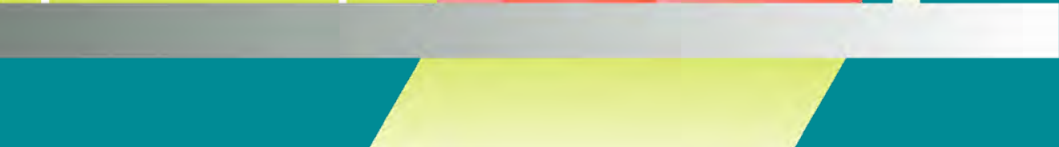
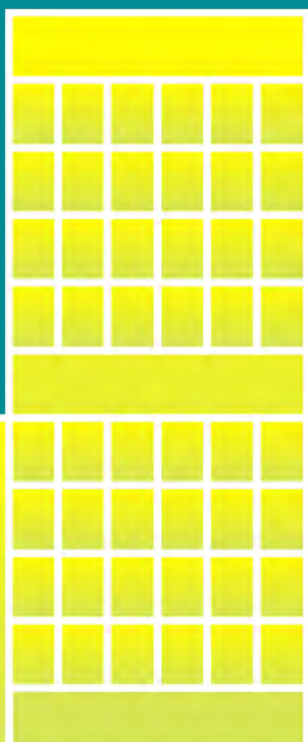


Rödl & Partner

# SUPERBONUS 110%



Decree-Law No. 34 of 19 May 2020, the so-called “Decreto Rilancio” (Relaunch Decree), in order to upgrade the existing building stock, introduced the possibility of benefiting from a super-deduction of 110%, better known as the “Superbonus”, for specific types of energy efficiency interventions in private homes and blocks of flats, and for interventions reducing seismic risk.

# Super and eco-seismic bonus

---

## BASIC CONDITION

energy requalification and/or reduction of seismic risk.

## IT IS ADDRESSED TO:

- Condominiums
- Individuals not involved in the exercise of business, arts, and professions
- IACP (Autonomous Institute of Public Housing), housing cooperatives for tenancy, NPOs (non-profit organizations) and associations/amateur sports clubs.

## SUBSIDISED INTERVENTIONS

Expenses incurred from 1 July 2020 to 30 June 2022 (considering also that the 110% Superbonus on renovations will be extended to 2023, but with specific limitations, for all those eligible, as set out in the NADEF, the Update Note to the Economic and Financial Document approved by the Council of Ministers no. 38 of 29 September 2021), in relation to specific works in the field of energy efficiency, reduction of seismic risk, installation of photovoltaic systems and electric vehicle charging stations, and others.

## SCOPE OF THE BENEFIT

The general possibility of opting, instead of direct use of the deduction, for an advance contribution in the form of a discount from the suppliers of the goods and services (so-called invoice discount) or, alternatively, for the transfer of the credit corresponding to the deduction due also to banks, financial intermediaries, and insurance companies.

## MUST HAVE

The “seal of approval” for transfers of tax credits

# 110% subsidy interventions

---

Interventions benefiting from the 110% rate (so-called “leading interventions”) are as follows:

- Energy efficiency
  - Thermal insulation of the building envelope - so-called “thermal coating”
  - Replacement of winter air conditioning system
- Reduction of seismic risk

In order to benefit from the 110% super deduction, the interventions must be certified to guarantee the improvement of at least 2 energy classes of the whole building.

The Superbonus is also available for other types of intervention (so-called “linked secondary works”) provided that they are carried out in conjunction with at least one of the leading interventions listed above. Specifically, this involves the following works:

interventions for the installation of facilities for recharging electric vehicles, photovoltaic solar systems connected to the electricity network, storage systems, building automation systems (so-called “domotics”), biomass or condensation boilers, solar collectors, micro-generators, door and window frames, insulation of opaque surfaces.

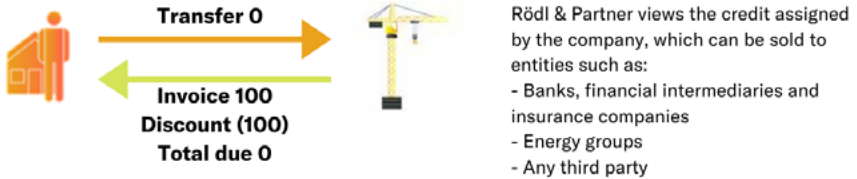
# Tax credit transfer or invoice discount

The Decree also provides for the possibility of opting for the transfer or discount on the invoice of the amount corresponding to all tax deductions such as Superbonus, Ecobonus and Seismic bonus.

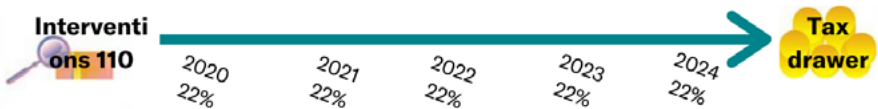
In particular, tax deductions can be transferred, in the form of tax credits, to other parties such as suppliers of the works or banks or insurance companies.

