

The 55% tax reductions for building retrofitting in Italy: the results of ENEA's five years activities



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ENEA - Italian National agency for new technologies, energy and sustainable economic development

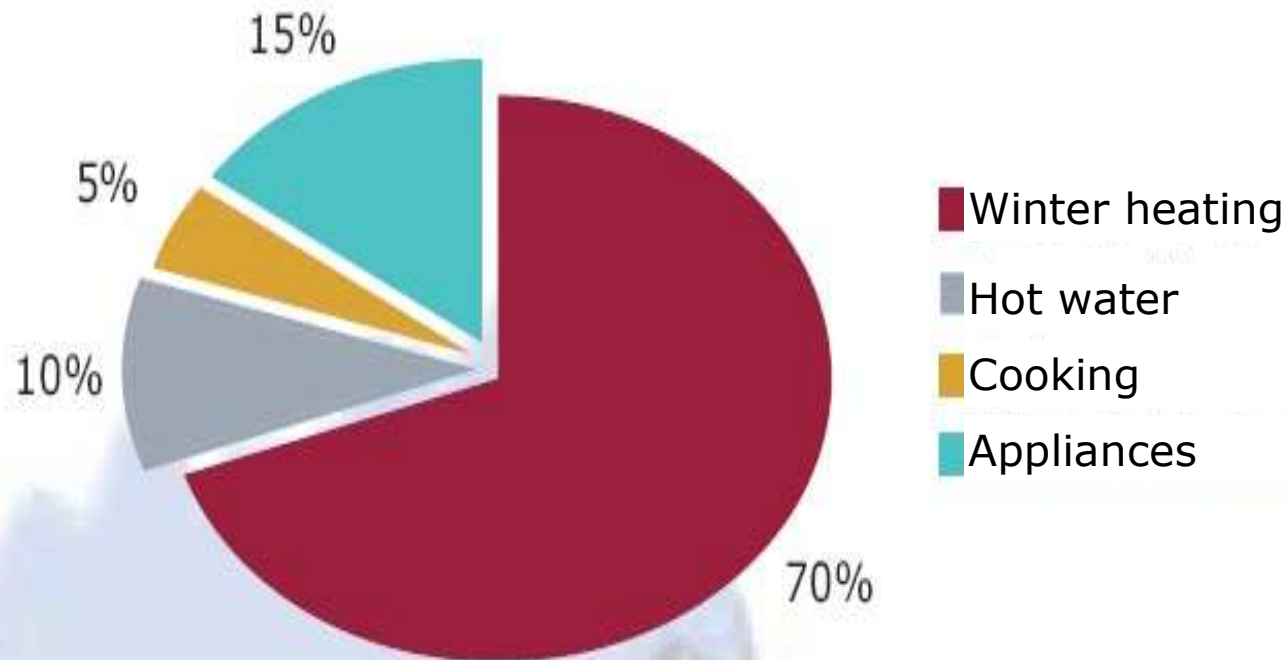
IEPEC International Conference

Rome, 13 June 2012

Energy demand in the residential sector



*35.2% of global energy consumption
(equals to 133 Mtoe in 2009) is attributed to buildings*



Source: ENEA

The Finance Act 2007



The most generous system of incentives ever established.

Allows a tax deduction:

- of **55%** of expenses for works to save energy for winter heating in existing buildings
- with high limits of deduction, from 30 to 100 k€
- to both individuals and companies.

Incentives for...



- Total renovation of existing buildings
- Insulation of walls, floors and roofs
- Replacement of windows with low transmittance
- Installation of PV and solar thermal collectors, of new biomass boilers
- Replacement of heating systems with condensing boiler s or with high efficiency heat pumps

How it works



- **Results are stated by users** under their own liability and certified by professional people
- Performance control on realized works and penalties, if any, are **in charge of the Revenue Agency**
- For 2011, taxpayers will receive back 55% of money spent, **in ten years**
- **The bonus of 55%, due at December 31, 2012, could be extended to June 30, 2013, but with a reduced rate of deduction to 50% (updated June 8, 2012)**

ENEA's duty



- **Receiving and validation** of documents sent by users stating the realized works
- **Informing and technical consulting** for public about incentives set up by the Finance Act 2007
- **Reporting** the Authorities about costs and results of the incentives

ENEA commitments



- An internet site with f.a.q. and a consulting service by e-mail (*up to 80,000 questions have been promptly answered in four years*) for technical matters, instructions for use and sending documents:
<http://efficienzaenergetica.acs.enea.it>

- A toll free phone number info and consulting:
589090
- Attending training courses, workshops, media meetings

ENEA **Efficienza Energetica**

Questo sito è dedicato all'efficienza energetica e, in particolare, agli incentivi del 55%. Sei arrivato nel posto giusto se vuoi...

- ...sapere cosa prescrivono le ultime Finanziarie
- ...consultare i decreti e tutta la normativa
- ...dare un'occhiata alle nostre pubblicazioni
- ...un vademecum e le guide per i lavori incentivati
- ...un consiglio per gli acquisti
- ...alcuni esempi di calcolo per i tecnici
- ...leggere le faq (faq)
- ...sapere come contattarci
- ...inviare i documenti all'ENEA

IN EVIDENZA
Seconda Conferenza Nazionale sulle Rinnovabili Termiche
a cura degli Amici della Terra - Roma, 19-20 aprile 2011 - [Programma e iscrizione](#)

Campagna "Il nostro lavoro per il tuo lavoro!": Grazie a tutti quelli che hanno dato la loro disponibilità e manifestato interesse per sponsorizzare la nostra attività e grazie anche a coloro che ci hanno espresso il loro sostegno e la loro solidarietà.

