



**Regulation of the Minister for Climate and Green Growth of
[date], No WJZ/106047297, designating categories of
production installations for the production of sustainable
energy production and climate transition in 2026 (Regulation
designating categories of sustainable energy production and
climate transition 2026)**

[KetenID WGK29025]

The Minister for Climate and Green Growth,

Having regard to Article 3, first paragraph, of the Kaderwet EZ, LVVN and KGG subsidies and Articles 1, first paragraph, subsection o, second and third paragraphs, 2, second, third, fourth, fifth and seventh paragraphs, 3, second paragraph, fifth and eighth paragraphs, 6, second paragraph, 7, first paragraph, 8, first and third paragraphs, 10, first paragraph, 11, first paragraph, 12a, 12, first paragraph, subsection c, and fifth paragraph, 14, third, fourth, fifth and sixth paragraphs, 15, first and third paragraphs, 27, first paragraph, 28, first paragraph, 29, first paragraph, subsection c, and fifth paragraph, 31, third, fourth, fifth, sixth and seventh paragraphs, 32, 42a, first and third paragraphs, 43, first paragraph, 44, first paragraph, 45, first paragraph, first paragraph, part c, and fifth paragraph, 47, third, fourth, fifth and seventh paragraphs, 48c, 55e, first and third paragraphs, 55f, first paragraph, 55 g, first paragraph, 55i, fourth paragraph, 55j, third, fourth, fifth and sixth paragraphs, 55, second, third, fifth, sixth and seventh paragraphs, 56, first paragraph, subsection b, 57, fourth and fifth paragraphs, 58, second and third paragraphs, 59, first, third and fourth paragraphs, and 61, fourth paragraph, of the Decree on promoting sustainable energy production and climate transition;

Decision:

PARAGRAPH 1. Definitions

Article 1

For the purposes of this Order:

supply temperature during the heating season: the required input fluid temperature from the combustion line at an outside temperature of - 10 °C or lower for a heat network or the required input fluid temperature from the combustion line at an outside temperature of - 10 °C or lower for a heating system;

General implementing arrangements: General implementation scheme incentivising sustainable energy production and climate transition;

all-fermentation: biological degradation reactions of biomass referred to in the NTA 8003: 2017, with the exception of numbers 400, 410, 420, 500, 550 to 559, where the biogas yield of the input stream is at least 25 Nm³ natural gas equivalent per tonne;

restricted area: restricted area with regard to water state works under management at the State as referred to in Article 2.21.a., first paragraph, part b of the Environment and Planning Act;

Decision SEK: Decree on the promotion of sustainable energy production and the climate transition;

SDE Decree: Decree on the promotion of renewable energy production, in the version in force on 31 October 2020;

biosyngas: mixture of gases produced from biomass gasification that has not

undergone any further transformation into methane;

COP value: coefficient of performance expressed in the amount of heat released on the condenser side per amount of electricity absorbed under average conditions of use;

high-temperature heat domain: collection of the following categories of production facilities:

a. categories of production installations for the production of renewable heat referred to in Articles 41, 43, 45, 47, 49 and 51; and

b. categories of production installations for the reduction of greenhouse gases referred to in Articles 63, 65 and 67;

low-temperature heat domain: collection of the following categories of production facilities:

a. categories of production installations for the production of renewable heat referred to in Articles 33, 35 (a), (c) and (e), 37 (a) and (c), 39 (a) and 53; and

b. categories of production installations for the reduction of greenhouse gases referred to in Articles 55, 57, 59, 61, 69 and 71;

molecular domain: collection of the following categories of production facilities:

a. categories of production facilities for the production of renewable gas referred to in Articles 23, 25, 27, 29 and 31; and

b. categories of production installations for the reduction of greenhouse gases referred to in Articles 73, 75 and 77;

doublet: combination of adjacent deep drillings consisting of at least one production well and one injection well;

advanced renewable fuel: biofuels referred to in Article 2 (34) of Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 2018, 328) and produced from feedstocks referred to in Part A of Annex IX to that Directive;

building: construction work forming a covered, totally or partially walls enclosed space accessible to humans, other than that intended to be carried out on a given site for a period not exceeding 15 years;

Delegated Regulation (EU) 2023/1184: Commission Delegated Regulation (EU) 2023/1184 supplementing Directive (EU) 2018/2001 of the European Parliament and of the Council by establishing a Union methodology setting out detailed rules for the production of renewable liquid and gaseous transport fuels of non-biological origin of 10 February 2023;

boiler: installation in which fuel is used and the heat of combustion is transferred to a liquid by means of a heat exchanger;

environmental product statement: certificate issued in accordance with version 1.2 of the EPD-Norge methodology: NPCR 029 Part B for photovoltaic modules used in the building and construction industry, including production of cell, wafer, ingot block, solar grade silicon, solar substrates, solar superstrates and other solar grade semiconductor materials;

Minister: Minister for Climate and Green Growth;

single fermentation: biological degradation reactions from exclusively solid and liquid animal excrements;

full load net P50 value: number of full load hours where the expected annual energy production for a given combination of location and renewable electricity production plant using wind energy has been determined with a 50 % probability;

rated electrical efficiency: result of the division of the rated electrical power and:

a. the sum of rated electrical power and rated heat power in the case of combined generation using an internal combustion engine; and

b. the rated heat capacity of the boiler in the case of combined generation using a steam turbine or an organic Rankine cycle;

rated power: maximum capacity of a production installation that can be used under nominal conditions for the production of renewable electricity, renewable

heat, recovered low carbon dioxide heat or renewable gas and that is guaranteed by the supplier under continuous operation, where in the case of geothermal production installations the rated capacity has been determined with a probability of at least 50 %;

NTA 8003: 2017: Dutch Technical Agreement 8003, Classification of Biomass for Energy Use, published by Stichting Nederlands Normalisatieinstituut, in the version in force on 30 November 2017;

recovered heat: recovered heat as referred to in Article 1 of the Order on Guarantees of Origin and Certificates of Origin;

useful carbon dioxide: recovered carbon dioxide as referred to in Article 1 of the General Implementing Regulation;

useful low carbon dioxide heat: utilising low carbon dioxide heat as referred to in Article 1 of the General Implementing Regulation;

primary weir: primary weir as referred to in the Annex to Article 1.1 of the Environment and Planning Act;

production hours: sum of time periods during which a production installation produces at part load or full power;

production plant for the production of renewable electricity from solar light exclusively by means of photovoltaic solar panels that are constructed in a nature-inclusive manner: production installation meeting the conditions referred to in Article 2 (6) of the General Implementing Regulation;

waste heat: thermal energy remaining as an unavoidable by-product in industrial or business processes, which would be dissipated unused in air or water without useful use and which is not usefully used at the time of submission of the application;

Directive 2009/31/EC: Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/2006;

Directive (EU) 2018/2001: Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 2018, 328);

SBI code: Code included in the Standard Operating Categories 2025, Version 2026;

district heating: heat supply to a heat network as referred to in Article 1 (1) of the Heat Supply Act, whereby the producer supplies the heat for space heating and hot water facilities of buildings by transporting water;

thermal conversion of solid or bioliquids: conversion of solid or bioliquids by:

a. incineration;

b. a thermal treatment other than that referred to in (a) in the case of subsequent incineration of its products; or

c. the combustion of products resulting from thermal treatment;

Regulation 1060/2009/EC: Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies;

heating of built environment: district heating or space heating and domestic hot water supplies in a building, other than a greenhouse, where the producer supplies the heat directly to that building;

adjacent weir: adjacent flood defences as referred to in Section 3.9 of Annex XXXIb to the Environment and Planning Regulations;

waterworks: water works as referred to in the Annex to Article 1.1 of the Environment and Planning Act;

Maasvlakte 2 seaproofing or soft seaproofing: hard and soft sea defences of Maasvlakte 2 as referred to in Annex 1 to the concession to Havenbedrijf Rotterdam N.V., Rotterdam, by Royal Decree of 23 May 2008, No 08.001524.

PARAGRAPH 2. General provisions

Article 2

1. The maximum grant ceiling is EUR 8.000.000.000 for grants requested in the period from 27 October 2026, 9: 00, to 26 November 2026, 17: 00, for:
 - a. the production of renewable electricity pursuant to Article 13, 15, 17, 19 or 21;
 - b. production of renewable gas pursuant to Article 23, 25, 27, 29 or 31;
 - c. the production of renewable heat or co-generation or not of renewable electricity and renewable heat pursuant to Article 33, 35, 37, 39, 41, 43, 45, 47, 49, 51, or 53;
 - d. the reduction of greenhouse gases pursuant to Article 55, 57, 59, 61, 63, 65, 67, 69, 71, 73, 75, 77, 79, 81, 83 or 85.
2. In the period referred to in paragraph 1, no more than one application may be submitted per category of production installation per address at which a production installation is installed.

Article 3

1. The subsidy ceiling is as follows:
 - a. EUR 750.000.000 reserved for awarding grants for applications within the high-temperature heat domain;
 - b. EUR 750.000.000 reserved for awarding grants for applications within the low-temperature heat domain;
 - c. EUR 750.000.000 reserved for awarding grants for applications within the domain of molecules.
2. In each case, the Minister shall allocate the amount reserved for the grant of subsidies within a domain as referred to in paragraph 1 (a), (b) or (c), in the order in which applications for subsidies within that domain are received, until the amount reserved within that domain is reached.
3. If the acceptance of all applications within a domain received on one day would result in exceeding the amount reserved for the award of grants within that domain, applications for grants within that domain with the lowest ranking amount, expressed in euro per 1.000 kg reduction of greenhouse gas, shall be deemed to have been received earlier in each case. In the event of an equal ranking, the Minister shall determine the order by drawing lots.
4. If it appears that the total amount of grants to be awarded for applications within a domain as referred to in paragraph 1 (a), (b) or (c) is lower than the amount reserved for applications within that domain, the reserve for the remaining amount shall lapse and that remaining amount shall be distributed in the manner referred to in Article 4.

Article 4

Without prejudice to Article 3, the Minister shall distribute the subsidy ceiling in the order in which applications are received both for subsidies outside the high-temperature heat, low-temperature heat and molecules domains and for subsidies within one of these domains, if the reserved amount has been reached in the domain concerned.

Article 5

The maximum reduction in greenhouse gas eligible for subsidies for the production of advanced renewable fuel under Article 77 (1) applied for in the period referred to in Article 2 (1) shall be 8 142 000 000 kWh calculated for the entire duration of the subsidies.

Article 6

1. The Minister shall reject an application if:

- a. no consent from the owner of the intended site, no authorisation decision under Article 10.21., first paragraph, of the Environment and Planning Act for the intended site and no prior agreement or ground agreement concluded with the National Real Estate Company can be submitted for the establishment of the production installation on the relevant site;
 - b. the producer has a declaration from the Minister for the investment in the production plant that energy investments are involved on the basis of Article 3.42, first paragraph, of the Income Tax Act 2001;
 - c. subsidies have already been granted for the same production installation under the Cooperative Energy Generation Subsidy Scheme; or
 - d. subsidies have already been granted for the same production installation on the basis of the subsidy scheme for the scale-up of fully renewable hydrogen production via electrolysis or the subsidy scheme for large-scale production of fully renewable hydrogen via electrolysis.
2. When submitting the owner's consent referred to in paragraph 1 (a), use shall be made of the means made available by the Minister.

Article 7

1. A grant as referred to in Articles 79, 81 and 83 awarded on an application for a grant submitted pursuant to Article 2 (400.000.000) of the General Implementing Regulation, a grant submitted pursuant to Article 2 of the General Implementing Regulation, or a grant exceeding EUR, shall be awarded under the following suspensory conditions:
- a. an implementation agreement was concluded between the State and the recipient of the subsidy within two weeks of the grant decision being issued;
 - b. the grant recipient has demonstrated, within four weeks of the grant decision being issued, that a bank guarantee as referred to in Article 2 (1) of the implementation agreement has been issued.
2. The implementation agreement referred to in the first paragraph shall be drawn up using the model set out in Annex 1.
3. The first paragraph shall not apply to a production installation as referred to in Article 6.1, first paragraph, subsection a, of the Energy Act.
4. If a subsidy is granted as referred to in Article 79, first to fourth paragraphs, or Article 81, and also a subsidy as referred to in Article 83, first paragraph, for the purpose of calculating the amount of EUR 400.000.000 referred to in the first paragraph, introductory wording, both subsidies shall be added together.
5. If the conditions laid down pursuant to paragraph 1 are not met or are not met in good time, the decision granting the subsidy shall be revoked.

Article 8

1. The following are designated as production installations within the meaning of Article 3 (2) (a) of the SDEK Decree:
- a. production installations producing renewable gas from biomass as referred to in Articles 25 (a) and (c), 27 and 29;
 - b. production installations producing renewable heat or renewable electricity and renewable heat as referred to in Articles 39, 41 and 53 (e);
 - c. production installations that reduce greenhouse gas emissions as referred to in Article 79 (1) (c) to (h) and (4) (c) and Article 81 (c) to (h), if combined with a production installation that reduces greenhouse gas emissions through the capture and permanent storage of carbon dioxide;
 - d. production installations that reduce greenhouse gas emissions as referred to in Article 79 (1) (a) and (b), (2), (3) and (4) (a) and (b), and as referred to in Article 81 (a) and (b), where:
 - 1°. in the case of production installations as referred to in Article 79, first paragraph, subsection a, sub-section 2° and as referred to in Article 81, subsection

- a, sub-section 2°, on the basis of the SDEK Decree, no subsidy may have been granted for the same production installation for the reduction of greenhouse gas through the capture and use of carbon dioxide using liquid transport of carbon dioxide, and;
2. no subsidy may have previously been granted for the reduction of greenhouse gas by means of carbon dioxide capture and permanent storage for the same production installation on the basis of the SDEK Decree and the number of eligible full load hours does not exceed 4.000 full load hours per year.
2. The following are designated as production installations for which a subsidy may be granted as referred to in Article 3 (2) (b) of the SDEK Decree:
- a. production installations producing renewable gas from biomass as referred to in Article 25, points (b) and (d);
 - b. production installations producing renewable heat or renewable electricity and renewable heat from biomass as referred to in Articles 37, 41, 49 (first paragraph) and 51 (first paragraph);
 - c. production installations that reduce greenhouse gas emissions as referred to in Article 63 (1) (c) and (d).
3. The following are designated as production installations for which a subsidy may be granted if they consist wholly or partly of used materials as referred to in Article 3 (5) of the SEK Decree:
- a. generating installations producing renewable electricity as referred to in Articles 19 and 21;
 - b. production installations producing renewable gas as referred to in Articles 23, 25, 27, 29 and 31;
 - c. production installations producing renewable heat, renewable electricity or renewable electricity and renewable heat as referred to in Articles 35, 37, 39, 41, 47 and 53 (e);
 - d. production installations producing low carbon dioxide heat as referred to in Article 63, first paragraph, points (c) and (d) and Article 71;
 - e. production installations that capture and permanently store carbon dioxide as referred to in Article 79, first paragraph, points (a) to (h) and second to fourth paragraphs, and Article 81, points (a) to (h);
 - f. production installations that capture and use carbon dioxide as referred to in Article 83 (1).

Article 9

1. Production installations producing renewable electricity as referred to in Articles 13 (15), first paragraph, 17 (19), first paragraph and 21 shall be designated as generating installations for which the difference in kWh can be added as referred to in Article 15, third paragraph, in conjunction with Article 15, third paragraph, of the SDEK Decree.
2. Production installations producing renewable gas as referred to in Articles 23, 25, 27, 29 and 31 shall be designated as production installations for which the difference in kWh can be added up as referred to in Article 32, third and fourth paragraphs, of the SDEK Decree. The difference in kWh that can be added to the number of kWh produced in the following year, as referred to in Article 32 (4) of the SDEK Decree, shall be capped at 25 % of the number of kWh that are eligible for subsidy in the relevant year.
3. Production installations producing renewable heat, renewable electricity or renewable electricity and renewable heat as referred to in Articles 33, first paragraph, 35, 37, 39, 41, 43, 45, first paragraph, 47, 49, first paragraph, 51, 53, first paragraph, and shall be designated as production installations for which the difference in kWh can be added as referred to in Article 48, third and fourth paragraphs, of the SDEK Decree.
4. For the production installations referred to in paragraph 3, the difference in kWh

that can be added to the number of kWh produced in the following year, as referred to in Article 48 (4) of the SDEK Decree, shall be capped at 25 % of the number of kWh that are eligible for subsidy for the year in question.

5. The following are designated as production installations for which the difference in kWh can be added up as referred to in Article 55 (3) and (4) of the SDEK Decree:

- a. production installations producing low-carbon heat as referred to in Articles 55, 57, 59 (first paragraph), 61 (first paragraph), 65 (first paragraph), 67 (first paragraph), 69 (first paragraph) and 71;
- b. production installations producing hydrogen as referred to in Articles 73, first paragraph, and 75;
- c. production installations producing advanced renewable fuel as referred to in Article 77 (1);
- d. production installations that capture and permanently store carbon dioxide as referred to in the first to fourth paragraphs of Article 79 and Article 81;
- e. production installations that capture and use carbon dioxide as referred to in Article 83 (85).

6. For the production installation referred to in paragraph 5, the difference in kg of reduced greenhouse gas that can be added to the number of kg of reduced greenhouse gas of the following year, as referred to in Article 55 (4) of the SDEK Decree, shall be capped at 25 % of the number of kg of reduced greenhouse gas that is eligible for subsidy in the relevant year.

7. Production installations producing low carbon dioxide heat as referred to in Article 55 (1) (a) to (d) shall be designated as production installations for which the difference in kWh can be added, as referred to in Article 63 (3) of the SDEK Decree.

Article 10

1. Production installations producing renewable gas as referred to in Articles 23, 25, 27, 29 and 31 shall be designated as generating installations for which the number of kWh can be added as referred to in the sixth paragraph of Article 32 of the SDEK Decree.

2. As production installations for which the producer can demonstrate that it has produced renewable gas that produced renewable heat or renewable heat and renewable electricity, as referred to in Article 32 (35) of the SDEK Decree, production installations producing renewable heat, renewable electricity or renewable electricity and renewable heat, as referred to in Articles 37, 39 and, shall be designated.

Article 11

Production installations producing renewable electricity or renewable electricity and renewable heat as referred to in Articles 35 (b), (d), (f) and (h), 37 (b) and (d) and 39 (b) shall be designated as generating installations for which the number of kWh for which guarantees of origin for non-grid supply have been issued as referred to in Article 48 of the SDEK Decree can be added.

Article 12

The following are designated as generating installations for which a combined application may be submitted as referred to in Article 56 (2) of the SDEK Decree:

- a. generating installations producing renewable electricity as referred to in Article 13, first paragraph, Article 15, first paragraph, and Article 17, first paragraph;
- b. production installations producing renewable gas as referred to in Articles 23 and 25;
- c. production installation producing renewable heat, renewable electricity or renewable electricity and renewable heat as referred to in Articles 35 and 37;
- d. production installations that capture and permanently store carbon dioxide as

referred to in Articles 79, first to fourth paragraphs, and 81;
e. production installations that capture and use carbon dioxide as referred to in the first paragraph of Article 83 and Article 85.

PARAGRAPH 3. Categories

PARAGRAPH 3.1. Renewable electricity

PARAGRAPH 3.1.1. Wind on land

Article 13

1. The Minister shall, upon application, grant a subsidy to a producer of renewable electricity produced by a production plant for the production of renewable electricity using wind power, other than a production plant for the production of renewable electricity using wind power as referred to in Articles 15 and 17;
 - a. connected to an electricity grid with a connection with a total maximum pass value exceeding 3 * 80 A; and
 - b. carried out on a site which, according to the list of municipalities according to the municipal classification on 1 January 2026 referred to in Annex 2, has a wind speed of:
 - 1°. ≥ 8.0 m/s;
 - 2°. $\geq 7,5$ and < 8.0 m/s;
 - 3°. $\geq 7,0$ and < 7.5 m/s;
 - 4°. $\geq 6,75$ and < 7.0 m/s; or
 - 5°. < 6.75 m/s.
2. The production plant was not established in the territorial sea or in the Dutch exclusive economic zone.
3. If the production installation is set up on a site where a wind turbine or wind turbines are or have been located at the time of submitting the application, the Minister shall grant the subsidy only if:
 - a. the nominal and realisable capacity of the generating installation in relation to the wind turbine or turbines to be replaced or in relation to the wind turbine or turbines that have previously been on the site increases by at least 1 MW per wind turbine or turbines to be replaced or per wind turbine or turbines that have previously been on the site; or
 - b. the wind turbine or wind turbines or wind turbines to be replaced that have previously been on the site at the time of replacement included in the application have been in operation or have been in operation on that site for at least 15 years and entered into operation at least 13 years ago at the time of submitting the application.

Article 14

1. The subsidy referred to in Article 13 (1) shall be granted for a period of 15 years.
2. **The recipient of the subsidy** shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.

PARAGRAPH 3.1.2. Wind on land with altitude limitation

Article 15

1. The Minister shall, upon application, grant a subsidy to a producer of renewable electricity produced by a production plant for the production of renewable electricity using wind energy with a tip height of 150 metres or less;

- a. connected to an electricity grid with a connection with a total maximum pass value exceeding 3 * 80 A; and
- b. carried out on a site which, according to the list of municipalities according to the municipal classification on 1 January 2026 referred to in Annex 2, has a wind speed of:
 - 1°. ≥ 8.0 m/s;
 - 2°. ≥ 7.5 and < 8.0 m/s;
 - 3°. ≥ 7.0 and < 7.5 m/s;
 - 4°. ≥ 6.75 and < 7.0 m/s; or
 - 5°. < 6.75 m/s.
2. The production plant was not established in the territorial sea or in the Dutch exclusive economic zone.
3. At the location of the production installation, there is an altitude restriction under or pursuant to national laws and regulations in connection with the presence of an airport in the vicinity or because the production installation is located in a local air traffic control area around Schiphol, De Kooy, Deelen, Eindhoven, Gilze-Rijen, Leeuwarden, De Peel, Volkel, Woensdrecht or the part of the Kleine-Brogel located above the territory of the Netherlands, determined by the Minister for Infrastructure and Water Management at the time of submitting the application and included in the AIP, Chapter ENR 6, referred to in Article 5 (150) of the Air Traffic Services Regulation, as a result of which the wind turbine has a tip height of less than or equal to metres.
4. If the production installation is set up on a site where a wind turbine is or has been present at the time of submitting an application, the Minister shall grant the subsidy only if:
 - a. the nominal and realisable capacity of the generating installation in relation to the wind turbine or turbines to be replaced or in relation to the wind turbine or turbines that have previously been on the site increases by at least 1 MW per wind turbine or turbines to be replaced or per wind turbine or turbines that have previously been on the site; or
 - b. the wind turbine or wind turbines or wind turbines to be replaced that have previously been on the site at the time of replacement included in the application have been in operation or have been in operation on that site for at least 15 years and entered into operation at least 13 years ago at the time of submitting the application.

Article 16

1. The subsidy referred to in Article 15 (1) shall be granted for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.

PARAGRAPH 3.1.3. Wind on weir

Article 17

1. The Minister shall, upon application, grant a subsidy to a producer of renewable electricity produced by a production plant for the production of renewable electricity using wind energy:
 - a. established within the water state structure or a restricted area of an adjacent weir, or within the water state structure or the sea basin restricted area of a primary weir adjacent to the North Sea, the Westerschelde, the Oosterschelde, the Waddenzee, the Dollard or the Eems, or in the hard or soft sea barrier of Maasvlakte 2;
 - b. connected to an electricity grid with a connection with a total maximum pass value exceeding 3 * 80 A; and

- c. carried out on a site which, according to the list of municipalities according to the municipal classification on 1 January 2026 referred to in Annex 2, has a wind speed of:
 - 1°. ≥ 8.0 m/s;
 - 2°. $\geq 7,5$ and < 8.0 m/s;
 - 3°. $\geq 7,0$ and < 7.5 m/s;
 - 4°. $\geq 6,75$ and < 7.0 m/s; or
 - 5°. < 6.75 m/s.
2. If the production installation is set up on a site where a wind turbine is or has been present at the time of submitting the application, the Minister shall grant the subsidy only if:
 - a. the nominal and realisable capacity of the generating installation in relation to the wind turbine or turbines to be replaced or in relation to the wind turbine or turbines that have previously been on the site increases by at least 1 MW per wind turbine or turbines to be replaced or per wind turbine or turbines that have previously been on the site; or
 - b. the wind turbine or wind turbines or wind turbines to be replaced that have previously been on the site at the time of replacement included in the application have been in operation or have been in operation on that site for at least 15 years and entered into operation at least 13 years ago at the time of submitting the application.

