

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



**Giampaolo Valentini – Patrizia Pistochini**

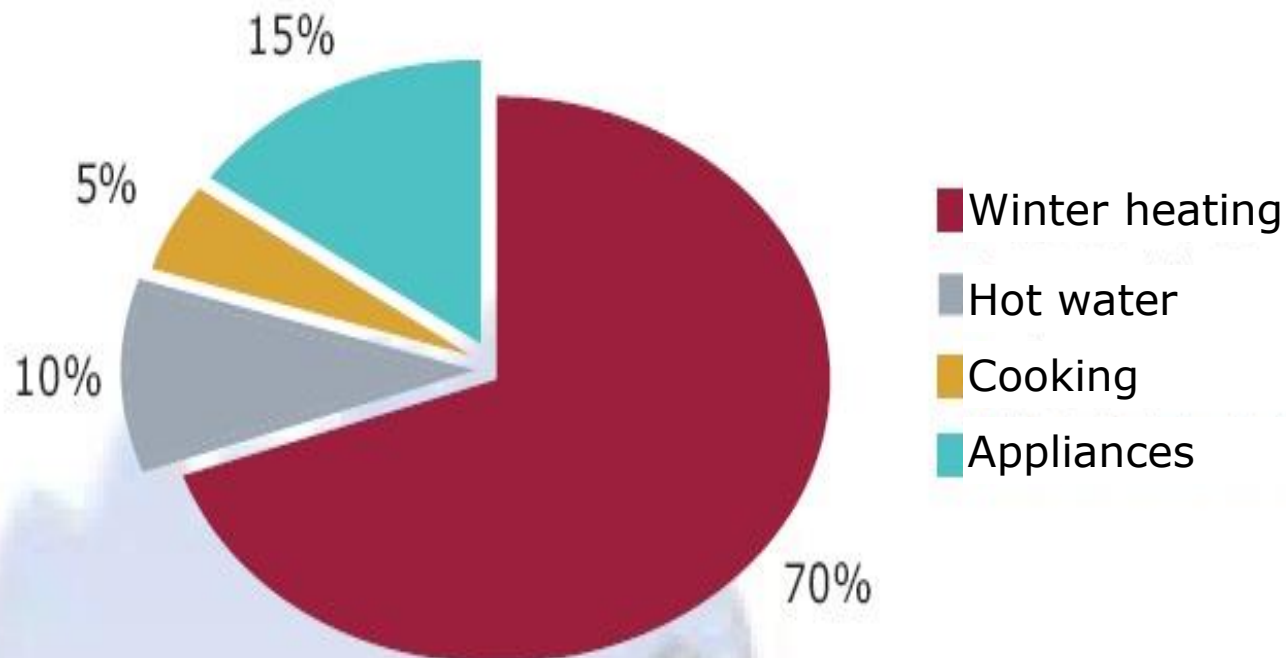
ENEA - Italian National agency for new technologies, Energy and sustainable economic development

***EEDAL 2011 International Conference***

**Copenhagen, 24 May 2011**

# 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



**It's 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€**
- **for 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 solar thermal collectors**
- **Replacement of boilers with condensing or biomass ones 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 what they spent **in ten years**
- Incentives will end on **31 December 2011** (except extension)

# 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's service



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

- A toll free phone number for info and consulting:  
**800 589090**
- Attending training courses, workshops, media meetings

**ENEA** **Efficienza Energetica** **55%**

Ministero dello Sviluppo Economico

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
- ...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.