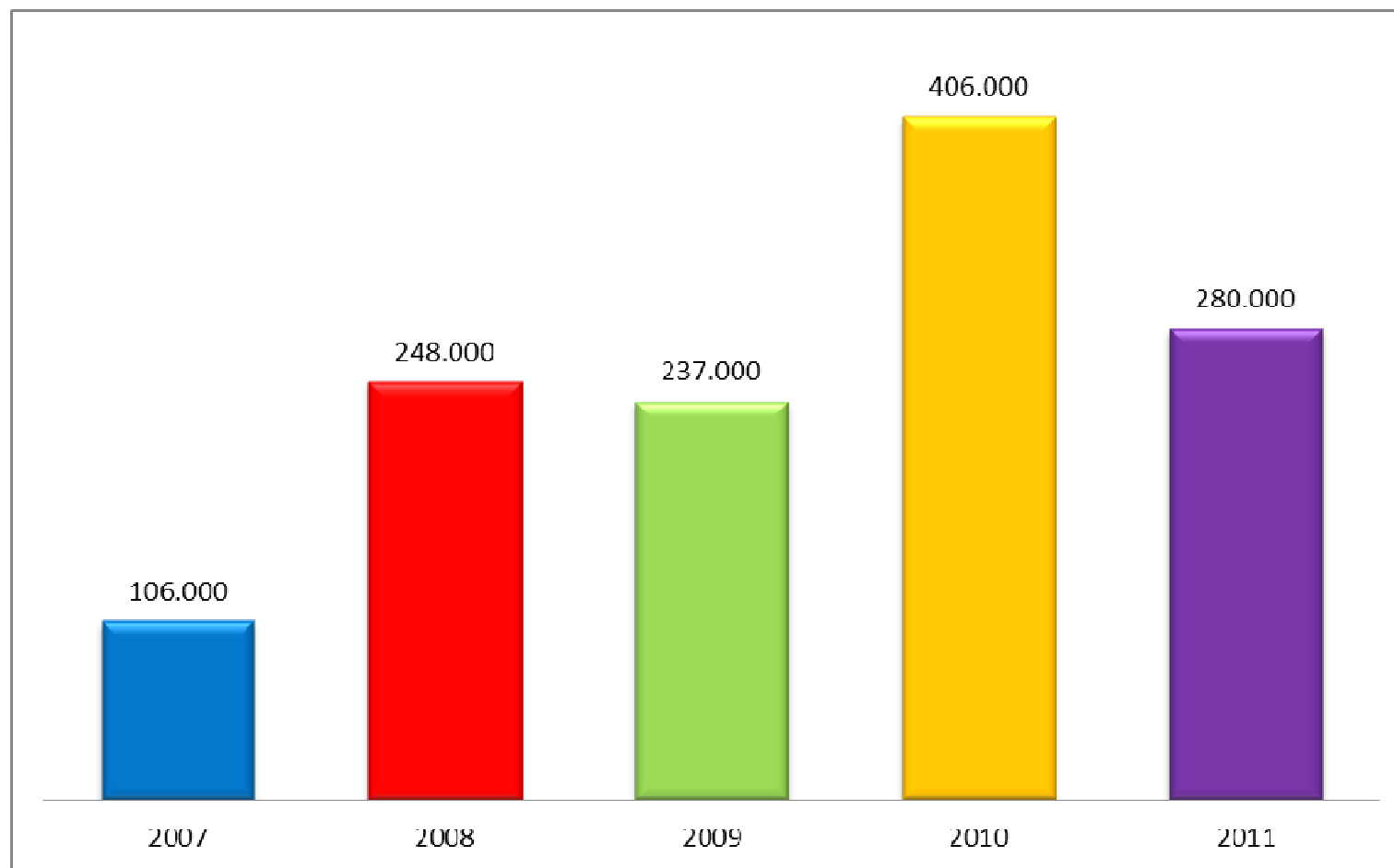
© 2007-2011 ENEA - Sito informativo sulle detrazioni fiscali del 55% a cura di Giampaolo Valentini
Ultimo aggiornamento: 11 aprile 2011 - Tutti i diritti riservati

Some numbers



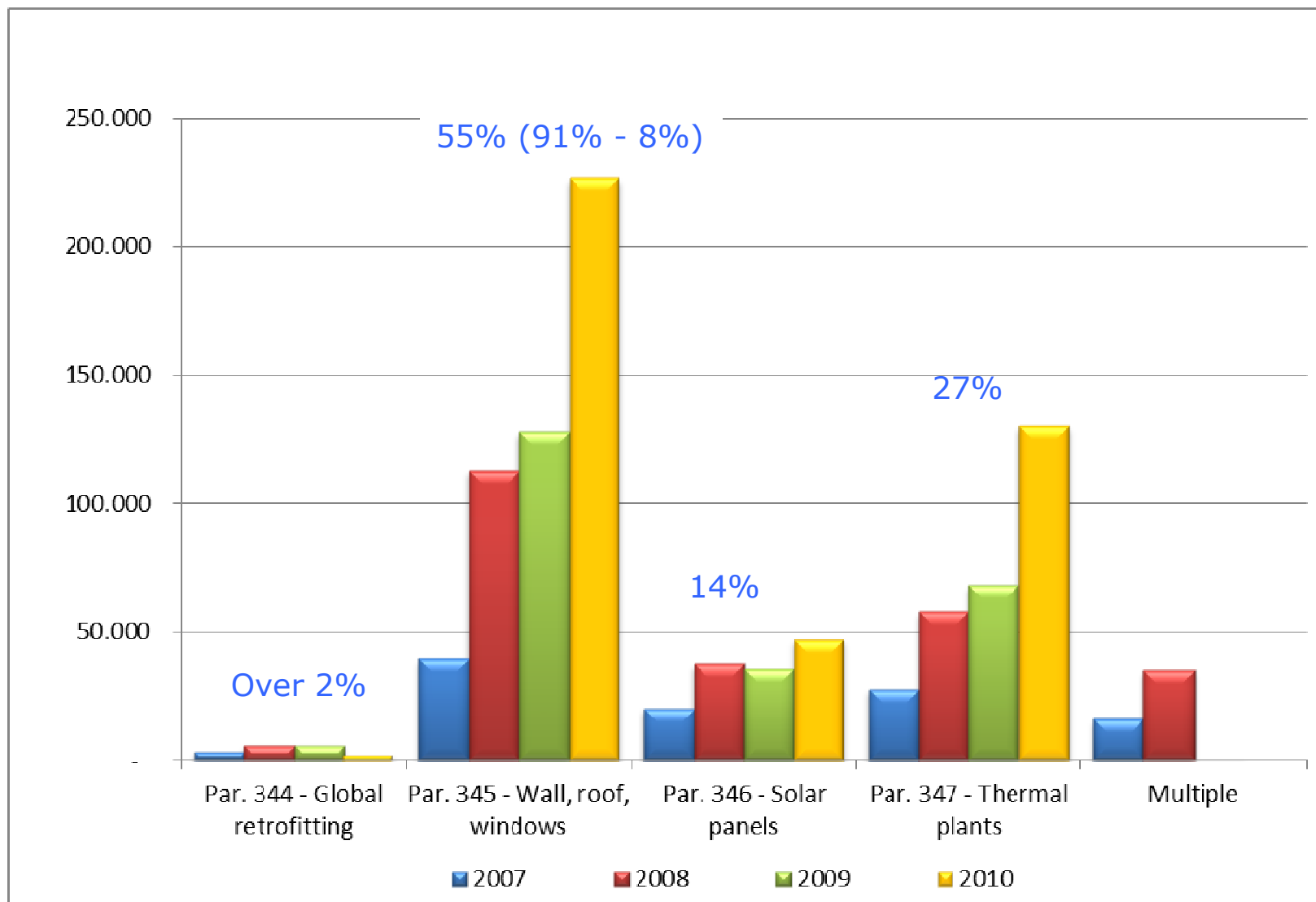
- Website <http://efficienzaenergetica.acs.enea.it>
120,000 visitors each month (as average)
- Phone 800 589090
600 phone calls received each day (as average)
- ENEA Energy Efficiency team for managing the whole campaign:
3 people fulltime + 2 people halftime

