

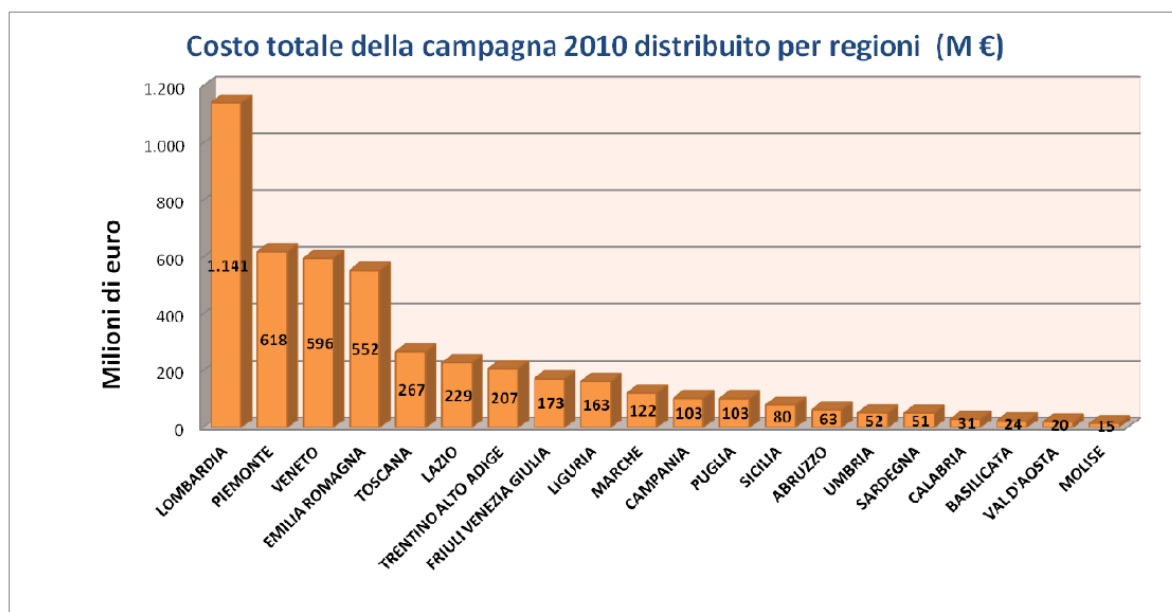


MountEE - Energy efficient and sustainable building  
in European municipalities in mountain regions  
IEE/11/007/SI2.615937

# GOOD PRACTICE SUSTAINABLE BUILDINGS

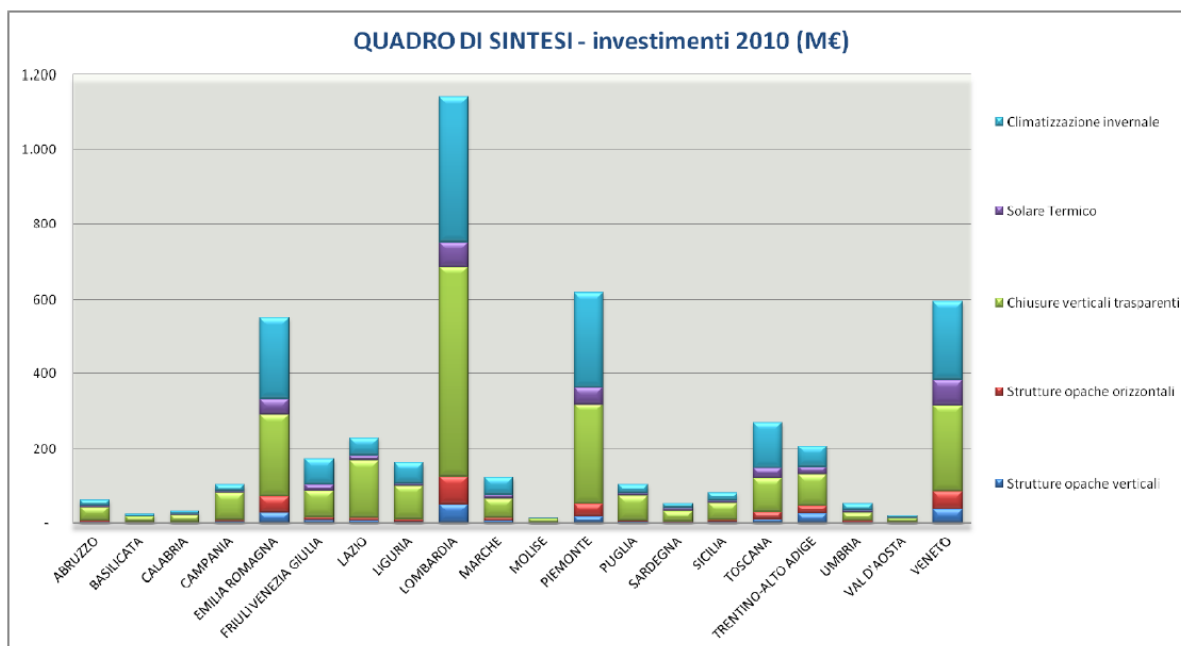
**SUCCESSFUL FINANCING INSTRUMENT: TAX  
DEDUCTION OF 55% FOR THE ENERGY RETROFIT OF  
EXISTING BUILDINGS**

