

# Order on subsidies for energy improvements in buildings for year-round residence<sup>1)</sup>

Sections 2a, 7(2) and (3), 18a, 19, 21(2), (3) and (4) and 22(2) of the Act on the promotion of efficient energy use and greenhouse gas reduction, cf. Consolidation Act No 1036 of 12 September 2024, provide:

## Chapter 1

### *Scope and definitions*

**Section 1** The Order applies to subsidies for the implementation of energy improvement projects in year-round residences for the purpose of energy savings and energy efficiency improvement, as well as reductions in the related use of fossil fuels.

*Paragraph 2.* The Danish Energy Agency can grant subsidies in accordance with (1) to:

- 1) Private building owners, i.e. private individuals, partnerships, private housing cooperatives or parent properties of buildings divided into condominiums or owner-occupied flats, for implementation of energy improvement projects in their buildings, where the main use of the building in accordance with the Order on updating the Central Register of Buildings and Dwellings (BBR) is registered as a year-round residence.
- 2) Enterprises, i.e. public limited liability companies, private limited liability companies, or other companies (excluding partnerships), associations,

foundations, independent institutions, and public housing, for implementation of energy improvement projects in their buildings, where the primary use of the building vis-à-vis the Order on updating the Central Register of Buildings and Dwellings (BBR) is registered as a year-round residence.

*Paragraph 3.* Private building owners (cf. Section 2(1)) may be granted subsidies for energy labelling of their buildings in accordance with the Order on Energy Labelling of Buildings, when such energy labelling is used as documentation when applying for subsidies for energy improvement projects.

*Paragraph 4.* Subsidies under Sections 2 and 3 may be granted within the amount earmarked for this purpose from the grant framework set aside in the Finance Act. The Danish Energy Agency may divide the annual amount allocated to the Finance Act into several application rounds, including determining the amount of the individual application rounds and the application periods for these.

*Paragraph 5.* Subsidies under this order may not be paid to public institutions.

**Section 2** Subsidies under this Order for the Implementation of Energy Improvement Projects in Year-Round Residences and for Energy Labelling of Buildings constitute State aid in accordance with Article 107(1) of the Treaty on the Functioning of the European Union, insofar as the subsidies are granted to enterprises and subject to Article 107(1). Subsidies are granted to private building owners, cf. Sections 1(2)(1) and 1(3), who are engaged in economic activity, and enterprises, cf. Section 1(2)(2), in accordance with Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (henceforth referred to as the De Minimis Regulation).

**Section 3** The following definitions apply for the purposes of this Order:

- 1) Start of works: Either the start of construction works relating to the investment project, or the first legally binding commitment to purchase equipment or the conclusion of other obligations that make the investment irreversible, whichever occurs first.
- 2) Building owner and building includes the subsidy recipients and their buildings referred to in Section 1(2)(1) and (2).
- 3) Energy improvement project: A project that consists of one or more energy improvement measures as set out in § 4(1).
- 4) Floor slab: Floor construction that lies directly on ground level.
- 5) Crawl space: Space in a building located between the floor slab and an overhead cantilevered floor.
- 6)  $E_{ref, \text{ façade windows}}$ :  $196.4 \times g_w - 90.36 \times U_w$ , see Annex 1.
- 7)  $E_{ref, \text{ skylights}}$ :  $345 \times g_w - 90.36 \times U_w$ , see Annex 1.
- 8) Year-round residence: Cf. Annex 1 to the Order on updating the Central Register of Buildings and Dwellings (BBR).
- 9) Heated area: See Annex 4, Section 4.4.3.1 on the definition of a heated area in the Order on the Handbook for Energy Consultants (HB2021).
- 10) End of project: The project is completed when the energy improvement measure(s) for which the subsidy commitment has been notified has been completed and paid.
- 11) Transmission area: Thermal conductivity, see DS 418:2011 + Till. 1:2020, Calculation of heat loss of buildings, Chapter 7.
- 12) Transmission coefficient, U-value: As calculated according to DS 418:2011 + Annex 1:2020, Calculation of heat loss of buildings, Chapter 6.