Number of performed works

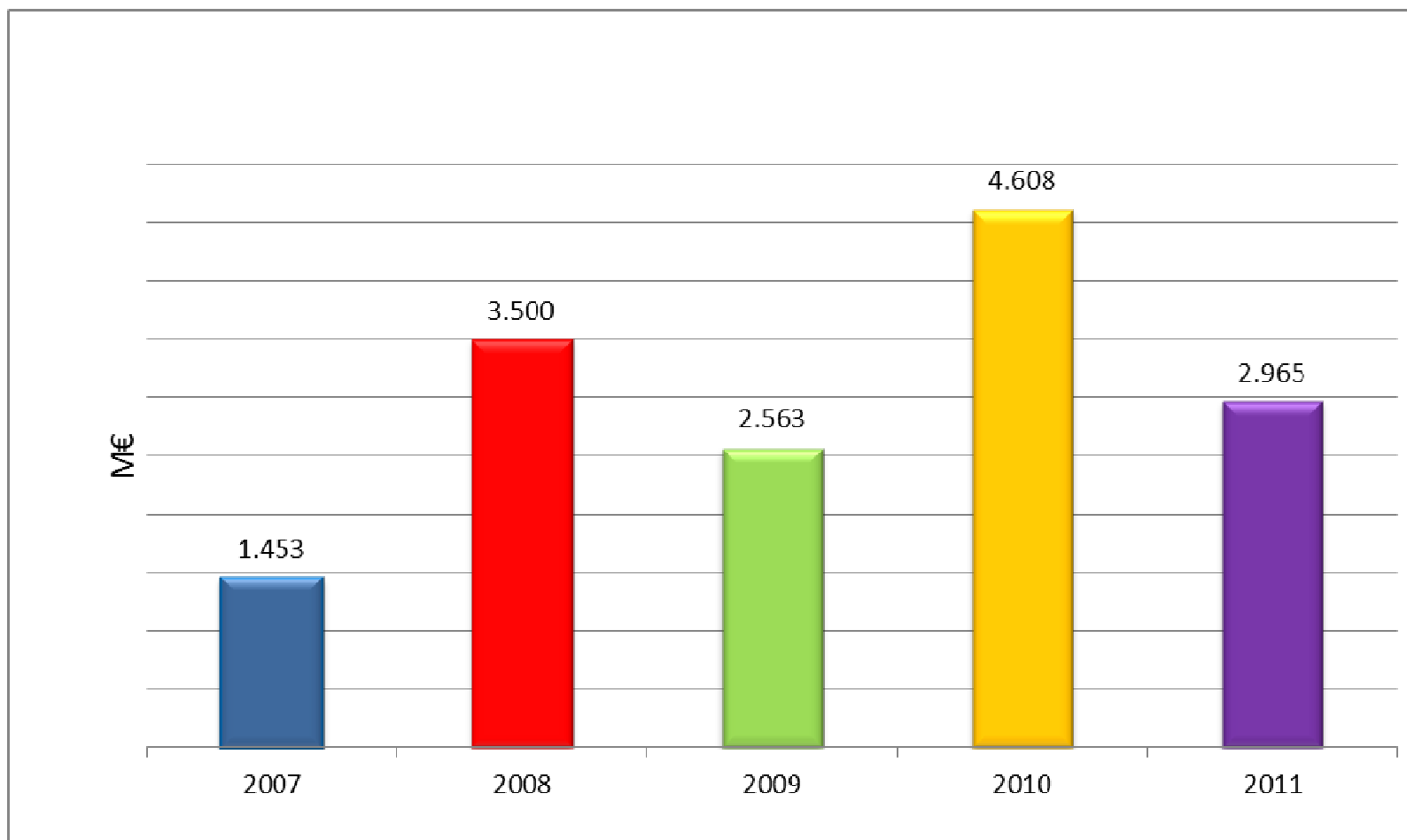


2007 – 2011: 1,300 Million works

Number of works by type

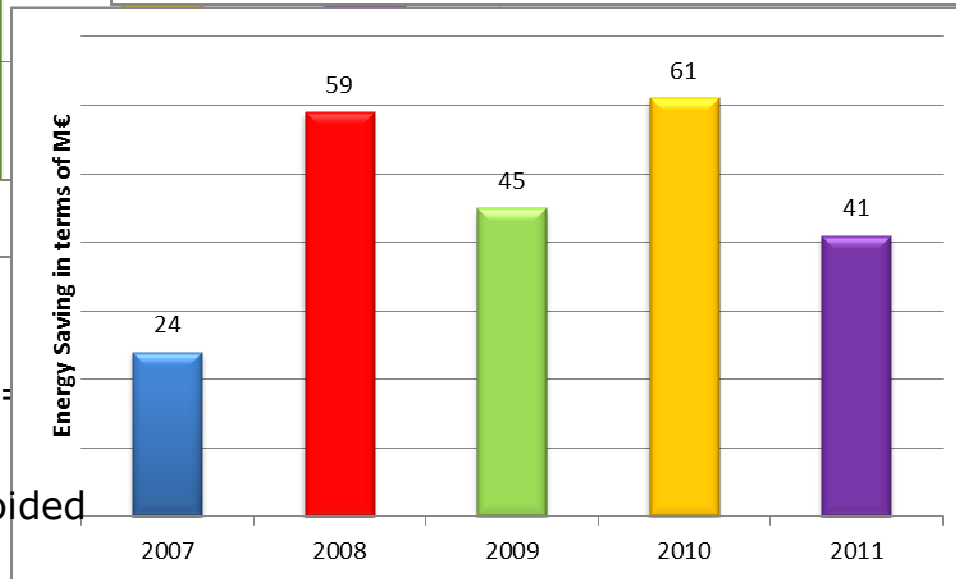
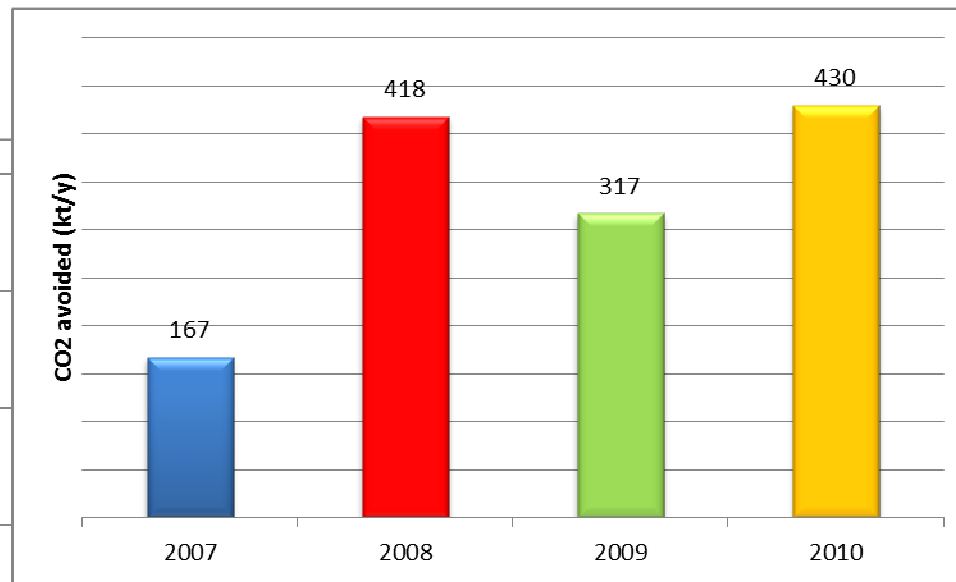
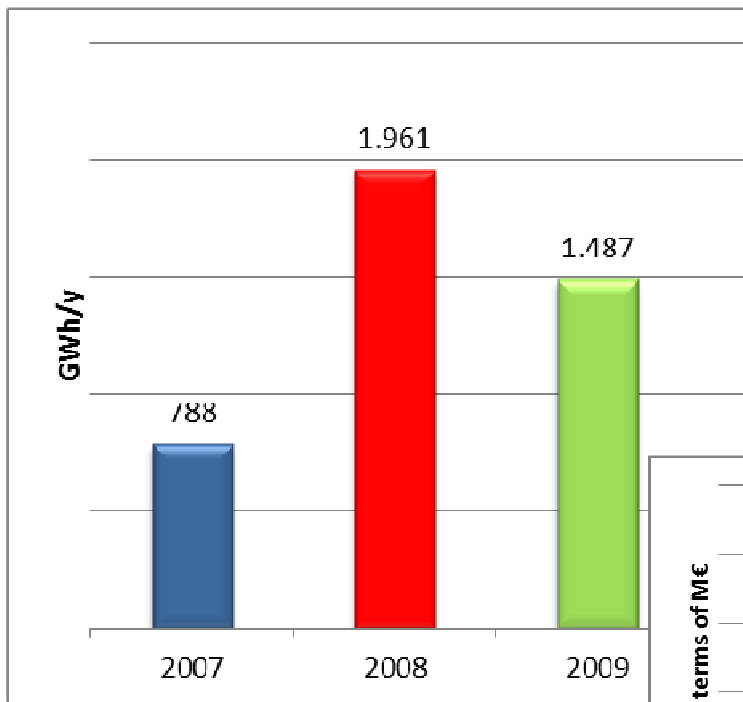


Performed investments (M€)