Article 18

1. The subsidy referred to in Article 17 (1) shall be granted for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.

PARAGRAPH 3.1.5. Solar photovoltaic panels building-bound

Article 19

1. The Minister shall, upon application, grant a subsidy to a producer of renewable electricity produced by a production plant for the production of renewable electricity from solar light exclusively by means of solar photovoltaic panels, connected to an electricity grid by means of a connection with a total maximum pass value of more than $3 * 80$ A, where at least the solar panels and the inverter are new and where the solar panels are installed on or near a building with a total rated capacity:
 - a. equal to or greater than 15 kWp and less than 1 MWp;
 - b. equal to or greater than 1 MWp;
 - c. equal to or greater than 15 kWp and less than 1 MWp, where the roof of an existing building is constructively adjusted or a support structure that relieves the roof is applied and where this structural roof adjustment or support structure is necessary for the realisation of the production installation, or where the use of the roof of an existing building involves the use of a production installation with a maximum weight of 10 kilograms per square metre of roof surface covered with solar panels;
 - d. equal to or greater than 1 MWp, where the roof of an existing building is constructively adjusted or a support structure that relieves the roof is applied and where this structural roof adjustment or support structure is necessary for the realisation of the production installation, or where the use of the roof of an existing building involves the use of a production installation with a maximum weight of 10 kilograms per square metre of roof area covered by solar panels;
 - or
 - e. equal to or greater than 15 kWp and less than 1 MWp, the solar panels

having an orientation to the east or west with a deviation of not more than thirty degrees on that orientation being placed on or on a façade other than a roof.

2. For the purposes of this Article, a building also means a ground-bound canopy for the weather-protected parking of vehicles.

3. The additional contracted feed-in capacity for a production installation as referred to in paragraph 1 shall not exceed 50 % of the peak capacity of the solar panels.

4. Of the photovoltaic solar panels, the CO₂ footprint during the production phase is A1 to A3 as referred to in

And15804: 2012 + A2: 2019 according to an environmental product statement not more than 550 kg per kWp.

Article 20

1. The subsidy referred to in Article 19 (1) shall be granted for a period of 15 years.

2. The subsidy recipient shall start operating a production installation as referred to in Article 19 (1) (a), (c) and (e) within two years of the date of entry into force of the decision granting the subsidy.

3. The subsidy recipient shall start operating a production installation as referred to in Article 19 (1) (b) and (d) within three years of the date of entry into force of the decision granting the subsidy.

4. Article 3 (1) of the General Implementing Regulation shall not apply to a production installation as referred to in Article 19 (1) (a), (c) and (e).

PARAGRAPH 3.1.5. Solar photovoltaic panels soil-bound or water-bound

Article 21

1. The Minister shall, upon application, grant a subsidy to a producer of renewable electricity produced by a production plant for the production of renewable electricity from solar light exclusively by means of solar photovoltaic panels, connected to an electricity grid by means of a connection with a total maximum pass value of more than 3 * 80 A, where at least the solar panels and the inverter are new, where the solar panels are not installed on or on a building, and:

a. where the solar panels are floating on water, with a total rated capacity;

1° equal to or greater than 15 kWp and less than 1 MWp; or

2° equal to or greater than 1 MWp;

b. where the solar panels are on land, with the production plant being constructed nature-inclusive with a total rated capacity;

1° equal to or greater than 15 kWp and less than 1 MWp;

2° equal to or greater than 1 MWp and less than 20 MWp;

3° equal to or greater than 20 MWp;

4° equal to or greater than 15 kWp and less than 1 MWp and with the solar panels vertically positioned; or

5° equal to or greater than 1 MWp and with the solar panels vertically positioned;

c. where the solar panels move automatically with the position of the sun by means of a solar tracking system, with a total rated capacity equal to or greater than 1 MWp and where the solar panels are onshore and where the production installation is carried out nature-inclusive;

d. where the solar panels are located at a location intended for traffic along roads or tracks as reflected in the environmental plan, as referred to in Article 2.4. of the Environment and Planning Act, and where the production installation, in so far as the solar panels are on land, is carried out nature-

- inclusive with a total rated capacity equal to or greater than 15kWp and less than 1 MWp.
2. The additional contracted feed-in capacity for a production installation as referred to in the first paragraph, subsections (a) and (b), subsections (1), (2) and (3) and subsection (d), shall not exceed 50 % of the peak power of the solar panels.
 3. The maximum CO2 footprint of the photovoltaic solar panels during the production phase A1 to A3 referred to in EN 15804: 2012 + A2: 2019 is 550 kg per kWp according to an environmental product statement.

Article 22

1. The subsidy referred to in Article 21 (1) shall be granted for a period of 15 years.
2. The subsidy recipient shall put into operation a production installation as referred to in Article 21 (1) (a), (1) (b), (4) and (d) within two years of the date of entry into force of the decision to grant a subsidy.
3. The subsidy recipient shall put into operation a production installation as referred to in Article 21 (2) (a), (2) (b), (3), (5) and (c) within four years of the date of entry into force of the decision granting the subsidy.
4. Article 3 (1) of the General Implementing Regulation shall not apply to a production installation as referred to in Article 21 (1) (a), (4) (b), and (d).

PARAGRAPH 3.2. Renewable gas

PARAGRAPH 3.2.1. Bioassay fermentation

Article 23

The Minister shall, upon application, grant a subsidy to a producer of renewable gas produced by a production installation producing renewable gas:

- a. exclusively by all-fermentation, in which case at least the fermenter is new;
- b. exclusively by single fermentation with a production plant of more than 1 500 kW, where at least the fermentation plant is new;
- c. exclusively by single fermentation with a production plant of a power greater than 110 kW and less than or equal to 1 500 kW, where at least the fermentation plant is new; or
- d. exclusively by means of single fermentation with a production plant of a power less than or equal to 110 kW, where at least the fermentation plant is new.

Article 24

1. The grant referred to in Article 23 shall be awarded for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that it is demonstrated that the biomass used in an installation with a total rated capacity of the gas upgrade installation equal to or greater than 2 MW complies with the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.

PARAGRAPH 3.2.2. Additional facility and continuation of biomass fermentation

Article 25

The Minister shall, upon application, grant a subsidy to a producer of renewable gas produced by a production installation which:

- a. renewable gas is produced exclusively by means of all fermentation and the application relates to a situation as referred to in Article 3 (2) (a) of the SDEK Decree;
- b. renewable gas is produced exclusively by means of all fermentation and the application relates to a situation as referred to in Article 3 (2) (b) of the SDEK Decree and at least nine years of the period for which that subsidy was granted have elapsed at the time of submission of the application;
- c. is produced exclusively by means of single fermentation with a capacity of less than or equal to 1.500 kW of renewable gas and the application relates to a situation as referred to in Article 3 (2) (a) of the SDEK Decree; or
- d. is produced exclusively by means of single fermentation with a capacity of less than or equal to 1.500 kW of renewable gas and the application relates to a situation as referred to in Article 3 (2) (b) of the SDEK Decree and at least nine years of the period for which that subsidy was granted have elapsed at the time of submitting the application.

Article 26

1. The grant referred to in Article 25 shall be awarded for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. A subsidy recipient shall ensure that it is demonstrated that the biomass used in an installation with a total rated capacity of the gas upgrade installation equal to or greater than 2 MW complies with the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.
4. Article 3 (1) of the General Implementing Regulation shall not apply to a production installation as referred to in Article 25 (b) and (d).

PARAGRAPH 3.2.3. Improved sludge fermentation at sewage treatment plants

Article 27

The Minister shall, upon application, grant a subsidy to a producer of renewable gas produced by a production plant for the production of renewable gas from biogas released as a result of a biological degradation reaction from the fermentation of sewage sludge where:

- a. improvements have been made in the production process and biogas production per tonne of sludge has increased by at least 25 % compared to before the improvement; and
- b. at least the installation parts responsible for additional biogas production are new.

Article 28

1. The grant referred to in Article 27 shall be awarded for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The grant applicant demonstrates that the proposed adjustments represent an improvement of 25 % compared to the average production of the year preceding the application or, if it produces less than one year, compared to the total average production up to the time of application.
4. The subsidy recipient shall ensure that it is demonstrated that the biomass used in the production installation with a total rated capacity of the gas-upgrade installation equal to or greater than 2 MW meets the greenhouse gas emissions saving criterion referred to in Article 29 (1) of Directive (EU)

2018/2001.

PARAGRAPH 3.2.4. Sewage treatment plants existing sludge fermentation

Article 29

The Minister shall, upon application, grant a subsidy to a producer of renewable gas produced by a production plant for the production of renewable gas from biogas released as a result of a biological degradation reaction from the fermentation of sewage sludge, where at least the reprocessing plant bringing biogas to natural gas quality is new.

Article 30

1. The grant referred to in Article 29 shall be awarded for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that it is demonstrated that the biomass used in an installation with a total rated capacity of the gas upgrade installation equal to or greater than 2 MW complies with the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.

PARAGRAPH 3.2.5. Biomass gasification

Article 31

The Minister shall, upon application, grant a subsidy to a producer of renewable gas, other than biosyngas, produced by a production plant for the production of renewable gas by means of gasification, where at least the gasifier is new, from:

- a. biomass as referred to in the NTA 8003: 2017; or
- b. biomass referred to in the NTA 8003: 2017, excluding B wood referred to in NTA 100: 150 numbers 170, 179, 8003 to 2017.

Article 32

1. The grant referred to in Article 31 shall be awarded for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within five years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that at least 97 % of the energy value of the fuel used annually in the production plant is biogenic.
4. The subsidy recipient shall ensure that it is demonstrated that the bioliquids used, or the other biomass used in an installation with a total rated capacity of the gas-upgrade installation equal to or greater than 2 MW, comply with the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.

PARAGRAPH 3.3. Renewable heat and (combined) generation of renewable electricity and renewable heat

PARAGRAPH 3.3.1. Zonthermia for renewable heat

Article 33

1. The Minister shall, upon application, grant a subsidy to a producer of renewable heat produced by a production installation which provides exclusively for the production of renewable heat from solar energy with a total thermal capacity:
 - a. equal to or greater than 140 kWth and less than 1 MWth; or

- b. equal to or greater than 1 MWth.
- 2. Only covered collectors shall be used where the transparent insulating layer, other than glazing of horticultural greenhouses or photovoltaic solar panels, forms an integrated whole with the collector of a collector system or with collectors in which the sunlight is concentrated with external mirrors or lenses.
- 3. The power in kWth of the production plant is calculated by multiplying the aperture area of the covered collectors or the radiated surface of the mirrors or lenses for concentrating sunlight in square metres by a factor of 0,7.
- 4. No subsidy has already been granted for the production plant on the basis of Article 4.5.2 of the Regeling nationale EZK- en LNV-subsidies.

Article 34

- 1. The subsidy referred to in Article 33 (1) shall be granted for a period of 15 years.
- 2. The recipient of the subsidy shall put the production plant into operation within three years of the date of entry into force of the decision granting the subsidy.
- 3. The subsidy recipient shall ensure that the renewable heat produced which is eligible for subsidy is used as useful heat.

PARAGRAPH 3.3.2. Bioassay fermentation for heat and combined generation

Article 35

The Minister shall, upon application, grant a subsidy to a producer of renewable heat, renewable electricity or renewable electricity and renewable heat produced by a production installation which:

- a. renewable heat is produced through all-fermentation, with at least the fermentation being new;
- b. renewable electricity and renewable heat shall be produced through all-fermentation, where at least the fermenter is new and the nominal electrical efficiency is at least 20 %;
- c. renewable heat is produced through single fermentation, with a capacity greater than 1 500 kW, where at least the fermenter is new;
- d. renewable electricity and renewable heat shall be produced through single fermentation, with a capacity greater than 1 500 kW, for electrical and thermal capacity combined, where at least the digester is new and the nominal electrical efficiency is at least 20 %;
- e. renewable heat is produced through single fermentation, with a capacity greater than 110 kW and less than or equal to 1 500 kW, where at least the digester is new;
- f. renewable electricity and renewable heat shall be produced through single fermentation, with a capacity greater than 110 kW and less than or equal to 1 500 kW, for electrical and thermal capacity combined, where at least the digester is new and the rated electrical efficiency is at least 20 %;
- g. renewable heat is produced through single fermentation, with a capacity of less than or equal to 110 kW, where at least the fermenter is new; or
- h. renewable electricity and renewable heat shall be produced through single fermentation, with a capacity of less than or equal to 110 kW, with at least the fermentation being new.

Article 36

- 1. The grant referred to in Article 35 shall be awarded for a period of 12 years.
- 2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
- 3. The subsidy recipient shall ensure that the renewable heat produced which is

eligible for subsidy is used as useful heat.

4. The subsidy recipient shall ensure that it is demonstrated that the biomass used in a heat or combined heat and electricity generation installation with a total rated thermal input equal to or greater than 2 MW complies with the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.

PARAGRAPH 3.3.3. Continuation of biomass fermentation for heat and combined generation

Article 37

The Minister shall, upon application, grant a subsidy to a producer of renewable heat, renewable electricity or renewable electricity and renewable heat produced by a production installation which:

- a. is produced exclusively by means of all fermentation of renewable heat and the application relates to a situation as referred to in Article 3 (2) (b) of the SDEK Decree and at least nine years of the period for which that subsidy was granted have elapsed at the time of submitting the application;
- b. is produced exclusively by means of all-fermentation renewable electricity and renewable heat and the application relates to a situation as referred to in Article 3 (2) (b) of the SDEK Decree and at least nine years of the period for which that subsidy was granted have elapsed at the time of submitting the application;
- c. is produced exclusively by means of single fermentation with a capacity of less than or equal to 1.500 kW of renewable heat and the application relates to a situation as referred to in Article 3 (2) (b) of the SDEK Decree and at least nine years of the period for which that subsidy was granted have elapsed at the time of submitting the application; or
- d. is produced exclusively by means of single fermentation with a capacity of less than or equal to 1.500 kW of renewable electricity and renewable heat and the application relates to a situation as referred to in Article 3 (2) (b) of the SDEK Decree and at least nine years of the period for which that subsidy was granted have elapsed at the time of submitting the application.

Article 38

1. The grant referred to in Article 37 shall be awarded for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the renewable heat produced which is eligible for subsidy is used as useful heat.
4. The subsidy recipient shall ensure that it is demonstrated that the biomass used in an installation with a total rated thermal input equal to or greater than 2 MW meets the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.
5. Article 3 (1) of the General Implementing Regulation shall not apply to a production installation as referred to in Article 37.

PARAGRAPH 3.3.4. Improved sludge fermentation at waste water treatment plants for heat and combined generation

Article 39

The Minister shall, upon application, grant a subsidy to a producer of renewable heat or renewable electricity and renewable heat produced by a production plant for the production of renewable heat or renewable electricity and renewable heat

from biogas released as a result of a biological degradation reaction from the fermentation of sewage sludge where improvements are made in the production process leading to an increase in biogas production of at least 25 % per tonne of sewage sludge compared to biogas production prior to the improvements, and:

- a. where renewable heat is produced, at least the installation parts responsible for the excess production are new; or
- b. where renewable heat and renewable electricity are produced, at least the installation parts responsible for the excess production are new.

Article 40

1. The grant referred to in Article 39 shall be awarded for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the renewable heat produced which is eligible for subsidy is used as useful heat.
4. The subsidy applicant demonstrates that the proposed adjustments represent an improvement of 25 % compared to the average production of the year preceding the application or, if the producer produces less than one year, compared to the total average production up to the time of application.
5. The subsidy recipient shall ensure that it is demonstrated that the biomass used in a heat or combined heat and electricity generation installation with a total rated thermal input equal to or greater than 2 MW complies with the greenhouse gas emissions saving criteria referred to in Article 29 of Directive (EU) 2018/2001.

PARAGRAPH 3.3.5. Bioliquid installation for heat

Article 41

The Minister shall, upon application, grant a subsidy to a producer of renewable heat produced by a production installation for the production of renewable heat by means of the combustion of bioliquids referred to in NTA 512: 514, 517, 518, 543, 545, 550 to 579, 587, 594, 595 and 800 to 809 with a burner in a boiler, oven or cooker with a rated thermal input equal to or greater than 8003 MWth and a rated electrical output of less than or equal to 2 017 MW for:

- a. use in district heating; or
- b. other uses.

Article 42

1. The grant referred to in Article 41 shall be awarded for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the renewable heat produced which is eligible for subsidy is used as useful heat.
4. The subsidy recipient shall ensure that it is demonstrated that the biomass used complies with the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.

PARAGRAPH 3.3.6. Large solid or bioliquids boiler for heat

Article 43

The Minister shall, upon application, grant a subsidy to a producer of renewable heat produced by a production plant for the production of renewable heat exclusively by thermal conversion of solid or bioliquids referred to in the NTA 8003: 2017 with the exception of biomass referred to in NTA 100: 150 numbers 170, 179, 8003 to 2017 in a boiler with a rated thermal input equal to or greater

than 5 MWth.

Article 44

1. The grant referred to in Article 43 shall be awarded for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the renewable heat produced which is eligible for subsidy is used as useful heat.
4. The subsidy recipient shall ensure that at least 97 % of the energy value of the fuel used annually in the production plant is biogenic.
5. The subsidy recipient shall ensure that it is demonstrated that the bioliquids used, or solid biomass used in an installation with a total rated thermal input equal to or greater than 7.5 MW, meet the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.
6. If woody biomass as referred to in NTA 100: 199 numbers 8003 to 2017 is used, the subsidy recipient shall ensure that the heat produced is used for an industrial application, other than horticulture, in a heating system with a supply temperature on the user side of at least 100 °C.

PARAGRAPH 3.3.7. Wood-pellet steam boiler for heat

Article 45

1. The Minister shall, upon application, grant a subsidy to a producer of renewable heat produced by a production plant for the production of steam by burning wood pellets in a boiler, used for an industrial application, other than horticulture, whose rated thermal capacity:
 - a. equal to or greater than 5 MWth and less than 50 MWth; or
 - b. equal to or greater than 50 MWth.
2. In the boiler:
 - a. wood pellets produced from biomass referred to in NTA 110: 138 numbers 8003 to 2017 are combusted;
 - b. residues released from biorefinery referred to in NTA 595: 8003 number 2017 of biomass referred to in NTA 110: 138 numbers 8003 to 2017 combusted for a maximum of 25 % of the number of kWh eligible for subsidy in a calendar year; or
 - c. wood pellets produced from biomass referred to in NTA 160: 169 numbers 8003 to 2017 combusted, for a maximum of fifteen eighty-five times the sum of the number of kWh eligible for subsidy in a calendar year produced from biomass referred to in sub-sections a and b.

Article 46

1. The subsidy referred to in Article 45 (1) shall be granted for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that at least 97 % of the energy value of the fuel used annually in the production plant is biogenic.
4. The subsidy recipient shall ensure that the renewable heat produced which is eligible for subsidy is used as useful heat.
5. The subsidy recipient shall ensure that it is demonstrated that the solid biomass used in an installation with a total rated thermal input equal to or greater than 7.5 MW meets the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.
6. The subsidy recipient shall ensure that the heat produced is used for an

industrial application, other than horticulture, in a heating system with a supply temperature on the user's side of at least 100 °C.

PARAGRAPH 3.3.8. Direct deployment (burner) of wood pellets for industrial heat applications

Article 47

The Minister shall, upon application, grant a subsidy to a producer of renewable heat produced by a production plant for the production of renewable heat by burning wood pellets with a burner in a boiler, furnace or cooker, where at least the burner is new, with a rated thermal input equal to or greater than 5 MWth and a rated electrical output less than or equal to 100 MW, used for an industrial application, other than horticulture, and in which:

- a. wood pellets produced from biomass referred to in NTA 110: 138, numbers 8003 to 2017 are combusted;
- b. residues released from biorefinery referred to in NTA 595: 8003 number 2017 of biomass referred to in NTA 110: 138 numbers 8003 to 2017 shall be combusted for a maximum of 25 % of the number of kWh eligible for subsidy in a calendar year; or
- c. wood pellets produced from biomass referred to in NTA 160: 169 numbers 8003 to 2017 shall be combusted for a maximum of fifty-five times the sum of the number of kWh eligible for subsidy in a calendar year produced from biomass referred to in sub-sections a and b.

Article 48

1. The grant referred to in Article 47 shall be awarded for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the renewable heat produced which is eligible for subsidy is used as useful heat.
4. The subsidy recipient shall ensure that it is demonstrated that the solid biomass used in an installation with a total rated thermal input equal to or greater than 7.5 MW meets the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.

PARAGRAPH 3.3.9. Continuation of solid or bioliquids boiler for heat

Article 49

1. The Minister shall, upon application, grant a subsidy to a producer of renewable heat produced by a production plant for the production of renewable heat exclusively by thermal conversion of solid or liquid biomass as referred to in the NTA 8003: 2017, with the exception of biomass as referred to in NTA 100: 150 numbers 170, 179, 8003 to 2017 in a boiler with a rated thermal input of at least 5 MWth and the application relates to a situation as referred to in Article 3, second paragraph, subsection b, of the SDEK Decree and at least nine years of the period for which that subsidy was granted have elapsed at the time of submitting the application.
2. The biomass used in the production plant referred to in paragraph 1 shall be biogenic for at least 97 % of the energy value of the fuel used annually in the production plant.

Article 50

1. The subsidy referred to in Article 49 (1) shall be granted for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within

- four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the renewable heat produced which is eligible for subsidy is used as useful heat.
 4. The subsidy recipient shall ensure that it is demonstrated that the bioliquids used, or solid biomass used in an installation with a total rated thermal input equal to or greater than 7.5 MW, meet the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.
 5. If woody biomass as referred to in NTA 100: 199 numbers 8003 to 2017 is used, the subsidy recipient shall ensure that the heat produced is used for an industrial application, other than horticulture, in a heating system with a supply temperature on the user side of at least 100 °C.
 6. Article 3 (1) of the General Implementing Regulation shall not apply to a production installation as referred to in Article 49 (1).

PARAGRAPH 3.3.10. Continuation of large B-wood boiler for heat

Article 51

1. The Minister shall, upon application, grant a subsidy to a producer of renewable heat produced by a production plant for the production of renewable heat exclusively by means of thermal conversion of biomass as referred to in NTA 8003: 2017 into a boiler with a rated thermal input equal to or greater than 5 MWth, the application for which relates to a situation as referred to in Article 3 (b) of the SDEK Decree and at least nine years of the period for which that subsidy was granted have elapsed at the time of submitting the application.
2. The biomass used in the production plant referred to in paragraph 1 shall be biogenic for at least 97 % of the energy value of the fuel used annually in the production plant.

Article 52

1. The subsidy referred to in Article 51 (1) shall be granted for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the renewable heat produced which is eligible for subsidy is used as useful heat.
4. The subsidy recipient shall ensure that it is demonstrated that the bioliquids used, or solid biomass used in an installation with a total rated thermal input equal to or greater than 7.5 MW, meet the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.
5. If woody biomass as referred to in NTA 100: 199 numbers 8003 to 2017 is used, the subsidy recipient shall ensure that the heat produced is used for an industrial application, other than horticulture, in a heating system with a supply temperature on the user side of at least 100 °C.
6. Article 3 (1) of the General Implementing Regulation shall not apply to a production installation as referred to in Article 51 (1).

PARAGRAPH 3.3.11. Geothermal for renewable heat

Article 53

The Minister shall, upon application, grant a subsidy to a producer of renewable heat produced by:

- a. a production installation consisting of one or more shower-rollers, producing renewable heat exclusively from one or more geothermal sources with a depth of at least 1.500 metres with a thermal input:
 - 1°. less than 12 MWth;
 - 2°. greater than or equal to 12 MWth and smaller than 20 MWth; or
 - 3°. equal to or greater than 20 MWth;
- b. a production installation, consisting of one or more shower cages, producing renewable heat exclusively from one or more geothermal sources of a depth of at least 1.500 metres, used for heating the built environment, where the number of eligible full load hours shall not exceed 5.000 hours;
- c. a production plant, consisting of one or more shower-baths, producing renewable heat exclusively from one or more geothermal sources of a depth of at least 1.500 metres, used for heating the built environment, where the number of eligible full load hours does not exceed 3.500 hours with a thermal input:
 - 1°. less than 12 MWth; or
 - 2°. equal to or greater than 12 MWth;
- d. a production plant consisting of one or more showerheads, producing renewable heat, using at least one oil or gas well with a depth of at least 1.500 metres, with a thermal input:
 - 1°. less than 12 MWth;
 - 2°. greater than or equal to 12 MWth and smaller than 20 MWth; or
 - 3°. equal to or greater than 20 MWth; or
- e. a production installation as referred to in points (a) and (d) where, if the application concerns a situation as referred to in Article 3 (1.500) (a) of the SDEK Decree, the installation is extended by at least one additional well with a depth of at least metres.