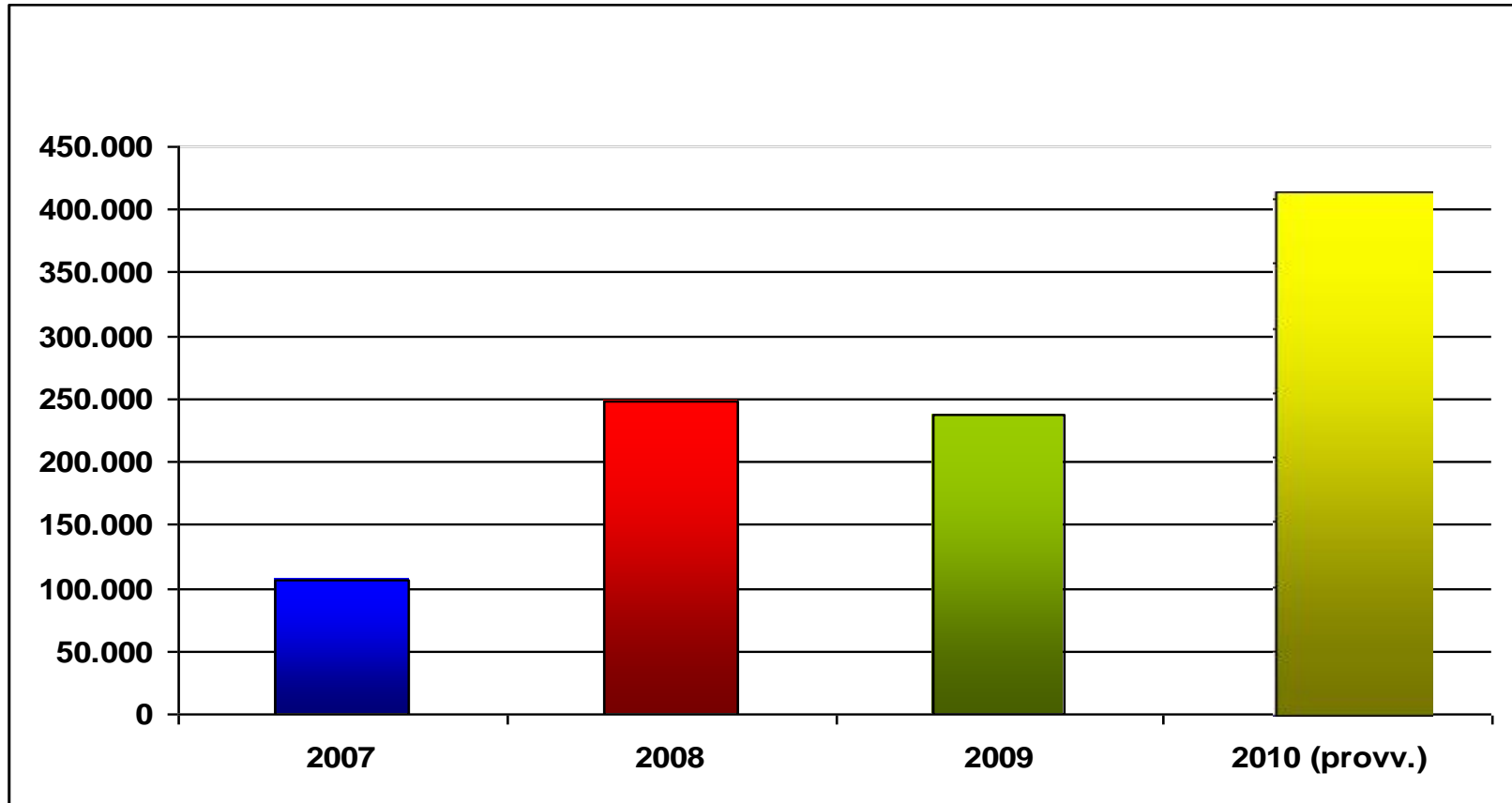
© 2007-2011 ENEA - Sito informativo sulle detrazioni fiscali del 55% a cura di Giampaolo Valentini  
Ultimo aggiornamento: 11 aprile 2011 - Tutti i diritti riservati

