

## Tax Pills

# Eco-bonus for upgrading the energy efficiency performance on the common parts of buildings: also non-residents can handover their tax credit

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Even a foreign individual, who does not reside in our country, but in the United States in the case in question, can benefit from the *eco-bonus*, a special incentive that provides a tax reduction on the expenses sustained for energy requalification interventions on condominium parts and, in case, gives taxpayers also the option to transfer the fiscal credit due to third parties. Particularly, as clarified by the Revenue Agency, through an *ad hoc* Ruling n. 25, or *Interpello*, the non-resident subject can even opt for the reassignment of the tax credit corresponding to the deduction (equal, respectively, to 70 or 75 per cent of the expenses incurred) to the suppliers who carried out the interventions or to other private subjects, with the faculty of subsequent assignment of the credit. Therefore, in brief, residents or non-residents are both admitted to the use of the fiscal deduction for the recovery of the building heritage and the energy requalification of the buildings.

**An appealing but a conditional and highly technical tax *bonus*** - As explain by the Revenue's *Interpello*, to benefit of the tax reduction for energy requalification interventions of common parts of condominium buildings affecting the building envelope, the renovation works must have an incidence greater than 25 per cent of the gross dispersing surface of the building itself, as well as for those aimed at improving the winter and summer energy performance if achieve at least the average quality referred to in the decree of the Minister of Economic Development of 26 June 2015.

**The Revenue Agency Answer** - In the case in question, provided that the requisites required by the reference legislation are respected, the applicant, who is a non-resident, has the right to benefit from the deduction provided for the interventions in question, consequently, he can also opt to assign the fiscal credit corresponding to the deduction, for the share attributable to him and

due for the energy redevelopment of the building carried out on the common parts, to the suppliers who carried out the interventions as well as to the other holders of the deductions due for the same condominium interventions. This credit, however, cannot be transferred to banks and financial intermediaries since the applicant is not a taxpayer who falls under the so-called *no tax area*, i.e. the holders of income excluded from taxation for the purposes of personal income tax or by express provision or because the gross tax is absorbed by the deductions referred to in art. 13 of the TUIR. Particularly, only the aforementioned subjects falling within the *no-tax area* can opt for the assignment of the credit corresponding to the deduction due, for the expenses incurred for energy redevelopment interventions carried out on the common parts of buildings, also to credit institutions and financial intermediaries.

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