2007 – 2011: 15.000 Million €

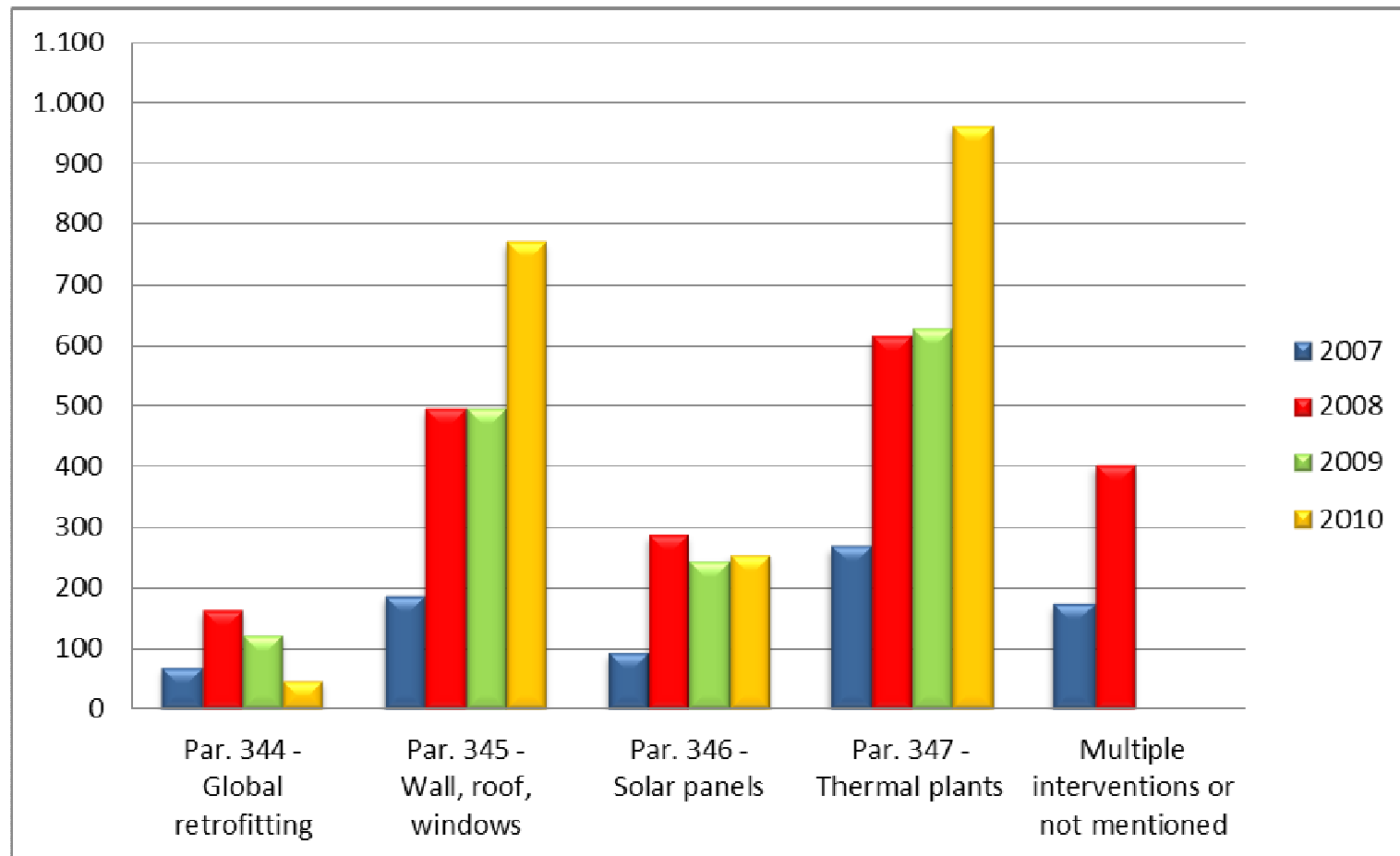
Energy Saving during 2007 - 2011



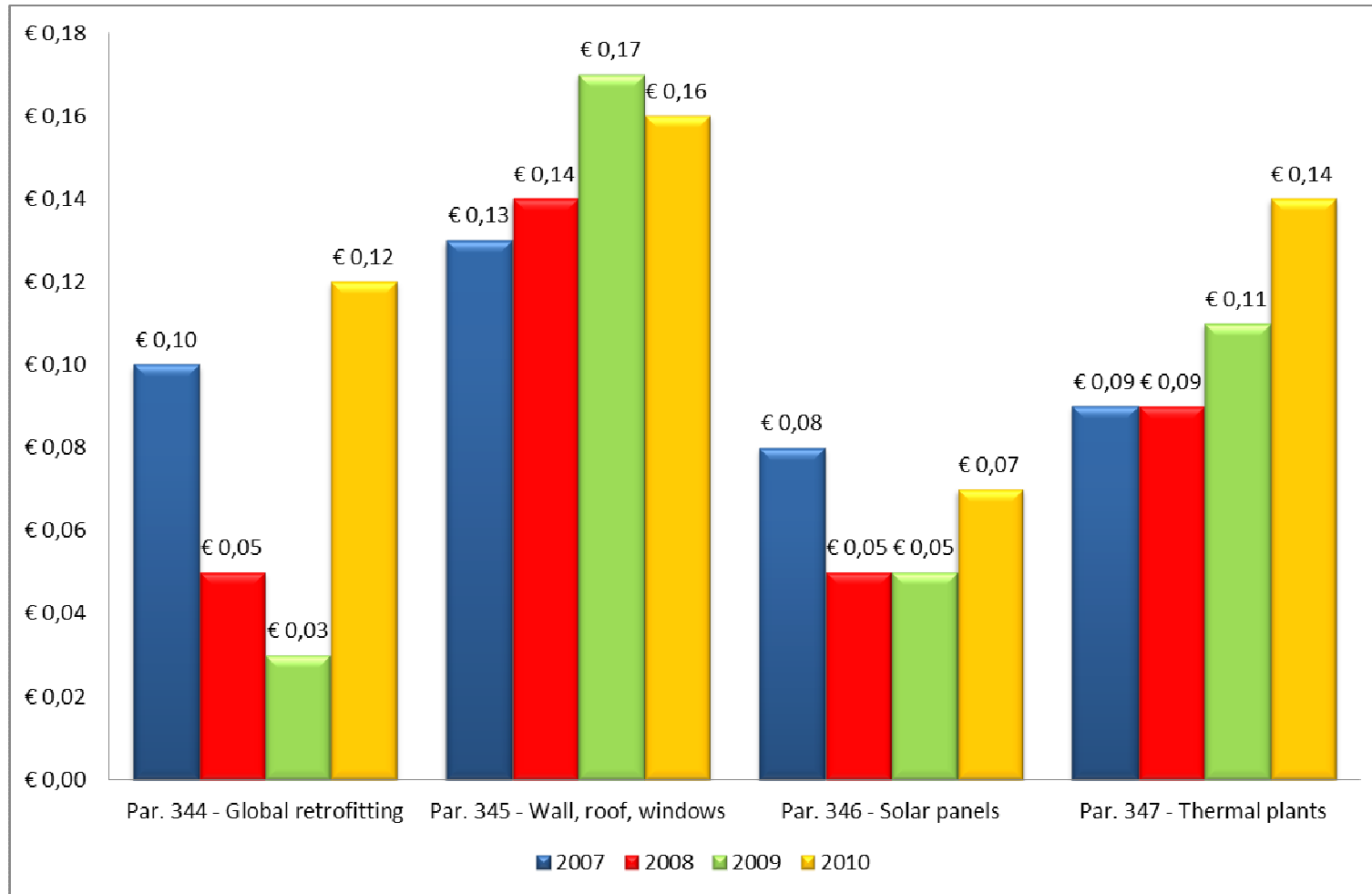
1 toe saved = €350 -> 1 GWht =

Tot. 7600 GWh - 1.6 Mt CO2 avoided

Energy saving in four years (GWh/y)

