



European Construction Sector Observatory

Policy fact sheet

Italy

Superbonus 110%

Thematic objectives 1 & 3

November 2021



In a nutshell

Implementing body	Ministry of Economic Development. Managed by ENEA ¹ (National Agency for New Technologies, Energy and Sustainable Economic Development)
Key features & objectives	A tax relief scheme that aims to encourage homeowners and social/voluntary organisations to improve the energy efficiency and structural safety of their buildings. The scheme covers 110% of improvement costs.
Implementation date	June 2020 – December 2023 (with exceptions) ²
Targeted beneficiaries	Homeowners, housing cooperatives, non-profit, social and voluntary organisations, amateur sports associations and clubs.
Targeted sub-sectors	Residential and buildings owned by social and voluntary organisations.
Budget (EUR)	18.5 billion
Good practice	★★★★☆
Transferability	★★★★☆

After more than a decade of severe crisis in the Italian construction sector, the level of activity in the sector is still 35% lower than it was in 2008. Following various inconclusive attempts to reboot the sector, the Italian Government launched an economic incentive scheme in 2020 to help stimulate the growth of construction sector activity. The scheme also aims to reduce the environmental impact of the residential sector and contribute to Italy's climate goals.

'Superbonus 110%' is a tax incentive scheme that enables homeowners, non-profit, social and voluntary organisations, and public social housing bodies (IACPs) to commission energy efficient and structural improvements to their properties, with the costs covered by the Italian state.

The Superbonus features two sub-schemes:

- The Super Ecobonus supports energy efficient building improvements;
- The Super Sismabonus supports structural safety building improvements.

Eligible improvement interventions include:

- **Main interventions** that cover thermal insulation of the building envelope and the replacement of heating and cooling systems with centralised systems (Super Ecobonus), and structural improvements to make buildings earthquake resistant (Super Sismabonus);
- **Additional interventions** that building owners can choose to commission, in combination with at least one main intervention. Examples include: replacement of windows, doors and frames; replacement of heating systems if autonomous; removal of architectural barriers; and the installation of building automation and photovoltaic systems, and electric vehicle charging infrastructure.

The Superbonus 110% scheme has achieved significant success, to date. It continues to attract a high and growing volume of applications and is helping to increase construction sector activity.

Nearly 70,000 applications had been submitted by the end of November 2021, at an investment cost of EUR 11.936 billion and an overall cost to the Italian state of EUR 13.129 billion (110% of the investment cost), which is 71% of the scheme's overall budget.

Stakeholders have highlighted some areas for improvement and a desire for the scheme to be extended.

1.

General description

The Superbonus 110% is an economic incentive measure, introduced by the Relaunch Decree (Decreto Rilancio³) in May 2020, which aims to make Italian homes safer and more efficient.

The Superbonus mechanism enables residential improvement interventions to be carried out at no cost to the citizen.

The Superbonus is an economic instrument designed to rapidly relaunch the construction sector and respond to the important climatic and environmental challenges facing the civil sector, in line with Italy's Integrated National Energy and Climate Plan⁴.

The Superbonus scheme supports two types of interventions:

- The Super Ecobonus facilitates energy efficiency work;
- The Super Sismabonus facilitates anti-seismic adaptation work⁵.

The Superbonus scheme is open to applications from:

- Residential building or property owners (including beneficial owners or tenants), including houses, apartments and apartment buildings (excluding commercial/professional premises), and condominiums – i.e.: co-owned apartment buildings (community or owners);
- Housing cooperatives;
- Public bodies that manage social housing (IACPs⁶);
- Non-profit, social and voluntary organisations;
- Amateur sports associations and clubs.

Companies that own real estate units within apartment buildings / condominiums can only access the scheme for work carried out on communal building areas. The scheme also

supports interventions carried out on restricted properties that meet specific conditions.

The Superbonus is not available for work carried out on residential property units in cadastral categories A1 (mansions), A8 (villas) and A9 (castles not open to the public).

Eligible interventions are listed in Table 1. They are divided into two categories:

- Main interventions (Trainanti);
- Additional interventions (Trainati), which are only eligible if implemented in conjunction with at least one main intervention.

