy savings and protect against risks seismic: interventions such as the installation of photovoltaic systems connected to the electricity grid on buildings and columns for charging electric vehicles are included, among others. "The goal", explained ministers Patuanelli and Gualtieri, is to "revalue the real estate assets of Italians", "to give a strong impulse to investments in a fundamental supply chain for the Italian economy, which has always been one of the engines of growth of the country "and to contribute to achieving the energy and climate objectives set by the government.

## DECRETO ASSEVERAZIONI

### **Superbonus e Sismabonus al 110%: la modulistica per l'efficientamento energetico|I moduli**

di Massimiliano Jattoni Dall'Asén



The provision allows tax relief (110%, in fact) for the expenses incurred from 1 July 2020 to 31 December 2021 in the home for energy efficiency: a necessary

condition to access the bonus is to obtain an improvement of two energy classes .

**The deductions can be discounted in the following 5 years, provided that you do not prefer to choose the other options: the discount on the invoice or the transfer of credit.** Within the complex rules of the new measure, there are really tempting opportunities but also some disadvantages that can make the planned tax relief inconsistent or impractical.

Having said that the Revenue Agency has published a very detailed guide to the provision, which you can download here, the Courier had already explained here - with the help of 10 concrete questions - which are the cases in which it is convenient to take advantage of the bonus. Compared to the first version, the super eco-bonus which has come into force however presents some new features: first of all, the maximum spending ceilings for condominium works have changed.

**For the insulation of buildings, up to 40 thousand euros can be obtained per real estate unit in condominiums with two to eight houses and 30 thousand for condominiums with nine houses and more (the original version of the decree provided for 60 thousand euros regardless of the number of houses) .**

Also for the condominiums, the roofs for the boiler change also go down: the original 30 thousand euros are now 20 thousand for condominiums from two to eight real estate units and 15 thousand euros for the larger units.

**For single-family homes, the eco-bonus also extends to second homes (no more than two), while it is not possible to take advantage of the discount in the case of a luxury home (cadastral categories A / 1; A / 8; A / 9) .**



# Superbonus e Sismabonus al 110%: la modulistica per l'efficientamento energetico|[I moduli](#)

di M.J.D.A.05 ago 2020

Stefano Patuanelli, Minister of Economic Development, signed the implementing decree relating to the forms and methods of transmitting the certification to the competent bodies, including Enea, for all energy efficiency measures for buildings as required by the Relaunch decree.

## SGRAVI FISCALI

### **Super ecobonus al 110% per le ristrutturazioni in casa: ecco la guida in pdf**

di Redazione Economia



With this provision, the forms defining the procedures for transmitting the certification are published, while the procedure concerning the verifications and verifications of the attestations and certifications of infidels also becomes operational.

## I MODULI

### **Superbonus e Sismabonus al 110%: i moduli per asseverazione e stato di avanzamento lavori**

di Redazione Economia



The asseveration, we read on the Mise website, may concern the completed interventions or in a state of progress of the works for their construction, to a minimum of 30% of the total economic value of the estimated work. The decree was sent to the Court of Auditors for registration. On the other hand, the process to obtain the agreement of the MEF, MATTM and MIT on the implementing decree that defines the technical requirements for the Superbonus and the Sismabonus at 110% is being completed.

Meanwhile, Riccardo Fraccaro, undersecretary to the Prime Minister on Tuesday 4 August announced that, as regards the Superbonus 110%, "the period of validity could be extended beyond 31 December 2021, until 2023, increasing the amount of intervention through the Recovery Fund. If so, this would be a great opportunity to relaunch for construction.