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To all
clients

Circular No. 39/2024

Bolzano, 18 October 2024

Subject: Superbonus 2024 – applications by 31 October 2024 for low-income earners

As is known, the Superbonus of 110% expired at the end of 2023; in certain cases, however, it may still be claimed in 2024 and 2025 at a reduced rate of initially 70% and then 65%. Here is an overview:

Entitled to the extended Superbonus are condominiums, natural persons who are owners or co-owners of residential buildings with 2 – 4 residential units, Onlus associations, voluntary associations and social associations. Owners of single-family houses are excluded in 2024 and 2025.
The Institute for Social Housing and housing cooperatives with undivided ownership are also still entitled to the extended Superbonus, provided that they hold apartments in condominiums.

The tax deduction amounts to 70% of the expenses incurred in the period between 1 January 2024 and 31 December 2024 and to 65% of the expenses incurred in the period between 1 January 2025 and 31 December 2025.

Since in the meantime the possibilities of assigning tax credits and of granting a discount on the

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invoice have been severely restricted, natural persons with an adjusted income of no more than 15.000 Euro may, for the expenses incurred in the period between 1 January and 31 October 2024, apply for a non-repayable grant in lieu of the tax deduction, subject, among other things, to the condition that at 31 December 2023 the works had been carried out for at least 60% of the construction project.
The criteria for granting the subsidy were laid down by decree of 6 August 2024, and by a decree of 18 September 2024 the application forms were recently published as well. The relevant application must be filed by 31 October 2024. The subsidy may be granted on costs of a maximum of 96.000 Euro. At national level, however, extremely modest funding of 16.441.000 Euro has been earmarked for this measure; no substantial support should therefore be expected.

Whereas for the tax deductions under the „Superbonus“ up to 2023 a spread over 4 to 5 years was provided for, the deductions for the years 2024 and 2025 are to be spread over 10 years.

We are of course at your disposal for any further information and documentation.

Yours sincerely
Josef Vieider