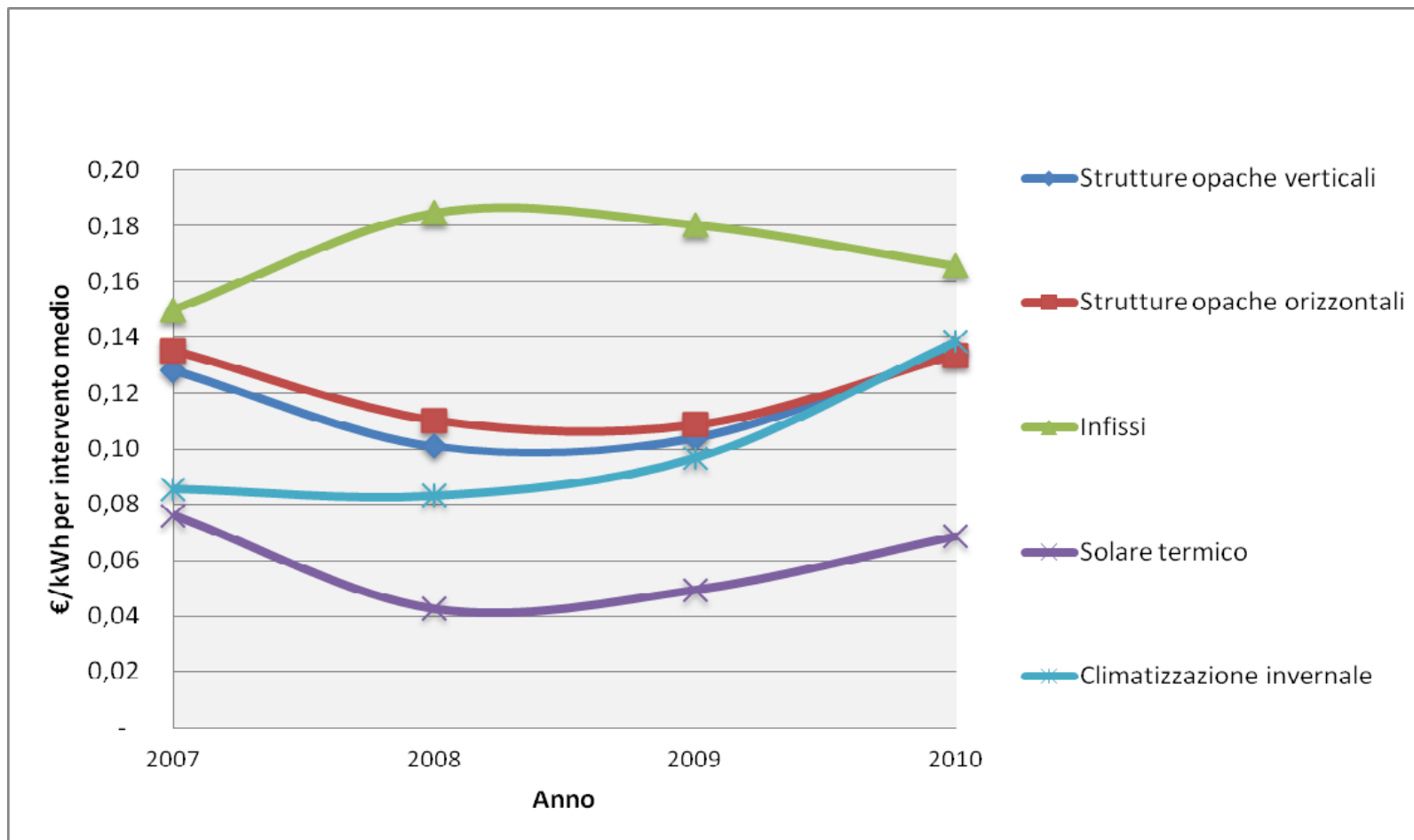


Average cost of a saved kWh in four-year period 2007-2010*



* considering the useful lifetime of plants

