



ODYSSEE-MURE

ODYSSEE-MURE fit4-55 (2022-2025)

*Targets and measures for energy efficiency:
Focus on fiscal deduction measures for residential
buildings*

25 September 2024, Rome

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Outline



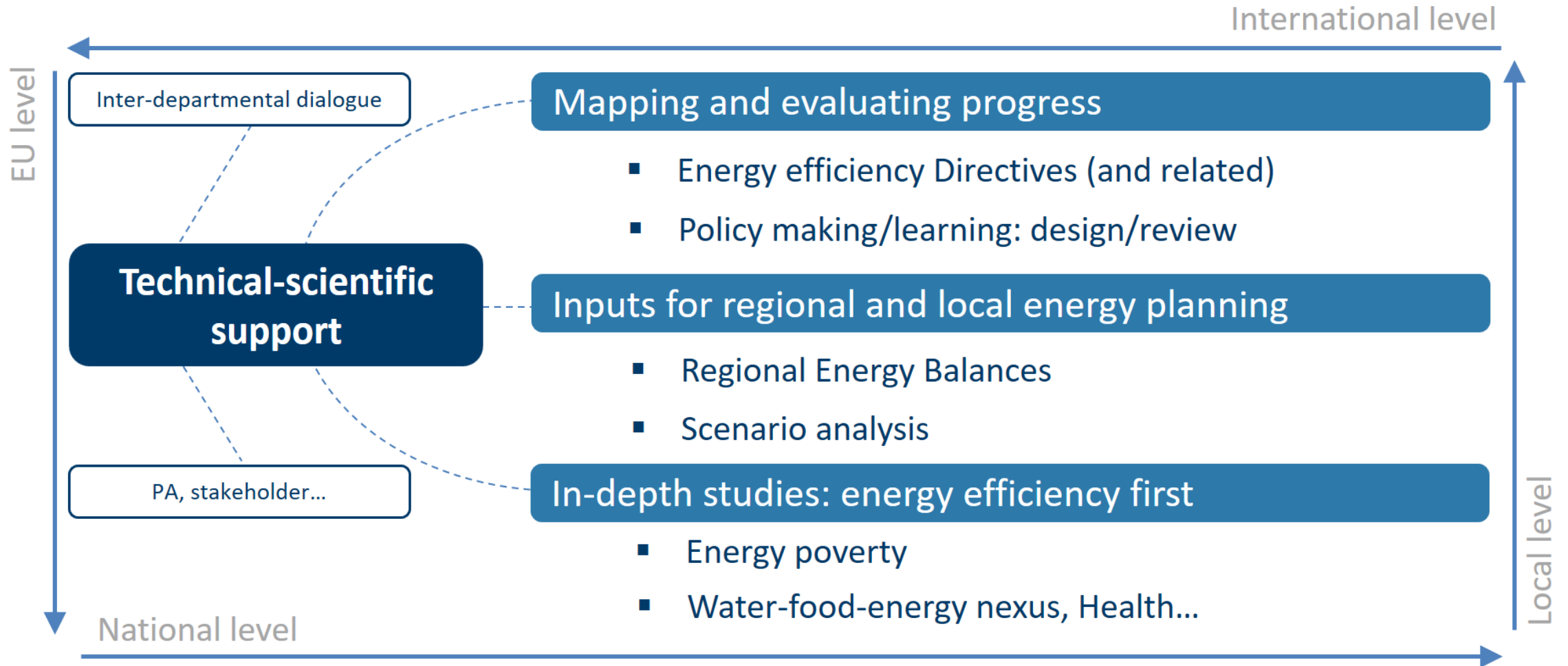
ANALISI E RISULTATI
DELLE POLICY DI EFFICIENZA ENERGETICA
DEL NOSTRO PAESE



Policies for Energy Efficiency Strategies, targets and measures

- + The energy efficiency policy framework**
 - The EU layer (Green Deal e Energy Efficiency 1st)
 - National strategies and objectives (challenges and opportunities)
- + Results: facts and figures**
 - Outlook of energy savings
 - Evaluation (based on the interim targets)
- + Focus: the fiscal deduction measures for EE in residential buildings**
 - Actual contribution
 - Medium- and long-term projections

Monitoring Energy Efficiency Policies (Lab.)



Meet monitoring and evaluation needs stemming from...

Energy Efficiency (First!)

A priority objective

Sustainable transition: the EU framework ➤ Challenges

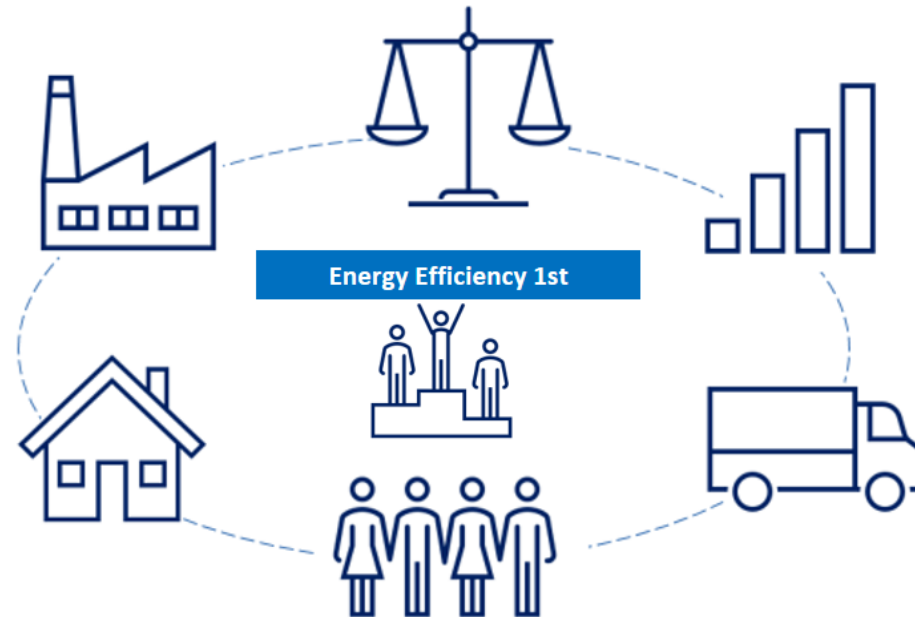
European Green Deal (COM 640 – 11/12/2019)