13)  $U_w$ : Total heat transmission coefficient for a reference window as defined in DS/EN ISO 10077-1:2017 and DS/EN ISO 10077-2:2017, Thermal performance of windows, doors and shutters – Calculation of heat transmission coefficient, Part 1: General and Part 2: Numerical method for frames.

14) Window system: A sill type, frame type, standard glazing, mullion type, transom type and bar type marketed under the same product name and with the same documentation of energy properties. The mullion and transom shall be made in the same material configuration as the sill of the system. In the case of bars, the glazing shall be continuous and shall be mounted on one or both sides of the glazing and, where appropriate, between the glazing's glass layers. However, in the case of glazing with single-layer glass, the bar may be continuous. Windows made with the same system can have different sizes and shapes.

**Section 4** Subsidies under this Order may, on prior request, be granted to private building owners, cf. Section 1(2)(1), and companies, cf. Section 1(2)(2), to carry out energy improvement projects in their buildings for one or more of the following energy improvement measures:

1) Energy improvements relating to the building envelope including the following measures, cf. Section 12:

a) External thermal rehabilitation of external walls, in the form of solid outer walls and light outer walls, but not cavity walls or outer walls of crawl spaces.

b) Thermal rehabilitation of roofs and ceilings, including knee walls, flat roofs, and slanted walls directly adjoining the roof.

c) Insulation of floor slabs as well as crawl spaces when this is changed in connection with the energy improvement project to floor slabs.

d) Replacement of façade windows.

e) Replacement of skylights.

f) Installation of inward double glazing mounted in the sill at a good distance from the outward frame and with an effective seal and closing device between the sill and the double glazing on an existing or new window with one layer of glass or a new window with coupled frame.

2) Energy improvements relating to the operation of the building including the following measures, cf. Section 13:

a) Establishment of balanced mechanical ventilation with heat recovery.

b) Installation of distribution systems for water-based space heat.

*Paragraph 2.* Subsidy commitments can only be given if the work has not started, see § 3(1) before the Danish Energy Agency has notified the commitment.

## Chapter 2

### *Application for subsidy commitments*

**Section 5** The Danish Energy Agency invites applications for subsidy commitments on [statens-tilskudspuljer.dk](http://statens-tilskudspuljer.dk) and the Danish Energy Agency's website, which includes providing information on the next application round, cf. Section 1(4), and the energy improvement measures eligible for subsidy.

**Section 6** Applications for subsidy commitments must be submitted within the application round, if any, via the application portal, which is made available on the Energy Agency's website, without prejudice to paragraph 2.

*Paragraph 2.* If, due to exceptional circumstances, an application cannot be submitted via the application portal, the Danish Energy Agency may allow the

application to be submitted by other means, and provide instructions to that effect.

*Paragraph 3.* Applications for commitments, cf. (1) and (2), shall include documentation for the processing of the subsidy application for the energy improvement project, including energy labelling, as well as information on any other de minimis aid granted in the last three years and on other possible State aid for the same eligible costs.

**Section 7** The applicant shall declare that the information submitted with the application is correct.

*Paragraph 2.* However, building owners under (1) are not held responsible for incorrect energy labelling, rather the certified energy labelling firms are responsible for such under § 7 of the Order on the energy labelling of buildings.

## Chapter 3

### *Decision on complete application and subsidy commitments*

**Section 8** The Danish Energy Agency shall ensure that the submitted applications are complete and received in due time, cf. Sections 6 and 7. Manifestly inconclusive applications are rejected, and are not included in the application series, cf. Section 9(3).

*Paragraph 2.* At the request of the Danish Energy Agency, and within a specified deadline, the applicant shall submit additional information which the Danish Energy Agency considers necessary to assess the application.

*Paragraph 3.* Decision in accordance with (1) may be taken on the basis of an automated, digital processing of the submitted applications.

**Section 9** The Danish Energy Agency shall decide on applications for subsidy commitments, cf. Section 1(2) and (3), on the basis of the applications submitted, cf. Sections 6-8, information from BBR, energy labelling and other information obtained in accordance with the rules laid down in this Order, without prejudice to paragraph 2.