# 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**

# 55% - Number of realized works

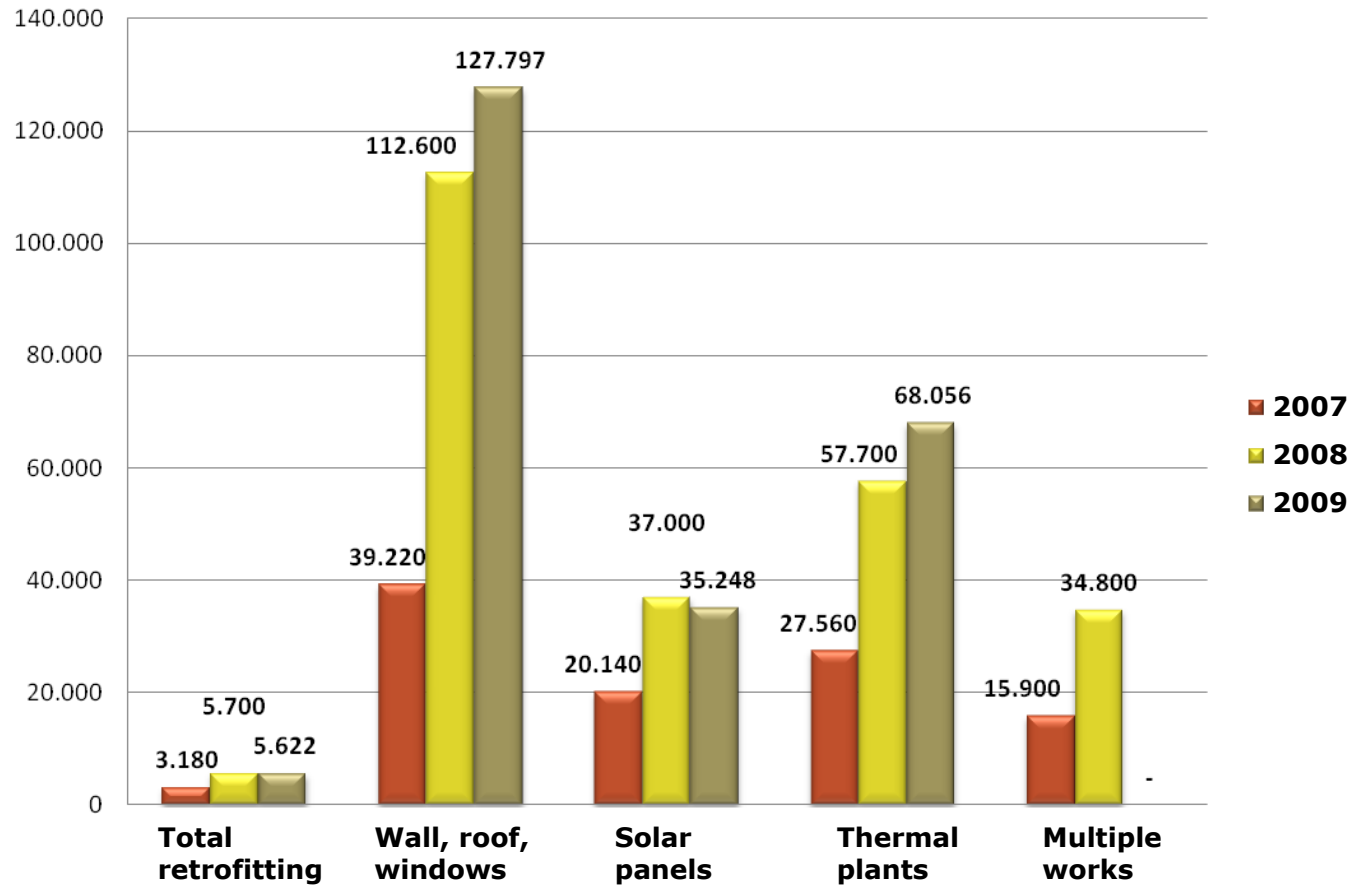


**2010 vs. 2009: + 71,3%**