Fit for 55 (COM 550 – 14/07/2021)

Energy Efficiency

EED3:
DIR (UE) 1791/2023

EPBD 4:
DIR (UE) 1275/2024



Energy System

DIR (UE) 2413/2023

Transports

REG (UE) 851/2023

Economic development

COM 62/2023

Social equity

REG (UE) 955/2023

NRRP

NECP 2024

Cohesion Funds

Energy Efficiency Directive Recast

To be transposed by: 11 October 2025

EED-1:

DIR (EU) 2012/27 (25/10/2012)



EED-2:

DIR (EU) 2018/2002 (11/12/2018)

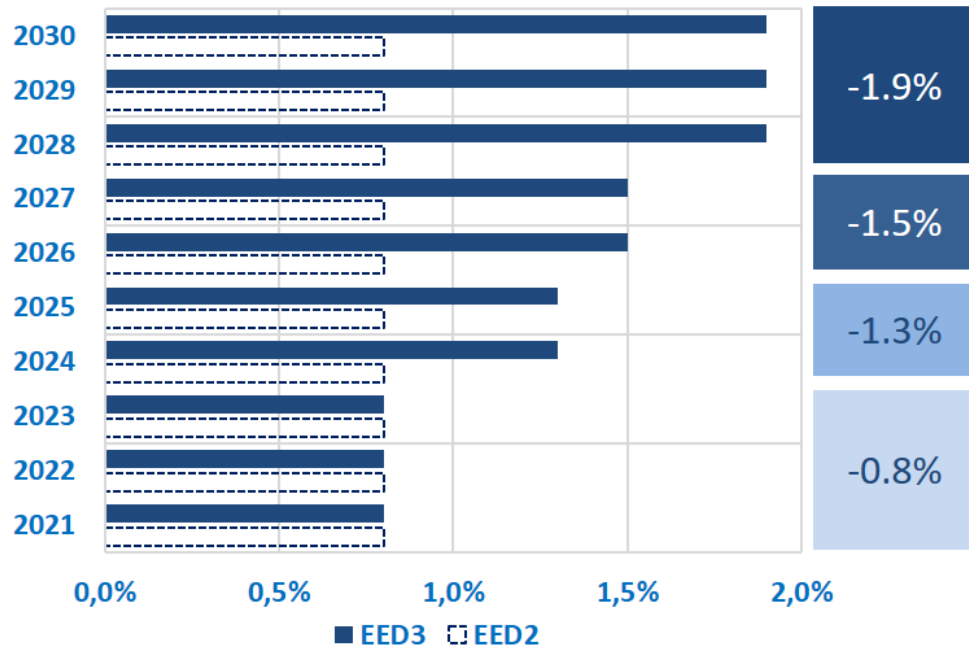


EED-3:

DIR (EU) 2023/1791 (13/09/2023)

➤ New target

- 2021-2030: -11.7% (-47%) VS. EURef 2020 (2007)
- PEC/FEC: < 992.5/763 Mtoe



➤ Substantial novelties

- **Art. 3: Energy efficiency first (legal basis)**
- **Art. 4: Definition of MSs contribution to the EU target**
 - "Bounded flexibility" of national targets
 - Adjustment mechanisms provided by the EC
- **Strengthening (broadening) the involvement of public entities**
 - Art. 6: Public blds obligation (3%/year)
 - Art. 7: Public procurement (+Annex IV)
- **Art. 8: Energy poverty: no longer an option**
- **Art. 11: Businesses: audit/EMS (>10TJ, >85 TJ)**

➤ Guidelines

- **Interpretation Art. 3, 4**
- **Transposition: Art. 8-10, 30**

Energy Performance of Buildings Directive Recast

To be transposed by: 28 May 2026

EPBD-1:

DIR (EU) 2002/91
(16/12/2002)



EPBD-2:

DIR (EU) 2010/31
(19/05/2010)



EPBD-3:

DIR (EU) 2018/844
(30/05/2018)



EPBD-4:

DIR (EU) 2024/1275
(24/04/2024)

Art. 2: Definition:

- (2) zero-emission building
- (3) nearly zero-energy building

Art. 3: National Building Renovation Plan (Draft: 31/12/2025 – Final: 31/12/2026)

- Target (included: energy poverty reduction), detailed overview of the building stock, energy demand, investment needs

Art. 4, 5: Energy performance of buildings: methodology and MEPs criteria

Art. 7(1): New buildings: zero-emission (pursuant art. 11)

- Public: from 01/01/2028
- All: from 01/01/2030

Art. 9: MEPs and renovation trajectories

- (1) Non-residential buildings (2 maximum thresholds)
 - Retrofitting: below 16% threshold at 2030
 - Retrofitting: below 26% threshold at 2033
- (2) Residential buildings: reduction of average consumption
 - 16% at 2030 e 20-22% al 2035 (zero-emission: 2050)
 - At least 55%: 43% worst performing buildings