*Paragraph 2.* Commitments may be notified within the amount that is implemented in the scheme from the appropriation framework laid down in the Finance Act, cf. Section 1(4).

*Paragraph 3.* The Danish Energy Agency starts the processing of applications for subsidy commitments within the application period, if any, see § 1(4) in the order that the complete applications are received, see § 8(1).

*Paragraph 4.* The Danish Energy Agency shall use the information at the time of application, cf. (3), as the basis for the decision pursuant to (1).

*Paragraph 5.* Decision under paragraph 1 shall be transmitted using the application portal made available on the home page of the Danish Energy Agency.

*Paragraph 6.* Decision in accordance with (1) may be taken on the basis of an automated, digital processing of the submitted applications.

**Section 10** Subsidy commitments, see § 1(2) and (3), are conditional on the subsidy being granted in accordance with the De Minimis Regulation, including consideration of any other de minimis aid granted, see § 2.

*Paragraph 2.* Subsidy commitments for private building owners, cf. Sections 1(2) (1) and 1(3), who are engaged in economic activity and enterprises, cf. Section 1(2)(2), are conditional on the private building owner or enterprise not receiving, at any point during the last three years, a total of more than the equivalent of EUR 300 000 in de minimis aid.

*Paragraph 3.* The calculation of received de minimis aid, see (2), includes inter alia connections in accordance with the definition of enterprises in Article 2(2) of the De Minimis Regulation.

*Paragraph 4.* Subsidy commitments for energy labelling of the building, see § 1(3), are conditional on the applicant not having previously received a subsidy under this Order for the same energy labelling.

*Paragraph 5.* Subsidy commitments, see § 1(2) and (3), can only be given if no aid under other legislation has been given or will be given and no aid has been received or is being received through the energy companies' energy-saving efforts towards implementation of the energy improvement project.

*Paragraph 6.* Subsidy commitments for owners of private rental accommodation for energy improvement projects, cf. Section 1(2), are conditional on the subsidy being deducted in the improvement cost, based on which the landlord may calculate a possible rent increase, and that the tenants of the beneficiary are informed that the subsidy has been deducted from the total improvement cost before the calculation of any such rent increase.

**Section 11** Subsidy commitments for energy improvement projects relating to the building envelope, cf. Section 4(1)(1), and operation, cf. Section 4(1)(2), shall be subject to the condition that there is a valid energy label drawn up on the basis of a building review in accordance with the Order on the energy labelling of buildings for the purposes of the processing of the application for the building. In addition, the latest energy labelling of the building shall be placed on the energy label scale as E, F or G, and the following changes shall not have been made:

- 1) A change to the building envelope, which results in changed conditions for transmission loss or transmission area for the building component(s) involved in



the energy improvement project, when the energy improvement project includes measures concerning the building envelope, cf. Section 4(1)(1).

2) Changes that result in changes to the building's ventilated area, when the energy improvement project includes measures concerning the building's operation, cf. Section 4(1)(2)(a).

3) Changes that result in changes to the building's heated residential area or changes to the building's heating system, when the energy improvement project includes measures concerning the building's operation, cf. Section 4(1)(2)(b).

**Section 12** Subsidy commitments for energy improvement measures relating to the building envelope, cf. Section 4(1)(1), are conditional on the following for the individual measures:

1) In the case of external thermal rehabilitation of the outer walls for solid outer walls and light outer walls, cf. Section 4(1)(1)(a), before the start of the energy improvement measure, the outer wall shall have a U-value not less than 0.30 W/m<sup>2</sup>K. After completion of the energy improvement measure, insulation with at least 190 mm mineral wool or other material that achieves equivalent insulation shall have been achieved. Alternatively, it must be established that the external wall has a maximum U-value of 0.18 W/m<sup>2</sup>K.

2) In the case of thermal rehabilitation of roofs and ceilings, cf. Section 4(1)(1)(b), ceiling and roof structures, including knee walls, flat roofs and slanted walls directly towards the roof, shall, before the start of the energy improvement measure, have a U-value not less than 0.30 W/m<sup>2</sup>K. After the end of the energy improvement measure, insulation shall be achieved with at least 300 mm of mineral wool or equivalent.