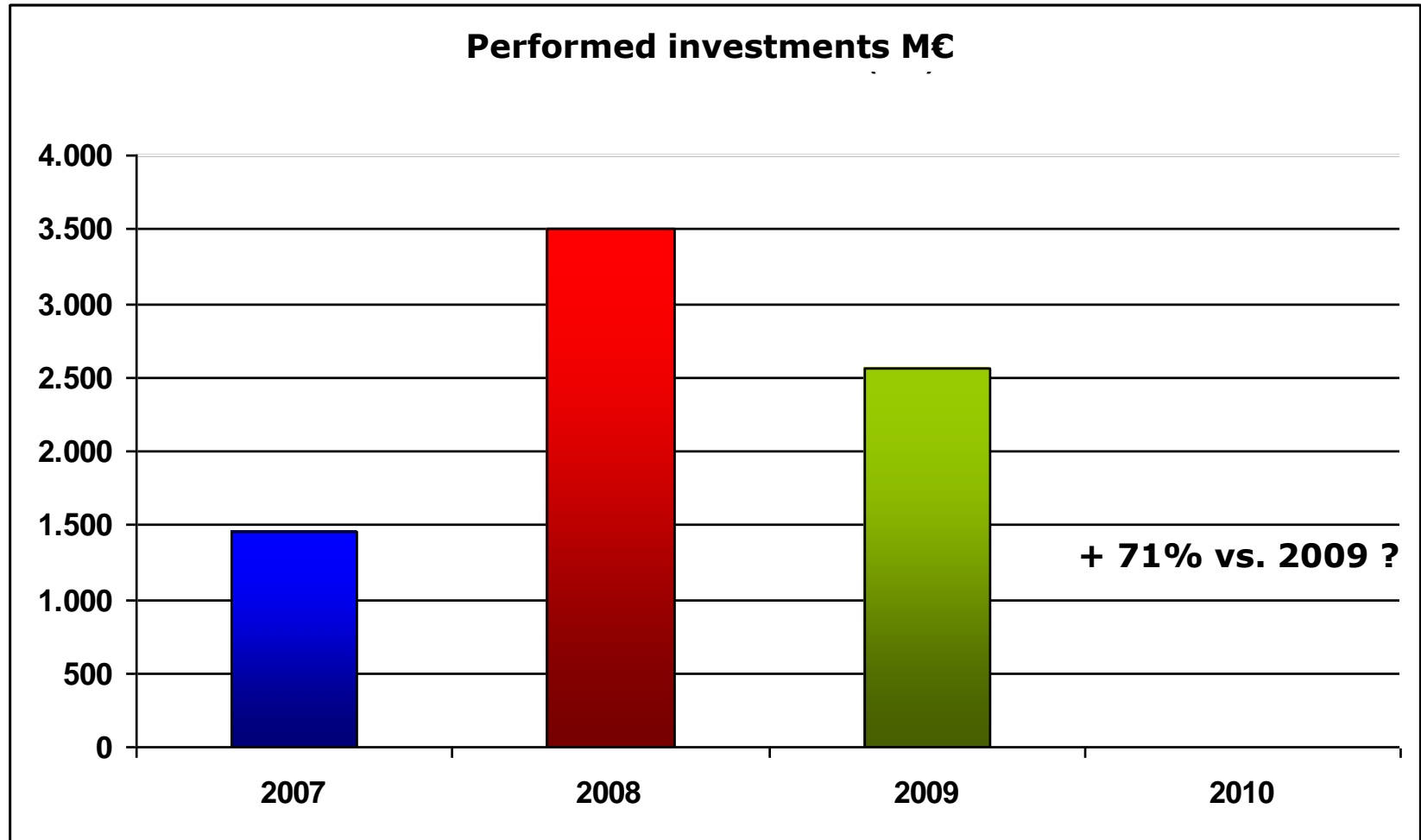
**In four years: ONE MILLION OF WORKS**

# Number of works per kind

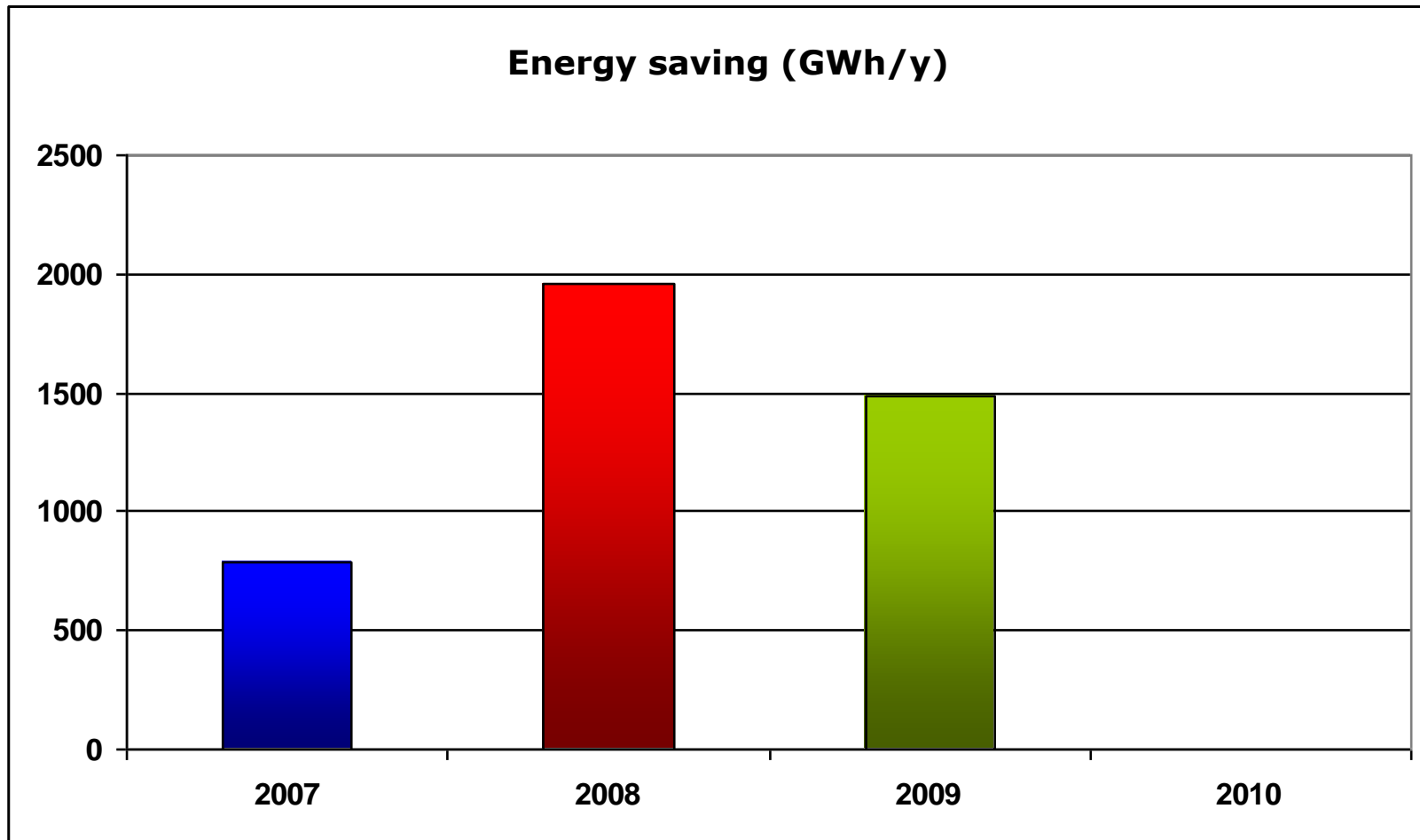
From 2007 to 2009