Art. 12: Renovation passport

Art. 18: One-stop shops for the energy performance of buildings

Art. 19: Energy performance certificates

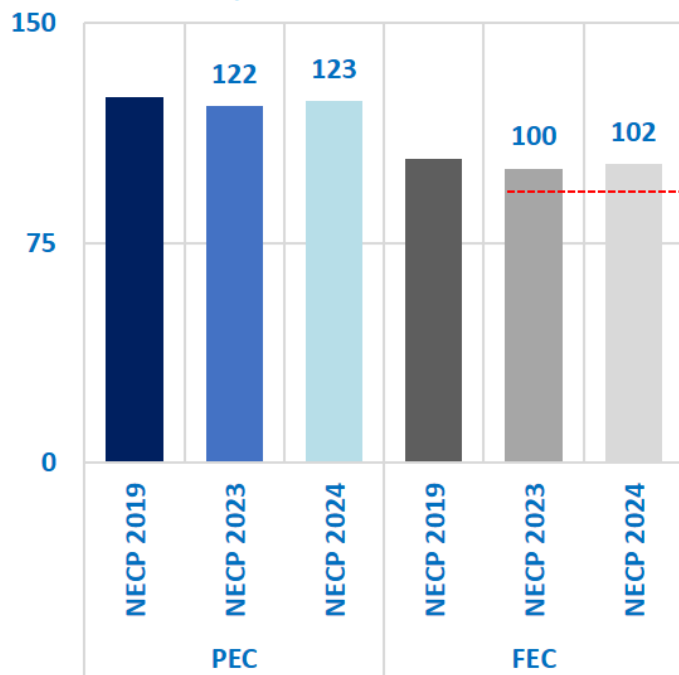
Italian National Energy and Climate Plan

New targets, new approaches to energy efficiency deployment

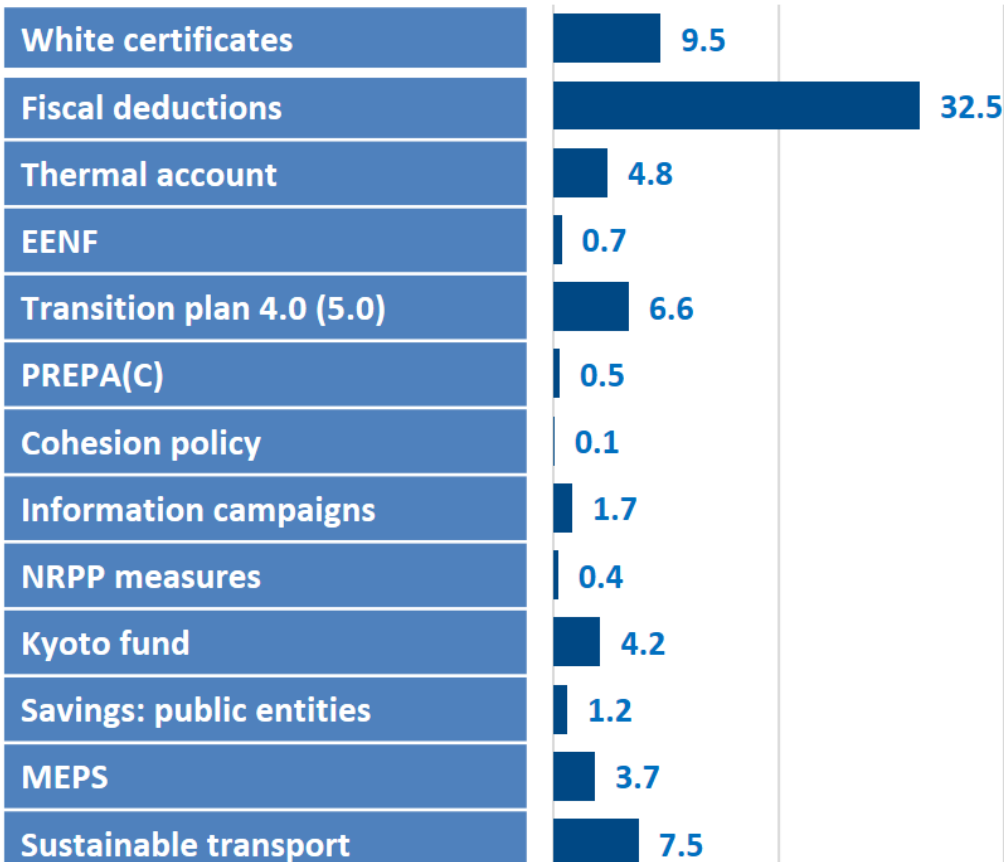
NECP (final – giugno 2024): "ambition e concreteness"

Consumption target: 2030 (Mtep)

- NECP/coherence with EED 3 (?)
 - FEC at 2030: 102 vs. 93 Mtoe
- Current/Planned measures



Measures:



Sector/goal

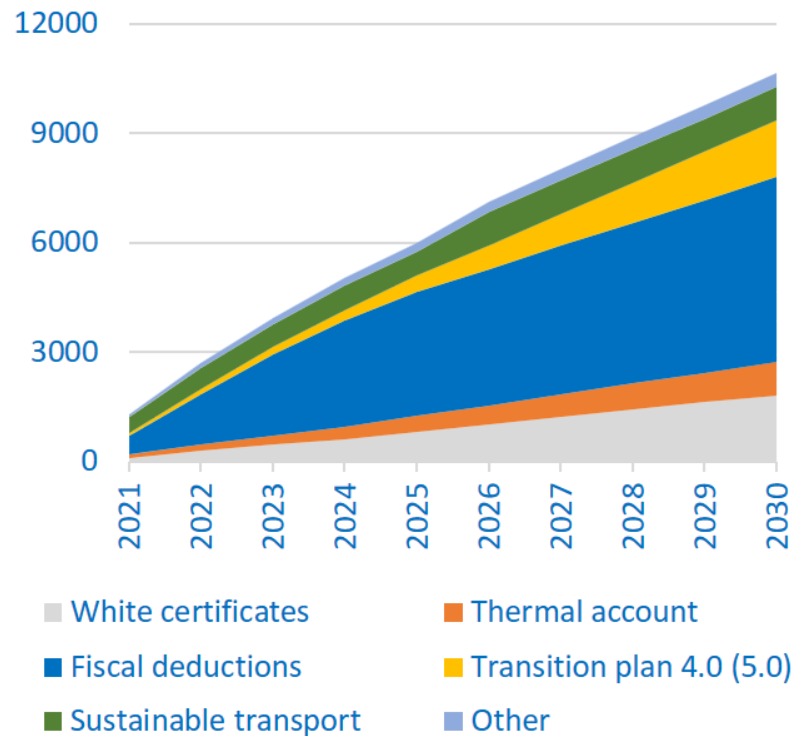


Italian National Energy and Climate Plan

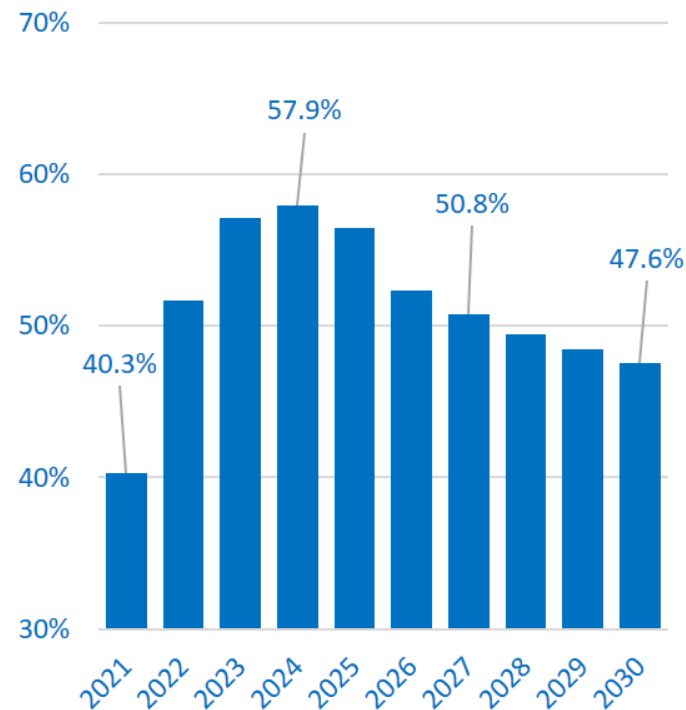
The role of incentives in the residential buildings' sector

The stimulus from fiscal deductions for structural and energy renovation: strategies and objectives

Expected energy saving: 2021-2030
(32.5 Mtoe)



Share of fiscal deduction measures (%)



Planned reforms (priorities)

- Buildings subject to the Directives' obligations (primary house, energy poverty,...)
- Spread fiscal benefits over 10 years
- Combined interventions (single and deep renovations) and cost-benefit proportionality
- Establish maximum amounts
- Set-up convenient financial instruments

New energy savings achieved in 2023

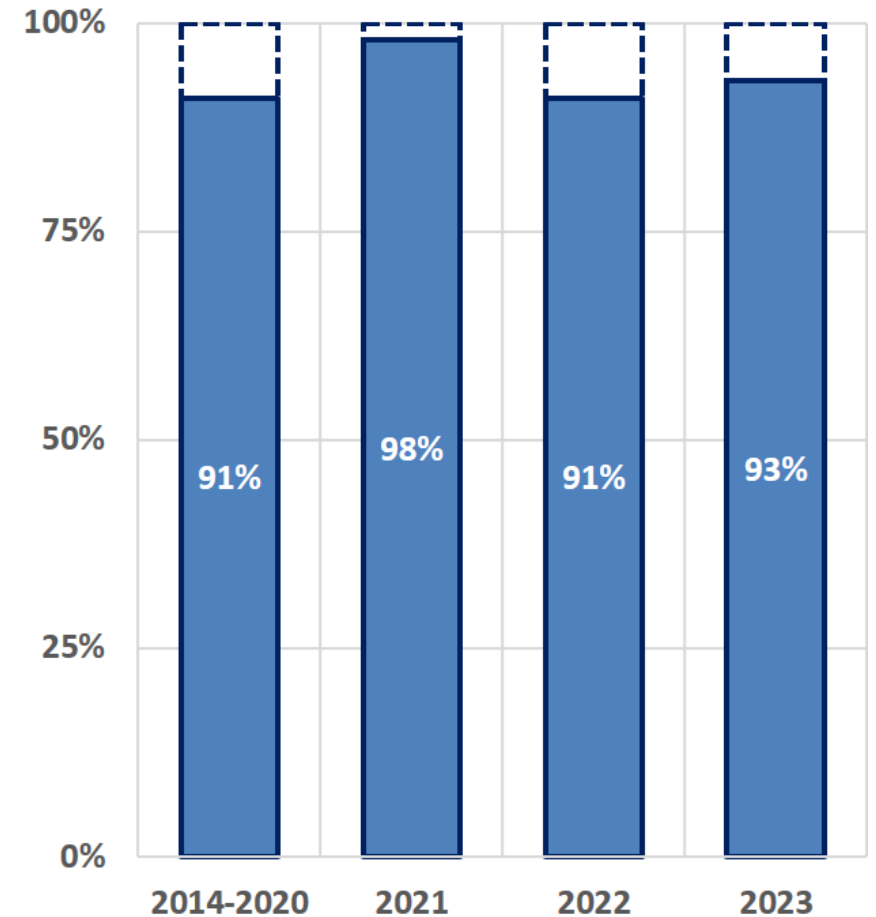
Results and performance of the energy efficiency measures

