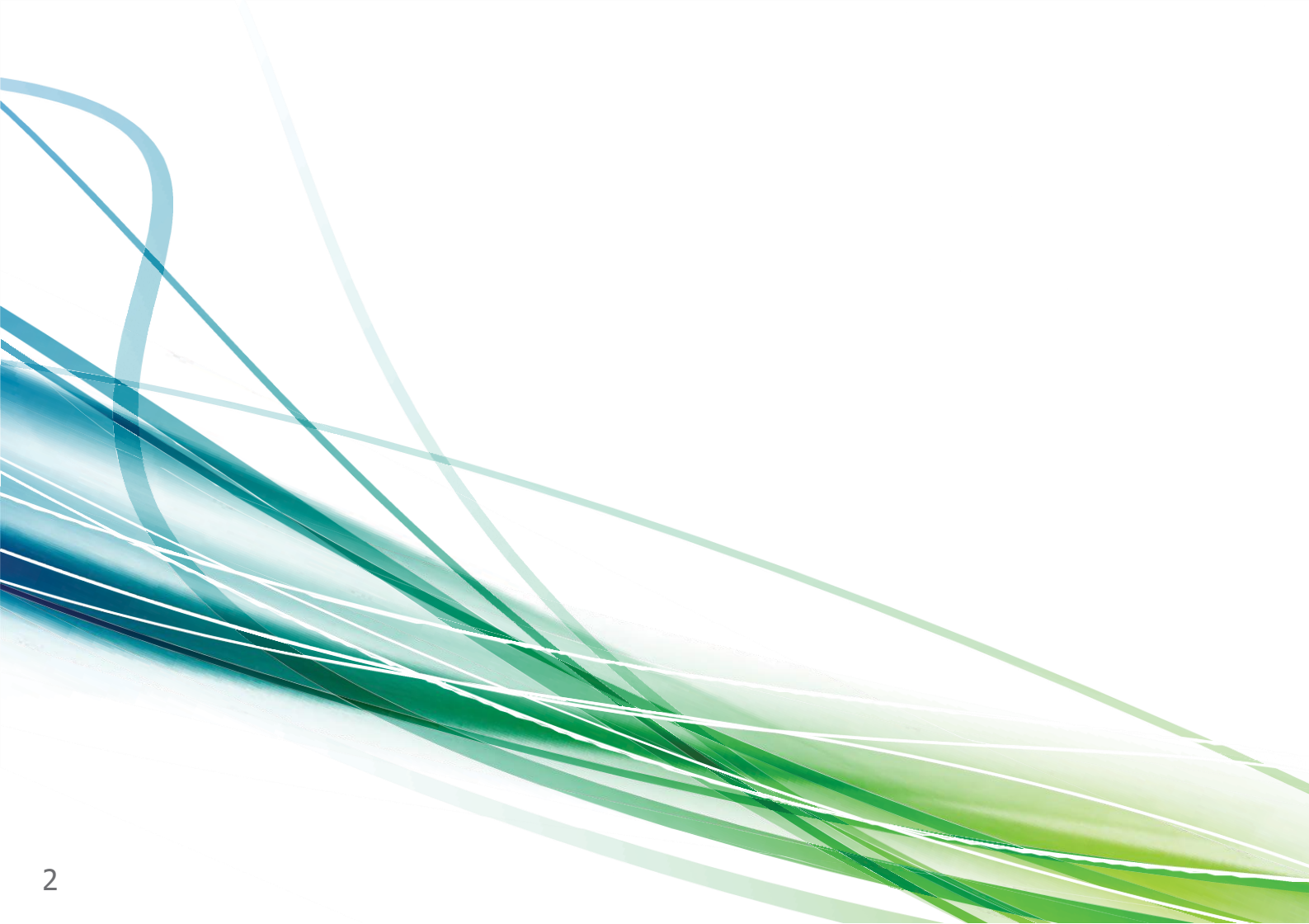


# **SUPERBONUS 2023**

**INTEGRATED AND GUARANTEED  
ENERGY SERVICES**

**Support the Change**





# BUDGET LAW FOR 2023

## DECREE «AIUTI QUATER »(D.L. 176/2022)

By the **Budget LAW for 2023**, effective from January 1<sup>o</sup>, and the law converting the **Decree «Aiuti Quater»**, the **Superbonus** and other building bonuses sign on new connotations : in some cases the **beneficiary, deduction rate and requirements changes**.