<b>Region / local area considered:</b>  FRIULI VENEZIA GIULIA ITALIA	<b>Good practice submitted by</b>  ARES AGENZIA REGIONALE PER L'EDILIZIA SOSTENIBILE
<b>1) Short description of the action/strategy/project</b>  <b>Tax deduction of 55% for the energy retrofit of existing buildings</b>  The Italian government recognizes a tax deduction of 55% in those who carry out energy retrofit of existing buildings	
<b>2) Background/targets</b>  The main instrument of national incentive for energy efficiency in buildings is the mechanism of tax deduction for redevelopment energy (deduction of up to 55% of the expenditure). The ultimate goal is to reach the target 20-20-20.	
<b>3) Detailed project/program description</b>  The law of 27 December 2006. N.296, provided for the possibility of obtaining tax deductions of 55% of costs incurred for the implementation of energy saving measures in existing national real estate. In detail: <ul style="list-style-type: none"> <li>• upgrading the energy efficiency of the building overall.</li> <li>• work on opaque structures horizontal and vertical windows with opaque structures and windows.</li> <li>• installation of solar panels for hot water production.</li> <li>• replacement of winter heating systems with systems with condensing boilers or, alternatively, heat pumps with high efficiency or with low enthalpy geothermal systems.</li> </ul> The deduction is fixed according to the type of operation performed within maximum limits ranging from € 30,000 and € 100,000. <p><u>main objectives and concrete targets</u>          The ultimate goal is to reach the target 20-20-20.</p> <p><u>Who (what structure/organization) is implementing the instrument?</u>          ENEA - Technical Unit Energy Efficiency.</p> <p><u>Target groups:</u></p> <ul style="list-style-type: none"> <li>• building owners</li> <li>• building companies</li> </ul> <p><u>What is currently the geographical level of implementation of the project?</u>          - National level</p> <p><u>Does the instrument offer any service packages or tools? If so, please describe.</u>          It is necessary to send and load data through the website of ENEA about the projects for which you require tax deductions.</p>	
<b>4) Funding/financing/costs</b>	