Table 1: Interventions eligible for Superbonus 110%

Main interventions (Trainanti)
<p>Super Ecobonus:</p> <ul style="list-style-type: none"> • Thermal insulation of the building envelope; • Replacement of heating or air conditioning equipment in residential buildings, including boilers (condensing boilers, heat pumps etc.) and the disposal of old equipment; <p>Super Sismabonus:</p> <ul style="list-style-type: none"> • Structural improvements to increase building safety and resistance to earthquakes.
Additional interventions (Trainati)
<ul style="list-style-type: none"> • Energy efficiency interventions, for example, the installation of building automation systems, fixtures, solar shields, heat pumps, water heaters; • Installation of photovoltaic systems with storage systems; • Electric vehicle charging infrastructure; • Interventions to remove architectural barriers.

Source: Ministero dello Sviluppo Economico & Agenzia delle Entrate⁷

Superbonus applicants can benefit from a **deduction rate of 110% applied to all intervention costs** incurred:

- From 1 July 2020 to 31 December 2022⁸ (divided into five annual quotas);
- From 2022 (divided into four annual quotas of the same quantity)⁹.

Applicants can choose to:

- Bear the intervention costs directly and obtain the 110% deduction, paying less tax and recovering more than they have spent over a five-year period (or four-year period for expenses incurred from 2022);
- Transfer the tax credit to third parties, and immediately obtain liquidity;
- Exercise the intervention invoice discount option up to a maximum of 100% of the invoice amount. In this case, the firm or firms contracted will receive a tax credit equal to 110% of the discount applied, enabling the applicant to commission the work without any monetary outlay¹⁰.

Deductible intervention expenses, as shown in Table 2, are subject to maximum limits.

Table 2: Maximum expenses by type of intervention

Type of work	Type of building	Maximum limit (EUR)
Thermal insulation	Single property	50,000
	Multiple properties (2 to 8 units)	40,000 per unit
	Multiple properties (>8 units)	30,000 per unit
Heating or A/C system	Single property	30,000
	Multiple properties (2 to 8 units)	20,000 per unit
	Multiple properties (>8 units)	15,000 per unit
Work to reduce seismic risk	Per housing unit	96,000

Photovoltaic systems	Per housing unit	48,000
Charging stations	Single property	2,000
	Multiple properties (2 to 8 units)	1,500
	Multiple properties (>8 units)	1,200
Removal of architectural barriers	Per housing unit	96,000

Source: Agenzia delle Entrate¹¹

Super Ecobonus process¹²

Applicants must first check with a technician that the interventions they wish to carry out are eligible for reimbursement. Upon confirmation, the beneficiary can engage with contractors and initiate the required work.

Any combination of Super Ecobonus interventions must improve the energy performance of the subject building or property by at least two energy classes. The improvement must be demonstrated with an energy performance certificate (Attestazione di Prestazione Energetica – APE) that is carried out both before and after the interventions. The certificates must be attached to the assessment report drawn up by the technician and sent to ENEA¹³.

Depending on the type of intervention, relevant documents and work permits must be obtained from the municipality in which the work is to be carried out. The intervention work must be certified to ensure that it has been completed correctly, and that it complies with the technical requirements, the cost ceilings and the adequacy of costs.

Upon completion, the work certification must be sent to ENEA¹⁴ (National Agency for New Technologies, Energy and Sustainable Economic Development, which is responsible for managing the Superbonus scheme) in electronic format within 90 days from the end of the work or at each stage of the work. Upon receipt of the certification, ENEA issues an electronic receipt that includes an identification code. The applicant needs this

receipt to claim reimbursement of the expenses incurred.

Super Sismabonus process¹⁵

Applicants must ensure that the effectiveness of the interventions and the verification of the adequacy of the expenses are certified by the professionals in charge of the structural design and management of the work, the structures and the static testing.

If the applicant wishes to exercise the invoice discount or to transfer their credit, he/she must also request a compliance approval from one of the persons in charge of issuing it (e.g.: an accountant or the Tax Assistance Centre (Centro di Assistenza Fiscale – CAF).

At this point, the applicant can inform the Revenue Agency of their chosen option (invoice discount or tax credit), by completing a form on the Agency's website.

2.