Article 54

1. The grant referred to in Article 53 shall be awarded for a period of 15 years.
2. The recipient of the subsidy shall put the production plant referred to in Article 53 (a), (d) and (e) into operation within five years of the date of entry into force of the decision granting the subsidy.
3. The beneficiary of the subsidy shall put the production plant referred to in Article 53 (b) and (c) into operation within six years of the date of entry into force of the decision granting the subsidy.
4. The subsidy recipient shall ensure that the renewable heat produced which is eligible for subsidy is used as useful heat.

PARAGRAPH 3.4. Other greenhouse gas abatement techniques

PARAGRAPH 3.4.1. Geothermal for low carbon dioxide heat

Article 55

The Minister shall, upon application, grant a subsidy to a producer who reduces greenhouse gas by means of a production installation, consisting of one or more shower rollers, which produces low-carbon heat exclusively from one or more geothermal sources with a depth of:

- a. at least 500 metres and less than 1.500 metres, where the heat shall be upgraded with a compression heat pump based on a halogen-free refrigerant with a COP value of at least 2,5 and a rated thermal input of at least 500 kWth;
- b. at least 500 metres and less than 1.500 metres, where the heat shall be upgraded with a compression heat pump based on a halogen-free

- refrigerant with a COP value of at least 2,5 and a rated thermal input of at least 500 kWth and the heat shall be used for heating built environment; or
- c. at least 1.500 metres, where the heat shall be upgraded with a compression heat pump based on a halogen-free refrigerant with a COP value of at least 2,5, a rated thermal input of at least 500 kWth and where the thermal input of the heat pump is at least 20 % of the geothermal input of the production plant and where the heat pump is capable of producing heat at a supply temperature of at least 90 °C during the heating season and the heat is used for heating of the built environment, where the heat network or heating system has a supply temperature of at least 90 °C during the heating season at the time of application, where:
- 1° the number of eligible full load hours does not exceed 3.500 full load hours per year;
 - 2°. the number of eligible full load hours does not exceed 6.000 full load hours per year and with a thermal input below 12 MWth; or
 - 3°. the number of eligible full load hours does not exceed 6.000 full load hours per year with a thermal input equal to or greater than 12 MWth.

Article 56

1. The grant referred to in Article 55 shall be awarded for a period of 15 years.
2. The beneficiary of the subsidy shall put the production installation referred to in Article 55 (a) into operation within five years of the date of entry into force of the decision granting the subsidy.
3. The beneficiary of the subsidy shall put the production plant referred to in Article 55 (b) and (c) into operation within six years of the date of entry into force of the decision granting the subsidy.
4. The subsidy recipient shall ensure that the low-carbon heat produced which is eligible for subsidy is used as useful low-carbon heat.

PARAGRAPH 3.4.2. Aquathermia

Article 57

The Minister shall, upon application, grant a subsidy to a producer of low carbon dioxide heat produced by a production plant for the production of heat extracted from surface water, waste water, drinking water or sea water, where the heat is upgraded by means of a heat pump based on a halogen-free refrigerant with a COP value of at least 2,5 with a rated thermal input of at least 500 kWth, where:

- a. the number of eligible full load hours does not exceed 6.000 full load hours per year and:
 - 1°. the production plant supplies heat exclusively for heating the built environment and where there is a new heat transfer station;
 - 2°. the production plant supplies heat exclusively for the purpose of heating the built environment;
- b. the number of eligible full load hours does not exceed 3.500 full load hours per year and:
 - 1°. the generating installation supplies heat exclusively for district heating; or
 - 2°. the production plant only delivers heat directly to a building and has a seasonal storage for heat.

Article 58

1. The grant referred to in Article 57 shall be awarded for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the low-carbon heat produced which is

eligible for subsidy is used as useful low-carbon heat.

4. No subsidy has been granted for the production installation referred to in Article 57 (a) (1) on the basis of Article 4.10.2 of the Order on national subsidies from the Ministry of Economic Affairs and Climate Policy and the Ministry of Agriculture, Nature and Food Quality.

PARAGRAPH 3.4.3. Air-to-water heat pump

Article 59

1. The Minister shall, upon application, grant a subsidy to a producer of low carbon dioxide heat produced by a production plant for the production of heat using an air-to-water heat pump based on a halogen-free refrigerant, the COP value of which is at least 2,5 under average operating conditions and where all the low carbon dioxide heat produced is applied in a heating system whose supply temperature during the heating season:
 - a. is at least 70 °C and uses low carbon heat to heat existing built environment; or
 - b. is at least 40 °C and uses low carbon heat to heat existing built environment or existing horticultural greenhouses.
2. The production plant has a rated thermal input of at least 500 kWth.

Article 60

1. The subsidy referred to in Article 59 (1) shall be granted for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the low-carbon heat produced which is eligible for subsidy is used as useful low-carbon heat.
4. The supply temperature during the heating season referred to in Article 59 (1) shall be achieved by the heat pump without after-heating.

PARAGRAPH 3.4.4. Zonthermia for heat by PVC collectors

Article 61

1. The Minister shall, upon application, grant a subsidy to a producer of low carbon dioxide heat produced by a production plant for the production of heat from solar energy and outdoor air heat by means of solar collectors producing heat and electricity, the heat being used for application in district heating.
2. The production plant referred to in the first paragraph uses a water-water heat pump based on a halogen-free refrigerant and the water-water heat pump has a minimum rated thermal input of 1.400 kWth and a COP value of at least 2,5, has a new seasonal storage for heat and a new daytime storage for heat from the heat pump.
3. The surface area of photovoltaic thermal panels of the production installation referred to in the first paragraph shall be at least 4.200 m² and at least 3 m² per kWth of the rated thermal input of the heat pump.

Article 62

1. The subsidy referred to in Article 61 (1) shall be granted for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the low-carbon heat produced which is eligible for subsidy is used as useful low-carbon heat.

PARAGRAPH 3.4.5. Electroboiler for heat

Article 63

1. The Minister shall, upon application, grant a subsidy to a producer of low carbon dioxide heat produced by a production installation converting electricity into heat, with a rated thermal input of at least 2 MWth, whereby the heat released is directly or indirectly transferred to liquid or air for:
 - a. use in district heating;
 - b. an industrial use other than horticulture;
 - c. application in district heating and the application relates to a situation as referred to in Article 3 (2) (b) of the SDEK Decree;
 - d. an industrial application, other than horticulture, and the application relates to a situation as referred to in Article 3 (2) (b) of the SDEK Decree; or
 - e. for on-site use for an industrial application, other than horticulture, involving the deferred supply of heat through the application of thermal storage.
2. The actual production of the production plant referred to in the first paragraph shall not exceed 4.800 full load hours per year.
3. The heat produced by the production plant referred to in the first paragraph, points (a) and (c), shall have a supply temperature of at least 100 °C during the heating season.
4. The heat produced by the production installation referred to in the first paragraph, points (b), (d) and (e), shall be applied in a heating system with a supply temperature on the user's side of at least 100 °C or in a steam system.
5. The power of the connection to the electricity grid shall be at least equal to the combined power of the on-site electric boilers.
6. The rated electrical capacity of the generating installation referred to in paragraph (1) (e) shall be at least once the rated thermal input of the generating installation, with the storage capacity being at least 4 MWh per MW thermal input of the generating installation.
7. The rated thermal input of the production installation referred to in the first paragraph, subsection e, shall not exceed 50 MWth.

Article 64

1. The subsidy referred to in Article 63 (1) (a), (b) and (e) shall be granted for a period of 15 years.
2. The subsidy referred to in Article 63 (1) (c) and (d) shall be granted for a period of five years.
3. The subsidy recipient shall start using the production installation referred to in Article 63 (1) (a), (b) and (e) within four years of the date of entry into force of the decision granting the subsidy.
4. The subsidy recipient shall start using the production installation referred to in Article 63 (1) (c) and (d) within one year of the date of entry into force of the decision granting the subsidy.
5. The subsidy recipient shall ensure that the low-carbon heat produced which is eligible for subsidy is used as useful low-carbon heat.
6. Article 3 (1) of the General Implementing Regulation shall not apply to a production installation as referred to in Article 63 (1) (c) and (d).

PARAGRAPH 3.4.6. Process-integrated heat pump in an evaporative process

Article 65

1. The Minister shall, upon application, grant a subsidy to a producer of low carbon dioxide heat produced by a heat production installation that reuses

heat in a evaporation process existing at the time of the application by means of one or more electrically driven heat pumps, which, in the case of a closed heat pump based on a halogen-free refrigerant, where the number of eligible full load hours:

- a) does not exceed 8.000 full load hours per year and by process integration with the production plant the existing evaporation process is modified;
 - b) does not exceed 5.000 full load hours per year and by process integration with the production plant the existing evaporation process is modified;
 - c) does not exceed 3.000 full load hours per year and by process integration with the production plant the existing evaporation process is modified;
 - (d) not exceed 8.000 full load hours;
 - (e) not more than 5.000 full load hours; or
 - (f) not more than 3.000 full load hours.
2. The heat pump or heat pumps shall have a rated thermal input of at least 500 kWth, where the amount of saved heat per amount of excess electricity consumed at full load operation for the generating installation referred to in points (a) to (c) is at least 3,0, determined on a fictitious sealed enclosure within which the heat pump or heat pumps and the process adjustments belonging to the generating installation are located.
 3. The heat pump or heat pumps shall have a thermal input of at least 500 kWth, where the amount of saved heat per amount of excess electricity absorbed at full load for the generating installation referred to in points (d) to (f) is at least 4,5, determined on a fictitious sealed enclosure within which the heat pump or heat pumps and the process adjustments belonging to the generating installation are located.
 4. By means of process integration with the production installation, the existing evaporation process referred to in paragraph 1 (a) to (c) shall be adapted at least by:
 - a) moving from a production process in which raw materials are processed into finished products in a reactor, after which the reactor is emptied, to a production process in which new raw materials are continuously fed into a reactor and finished products are removed; or
 - b) the installation of a new evaporative vessel or reactor for the integration of the heat pump; or
 - c) applying a new vessel or heat exchanger for condensation of the vapour.
 5. The production plant produces heat used on the same site for an industrial application, other than horticulture, and does not supply cold.

Article 66

1. The subsidy referred to in Article 65 (1) shall be granted for a period of 12 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the low-carbon heat produced which is eligible for subsidy is used as useful low-carbon heat.

PARAGRAPH 3.4.7. Process integrated heat pump in a low dew point evaporation process

Article 67

1. The Minister shall, upon application, grant a subsidy to a producer of low carbon dioxide heat produced by a heat production installation where heat is reused in a vaporisation process existing at the time of the application by means of one or more electrically driven heat pumps, which, in the case of closed heat pumps, are

based on a halogen-free refrigerant and where, by process integration with the production installation, heat is recovered from humid air from an evaporation process and where steam is produced for the existing evaporation process.

2. The heat pump or heat pumps shall have a rated thermal input of at least 500 kWth, where the amount of saved heat per amount of excess electricity absorbed at full load operation is at least 2,5, determined on a fictitious sealed enclosure within which the heat pump or heat pumps and the process adjustments belonging to the production plant are located.

3. The production plant produces heat used on the same site for an industrial application, other than horticulture, and does not supply cold.

Article 68

1. The subsidy referred to in Article 67 (1) shall be granted for a period of 12 years.

2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.

3. The subsidy recipient shall ensure that the low-carbon heat produced which is eligible for subsidy is used as useful low-carbon heat.

PARAGRAPH 3.4.8. Industrial closed heat pump

Article 69

1. The Minister shall, upon application, grant a subsidy to a producer of low carbon dioxide heat produced by a heat production plant using an electrically driven closed heat pump based on a halogen-free refrigerant with a COP value of at least 2,3 and a rated thermal input of at least 500 kWth, where the number of eligible full load hours:

- a. does not exceed 8.000 full load hours per year;
- b. does not exceed 5.000 full load hours per year; or
- c. does not exceed 3.000 full load hours per year.

2. The production plant produces heat used on the same site for an industrial application, other than horticulture, and does not supply cold.

Article 70

1. The subsidy referred to in Article 69 (1) shall be granted for a period of 12 years.

2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.

3. The subsidy recipient shall ensure that the low-carbon heat produced which is eligible for subsidy is used as useful low-carbon heat.

PARAGRAPH 3.4.9. Residual heat utilisation

Article 71

The Minister shall, on application, grant a subsidy to a producer of low carbon dioxide heat produced by a production plant with a thermal input of at least 2 MWth, which disconnects waste heat and transports it to another location, where at least the heat exchanger is new at the time of disconnection, where there is no supply of steam, and:

- a. the heat is upgraded with a new heat pump based on a halogen-free refrigerant, the heat pump has a rated thermal input of at least 500 kWth and a COP value of at least 2,5 and transport is carried out using a transport line with a ratio of kilometres of new transport line to MWth

output power of the production plant and other installations feeding the transport line of:

1°. < 0,10;

2°. $\geq 0,10$ and < 0,20;

3°. $\geq 0,20$ and < 0,30;

4°. $\geq 0,30$ and < 0,40;

5°. $\geq 0,40$; or

- b. the heat is not upgraded and transport is carried out using a transport line with a ratio of kilometres of new transport line to be built up to MWth output capacity of the production plant and other installations feeding into the transport line of:

1°. < 0,10;

2°. $\geq 0,10$ and < 0,20;

3°. $\geq 0,20$ and < 0,30;

4°. $\geq 0,30$ and < 0,40;

5°. $\geq 0,40$; or

- c. the heat shall be upgraded with a new heat pump based on a halogen-free refrigerant, the heat pump shall have a rated thermal input of at least 500 kWth and a COP value of at least 2,5, transport shall be by means of a transport line and the heat pump shall be capable of producing heat at a supply temperature in the heating season of at least 100 °C and the heat shall be used for district heating applications, where the heat network shall have a supply temperature in the heating season of at least 90 °C at the time of application.

Article 72

1. The grant referred to in Article 71 shall be awarded for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within four years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that the low-carbon heat produced which is eligible for subsidy is used as useful low-carbon heat.

PARAGRAPH 3.4.10. Hydrogen from electrolysis

Article 73

1. The Minister shall, upon application, grant a subsidy to a producer of hydrogen produced by a production plant producing hydrogen by electrolysis of water to oxygen and hydrogen with a nominal capacity of at least 500 kW that has:
 - a. a connection is connected to the electricity grid; or
 - b. a direct connection to a generating installation producing electricity using wind power or a generating installation producing electricity from solar light using solar photovoltaic panels.
2. For the production installation referred to in the first paragraph, preamble and subsection a, a subsidy shall only be granted for the hydrogen that is fully renewable and thus complies with Articles 4 to 8 and 11 of Delegated Regulation (EU) 2023/1184, whereby the renewable power purchase agreements referred to in Articles 5, 6 and 7 of that Delegated Regulation relate to the supply of renewable electricity from wind or solar energy.
3. For the production installation referred to in the first paragraph, preamble and subsection b, a subsidy shall be granted only for the hydrogen that is fully renewable and thus complies with Articles 3 and 8 of Delegated Regulation (EU) 2023/1184.
4. For the production installation referred to in paragraph 1, the greenhouse gas emission saving of the total produced fully renewable hydrogen and hydrogen that is not fully renewable shall together amount to at least 70 % in the case

that also hydrogen that is not fully renewable is produced.

5. The subsidy recipient shall have proof of retirement of guarantees of origin for renewable electricity issued for generating installations for the production of renewable electricity from wind or solar energy for which renewable power purchase agreements as referred to in paragraph 3 have been signed.
6. Where there is a production installation with a direct connection as referred to in paragraph 1, preamble and subsection b, the subsidy shall be granted only for the hydrogen produced from electricity produced by the directly connected wind or solar energy production installation.

Article 74

1. The subsidy referred to in Article 73 (1) shall be granted for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within five years of the date of entry into force of the decision granting the subsidy.

PARAGRAPH 3.4.11. Production of hydrogen by gasification of waste

Article 75

The Minister shall, upon application, grant a subsidy to a producer who produces hydrogen from waste with a production installation by a holder of a permit to operate a waste treatment installation, in which, pursuant to that permit, only waste or pre-processed waste which may be incinerated or landfilled on the basis of the minimum standards laid down in the circular materials plan referred to in Article 10.3 of the Environmental Management Act, or which has been produced from such waste, may be used.

Article 76

1. The grant referred to in Article 75 shall be awarded for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within five years of the date of entry into force of the decision granting the subsidy.

PARAGRAPH 3.4.12. Advanced renewable fuel

Article 77

1. The Minister shall, upon application, grant a subsidy to a producer of advanced renewable fuel produced by a production installation which:
 - a. biomethanol is produced from solid ligno-cellulosic biomass; or
 - b. bioLNG is produced through all-fermentation.
2. The advanced renewable fuel is supplied in the Netherlands to road vehicles or inland waterway vessels and is entered in the renewable energy register referred to in subsection 9.7.5 of the Environmental Management Act.
3. The production plant referred to in paragraph 1 (a) shall use only solid raw materials as referred to in point (o), with the exception of black liquor, brown liquor, fibre sludge, lignin and tall oil, and (q) of Part A of Annex IX to Directive (EU) 2018/2001.
4. The production installation referred to in paragraph 1 (b) shall only use raw materials as referred to in Part A of Annex IX to Directive (EU) 2018/2001.

Article 78

1. The subsidy referred to in Article 77 (1) (a) shall be granted for a period of 15 years.
2. The subsidy referred to in Article 77 (1) (b) shall be granted for a period of 12 years.
3. **The subsidy recipient** shall start using the production installation referred to

in Article 77 (1) (a) within five years of the date of entry into force of the decision granting the subsidy.

4. **The subsidy recipient** shall start using the production installation referred to in Article 77 (1) (b) within four years of the date of entry into force of the decision granting the subsidy.

PARAGRAPH 3.4.13. Reducing greenhouse gas emissions through the capture and permanent storage of carbon dioxide

Article 79

1. The Minister shall, upon application, grant a subsidy to a producer who, by means of a production installation, captures carbon dioxide and stores it permanently or has it stored by a holder of a permit granted under Chapter 3 of Directive 2009/31 in an underground carbon dioxide storage site, where:

- a. the number of eligible full load hours does not exceed 4.000 full load hours per year, the carbon dioxide is not biogenic and is captured as a result of a process, and use is made of:
 - 1°. gaseous transport of carbon dioxide through a pipe, and at least the compressor is new;
 - 2°. liquid transport of carbon dioxide, and at least the run-off plant is new;
 - 3°. liquid transport of carbon dioxide, and at least the run-off plant is new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume of 35 % in any year at the time of application;
 - 4°. liquid transport of carbon dioxide; or
 - 5°. liquid transport of carbon dioxide, using at least a transport line located in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume of 35 % in any year at the time of application.
- b. the number of eligible full load hours does not exceed 8.000 full load hours per year, the carbon dioxide is captured as a result of a process existing at the time of submitting the application and use is made of:
 - 1°. gaseous transport of carbon dioxide through a pipe, and at least the compressor is new;
 - 2°. liquid transport of carbon dioxide, and at least the run-off plant is new; or
 - 3°. liquid transport of carbon dioxide, and at least the effluent plant is new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume of 35 % in any year at the time of application.
- c. the captured carbon dioxide in a process existing at the time of application is purified, the carbon dioxide is not biogenic, and use is made of:
 - 1°. gaseous transport of carbon dioxide through a pipe and at least the plant for purifying the captured carbon dioxide and the compressor are new; or
 - 2°. liquid transport of carbon dioxide, and at least the plant for purifying the captured carbon dioxide and the run-off plant are new; or
 - 3°. liquid transport of carbon dioxide, and at least the plant for purifying the captured carbon dioxide and the run-off plant are new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
- d. the carbon dioxide is captured as a result of a new production process for the production of hydrogen from residual gases, the hydrogen is used in a boiler,

- cooker or cogeneration production process, and use is made of:
- 1°. gaseous transport of carbon dioxide through a pipe, and at least the carbon dioxide capture and purification installation and the compressor are new;
 - 2°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new; or
 - 3°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new, using at least a transport line located in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
- e. the carbon dioxide is captured from an existing production process that is adapted for the production of hydrogen from residual gases, the hydrogen is used in a boiler, cooker or cogeneration production process and uses:
- 1°. gaseous transport of carbon dioxide through a pipe, and at least the carbon dioxide purification plant and compressor are new;
 - 2°. liquid transport of carbon dioxide, and at least the carbon dioxide purification plant and the run-off plant are new; or
 - 3°. liquid transport of carbon dioxide, and at least the carbon dioxide purification plant and the scrubbing plant are new and the scrubbing plant is new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
- f. the carbon dioxide is captured from a combustion process existing at the time of submitting the application, using:
- 1°. gaseous transport of carbon dioxide through a pipe, and at least the carbon dioxide capture and purification installation and the compressor are new;
 - 2°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new; or
 - 3°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the scrubbing plant are new and the scrubbing plant is new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
- g. the captured carbon dioxide is purified in a new process, using:
- 1°. gaseous transport of carbon dioxide through a pipe, and at least the plant for purifying the captured carbon dioxide and the compressor are new;
 - 2°. liquid transport of carbon dioxide, and at least the plant for purifying the captured carbon dioxide and the run-off plant are new; or
 - 3°. liquid transport of carbon dioxide, and at least the plant for purifying the captured carbon dioxide and the run-off plant are new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
- h. carbon dioxide is captured in a new combustion process, using:
- 1°. gaseous transport of carbon dioxide through a pipe, and at least the carbon dioxide capture and purification installation and the compressor are new;
 - 2°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new; or
 - 3°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new, using at

least a transport line located in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.

- I. only carbon dioxide is captured from the ambient air and gaseous transport of carbon dioxide through a pipe is used.
2. The Minister shall, upon application, grant a subsidy to a producer who, with a production installation, captures carbon dioxide at a time when the application is submitted. existing waste incineration plant and permanently stores or has stored by a permit holder granted under Chapter 3 of Directive 2009/31 in an underground carbon dioxide storage site, where:
 - A. the number of eligible full load hours does not exceed 4.000 full load hours per year, using:
 - 1°. gaseous transport of carbon dioxide through a pipe, and at least the compressor is new;
 - 2°. liquid transport of carbon dioxide, and at least the run-off plant is new;
 - 3°. liquid transport of carbon dioxide, and at least the run-off plant is new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume of 35 % in any year at the time of application;
 - 4°. liquid transport of carbon dioxide; or
 - 5°. liquid transport of carbon dioxide, using at least a transport line located in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume of 35 % in any year at the time of application.
 - B. the number of eligible full load hours does not exceed 8.000 full load hours per year and use is made of:
 - 1° gaseous transport of carbon dioxide through a tube pipe, and at least the carbon dioxide capture and purification installation and the compressor are new;
 - 2° liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new; or
 - 3° liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
3. The Minister shall, upon application, grant a subsidy to a producer who, by means of a production installation, captures carbon dioxide and stores it permanently or has it stored by a holder of a permit granted under Chapter 3 of Directive 2009/31 in an underground carbon dioxide storage site, where:
 - A. the captured carbon dioxide originates from the ambient air or from a biomass combustion plant existing at the time of submitting the application with a rated electrical output less than or equal to 100 MW and where the number of eligible full load hours does not exceed 4.000 full load hours per year and using:
 - 1°. gaseous transport of carbon dioxide through a pipe, and at least the compressor is new;
 - 2°. liquid transport of carbon dioxide, and at least the run-off plant is new;
 - 3°. liquid transport of carbon dioxide, and at least the run-off plant is new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume of 35 % in any year at the time of application;
 - 4°. liquid transport of carbon dioxide; or
 - 5°. liquid transport of carbon dioxide, using at least a transport line located in or on the seabed, with a minimum transport capacity of 20 Mt per

year and a maximum total contracted volume of 35 % in any year at the time of application.

B. the captured carbon dioxide originates from a biomass combustion plant with a rated electrical capacity of 100 MW or less existing at the time of submitting the application, the number of eligible full load hours does not exceed 8.000 full load hours per year and uses:

1° gaseous transport of carbon dioxide through a tube pipe, and at least the carbon dioxide capture and purification installation and the compressor are new;

2° liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new; or

3° liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.