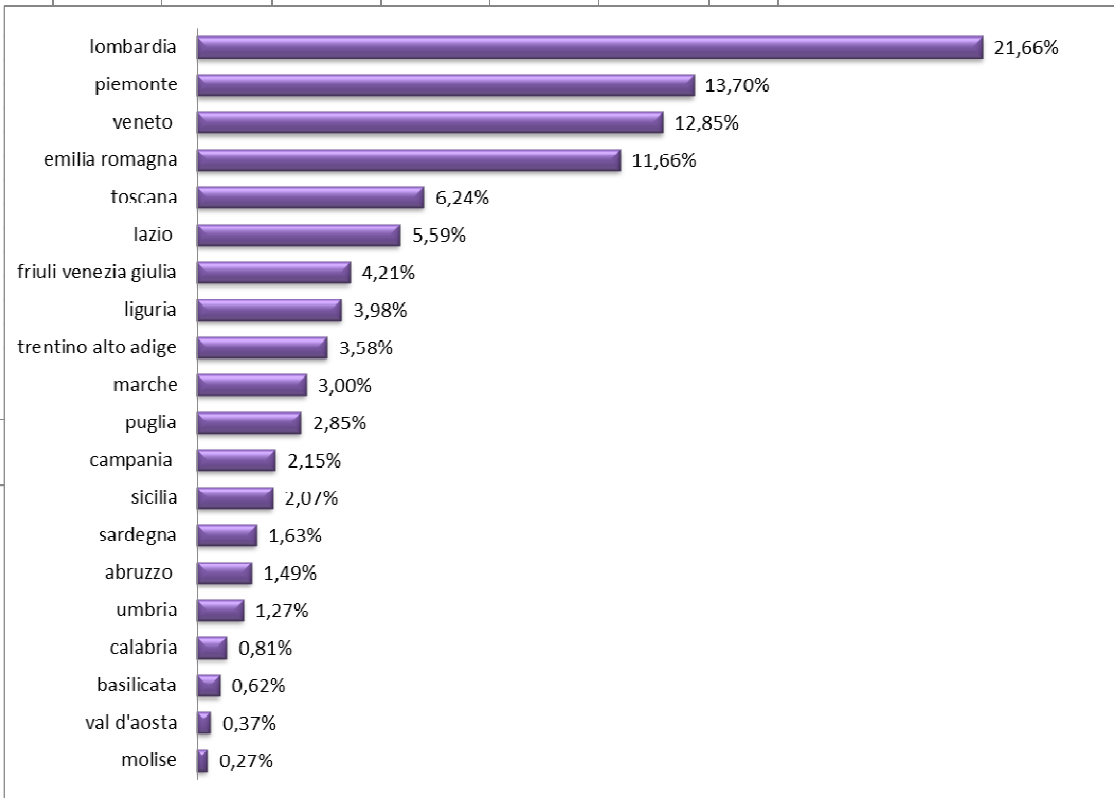
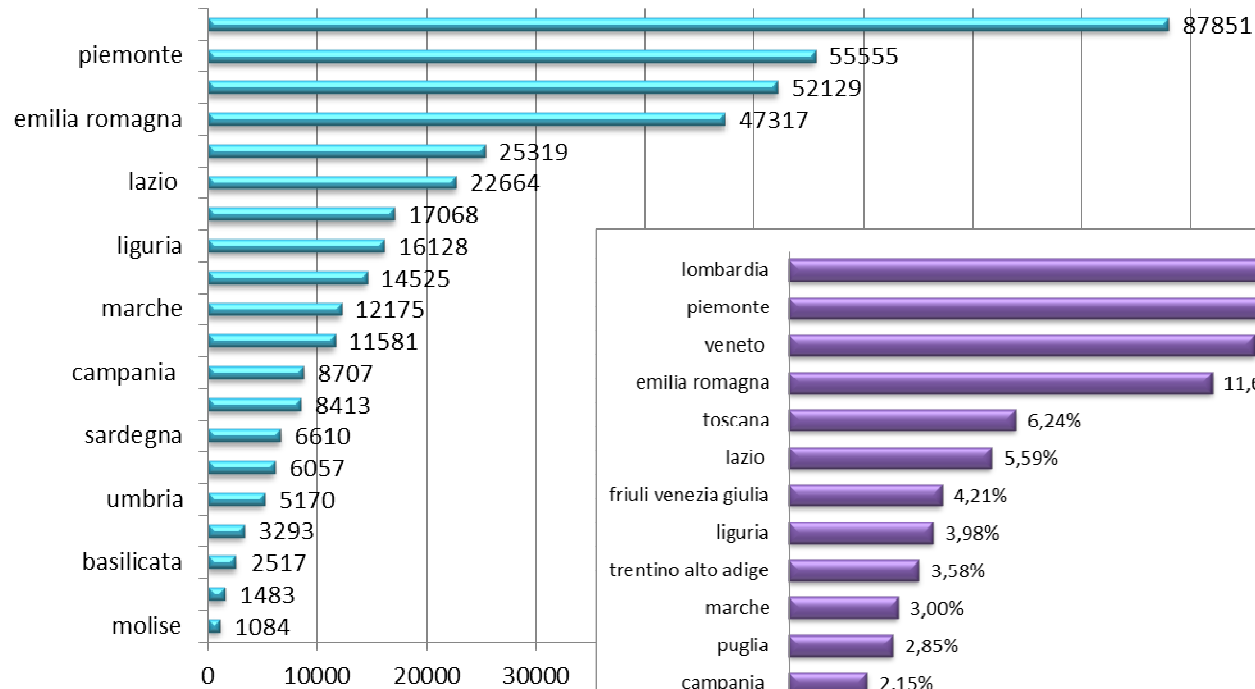
Trend of the energy saving costs