### What changes and what remains in 2023

Variable rates according to the beneficiary and the date of the works, grant for the clients with a low income, credit transfer in 5 steps, Loan SACE.

1

Realization from **at least 1 intervention driving** expected for the Sismabonus or Ecobonus, to which you **can add further interventions**

2

**Increase of at least 2 energy classes** of the building

3

**Technical certification:**

- Expense fairness
- Respect for environmental criteria
- Performance requirements for building or Installation

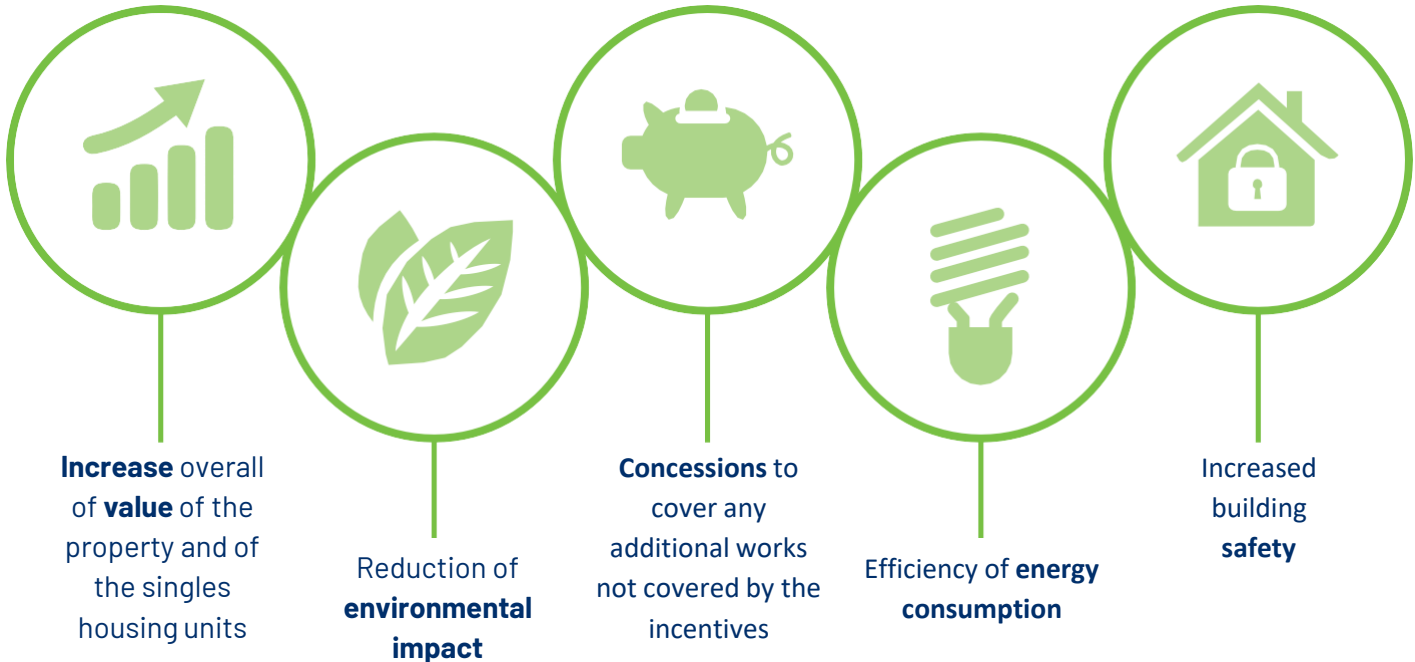
4

Issue of the **tax compliance visa** to the taxpayer who requests to use the facilitation

5

Carry out the interventions in the established time (except in case of further extensions)

# ADVANTAGES OF THE REDEVELOPMENT



# SUPERBONUS CONDOMINIUM

The deductive Rate of **Superbonus** 2023 fall from **110% to 90%** for all the properties.