4. The Minister shall, upon application, grant a subsidy to a producer who, with a production plant other than a waste incineration plant or a biomass combustion plant, captures biogenic carbon dioxide and stores it permanently or has it stored by a holder of a permit granted under Chapter 3 of Directive 2009/31 in an underground carbon dioxide storage site, where:

A. the number of eligible full load hours does not exceed 4.000 full load hours per year, the carbon dioxide captured is purified in a process and use is made of:

1°. gaseous transport of carbon dioxide through a pipe, and at least the compressor is new;

2°. liquid transport of carbon dioxide, and at least the run-off plant is new;

3°. liquid transport of carbon dioxide, and at least the run-off plant is new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume of 35 % in any year at the time of application;

4°. liquid transport of carbon dioxide; or

5°. liquid transport of carbon dioxide, using at least a transport line located in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume of 35 % in any year at the time of application.

b. The captured carbon dioxide is purified in a process existing at the time of submission of the application and use is made of:

1° gaseous transport of carbon dioxide through a tube pipe and at least the plant for purifying the captured carbon dioxide and the compressor are new;

2° liquid transport of carbon dioxide, and at least the plant for purifying the captured carbon dioxide and the run-off plant are new; or

3° liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.

c. The captured carbon dioxide is purified in a new process and use is made of:

1° gaseous transport of carbon dioxide through a tube pipe, and at least the plant for purifying the captured carbon dioxide and the compressor are new; or

2°. liquid transport of carbon dioxide, and at least the plant for the purification of the captured carbon dioxide and the run-off plant are new; or

3° liquid transport of carbon dioxide, and at least the plant for purifying the captured carbon dioxide and the run-off plant are new, using at least a

transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.

Article 80

1. The subsidy referred to in Article 79 (1) to (4) shall be granted for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within six years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that it is demonstrated that the biomass used in a biomass combustion plant referred to in Article 79, third paragraph, with a total rated thermal input equal to or greater than 7.5 MW, or the biomass used in a process referred to in Article 81, fourth paragraph, complies with the sustainability and greenhouse gas emissions saving criteria referred to in Article 29, first paragraph, of Directive (EU) 2018/2001.
4. The carbon dioxide captured and permanently stored that is eligible for subsidy, with the exception of carbon dioxide captured from ambient air, results exclusively from:
 - a. an economic activity carried out by the grant recipient with SBI code 06, 08 to 33, 35.21 or 38;
 - b. an economic activity carried out by the subsidy recipient with SBI code 35.1, if the carbon dioxide is released by the combustion of a by-product from economic activities carried out by subsidy recipients with SBI code 06, 08 to 33, 35.21, 35.3 or 38;
 - c. an economic activity carried out by the subsidy recipient with SBI code 35.11.0 or 35.12.3, if it concerns the production of:
 - 1° electricity from a cogeneration plant predominantly fuelled with natural gas; or
 - 2° heat from a biomass combustion plant.
5. The captured and permanently stored carbon dioxide eligible for subsidy by a production installation as referred to in Article 79 (200) shall not result from the production of steam below °C.

Article 81

The Minister shall, upon application, grant a subsidy to a producer who is not covered by the system of tradable greenhouse gas emission allowances referred to in Title 16.2 of the Environmental Management Act and who, with a production installation, captures carbon dioxide and stores it permanently or has it stored by a holder of a permit granted under Chapter 3 of Directive 2009/31 in an underground carbon dioxide storage site, where:

- a. the number of eligible full load hours does not exceed 4.000 full load hours per year, the carbon dioxide is not biogenic and is captured as a result of a process, and use is made of:
 - 1°. gaseous transport of carbon dioxide through a pipe, and at least the compressor is new;
 - 2°. liquid transport of carbon dioxide, and at least the run-off plant is new;
 - 3°. liquid transport of carbon dioxide, and at least the run-off plant is new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume of 35 % in any year at the time of application;
 - 4°. liquid transport of carbon dioxide; or
 - 5°. liquid transport of carbon dioxide, using at least a transport line located in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume of 35 % in any year at the time of application.

- b. the number of eligible full load hours shall not exceed 8.000 full load hours per year and shall be captured as a result of a process existing at the time of submission of the application, using:
 - 1°. gaseous transport of carbon dioxide through a pipe, and at least the compressor is new;
 - 2°. liquid transport of carbon dioxide, and at least the run-off plant is new; or
 - 3°. liquid transport of carbon dioxide, and at least the effluent plant is new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume of 35 % in any year at the time of application.
- c. the captured carbon dioxide from a process existing at the time of application is purified, the carbon dioxide is not biogenic and use is made of:
 - 1°. gaseous transport of carbon dioxide through a pipe and at least the plant for purifying the captured carbon dioxide and the compressor are new;
 - 2°. liquid transport of carbon dioxide, and at least the plant for purifying the captured carbon dioxide and the run-off plant are new; or
 - 3°. liquid transport of carbon dioxide, and at least the plant for purifying the captured carbon dioxide and the run-off plant are new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
- d. the carbon dioxide is captured as a result of a new production process for the production of hydrogen from residual gases, the hydrogen is used in a boiler, cooker or cogeneration production process, and use is made of:
 - 1°. gaseous transport of carbon dioxide through a pipe, and at least the carbon dioxide capture and purification installation and the compressor are new;
 - 2°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new; or
 - 3°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new, using at least a transport line located in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
- e. the carbon dioxide is captured from an existing production process that is adapted for the production of hydrogen from residual gases, the hydrogen is used in a boiler, cooker or cogeneration production process and uses:
 - 1°. gaseous transport of carbon dioxide through a pipe, and at least the carbon dioxide purification plant and compressor are new;
 - 2°. liquid transport of carbon dioxide, and at least the carbon dioxide purification plant and the run-off plant are new; or
 - 3°. liquid transport of carbon dioxide, and at least the carbon dioxide purification plant and the scrubbing plant are new and the scrubbing plant is new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
- f. the carbon dioxide is captured from a combustion process existing at the time of submitting the application, using:
 - 1°. gaseous transport of carbon dioxide through a pipe, and at least the carbon dioxide capture and purification installation and the compressor are new;
 - 2°. liquid transport of carbon dioxide, and at least the carbon dioxide

- capture and purification plant and the run-off plant are new; or
- 3°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the scrubbing plant are new and the scrubbing plant is new and the scrubbing plant is new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
- g. the captured carbon dioxide is purified in a new process, the carbon dioxide is not biogenic and uses:
 - 1°. gaseous transport of carbon dioxide through a pipe, and at least the plant for purifying the captured carbon dioxide and the compressor are new;
 - 2°. liquid transport of carbon dioxide, and at least the plant for purifying the captured carbon dioxide and the run-off plant are new; or
 - 3°. liquid transport of carbon dioxide, and at least the plant for purifying the captured carbon dioxide and the run-off plant are new, using at least a transport line situated in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
- h. carbon dioxide is captured in a new combustion process, using:
 - 1°. gaseous transport of carbon dioxide through a pipe, and at least the carbon dioxide capture and purification installation and the compressor are new;
 - 2°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new; or
 - 3°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new, using at least a transport line located in or on the seabed, with a minimum transport capacity of 20 Mt per year and a maximum total contracted volume in any year at the time of application of 35 %.
- i. only carbon dioxide is captured from the ambient air and gaseous transport of carbon dioxide through a pipe is used.

Article 82

1. The grant referred to in Article 81 shall be awarded for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within six years of the date of entry into force of the decision granting the subsidy.
3. The carbon dioxide captured and permanently stored that is eligible for subsidy results exclusively from:
 - a. an economic activity carried out by the grant recipient with SBI code 06, 08 to 33, 35.21 or 38; or
 - b. an economic activity carried out by the subsidy recipient with SBI code 35.1, if the carbon dioxide is released by the combustion of a by-product from economic activities carried out by subsidy recipients with SBI code 06, 08 to 33, 35.21, 35.3 or 38.

PARAGRAPH 3.4.14. Reducing greenhouse gas emissions through carbon dioxide capture and utilisation

Article 83

1. The Minister shall, on application, grant a subsidy to a producer who, by means of a production installation, captures carbon dioxide and uses it or has it used to reduce greenhouse gas emissions by means of useful carbon dioxide, where:
 - a. the captured carbon dioxide resulting from a process is purified, using:

- 1°. gaseous transport of carbon dioxide through a transport line, and at least the plant for purifying the captured carbon dioxide and the compressor are new;
 - 2°. gaseous transport of carbon dioxide through a transport line, and at least the installation for purifying the captured carbon dioxide and the compressor are new, and the transport line is extended or newly constructed; or
 - 3°. liquid transport of carbon dioxide, and at least the plant for purifying the captured carbon dioxide and the run-off plant are new;
 - b. the captured carbon dioxide resulting from a process existing at the time of submission of the application is purified, and liquid transport of carbon dioxide is used, and at least the run-off plant is new;
 - c. the carbon dioxide is captured from a combustion process existing at the time of submitting the application, using:
 - 1°. gaseous transport of carbon dioxide through a transport line, and at least the carbon dioxide capture and purification installation and the compressor are new;
 - 2°. gaseous transport of carbon dioxide through a transport line, and at least the carbon dioxide capture and purification installation and the compressor are new, and the transport line is extended or newly constructed; or
 - 3°. liquid transport of carbon dioxide and at least the carbon dioxide capture and purification plant and the run-off plant are new;
 - d. the carbon dioxide is captured from a new combustion process using:
 - 1°. gaseous transport of carbon dioxide through a transport line, and at least the carbon dioxide capture and purification installation and the compressor are new;
 - 2°. gaseous transport of carbon dioxide through a transport line and at least the carbon dioxide capture and purification installation and the compressor are new, and the transport line is extended or newly constructed; or
 - 3°. liquid transport of carbon dioxide and at least the carbon dioxide capture and purification plant and the run-off plant are new;
 - e. the carbon dioxide is captured from a biomass combustion plant with a rated thermal input exceeding 50 MWth existing at the time of submitting the application or from a waste incineration plant existing at the time of submitting the application, using:
 - 1°. gaseous transport of carbon dioxide through a transport line, and at least the carbon dioxide capture and purification installation and the compressor are new;
 - 2°. gaseous transport of carbon dioxide through a transport line, and at least the carbon dioxide capture and purification installation and the compressor are new, and the transport line is extended or newly constructed; or
 - 3°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new;
 - f. the carbon dioxide produced by a biomass combustion plant with a rated thermal input equal to or less than 50 MWth is captured using:
 - 1°. gaseous transport of carbon dioxide through a transport line, and at least the carbon dioxide capture and purification plant is new; or
 - 2°. liquid transport of carbon dioxide, and at least the carbon dioxide capture and purification plant and the run-off plant are new.
2. **The** generating installation referred to in the first paragraph has a rated electrical capacity of less than or equal to 100 MW.

Article 84

1. The subsidy referred to in Article 83 (1) shall be granted for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within six years of the date of entry into force of the decision granting the subsidy.
3. The subsidy recipient shall ensure that it is demonstrated that the biomass used in a biomass combustion plant as referred to in Article 83 (1) (f) and (g) with a total rated thermal input equal to or greater than 7.5 MW complies with the sustainability and greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001.

PARAGRAPH 3.4.15. Reducing greenhouse gas emissions through the capture and use of carbon dioxide from ambient air

Article 85

The Minister shall, upon application, grant a subsidy to a producer who, by means of a production installation, captures only carbon dioxide from ambient air and uses it or has it used to reduce greenhouse gas emissions by means of carbon dioxide which has been recovered.

Article 86

1. The grant referred to in Article 85 shall be awarded for a period of 15 years.
2. The recipient of the subsidy shall put the production plant into operation within six years of the date of entry into force of the decision granting the subsidy.

PARAGRAPH 4. Phase amounts

Article 87

1. For the phase referred to in the first column of the following table:
 - a. the period within which applications must be received for each phase shall be the period indicated in the second column of the table below;
 - b. for phases 1 to 4, the phase amount for the subsidy referred to in Article 10, first paragraph, Article 27, first paragraph, Article 43a, first paragraph, and Article 55e, first paragraph, of the SDEK Decree, set for each phase respectively at the amount indicated in the third column of the table below;
 - c. for phase 5, the phase amount for the subsidy referred to in Article 10, first paragraph, Article 27, first paragraph, Article 43a, first paragraph, and Article 55e, first paragraph, of the SDEK Decree, set at the amount indicated in the third column of the table below, with the phase amount for the subsidy amount for applications within the high-temperature heat domain, the low-temperature heat domain or the molecules domain being increased by EUR 100/1.000 kg of greenhouse gas;

Phase	Period within which applications must be received, by phase	Phase amount in EUR/1.000 kg greenhouse gas
1	27 October 2026, 9: 00 until 2 November 2026, 17: 00	75
2	2 November 2026, 17: 00 until 9 November 2026, 17: 00	150
3	9 November 2026, 17: 00 until 16 November 2026, 17: 00	225
4	16 November 2026, 17: 00 until 23 November 2026, 17: 00	300

5	23 November 2026, 17: 00 until 26 November 2026, 17: 00	300 ¹
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¹ increase of EUR 100 for applications for subsidies in the fields of high-temperature heat, low-temperature heat and molecules.

2. For phases 1 to 5 referred to in the first paragraph, by way of derogation from the phase amount referred to in the third column of the table in the first paragraph, the converted phase amount for the subsidy referred to in Articles 10, first paragraph, Article 27, first paragraph, and 43a, first paragraph and 55e, first paragraph, of the SDEK Decree for the production of renewable electricity, renewable gas, renewable heat and combined generation and reduction of greenhouse gas shall be set at the amount referred to in the third, fourth, fifth, sixth and seventh columns of the following tables respectively.

1	2	3	4	5	6	7
Rule Article	Category	Phase amount in EUR/kWh				
		Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Article 13 (10) (b)	Onshore wind, ≥ 8.0 m/s	0,0652	0,0652	0,0652	0,0652	0,0652
Article 13 (20) (b)	Onshore wind, $\geq 7,5$ and < 8.0 m/s	0,0677	0,0711	0,0711	0,0711	0,0711
Article 13 (30) (b)	Onshore wind, $\geq 7,0$ and < 7.5 m/s	0,0677	0,0760	0,0772	0,0772	0,0772
Article 13 (40) (b)	Onshore wind, $\geq 6,75$ and < 7.0 m/s	0,0677	0,0760	0,0818	0,0818	0,0818
Article 13 (50) (b)	Onshore wind, < 6.75 m/s	0,0677	0,0760	0,0843	0,0872	0,0872
Article 15 (10) (b)	Wind on land with altitude limitation ≥ 8.0 m/s	0,0677	0,0760	0,0774	0,0774	0,0774
Article 15 (20) (b)	Wind on land with altitude limitation $\geq 7,5$ and < 8.0 m/s	0,0677	0,0760	0,0843	0,0857	0,0857
Article 15 (30) (b)	Wind on land with altitude limitation $\geq 7,0$ and < 7.5 m/s	0,0677	0,0760	0,0843	0,0926	0,0926
Article 15 (40) (b)	Wind on land with altitude limitation $\geq 6,75$ and < 7.0 m/s	0,0677	0,0760	0,0843	0,0926	0,0926
Article 15 (50) (b)	Wind on land with altitude limitation < 6.75 m/s	0,0677	0,0760	0,0843	0,0926	0,0926
Article 17 (10) (c)	Weir wind, ≥ 8.0 m/s	0,0677	0,0720	0,0720	0,0720	0,0720
Article 17 (20) (c)	Weir wind, $\geq 7,5$ and < 8.0 m/s	0,0677	0,0760	0,0788	0,0788	0,0788
Article 17 (30) (c)	Weir wind, $\geq 7,0$ and < 7.5 m/s	0,0677	0,0760	0,0843	0,0855	0,0855

Article 17 (40) (c)	Weir wind, $\geq 6,75$ and < 7.0 m/s	0,0677	0,0760	0,0843	0,0907	0,0907
Article 17 (50) (c)	Weir wind, < 6.75 m/s	0,0677	0,0760	0,0843	0,0926	0,0926
Article 19 (1) (a)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, building-related (net = 50 %)	0,0904	0,0945	0,0945	0,0945	0,0945
Article 19 (1) b	Zon-PV ≥ 1 MWp, building-related (net = 50 %)	0,0824	0,0861	0,0861	0,0861	0,0861
Article 19 (1) (c)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, building-bound with roof adjustment or lightweight panels (net = 50 %)	0,0904	0,0987	0,0987	0,0987	0,0987
Article 19 (1) (d)	Zon-PV ≥ 1 MWp, building-bound with roof adjustment or lightweight panels (net = 50 %)	0,0824	0,0903	0,0903	0,0903	0,0903
Article 19 (1) (e)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, on east-west facades of buildings (net = 50 %)	0,0902	0,1074	0,1246	0,1335	0,1335
Article 21 (a) (10)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, floating on water (net = 50 %)	0,0811	0,0893	0,0974	0,0979	0,0979
Article 21 (a) (20)	Zon-PV ≥ 1 MWp, floating on water (net = 50 %)	0,0798	0,0866	0,0925	0,0925	0,0925
Article 21 (10) (b)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, on land nature-inclusive (net = 50 %)	0,0832	0,0933	0,1035	0,1038	0,1038
Article 21 (20) (b)	Zon-PV ≥ 1 MWp and < 20 MWp, on land nature-inclusive (net = 50 %)	0,0798	0,0866	0,0889	0,0889	0,0889
Article 21 (30) (b)	Zon-PV ≥ 20 MWp, on land nature-inclusive (net = 50 %)	0,0780	0,0780	0,0780	0,0780	0,0780
Article 21 (40) (b)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, vertical on land	0,0832	0,0933	0,1013	0,1013	0,1013
Article 21 (50) (b)	Zon-PV ≥ 1 MWp, vertical on land	0,0798	0,0865	0,0900	0,0900	0,0900
Article 21 (1) (c)	Zon-PV ≥ 1 MWp, next to land nature-inclusive	0,0798	0,0865	0,0889	0,0889	0,0889
Article 21 (1) (d)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, on land with destination traffic along roads and railways (net = 50 %)	0,0832	0,0933	0,1035	0,1137	0,1137

Article 23 (a)	All-fermentation, gas	0,0657	0,0785	0,0914	0,1027	0,1027
Article 23 (b)	Single fermentation > 1 500 kW, gas	0,0766	0,1003	0,1239	0,1313	0,1313
Article 23 (c)	Single fermentation > 110 kW and ≤ 1500 kW, gas	0,0888	0,1248	0,1607	0,1822	0,1822
Article 23 (d)	Single fermentation ≤ 110 kW, gas	0,0911	0,1294	0,1676	0,2058	0,2522
Article 25 (a)	All fermentation extra facility, gas	0,0657	0,0785	0,0875	0,0875	0,0875
Article 25 (b)	All-fermentation continuation, gas	0,0657	0,0785	0,0810	0,0810	0,0810
Article 25 (c)	Monomer fermentation extra facility ≤ 1500 kW, gas	0,0888	0,1141	0,1141	0,1141	0,1141
Article 25 (d)	Monomer fermentation continuation ≤ 1500 kW, gas	0,0888	0,0997	0,0997	0,0997	0,0997
Article 27	Sewage treatment plant improved sludge fermentation, gas	0,0657	0,0785	0,0913	0,1041	0,1211
Article 29	WWTP existing sludge fermentation additional facility, gas	0,0559	0,0559	0,0559	0,0559	0,0559
Article 31 (a)	Biomass gasification including B-Wood	0,0653	0,0777	0,0900	0,1024	0,1040
Article 31 (b)	Biomass gasification excluding B-Wood	0,0653	0,0777	0,0900	0,1024	0,1189
Article 33 (1) (a)	Zonthermie ≥ 140 kWth and < 1 MWth	0,0993	0,1120	0,1120	0,1120	0,1120
Article 33 (1) b	Zonthermia ≥ 1 MWth	0,0479	0,0648	0,0816	0,0946	0,0946
Article 35 (a)	All-fermentation, heat	0,0846	0,1009	0,1173	0,1193	0,1193
Article 35 (b)	All-fermentation, combined generation	0,0899	0,1035	0,1133	0,1133	0,1133
Article 35 (c)	Monomer fermentation, heat > 1 500 kW	0,0965	0,1248	0,1432	0,1432	0,1432
Article 35 (d)	Single fermentation, combined generation > 1 500 kW	0,1106	0,1422	0,1737	0,1744	0,1744
Article 35 (e)	Single fermentation, heat > 110 kW and ≤ 1500 kW	0,1102	0,1521	0,1941	0,1962	0,1962
Article 35 (f)	Single fermentation, combined generation > 110 kW and ≤ 1500 kW	0,1579	0,2171	0,2764	0,2884	0,2884
Article 35 (g)	Single fermentation, heat ≤ 110 kW	0,1123	0,1563	0,2004	0,2444	0,2557
Article 35 (h)	Single fermentation, combined generation ≤ 110 kW	0,1623	0,2275	0,2927	0,3580	0,3580
Article 37 (a)	All-fermentation continuation, heat	0,0846	0,0990	0,0990	0,0990	0,0990
Article 37 (b)	All fermentation continuation, combined generation	0,0899	0,0963	0,0963	0,0963	0,0963
Article 37 (c)	Monomer fermentation continuation, heat ≤ 1500 kW	0,1102	0,1178	0,1178	0,1178	0,1178