3) In the case of insulation of floor slabs, cf. Section 4(1)(1)(c), the floor slab shall, before the start of the energy improvement measure, have a U-value of not less than  $0.26 \text{ W/m}^2\text{K}$ . After the end of the energy improvement measure, insulation shall be achieved with at least 300 of mm mineral wool, polystyrene or equivalent.

4) When replacing façade windows, cf. Section 4(1)(1)(d), the windows shall have a  $U_w$  not lower than  $2.0 \text{ W/m}^2\text{K}$  prior to the start of the energy improvement measure.

New façade windows shall, after replacement, be constructed with a window system that has a reference window that complies with the following requirements:  $E_{\text{ref, façade window}}$  must be at least  $6 \text{ kWh/m}^2/\text{year}$  and  $U_w$  shall be a maximum of  $0.76 \text{ W/m}^2\text{K}$ .

5) When replacing skylights, cf. Section 4(1)(1)(f), the windows shall have a  $U_w$  value not lower than  $2.0 \text{ W/m}^2\text{K}$  before the start of the energy improvement.

New skylights shall, after replacement, have an  $E_{\text{ref, skylight}}$  of at least  $20 \text{ kWh/m}^2/\text{year}$ .

6) When installing a front window or window with a coupled frame, cf. Section 4(1)(1)(f), the windows shall have a  $U_w$  value not lower than  $2.0 \text{ W/m}^2\text{K}$  before the start of the energy improvement. After the end of the energy improvement measure, the double glazing part or inner glazing of the coupled frame shall comply with the following requirements: U value of up to  $1.2 \text{ W/m}^2 \text{ K}$  and a minimum g-value (solar thermal transmittance) of 0.5.

7) The energy improvement measure shall be carried out by purchase of materials and articles used and the work shall be carried out and invoiced by an enterprise.

*Paragraph 2.* Subsidy commitments under (1) shall not be granted for activities or improvements in the submitted energy improvement project outside the thermal part of the building envelope.

**Section 13** Subsidy commitments for energy improvement measures relating to the building's operation, cf. Section 4(1)(2), are conditional on the following for the individual measures:

- 1) When balanced mechanical ventilation with heat recovery is established, cf. Section 4(1)(2)(a), there shall be natural ventilation or mechanical extraction in the building without heat recovery in the ventilation, before the start of the energy improvement measure. After the completion of the energy improvement measure, the relevant requirements resulting from Chapter 22 on ventilation in the Order on Building Regulations 2018 (BR18) must be met, including the requirement that both centralised and decentralised units must be carried out with heat recovery with a dry temperature efficiency of at least 80 per cent. In addition, plants with central air intakes and discharges that supply more than one dwelling must be implemented with heat recovery with a dry temperature efficiency of at least 80 per cent. Commitments are subject to the condition that balanced mechanical ventilation with heat recovery is established in at least 75 per cent of the building's heated gross area approved for residential purposes, calculated in accordance with the energy label. The Danish Energy Agency may grant exemptions from the minimum requirement after a specific assessment.
- 2) In the case of installations of distribution systems for water-based space heat, cf. Section 4(1)(2)(b), the heat supply of the building concerned shall be converted into heat pump or district heating. A distribution system for water-based space heating shall not be installed when applying for the subsidy.
- 3) The energy improvement measure shall be carried out by purchasing the materials and articles used and the work required in the energy improvement measure shall be carried out and invoiced by a company.

**Section 14** Subsidy commitments may only be given to private building owners for the energy labelling of buildings, cf. Section 1(3), if:

- 1) the owner of the building at the same time receives a subsidy commitment for an energy improvement project, cf. Section 1(2)(1), which includes one or more measures relating to the building envelope, cf. Section 4(1)(1), or the building operation, cf. Section 4(1)(2);
- 2) the expenses for the energy labelling are paid by the building owner;
- 3) the application for commitments is submitted no later than 24 months from the start date of the energy label's validity period, in such a way so that subsidies for the energy labelling may be granted if applications for commitments have previously been made for subsidies for energy savings and energy efficiency improvements in buildings for year-round residence, without having received commitments to do so within the above deadline; and
- 4) no condition arises which under the Order on the energy labelling of buildings triggers a requirement for energy labelling of the building, from the start date of the period of validity of the energy label until the time of application or until the end of the project.