Achieved or expected results

The Superbonus economic incentive scheme is managed and evaluated by ENEA (National Agency for New Technologies, Energy and Sustainable Economic Development).

Since August 2021, ENEA has published a monthly report¹⁶ on the results of the Superbonus scheme.

The key results achieved by the end of November 2021 are:

- Nearly 70,000 applications submitted;
- Superbonus tax deductions allowed total EUR 11.936 billion;
- At a cost of over EUR 13.129 billion to the Italian State (110%).

Table 3 lists the number of Superbonus applications received by region and by month between August and November 2021. The figures show an average monthly increase of approximately 23% over the period, up by 9,067 in September, 11,468 in October and 11,727 in November. The figures reported at the end of November were up by approximately 87% (32,262) on the number reported in August. The regional share of applications is broadly in line with their overall share of population¹⁷.

Table 3: Superbonus applications by region, 2021

Region	Applications submitted in 2021			
	08/21	09/21	10/21	11/21
Abruzzo	970	1,240	1,610	1,950
Basilicata	413	515	649	845
Calabria	1,638	1,972	2,439	2,909
Campania	2,447	3,064	3,880	4,564
Emilia-Romagna	2,861	3,550	4,392	5,289
Friuli-Venezia Giulia	907	1,156	1,402	1,685

Lazio	3,704	4,583	5,654	6,693
Liguria	356	445	560	653
Lombardia	5,116	6,384	8,029	9,826
Marche	874	1,076	1,351	1,615
Molise	251	313	391	443
Piedmonte	2,369	2,957	3,763	4,549
Puglia	2,372	2,980	3,627	4,431
Sardegna	1,223	1,549	1,966	2,391
Sicilia	2,751	3,454	4,328	5,128
Toscana	3,095	3,761	4,617	5,549
Trentino-Alto-Adige	419	512	645	837
Umbria	667	819	1,015	1,209
Valle d'Aosta	67	85	108	127
Veneto	4,628	5,780	7,237	8,697
Totals	37,128	46,195	57,663	69,390

Source: ENEA, Superbonus 110% results¹⁸

Table 4 lists the total investments allowed as deductions. Euro amounts are rounded to the nearest one hundred thousand. The figures show an average monthly increase of approximately 28% between August and November 2021, up by EUR 1.81 billion (31.84%) in September, EUR 2.246 billion (29.97%) in October and EUR 2.195 billion (22.53%) in November. The total amount reported at the end of November was up by just under 110% (EUR 6.251 billion) on the amount reported in August. The regional share of applications is broadly in line with their overall share of population¹⁹.

Table 4: Total investments allowed as deductions

Region	Deductions Allowed (EUR million)			
	08/21	09/21	10/21	11/21
Abruzzo	185.8	252.1	350.4	435.9
Basilicata	105.8	143.5	178.5	231.8
Calabria	249.1	327	423.7	514.4
Campania	468.8	627.5	818.8	964.6
Emilia-Romagna	464.1	617.8	792.8	980.4

Friuli-Venezia Giulia	116.3	154	192.3	229.9
Lazio	560.1	746.5	941.8	1,145.9
Liguria	53	68	90.9	110.4
Lombardia	857.9	1,127	1,451.9	1,820.8
Marche	161.6	213.3	268.4	326.6
Molise	40	52.8	68.7	81.4
Piedmonte	369.8	488	673.1	800.4
Puglia	326	429.5	538.2	658.5
Sardegna	181.1	244.4	326.6	412.2
Sicilia	397.4	513.5	695.4	846.6
Toscana	398	512.7	635.4	775.2
Trentino-Alto-Adige	91.8	117.9	150.3	199.6
Umbria	88.1	112	169.9	210
Valle d'Aosta	11.9	16.4	21.2	27.6
Veneto	558.8	731.5	953.4	1,164
Totals	5,685.1	7,495.4	9,741.5	11,936

Source: ENEA, Superbonus 110% results²⁰

Table 5 lists the total amount of deductions approved on work completed. Euro amounts are rounded to the nearest one hundred thousand. The figures show an average monthly increase of approximately 28.5% between August and November 2021, up by EUR 1.204 billion (30.79%) in September, EUR 1.614 billion (31.55%) in October and EUR 1.549 billion (23.03%) in November. The total amount reported at the end of November was up by just under 112% (EUR 4.367 billion) on the amount reported in August. The regional share of applications is broadly in line with their overall share of population²¹.