Annual energy savings (achieved and expected) in 2023. art.7 EED2/art. 8 EED3

(Final energy, Mtoe/year)

	2014-20	2021	2022	2023	2023 Attesi
White certificates	8.392	0.113	0.315	0.633	0.47
Thermal account	0.621	0.086	0.152	0.245	0.23
Fiscal deductions	10.396	0.522	1.363	2.048	2.25
EENF	0.000	0.005	0.010	0.015	0.03
Transition plan 4.0	1.830	0.070	0.140	0.210	0.21
Cohesion policy	1.108	0.007	0.007	0.015	0.01
Information campaigns	0.411	0.045	0.102	0.122	0.12
Sustainable transport	0.483	0.422	0.366	0.364	0.62
Total	23.241	1.27	2.46	3.65	3.94

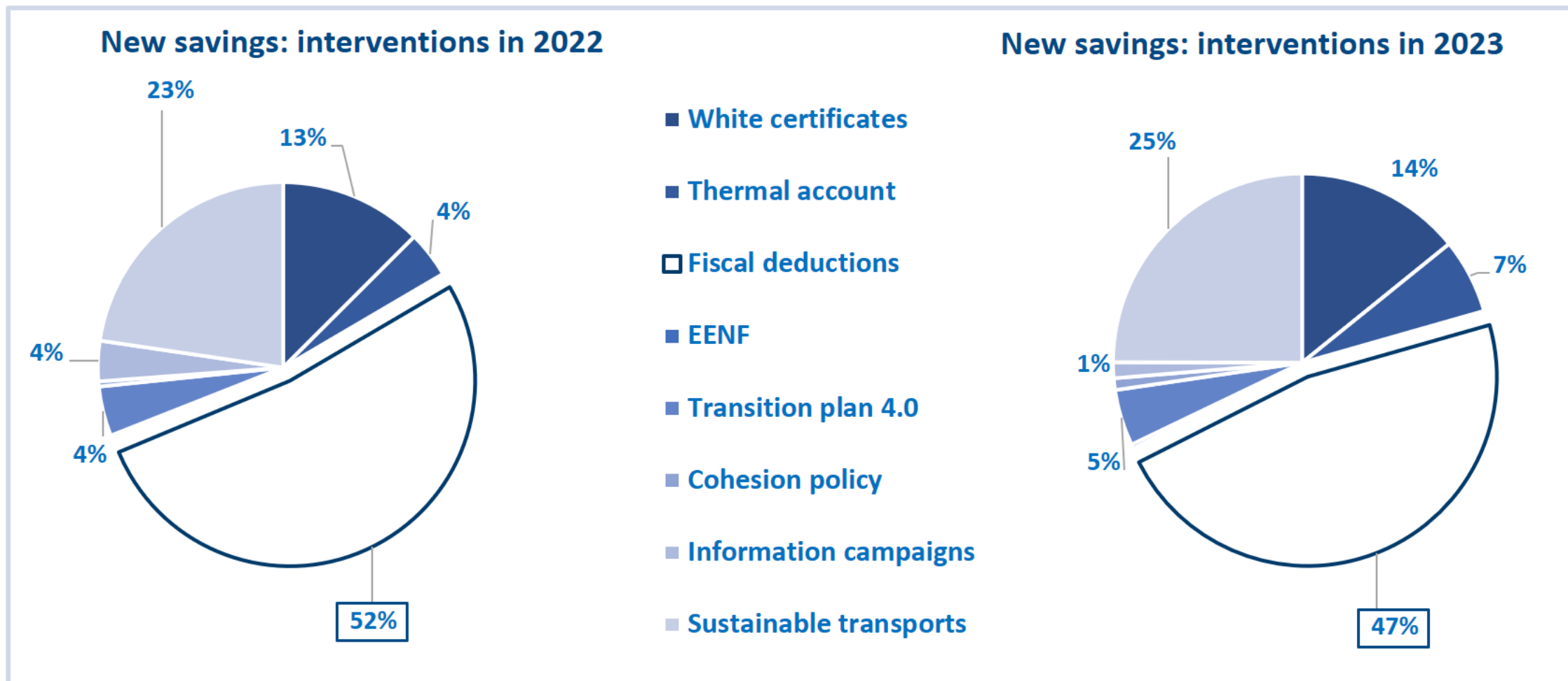
Performance (wrt to interim targets)



