

## Tax deductions and thermal transmittance of the windows obligations and opportunities

To obtain the tax deductions, it is necessary to know the thermal transmittance value of the windows purchased and compare it with that required by national and regional regulations.

The thermal transmittance values of the windows to be respected are different depending on the type of intervention to be carried out, the climatic zone of the municipality where the building is located and can also vary from region to region. Below is a brief non-exhaustive summary, as the regions can legislate at any time to anticipate the most restrictive values foreseen for 2021.

1. As regards new constructions and 1st level renovations (where work is carried out on more than 50% of the surface of the dispersing envelope), the thermal insulation values of the windows must be requested by the designer; therefore, no minimum window values are defined to be respected.
2. For the replacement of fixtures and the energy requalification, the values to be respected today at national level are the following:

| <b>National reference<br/>Minimum requirements</b> |                        |
|--|------------------------|
| Climate zone                                       | U (W/m <sup>2</sup> K) |
| A e B  | 3,2                    |
| C  | 2,4                    |
| D  | 2,1                    |
| E  | 1,9                    |
| F  | 1,7                    |

**However, if you want to take advantage of the tax deduction, the transmittance values to be respected are the following:**

| Zona climatica | Trasmittanza termica |
|----------------|----------------------|
| A              | 3,7                  |
| B              | 2,4                  |
| C              | 2,1                  |
| D              | 2,0                  |
| E              | 1,8                  |
| F              | 1,6                  |



However, the regions can change the thermal transmittance limit values by anticipating the more restrictive ones foreseen for 2021, **Lombardy has done so**. For window replacement operations carried out in Lombardy, the transmittance limits to be observed from 1 January 2017 are 1.4 U (W / m<sup>2</sup>K) in zone E and 1.0 U (W / m<sup>2</sup>K) in zone F, the other zones have the same values; these values are always mandatory, whether the customer wants to take advantage of a tax relief or not.

| <b>Lombardy region<br/>(with or without tax relief)</b> |                        |
|---|------------------------|
| Climate zone  | U (W/m <sup>2</sup> K) |
| E   | 1,4                    |
| F   | 1,0                    |

Also the **autonomous province of Trento**, starting from 1 April 2017, has adopted the following limits for the replacement of fixtures: 1.4 U (W / m<sup>2</sup>K) in zone E and 1.0 (W / m<sup>2</sup>K) in zone F.

| <b>Province of Trento<br/>(with or without tax relief)</b> |                        |
|--|------------------------|
| Zona climatica   | U (W/m <sup>2</sup> K) |
| E  | 1,4                    |
| F  | 1,0                    |

Navello windows and doors fully comply with the requirements for obtaining tax deductions. The product sheets released at the time of delivery contain the performance values necessary for the tax deduction and the CE declaration.

After defining the value of thermal transmittance that the windows must have to obtain the tax deduction, it is important to know the documentation to be prepared, how to make payments, what expenses can be deducted, etc ..., on the ENEA website you will find all the information <https://detrazionifiscali.enea.it/>.

## Thermal transmittance values for Public Buildings

The discourse changes for public buildings, in fact, with the decree 11 January 2017 published in OJ 23 of 28/01/2017, new indications have been introduced regarding the minimum environmental criteria. It is specified that, on the whole national territory, major second level renovation and energy requalification projects concerning the building envelope must respect the minimum values of thermal transmittance contained in the "Minimum Requirements" decree relating to the year 2021; for new constructions or similar, the thermal value of the windows must be requested by the designer. Therefore, for redevelopment works on public buildings, the thermal transmittance parameters to be respected are:

| <b>Replacement of windows<br/>Public buildings</b> |                        |
|--|------------------------|
| Zona Climatica                                     | U (W/m <sup>2</sup> K) |
| A e B  | 3,00                   |
| C  | 2,00                   |
| D  | 1,80                   |
| E  | 1,40                   |
| F  | 1,00                   |

## Solar shields (shutters, doors, blinds)

Even the purchase and installation of shielding systems can take advantage of tax deductions if destined for "existing" buildings, that is, stacked or with a request for stacking in progress.

Shields must meet certain requirements:

- applied jointly with the building envelope and not freely assembled / disassembled by the user;
- to protect a glass surface;
- installed inside or outside the glass surface;
- furniture.

For "solar shading" (for example awnings, blinds, roller blinds, arm awnings) orientations from EAST to WEST via SOUTH are allowed and therefore NORTH, NORTH-EAST and NORTH-WEST are excluded.

All orientations are allowed for "blackout closings" (eg shutters, roller shutters, roller shutters).

The sun shields must have a value of the total solar transmission factor, coupled to the type of glass of the protected glass surface, less than or equal to 0.35 (gtot).

Navello sunscreens largely comply with the requirements for obtaining tax deductions.