**DISTRIBUZIONE REGIONALE DEGLI INVESTIMENTI DICHIARATI AD ENEA PER GLI INTERVENTI EFFETTUATI NEL 2010**

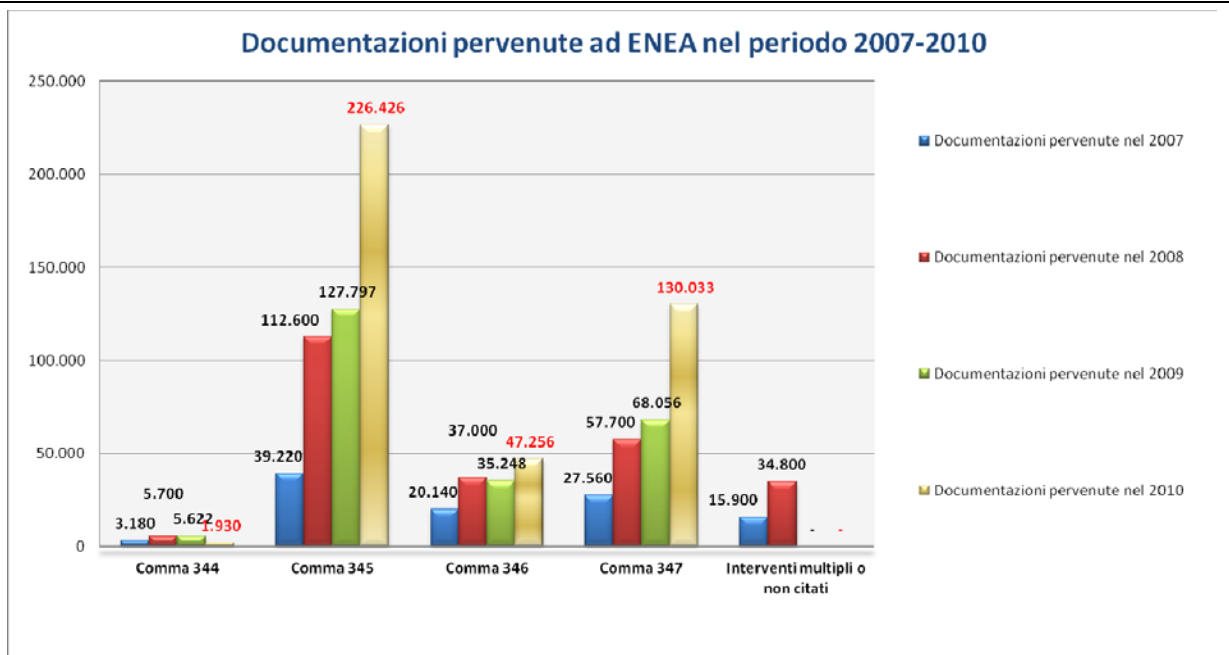
This table shows the regional distribution of investments made in 2010. The cost is 55% of this amount.



**QUADRO DI SINTESI RELATIVO ALLA DISTRIBUZIONE DEGLI INVESTIMENTI ASSOCIATI ALLE PRATICHE INVIATE AD ENEA NEL 2010 PER SINGOLA REGIONE**

This table shows the distribution of operations compared to the type: heating, solar thermal, transparent vertical closures, opaque horizontal closures, opaque vertical closure in 2010.

## 5) Main results

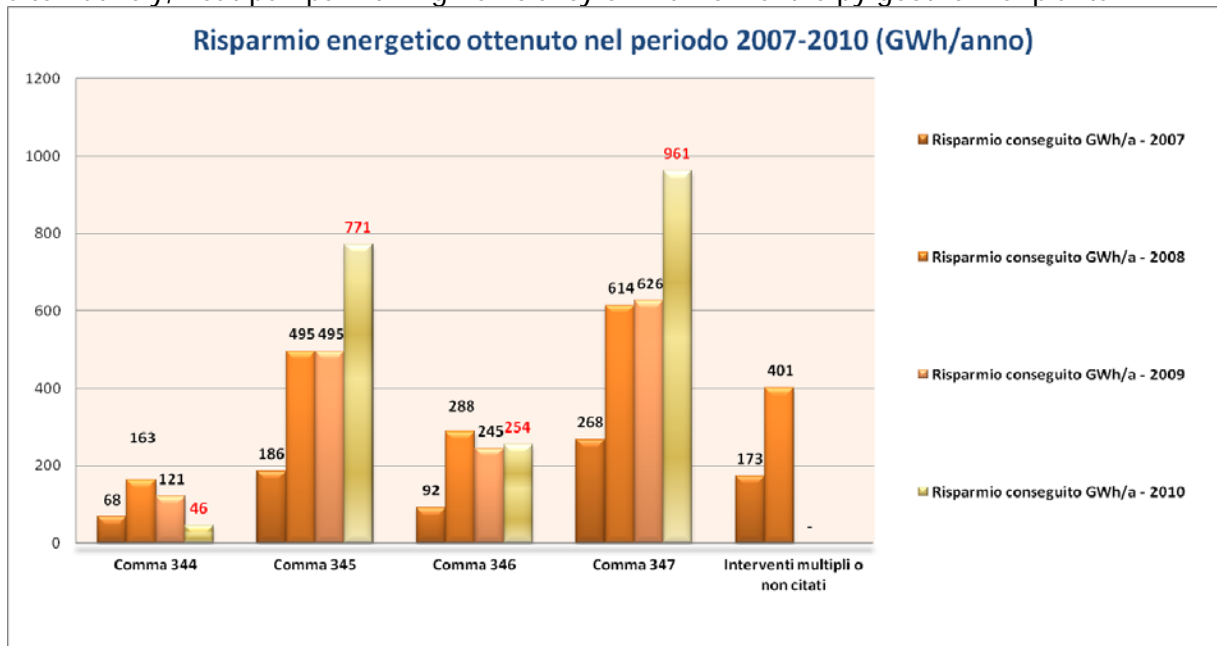


Paragraph 344: global retrofit the building.

