



The new solution dedicated
to the acquisition of Sismabonus
and Ecobonus Tax credits



Taking a socially beneficial action with a discount on taxes for the next 5-10 years

Our solution, delivered via a completely new digital experience, ensures quicker and more secure acquisitions of **Sismabonus** and **Ecobonus** Tax credits, financial savings, a risk-free opportunity and an optimized customer service, contributing to safety and preservation of the environment through the achievement of a higher level of energy efficiency of buildings.

The Italian Government has introduced strong incentives, up to 85% of costs incurred in relation to seismic safety and upgrading the energy efficiency of buildings in Italy.

The incentives are granted in the form of tax credits (referred to respectively as Sismabonus and Ecobonus).

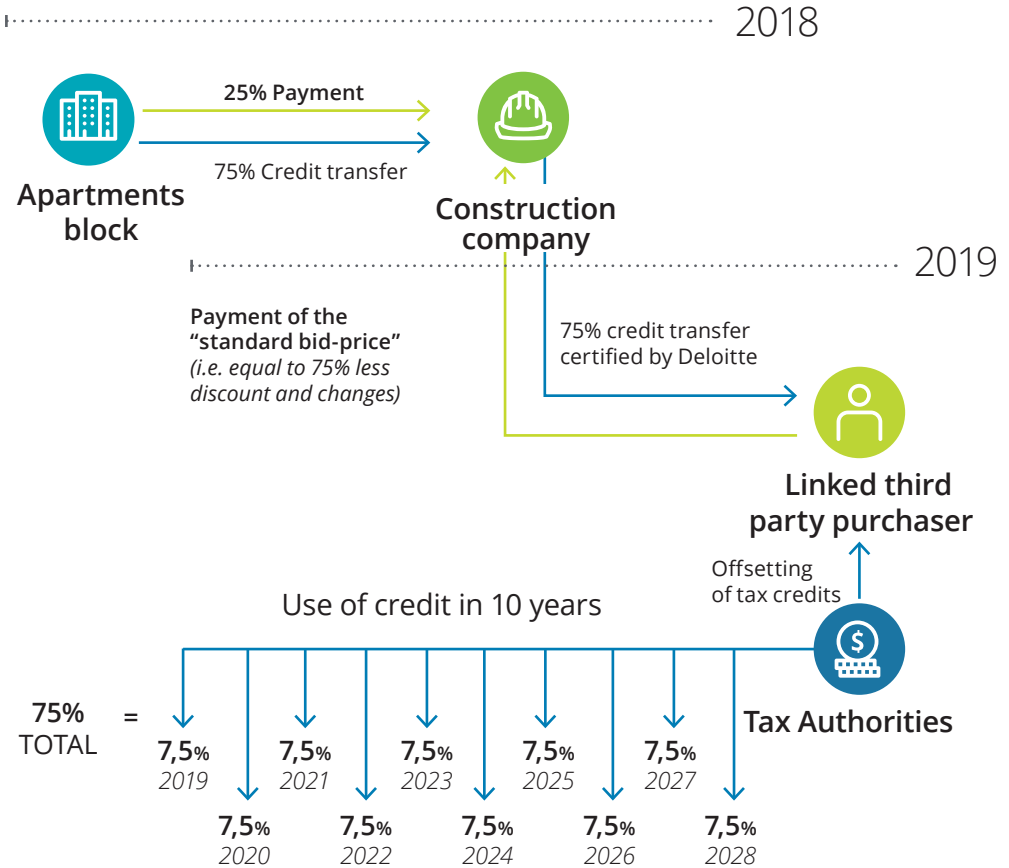
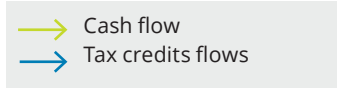
To facilitate the procurement of financial resources, the tax credits can be purchased by:

- Companies performing the work (e.g. Construction Companies and Energy company)
- Companies other than the ones performing the works, upon condition that they are **linked** to the work, as companies belonging to the same group of the subjects which actually carry out the work, suppliers of materials needed for the work, Sub-contractors to which the principal company contracts part of the work.

The **tax credits** acquired (with a negotiable discount) can be offset against taxes due on a fixed basis over 5 years for the Sismabonus and over 10 years for the Ecobonus and for Ecobonus+Sismabonus, disregarding the annual threshold of €700.000 normally provided for by the law.