**Section 15** The subsidy for the energy improvement project, cf. Sections 1(2) and 11-14, is calculated on the basis of subsidy rates for the individual measures laid down in Annex 1. The subsidy rates are determined based on estimated market prices for the individual measures, cf. Annex 1, so that the subsidy at most constitutes 15 per cent of the estimated market prices for the individual measures.

*Paragraph 2.* If the energy labelling for the processing of the application, cf. Section 11, includes more buildings than the application for subsidy commitments, and if the energy improvement project concerns residential buildings, multi-family

houses or two-family houses with horizontal separation between the units (use code 140), the subsidy shall be calculated on the basis of the area or areas specified in the application that can be part of the energy labelling and on the basis of the subsidy rates for each measure as set out in Annex 1.

*Paragraph 3.* Subsidies for energy improvement measures relating to the supply of the building including the establishment of balanced mechanical ventilation with heat recovery, cf. Section 4(1)(2)(a), are granted with one subsidy per ventilation system supplying one or more dwellings, possibly divided into several separate ventilation units.

*Paragraph 4.* The subsidy rates are reviewed every 6 or 12 months.

*Paragraph 5.* Subsidies are only granted for projects if the calculated aid amount for the total energy improvement project comes to at least DKK 5,000.

**Section 16** Subsidies for energy labelling, cf. Section 1(3), are calculated in proportion to the subsidy granted for the energy improvement project, cf. Section 15. If the subsidy for the energy improvement project is DKK 5 000-10 000, a subsidy of DKK 750 can be granted for the energy labelling of buildings.

**Section 17** The subsidy for an energy improvement project, cf. Section 1(2), and energy labelling, cf. Section 1(3), is laid down in the subsidy commitment, cf. Section 9, on the basis of a calculation according to Sections 15 and 16.

**Section 18** The Danish Energy Agency may lay down additional terms in commitments notified in accordance with Section 9, including on:

- 1) Reports on the implementation of the project.
- 2) The latest date for the start of the energy improvement project.
- 3) The latest date for the completion of the project.

- 4) The latest date for payment applications
- 5) Documentation of the project's implementation in addition to documentation requirements laid down in Sections 23-25, including photo documentation.
- 6) Requirement for the commitment recipient to be available for gathering feedback and evaluation of the scheme.

**Section 19** The Danish Energy Agency may, in exceptional cases and following a reasoned application from the commitment recipient, amend the notified commitment, including deadlines laid down in the commitment. A notified decision on a subsidy commitment can however only be changed if the work has not started, cf. Section 3(1), the change is justified by construction conditions and the change will be in accordance with the conditions for the notification of commitments. The second sentence shall not apply to the modification of notified deadlines laid down in the commitment, cf. the first sentence.

**Section 20** The Danish Energy Agency may, in accordance with the conditions for the notification of commitments upon reasoned application when there is a change of ownership, amend the notified commitment so that the new building owner succeeds to the rights and obligations arising from an already notified subsidy commitment.

*Paragraph 2.* The application shall be signed by both the transferor and transferee of the building.

*Paragraph 3.* The application must be accompanied by information from the purchaser of the building on any other de minimis aid granted in the last three years and on any other State aid for the same eligible costs and a declaration that the information is correct.

## Chapter 4

### *Subsidy payments*

**Section 21** Subsidy payment applications shall be submitted using the application portal made available on the home page of the Danish Energy Agency.

*Paragraph 2.* If, due to exceptional circumstances, an application cannot be submitted via the application portal, see (1), the Danish Energy Agency may allow the application to be submitted by other means, and provide instructions to that effect.

*Paragraph 3.* The application must be submitted no later than 1 year after the subsidy commitment is notified, unless the commitment's terms state otherwise, cf. Section 18, subparagraph 4.

**Section 22** Subsidy payment applications shall include documentation that the commitment's terms and conditions regarding the specific energy improvement measure and any eligible energy labelling have been met.