Table 5: Deductions approved on work completed

Region	Deductions on Work Carried Out (EUR million)			
	08/21	09/21	10/21	11/21
Abruzzo	119.9	160.0	219.5	277.1
Basilicata	67.6	92.1	118.9	154.5
Calabria	173.8	219.9	289.6	354.3
Campania	297.7	393.5	508.9	607.3
Emilia-Romagna	349.1	450.7	589.6	723.6
Friuli-Venezia Giulia	77.8	102.0	130.1	161.1
Lazio	362.4	480.2	608.8	736.3
Liguria	32.7	42.6	56.7	68.7

Lombardia	616.5	806.8	1,065.3	1,335.5
Marche	111.4	142.9	183.3	225.8
Molise	27.0	34.8	44.7	52.2
Piedmonte	247.8	324.8	446.4	537.3
Puglia	216.6	288.5	375.9	467.0
Sardegna	120.1	162.5	220.8	272.9
Sicilia	268.1	352.7	473.5	576.3
Toscana	279.7	355.2	449.2	550.9
Trentino-Alto-Adige	54.7	72.5	111.0	149.9
Umbria	65.9	84.1	117.1	143.2
Valle d'Aosta	8.7	11.6	14.8	18.2
Veneto	413.1	536.8	703.9	865.2
Totals	3,910.5	5,114.3	6,728	8,277.2

Source: ENEA, Superbonus 110% results²²

Table 6 lists the overall total figures achieved by the Superbonus scheme by the end of November 2021. Approved deductions on completed work are equal to 69% of the total deductions allowed. Based on the number of applications submitted and the total investment allowed as deductions, the average deduction overall per application is approximately EUR 172,013. However, this figure does not reflect the intervention cost difference by building type.

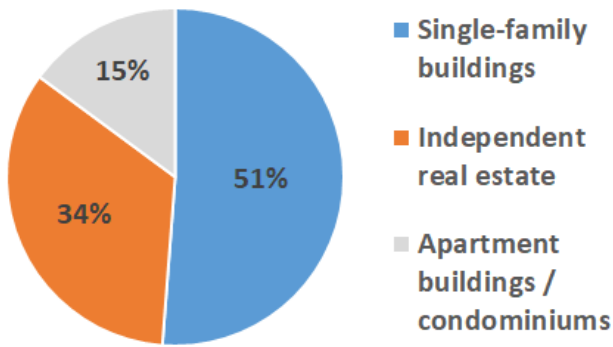
Table 6: Superbonus intervention totals, Nov 2021

Results at end of Nov 2021	Totals
Number of projects assigned	69,390
Total investments allowed as deductions (EUR)	11,936,000,616.14
Deductions approved on work completed (EUR)	8,277,198,179.27
Total cost to the Italian state (110%) (EUR)	13,129,600,677.75

Source: ENEA, Superbonus 110% results²³

Results published by ENEA also list the number of interventions and the deductions allowed by building type. By the end of November 2021, as shown in Figure 1, single family buildings accounted for just over half the number of applications submitted (35,542). Independent real estate accounted for the second largest share (23,508), followed by apartment buildings / condominiums (10,339).

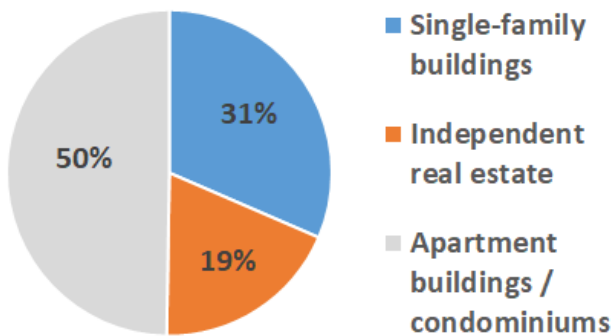
Figure 1: Share of interventions by building type



Source: ENEA, Superbonus 110% results²⁴

The share of the Superbonus deduction totals by type of building are shown in Figure 2. By the end of November 2021, apartment buildings / condominiums accounted for half of the total amount of deductions (EUR 5.937 billion), followed by single family buildings (EUR 3.756 billion) and independent real estate (EUR 2.242 billion). The high share claimed by apartment buildings / condominiums is linked to their size, which implies a higher cost of intervention.