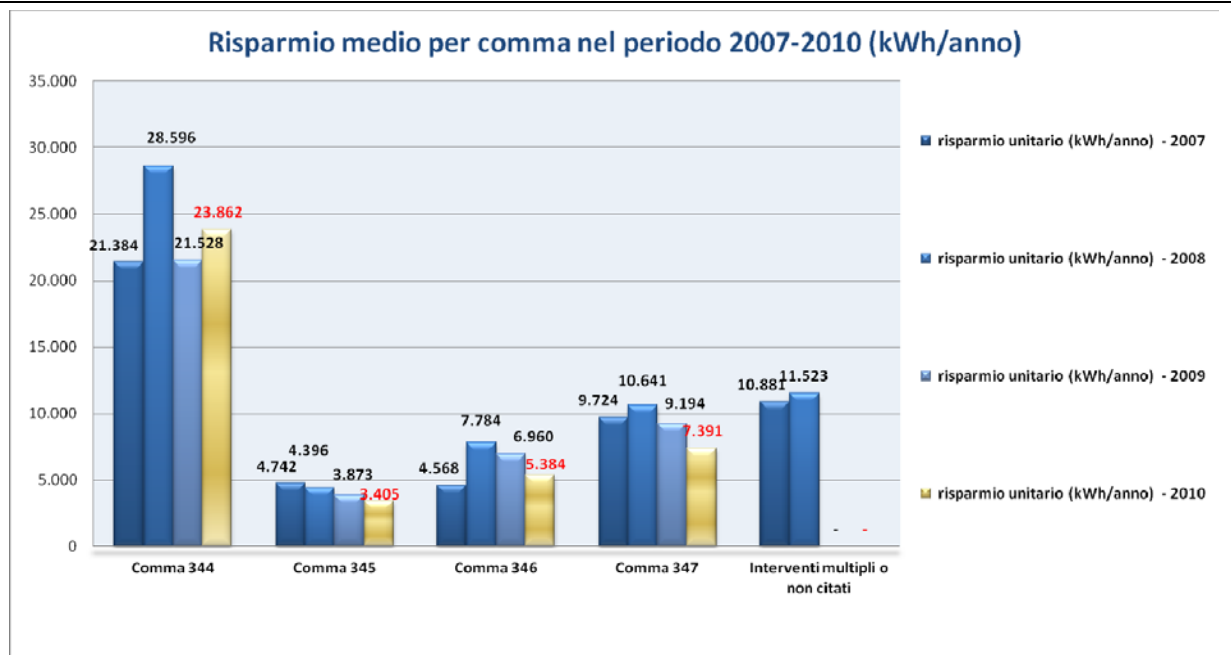
Paragraph 345: actions on structures horizontal opaque, opaque structures and vertical windows including frames.

Paragraph 346: installing solar panels to produce hot water.

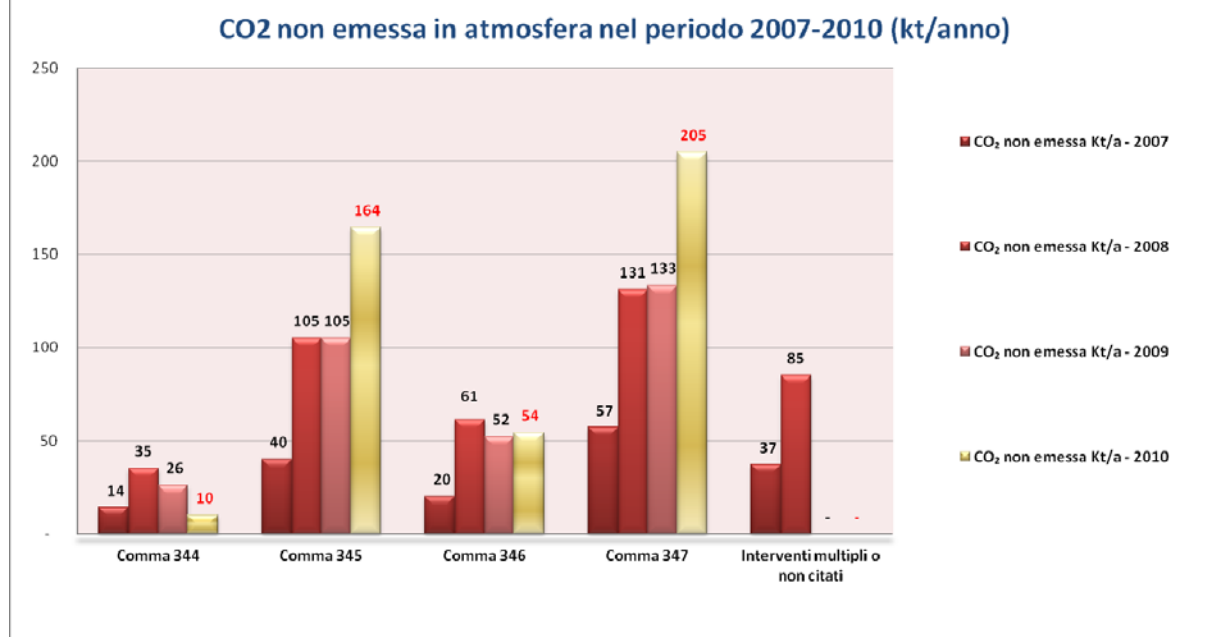
Paragraph 347: Replacement of air conditioning systems with winter condensing boilers or, alternatively, heat pumps with high efficiency or with low enthalpy geothermal plants.