## EXCEPTIONS

WILL CONTINUE TO TAKE ADVANTAGE OF THE **110% SUPERBONUS RATES IF:**

### CONDOMINIUM

Resolution of the works until november 18 ,2022 and the Cilas submit until dicember 31, 2022;

Resolution of the works between november 19/24, 2022 and the Cilas submit until november 25, 2022;

Enabling permission for the intervention of demolition and reconstruction submit until december 31,2022

The resolution dates must be certified by the condominium administrator with a specific substitutive declaration of the notoriety act. The condominiums for which is not required a nominated administrator, the declaration has to be certified by the responsible who presided over the condominium meeting.

### BUILDINGS FROM 2 TO 4 UNITS

The Cilas was submit until november 25, 2022

Enabling permission for the intervention of demolition and reconstruction is required by december 31,2022

### BUILDING IN THE REGIONS AFFECTED BY SISMA

For the buildings situated in the regions affected by sisma phenomena started in 2009, that have touched the Center of Italy, The Superbonus will continue to have the rate validity of 110% till dicember 31, 2025.



# SUPERBONUS SINGLE-FAMILY UNIT

The interventions on **single –family units** and the **functionally independent real estate units** will be allowed and facilitated by the **rate of 90%**, only if **the properties are intended as the first home** whose owner have **till 15k euro income**.

**The income limit is calculated dividing the total income** of the family members based on the **previous year** to the expenditure **for the number of family members**, a follows:

- Tax payer 1
- Consort/cohabitant +1
- One dependent family member +0,5
- Two dependent family members +1
- Three or more dependent family members +2

## EXCEPTIONS

WILL CONTINUE TO BENEFIT OF **SUPERBONUS RATED 110% TILL MARCH 31, 2023**

### SINGLE –FAMILY UNITS

In case if ,until **september 30, 2022** have been carried out at least **30% of the overall works**.

# SUPERBONUS SOCIAL COOPERATIVES, «IACP» AND COOPERATIVES

## NON – PROFIT ORGANISATIONS

For Onlus and Social Associations, that don't perform healthcare and welfare activities, the Superbonus fall to 90%.

It will be possible to keep it at 110% only if «Cilas» was submit before november 25,2022.

## HEALTHCARE AND WELFARE BUILDINGS

For Onlus, Voluntary Organisations and Associations that perform healthcare and welfare activities, The Superbonus 110% is available until december 31,2025 keeping the following conditions :

- Must possess properties B/1, B/2 and D/4;
- The Council of Administration members must not receive compensations neithe charge allowance.

## «IACP» and COOPERATIVES

For the Buildings belonging to «IACP» or similar entities, and undivided ownership housing cooperatives, will be facilitated with the Superbonus at 110% if:

- The expenditure were made before July 30, 2023;
- The expenditure were made before december 31, 2023 and have been carried out at least **60% of the overall works** before July 30,2023.

# CONTRACTS AND INCENTIVES TYPOLOGY

## RESIDENTIAL

Single family units

Condominium

IACP

Social Cooperatives (Onlus)