*Paragraph 2.* Subsidy payment applications shall also contain the following documentation:

- 1) Project accounts containing Information on the amount of costs incurred and paid for the eligible energy improvement project and any eligible energy labelling, with a list appended of invoice documents and documents providing evidence of costs that have been paid.
- 2) A completed applicant's declaration drawn up in accordance with the Danish Energy Agency's instructions as well as any documentation required by the terms of the commitment, cf. Section 18, No 5.

3) If the subsidy amount is less than DKK 500 000, the project accounts shall have all invoice documents appended as well as documentation to show that the costs have been paid.

4) If the subsidy amount is DKK 500 000 or more, the project account shall be audited and certified by an approved auditor in accordance with auditor instructions prepared by the Danish Energy Agency.

5) A declaration drawn up in accordance with the instructions of the Danish Energy Agency, in which the commitment recipient declares that the information submitted with the application is correct and that the project has been carried out in accordance with the commitment.

*Paragraph 3.* At the request of the Danish Energy Agency, and within a specified deadline, the applicant shall submit additional information which the Danish Energy Agency considers necessary to assess the application.

**Section 23** The executing company shall add the following information to invoice documents used as documentation of costs incurred for the energy improvement project:

- 1) The executing company's CVR number or other national identification number.
- 2) The building owner and the address to which the work relates.
- 3) The materials and products that have been purchased and the work that has been performed in relation to the eligible project.
- 4) Start and end date of the execution of the work.

*Paragraph 2.* If an invoice document contains both eligible and ineligible materials, products or works, it shall be clearly indicated which parts of the invoice relate to the eligible project and which parts do not.



**Section 24** The executing company shall add the following information to invoices used as documentation of costs incurred and paid for energy labelling:

- 1) The executing company's CVR number or other national identification number.
- 2) The building owner and the address to which the work relates.
- 3) Start and end date of the execution of the work.

**Section 25** The Danish Energy Agency makes a subsidy payment decision.

*Paragraph 2.* Subsidy payments are conditional on the energy improvement project being carried out in accordance with the commitment and the rules laid down in this Order.

*Paragraph 3.* The Danish Energy Agency can reduce the subsidy laid down in the commitment if it will constitute to excess compensation, cf. Section 22(2)(1).

*Paragraph 4.* Decision under paragraph 1 shall be transmitted using the application portal made available on the home page of the Danish Energy Agency.

**Section 26** Subsidies are paid to the commitment recipient's NemKonto.

## Chapter 5

### *Monitoring and disclosure obligations*

**Section 27** The Danish Energy Agency performs supervision for commitment recipient compliance with the terms and conditions of the commitment.

*Paragraph 2.* The Danish Energy Agency and persons thereto specifically authorised, see § 19 of the Act may, see § 9(2) of the Act, if deemed necessary to procure information for the purpose of control tasks pursuant to this Order, on presentation of proper identification and without a court order, access physical installations and structures of enterprises that have received subsidy

commitments for energy improvement projects. Similarly, the Danish Energy Agency and persons thereto specially authorised have access to the accounts, records, papers etc., including material stored in electronic form.

**Section 28** Any party that receives a commitment pursuant to this Order is obligated, upon request, to provide any information that is relevant to the Danish Energy Agency's processing of commitment or payment applications and its supervision of compliance with the stipulated terms and conditions.

*Paragraph 2.* The commitment recipient shall notify the Danish Energy Agency of changed circumstances which may be of significance for subsidy commitments or subsidy payments, or which are contrary to terms and conditions laid down by the Danish Energy Agency.

## Chapter 6

### *Withdrawal of commitments and repayment of subsidies*

**Section 29** The Danish Energy Agency may make a decision for the full or partial withdrawal of a subsidy commitment if:

- 1) the project has not been implemented as stipulated in the subsidy commitment,
- 2) the commitment recipient does not meet the terms of the commitment,
- 3) the conditions for subsidy commitments or subsidy payments are not met,
- 4) the commitment recipient has supplied false or misleading information or withheld information of significance to the application for subsidy commitments or subsidy payments,

- 5) there is failure to meet the stipulated deadline for implementation of the project or the deadline for submission of a payment application, or
- 6) the subsidy was granted contrary to the De Minimis Regulation of the European Commission.