Figure 2: Deduction of interventions according to the type of building



Source: ENEA, Superbonus 110% results²⁵

Table 7 lists the average investment by type of building.

Table 7: Average investment by type of building

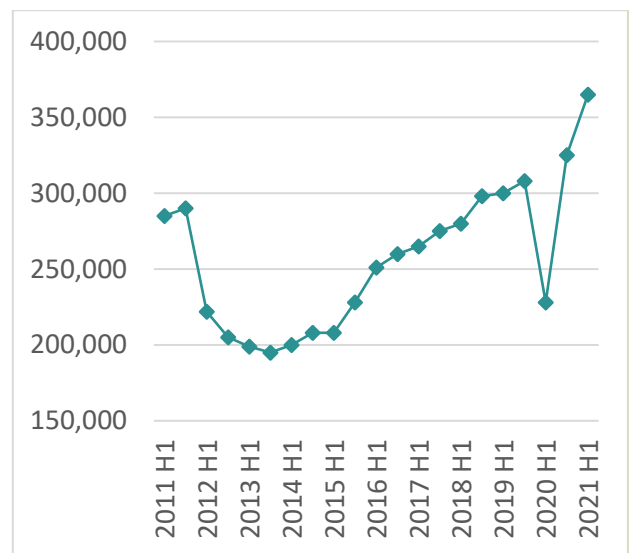
Type of building	Average investment (EUR)
Single-family buildings	105,691
Independent real estate	95,361
Apartment buildings / condominiums	574,197

Source: ENEA, Superbonus 110% results²⁶

By the end of November 2021, the scheme had allocated 71% (EUR 13.129 billion) of its overall budget (EUR 18.5 billion).

The success of the Superbonus scheme is also highlighted by the results of a study²⁷ conducted by the Italian Public Accounts Observatory. The study reports that the volume of residential property sales has grown significantly in the last two semesters for which data is available, and at a much higher growth rate than was recorded between 2015 and 2019²⁸. The data, shown in Figure 3, suggests that the Superbonus scheme is achieving its goal of supporting the construction sector and stimulating demand for real estate.

Figure 3: Volume of residential property sales by semester, 2011-2021



Source: Osservatorio CPI, October 2021²⁹

3.

Perspectives and lessons learned

Superbonus 110% is a transformative scheme that should be extended to include all types of family and multi-family housing units.

According to the Deputy Commissioner for Messina³⁰, the Superbonus 110% is an extraordinary measure that promotes two of the government's fundamental principles: integral green ecology and technological innovation.

Superbonus is *"a measure that gives a very important boost to the economy of our country. Its revolutionary reach, for citizens and the state, cannot be limited to a few buildings"*.

The Superbonus scheme is helping to reignite construction sector activity, while reducing the sector's environmental impact, and should be extended beyond 2023.

According to the Vice Ministry of Economy, *"the Superbonus is a measure that has restarted construction, restarting the country, and will still make big numbers. In the new budget law currently under discussion, we are proposing to maintain the Superbonus for longer on single-family houses. The positive news is that, together with the Ecobonus and the Sismabonus, we will make them more structural until 2025. From 2024, there will be a décalage on the Superbonus, but nothing prevents the next government from bringing it back to 110%"*³¹.

A key advantage of the Superbonus scheme, according to the Deputy Commissioner for Messina³², is that it is focused on renovating and redeveloping the existing housing stock, without increasing the use of public land³³.

Due to the rapid success of the scheme, demand is outstripping supply and prices are rising. Extending the scheme would help to ease the pressure.

The success of Superbonus has also created some implementation challenges, according to the President of the Chamber's Productive Activities Commission. Challenges include the rising price of construction materials and a shortage of contractors, qualified workers and specialised professionals (e.g.: energy certifiers) to meet the demand for Superbonus interventions. These issues have therefore led to some delays³⁴.