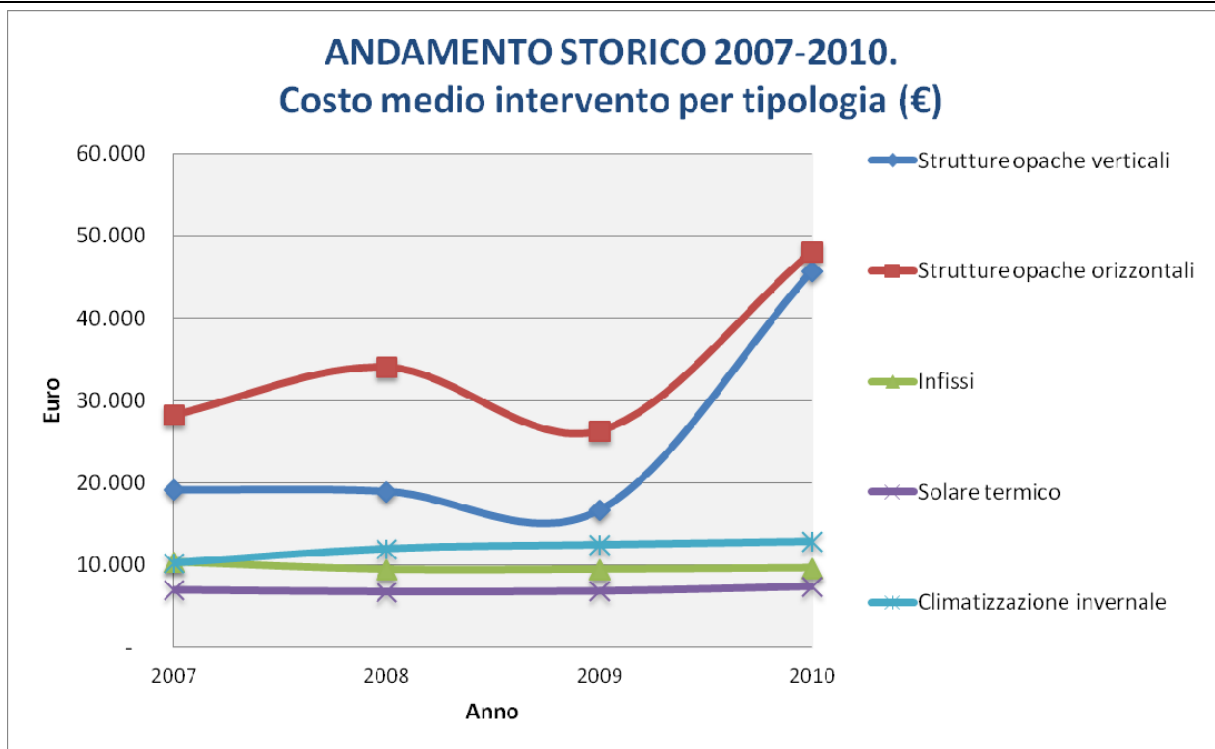
Energy savings achieved in the period 2007-2010