*Paragraph 2.* Decision under paragraph 1 shall be transmitted using the application portal made available on the home page of the Danish Energy Agency.

**Section 30** If the subsidies have already been paid, they may be ordered to be repaid in whole or in part in accordance with the cases listed in Section 29. The same applies if the subsidy paid constitutes excess compensation, cf. Section 25(3).

*Paragraph 2.* Repayment of the subsidy shall be made within 14 days of request, at the latest. If the amount due is not repaid in a timely manner, interest shall be added from the due date corresponding to the interest laid down in Section 5 of the Interest Act, cf. Consolidated Act No 459 of 13 May 2014.

## Chapter 7

### *Promulgation of standards*

**Section 31** The following standards are not published in the Danish Official Journal, but are promulgated by the fact that the relevant standards are for review in the Danish Energy Agency:

- 1) DS 418:2011 + Annex 1:2020.
- 2) DS/EN ISO 10077-1:2017.
- 3) DS/EN ISO 10077-2:2017.
- 4) ISO 15099:2003.

*Paragraph 2.* For references to standards, etc., which are referred to without reference to the year as normative reference in the standards referred to in paragraph 1, the most recently published standard, etc. shall be used for the purposes of this Order at the time of the entry into force of this Order.

## Chapter 8

### *Appeals and penalties*

**Section 32** Decisions taken pursuant to this Order can be appealed to the Danish Energy Appeals Board and cannot be brought before any other administrative authority. Decisions taken pursuant to this Order can only be brought before the courts when the decision of the Danish Energy Appeals Board is available.

*Paragraph 2.* Appeals against decisions under (1) shall be made in writing to the Danish Energy Appeals Board within 4 weeks of the decision being notified.

**Section 33** Unless higher penalties are stipulated under other legislation, fines will be imposed on commitment recipients who supply false or misleading information in connection with:

- 1) subsidy applications, cf. Sections 6-7,
- 2) subsidy payment applications, cf. Sections 21-24;
- 3) 3) a Danish Energy Agency request for the submission of additional information pursuant to Section 8(2) or Section 22(3); or
- 4) the applicant's notification obligation, cf. Section 28(2).

*Paragraph 2.* A commitment recipient may be fined for failure to provide the necessary guidance and assistance for the performance of supervision in accordance with § 9(3) of the Act.

*Paragraph 3.* Companies etc. (legal persons) may be rendered criminally liable in accordance with the provisions in Chapter 5 of the Danish Penal Code.

## Chapter 9

*Entry into force, etc.*

**Section 34** This Order shall enter into force on 14 February 2025.

*Paragraph 2.* Order No 692 of 10 June 2024 on subsidies for energy improvements in buildings for year-round residence is repealed.

*Paragraph 3.* Order No 692 of 10 June 2024 on subsidies for energy improvements in buildings for all-year-round residence shall, however, apply in its entirety to the commitments notified up to and including the entry into force of this Order, as well as to pending cases received by the Danish Energy Agency up to and including the entry into force of this Order.

*Danish Ministry of Climate, Energy and Utilities, dated*

Lars Aagaard

/ Iben Møller Søndergård

---

## **Annex 1**

### **Subsidy rates for eligible energy improvement measures**

The estimated market prices shown include VAT as well as costs for wages, products and materials directly associated with the implementation of the energy improvement measure.

The subsidy rates for *enterprises not registered for VAT etc.* are calculated on the basis of estimate market prices *incl.* input VAT and appear in the tables below in the columns and tables labelled as subsidy rates for enterprises not registered for VAT etc.

The subsidy rates for *institutions, enterprises etc.* registered for VAT are calculated on the basis of estimate market prices *excluding* input VAT and appear in the tables below in the columns and tables labelled as subsidy rates for enterprises registered for VAT etc.

### **1. Subsidy rates for energy improvement measures relating to the building envelope, see § 4(1)(1)**

The subsidy rates set out in this section are subsidies per m<sup>2</sup> building envelope for which subsidies have been applied, based on the energy labelling data.