Article 37 (d)	Monomer fermentation continuation, combined generation ≤ 1500 kW	0,1481	0,1481	0,1481	0,1481	0,1481
Article 39 (a)	Sewage treatment plant improved sludge fermentation, heat	0,0980	0,1137	0,1293	0,1450	0,1658
Article 39 (b)	Sewage treatment plant improved sludge fermentation, combined generation	0,0930	0,1044	0,1157	0,1271	0,1271
Article 41 (a)	Bioliqid installation, district heating	0,0768	0,0937	0,1105	0,1274	0,1499
Article 41 (b)	Installation using bioliquids, other uses	0,1045	0,1214	0,1382	0,1551	0,1664
Article 43	Large solid or bioliqid boiler	0,0479	0,0648	0,0698	0,0698	0,0698
Article 45 (1) (a)	Large wood-pellet steam boiler ≥ 5 MWth and < 50 MWth	0,0673	0,0842	0,0966	0,0966	0,0966
Article 45 (1) b	Large wood-pellet steam boiler ≥ 50 MWth	0,0673	0,0842	0,1010	0,1119	0,1119
Article 47	Direct deployment (burner) of wood pellets for industrial applications	0,0726	0,0726	0,0726	0,0726	0,0726
Article 49, first paragraph	Large solid or bioliqid boiler Continuation	0,0479	0,0521	0,0521	0,0521	0,0521
Article 51, first paragraph	Large B-wood boiler continuation	0,0394	0,0394	0,0394	0,0394	0,0394
Article 53 (a) (10) and (d) (10)	Deep geothermal < 12 MWth, baseload	0,0636	0,0799	0,0799	0,0799	0,0799
Article 53 (a) (20) and (d) (20)	Deep geothermal ≥ 12 MWth and < 20 MWth, baseload	0,0639	0,0696	0,0696	0,0696	0,0696
Article 53 (a) (30) and (d) (30)	Deep geothermal ≥ 20 MWth, baseload	0,0627	0,0627	0,0627	0,0627	0,0627
Article 53 (b)	Deep geothermal, medium load, heating built environment	0,0555	0,0884	0,0997	0,0997	0,0997
Article 53 (c) (10)	Deep geothermal < 12 MWth, no baseload, heating built environment	0,0550	0,0873	0,1195	0,1518	0,1850
Article 53 (c) (20)	Deep geothermal ≥ 12 MWth, no baseload, heating built environment	0,0550	0,0873	0,1195	0,1518	0,1647
Article 53 (e)	Deep geothermal, baseload, additional well	0,0477	0,0477	0,0477	0,0477	0,0477
Article 55 (a)	Shallow geothermal with heat pump, baseload	0,0583	0,0855	0,1075	0,1075	0,1075
Article 55 (b)	Shallow geothermal with heat	0,0500	0,0772	0,1045	0,1318	0,1681

	pump, no baseload, heat built environment					
Article 55 (c) (10)	Deep geothermal with heat pump, no baseload, heat built environment	0,0498	0,0770	0,1041	0,1312	0,1674
Article 55 (c) (20)	Deep geothermal with heat pump < 12 MWth, baseload, heating built environment	0,0498	0,0770	0,1041	0,1312	0,1476
Article 55 (c) (30)	Deep geothermal with heat pump $\geq$ 12 MWth, baseload, heating built environment	0,0498	0,0770	0,1041	0,1312	0,1325
Article 57 (a) (10)	Aquathermia, baseload, heating built environment, new heat transfer station	0,0363	0,0500	0,0636	0,0772	0,0954
Article 57 (a) (20)	Aquathermia, baseload, heating built environment	0,0364	0,0501	0,0638	0,0775	0,0876
Article 57 (b) (10)	Aquathermia, no baseload, district heating	0,0366	0,0505	0,0644	0,0783	0,0968
Article 57 (b) (20)	Aquathermia with seasonal storage, no baseload, direct supply to building	0,0448	0,0586	0,0724	0,0862	0,0996
Article 59 (1) (a)	Air-to-water heat pump for heating existing built environment, medium temperature	0,0819	0,0956	0,1092	0,1229	0,1403
Article 59 (1) b	Air-water heat pump for heating existing built environment or existing horticultural greenhouses, low temperature	0,0454	0,0599	0,0743	0,0782	0,0782
Article 61, first paragraph	Zon-PVT system, district heating	0,0469	0,0628	0,0787	0,0907	0,0907
Article 63 (1) (a)	Elektroboiler, district heating	0,0575	0,0699	0,0699	0,0699	0,0699
Article 63 (1) b	Elektroboiler, industrial application other than horticulture	0,0699	0,0699	0,0699	0,0699	0,0699
Article 63 (1) (c)	Elektroboiler continuation, district heating	0,0575	0,0661	0,0661	0,0661	0,0661
Article 63 (1) (d)	Elektroboiler continuation, industrial application other than horticulture	0,0661	0,0661	0,0661	0,0661	0,0661
Article 63 (1) (e)	Elektroboiler, non-horticultural industrial use, with thermal storage	0,0729	0,0898	0,1066	0,1086	0,1086
Article 65 (1) (a)	Process-integrated heat pump with adjustment of existing evaporation process (8000 h)	0,0645	0,0672	0,0672	0,0672	0,0672
Article 65 (1)	Process-integrated heat pump	0,0645	0,0786	0,0927	0,0931	0,0931

b	with adjustment of existing evaporation process (5000 h)					
Article 65 (1) (c)	Process-integrated heat pump with adjustment of existing evaporation process (3000 h)	0,0645	0,0786	0,0927	0,1068	0,1256
Article 65 (1) (d)	Process-integrated heat pump in an existing evaporation process (8000 h)	0,0513	0,0513	0,0513	0,0513	0,0513
Article 65 (1) (e)	Process-integrated heat pump in an existing evaporation process (5000 h)	0,0653	0,0721	0,0721	0,0721	0,0721
Article 65 (1) (f)	Process-integrated heat pump in an existing evaporation process (3000 h)	0,0653	0,0803	0,0952	0,1089	0,1089
Article 67, first paragraph	Process integrated heat pump in a low dew point evaporation process	0,0634	0,0764	0,0893	0,0934	0,0934
Article 69 (1) (a)	Industrial closed heat pump (8000 h)	0,0609	0,0609	0,0609	0,0609	0,0609
Article 69 (1) b	Industrial closed heat pump (5000 h)	0,0645	0,0786	0,0830	0,0830	0,0830
Article 69 (1) (c)	Industrial closed heat pump (3000 h)	0,0645	0,0786	0,0927	0,1068	0,1223
Article 71 (a) (10)	Residual heat utilisation with heat pump, transport line < 0.10 km/MWth	0,0429	0,0570	0,0711	0,0738	0,0738
Article 71 (a) (20)	Residual heat utilisation with heat pump, transport line $\geq 0,10$ and < 0.20 km/MWth	0,0429	0,0570	0,0710	0,0826	0,0826
Article 71 (a) (30)	Residual heat utilisation with heat pump, transport line $\geq 0,20$ and < 0.30 km/MWth	0,0429	0,0569	0,0710	0,0851	0,0918
Article 71 (a) (40)	Residual heat utilisation with heat pump, transport line $\geq 0,30$ and < 0.40 km/MWth	0,0429	0,0569	0,0710	0,0850	0,1008
Article 71 (a) (50)	Residual heat utilisation with heat pump, transport line ≥ 0.40 km/MWth	0,0428	0,0569	0,0709	0,0850	0,1037
Article 71 (b) (10)	Residual heat utilisation, transport line < 0.10 km/MWth	0,0136	0,0136	0,0136	0,0136	0,0136
Article 71 (b) (20)	Residual heat utilisation, transport line $\geq 0,10$ and < 0.20 km/MWth	0,0226	0,0226	0,0226	0,0226	0,0226
Article 71 (b) (30)	Residual heat utilisation, transport line $\geq 0,20$ and < 0.30 km/MWth	0,0318	0,0318	0,0318	0,0318	0,0318
Article 71 (b) (40)	Residual heat utilisation, transport line $\geq 0,30$ and <	0,0411	0,0411	0,0411	0,0411	0,0411

	0.40 km/MWth					
Article 71 (b) (50)	Residual heat utilisation, transport line ≥ 0.40 km/MWth	0,0456	0,0502	0,0502	0,0502	0,0502
Article 71 (c)	Residual heat utilisation with high temperature heat pump and district heating transport line	0,0421	0,0555	0,0688	0,0821	0,0992
Article 73 (1) (a)	Hydrogen from electrolysis, networked with renewable power purchase agreements	0,0873	0,1044	0,1215	0,1386	0,1614
Article 73 (1) b	Hydrogen from electrolysis, direct line with wind or solar farm	0,0873	0,1044	0,1215	0,1386	0,1614
Article 75	Hydrogen from gasification of waste	0,0685	0,0719	0,0719	0,0719	0,0719
Article 77 (1) (a)	Advanced renewable transport fuels, biomethanol from solid ligno-cellulosic biomass	0,1861	0,1861	0,1861	0,1861	0,1861
Article 77 (1) b	Advanced renewable transport fuels, bio-LNG from all fermentation	0,1324	0,1408	0,1408	0,1408	0,1408
Rule Article	Category	Phase amount in euro/1.000 kg CO ₂				
		Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Article 79 (a) (10)	CCS – Partial storage of non-biogenic CO ₂ process emission, gaseous transport	207,7556	278,4846	284,9839	284,9839	284,9839
Article 79 (a) (20)	CCS – Partial storage of non-biogenic CO ₂ process emission, liquid transport, new run-off plant	207,4923	277,9581	279,5511	279,5511	279,5511
Article 79 (a) (30)	CCS – Partial storage of non-biogenic CO ₂ process emission, liquid transport	207,4923	220,1705	220,1705	220,1705	220,1705
Article 79 (a) (40)	CCS – Partial storage of non-biogenic CO ₂ process emissions, liquid transport of carbon dioxide, new run-off plant, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	207,4923	277,9581	348,4239	380,6973	380,6973
Article 79 (a) (50)	CCS – Partial storage of non-biogenic CO ₂ process emissions, liquid transport of carbon dioxide, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	207,4923	277,9581	321,3167	321,3167	321,3167
Article 79 (10)	CCS – Complete CO ₂ storage	147,2560	147,2560	147,2560	147,2560	147,2560

(b)	at existing installations, gaseous transport					
Article 79 (20) (b)	CCS – Complete CO ₂ storage at existing plants, liquid transport, new run-off plant	150,6048	150,6048	150,6048	150,6048	150,6048
Article 79 (30) (b)	CCS – Complete CO ₂ storage at existing plants, liquid transport, new run-off plant, feed pipeline capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	201,1779	201,1779	201,1779	201,1779	201,1779
Article 79 (10) (c)	CCS – New pre-combustion purification of non-biogenic CO ₂ process emission, existing installation, gaseous transport	179,3614	179,3614	179,3614	179,3614	179,3614
Article 79 (20) (c)	CCS – New pre-combustion purification of non-biogenic CO ₂ process emissions, existing plant, liquid transport, new run-off plant	178,2373	178,2373	178,2373	178,2373	178,2373
Article 79 (30) (c)	CCS – New pre-combustion purification of non-biogenic CO ₂ process emissions, existing plant, liquid transport, new run-off plant, feed pipeline capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	204,6776	228,8104	228,8104	228,8104	228,8104
Article 79 (10) (d)	CCS – New pre-combustion CO ₂ capture from new hydrogen production from waste gases for undergrowth, gaseous transport	211,7685	286,5105	335,0315	335,0315	335,0315
Article 79 (20) (d)	CCS – New pre-combustion CO ₂ capture from new hydrogen production from waste gases for underfiring, liquid transport, new run-off plant	211,4078	285,7890	346,5081	346,5081	346,5081
Article 79 (30) (d)	CCS – New pre-combustion CO ₂ capture from new hydrogen production from waste gases for underfiring, liquid transport, new run-off plant, infeed pipeline capacity $\geq$ 20 Mton/year, contracted storage	211,4078	285,7890	360,1703	397,0812	397,0812

	capacity $\leq$ 35 %					
Article 79 (10) (e)	CCS – New pre-combustion CO ₂ capture from existing hydrogen production from waste gases for underfiring, gaseous transport	210,3203	283,6140	294,0599	294,0599	294,0599
Article 79 (20) (e)	CCS – New pre-combustion CO ₂ capture from existing hydrogen production from waste gases for underfiring, liquid transport, new run-off plant	209,9595	282,8925	305,4265	305,4265	305,4265
Article 79 (30) (e)	CCS – New pre-combustion CO ₂ capture with existing hydrogen production from waste gases for underfiring, liquid transport, new run-off plant, infeed pipeline capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	209,9595	282,8925	355,8255	355,9996	355,9996
Article 79 (10) (f)	CCS – New post-combustion CO ₂ capture, existing installation, gaseous transport	198,9165	227,8436	227,8436	227,8436	227,8436
Article 79 (20) (f)	CCS – New post-combustion CO ₂ capture, existing plant, liquid transport, new run-off plant	198,6533	223,9305	223,9305	223,9305	223,9305
Article 79 (30) (f)	CCS – New post-combustion CO ₂ capture, existing plant, liquid transport, new run-off plant, feeding pipeline capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	198,6533	260,2800	274,5036	274,5036	274,5036
Article 79 (10) (g)	CCS – New pre-combustion CO ₂ purification, new installation, gaseous transport	151,5119	151,5119	151,5119	151,5119	151,5119
Article 79 (20) (g)	CCS – New pre-combustion CO ₂ purification, new plant, liquid transport, new run-off plant	155,8050	155,8050	155,8050	155,8050	155,8050
Article 79 (30) (g)	CCS – New pre-combustion CO ₂ purification, new plant, liquid transport, new run-off plant, feed pipeline capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	205,1333	206,3781	206,3781	206,3781	206,3781

Article 79 (10) (h)	CCS – New post-combustion CO ₂ capture, new installation, gaseous transport	200,0978	206,2224	206,2224	206,2224	206,2224
Article 79 (20) (h)	CCS – New post-combustion CO ₂ capture, new plant, liquid transport, new run-off plant	197,5170	197,5170	197,5170	197,5170	197,5170
Article 79 (30) (h)	CCS – New post-combustion CO ₂ capture, new plant, liquid transport, new run-off plant, feeding pipeline capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	199,8345	248,0901	248,0901	248,0901	248,0901
Article 79 (1) (i)	CCS – New CO ₂ capture from ambient air, gaseous transport	183,9195	230,8125	277,7055	324,5985	324,5985
Article 79 (a) (10)	CCS – Partial CO ₂ storage at existing waste incineration plants, gaseous transport	70,7291	141,4581	212,1872	282,9162	282,9162
Article 79 (a) (20)	CCS – Partial CO ₂ storage at existing waste incineration plants, liquid transport, new run-off plant	70,4658	140,9316	211,3974	279,5511	279,5511
Article 79 (a) (30)	CCS – Partial CO ₂ storage at existing waste incinerators, liquid transport	70,4658	140,9316	211,3974	220,1705	220,1705
Article 79 (a) (40)	CCS – Partial CO ₂ storage at existing waste incineration plants, liquid transport, new run-off plant, feed pipeline capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	70,4658	140,9316	211,3974	281,8632	281,8632
Article 79 (a) (50)	CCS – Partial CO ₂ storage at existing waste incinerators, liquid transport, inlet pipeline capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	70,4658	140,9316	211,3974	281,8632	281,8632
Article 79 (10) (b)	CCS – New post-combustion CO ₂ capture, existing waste incineration plant, gaseous transport	70,7291	141,4581	212,1872	236,1218	236,1218
Article 79 (20) (b)	CCS – New post-combustion CO ₂ capture, existing waste incineration plant, liquid transport, new run-off plant	70,4658	140,9316	211,3974	234,7744	234,7744
Article 79 (30) (b)	CCS – New post-combustion CO ₂ capture, existing waste incineration plant, liquid transport, new run-	70,4658	140,9316	211,3974	281,8632	281,8632

	off plant, input pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %					
Article 79 (10) (a)	CCS – Partial CO2 storage at existing biomass combustion plant ≤ 100 MWe or from ambient air, gaseous transport	70,7291	141,4581	212,1872	282,9162	282,9162
Article 79 (20) (a)	CCS – Partial CO2 storage from existing biomass combustion plant ≤ 100 MWe or from ambient air, liquid transport, new run-off plant	70,4658	140,9316	211,3974	279,5511	279,5511
Article 79 (30) (a)	CCS – Partial CO2 storage at existing biomass combustion plant ≤ 100 MWe or from ambient air, liquid transport	70,4658	140,9316	211,3974	220,1705	220,1705
Article 79 (40) (a)	CCS – Partial CO2 storage at existing biomass combustion plant ≤ 100 MWe or from ambient air, liquid transport, new run-off plant, feed line capacity ≥ 20 Mton per year, contracted storage capacity ≤ 35 %	70,4658	140,9316	211,3974	281,8632	281,8632
Article 79 (50) (a)	CCS – Partial CO2 storage at existing biomass combustion plant ≤ 100 MWe or from ambient air, liquid transport, feed line capacity ≥ 20 Mton per year, contracted storage capacity ≤ 35 %	70,4658	140,9316	211,3974	281,8632	281,8632
Article 79 (10) (b)	CCS – New post-combustion CO2 capture, existing biomass combustion plant ≤ 100 MWe or from ambient air, gaseous transport	70,7291	141,4581	212,1872	236,1218	236,1218
Article 79 (20) (b)	CCS – New post-combustion CO2 capture, existing biomass combustion plant ≤ 100 MWe or from ambient air, liquid transport, new run-off plant	70,4658	140,9316	211,3974	234,7744	234,7744
Article 79 (30) (b)	CCS – New post-combustion CO2 capture, existing biomass combustion plant ≤ 100 MWe or from ambient air, liquid	70,4658	140,9316	211,3974	281,8632	281,8632

	transport, new run-off plant, feed line capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %					
Article 79 (10) (a)	CCS – Partial CO2 storage biogenic process emissions, gaseous transport	70,7291	141,4581	212,1872	282,9162	282,9162
Article 79 (20) (a)	CCS – Partial CO2 storage biogenic process emissions, liquid transport, new run-off plant	70,4658	140,9316	211,3974	279,5511	279,5511
Article 79 (30) (a)	CCS – Partial CO2 storage biogenic process emissions, liquid transport	70,4658	140,9316	211,3974	220,1705	220,1705
Article 79 (40) (a)	CCS – Partial CO2 storage biogenic process emissions, liquid transport, new run-off plant, feed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	70,4658	140,9316	211,3974	281,8632	281,8632
Article 79 (50) (a)	CCS – Partial CO2 storage biogenic process emissions, liquid transport, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	70,4658	140,9316	211,3974	281,8632	281,8632
Article 79 (10) (b)	CCS – New purification biogenic CO2 emissions, existing installation, gaseous transport	68,0119	136,0238	179,3614	179,3614	179,3614
Article 79 (20) (b)	CCS – New purification biogenic CO2 emissions, existing plant, liquid transport, new run-off plant	67,6511	135,3023	178,2373	178,2373	178,2373
Article 79 (30) (b)	CCS – New purification biogenic CO2 emissions, existing plant, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	67,6511	135,3023	202,9534	228,8104	228,8104
Article 79 (10) (c)	CCS – New purification biogenic CO2 emissions, new installation, gaseous transport	68,4675	136,9350	151,5119	151,5119	151,5119
Article 79 (20) (c)	CCS – New purification biogenic CO2 emissions, new plant, liquid transport,	68,1068	136,2135	155,8050	155,8050	155,8050

	new run-off plant					
Article 79 (30) (c)	CCS – New purification biogenic CO2 emissions, new plant, liquid transport, new run-off plant, capacity of input pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	68,1068	136,2135	204,3203	206,3781	206,3781
Article 81 (a) (10)	CCS – Partial storage non-biogenic CO2 emissions non-ETS business, gaseous transport	70,7291	141,4581	212,1872	282,9162	282,9162
Article 81 (a) (20)	CCS – Partial storage non-biogenic CO2 emissions non-ETS company, liquid transport, new run-off plant	70,4658	140,9316	211,3974	279,5511	279,5511
Article 81 (a) (30)	CCS – Partial storage non-biogenic CO2 emissions non-ETS business, liquid transport	70,4658	140,9316	211,3974	220,1705	220,1705
Article 81 (a) (40)	CCS – Partial storage non-biogenic CO2 emissions non-ETS company, liquid transport, new run-off plant, capacity of feeding pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	70,4658	140,9316	211,3974	281,8632	281,8632
Article 81 (a) (50)	CCS – Partial storage non-biogenic CO2 emissions non-ETS company, liquid transport, infed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	70,4658	140,9316	211,3974	281,8632	281,8632
Article 81 (b) (10)	CCS – Full storage of non-biogenic CO2 emissions from existing installations non-ETS operation, gaseous transport	68,0119	136,0238	147,2560	147,2560	147,2560
Article 81 (b) (20)	CCS – Full storage of non-biogenic CO2 emissions from existing non-ETS installations, liquid transport, new run-off plant	67,6511	135,3023	150,6048	150,6048	150,6048
Article 81 (b) (30)	CCS – Full storage of non-biogenic CO2 emissions from existing installations non-ETS company, liquid transport, new run-off plant, capacity of feeding pipeline ≥ 20 Mton/year,	67,6511	135,3023	201,1779	201,1779	201,1779

	contracted storage capacity ≤ 35 %					
Article 81 (c) (10)	CCS – New pre-combustion purification non-biogenic CO ₂ emissions, existing installation non-ETS operation, gaseous transport	68,0119	136,0238	179,3614	179,3614	179,3614
Article 81 (c) (20)	CCS – New pre-combustion purification non-biogenic CO ₂ emissions, existing non-ETS plant, liquid transport, new run-off plant	67,6511	135,3023	178,2373	178,2373	178,2373
Article 81 (c) (30)	CCS – New pre-combustion purification non-biogenic CO ₂ emissions, existing non-ETS plant, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	67,6511	135,3023	202,9534	228,8104	228,8104
Article 81 (d) (10)	CCS – New pre-combustion CO ₂ capture from new hydrogen production from waste gases for submerged non-ETS operation, gaseous transport	74,7420	149,4840	224,2260	298,9680	298,9680
Article 81 (d) (20)	CCS – New pre-combustion CO ₂ capture from new hydrogen production from waste gases for submerged non-ETS operation, liquid transport, new run-off plant	74,3813	148,7625	223,1438	297,5250	297,5250
Article 81 (d) (30)	CCS – New pre-combustion CO ₂ capture from new hydrogen production from waste gases for submerged non-ETS operation, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	74,3813	148,7625	223,1438	297,5250	297,5250
Article 81 (e) (10)	CCS – New pre-combustion CO ₂ capture from existing hydrogen production from waste gases for submerged non-ETS operation, gaseous transport	73,2938	146,5875	219,8813	293,1750	293,1750
Article 81 (e)	CCS – New pre-combustion	72,9330	145,8660	218,7990	291,7320	291,7320

(20)	CO2 capture from existing hydrogen production from waste gases for submerged non-ETS operation, liquid transport, new run-off plant					
Article 81 (e) (30)	CCS – New pre-combustion CO2 capture from existing hydrogen production from waste gases for submerged non-ETS operation, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	72,9330	145,8660	218,7990	291,7320	291,7320
Article 81 (f) (10)	CCS – New post-combustion CO2 capture, existing installation non-ETS operation, gaseous transport	61,8900	123,7800	185,6700	227,8436	227,8436
Article 81 (f) (20)	CCS – New post-combustion CO2 capture, existing non-ETS plant, liquid transport, new run-off plant	61,6268	123,2535	184,8803	223,9305	223,9305
Article 81 (f) (30)	CCS – New post-combustion CO2 capture, existing installation non-ETS company, liquid transport, new run-off plant, feeding pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	61,6268	123,2535	184,8803	246,5070	246,5070
Article 81 (g) (10)	CCS – New pre-combustion purification non-biogenic CO2 emissions, new installation non-ETS operation, gaseous transport	68,4675	136,9350	151,5119	151,5119	151,5119
Article 81 (g) (20)	CCS – New pre-combustion purification non-biogenic CO2 emissions, new non-ETS plant, liquid transport, new run-off plant	68,1068	136,2135	155,8050	155,8050	155,8050
Article 81 (g) (30)	CCS – New pre-combustion purification non-biogenic CO2 emissions, new installation non-ETS company, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	68,1068	136,2135	204,3203	206,3781	206,3781
Article 81 (h) (10)	CCS – New post-combustion CO2 capture, new	63,0713	126,1425	189,2138	206,2224	206,2224

	installation non-ETS operation, gaseous transport					
Article 81 (h) (20)	CCS – New post-combustion CO2 capture, new installation non-ETS company, liquid transport, new run-off plant	62,8080	125,6160	188,4240	197,5170	197,5170
Article 81 (h) (30)	CCS – New post-combustion CO2 capture, new installation non-ETS company, liquid transport, new run-off plant, feeding pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	62,8080	125,6160	188,4240	248,0901	248,0901
Article 81 (l)	CCS – New CO2 capture from ambient air non-ETS business, gaseous transport	46,8930	93,7860	140,6790	187,5720	187,5720
Article 83 (a) (10)	CCU – New pre-combustion CO2 purification, existing or new installation, gaseous transport	83,4691	83,4691	83,4691	83,4691	83,4691
Article 83 (a) (20)	CCU – New pre-combustion CO2 purification, existing or new installation, gaseous transport, new transport line	97,9059	97,9059	97,9059	97,9059	97,9059
Article 83 (a) (30)	CCU – New pre-combustion CO2 purification, existing or new plant, liquid transport, new run-off plant	124,5605	124,5605	124,5605	124,5605	124,5605
Article 83 (1) b	Additional CCU – Existing CO2 capture, existing plant, liquid transport, new run- off plant	118,1829	118,1829	118,1829	118,1829	118,1829
Article 83 (10) (c)	CCU – New post-combustion CO2 capture, existing installation, gaseous transport	136,4456	160,9674	160,9674	160,9674	160,9674
Article 83 (20) (c)	CCU – New post-combustion CO2 capture, existing installation, gaseous transport, new transport line	136,4456	175,4154	175,4154	175,4154	175,4154
Article 83 (30) (c)	CCU – New post-combustion CO2 capture, existing plant, liquid transport, new run-off plant	135,6754	192,0521	222,8000	222,8000	222,8000
Article 83 (10) (d)	CCU – New post-combustion CO2 capture, new installation, gaseous	135,4273	135,4273	135,4273	135,4273	135,4273

	transport					
Article 83 (20) (d)	CCU – New post-combustion CO ₂ capture, new installation, gaseous transport, new transport line	137,6269	149,8641	149,8641	149,8641	149,8641
Article 83 (30) (d)	CCU – New post-combustion CO ₂ capture, new plant, liquid transport, new run-off plant	136,8566	192,5337	192,5337	192,5337	192,5337
Article 83 (10) (e)	CCU – New post-combustion CO ₂ capture at existing waste incineration plant or existing biomass combustion plant > 50 MWth, gaseous transport	145,2461	177,2183	177,2183	177,2183	177,2183
Article 83 (20) (e)	CCU – New post-combustion CO ₂ capture at existing waste incineration plant or existing biomass combustion plant > 50 MWth, gaseous transport, new transport line	145,2461	191,6551	191,6551	191,6551	191,6551
Article 83 (30) (e)	CCU – New post-combustion CO ₂ capture at existing waste incineration plant or existing biomass combustion plant > 50 MWth, liquid transport, new run-off plant	129,6341	179,9696	230,3051	245,4284	245,4284
Article 83 (10) (f)	CCU – New post-combustion CO ₂ capture at biomass combustion plant ≤ 50 MWth, gaseous	125,1060	125,1060	125,1060	125,1060	125,1060
Article 83 (20) (f)	CCU – New post-combustion CO ₂ capture for biomass combustion plant ≤ 50 MWth, liquid, new combustion plant	135,8411	167,6986	167,6986	167,6986	167,6986
Article 85, first paragraph	CCU – CO ₂ capture from ambient air	136,3736	193,4486	250,5236	307,5986	307,5986

3. By way of derogation from the phase-amounts referred to in the third, fourth, fifth, sixth and seventh columns of the table in the second paragraph, for the production installations referred to in Articles 13, first paragraph, 15, first paragraph, 17, first paragraph, 19, first paragraph, 21, first paragraph, 23, 25, 27, 29, 31, 33, first paragraph, 35, 37, 39, 41, 43, 45, first paragraph, 47, 49, first paragraph, 51, 53, 55, 57, first paragraph, 59, first paragraph, 61, first paragraph, 63, first paragraph, 65, first paragraph, 67, 69, first paragraph, 71, 73, first paragraph, and 75, first paragraph, the phase-amount in euro per kWh in four decimal places submitted by the applicant with the application in a phase shall apply if that amount per kWh is lower than the phase-amount applicable for the phase in which the application was submitted.
4. By way of derogation from the phase-amounts referred to in the third, fourth,

fifth, sixth or seventh column of the table in the second paragraph, for the production installations referred to in Articles 79, first to fourth paragraphs, 81, 83, first paragraph, and 85, the phase-amount in euro per 1.000 kg of greenhouse gas in four decimal places submitted by the applicant at the time of the application in a phase shall apply if that amount per 1.000 kg of greenhouse gas is lower than the phase-amount referred to in the third, fourth, fifth, sixth or seventh column of the table in the second paragraph, respectively, applicable for the phase in which the application was submitted.