Common buildings affected of seismic events



## COMMERCIAL

Receptive areas

Sales areas

Production areas



## NO PROFIT

Places of Worship

Education buildings

Nursing houses and assistance



## PUBLIC ADMINISTRATION

Offices

Schools

Social aggregation entities





# LEADING INTERVENTIONS MAXIMUM EXPENCE

| LEADING INTERVENTIONS                           | MAXIMUM EXPENCE FOR INTERVENTION |                                    |   |
|---|----------------------------------|------------------------------------|---|
|   | SINGLE - FAMILY UNIT             | BUILDING UP TO 8 REAL ESTATE UNITS | BUILDING WITH MORE THAN 8 REAL ESTATE UNITS |
| THERMAL INSULATIONS SYSTEM                      | Up to<br>€ 50.000                | Up to<br>€ 40.000 for real estate  | Up to<br>€ 30.000 for real estate           |
| CENTRALIZED THERMAL PLANT REPLACEMENT           | Up to<br>€ 30.000                | Up to<br>€ 20.000 for real estate  | Up to<br>€ 15.000 for real estate           |
| INTERVENTIONS FOR THE REDUCTION OF SEISMIC RISK |                                  | Up<br>€ 96.000 for real estate     |   |

# LEADING INTERVENTIONS

Which can activate further driven interventions, to which the right to receive the incentive would be extended as required by the current law.

| LEADING INTERVENTIONS   | LEADED INTERVENTIONS  |  |  |
|---|---|--|--|
| <b>THERMAL INSULATION INTERVENTIONS OF THE BUILDING ENCLOSURE</b> | <ul style="list-style-type: none"> <li>• Window and door frames</li> <li>• Solar shields</li> <li>• Bio-mass boilers</li> </ul> | <ul style="list-style-type: none"> <li>• Solar collectors</li> <li>• Condensing boilers</li> <li>• Heat pump</li> <li>• PDC boilers</li> </ul> | <ul style="list-style-type: none"> <li>• Hybrid generators</li> <li>• Building automation</li> <li>• Microgenerators</li> <li>• Storage system</li> <li>• Photovoltaic</li> <li>• Electric car charging point</li> </ul> |
| <b>CENTRALIZED THERMAL PLANT REPLACEMENT</b>                      | <ul style="list-style-type: none"> <li>• Window and door frames</li> <li>• Solar shields</li> <li>• Heat pump</li> </ul>        | <ul style="list-style-type: none"> <li>• PDC boilers</li> <li>• Solar collectors</li> <li>• Building automation</li> </ul>                     | <ul style="list-style-type: none"> <li>• Photovoltaic</li> <li>• Storage system</li> <li>• Electric car charging point</li> </ul>  |
| <b>INTERVENTIONS FOR THE REDUCTION OF SEISMIC RISK</b>            | <ul style="list-style-type: none"> <li>• Photovoltaic</li> <li>• Storage system</li> </ul>                                      |  |  |

# DEDUCTION APPLICATION

The deduction can be used in 3 different ways, 2 of which may involve the involvement of banking institutions.

## HOW IT USED

### DIRECT USE

**Direct use to deduct income taxes** for the end customer, dividing the benefit into **5 annual shares** of the same amount.

### CREDIT Assignment

**Tax Credit Assignment** from the final customer to other subjects, **including banks and financial intermediaries**, for anticipation of the tax benefit otherwise deferred over 10 years.

### DISCOUNT ON THE AMOUNT DUE

**Discount** on the **amount due with tax credit transfer to the company.**

## FINANCIAL OPERATORS' AREA OF INTEREST

# CREDIT ASSIGNMENT IN 10 YEARS

The unused credit related to Superbonus, resulting from communications of the first assignment or other invoice discount submitted to «Agenzia delle Entrate» (Revenue Agency) until october 31, 2022, could be used in 10 years installments of equal ammount.

The ammount of the not used shared credit of the year it was received can not be used in the next years, also can not be requested any refund.

## CREDIT ASSIGNMENT IN 5 STEPS



1

First free assignment .



2

3 assignments in favor of the Banks, financial intermediaries, companies belonging to a bank group or insurance companies authorized to operate in Italy.



3

An assignment from the banks to VAT registration number holders, that after buying the credit can not be surrendered anymore.