The purchaser of the tax credits may use them by offsetting them in 5 or 10 equal annual instalments against his own taxes without applying the limit of EUR 700,000 per calendar year.

## EXAMPLE ASSIGNMENT OF 110% SUPERBONUS CREDIT



## Credit distribution over 5 years



# Rödl & Partner services

---

We will supervise the development phases of the contract and collect all necessary documents, with the relevant assistance, in order to prove that the conditions are met for certifying compliance with the rules and to issue a tax compliance certificate.

Our service covers through 360 degrees all phases of the development of the contract, with the definition and collection of documentation through a check list specifically prepared according to the regulations in force, and also with reference to the relationship with banks or financial intermediaries involved. The cost of issuing the tax compliance certificate, as well as the expenses incurred for the issuance of attestations and sworn expertise are included among the eligible expenses and therefore 110% deductible.

# Rödl & Partner solution

Rödl & Partner's team of professionals is able to assist the client through a multidisciplinary team in all phases, from monitoring of the contract development phases to the issue of the tax compliance certificate, by offering innovative digital solutions.

Rödl & Partner provides a digital platform through which the client is guided through the entire tax certification process in a few simple steps.

Through the use of technological tools, including by means of process certifications via Blockchain, we are able to ensure:

- Personal data protection in full compliance with Regulation 679/2016, better known as GDPR
- Support in the selection of the necessary documentation required by law
- Support in managing the individual tax boxes
- Issuance of the tax compliance certificate

Rödl & Partner makes it possible to obtain the compliance visa in just a few simple steps, providing a high level of service, which is led by an interdisciplinary team of professionals who have been assisting both local and international clients throughout the years.

## SUPERBONUS AND ECO-SISMA BONUS

### HOW TO GET YOUR CREDIT CERTIFIED



#### STEP A

##### THE PLATTFORM

Register on the platform by entering your personal data



#### STEP B

##### SEND THE DOCUMENTS

Upload the necessary documents to start the credit recognition procedure



#### STEP C

##### TECHNICAL SUPPORT

Report your notes for support on technical issues



#### STEP D

##### TAX CERTIFICATE

Receive tax credit certificate

Rödl & Partner

# Contacts

---



**ROBERTO PERA**  
Attorney-at-Law  
Partner  
T +39 (06) 96 70 12 70  
roberto.pera@roedl.com



**GIAMPIERO GUARNERIO**  
Tax consultant, Auditor  
Partner  
T +39 (02) 63 28 841  
giampiero.guarnerio@roedl.com



**GENNARO SPOSATO**  
Attorney-at-Law  
Partner  
T +39 (06) 96 70 12 70  
gennaro.sposato@roedl.com



**PAMELA CIARCIA**  
Tax consultant, Auditor  
Associate Partner  
T +39 (02) 63 28 841  
pamela.ciarcia@roedl.com



**EMANUELE SPAGNOLETTI ZEULI**  
Tax consultant, Auditor  
Senior Associate  
T +39 (06) 96 70 12 70  
emanuele.spagnoletti.zeuli@roedl.com



**LUCA PETRONI**  
Attorney-at-Law  
Senior Associate  
T +39 (06) 96 70 12 70  
luca.petroni@roedl.com



**GIOVANNI FONTE**  
Tax consultant, Auditor  
Partner  
T +39 (049) 80 46 911  
giovanni.fonte@roedl.com



**ALBERTO PEROSSÌ**  
Tax consultant  
Associate  
T +39 (02) 63 28 841  
alberto.perossi@roedl.com

# Rödl & Partner

As attorneys, tax advisers, management and IT consultants and auditors, we are present with 106 own offices in 48 countries. Worldwide, our clients trust our 5130 colleagues.

In Italy, Rödl & Partner is present in Milan, Rome, Padua and Bolzano, with more than 200 professionals who provide assistance to both national and international clients. The consulting activity covers all areas of business law, international taxation and BPO services. Moreover we offer audit services, provided by Rödl & Partner Audit S.r.l.



## **Milan**

Largo Donegani, 2  
20121 Milan  
T + 39 (02) 63 28 841  
F + 39 (02) 63 28 84 20  
milano@roedl.com

## **Padua**

Via Francesco Rismondo, 2/E  
35131 Padua  
T + 39 (049) 80 46 911  
F + 39 (049) 80 46 920  
padova@roedl.com

## **Rome**

Piazza di S. Anastasia, 7  
00186 Rome  
T + 39 (06) 96 70 12 70  
F + 39 (06) 32 23 394  
roma@roedl.com

## **Bolzano**

Piazza Walther-von-der-Vogelweide, 8  
39100 Bolzano  
T + 39 (04 71) 19 43 200  
F + 39 (04 71) 19 43 220  
bolzano@roedl.com