# Total expenses



# Energy saving

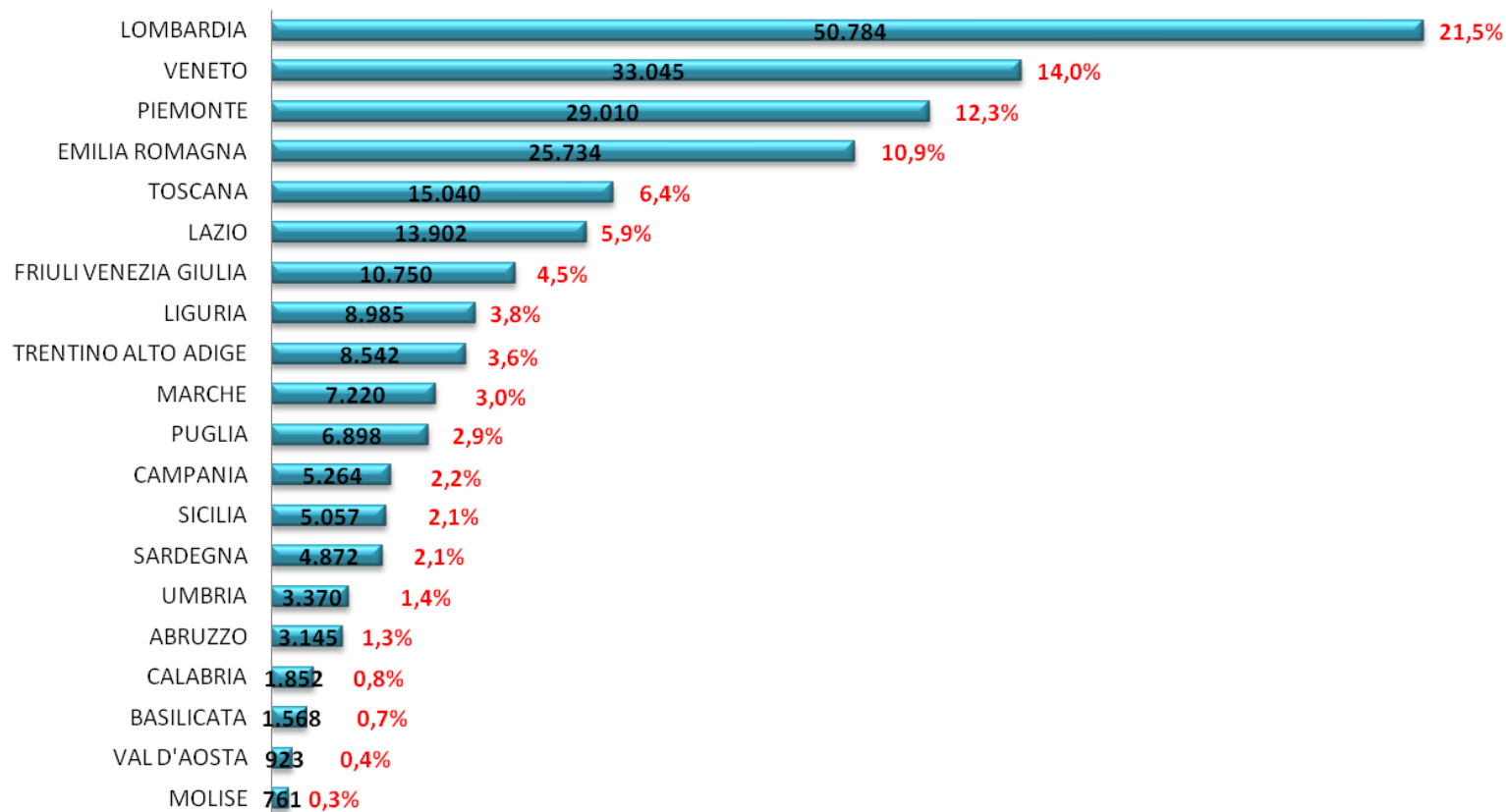


**CO<sub>2</sub> not emitted:** , 2007: 167.400 t/a; 2008: 418.000 t/a; 2009: 317.000 t/a