New energy savings achieved in 2023

Results and performance of the energy efficiency measures

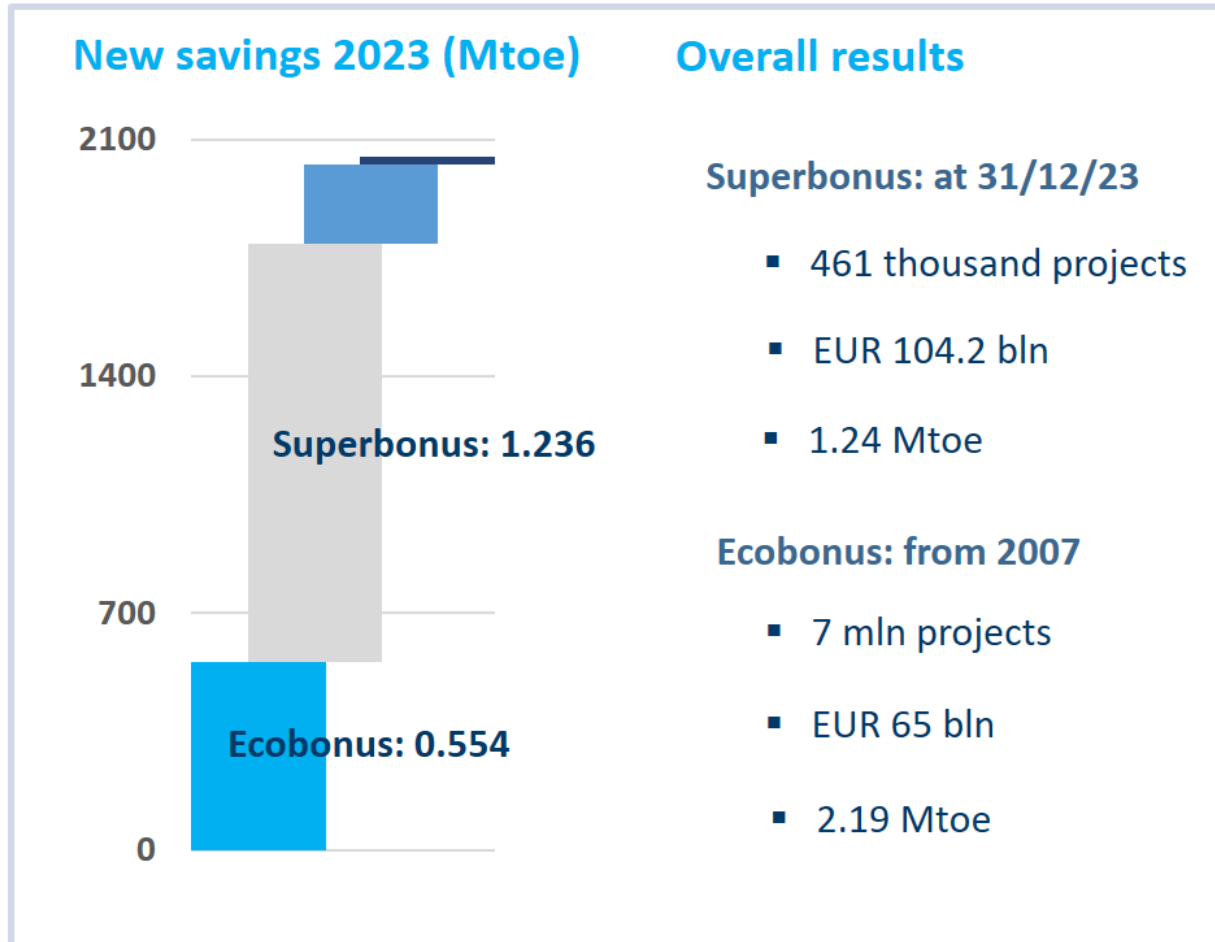
The stimulus from fiscal deductions for structural and energy renovation: energy savings (%)



New energy savings achieved in 2023

Results and performance of the energy efficiency measures

The stimulus from fiscal deductions for structural and energy renovation: energy savings (overall)



	Year	Investment	GWh/year	Projects
Ecobonus				
	2007-2019	42,300.0	17,650.0	4,000,000.0
	2020	3,336.2	1,362.1	489,133.0
	2021	7,537.0	2,652.0	1,039,901.0
	2022	6,823.2	2,135.8	940,686.0
	2023	4,932.6	1,661.0	563,113.0
Superbonus				
	2020	189.0	30.4	1,636.0
	2021	16,015.3	2,293.0	94,082.0
	2022	46,289.4	6,756.2	263,722.0
	2023	41,661.6	5,323.1	102,003.0
Bonus casa				
	2020		782.1	614,547.0
	2021		925.0	882,007.0
	2022		833.3	508,375.0
	2023		964.1	882,507.0