Article 88

1. The ranking amount, intended for the comparison of the phase amounts pursuant to the second paragraph of Article 58 of the SDEK Decision, shall be calculated in accordance with the formula set out in the second paragraph and for the expression in euro per 1.000 kg reduction of greenhouse gas multiplied by a factor of 1.000 and rounded to three decimal places.
2. The formula for calculating the amount of the ranking is as follows:
 - a. for production installations producing renewable electricity, renewable gas, renewable heat or renewable heat and renewable electricity: the quotient of the difference between the phase amount for which the applicant submitted the application and the long-term energy price as set out in the third column of the table set out in this paragraph and the conversion factor as set out in the fourth column of the table set out in this paragraph;
 - b. for greenhouse gas abatement production plants: the quotient of the difference between the amount of the phase applied for by the applicant and the long-term greenhouse gas amount set out in the third column of the table set out in this paragraph and the conversion factor set out in the fourth column of the table set out in this paragraph.

1	2	3	4
Rule Article	Category	Long term energy price or long term greenhouse gas amount in euro/kWh	Conversion factor in kg CO ₂ /kWh
Article 13 (10) (b)	Onshore wind, ≥ 8.0 m/s	0,0594	0,1107
Article 13 (20) (b)	Onshore wind, $\geq 7,5$ and < 8.0 m/s	0,0594	0,1107
Article 13 (30) (b)	Onshore wind, $\geq 7,0$ and < 7.5 m/s	0,0594	0,1107
Article 13 (40) (b)	Onshore wind, $\geq 6,75$ and < 7.0 m/s	0,0594	0,1107
Article 13 (50) (b)	Onshore wind, < 6.75 m/s	0,0594	0,1107
Article 15 (10) (b)	Wind on land with altitude limitation ≥ 8.0 m/s	0,0594	0,1107
Article 15 (20) (b)	Wind on land with altitude limitation $\geq 7,5$ and < 8.0 m/s	0,0594	0,1107
Article 15	Wind on land with altitude	0,0594	0,1107

(30) (b)	limitation $\geq 7,0$ and < 7.5 m/s		
Article 15 (40) (b)	Wind on land with altitude limitation $\geq 6,75$ and < 7.0 m/s	0,0594	0,1107
Article 15 (50) (b)	Wind on land with altitude limitation < 6.75 m/s	0,0594	0,1107
Article 17 (10) (c)	Weir wind, ≥ 8.0 m/s	0,0594	0,1107
Article 17 (20) (c)	Weir wind, $\geq 7,5$ and < 8.0 m/s	0,0594	0,1107
Article 17 (30) (c)	Weir wind, $\geq 7,0$ and < 7.5 m/s	0,0594	0,1107
Article 17 (40) (c)	Weir wind, $\geq 6,75$ and < 7.0 m/s	0,0594	0,1107
Article 17 (50) (c)	Weir wind, < 6.75 m/s	0,0594	0,1107
Article 19 (1) (a)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, building-related (net = 50 %)	0,0730	0,2323
Article 19 (1) b	Zon-PV ≥ 1 MWp, building-related (net = 50 %)	0,0730	0,1251
Article 19 (1) (c)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, building-bound with roof adjustment or lightweight panels (net = 50 %)	0,0730	0,2323
Article 19 (1) (d)	Zon-PV ≥ 1 MWp, building-bound with roof adjustment or lightweight panels (net = 50 %)	0,0730	0,1251
Article 19 (1) (e)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, on east-west facades of buildings (net = 50 %)	0,0730	0,2293
Article 21 (a) (10)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, floating on water (net = 50 %)	0,0730	0,1084
Article 21 (a) (20)	Zon-PV ≥ 1 MWp, floating on water (net = 50 %)	0,0730	0,0904
Article 21 (10) (b)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, on land nature-inclusive (net = 50 %)	0,0730	0,1356
Article 21 (20) (b)	Zon-PV ≥ 1 MWp and < 20 MWp, on land nature-inclusive (net = 50 %)	0,0730	0,0904

Article 21 (30) (b)	Zon-PV $\geq$ 20 MWp, on land nature-inclusive (net = 50 %)	0,0730	0,0813
Article 21 (40) (b)	Zon-PV $\geq$ 15kWp and $<$ 1 MWp connection $>$ 3 * 80 A, vertical on land	0,0730	0,1355
Article 21 (50) (b)	Zon-PV $\geq$ 1 MWp, vertical on land	0,0730	0,0903
Article 21 (1) (c)	Zon-PV $\geq$ 1 MWp, next to land nature-inclusive	0,0730	0,0903
Article 21 (1) (d)	Zon-PV $\geq$ 15 kWp and $<$ 1 MWp connection $>$ 3 * 80 A, on land with destination traffic along roads and railways (net = 50 %)	0,0730	0,1356
Article 23 (a)	All-fermentation, gas	0,0529	0,1709
Article 23 (b)	Single fermentation $>$ 1 500 kW, gas	0,0529	0,3157
Article 23 (c)	Single fermentation $>$ 110 kW and $\leq$ 1500 kW, gas	0,0529	0,4791
Article 23 (d)	Single fermentation $\leq$ 110 kW, gas	0,0529	0,5098
Article 25 (a)	All fermentation extra facility, gas	0,0529	0,1709
Article 25 (b)	All-fermentation continuation, gas	0,0529	0,1709
Article 25 (c)	Monomer fermentation extra facility $\leq$ 1500 kW, gas	0,0529	0,4791
Article 25 (d)	Monomer fermentation continuation $\leq$ 1500 kW, gas	0,0529	0,4791
Article 27	Sewage treatment plant improved sludge fermentation, gas	0,0529	0,1705
Article 29	WWTP existing sludge fermentation additional facility, gas	0,0529	0,1716
Article 31 (a)	Biomass gasification including B-Wood	0,0529	0,1651
Article 31 (b)	Biomass gasification excluding B-Wood	0,0529	0,1651
Article 33 (1) (a)	Zonthermie $\geq$ 140 kWth and $<$ 1 MWth	0,0824	0,2250
Article 33 (1) b	Zonthermia $\geq$ 1 MWth	0,0310	0,2250
Article 35 (a)	All-fermentation, heat	0,0682	0,2181
Article 35 (b)	All-fermentation, combined generation	0,0764	0,1804
Article 35 (c)	Monomer fermentation, heat $>$ 1 500 kW	0,0682	0,3773
Article 35 (d)	Single fermentation, combined generation $>$ 1 500 kW	0,0790	0,4211

Article 35 (e)	Single fermentation, heat > 110 kW and $\leq$ 1500 kW	0,0682	0,5594
Article 35 (f)	Single fermentation, combined generation > 110 kW and $\leq$ 1500 kW	0,0986	0,7902
Article 35 (g)	Single fermentation, heat $\leq$ 110 kW	0,0682	0,5874
Article 35 (h)	Single fermentation, combined generation $\leq$ 110 kW	0,0971	0,8695
Article 37 (a)	All-fermentation continuation, heat	0,0682	0,2181
Article 37 (b)	All fermentation continuation, combined generation	0,0764	0,1804
Article 37 (c)	Monomer fermentation continuation, heat $\leq$ 1500 kW	0,0682	0,5594
Article 37 (d)	Monomer fermentation continuation, combined generation $\leq$ 1500 kW	0,0986	0,7902
Article 39 (a)	Sewage treatment plant improved sludge fermentation, heat	0,0824	0,2086
Article 39 (b)	Sewage treatment plant improved sludge fermentation, combined generation	0,0817	0,1513
Article 41 (a)	Bioliqid installation, district heating	0,0599	0,2250
Article 41 (b)	Installation using bioliquids, other uses	0,0876	0,2250
Article 43	Large solid or bioliqid boiler	0,0310	0,2250
Article 45 (1) (a)	Large wood-pellet steam boiler $\geq$ 5 MWth and < 50 MWth	0,0504	0,2250
Article 45 (1) b	Large wood-pellet steam boiler $\geq$ 50 MWth	0,0504	0,2250
Article 47	Direct deployment (burner) of wood pellets for industrial applications	0,0819	0,2250
Article 49, first paragraph	Large solid or bioliqid boiler Continuation	0,0310	0,2250
Article 51, first paragraph	Large B-wood boiler continuation	0,0504	0,2250
Article 53 (a) (10) and (d) (10)	Deep geothermal < 12 MWth, baseload	0,0310	0,4352
Article 53 (a) (20) and (d) (20)	Deep geothermal $\geq$ 12 MWth and < 20 MWth, baseload	0,0310	0,4386
Article 53 (a) (30) and	Deep geothermal $\geq$ 20 MWth, baseload	0,0310	0,4369

(d) (30)			
Article 53 (b)	Deep geothermal, medium load, heating built environment	0,0227	0,4379
Article 53 (c) (10)	Deep geothermal < 12 MWth, no baseload, heating built environment	0,0227	0,4304
Article 53 (c) (20)	Deep geothermal $\geq$ 12 MWth, no baseload, heating built environment	0,0227	0,4304
Article 53 (e)	Deep geothermal, baseload, additional well	0,0310	0,4386
Article 55 (a)	Shallow geothermal with heat pump, baseload	0,0310	0,3636
Article 55 (b)	Shallow geothermal with heat pump, no baseload, heat built environment	0,0227	0,3636
Article 55 (c) (10)	Deep geothermal with heat pump, no baseload, heat built environment	0,0227	0,3618
Article 55 (c) (20)	Deep geothermal with heat pump < 12 MWth, baseload, heating built environment	0,0227	0,3617
Article 55 (c) (30)	Deep geothermal with heat pump $\geq$ 12 MWth, baseload, heating built environment	0,0227	0,3618
Article 57 (a) (10)	Aquathermia, baseload, heating built environment, new heat transfer station	0,0227	0,1818
Article 57 (a) (20)	Aquathermia, baseload, heating built environment	0,0227	0,1827
Article 57 (b) (10)	Aquathermia, no baseload, district heating	0,0227	0,1852
Article 57 (b) (20)	Aquathermia with seasonal storage, no baseload, direct supply to building	0,0310	0,1839
Article 59 (1) (a)	Air-to-water heat pump for heating existing built environment, medium temperature	0,0682	0,1824
Article 59 (1) b	Air-water heat pump for heating existing built environment or existing horticultural greenhouses, low temperature	0,0310	0,1925
Article 61, first paragraph	Zon-PVT system, district heating	0,0310	0,2120
Article 63 (1) (a)	Elektroboiler, district heating	0,0406	0,2250
Article 63 (1) b	Elektroboiler, industrial application other than horticulture	0,0560	0,2250

Article 63 (1) (c)	Elektroboiler continuation, district heating	0,0406	0,2250
Article 63 (1) (d)	Elektroboiler continuation, industrial application other than horticulture	0,0560	0,2250
Article 63 (1) (e)	Elektroboiler, non- horticultural industrial use, with thermal storage	0,0560	0,2250
Article 65 (1) (a)	Process-integrated heat pump with adjustment of existing evaporation process (8000 h)	0,0504	0,1879
Article 65 (1) b	Process-integrated heat pump with adjustment of existing evaporation process (5000 h)	0,0504	0,1879
Article 65 (1) (c)	Process-integrated heat pump with adjustment of existing evaporation process (3000 h)	0,0504	0,1879
Article 65 (1) (d)	Process-integrated heat pump in an existing evaporation process (8000 h)	0,0504	0,1990
Article 65 (1) (e)	Process-integrated heat pump in an existing evaporation process (5000 h)	0,0504	0,1990
Article 65 (1) (f)	Process-integrated heat pump in an existing evaporation process (3000 h)	0,0504	0,1990
Article 67, first paragraph	Process integrated heat pump in a low dew point evaporation process	0,0504	0,1730
Article 69 (1) (a)	Industrial closed heat pump (8000 h)	0,0504	0,1879
Article 69 (1) b	Industrial closed heat pump (5000 h)	0,0504	0,1879
Article 69 (1) (c)	Industrial closed heat pump (3000 h)	0,0504	0,1879
Article 71 (a) (10)	Residual heat utilisation with heat pump, transport line < 0.10 km/MWth	0,0288	0,1878
Article 71 (a) (20)	Residual heat utilisation with heat pump, transport line $\geq 0,10$ and < 0.20 km/MWth	0,0288	0,1877
Article 71 (a) (30)	Residual heat utilisation with heat pump, transport line $\geq 0,20$ and < 0.30 km/MWth	0,0288	0,1875
Article 71 (a) (40)	Residual heat utilisation with heat pump, transport line $\geq 0,30$ and < 0.40 km/MWth	0,0288	0,1874
Article 71 (a) (50)	Residual heat utilisation with heat pump, transport line ≥ 0.40 km/MWth	0,0288	0,1872
Article 71	Residual heat utilisation,	0,0288	0,2250

(b) (10)	transport line < 0.10 km/MWth		
Article 71 (b) (20)	Residual heat utilisation, transport line $\geq 0,10$ and < 0.20 km/MWth	0,0288	0,2248
Article 71 (b) (30)	Residual heat utilisation, transport line $\geq 0,20$ and < 0.30 km/MWth	0,0288	0,2247
Article 71 (b) (40)	Residual heat utilisation, transport line $\geq 0,30$ and < 0.40 km/MWth	0,0288	0,2245
Article 71 (b) (50)	Residual heat utilisation, transport line ≥ 0.40 km/MWth	0,0288	0,2244
Article 71 (c)	Residual heat utilisation with high temperature heat pump and district heating transport line	0,0288	0,1777
Article 73 (1) (a)	Hydrogen from electrolysis, networked with renewable power purchase agreements	0,0702	0,2280
Article 73 (1) b	Hydrogen from electrolysis, direct line with wind or solar farm	0,0702	0,2280
Article 75	Hydrogen from gasification of waste	0,0589	0,1277
Article 77 (1) (a)	Advanced renewable transport fuels, biomethanol from solid ligno-cellulosic biomass	0,1754	0,2470
Article 77 (1) b	Advanced renewable transport fuels, bio-LNG from all fermentation	0,1145	0,2383
Rule Article	Category	Long-term GHG amount in euro/1.000 kg CO₂	Emission factor in kg CO₂/1.000 kg CO₂
Article 79 (a) (10)	CCS – Partial storage of non-biogenic CO2 process emission, gaseous transport	137,0265	943,0540
Article 79 (a) (20)	CCS – Partial storage of non-biogenic CO2 process emission, liquid transport, new run-off plant	137,0265	939,5440
Article 79 (a) (30)	CCS – Partial storage of non-biogenic CO2 process emission, liquid transport	137,0265	939,5440
Article 79 (a) (40)	CCS – Partial storage of non-biogenic CO2 process emissions, liquid transport of carbon dioxide, new run-off plant, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity	137,0265	939,5440

	≤ 35 %		
Article 79 (a) (50)	CCS – Partial storage of non-biogenic CO ₂ process emissions, liquid transport of carbon dioxide, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	137,0265	939,5440
Article 79 (10) (b)	CCS – Complete CO ₂ storage at existing installations, gaseous transport	137,0265	906,8250
Article 79 (20) (b)	CCS – Complete CO ₂ storage at existing plants, liquid transport, new run-off plant	137,0265	902,0150
Article 79 (30) (b)	CCS – Complete CO ₂ storage at existing plants, liquid transport, new run-off plant, feed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	137,0265	902,0150
Article 79 (10) (c)	CCS – New pre-combustion purification of non-biogenic CO ₂ process emission, existing installation, gaseous transport	137,0265	906,8250
Article 79 (20) (c)	CCS – New pre-combustion purification of non-biogenic CO ₂ process emissions, existing plant, liquid transport, new run-off plant	137,0265	902,0150
Article 79 (30) (c)	CCS – New pre-combustion purification of non-biogenic CO ₂ process emissions, existing plant, liquid transport, new run-off plant, feed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	137,0265	902,0150
Article 79 (10) (d)	CCS – New pre-combustion CO ₂ capture from new hydrogen production from waste gases for undergrowth, gaseous transport	137,0265	996,5600
Article 79 (20) (d)	CCS – New pre-combustion CO ₂ capture from new hydrogen production from waste gases for underfiring, liquid transport, new run-off plant	137,0265	991,7500
Article 79 (30) (d)	CCS – New pre-combustion CO ₂ capture from new hydrogen production from waste gases for underfiring, liquid transport, new run-off	137,0265	991,7500

	plant, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %		
Article 79 (10) (e)	CCS – New pre-combustion CO ₂ capture from existing hydrogen production from waste gases for underfiring, gaseous transport	137,0265	977,2500
Article 79 (20) (e)	CCS – New pre-combustion CO ₂ capture from existing hydrogen production from waste gases for underfiring, liquid transport, new run-off plant	137,0265	972,4400
Article 79 (30) (e)	CCS – New pre-combustion CO ₂ capture with existing hydrogen production from waste gases for underfiring, liquid transport, new run-off plant, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	137,0265	972,4400
Article 79 (10) (f)	CCS – New post-combustion CO ₂ capture, existing installation, gaseous transport	137,0265	825,2000
Article 79 (20) (f)	CCS – New post-combustion CO ₂ capture, existing plant, liquid transport, new run-off plant	137,0265	821,6900
Article 79 (30) (f)	CCS – New post-combustion CO ₂ capture, existing plant, liquid transport, new run-off plant, feeding pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	137,0265	821,6900
Article 79 (10) (g)	CCS – New pre-combustion CO ₂ purification, new installation, gaseous transport	137,0265	912,9000
Article 79 (20) (g)	CCS – New pre-combustion CO ₂ purification, new plant, liquid transport, new run-off plant	137,0265	908,0900
Article 79 (30) (g)	CCS – New pre-combustion CO ₂ purification, new plant, liquid transport, new run-off plant, feed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	137,0265	908,0900
Article 79	CCS – New post-combustion	137,0265	840,9500

(10) (h)	CO2 capture, new installation, gaseous transport		
Article 79 (20) (h)	CCS – New post-combustion CO2 capture, new plant, liquid transport, new run-off plant	137,0265	837,4400
Article 79 (30) (h)	CCS – New post-combustion CO2 capture, new plant, liquid transport, new run-off plant, feeding pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	137,0265	837,4400
Article 79 (1) (i)	CCS – New CO2 capture from ambient air, gaseous transport	137,0265	625,2400
Article 79 (a) (10)	CCS – Partial CO2 storage at existing waste incineration plants, gaseous transport	0,0000	943,0540
Article 79 (a) (20)	CCS – Partial CO2 storage at existing waste incineration plants, liquid transport, new run-off plant	0,0000	939,5440
Article 79 (a) (30)	CCS – Partial CO2 storage at existing waste incinerators, liquid transport	0,0000	939,5440
Article 79 (a) (40)	CCS – Partial CO2 storage at existing waste incineration plants, liquid transport, new run-off plant, feed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	939,5440
Article 79 (a) (50)	CCS – Partial CO2 storage at existing waste incinerators, liquid transport, inlet pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	939,5440
Article 79 (10) (b)	CCS – New post-combustion CO2 capture, existing waste incineration plant, gaseous transport	0,0000	943,0540
Article 79 (20) (b)	CCS – New post-combustion CO2 capture, existing waste incineration plant, liquid transport, new run-off plant	0,0000	939,5440
Article 79 (30) (b)	CCS – New post-combustion CO2 capture, existing waste incineration plant, liquid transport, new run-off plant, input pipeline capacity ≥ 20 Mton/year, contracted	0,0000	939,5440

	storage capacity $\leq$ 35 %		
Article 79 (10) (a)	CCS - Partial CO ₂ storage at existing biomass combustion plant $\leq$ 100 MWe or from ambient air, gaseous transport	0,0000	943,0540
Article 79 (20) (a)	CCS - Partial CO ₂ storage from existing biomass combustion plant $\leq$ 100 MWe or from ambient air, liquid transport, new run-off plant	0,0000	939,5440
Article 79 (30) (a)	CCS - Partial CO ₂ storage at existing biomass combustion plant $\leq$ 100 MWe or from ambient air, liquid transport	0,0000	939,5440
Article 79 (40) (a)	CCS - Partial CO ₂ storage at existing biomass combustion plant $\leq$ 100 MWe or from ambient air, liquid transport, new run-off plant, feed line capacity $\geq$ 20 Mton per year, contracted storage capacity $\leq$ 35 %	0,0000	939,5440
Article 79 (50) (a)	CCS - Partial CO ₂ storage at existing biomass combustion plant $\leq$ 100 MWe or from ambient air, liquid transport, feed line capacity $\geq$ 20 Mton per year, contracted storage capacity $\leq$ 35 %	0,0000	939,5440
Article 79 (10) (b)	CCS - New post-combustion CO ₂ capture, existing biomass combustion plant $\leq$ 100 MWe or from ambient air, gaseous transport	0,0000	943,0540
Article 79 (20) (b)	CCS - New post-combustion CO ₂ capture, existing biomass combustion plant $\leq$ 100 MWe or from ambient air, liquid transport, new run-off plant	0,0000	939,5440
Article 79 (30) (b)	CCS - New post-combustion CO ₂ capture, existing biomass combustion plant $\leq$ 100 MWe or from ambient air, liquid transport, new run-off plant, feed line capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	0,0000	939,5440
Article 79 (10) (a)	CCS - Partial CO ₂ storage biogenic process emissions, gaseous transport	0,0000	943,0540
Article 79 (20) (a)	CCS - Partial CO ₂ storage biogenic process emissions,	0,0000	939,5440

	liquid transport, new run-off plant		
Article 79 (30) (a)	CCS – Partial CO2 storage biogenic process emissions, liquid transport	0,0000	939,5440
Article 79 (40) (a)	CCS – Partial CO2 storage biogenic process emissions, liquid transport, new run-off plant, feed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	939,5440
Article 79 (50) (a)	CCS – Partial CO2 storage biogenic process emissions, liquid transport, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	939,5440
Article 79 (10) (b)	CCS – New purification biogenic CO2 emissions, existing installation, gaseous transport	0,0000	906,8250
Article 79 (20) (b)	CCS – New purification biogenic CO2 emissions, existing plant, liquid transport, new run-off plant	0,0000	902,0150
Article 79 (30) (b)	CCS – New purification biogenic CO2 emissions, existing plant, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	902,0150
Article 79 (10) (c)	CCS – New purification biogenic CO2 emissions, new installation, gaseous transport	0,0000	912,9000
Article 79 (20) (c)	CCS – New purification biogenic CO2 emissions, new plant, liquid transport, new run-off plant	0,0000	908,0900
Article 79 (30) (c)	CCS – New purification biogenic CO2 emissions, new plant, liquid transport, new run-off plant, capacity of input pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	908,0900
Article 81 (a) (10)	CCS – Partial storage non-biogenic CO2 emissions non-ETS business, gaseous transport	0,0000	943,0540
Article 81 (a) (20)	CCS – Partial storage non-biogenic CO2 emissions non-ETS company, liquid	0,0000	939,5440

	transport, new run-off plant		
Article 81 (a) (30)	CCS - Partial storage non-biogenic CO2 emissions non-ETS business, liquid transport	0,0000	939,5440
Article 81 (a) (40)	CCS - Partial storage non-biogenic CO2 emissions non-ETS company, liquid transport, new run-off plant, capacity of feeding pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	939,5440
Article 81 (a) (50)	CCS - Partial storage non-biogenic CO2 emissions non-ETS company, liquid transport, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	939,5440
Article 81 (b) (10)	CCS - Full storage of non-biogenic CO2 emissions from existing installations non-ETS operation, gaseous transport	0,0000	906,8250
Article 81 (b) (20)	CCS - Full storage of non-biogenic CO2 emissions from existing non-ETS installations, liquid transport, new run-off plant	0,0000	902,0150
Article 81 (b) (30)	CCS - Full storage of non-biogenic CO2 emissions from existing installations non-ETS company, liquid transport, new run-off plant, capacity of feeding pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	902,0150
Article 81 (c) (10)	CCS - New pre-combustion purification non-biogenic CO2 emissions, existing installation non-ETS operation, gaseous transport	0,0000	906,8250
Article 81 (c) (20)	CCS - New pre-combustion purification non-biogenic CO2 emissions, existing non-ETS plant, liquid transport, new run-off plant	0,0000	902,0150
Article 81 (c) (30)	CCS - New pre-combustion purification non-biogenic CO2 emissions, existing non-ETS plant, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	902,0150
Article 81	CCS - New pre-combustion	0,0000	996,5600