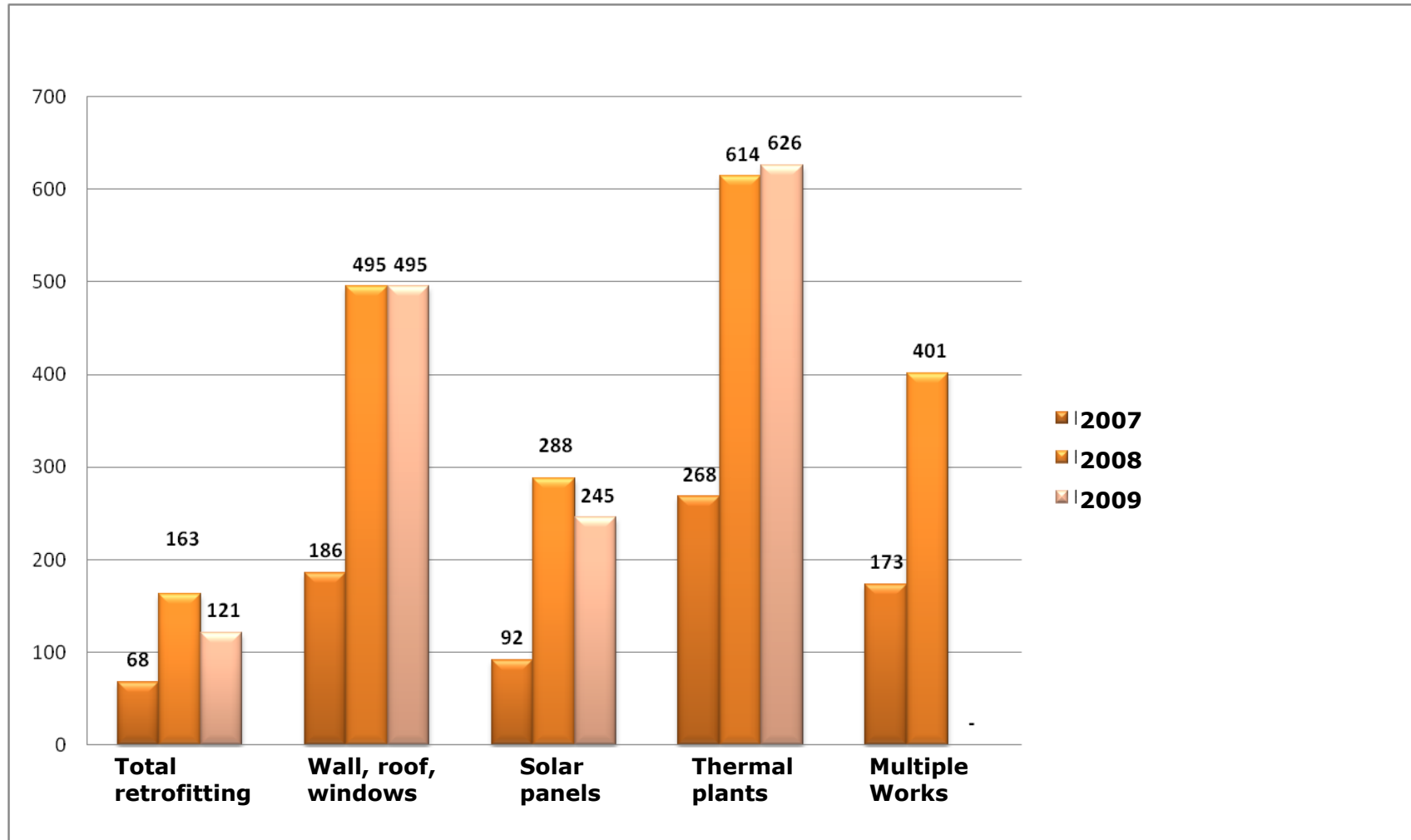
# Results 2009: documents sent

## Per region

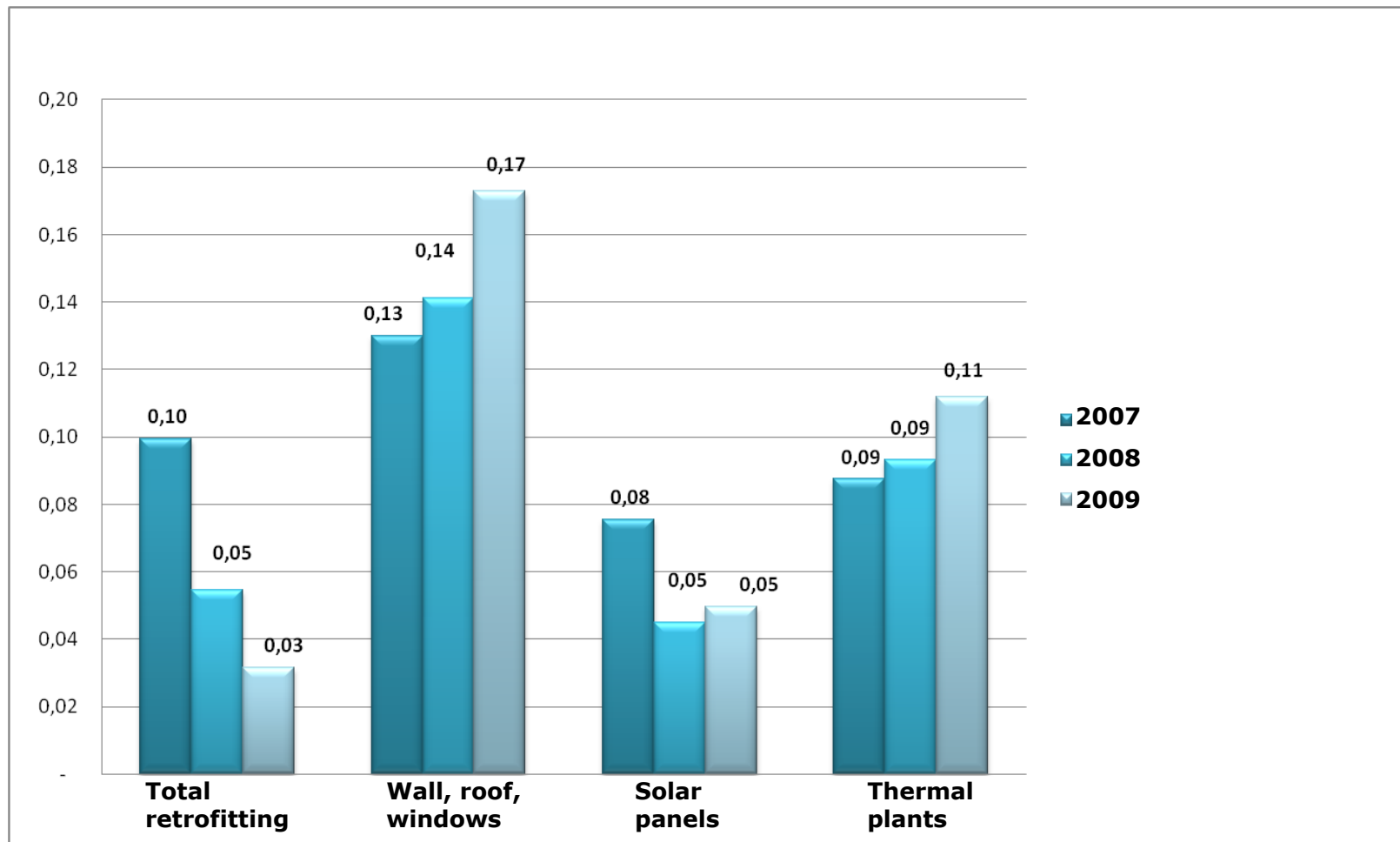
■ Documentazioni inviate ■ % documentazioni