Results 2010: documents sent/region

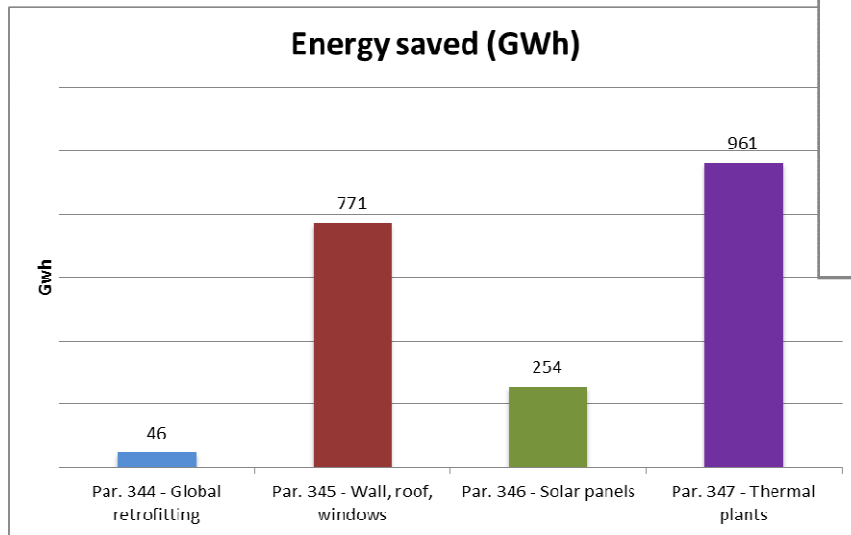
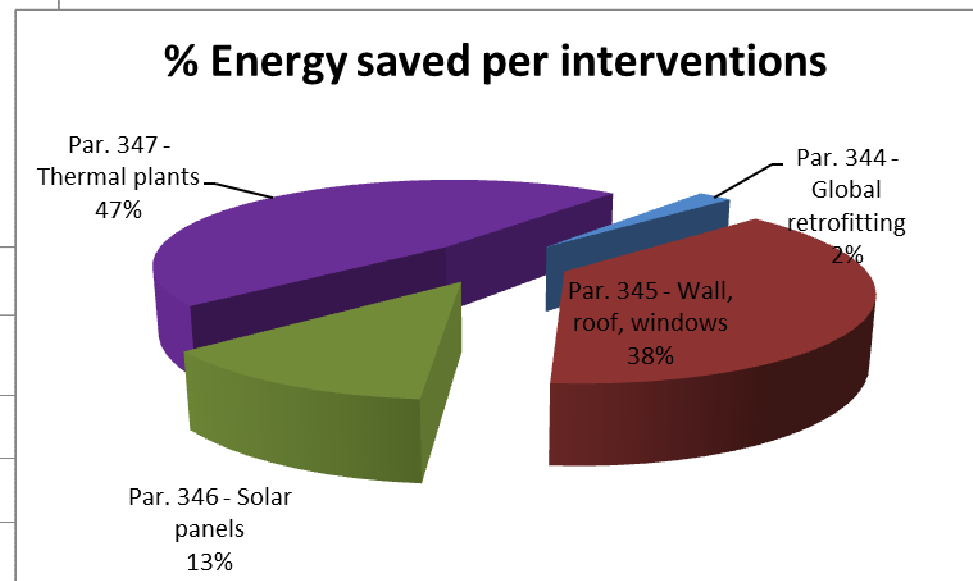
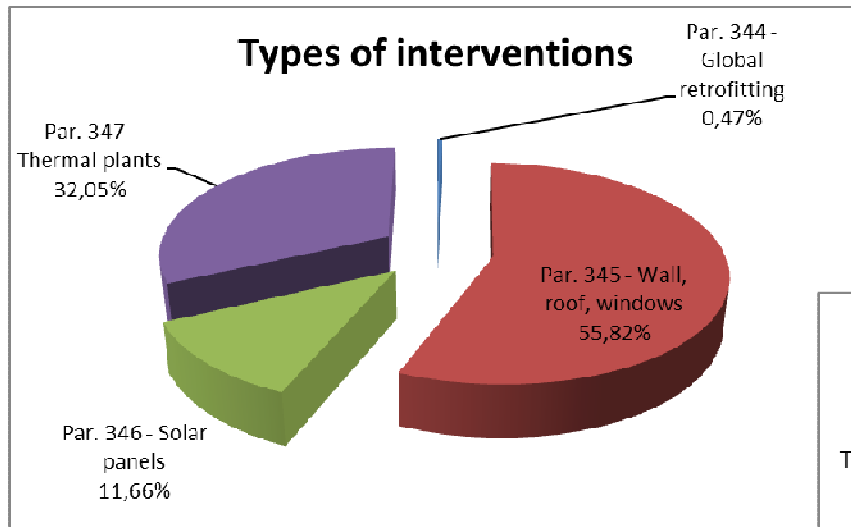