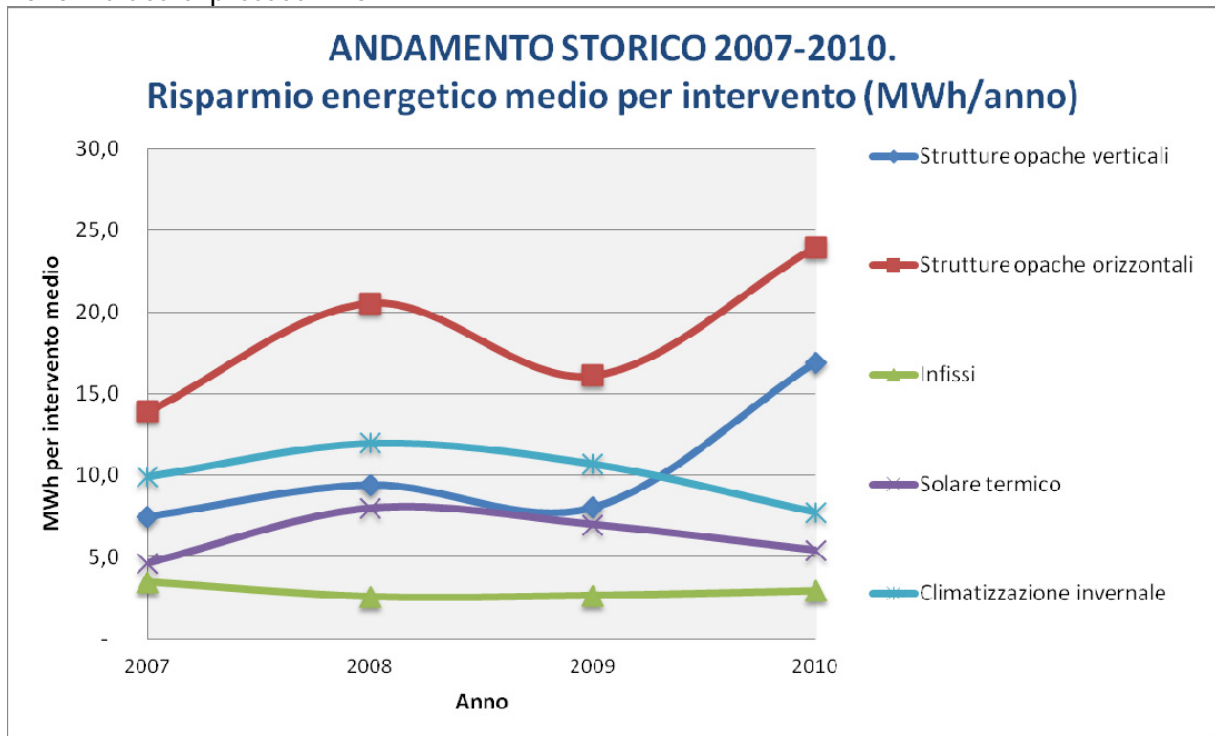
Average save for each project



Changes in the period 2007-2010: reductions in terms of CO<sub>2</sub> in the atmosphere. Values expressed in kt / year.



Performance of the value of average cost per type of intervention made in the period 2007-2010. values expressed in €.



Performance of the value of energy saving made by the type of intervention. period 2007-2010. Values expressed in mwh / year.

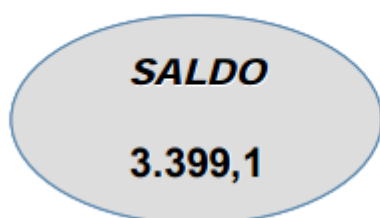
## 6) Analysis – lessons learnt and success factors

The experience of the tax deduction of 55% is very positive. In Italy it was extended until the end of June 2013 and all stakeholders hope will be deferred much longer.

The objectives in terms of energy savings and savings of CO<sub>2</sub> emissions have been achieved. This strategy can be easily exported to other European countries.

**Impatto sul Sistema Paese - Periodo di funzionamento degli incentivi: 2007-2010**

milioni di euro attualizzati al 2010



Requires a certain capacity for funding by the states, but part of the funding can be given also by the emergence of "black" that is works that were previously carried out without fiscal control.

The burden on the state budget is summarized as follows: the state budget (-1.7 bn) household budgets (-1.2 bn), financial statements of the economic-productive (+6.4 bn). For a total balance of 3.4 billion euros in the period of operation of the incentives (2007-2010)

**7) Time frame**

2007, ongoing

**8) Contact project owner**

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