# Results 2007-2009: energy saving in three years (GWh/y)

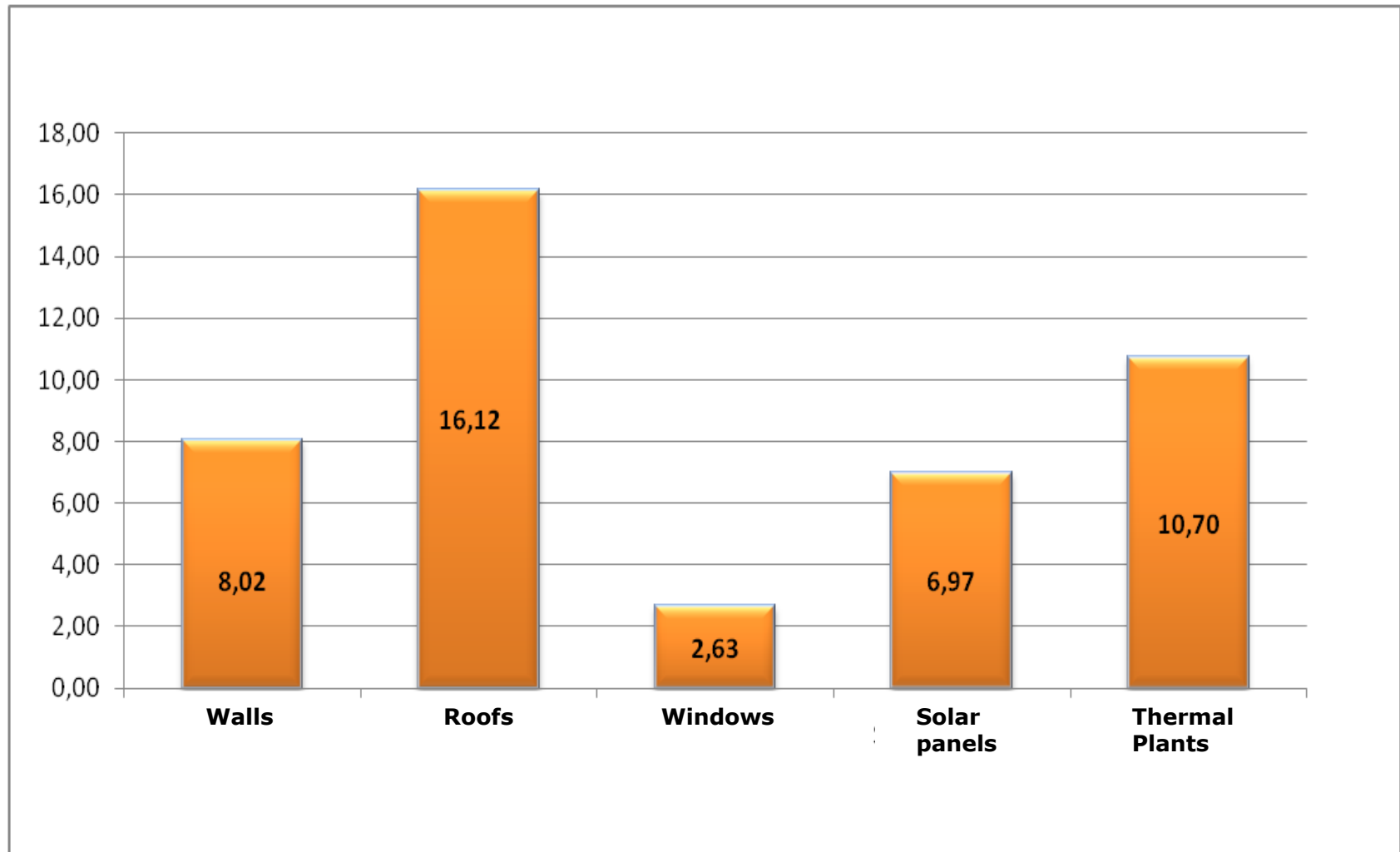


# Average cost of a saved kWh in three-year period 2007-2009\*



\* considering the useful lifetime of plants

# Results 2009: saving per kind of work (MWh)



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

Source: CRESME – MISE – ENEA Report 2010

## Campaign benefits

### Environmental and socioeconomic returns

1. Reduction of CO<sub>2</sub> 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

### Pay back <sup>1</sup>

3.1 bln €  
(global saving on energy bill)<sup>2</sup>

3.25 bln €  
(added fiscal revenues)<sup>3</sup>

4.3 bln €  
(added building value)<sup>4</sup>

### Investment cost

11.1  
billions €

of which  
IN DEDUCTION  
(failed fiscal revenue)