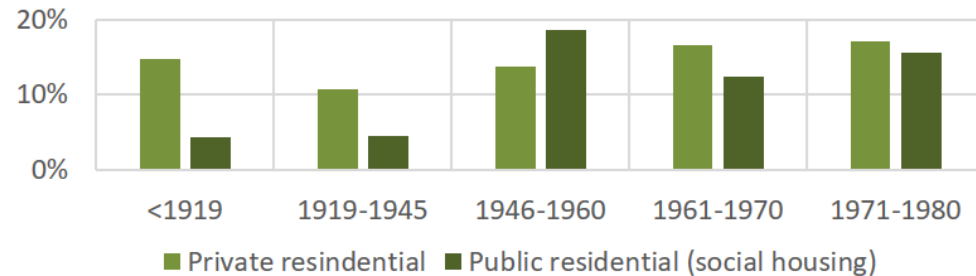
The Italian building stock

A crucial challenge for the decarbonisation by 2050



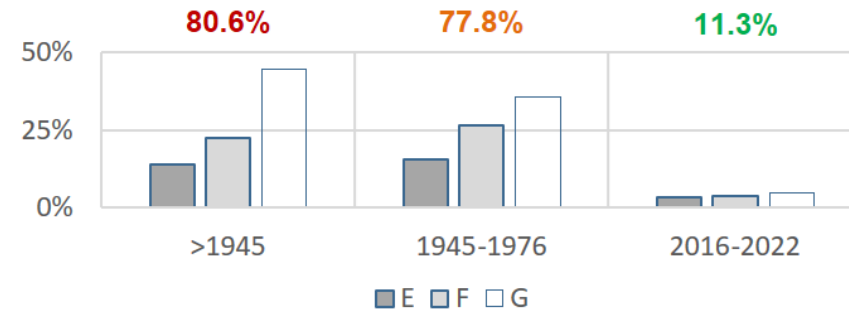
The Italian building stock: mostly old...

Residential buildings (by construction year)



Source: NECP 2024; STREPIN (2018 data)

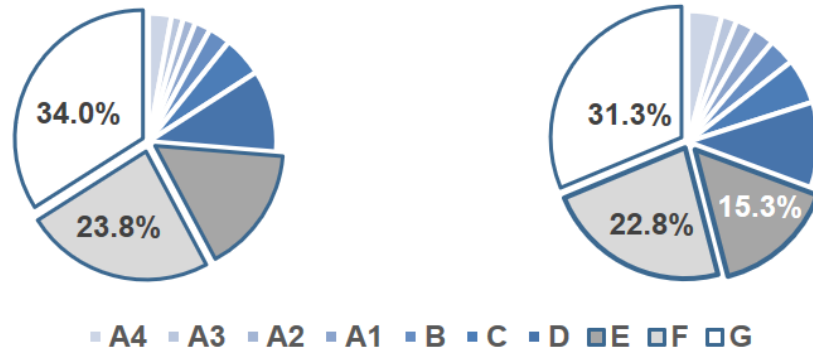
Buildings (by construction year/EPC classes: E, F, G)



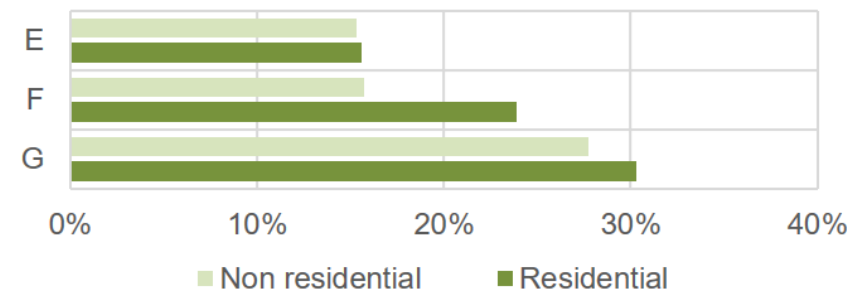
Source: SIAPE (2022)

...and energy inefficient

EPC 2021



EPC 2022



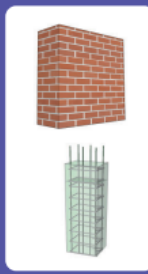
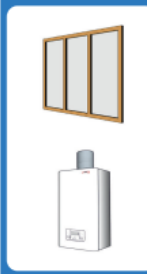

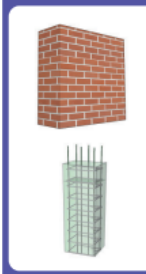
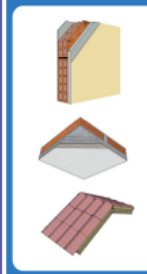

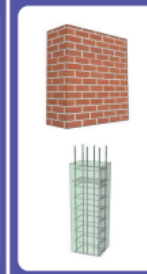
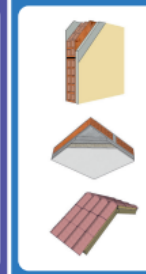
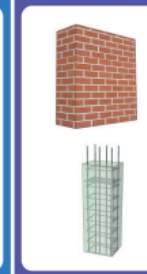
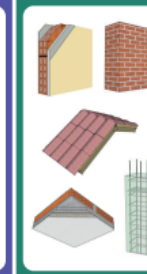
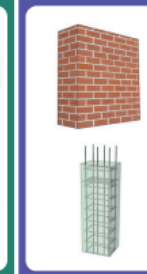
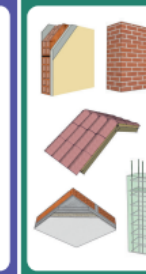


Source: SIAPE (2022)

Fiscal deduction measures

Current state of the art of legislation

Update: October 2023 (Budget Law 2023: Law 38 – 11/04/2023. and Law-Decree n.104 – 10/08/2023)