Extending the scheme over a longer time period would help to reduce supply-side pressure and enable a greater number of families to improve the safety and energy efficiency of their homes. Indeed, the President of the Chamber's Productive Activities Commission contends that *"technicians, companies and trade associations, both entrepreneurial and trade unions, are loudly joining the request to extend the measure at least until 2024, so as to provide certainty to businesses, workers and families"*³⁵.

Options to extend the scheme are being explored; however, the expense of the scheme means that it is unlikely to become a long-term measure in its current form.

The Minister of Economy says that *"the Superbonus and other building bonuses are very important to help restart the construction sector, so in the budget review, we are evaluating how they can and should be extended"*. However, although the Minister stresses that construction is a sector that must be supported, tax incentive schemes such as the Superbonus *"cannot grow out of all proportion"*. *"Support for interventions must respect public finance limits. If every Italian citizen were to apply, for 30 million real estate units, the impact on national accounts and debt would be stratospheric"*³⁶.

Although the Superbonus scheme is proving to be successful and in high demand, some stakeholders see room for improvement.

The President of the National Association of Thermal and Acoustic Insulation (ANIT) recognises the value and advantages of the Superbonus scheme. However, she also identifies some critical issues with the scheme. They include:

- A lack of clarity about the scheme's overall objectives: *"It is not yet clear what the real objective of the measure is. If it is a question of*

making important interventions, to substantially redeveloping the buildings, that's fine";

- Complex legislation that slows down work completion: *"Many construction sector companies encounter difficulties when trying to benefit from the incentives, due to the complex, fragmented and incomplete nature of the measure, causing considerable delays in work implementation, effectively reducing the time needed to complete improvement interventions efficiently"³⁷.*

4.

Conclusion and recommendations

The Superbonus 110% economic incentive scheme is proving to be a very successful measure that is generating high and growing demand.

By the end of November 2021, nearly 70,000 applications had been submitted, at an investment cost of over EUR 11.936 billion and a total cost to the Italian State of EUR 13.129 billion (110% of the investment cost).

In almost a year and a half since the scheme was launched, nearly three quarters (71%) of the overall budget has already been allocated.

The scheme enables:

- Citizens to renovate their homes free of charge;
- Construction sector companies (especially SMEs) to benefit from growing demand for their services;
- Credit institutions to offer tax relief products to individuals and companies.

In spite of its success, however, some stakeholders have also highlighted areas for improvement.

Looking forward, five recommendations are suggested to help improve the reach and impact of the Superbonus 110% scheme:

- The scheme's implementation timeframe should be extended, where possible, to provide applicants with sufficient time to complete approved interventions and receive reimbursement. The design and complexity of intervention work can limit the time available to complete a project. Extending the scheme would help to limit the risk of an applicant paying for a project that cannot be completed.

The Italian Government's extension of the scheme to 2023 is a move in that direction;

- The scope of the scheme should be extended to support interventions on a wider range of building types, rather than limiting the incentive to specific categories. For example, the inclusion of hotels could help to generate a variety of revenue streams and benefits;
- Superbonus communication and procedures should be further simplified to make it easier for individuals and small companies to benefit from the scheme. The Simplification Law Decree, approved by the Italian government in July 2021, is a move in that direction;
- Consideration should be given to including building assessment and preliminary intervention design costs in the Superbonus offer, regardless of whether the work is carried out. That would help to ensure that building assessments are done by efficient and reliable companies;
- Some requirements, especially those related to energy efficiency, should be reviewed and amended where appropriate. Some stakeholders do not consider the current requirement to improve a building by at least 2 energy classes as an effective measurement of improvement for all interventions. A focus on reducing energy needs, rather than just energy classification, may be a more appropriate approach.

Overall, the Superbonus 110% scheme is rated a '4-star good practice measure' on a scale of 1 (low) to 5 (high).

This score is based on the high volume of applications submitted and approved, and which are increasing every month. Approximately 71% of the scheme's overall budget has already been allocated, in almost a year and a half since it launched, which indicates the scheme's popularity.

The scheme offers significant benefits to residential building owners, construction sector companies and credit institutions. Building owners can commission beneficial energy efficiency or structural safety work without the need to cover the cost of the intervention themselves. Companies benefit from increased demand for their services and credit institutions benefit from offering financial products in support of the scheme.