*Subsidy rates for external insulation of solid and light outer walls, cf. Section 4(1)*

*(1)(a):*

<i>Market price [DKK/m<sup>2</sup>]</i>	<i>Subsidy rate (enterprises not registered for VAT etc.) [DKK/m<sup>2</sup>]</i>	<i>Subsidy rate for enterprises registered for VAT etc. [DKK/m<sup>2</sup>]</i>
1,200	180	145

*Subsidy rates for thermal rehabilitation of used, unused roof voids and flat roofs,*

*cf. Section 4(1)(1)(b):*

Market price [DKK/m <sup>2</sup> ]	Subsidy rate (enterprises not registered for VAT etc.) [DKK/m <sup>2</sup> ]	Subsidy rate for enterprises registered for VAT etc. [DKK/m <sup>2</sup> ]
470	70	55

*Subsidy rates for thermal rehabilitation of floor slabs and crawl spaces, cf. Section 4(1)(1)(c):*

Market price [DKK/m <sup>2</sup> ]	Subsidy rate (enterprises not registered for VAT etc.) [DKK/m <sup>2</sup> ]	Subsidy rate for enterprises registered for VAT etc. [DKK/m <sup>2</sup> ]
700	105	85

*Subsidy rates for replacements of façade windows, cf. Section 4(1)(1)(d), replacement of skylights, cf. Section 4(1)(1)(e), installation of windows with coupled frame and installation of double glazing, cf. Section 4(1)(1)(f):*

Market price [DKK/m <sup>2</sup> ]	Subsidy rate (enterprises not registered for VAT etc.) [DKK/m <sup>2</sup> ]	Subsidy rate for enterprises registered for VAT etc. [DKK/m <sup>2</sup> ]
6800	680	545

$E_{\text{ref, facade window}}$  is calculated from the formula  $E_{\text{ref, facade window}} = 196.4 \times g_w - 90.36 \times U_w$

$E_{\text{ref, skylight}}$  is calculated from the formula  $E_{\text{ref, skylight}} = 345 \times g_w - 90.36 \times U_w$

$g_w$  is the total solar thermal transmittance of the window as defined in ISO 15099:2003.

The calculation shall be made for a reference window with dimensions 1.23 m x 1.48 m.

## **2. Subsidy rates for energy improvement measures relating to the operation of the building, cf. Section 4(1)(2)**

*Subsidy rates for establishment of balanced mechanical ventilation with heat recovery, cf. Section 4(1)(2)(a)*

For buildings with BBR codes 110-132 and 185 and code 190.

Market price [DKK]	Subsidy rate (enterprises not registered for VAT etc.) [DKK]	Subsidy rate for enterprises registered for VAT etc. [DKK]
65,000	10,000	8,000

The subsidy rates shown in the tables below are subsidies per m<sup>2</sup> heated area for which a subsidy is claimed, based on the data of the energy labelling.

For buildings with BBR code 140-160.

Market price [DKK/m <sup>2</sup> ]	Subsidy rate (enterprises not registered for VAT etc.) [DKK/m <sup>2</sup> ]	Subsidy rate for enterprises registered for VAT etc. [DKK/m <sup>2</sup> ]
350	55	40

Subsidy rates for the installation of distribution systems for water-based space heat, cf. Section 4(1)(2)(b)

Market price [DKK/m <sup>2</sup> ]	Subsidy rate (enterprises not registered for VAT etc.) [DKK/heated area m <sup>2</sup> ]	Subsidy rate for enterprises registered for VAT etc. [DKK/heated area m <sup>2</sup> ]
520	80	60

Official notes

<sup>1</sup> This Order contains provisions transposing parts of Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC, OJ 2012 L 315, p. 1, as last amended by Directive 2019/944/EU of the European Parliament and of the Council of 5 June 2019, OJ 2019 L 158, p. 125, and parts of Directive 2023/2413/EU of the European Parliament and of the Council of 18 October 2023 amending Directive (EU) 2018/2001, Regulation (EU) 2018/1999 and Directive 98/70/EC as regards the promotion of the use of energy from renewable sources, OJ L, 31 October 2023. A draft of this Order has been notified in accordance with Directive (EU) 2015/1535 of the European Parliament and of the Council laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (codification).