# INVOICE DISCOUNT OR CREDIT ASSIGNMENT

An **important pillar** of the tax incentive is represented by the possibility of **immediately transferring the tax deduction, through an invoice discount or credit transfer.**

**ENERGY SYSTEM**, if required, is placed next to the condominium and **by directly managing the tax credit**, it guarantees the Customer to immediately benefit the economic advantage, **without waiting** for the time to recover the credit invested (**between 10 years**).



# THE OPPORTUNITY

Although the Government **is trying to streamline the procedures** and speed up their implementation also from an operational point of view, accessing an innovation of this magnitude **is neither simple nor taken for granted.**

Property owners who want to access these benefits often face inertia and serious delays accumulated by banks, companies and suppliers.

To minimize the bureaucratic impacts that weight on this initiative and take advantage of the incentives, **it is necessary to rely on an organization with great experience and well-tested procedures.**





# DISTINCTIVE FEATURES

In addition to the individual construction companies that, with **few guarantees of stability**, are trying to manage energy redevelopment initiatives, the **models currently prevailing on the market involve large brands** (Banks, Utilities, Real Estate, etc.) which propose themselves as **aggregators** that coordinate on the territory a **series of indirect networks set up specifically for this occasion**.

This approach:

It unnecessarily increases interlocutors, undermining the effectiveness of the initiative and increasing time and costs

It makes the attribution of responsibility, which is «spread» throughout the supply chain, ineffective

Mine to an approach named “bite and run” limited at the time window of the government incentive

Can not be engaged on results of energy efficiency for long term

The **ENERGY SYSTEM** model is :

Provides the customer with a **single and responsible interlocutor**

**Protect the workers** that are present in the management maintenance

**Guarantees** from a legal point of view **the condominium**

**Guarantees** long-term **energy efficiency results**

# THE APPROACH OF ENERGY SYSTEM

**ENERGY SYSTEM**, with over 20 years of experience, is one of the leading companies in the targeted, flexible, intelligent and customized **facility management solutions**, as well as in the construction of **technological systems**, which the Company designs, implements and manages

It proposes itself to the market as a **General Contractor**. The aim is to always establish a lasting and distinctive partnership relationship with its customers, offering them innovative solutions.

It guarantees its customers **end-to-end solutions**, thanks to the involvement of the best qualified companies and certified professionals.

Financial solidity, industrial vision, market knowledge, quality, reliability, respect for deadlines and entrepreneurial skills are **the main values of the company**.

Thanks to agreements with important investment funds, Energy System ensures its customers the **credit assignment** and/or **the direct management of tax credit**.

# WHAT STEPS TAKE

**1** **Preliminary meeting** and following in-depth meeting in which **the operating methods of the energy redevelopment** proposal are detailed.

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**2** We assist you in the **condominium inspections**, to collect and verify the needs of the housing units **and carry out a feasibility plan**.

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**3** We assist you in the **presentation** of our **offer at the Shareholders' Meeting**, including the sale plan of the tax bonus **and the financing plan** for any residual part of works.

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# THE 3 STEPS OF THE PROCESS

## STEP 1

DATA  
COLLECTION

DOCUMENTAL  
ANALYSIS

SITE INSPECTIONS

TECNICAL- ECONOMIC  
PRELIMINARY  
PROPOSAL

## STEP 2

PRELIMINARY  
SERVICE  
AGREEMENT

DUE DILIGENCE  
(Tecnical, Amministrative  
and Fiscal)

PRELIMINARY  
PLANNING  
(Energy Diagnosis,  
feasibility, etc.)

ECONOMICAL  
AND FINANTIAL  
PLAN

## STEP 3

EXECUTION OF  
INTERVENTION  
AGREEMENT

PLANNING  
PERFORMANCE

WORKS EXECUTION  
(PM, SAL, TESTING)

PRACTICES  
PREPARATIONAND  
SENDING TO ENEA

FINANCIAL  
STATEMENT

DELIVERY OF THE  
DOCUMENTATION  
TO THE CUSTOMER



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