

Appliance Bonus - Law No. 60/2025, converting the Utility Bill Decree, has introduced changes to the appliance bonus—an incentive originally outlined in the 2025 Budget Law for purchasing energy-efficient appliances.

The incentive remains unchanged:

• Buyers can receive up to **30%** of the purchase cost, with a maximum of **€100** per appliance, or **€200** if the family's ISEE (Equivalent Economic Situation Indicator) is below **€25**,000 per year.

The main modifications include:

- Removal of the requirement that appliances must be at least energy class B. A
 ministerial decree will now determine which devices qualify for the subsidy.
- Mandatory disposal of the lower-class appliance being replaced.
- A new way of distributing the incentive to eliminate the "click day" issue:
 - o The subsidy will be applied directly to the invoice by the seller.
 - The seller can then recover it as a tax credit.
 - The contribution will be managed through PagoPa, with verification and oversight handled by Invitalia.