50%	50%	50%	50%	65%	70%	70%	75%	75%	75%	80%	80%	85%	85%	Detrazione
BONUS MOBILI	BONUS CASA	SISMABONUS	ECOBONUS	ECOBONUS	SISMABONUS	ECOBONUS CONDOMINI	BARRIERE ARCHITETTONICHE	SISMABONUS CONDOMINI	ECOBONUS CONDOMINI	SISMABONUS	ECOBONUS SISMABONUS CONDOMINI	SISMABONUS CONDOMINI	ECOBONUS SISMABONUS CONDOMINI	Bonus
														Interventi
€ 8.000 per il 2023 € 5.000 per il 2024 Spesa massima per UI	€ 96.000 Spesa massima per UI	€ 96.000 Spesa massima per UI	Detrazione variabile: € 30.000 - € 60.000	Detrazione variabile: € 30.000 - € 60.000 - € 100.000	€ 96.000 Spesa massima per UI	€ 40.000 Spesa massima per UI	Spesa massima variabile: € 50.000 € 40.000 x UI € 30.000 x UI	€ 96.000 Spesa massima per UI	€ 40.000 Spesa massima per UI	€ 96.000 Spesa massima per UI	€ 136.000 Spesa massima per UI	€ 96.000 Spesa massima per UI	€ 136.000 Spesa massima per UI	Limite di spesa
10 ANNI	10 ANNI	5 ANNI	10 ANNI	10 ANNI	5 ANNI	10 ANNI	5 ANNI	5 ANNI	10 ANNI	5 ANNI	10 ANNI	5 ANNI	10 ANNI	Durata
Per l'acquisto di mobili e grandi elettrodomestici destinati ad arredare un immobile oggetto di ristrutturazione	Per interventi di ristrutturazione edilizia, manutenzione straordinaria e manutenzione ordinaria per le parti comuni	Miglioramento delle prestazioni sismiche per edifici situati in zone sismiche 1, 2 e 3	Singole unità immobiliari o edifici	Singole unità immobiliari, intero edificio e parti comuni	Edificio/unità immobiliare con miglioramento di una classe di rischio sismico in zona 1, 2 e 3	Isolamento termico delle parti comuni opache con incidenza superiore al 25%	Interventi per eliminazione delle barriere architettoniche	Parti comuni con miglioramento di una classe di rischio sismico in zona 1, 2 e 3	Isolamento termico delle parti comuni opache con incidenza superiore al 25% e qualità dell'involucro media	Singole unità immobiliari con miglioramento di due classi di rischio sismico in zona 1, 2 e 3	Interventi su parti comuni di immobili in zona sismica 1, 2 o 3, che conseguono la riduzione di una classe di rischio sismico	Parti comuni con miglioramento di due classi di rischio sismico in zona 1, 2 e 3	Interventi su parti comuni di immobili in zona sismica 1, 2 o 3, che conseguono la riduzione di 2 classi di rischio sismico	Tipo di bonus
Soggetti IRPEF	Soggetti IRPEF	Soggetti IRPEF e IRES. I soggetti di cui al comma 9 dell'art. 119 L.77/2020 accedono al SUPERSISMABONUS	Soggetti IRPEF e IRES	Soggetti IRPEF e IRES	Soggetti IRPEF e IRES. I soggetti di cui al comma 9 dell'art. 119 L.77/2020 accedono al SUPERSISMABONUS	Soggetti IRPEF e IRES	Soggetti IRPEF e IRES. Edifici privati, edilizia residenziale pubblica sovvenzionata ed agevolata	Soggetti IRPEF e IRES. I soggetti di cui al comma 9 dell'art. 119 L.77/2020 accedono al SUPERSISMABONUS	Soggetti IRPEF e IRES	Soggetti IRPEF e IRES. I soggetti di cui al comma 9 dell'art. 119 L.77/2020 accedono al SUPERSISMABONUS	Soggetti IRPEF e IRES. IRES: residenze, alberghi, uffici, negozi	Soggetti IRPEF e IRES. I soggetti di cui al comma 9 dell'art. 119 L.77/2020 accedono al SUPERSISMABONUS	Solo involucro e spese accessorie comprensive di progettazione	Beneficiari
Spese per i mobili e i grandi elettrodomestici in unità oggetto di ristrutturazione	Spese per gli interventi comprensivi di progettazione	Elementi strutturali e spese accessorie comprensive di progettazione	Involucro, impianto e spese strettamente funzionali comprensive di progettazione	Involucro, impianto e spese strettamente funzionali comprensive di progettazione	Elementi strutturali e spese accessorie comprensive di progettazione	Involucro e spese strettamente funzionali comprensive di progettazione	Rimozione di ostacoli per la mobilità e automazione impianti	Elementi strutturali e spese accessorie comprensive di progettazione	Involucro e spese strettamente funzionali comprensive di progettazione	Elementi strutturali e spese strettamente funzionali comprensive di progettazione	Solo involucro e spese strettamente funzionali comprensive di progettazione	Elementi strutturali e spese strettamente funzionali comprensive di progettazione	Solo involucro e spese strettamente funzionali comprensive di progettazione	A cosa si applica

See more at: [Link](#)

Fiscal deduction measures

Ongoing reforms

Cases in which the 110% deduction of the Superbonus (still) apply

Type of: beneficiary/buidlign	Eligible expenditures	Condition
People in single-household dwellings and functionally independent buildings	Incurred within 31/12/2023	30% works completed within 30/09/2022
Condos	Incurred within 31/12/2023	a) Assembly resolution of works before 19/11/2022 and construction works start declaration (CILAS) issued by 31/12/2022; b) Assembly resolution of works between 19/11/2022 and 24/11/2022; CILAS issued by 25/11/2022
Social housing (or similar) + Undivided property cooperatives	Incurred within 31/12/2023	60% works completed within 30/06/2023
Social housing (or similar) + Undivided property cooperatives	Incurred within 30/06/2023	
Third Sector Organisations + People in 2- or 4-unit dwellings	Incurred within 31/12/2023	CILAS issued by 25/11/2022
Sport clubs/Dressing rooms	Incurred within 30/06/2023	



Italian national agency for new technologies,
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