

<i>Title of the measure:</i>	<i>Fiscal incentives for energy savings in the household sector: Ecobonus 2017</i>
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General description

The so-called “Ecobonus” law, concerning the provision of fiscal incentives for energy efficiency interventions in the Italian existing buildings, has been notably enhanced by the “stability” law 232/2016 issued in December 2016 and valid for the year 2017. The law has substantially reconfirmed the tax rebate scheme of the former laws and has introduced the following important measures:

- The increase from 55% to 65% of the tax-deductible amounts corresponding to the energy efficiency measures in existing dwellings. As in the previous Ecobonus laws, the energy efficiency interventions include thermal insulation, installation of solar panels, replacement of heating and air-conditioning systems or comprehensive refurbishments. The 2016 law allows also to claim the incentive for home automation interventions, in particular relative to “multimedia devices for the remote control of heating, hot water and air conditioning”. The deductible costs can’t exceed the threshold of 96,000 Euro per dwelling.
- The extension of the tax rebate scheme to the condominiums of collective buildings allowing a tax deduction (for each member of the condominium) ranging from the 70% to the 75% of the energy efficiency interventions carried out on the common parts of the building. The rebate of the 70% concerns the insulation works corresponding to at least the 25% of the building shell and that of the 75% to interventions aimed at improving the overall winter and summer energy performances of the building. These incentives will be valid for the expenses sustained since January 1st 2017 to December 31 2021. In this case the deductible costs can’t exceed the threshold of 40,000 Euro multiplied by the number of dwelling that compose the building.
- The possibility to transfer the fiscal incentive for interventions on building common parts on the supplier of the service in exchange for a discount (credit transfer).

As in the previous Ecobonus law it is also possible to deduct the costs for the purchase of furniture and appliances. In this case the tax bonus is of the 50% with a limit of 10,000 Euro. The list of appliances eligible for deduction includes: refrigerators, freezers, washers, dryers, dishwashers, cooking appliances, electric stoves, electric hot plates, microwave ovens, electric heating, electric radiators, electric fans, air conditioning machines.

Finally, as in the previous similar laws tax credits are reimbursed over 10 years, beginning with the completion of work.

Impact evaluation (methods and results)***Methods***

Calculations made on the basis of the financed interventions.

Results

ENEA estimates that during the period 2007-2016 have been saved 1,08 MTEP/year. Of this quantity about the 50% is attributable to the windows replacement, the 18% to the insulation of the opaque vertical walls and the 13% to the replacement of old boilers with the condensation ones (source ENEA, Annual Energy Efficiency Report 2016).

Ex-post evaluation	1995	2000	2007-2016	
direct CO2 (kt)				
Energy (MTOE/year) (Fuels/Electricity)			1.8	
Ex-ante evaluation	1995	2000	2016	2020
direct CO2 (kt)				
Energy (MTOE) (Fuels/Electricity)				

- 1) You might modify the years specified in this table, if the evaluation of your measure contains other years.
- 2) CO2 and energy savings should be specified with respect to the reference scenario. If they are specified with respect to a fixed base year, e.g. 1990, and you cannot adapt to the requirements, please make a note in the measure description.
- 3) Please specify the energy savings separately for fuels saved and for electricity saved. CO2 savings should only be for direct emissions from fuel combustion in the final sectors. For electricity please suggest in a footnote an emission factor per kWh. In the case of CHP please specify the reference towards which the savings are measured.

Measure Impact Level**Low****Medium****X high*****Interaction of measures***

There is no interaction between this measure and the other ones in the household sector

Historical data

This is the last edition of the Ecobonus law. This type of law started in 2007, and, being part of the raft of measure yearly issued in the framework of the “stability” law, that is the reference yearly state balance law, has been issued each year from that date. The Ecobonus law has been notably improved from its first issuing, each time trying to widen its impact. Actually, the law had a very good success only for what concerns the interventions, having relatively low energy effectiveness (saved kWh/year) and economic efficiency (€/kWh). The most profitable interventions from the energy point of view like those on the opaque walls or the attics have in fact concerned only the 0.7% of the total ones (data from the

ENEA report on the fiscal deductions, 2013). The Ecobonus 2017, with the extension to the condominiums and the credit transfer try then to overcome this failure.

References

The references on this law are all in Italian. A good, exhaustive information is provided at: <http://www.casaportale.com/public/uploads/Guida%20detrazione%20Ecobonus%202017.pdf>