By buying tax credit from citizens, for example, credit institutions can provide them with the liquidity they need to pay for interventions. Alternatively, the credit can be given directly to the companies doing the work. Therefore, even those on low incomes or with limited financial resources can benefit from the Superbonus 110% relief, commission important home improvements, and enjoy safer homes with lower energy bills.

To achieve a 5-star rating, the scheme would need to address a number of areas of improvement highlighted by some stakeholders. Concerns about the expense and sustainability of this incentive instrument would also need to be addressed, to ensure the cost/impact is net positive for the Italian taxpayer.

The Superbonus 110% scheme is rated a '4-star transferable measure' on a scale of 1 (low) to 5 (high).

Although the tax relief rate and budget of the Superbonus scheme may not suit other nations, the basic concept of a bonus or tax relief scheme is commonly applied across the EU27. The framework of the Superbonus scheme is therefore readily transferable. The key consideration for national governments would be to define an appropriate tax relief rate and a feasible budget for their own national context.

Endnotes

- 1 ENEA is the National Agency for New Technologies, Energy and Sustainable Economic Development, a public body aimed at research, technological innovation and the provision of advanced services to enterprises, public administration and citizens in the sectors of energy, the environment and sustainable economic development:
<https://www.enea.it>
- 2 Edil Tecnico, Proroga Superbonus 110% fino al 2023 (con eccezioni), poi si scende al 70% nel 2024 e al 65% nel 2025 (article), October 2021:
<https://www.ediltecnico.it/83534/proroga-superbonus-110-2022/>
- 3 Gazzetta Ufficiale, Decreto-Legge 19 Maggio 2020, n34 (Article), May 2020:
<https://www.gazzettaufficiale.it/eli/id/2020/05/19/20G00052/sg>
- 4 Ministero dello sviluppo economico, Pubblicato il testo definitivo del Piano Energia e Clima (PNIEC), January 2020:
<https://www.mise.gov.it/index.php/it/198-notizie-stampa/2040668-pniec2030>
- 5 Governo Italiano Presidenza del Consiglio dei Ministri, Superbonus 110%:
<https://www.governo.it/it/superbonus>
- 6 Autonomous Social Housing Institute (Istituto Autonomo Case Popolari – IACP).
- 7 Ministero dello sviluppo economico, Superbonus e Sismabonus 110% - Decreti attuativi:
<https://www.mise.gov.it/index.php/it/incentivi/energia/superbonus-110>
Agenzia Entrate, Superbonus 110%:
<https://www.agenziaentrate.gov.it/portale/superbonus-110%25>
- 8 The 2022 Budget Bill has extended the 110% Superbonus through to 2025. It maintains the 110% rate through to 2023, after which the rate will be reduced to 70% in 2024 and 65% in 2025, depending on the category of parties carrying out the works.
- 9 Governo Italiano Presidenza del Consiglio dei Ministri, Superbonus 110%, cos'è?
<https://www.governo.it/it/articolo/superbonus-110-case-pi-efficienti-e-sicure-costo-zero/15948>
- 10 Governo Italiano, Superbonus 110%: per i cittadini:
<https://www.governo.it/it/articolo/superbonus-110-i-cittadini/15953>
- 11 Agenzia delle Entrate, Superbonus 110%:
<https://www.agenziaentrate.gov.it/portale/superbonus-110%25>
The Florentine, Superbonus 110%: also for non-Italian citizens (article), November 2020:
<https://www.theflorentine.net/2020/11/10/superbonus-110-non-italian-citizens/>
- 12 Governo Italiano Presidenza del Consiglio dei Ministri, Superbonus 110%: come ottenerlo:
<https://www.governo.it/it/articolo/superbonus-110-come-ottenerlo/15952>
- 13 Governo Italiano, Superbonus 110%, i requisiti:
<https://www.governo.it/it/articolo/superbonus-110-i-requisiti/15951>
- 14 ENEA is the National Agency for New Technologies, Energy and Sustainable Economic Development, a public body aimed at research, technological innovation and the provision of advanced services to enterprises, public administration and citizens in the sectors of energy, the environment and sustainable economic development:
<https://www.enea.it>
- 15 Governo Italiano Presidenza del Consiglio dei Ministri, Superbonus 110%: come ottenerlo:
<https://www.governo.it/it/articolo/superbonus-110-come-ottenerlo/15952>
- 16 ENEA, Dati di utilizzo del Superbonus 110%, Latest update: 02 December 2021:
<https://www.efficienzaenergetica.enea.it/detrazioni-fiscali/superbonus/risultati-superbonus.html>
- 17 Statista, Resident population of Italy in 2021, by region:
<https://www.statista.com/statistics/617497/resident-population-italy-by-region/>
- 18 ENEA, Dati di utilizzo del Superbonus 110%, Latest update: 02 December 2021:
<https://www.efficienzaenergetica.enea.it/detrazioni-fiscali/superbonus/risultati-superbonus.html>
- 19 Statista, Resident population of Italy in 2021, by region:
<https://www.statista.com/statistics/617497/resident-population-italy-by-region/>
- 20 ENEA, Dati di utilizzo del Superbonus 110%, Latest update: 02 December 2021:
<https://www.efficienzaenergetica.enea.it/detrazioni-fiscali/superbonus/risultati-superbonus.html>
- 21 Statista, Resident population of Italy in 2021, by region:
<https://www.statista.com/statistics/617497/resident-population-italy-by-region/>