405.600 requests sent



Results 2010:

types of work and respective saving (GWh)



Costs and benefits to 2015 of interventions performed from 2007 to 2010



Source: CRESME – MISE – ENEA Report 2010

Campaign benefits

Investment cost

11.1
billions €

of which
IN DEDUCTION
(failed fiscal revenue)

6.1
billions €

Pay back ¹

3.1 bln €
(global saving on energy bill)²

3.25 bln €
(added fiscal revenue)³

4.3 bln €
(added building value)⁴

Environmental and socioeconomic returns

1. Reduction of CO₂ emissions
2. Support to production of sustainable materials and plants
3. Support to employment
4. Support to technical innovation
5. Increase of owners' comfort
6. Boost to the supply of mixed energy

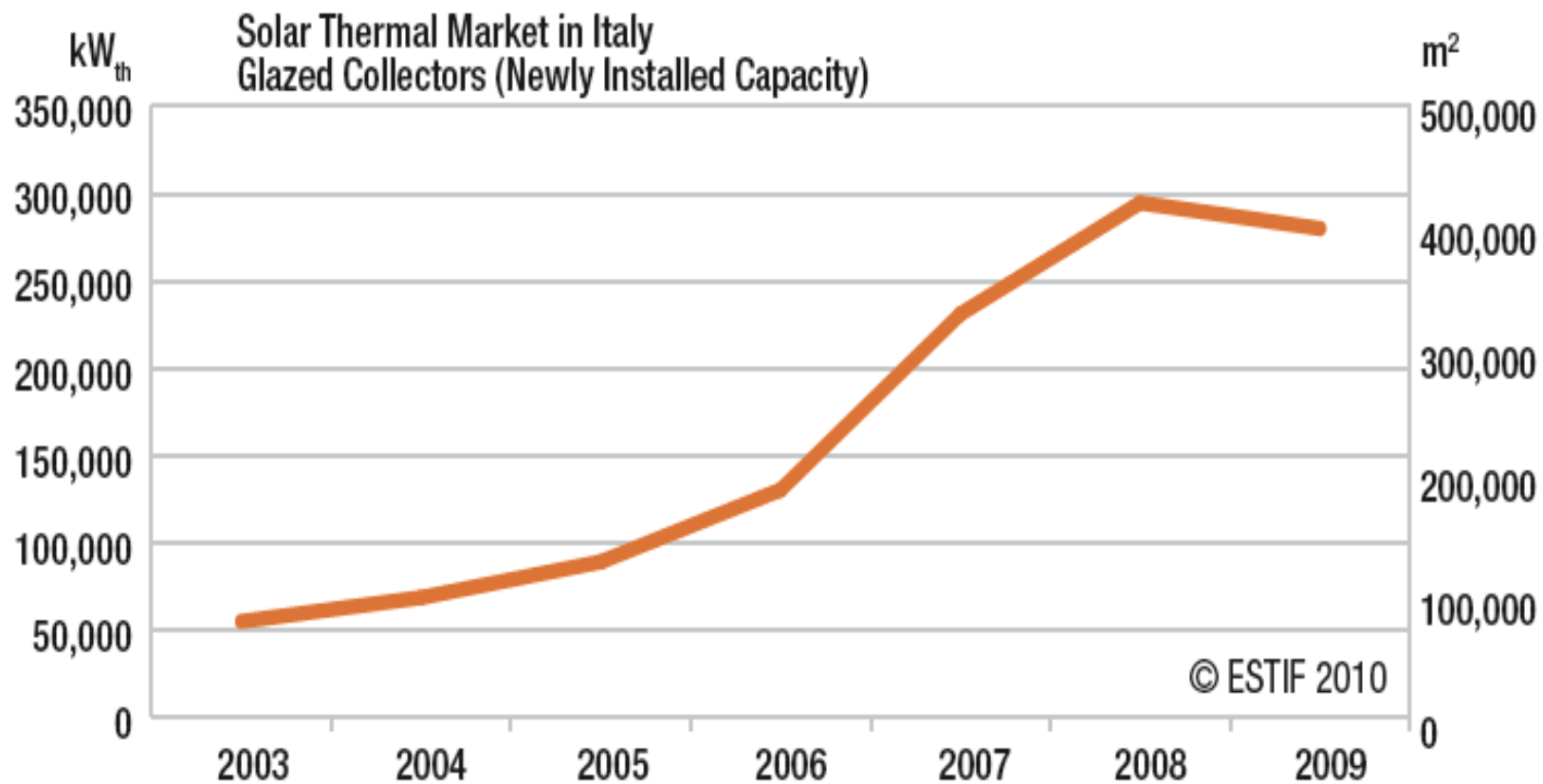
¹ Supposing tax remission of 55% for interventions performed from 2007 to 2010

² Saving 2007 x 9 years + sav. 2008 x 8 + sav. 2009 x 7 + sav. 2010 x 6

³ IVA, IRES, IRPEF taxation, increase of purchasing power

⁴ Increase of income from new value of requalified real estate

Solar thermal market in Italy



Source: European Solar Thermal Industry Federation 2010

The best solution for the future



A mix of measures:

- **modulating** rates of deduction;
- **identifying** products/plants to be promoted referring to their expected results;
- **considering** Government tasks due to international treaties;
- **improving** the information service & assistance to users & business system operators.

Thanks for your kind attention!



-55%



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