



GECOSEI

GESTIONE CONDOMINI SERVIZI IMMOBILIARI
di Giuseppina Napolitano

Via Canale n. 1/B - 42013 Casalgrande (RE)
Telefono 0522 851405 Fax 0522 1840907
Cell. Giusi 338 9532782 Ubaldo 339 7183616
www.gecosei.it info@gecosei.it info@pec.gecosei.it
C.F. NPLGPP77R42A509I Partita IVA 02652830353



GUIDE UPDATED tax deductions for energy saving.

Guide tax deductions for energy saving: all the news in the new handbook Revenue Agency (March 2016).

The tax deduction for the redevelopment of the buildings, to the extent of 65%, has been extended until 31 December 2016 thanks to the law of stability in 2016.

The tax relief consists of IRPEF deductions (income tax of natural persons) or IRES (corporate income tax) and is granted when performing interventions that increase the level of energy efficiency of existing buildings.

In particular, the deductions are recognized when the costs were incurred for:

- reducing energy use for heating
- thermal improvement of the building (insulation - floors - windows, including frames)
- the installation of solar panels
- the replacement of winter heating systems

The deductions are divided into ten annual installments of equal amount.

In addition to the extension through 2016 tax deduction of 65% on personal income tax and IRES, the law of stability in 2016 has extended the incentive also to expenses incurred for the purchase, installation and commissioning of multimedia devices for remote control of heating, hot water and air-conditioning in residential units.

The 2016 Stability Law provides for the deduction of 65% for the interventions on common parts of condo buildings and those affecting all the units that make up the individual condominium.

In addition, the benefit is extended to the following:

- purchase, installation and commissioning of devices for the remote control of heating or production of hot water or air conditioning of housing units
- interventions from 1 January to 31 December 2016 by independent institutes for public housing estate on their property used for public housing

Another novelty is the possibility for taxpayers who are in the "no tax area" (so-called non-taxpayers) to yield the corresponding credit to the company. This choice can be made only for expenses incurred in 2016 for redevelopment of common parts of condo buildings, and in the manner established by the order of the Director of Revenue on March 22, 2016.

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