(d) (10)	CO2 capture from new hydrogen production from waste gases for submerged non-ETS operation, gaseous transport		
Article 81 (d) (20)	CCS - New pre-combustion CO2 capture from new hydrogen production from waste gases for submerged non-ETS operation, liquid transport, new run-off plant	0,0000	991,7500
Article 81 (d) (30)	CCS - New pre-combustion CO2 capture from new hydrogen production from waste gases for submerged non-ETS operation, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	991,7500
Article 81 (e) (10)	CCS - New pre-combustion CO2 capture from existing hydrogen production from waste gases for submerged non-ETS operation, gaseous transport	0,0000	977,2500
Article 81 (e) (20)	CCS - New pre-combustion CO2 capture from existing hydrogen production from waste gases for submerged non-ETS operation, liquid transport, new run-off plant	0,0000	972,4400
Article 81 (e) (30)	CCS - New pre-combustion CO2 capture from existing hydrogen production from waste gases for submerged non-ETS operation, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	0,0000	972,4400
Article 81 (f) (10)	CCS - New post-combustion CO2 capture, existing installation non-ETS operation, gaseous transport	0,0000	825,2000
Article 81 (f) (20)	CCS - New post-combustion CO2 capture, existing non-ETS plant, liquid transport, new run-off plant	0,0000	821,6900
Article 81 (f) (30)	CCS - New post-combustion CO2 capture, existing installation non-ETS company, liquid transport, new run-off plant, feeding pipeline capacity ≥ 20	0,0000	821,6900

	Mton/year, contracted storage capacity $\leq 35\%$		
Article 81 (g) (10)	CCS – New pre-combustion purification non-biogenic CO ₂ emissions, new installation non-ETS operation, gaseous transport	0,0000	912,9000
Article 81 (g) (20)	CCS – New pre-combustion purification non-biogenic CO ₂ emissions, new non-ETS plant, liquid transport, new run-off plant	0,0000	908,0900
Article 81 (g) (30)	CCS – New pre-combustion purification non-biogenic CO ₂ emissions, new installation non-ETS company, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity $\leq 35\%$	0,0000	908,0900
Article 81 (h) (10)	CCS – New post-combustion CO ₂ capture, new installation non-ETS operation, gaseous transport	0,0000	840,9500
Article 81 (h) (20)	CCS – New post-combustion CO ₂ capture, new installation non-ETS company, liquid transport, new run-off plant	0,0000	837,4400
Article 81 (h) (30)	CCS – New post-combustion CO ₂ capture, new installation non-ETS company, liquid transport, new run-off plant, feeding pipeline capacity ≥ 20 Mton/year, contracted storage capacity $\leq 35\%$	0,0000	837,4400
Article 81 (l)	CCS – New CO ₂ capture from ambient air non-ETS business, gaseous transport	0,0000	625,2400
Article 83 (a) (10)	CCU – New pre-combustion CO ₂ purification, existing or new installation, gaseous transport	79,2986	845,4350
Article 83 (a) (20)	CCU – New pre-combustion CO ₂ purification, existing or new installation, gaseous transport, new transport line	79,2986	845,4350
Article 83 (a) (30)	CCU – New pre-combustion CO ₂ purification, existing or new plant, liquid transport, new run-off plant	79,2986	831,5250
Article 83 (1) b	Additional CCU – Existing CO ₂ capture, existing plant, liquid transport, new run-off plant	79,2986	832,0150
Article 83	CCU – New post-combustion	79,2986	761,9600

(10) (c)	CO2 capture, existing installation, gaseous transport		
Article 83 (20) (c)	CCU - New post-combustion CO2 capture, existing installation, gaseous transport, new transport line	79,2986	761,9600
Article 83 (30) (c)	CCU - New post-combustion CO2 capture, existing plant, liquid transport, new run-off plant	79,2986	751,6900
Article 83 (10) (d)	CCU - New post-combustion CO2 capture, new installation, gaseous transport	79,2986	777,7100
Article 83 (20) (d)	CCU - New post-combustion CO2 capture, new installation, gaseous transport, new transport line	79,2986	777,7100
Article 83 (30) (d)	CCU - New post-combustion CO2 capture, new plant, liquid transport, new run-off plant	79,2986	767,4400
Article 83 (10) (e)	CCU - New post-combustion CO2 capture at existing waste incineration plant or existing biomass combustion plant > 50 MWth, gaseous transport	79,2986	879,3000
Article 83 (20) (e)	CCU - New post-combustion CO2 capture at existing waste incineration plant or existing biomass combustion plant > 50 MWth, gaseous transport, new transport line	79,2986	879,3000
Article 83 (30) (e)	CCU - New post-combustion CO2 capture at existing waste incineration plant or existing biomass combustion plant > 50 MWth, liquid transport, new run-off plant	79,2986	671,1400
Article 83 (10) (f)	CCU - New post-combustion CO2 capture at biomass combustion plant $\leq$ 50 MWth, gaseous	79,2986	774,0500
Article 83 (20) (f)	CCU - New post-combustion CO2 capture for biomass combustion plant $\leq$ 50 MWth, liquid, new combustion plant	79,2986	753,9000
Article 85, first paragraph	CCU - CO2 capture from ambient air	79,2986	761,0000

PARAGRAPH 5. Maximum number of full load hours, basic electricity and energy prices, basic amounts, correction amounts and yield limits

PARAGRAPH 5.1. Renewable electricity

Article 89

For a production installation referred to in the article referred to in the first column of the following table:

- a. the basic amount of the subsidy referred to in Article 11 (1) of the SDEK Decree, set at the amount indicated in the third column;
- b. for the production of renewable electricity, the maximum number of full load hours referred to in Article 15 (5) of the SDEK Decree, set at the number of hours indicated in the fourth column of the table below;
- c. for the production of renewable electricity, the basic electricity price, as referred to in Article 12 (1) of the SDEK Decree, set at the amount indicated in the fifth column of the table below;
- d. the correction to the basic amount of the subsidy for 2026 was set at:
 - 1°. for the electricity price referred to in Article 14 (1) (a) of the SDEK Decree, the amount referred to in the sixth column;
 - 2°. for the value of the guarantees of origin referred to in Article 14 (1) (b) of the SDEK Decision, the amount referred to in column 7; and
 - 3°. for other corrections as referred to in Article 14 (0) (c) of the SDEK Decree at EUR per kWh; and
- e. in so far as the production installations referred to in Articles 13 (15), 17 (19), 21 and are concerned, the yield limit referred to in Article 12 of the SDEK Decree shall be set at the amount indicated in the eighth column.

1	2	3	4	5	6	7	8
Rule Article	Category	Base amount in EUR/kWh	Full load hours	Basic electricity price in EUR/kWh	Provisional correction electricity price in EUR 2 026/kWh	Provisional correction to the value of guarantees of origin in EUR 2 026/kWh	Yield limit in EUR/kWh
Article 13 (10) (b)	Onshore wind, ≥ 8.0 m/s	0,0652	P50	0,0383	0,0799	0,0020	0,0832
Article 13 (20) (b)	Onshore wind, $\geq 7,5$ and < 8.0 m/s	0,0711	P50	0,0383	0,0799	0,0020	0,0891
Article 13 (30) (b)	Onshore wind, $\geq 7,0$ and < 7.5 m/s	0,0772	P50	0,0383	0,0799	0,0020	0,0952
Article 13 (40) (b)	Onshore wind, $\geq 6,75$ and < 7.0 m/s	0,0818	P50	0,0383	0,0799	0,0020	0,0998
Article 13 (50) (b)	Onshore wind, < 6.75 m/s	0,0872	P50	0,0383	0,0799	0,0020	0,1052
Article 15	Wind on land	0,0774	P50	0,0383	0,0799	0,0020	0,0954

(10) (b)	with altitude limitation ≥ 8.0 m/s						
Article 15 (20) (b)	Wind on land with altitude limitation $\geq 7,5$ and < 8.0 m/s	0,0857	P50	0,0383	0,0799	0,0020	0,1037
Article 15 (30) (b)	Wind on land with altitude limitation $\geq 7,0$ and < 7.5 m/s	0,0926	P50	0,0383	0,0799	0,0020	0,1106
Article 15 (40) (b)	Wind on land with altitude limitation $\geq 6,75$ and < 7.0 m/s	0,0926	P50	0,0383	0,0799	0,0020	0,1106
Article 15 (50) (b)	Wind on land with altitude limitation < 6.75 m/s	0,0926	P50	0,0383	0,0799	0,0020	0,1106
Article 17 (10) (c)	Weir wind, ≥ 8.0 m/s	0,0720	P50	0,0383	0,0799	0,0020	0,0900
Article 17 (20) (c)	Weir wind, $\geq 7,5$ and < 8.0 m/s	0,0788	P50	0,0383	0,0799	0,0020	0,0968
Article 17 (30) (c)	Weir wind, $\geq 7,0$ and < 7.5 m/s	0,0855	P50	0,0383	0,0799	0,0020	0,1035
Article 17 (40) (c)	Weir wind, $\geq 6,75$ and < 7.0 m/s	0,0907	P50	0,0383	0,0799	0,0020	0,1087
Article 17 (50) (c)	Weir wind, < 6.75 m/s	0,0926	P50	0,0383	0,0799	0,0020	0,1106
Article 19 (1) (a)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, building-related (net = 50 %)	0,0945	840	0,0473	0,0726	0,0020	0,1125
Article 19 (1) b	Zon-PV ≥ 1 MWp, building-related (net = 50 %)	0,0861	840	0,0473	0,0726	0,0020	0,1041
Article 19 (1) (c)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, building-bound with roof adjustment or lightweight panels (net = 50 %)	0,0987	840	0,0473	0,0726	0,0020	0,1167
Article 19 (1) (d)	Zon-PV ≥ 1 MWp, building-bound with roof	0,0903	840	0,0473	0,0726	0,0020	0,1083

	adjustment or lightweight panels (net = 50 %)						
Article 19 (1) (e)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, on east-west facades of buildings (net = 50 %)	0,1335	600	0,0473	0,0726	0,0020	0,1515
Article 21 (a) (10)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, floating on water (net = 50 %)	0,0979	855	0,0473	0,0726	0,0020	0,1159
Article 21 (a) (20)	Zon-PV ≥ 1 MWp, floating on water (net = 50 %)	0,0925	855	0,0473	0,0726	0,0020	0,1105
Article 21 (10) (b)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, on land nature-inclusive (net = 50 %)	0,1038	855	0,0473	0,0726	0,0020	0,1218
Article 21 (20) (b)	Zon-PV ≥ 1 MWp and < 20 MWp, on land nature-inclusive (net = 50 %)	0,0889	855	0,0473	0,0726	0,0020	0,1069
Article 21 (30) (b)	Zon-PV ≥ 20 MWp, on land nature-inclusive (net = 50 %)	0,0780	855	0,0473	0,0726	0,0020	0,0960
Article 21 (40) (b)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, vertical on land	0,1013	825	0,0473	0,0726	0,0020	0,1193
Article 21 (50) (b)	Zon-PV ≥ 1 MWp, vertical on land	0,0900	825	0,0473	0,0726	0,0020	0,1080
Article 21 (1) (c)	Zon-PV ≥ 1 MWp, next to land nature-inclusive	0,0889	1045	0,0473	0,0726	0,0020	0,1069
Article 21 (1) (d)	Zon-PV ≥ 15 kWp and < 1 MWp connection $> 3 * 80$ A, on land with destination traffic along	0,1137	855	0,0473	0,0726	0,0020	0,1317

	roads and railways (net = 50 %)						
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PARAGRAPH 5.2. Renewable gas

Article 90

For a production installation referred to in the article referred to in the first column of the following table:

- a. the basic amount of the subsidy referred to in Article 28 (1) of the SDEK Decree for the production of renewable gas is set at the amount indicated in the third column of the table below;
- b. for the production of renewable gas, the maximum number of full load hours referred to in Article 32 (5) of the SDEK Decree, set at the number of hours indicated in the fourth column of the table below;
- c. for the production of renewable gas, the basic energy price, as referred to in Article 29 (1) of the SDEK Decree, set at the amount indicated in the fifth column of the table below; and
- d. the correction to the basic amount of the subsidy for 2026 was set at:
 - 1°. for the energy price referred to in Article 31 (1) (a) of the SDEK Decree, the amount indicated in the sixth column of the table below;
 - 2°. for the value of the guarantees of origin referred to in Article 31 (1) (b) of the SDEK Decree, the amount indicated in the seventh column of the table below; and
 - 3° other corrections as referred to in Article 31 (0) (c) of the SDEK Decree at EUR per kWh.

1	2	3	4	5	6	7
Rule Article	Category	Base amount in EUR/kWh	Full load hours	Basic energy price in EUR/kWh	Provisional correction on energy price in EUR 2 026/kWh	Provisional correction to the value of guarantees of origin in EUR 2 026/kWh
Article 23 (a)	All-fermentation, gas	0,1027	8000	0,0168	0,0351	0,0140
Article 23 (b)	Single fermentation > 1 500 kW, gas	0,1313	8000	0,0168	0,0351	0,0140
Article 23 (c)	Single fermentation > 110 kW and ≤ 1500	0,1822	8000	0,0168	0,0351	0,0140

	kW, gas					
Article 23 (d)	Single fermentation ≤ 110 kW, gas	0,2522	8000	0,0168	0,0351	0,0140
Article 25 (a)	All fermentation extra facility, gas	0,0875	8000	0,0168	0,0351	0,0140
Article 25 (b)	All-fermentation continuation, gas	0,0810	8000	0,0168	0,0351	0,0140
Article 25 (c)	Monomer fermentation extra facility ≤ 1500 kW, gas	0,1141	8000	0,0168	0,0351	0,0140
Article 25 (d)	Monomer fermentation continuation ≤ 1500 kW, gas	0,0997	8000	0,0168	0,0351	0,0140
Article 27	Sewage treatment plant improved sludge fermentation , gas	0,1211	8000	0,0168	0,0351	0,0140
Article 29	WWTP existing sludge fermentation additional facility, gas	0,0559	8000	0,0168	0,0351	0,0140
Article 31 (a)	Biomass gasification including B-Wood	0,1040	7500	0,0168	0,0351	0,0140
Article 31 (b)	Biomass gasification excluding B-Wood	0,1189	7500	0,0168	0,0351	0,0140

PARAGRAPH 5.3. Renewable heat and (combined) generation of renewable electricity and renewable heat

Article 91

For a production installation referred to in the article referred to in the first column of the following table:

- a. the basic amount of the subsidy referred to in Article 44 (1) of the SDEK Decree for the production of renewable heat and the combined production

- of renewable electricity and renewable heat is set at the amount indicated in the third column of the table below;
- b. for the production of renewable heat, renewable electricity or the combined production of renewable electricity and renewable heat, the maximum number of full load hours referred to in Article 48 (5) of the SDEK Decree is set at the number of hours indicated in the fourth column of the table below;
 - c. the basic energy price, as referred to in Article 45 (1) of the SDEK Decree, for the production of renewable heat, renewable electricity or the combined production of renewable electricity and renewable heat is set at the amount indicated in the fifth column of the table below; and
 - d. the corrections to the basic amount of subsidy for a production installation referred to in the article referred to in the first column of the following table are fixed for 2026 at:
 - 1°. for the energy price referred to in Article 47 (1) (a) of the SDEK Decree, the amount indicated in the sixth column of the table below;
 - 2°. for the value of guarantees of origin referred to in Article 47 (0) (b) of the SDEK Decree, at EUR per kWh; and
 - 3°. for other corrections as referred to in Article 47 (1) (c) of the SDEK Decision, the amount indicated in the seventh column of the table below.

1	2	3	4	5	6	7
Rule Article	Category	Base amount in EUR/kWh	Full load hours	Basic energy price in EUR/kWh	Provisional correction of energy price in 2026 in EUR/kWh	Other correction in 2026 in EUR/kWh
Article 3 3 (1) (a)	Zonthermie ≥ 140 kWth and < 1 MWth	0,1120	600	0,0606	0,0833	0,0016
Article 3 3 (1) b	Zonthermia ≥ 1 MWth	0,0946	600	0,0131	0,0273	0,0016
Article 3 5 (a)	All- fermentation , heat	0,1193	7000	0,0465	0,0691	0,0155
Article 3 5 (b)	All- fermentation , combined generation	0,1133	7535	0,0479	0,0824	0,0082
Article 3 5 (c)	Monomer fermentation , heat > 1 500 kW	0,1432	8000	0,0465	0,0691	0,0155
Article 3 5 (d)	Single fermentation , combined generation >	0,1744	5647	0,0483	0,0866	0,0059

	1 500 kW					
Article 3 5 (e)	Single fermentation , heat > 110 kW and ≤ 1500 kW	0,1962	8000	0,0465	0,0691	0,0155
Article 3 5 (f)	Single fermentation , combined generation > 110 kW and ≤ 1500 kW	0,2884	5299	0,0686	0,1056	0,0067
Article 3 5 (g)	Single fermentation , heat ≤ 110 kW	0,2557	8000	0,0465	0,0691	0,0155
Article 3 5 (h)	Single fermentation , combined generation ≤ 110 kW	0,3580	4974	0,0665	0,1047	0,0059
Article 3 7 (a)	All- fermentation continuation, heat	0,0990	7000	0,0465	0,0691	0,0155
Article 3 7 (b)	All fermentation continuation, combined generation	0,0963	7535	0,0479	0,0824	0,0082
Article 3 7 (c)	Monomer fermentation continuation, heat ≤ 1500 kW	0,1178	8000	0,0465	0,0691	0,0155
Article 3 7 (d)	Monomer fermentation continuation, combined generation ≤ 1500 kW	0,1481	5299	0,0686	0,1056	0,0067
Article 3 9 (a)	Sewage treatment plant improved sludge fermentation , heat	0,1658	4138	0,0606	0,0833	0,0155
Article 3 9 (b)	Sewage treatment plant improved sludge fermentation	0,1271	4558	0,0488	0,0911	0,0035

	, combined generation					
Article 4 1 (a)	Bioliqid installation, district heating	0,1499	7000	0,0465	0,0691	0,0016
Article 4 1 (b)	Installation using bioliquids, other uses	0,1664	7000	0,0465	0,0691	0,0155
Article 4 3	Large solid or bioliqid boiler	0,0698	7000	0,0131	0,0273	0,0155
Article 4 5 (1) (a)	Large wood-pellet steam boiler ≥ 5 MWth and < 50 MWth	0,0966	8500	0,0131	0,0273	0,0155
Article 4 5 (1) b	Large wood-pellet steam boiler ≥ 50 MWth	0,1119	8500	0,0131	0,0273	0,0155
Article 4 7	Direct deployment (burner) of wood pellets for industrial applications	0,0726	3000	0,0418	0,0622	0,0155
Article 4 9, first paragraph	Large solid or bioliqid boiler Continuation	0,0521	8000	0,0131	0,0273	0,0155
Article 5 1, first paragraph	Large B-wood boiler continuation	0,0394	8000	0,0131	0,0273	0,0155
Article 5 3 (a) (10) and (d) (10)	Deep geothermal < 12 MWth, baseload	0,0799	6000	0,0131	0,0273	0,0016
Article 5 3 (a) (20) and (d) (20)	Deep geothermal ≥ 12 MWth and < 20 MWth, baseload	0,0696	6000	0,0131	0,0273	0,0016
Article 5 3 (a) (30) and (d) (30)	Deep geothermal ≥ 20 MWth, baseload	0,0627	6000	0,0131	0,0273	0,0016
Article 5 3 (b)	Deep geothermal, medium load, heating	0,0997	5000	0,0131	0,0273	0,0016

	built environment					
Article 53 (c) (10)	Deep geothermal < 12 MWth, no baseload, heating built environment	0,1850	3500	0,0131	0,0273	0,0016
Article 53 (c) (20)	Deep geothermal ≥ 12 MWth, no baseload, heating built environment	0,1647	3500	0,0131	0,0273	0,0016
Article 53 (e)	Deep geothermal, baseload, additional well	0,0477	6000	0,0131	0,0273	0,0016

PARAGRAPH 5.4. Other greenhouse gas abatement techniques

Article 92

For a production installation referred to in the article referred to in the first column of the following tables:

- the basic amount of the subsidy for the reduction of greenhouse gases referred to in Article 55 (1) of the SEK Decree, set at the amount indicated in the third column of the tables below;
- for the reduction of greenhouse gas, the maximum number of full load hours referred to in Article 55 (5) of the SDEK Decree, set at the number of hours indicated in the fourth column of the tables below;
- the basic greenhouse gas amount referred to in Article 55 (1) of the SDEK Decree for the reduction of greenhouse gas emissions, set at the amount indicated in the fifth column of the tables below; and
- the corrections to the basic amount of subsidy for a production installation referred to in the article referred to in the first column of the following tables are fixed for 2026 at:
 - for the price of the primary product referred to in Article 55 (1) (a) of the SDEK Decree, the amount indicated in the sixth column of the tables below;
 - for the corrections referred to in Article 55 (1) (b) of the SDEK Decision, the amount indicated in the seventh column of the tables below; and
 - for other corrections as referred to in Article 55 (1) (c) of the SDEK Decision, the amount indicated in the eighth column of the tables below.