6.1  
billions €

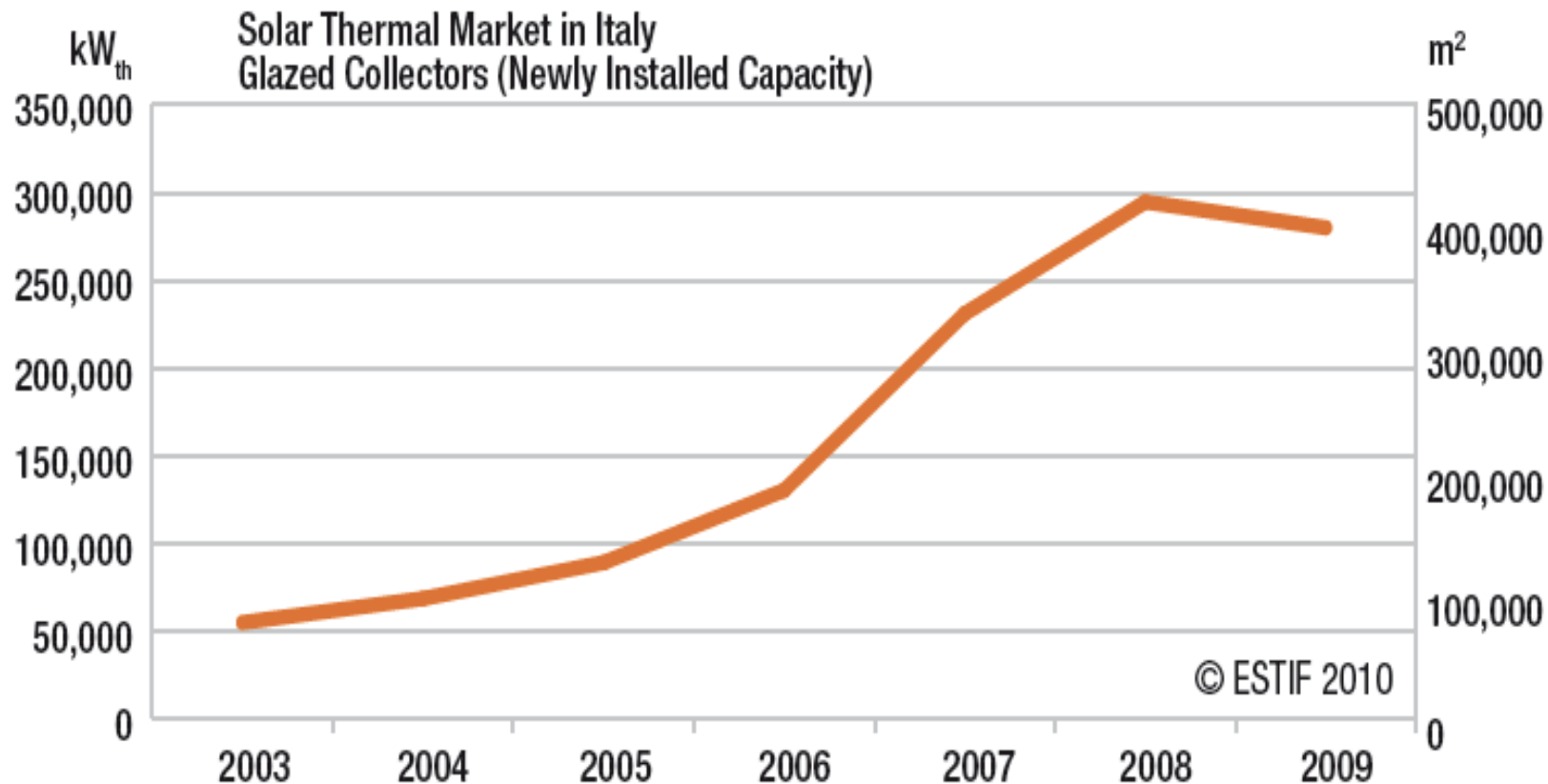
<sup>1</sup> Supposing tax remission of 55% for interventions performed from 2007 to 2010

<sup>2</sup> Saving 2007 x 9 years + sav. 2008 x 8 + sav. 2009 x 7 + sav. 2010 x 6

<sup>3</sup> IVA, IRES, IRPEF taxation, increase of purchasing power

<sup>4</sup> Increase of income from new value of requalified real estate

# Solar thermal market in Italy



Source: European Solar Thermal Industry Federation 2010

## 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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