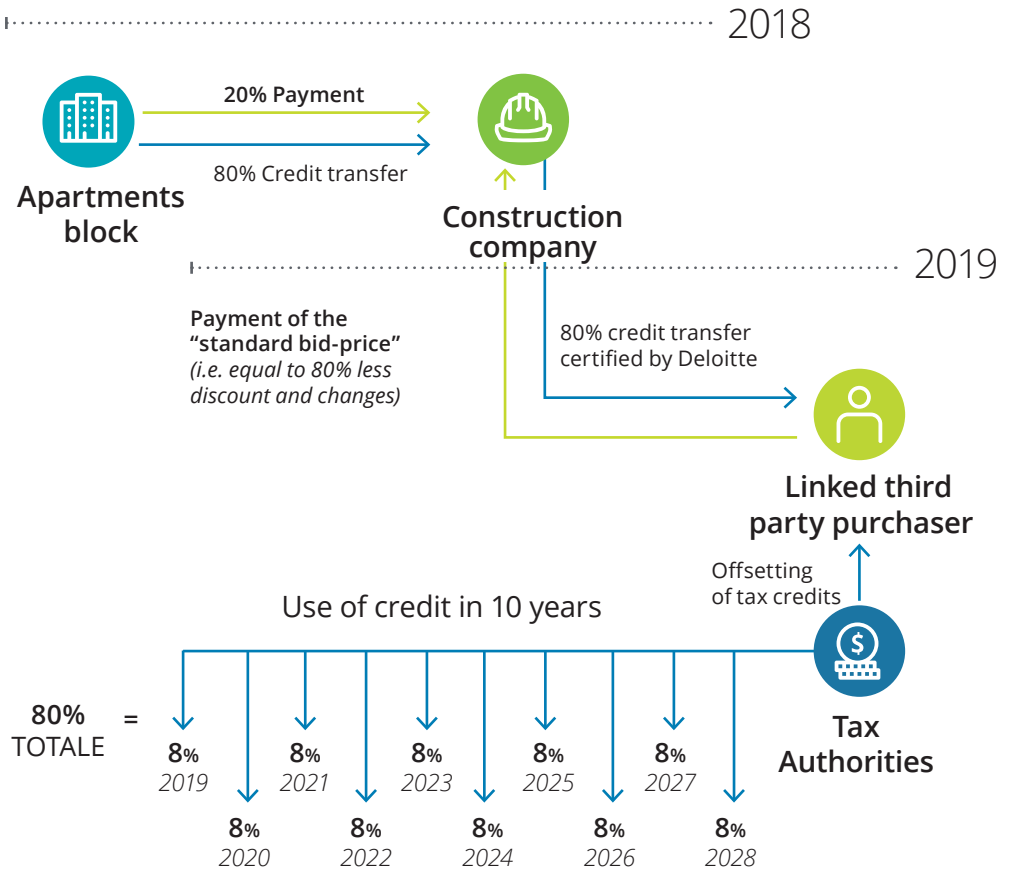
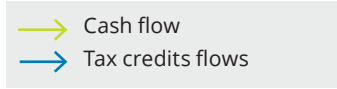
The process

Example: Ecobonus 75%



The process

Example: Ecobonus + Sismabonus 80%



Purchasable tax credits

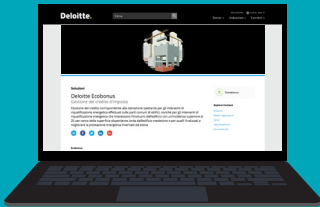
	Max expenditure for each property	% tax credits	Use of credit
Ecobonus	€ 40.000	70% -75%	10 years
Sismabonus	€ 96.000	75% - 85%	5 years
Ecobonus + Sismabonus	€ 136.000	80% - 85%	10 years

Deloitte implements the Platform together with ANCE, the Italian National Association of Construction Companies, which represents the Italian construction industry through a network composed of 102 local associations and 20 regional organizations.

The Platform aims to facilitate interactions between owners of Sismabonus and Ecobonus tax credits and potential third party investors within a secure environment, where all the steps of the process are verified in advance – from a legal and tax perspective – in full compliance with the guidelines of the Italian Tax Authorities.

In particular, the Platform assists companies with all the steps involved in the acquisition of tax credits, which are in turn subject to analysis, verification and certification in order to ensure a risk-free investment. The process ends with the inclusion of the tax credit in the tax repository of the purchaser (the so-called “cassetto fiscale”), which as a result can then start to use the credit to offset taxes due.

TO LEARN MORE



Visit the **Deloitte ANCE Platform** to discover the services offered and to monitor the performance of your investment



www.deloitte.com/ecobonus



www.deloitte.com/sismabonus

For further information about

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Ecobonus | ecobonus@deloitte.it

Ecobonus + sismabonus | ecosisma@deloitte.it

Sale of tax credits (VAT, CIT, etc) | taxcredit@deloitte.it

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