- 22 ENEA, Dati di utilizzo del Superbonus 110%, Latest update: 02 December 2021:
<https://www.energiaenergetica.enea.it/detrazioni-fiscali/superbonus/risultati-superbonus.html>
- 23 Ibid
- 24 Ibid
- 25 Ibid
- 26 Ibid
- 27 Osservatorio CPI, I risultati del Superbonus 110% (article), October 2021:
https://osservatoriocpi.unicatt.it/ocpi-pubblicazioni-i-risultati-del-superbonus-110#_ftnref11
- 28 Ibid
- 29 Ibid
- 30 Restoalsud, Superbonus 110%, appello di D’Uva (M5S): estendere la proroga alle villette (article), October 2021:
<https://www.restoalsud.it/primo-piano/superbonus-110-appello-di-duva-m5s-estendere-la-proroga-alle-villette/>
Tempostretto, Superbonus 110%, D’Uva: “Proroga ad abitazioni unifamiliari e plurifamiliari atto di giustizia dovuto”, October 2021:
<https://www.tempostretto.it/video/superbonus-110-duva-proroga-ad-abitazioni-unifamiliari-e-plurifamiliari-atto-di-giustizia-dovuto-video.html>
- 31 La Repubblica, Castelli: “Il Reddito non si tocca e diventerà ancora più efficace. Sbagliato limitare il Superbonus” (article), October 2021:
https://www.repubblica.it/economia/2021/10/20/news/castelli_il_reddito_non_si_tocca_e_diventera_ancora_piu_efficace_sbagliato_limitare_il_superbonus_-323137068/
- 32 Restoalsud, Superbonus 110%, appello di D’Uva (M5S): estendere la proroga alle villette (article), October 2021:
<https://www.restoalsud.it/primo-piano/superbonus-110-appello-di-duva-m5s-estendere-la-proroga-alle-villette/>
Tempostretto, Superbonus 110%, D’Uva: “Proroga ad abitazioni unifamiliari e plurifamiliari atto di giustizia dovuto”, October 2021:
<https://www.tempostretto.it/video/superbonus-110-duva-proroga-ad-abitazioni-unifamiliari-e-plurifamiliari-atto-di-giustizia-dovuto-video.html>
- 33 Ibid
- 34 Politicamentecorretto.com, Superbonus: Nardi, bene il Governo, indispensabile la proroga al 2024 (article), September 2021:
<https://www.policamentecorretto.com/2021/09/29/superbonus-nardi-bene-il-governo-indispensabile-la-proroga-al-2024/>
- 35 Ibid
- 36 Quale Energia.it, Franco frena sul Superbonus: “molto costoso e non sostenibile alla lunga”, October 2021:
<https://www.qualenergia.it/articoli/franco-frena-superbonus-molto-costoso-non-sostenibile-lunga/>
- 37 INFOBUILDENERGIA, Superbonus 110%: Valeria Erba chiarisce gli obiettivi (article), June 2020:
<https://www.infobuildenergia.it/superbonus-110-per-cento-webinar-decreti-attuativi-definitivo/>