



Order No. WJZ/106049161 of [date] from the Minister for Climate and Green Growth amending the general implementing order on sustainable energy production and climate transition incentives in connection with the offering in 2026

[ChainID W GK29026]

Minister for Climate Policy and Green Growth,

Having regard to:

Hereby decrees:

Article I

The general implementing order on sustainable energy production and climate transition incentives [Algemene uitvoeringsregeling stimulerende duurzame energieproductie en klimaattransitie] is amended as follows:

A

Article 2 is amended as follows:

1. The fourth paragraph is now deleted and the fifth to seventh paragraphs are renumbered as the fourth to sixth.
2. The sixth paragraph (new) now reads:
 6. If the application relates to a production facility for the generation of renewable electricity from sunlight using exclusively photovoltaic solar panels, which is constructed in a nature-inclusive manner:
 1. the permit required under Article 5.1(1)(a) of the Environment and Planning Act for the construction of the production facility includes the following conditions:
 - a. A minimum of 25% open space between the tables with solar panels viewed from above;
 - b. A development and management plan aimed at preventing deterioration of soil quality, water quality and ecological quality, and these conditions must, in any case, relate to the period for which the subsidy is granted;
 - c. The permit holder monitors the impact of the production facility on soil quality, water quality and biodiversity and if necessary, takes additional measures to avoid deterioration of soil quality, water quality and ecological quality, at least covering the period for which the subsidy is granted; and
 - d. the permit holder carries out a baseline measurement to establish the current value of soil quality, water quality and ecological quality; or
 2. the subsidy applicant has a scientifically substantiated quality mark that is broadly supported within the sector, demonstrating that:
 - a. the production facility is designed to prevent adverse effects on flora, fauna and biodiversity;
 - b. minimum requirements are set for light incidence between photovoltaic solar panels in order to avoid negative effects on soil and water quality as much as possible; and
 - c. natural elements are integrated and harmoniously incorporated into the landscape.

B

Article 2b is amended as follows:

1. The first paragraph, part j, is deleted and parts k to p become parts j to o.
2. The seventh paragraph is deleted.

C

Article 2d is amended as follows:

1. At the end of the first paragraph, part b, the word 'or' is added.
2. The following paragraph is added:
 6. If the application relates to a production facility for the generation of renewable electricity from sunlight exclusively by means of photovoltaic solar panels, which is constructed in a nature-inclusive manner and by which that nature-inclusivity is substantiated by means of a quality mark, as referred to in Article 2(6)(2)⁰, the application must be accompanied by this quality mark or by a provisional quality mark, insofar as the quality mark cannot yet be issued definitively at the time of the application.

D

The following article is added after Article 2d:

Article 2e

The application for a subsidy must be accompanied by a declaration that the applicant is not a financially struggling company as defined in the guidelines on rescue and restructuring support for struggling non-financial companies (2014/C 249/01), supported by a decision tree provided by the minister and an organisational chart of the affiliated group showing the shareholdings between the companies or, where applicable, any deviation from this in terms of control, supported by a separate or consolidated annual report used to complete the decision tree.

E

Article 3 is amended as follows:

1. In the seventh paragraph, part a, the words 'with 3,000 full-load hours' are added after 'evaporation process' and the words 'or continuation' are added after 'extended service life'.
2. The following two paragraphs are added:
 12. If the application relates to a production facility for the production of renewable electricity from sunlight exclusively by means of photovoltaic solar panels, which is constructed in a nature-inclusive manner and by which this nature-inclusivity is substantiated by means of a quality mark, the subsidy recipient must provide the final quality mark prior to the production facility being put into operation.
 13. If the application relates to a production facility for the production of renewable electricity from sunlight exclusively by means of photovoltaic solar panels, the subsidy recipient must provide an environmental product declaration, if required under the 2026 designation scheme for the promotion of sustainable energy production and climate transition, prior to putting the production facility into operation.

F

Article 7i is amended as follows:

1. The third paragraph now reads:
2. In the case of a production plant producing low-carbon heat from a heat production plant where heat is reused in an evaporative process with process adjustment at the time of the application, production is measured by the incoming electricity, which is then converted by a factor of 3.0 into kWhth for applications submitted before 1 January 2026 and by a factor of 3.5 into kWhth for applications submitted on or after 1 January 2026.
3. The following two paragraphs are added:
4. In the case of a production facility for the production of low carbon dioxide heat produced by a heat production facility where heat is reused in an evaporative process without adaptation at the time of application, production is measured with a measurement of the input electricity and then converted to kWhth by a factor of 5.
5. In the case of a production facility for the production of low carbon dioxide heat produced by a heat production facility where heat is reused in an evaporative process with a low dew point at the time of application, production is measured with a measurement of the input electricity and then converted to kWhth by a factor of 2.5.

G

In Article 7m, the following the fourth and fifth paragraphs are renumbered the fifth and sixth paragraphs:

4. No later than four months after the end of the calendar year, the subsidy recipient must submit to the minister a copy of the verification report referred to in Article 27 of the regulation on verification and accreditation in emissions trading and the accompanying emissions report.

Article II

This regulation shall enter into force on the day following the date of its publication in the Government Gazette.

This regulation and the explanatory memorandum shall be published in the Government Gazette.

The Hague,

Minister for Climate Policy and Green Growth,

EXPLANATORY NOTES

1. Introduction

This regulation amends the general implementing order on sustainable energy production and climate transition incentives (hereinafter: the regulation). This regulation is based on the Decree on the promotion of sustainable energy production and climate transition (hereinafter: SDEK Decree). The changes to the scheme are linked to the changes made (compared to the 2025 SDE + + opening) in the next SDE + + opening in 2026 as included in the 2026 regulation on the designation of categories of sustainable energy production and climate transition. The designation regulation referred to above designates the categories for which a grant may be applied for in 2026 and provides for the required and related opening of subsidy applications.

