

Newsalert

Tax Department

Superbonus Hotel 80%

Article 1 Law Decree No. 152 of 6 November 2021

On 6 November 2021 Law Decree No. 152/2021⁽¹⁾, providing urgent provisions to implement the National Recovery and Resilience Plan ("NRRP"), was published in the Official Gazette No. 265. Article 1 of the Decree provides a tax credit for works on hotels to improve energy efficiency equal to 80% of certain expenses incurred before 31 December 2024 (the "Superbonus Hotel 80%"). The aim of this credit is to improve the quality of accommodation complying with the objectives set out in the NRRP ⁽²⁾.

Article 1 also provides for a non-repayable contribution addressed to the same entities entitled to benefit from the Superbonus Hotel 80%. This contribution is equal to €40,000 and may be increased up to €100,000 in specific cases. However, the Superbonus Hotel 80% and the non-repayable contribution must not exceed 50% of the investment costs of the eligible works.

The beneficiaries of the Superbonus Hotel 80%

The following table shows the beneficiaries of the Superbonus Hotel 80%:

1	Entities carrying out a hotel business
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(1) On 6 November 2021 the Draft Law Decree has been submitted to the House of Representatives and it will be converted into Law by 5 January 2022.

(2) In this regard, the investments envisaged by the NRRP are aimed at improving tourist accommodation facilities and tourist services, upgrading and improving the standards of supply, with the dual aim of raising the competitive skills of businesses and promoting tourist offers based on environmental sustainability, innovation and digitalization of services (par. M1C3.4 Tourism 4.0 – page 111).

2	Entities carrying out holiday farm activity
3	Campsites
4	Thermal resorts
5	Marinas
6	Beach resorts
7	Theme Parks
8	Entities in the exhibition and congressional sector
9	Other entities in the tourist and recreational sector

The works relevant for the Superbonus Hotel 80%

The following table summarizes the works which may benefit from the tax credit:

1	Works for energy efficiency improvement and anti-seismic works
2	Works to remove architectural barriers
3	Building works referred to in Article 3(1), letters b) (extraordinary maintenance interventions), c) (restoration interventions), d) (renovation interventions), e.5) (prefabricated houses) of Presidential Decree No. 380 of 6 June 2001, aimed at energy efficiency improvement and removal of architectural barriers
4	Construction of thermal swimming pools
5	Expenses for digitalization
6	Design services to carry out the above works

The beneficiary of the Superbonus Hotel 80% may apply for the tax credit also in case of works started after 1 February 2020 provided that such works have not been completed yet.

How the Superbonus Hotel 80% can be used

The tax credit may be:

- a) used to pay other taxes by means of offsetting (e.g. VAT and municipal property tax)⁽³⁾. The credit must be used in 3 equal instalments over the 3 years following the one in which the expenses were incurred;
or
- b) transferred to third parties, including banks (in turn the transferee may use the credit or transfer it to third parties)

In addition to the Superbonus Hotel 80%, the rule under analysis provides for a non-refundable contribution for the same works mentioned above, paid in a single solution, equal to €40,000. If specific requirements are met, this contribution can be granted up to €100,000.

The Superbonus Hotel 80% is not taxable for the purposes of corporate income tax (IRES) and regional tax on productive activities (IRAP).

The application and the maximum amount

By 7 December 2021, the Ministry of Tourism will publish a notice with the details of the procedure to request the Superbonus Hotel 80% and non-repayable contribution.

The application must be filed online on the Ministry of Tourism website. Both benefits are granted according to the chronological order of applications and until the resources allocated by the State have run out.

The Superbonus Hotel 80% is, however, subject to the limitation set by the "de minimis" aid scheme and the Temporary Framework for State aid ⁽⁴⁾.

These limitations determine the maximum amount that can be obtained. Finally, it is necessary to assess whether a company has already benefited from other public contributions, for the same works since such other contributions would exclude or reduce the amount of the Superbonus Hotel 80%.

⁽³⁾ According to Article 17 of Legislative Decree No. 241 of 9 July 1997.

⁽⁴⁾The "de minimis" aid scheme provides for a maximum limit of benefits, to be verified on a three-year basis, which was originally equal to € 200,000. This limit was raised to € 1,800,000, by virtue of the Communication of the European Commission of 19 March 2020, C(2020) 1863.

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