The main content changes to the regulation concern submission requirements or obligations for categories under the regulation on the designation of categories of sustainable energy production and climate transition 2026 (hereinafter: Designation Order 2026) eligible for subsidy.

2. Explanation of amendments

Article I, parta A, C (deletion of Article 2(4), new Article 2(6) and Article 2d(6))

The fourth paragraph of Article 2 previously stated that if the application relates to a production facility to be built on a plot owned by the government and on which the right of superficies has been obtained in a public award procedure, in which the amount of the subsidy applied for on the basis of the decree was part of the award criteria, and at the time of submitting the application, the permit required under Article 5.1(2). section b, of the Environment and Planning Act for the construction of the production installation has not yet been granted, the application must be accompanied by the draft decision of that permit. Such a public award procedure with the aforementioned award criteria is not currently available. For this reason, the paragraph is deleted.

The new Article 2(6) sets out all the submission requirements relating to production facilities that generate renewable electricity from sunlight using nature-inclusive photovoltaic solar panels. This scheme offers an alternative way to demonstrate that a project is nature-inclusive, in addition to certain conditions set out in the licence. This refers to a scientifically substantiated quality mark that has broad support within the sector (such as EcoCertified), which demonstrates that:

- a) the production facility is designed to prevent adverse effects on flora, fauna and biodiversity;
- b) minimum requirements are set for light incidence between photovoltaic solar panels in order to avoid negative effects on soil and water quality as much as possible; and
- c) natural elements are integrated and harmoniously incorporated into the landscape.

The new Article 2d(6) provides that the application must be accompanied by a provisional quality mark insofar as the quality mark cannot yet be granted definitively at the time of the application.

Article I, part C (Article 2b(1))

For the upcoming opening, a report on the transport and storage infrastructure is no longer required when applying for a production facility for the capture and permanent storage of carbon dioxide (CCS). This report was a mandatory annex

for CCS projects, which required applicants to demonstrate that their chosen storage project is suitable for the permanent storage of CO₂ and whether it can be developed within the set timeframe. Certainty on the feasibility of CCS applications and the suitability of the storage project is already adequately covered within the SDE++ by the fact that CCS projects require a bank guarantee and that the storage site must also be in possession of an ETS permit.

Article I, part D (Article 2e)

An application for a subsidy may be rejected if the application is made by an entrepreneur with financial difficulties. The purpose of this Article is to request information about this in the application, so that it can be included in the assessment of the applications by the Netherlands Enterprise Agency (Rijksdienst voor Ondernemend Nederland, hereinafter: RVO) are available and the application procedure can therefore be dealt with efficiently. This specifically concerns a declaration that the applicant is not a financially struggling company as defined in the guidelines on rescue and restructuring aid for struggling non-financial companies (2014/C 249/01), supported by a decision tree provided by the minister and an organisational chart of the affiliated group showing the shareholdings between the companies or, where applicable, any deviation from this in terms of control, supported by a separate or consolidated annual report used to complete the decision tree.

Article I, part E (Article 3)

This article stipulates that producers with a production facility for the production of renewable electricity from solar light exclusively by means of photovoltaic solar panels must – if required – submit to the minister the final version of the quality mark for nature inclusiveness and the environmental product declaration in the context of the CO₂ footprint of the panels for the commissioning of the production facility.

Article I, part D (Article 7i)

The amendment to Article 7i relates to the categories of production facilities with a process-integrated heat pump. In 2026, it will be possible to apply for grants in seven different categories. The distinction between the categories is whether or not a process adjustment is necessary or also whether there is a low dew point. For process-integrated facilities, the incoming electricity must be measured, while the subsidy amount is calculated based on the heat produced.. The manner in which the measurement of the input electricity is converted into produced heat differs for these categories, so the article has been expanded to describe all subsidy possibilities.

Article I, part B (Article 7m)

Article 7m concerns production facilities for the capture and permanent storage of carbon dioxide. Under the emissions trading scheme, producers must draw up an annual report and submit it to the Dutch Emissions Authority. This amendment adds an additional obligation for both producers with an existing subsidy decision and producers applying for a new subsidy decision to also submit this report and the related emissions report to RVO after commissioning. RVO uses this data to manage the grant-awarding process, for example as a means of verifying the extent of the reduction in carbon dioxide emissions.

3. Regulatory burden

The administrative burden of this amending regulation is addressed in the explanatory notes to the regulation on the designation of categories of renewable energy production and climate transition 2026. The Advisory Board of Regulatory

Pressure Review (ATR) did not select the file for a formal opinion, as it has no significant impact on the regulatory burden.

4. Technical regulations

This amendment regulation was notified to the Commission of the European Communities in compliance with Article 5(1) of Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (codification) (OJ 2015, L 241). It includes technical specifications or other requirements relating to tax or financial measures. A standstill period does not apply here by virtue of Article 7(4) of Directive 2015/1535.

5. Entry into force

The regulation enters into force the day after publication in the Government Gazette. This deviates from the fixed moments of change and the minimum introduction period referred to in instruction 4.17 of the Instructions for drafting legislation. However, this deviation is justified because in the context of the energy transition, it is important for the target group to be able to familiarise itself with the process and prepare to submit applications as early as possible during the application window which, under the designation scheme for 2026, runs from 27 October to 26 November 2026.

Minister for Climate Policy and Green Growth,