1	2	3	4	5	6	7	8
Rule Article	Category	Base amount in EUR/kWh	Full load hours	Basic GHG amount in euro/kWh	Provisional correction prod	ETS provisional correction	Provisional correction

					uct price in 2026 in EUR/ kWh	n in 2026 in EUR/ kWh	othe r corr ectio ns in 2026 in EUR/ kWh
Articl e 55 (a)	Shallow geothermal with heat pump, baseload	0,107 5	6000	0,0131	0,027 3	0,00 16	0,00 00
Articl e 55 (b)	Shallow geothermal with heat pump, no baseload, heat built environment	0,168 1	3500	0,0131	0,027 3	0,00 16	0,00 00
Articl e 55 (c) (10)	Deep geothermal with heat pump, no baseload, heat built environment	0,167 4	3500	0,0131	0,027 3	0,00 16	0,00 00
Articl e 55 (c) (20)	Deep geothermal with heat pump < 12 MWth, baseload, heating built environment	0,147 6	6000	0,0131	0,027 3	0,00 16	0,00 00
Articl e 55 (c) (30)	Deep geothermal with heat pump ≥ 12 MWth, baseload, heating built environment	0,132 5	6000	0,0131	0,027 3	0,00 16	0,00 00
Articl e 57 (a) (10)	Aquathermia, baseload, heating built environment, new heat transfer station	0,095 4	6000	0,0131	0,027 3	0,00 16	0,00 00
Articl e 57 (a) (20)	Aquathermia, baseload, heating built environment	0,087 6	6000	0,0131	0,027 3	0,00 16	0,00 00

Article 57 (b) (10)	Aquathermia, no baseload, district heating	0,0968	3500	0,0131	0,0273	0,0016	0,0000
Article 57 (b) (20)	Aquathermia with seasonal storage, no baseload, direct supply to building	0,0996	3500	0,0131	0,0273	0,0000	0,0000
Article 59 (1) (a)	Air-to-water heat pump for heating existing built environment, medium temperature	0,1403	3500	0,0465	0,0691	0,0016	0,0000
Article 59 (1) b	Air-water heat pump for heating existing built environment or existing horticultural greenhouses, low temperature	0,0782	3500	0,0131	0,0273	0,0016	0,0000
Article 61, first paragraph	Zon-PVT system, district heating	0,0907	4600	0,0131	0,0273	0,0016	0,0000
Article 63 (1) (a)	Elektroboiler, district heating	0,0699	3300	0,0168	0,0351	0,0078	0,0000
Article 63 (1) b	Elektroboiler, industrial application other than horticulture	0,0699	3300	0,0168	0,0351	0,0155	0,0000
Article 63 (1) (c)	Elektroboiler continuation, district heating	0,0661	2900	0,0168	0,0351	0,0078	0,0000
Article 63 (1) (d)	Elektroboiler continuation, industrial application other than horticulture	0,0661	2900	0,0168	0,0351	0,0155	0,0000
Article 63 (1) (e)	Elektroboiler, non-horticultural industrial use,	0,1086	4800	0,0168	0,0351	0,0155	0,0000

	with thermal storage						
Article 65 (1) (a)	Process-integrated heat pump with adjustment of existing evaporation process (8000 h)	0,0672	8000	0,0131	0,0273	0,0155	0,0000
Article 65 (1) b	Process-integrated heat pump with adjustment of existing evaporation process (5000 h)	0,0931	5000	0,0131	0,0273	0,0155	0,0000
Article 65 (1) (c)	Process-integrated heat pump with adjustment of existing evaporation process (3000 h)	0,1256	3000	0,0131	0,0273	0,0155	0,0000
Article 65 (1) (d)	Process-integrated heat pump in an existing evaporation process (8000 h)	0,0513	8000	0,0131	0,0273	0,0155	0,0000
Article 65 (1) (e)	Process-integrated heat pump in an existing evaporation process (5000 h)	0,0721	5000	0,0131	0,0273	0,0155	0,0000
Article 65 (1) (f)	Process-integrated heat pump in an existing evaporation process (3000 h)	0,1089	3000	0,0131	0,0273	0,0155	0,0000
Article 67, first paragraph	Process integrated heat pump in a low dew point	0,0934	8000	0,0131	0,0273	0,0155	0,0000

	evaporation process						
Article 69 (1) (a)	Industrial closed heat pump (8000 h)	0,0609	8000	0,0131	0,0273	0,0155	0,0000
Article 69 (1) b	Industrial closed heat pump (5000 h)	0,0830	5000	0,0131	0,0273	0,0155	0,0000
Article 69 (1) (c)	Industrial closed heat pump (3000 h)	0,1223	3000	0,0131	0,0273	0,0155	0,0000
Article 71 (a) (10)	Residual heat utilisation with heat pump, transport line < 0.10 km/MWth	0,0738	5500	0,0131	0,0273	0,0047	0,0000
Article 71 (a) (20)	Residual heat utilisation with heat pump, transport line $\geq 0,10$ and < 0.20 km/MWth	0,0826	5500	0,0131	0,0273	0,0047	0,0000
Article 71 (a) (30)	Residual heat utilisation with heat pump, transport line $\geq 0,20$ and < 0.30 km/MWth	0,0918	5500	0,0131	0,0273	0,0047	0,0000
Article 71 (a) (40)	Residual heat utilisation with heat pump, transport line $\geq 0,30$ and < 0.40 km/MWth	0,1008	5500	0,0131	0,0273	0,0047	0,0000
Article 71 (a) (50)	Residual heat utilisation with heat pump, transport line ≥ 0.40 km/MWth	0,1037	5500	0,0131	0,0273	0,0047	0,0000
Article 71 (b) (10)	Residual heat utilisation, transport line < 0.10 km/MWth	0,0136	5500	0,0131	0,0273	0,0047	0,0000
Article 71 (b) (20)	Residual heat utilisation, transport line $\geq 0,10$ and < 0.20 km/MWth	0,0226	5500	0,0131	0,0273	0,0047	0,0000

Article 71 (b) (30)	Residual heat utilisation, transport line $\geq 0,20$ and < 0.30 km/MWth	0,0318	5500	0,0131	0,0273	0,0047	0,0000
Article 71 (b) (40)	Residual heat utilisation, transport line $\geq 0,30$ and < 0.40 km/MWth	0,0411	5500	0,0131	0,0273	0,0047	0,0000
Article 71 (b) (50)	Residual heat utilisation, transport line ≥ 0.40 km/MWth	0,0502	5500	0,0131	0,0273	0,0047	0,0000
Article 71 (c)	Residual heat utilisation with high temperature heat pump and district heating transport line	0,0992	5500	0,0131	0,0273	0,0047	0,0000
Article 73 (1) (a)	Hydrogen from electrolysis, networked with renewable power purchase agreements	0,1614	5097	0,0283	0,0511	0,0158	0,0000
Article 73 (1) b	Hydrogen from electrolysis, direct line with wind or solar farm	0,1614	5872	0,0283	0,0511	0,0158	0,0000
Article 75	Hydrogen from gasification of waste	0,0719	7500	0,0283	0,0511	0,0101	0,0000
Article 77 (1) (a)	Advanced renewable transport fuels, biomethanol from solid ligno-cellulosic biomass	0,1861	8000	0,0614	0,0877	0,0000	0,0833
Article 77 (1) b	Advanced renewable transport fuels, bio-LNG	0,1408	8000	0,0219	0,0422	0,0000	0,0833

	from all fermentation						
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Rule Article	Category	Base amount in euro/1.000 kg CO₂	Full load hours	Basic GHG amount in euro/1.000 kg CO₂	Provisional adjustment to product price in 2026 in euro/1.000 kg CO₂	Provisional correction ETS in 2026 in euro/1.000 kg CO₂	Provisional correction other corrections in 2026 in euro/1.000 kg CO₂
Article 79 (a) (10)	CCS – Partial storage of non-biogenic CO ₂ process emission, gaseous transport	284,9839	4000	91,3510	0,0000	91,3510	0,0000
Article 79 (a) (20)	CCS – Partial storage of non-biogenic CO ₂ process emission, liquid transport, new run-off plant	279,5511	4000	91,3510	0,0000	91,3510	0,0000
Article 79 (a) (30)	CCS – Partial storage of non-biogenic CO ₂ process emission, liquid transport	220,1705	4000	91,3510	0,0000	91,3510	0,0000
Article 79 (a) (40)	CCS – Partial storage of non-biogenic CO ₂ process emissions, liquid transport of carbon dioxide, new run-off plant, infeed pipeline capacity ≥ 20 Mton/year, contracted	380,6973	4000	91,3510	0,0000	91,3510	0,0000

	storage capacity $\leq 35\%$						
Article 79 (a) (50)	CCS – Partial storage of non-biogenic CO ₂ process emissions, liquid transport of carbon dioxide, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity $\leq 35\%$	321,3167	4000	91,3510	0,0000	91,3510	0,0000
Article 79 (10) (b)	CCS – Complete CO ₂ storage at existing installations, gaseous transport	147,2560	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (20) (b)	CCS – Complete CO ₂ storage at existing plants, liquid transport, new run-off plant	150,6048	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (30) (b)	CCS – Complete CO ₂ storage at existing plants, liquid transport, new run-off plant, feed pipeline capacity ≥ 20 Mton/year, contracted storage capacity $\leq 35\%$	201,1779	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (10) (c)	CCS – New pre-combustion purification of non-biogenic CO ₂ process emission, existing	179,3614	8000	91,3510	0,0000	91,3510	0,0000

	installation, gaseous transport						
Article 79 (20) (c)	CCS – New pre-combustion purification of non-biogenic CO2 process emissions, existing plant, liquid transport, new run-off plant	178,2373	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (30) (c)	CCS – New pre-combustion purification of non-biogenic CO2 process emissions, existing plant, liquid transport, new run-off plant, feed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	228,8104	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (10) (d)	CCS – New pre-combustion CO2 capture from new hydrogen production from waste gases for undergrowth, gaseous transport	335,0315	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (20) (d)	CCS – New pre-combustion CO2 capture from new hydrogen production from waste gases for underfiring, liquid	346,5081	8000	91,3510	0,0000	91,3510	0,0000

	transport, new run-off plant						
Article 79 (30) (d)	CCS - New pre-combustion CO2 capture from new hydrogen production from waste gases for underfiring, liquid transport, new run-off plant, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	397,0812	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (10) (e)	CCS - New pre-combustion CO2 capture from existing hydrogen production from waste gases for underfiring, gaseous transport	294,0599	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (20) (e)	CCS - New pre-combustion CO2 capture from existing hydrogen production from waste gases for underfiring, liquid transport, new run-off plant	305,4265	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (30) (e)	CCS - New pre-combustion CO2 capture with existing hydrogen production from waste	355,9996	8000	91,3510	0,0000	91,3510	0,0000

	gases for underfiring, liquid transport, new run-off plant, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %						
Article 79 (10) (f)	CCS - New post-combustion CO2 capture, existing installation, gaseous transport	227,8436	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (20) (f)	CCS - New post-combustion CO2 capture, existing plant, liquid transport, new run-off plant	223,9305	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (30) (f)	CCS - New post-combustion CO2 capture, existing plant, liquid transport, new run-off plant, feeding pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	274,5036	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (10) (g)	CCS - New pre-combustion CO2 purification, new installation, gaseous transport	151,5119	8000	91,3510	0,0000	91,3510	0,0000
Article 79	CCS - New pre-	155,8050	8000	91,3510	0,0000	91,3510	0,0000

(20) (g)	combustion CO2 purification, new plant, liquid transport, new run-off plant						
Article 79 (30) (g)	CCS – New pre- combustion CO2 purification, new plant, liquid transport, new run-off plant, feed pipeline capacity ≥ 20 Mton/year, contracted storage capacity $\leq 35\%$	206,3 781	8000	91,3510	0,000 0	91,35 10	0,000 0
Article 79 (10) (h)	CCS – New post- combustion CO2 capture, new installation, gaseous transport	206,2 224	8000	91,3510	0,000 0	91,35 10	0,000 0
Article 79 (20) (h)	CCS – New post- combustion CO2 capture, new plant, liquid transport, new run-off plant	197,5 170	8000	91,3510	0,000 0	91,35 10	0,000 0
Article 79 (30) (h)	CCS – New post- combustion CO2 capture, new plant, liquid transport, new run-off plant, feeding pipeline capacity ≥ 20 Mton/year, contracted storage capacity $\leq 35\%$	248,0 901	8000	91,3510	0,000 0	91,35 10	0,000 0

Article 79 (1) (i)	CCS – New CO2 capture from ambient air, gaseous transport	324,5985	8000	91,3510	0,0000	91,3510	0,0000
Article 79 (a) (10)	CCS – Partial CO2 storage at existing waste incineration plants, gaseous transport	282,9162	4000	0,0000	0,0000	0,0000	0,0000
Article 79 (a) (20)	CCS – Partial CO2 storage at existing waste incineration plants, liquid transport, new run-off plant	279,5511	4000	0,0000	0,0000	0,0000	0,0000
Article 79 (a) (30)	CCS – Partial CO2 storage at existing waste incinerators, liquid transport	220,1705	4000	0,0000	0,0000	0,0000	0,0000
Article 79 (a) (40)	CCS – Partial CO2 storage at existing waste incineration plants, liquid transport, new run-off plant, feed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	281,8632	4000	0,0000	0,0000	0,0000	0,0000
Article 79 (a) (50)	CCS – Partial CO2 storage at existing waste incinerators, liquid transport, inlet pipeline capacity ≥ 20 Mton/year, contracted storage	281,8632	4000	0,0000	0,0000	0,0000	0,0000

	capacity ≤ 35 %						
Article 79 (10) (b)	CCS – New post-combustion CO2 capture, existing waste incineration plant, gaseous transport	236,1218	8000	0,0000	0,0000	0,0000	0,0000
Article 79 (20) (b)	CCS – New post-combustion CO2 capture, existing waste incineration plant, liquid transport, new run-off plant	234,7744	8000	0,0000	0,0000	0,0000	0,0000
Article 79 (30) (b)	CCS – New post-combustion CO2 capture, existing waste incineration plant, liquid transport, new run-off plant, input pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	281,8632	8000	0,0000	0,0000	0,0000	0,0000
Article 79 (10) (a)	CCS – Partial CO2 storage at existing biomass combustion plant ≤ 100 MWe or from ambient air, gaseous transport	282,9162	4000	0,0000	0,0000	0,0000	0,0000
Article 79 (20) (a)	CCS – Partial CO2 storage from existing biomass combustion plant ≤ 100 MWe or from ambient air, liquid transport, new	279,5511	4000	0,0000	0,0000	0,0000	0,0000

	run-off plant						
Article 79 (30) (a)	CCS – Partial CO2 storage at existing biomass combustion plant ≤ 100 MWe or from ambient air, liquid transport	220,1705	4000	0,0000	0,0000	0,0000	0,0000
Article 79 (40) (a)	CCS – Partial CO2 storage at existing biomass combustion plant ≤ 100 MWe or from ambient air, liquid transport, new run-off plant, feed line capacity ≥ 20 Mton per year, contracted storage capacity ≤ 35 %	281,8632	4000	0,0000	0,0000	0,0000	0,0000
Article 79 (50) (a)	CCS – Partial CO2 storage at existing biomass combustion plant ≤ 100 MWe or from ambient air, liquid transport, feed line capacity ≥ 20 Mton per year, contracted storage capacity ≤ 35 %	281,8632	4000	0,0000	0,0000	0,0000	0,0000
Article 79 (10) (b)	CCS – New post-combustion CO2 capture, existing biomass combustion plant ≤ 100 MWe or from	236,1218	8000	0,0000	0,0000	0,0000	0,0000

	ambient air, gaseous transport						
Article 79 (20) (b)	CCS – New post-combustion CO2 capture, existing biomass combustion plant $\leq$ 100 MWe or from ambient air, liquid transport, new run-off plant	234,7744	8000	0,0000	0,0000	0,0000	0,0000
Article 79 (30) (b)	CCS – New post-combustion CO2 capture, existing biomass combustion plant $\leq$ 100 MWe or from ambient air, liquid transport, new run-off plant, feed line capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	281,8632	8000	0,0000	0,0000	0,0000	0,0000
Article 79 (10) (a)	CCS – Partial CO2 storage biogenic process emissions, gaseous transport	282,9162	4000	0,0000	0,0000	0,0000	0,0000
Article 79 (20) (a)	CCS – Partial CO2 storage biogenic process emissions, liquid transport, new run-off plant	279,5511	4000	0,0000	0,0000	0,0000	0,0000
Article 79 (30) (a)	CCS – Partial CO2 storage biogenic process	220,1705	4000	0,0000	0,0000	0,0000	0,0000

	emissions, liquid transport						
Article 79 (40) (a)	CCS – Partial CO2 storage biogenic process emissions, liquid transport, new run-off plant, feed pipeline capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	281,8 632	4000	0,0000	0,000 0	0,000 0	0,000 0
Article 79 (50) (a)	CCS – Partial CO2 storage biogenic process emissions, liquid transport, infeed pipeline capacity $\geq$ 20 Mton/year, contracted storage capacity $\leq$ 35 %	281,8 632	4000	0,0000	0,000 0	0,000 0	0,000 0
Article 79 (10) (b)	CCS – New purification biogenic CO2 emissions, existing installation, gaseous transport	179,3 614	8000	0,0000	0,000 0	0,000 0	0,000 0
Article 79 (20) (b)	CCS – New purification biogenic CO2 emissions, existing plant, liquid transport, new run-off plant	178,2 373	8000	0,0000	0,000 0	0,000 0	0,000 0
Article 79 (30) (b)	CCS – New purification biogenic CO2 emissions, existing plant, liquid transport, new	228,8 104	8000	0,0000	0,000 0	0,000 0	0,000 0

	run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %						
Article 79 (10) (c)	CCS – New purification biogenic CO2 emissions, new installation, gaseous transport	151,5119	8000	0,0000	0,0000	0,0000	0,0000
Article 79 (20) (c)	CCS – New purification biogenic CO2 emissions, new plant, liquid transport, new run-off plant	155,8050	8000	0,0000	0,0000	0,0000	0,0000
Article 79 (30) (c)	CCS – New purification biogenic CO2 emissions, new plant, liquid transport, new run-off plant, capacity of input pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	206,3781	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (a) (10)	CCS – Partial storage non-biogenic CO2 emissions non-ETS business, gaseous transport	282,9162	4000	0,0000	0,0000	0,0000	0,0000
Article 81 (a) (20)	CCS – Partial storage non-biogenic CO2 emissions non-ETS company,	279,5511	4000	0,0000	0,0000	0,0000	0,0000

	liquid transport, new run-off plant						
Article 81 (a) (30)	CCS – Partial storage non-biogenic CO2 emissions non-ETS business, liquid transport	220,1705	4000	0,0000	0,0000	0,0000	0,0000
Article 81 (a) (40)	CCS – Partial storage non-biogenic CO2 emissions non-ETS company, liquid transport, new run-off plant, capacity of feeding pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	281,8632	4000	0,0000	0,0000	0,0000	0,0000
Article 81 (a) (50)	CCS – Partial storage non-biogenic CO2 emissions non-ETS company, liquid transport, infeed pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	281,8632	4000	0,0000	0,0000	0,0000	0,0000
Article 81 (b) (10)	CCS – Full storage of non-biogenic CO2 emissions from existing installations non-ETS operation, gaseous transport	147,2560	8000	0,0000	0,0000	0,0000	0,0000
Article 81	CCS – Full storage of	150,6048	8000	0,0000	0,0000	0,0000	0,0000

(b) (20)	non-biogenic CO2 emissions from existing non-ETS installations, liquid transport, new run-off plant						
Article 81 (b) (30)	CCS – Full storage of non-biogenic CO2 emissions from existing installations non-ETS company, liquid transport, new run-off plant, capacity of feeding pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	201,1779	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (c) (10)	CCS – New pre-combustion purification non-biogenic CO2 emissions, existing installation non-ETS operation, gaseous transport	179,3614	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (c) (20)	CCS – New pre-combustion purification non-biogenic CO2 emissions, existing non-ETS plant, liquid transport, new run-off plant	178,2373	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (c)	CCS – New pre-combustion	228,8104	8000	0,0000	0,0000	0,0000	0,0000

(30)	purification non-biogenic CO2 emissions, existing non-ETS plant, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %						
Article 81 (d) (10)	CCS - New pre-combustion CO2 capture from new hydrogen production from waste gases for submerged non-ETS operation, gaseous transport	298,9680	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (d) (20)	CCS - New pre-combustion CO2 capture from new hydrogen production from waste gases for submerged non-ETS operation, liquid transport, new run-off plant	297,5250	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (d) (30)	CCS - New pre-combustion CO2 capture from new hydrogen production from waste gases for	297,5250	8000	0,0000	0,0000	0,0000	0,0000

	submerged non-ETS operation, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %						
Article 81 (e) (10)	CCS - New pre-combustion CO2 capture from existing hydrogen production from waste gases for submerged non-ETS operation, gaseous transport	293,1750	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (e) (20)	CCS - New pre-combustion CO2 capture from existing hydrogen production from waste gases for submerged non-ETS operation, liquid transport, new run-off plant	291,7320	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (e) (30)	CCS - New pre-combustion CO2 capture from existing hydrogen production from waste gases for submerged non-ETS operation,	291,7320	8000	0,0000	0,0000	0,0000	0,0000

	liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %						
Article 81 (f) (10)	CCS - New post-combustion CO2 capture, existing installation non-ETS operation, gaseous transport	227,8436	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (f) (20)	CCS - New post-combustion CO2 capture, existing non-ETS plant, liquid transport, new run-off plant	223,9305	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (f) (30)	CCS - New post-combustion CO2 capture, existing installation non-ETS company, liquid transport, new run-off plant, feeding pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	246,5070	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (g) (10)	CCS - New pre-combustion purification non-biogenic CO2	151,5119	8000	0,0000	0,0000	0,0000	0,0000

	emissions, new installation non-ETS operation, gaseous transport						
Article 81 (g) (20)	CCS – New pre- combustion purification non-biogenic CO2 emissions, new non-ETS plant, liquid transport, new run-off plant	155,8 050	8000	0,0000	0,000 0	0,000 0	0,000 0
Article 81 (g) (30)	CCS – New pre- combustion purification non-biogenic CO2 emissions, new installation non-ETS company, liquid transport, new run-off plant, capacity of inlet pipeline ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	206,3 781	8000	0,0000	0,000 0	0,000 0	0,000 0
Article 81 (h) (10)	CCS – New post- combustion CO2 capture, new installation non-ETS operation, gaseous transport	206,2 224	8000	0,0000	0,000 0	0,000 0	0,000 0
Article 81 (h) (20)	CCS – New post- combustion CO2 capture, new	197,5 170	8000	0,0000	0,000 0	0,000 0	0,000 0

	installation non-ETS company, liquid transport, new run-off plant						
Article 81 (h) (30)	CCS – New post-combustion CO2 capture, new installation non-ETS company, liquid transport, new run-off plant, feeding pipeline capacity ≥ 20 Mton/year, contracted storage capacity ≤ 35 %	248,0901	8000	0,0000	0,0000	0,0000	0,0000
Article 81 (l)	CCS – New CO2 capture from ambient air non-ETS business, gaseous transport	187,5720	8000	0,0000	0,0000	0,0000	0,0000
Article 83 (a) (10)	CCU – New pre-combustion CO2 purification, existing or new installation, gaseous transport	83,4691	4000	18,9849	50,7623	0,0000	0,0000
Article 83 (a) (20)	CCU – New pre-combustion CO2 purification, existing or new installation, gaseous transport, new transport line	97,9059	4000	18,9849	50,7623	0,0000	0,0000
Article 83	CCU – New pre-	124,5605	4000	18,9849	50,7623	0,0000	0,0000

(a) (30)	combustion CO2 purification, existing or new plant, liquid transport, new run-off plant						
Article 83 (1) b	Additional CCU – Existing CO2 capture, existing plant, liquid transport, new run-off plant	118,1 829	4000	18,9849	50,76 23	0,000 0	0,000 0
Article 83 (10) (c)	CCU – New post- combustion CO2 capture, existing installation, gaseous transport	160,9 674	4000	18,9849	50,76 23	0,000 0	0,000 0
Article 83 (20) (c)	CCU – New post- combustion CO2 capture, existing installation, gaseous transport, new transport line	175,4 154	4000	18,9849	50,76 23	0,000 0	0,000 0
Article 83 (30) (c)	CCU – New post- combustion CO2 capture, existing plant, liquid transport, new run-off plant	222,8 000	4000	18,9849	50,76 23	0,000 0	0,000 0
Article 83 (10) (d)	CCU – New post- combustion CO2 capture, new installation, gaseous transport	135,4 273	4000	18,9849	50,76 23	0,000 0	0,000 0
Article 83 (20) (d)	CCU – New post- combustion CO2 capture, new installation, gaseous	149,8 641	4000	18,9849	50,76 23	0,000 0	0,000 0

	transport, new transport line						
Article 83 (30) (d)	CCU – New post-combustion CO2 capture, new plant, liquid transport, new run-off plant	192,5337	4000	18,9849	50,7623	0,0000	0,0000
Article 83 (10) (e)	CCU – New post-combustion CO2 capture at existing waste incineration plant or existing biomass combustion plant > 50 MWth, gaseous transport	177,2183	4000	18,9849	50,7623	0,0000	0,0000
Article 83 (20) (e)	CCU – New post-combustion CO2 capture at existing waste incineration plant or existing biomass combustion plant > 50 MWth, gaseous transport, new transport line	191,6551	4000	18,9849	50,7623	0,0000	0,0000
Article 83 (30) (e)	CCU – New post-combustion CO2 capture at existing waste incineration plant or existing biomass combustion plant > 50 MWth, liquid transport, new	245,4284	4000	18,9849	50,7623	0,0000	0,0000

	run-off plant						
Article 83 (10) (f)	CCU – New post-combustion CO2 capture at biomass combustion plant ≤ 50 MWth, gaseous	125,1060	4000	18,9849	50,7623	0,0000	0,0000
Article 83 (20) (f)	CCU – New post-combustion CO2 capture for biomass combustion plant ≤ 50 MWth, liquid, new combustion plant	167,6986	4000	18,9849	50,7623	0,0000	0,0000
Article 85, first paragraph	CCU – CO2 capture from ambient air	307,5986	4000	18,9849	50,7623	0,0000	0,0000

PARAGRAPH 6. Final provisions

Article 93

This Order shall enter into force on the day following the date of issue of the Government Gazette in which it is published.

Article 94

This Regulation shall be cited as: Scheme designating categories of sustainable energy production and climate transition 2026.

This Regulation and the explanatory note shall be published in the Government Gazette.

the Hague,

The Minister for Climate and Green Growth,

Annex 1. relating to Article 7, second paragraph (Model implementing agreement)

Implementation agreement to ensure the start of the capture and permanent storage of carbon dioxide, the capture and use of carbon dioxide, renewable heat or carbon dioxide heat, if there is a notification as referred to in Article 12 (400) of the Heat Act and of activities in respect of which more than EUR 2 026 million of subsidy has been granted on the basis of the Order on the designation of categories of sustainable energy production and climate transition

1. The State of the Netherlands (hereinafter referred to as: the State), validly represented for this purpose by the Minister for Climate and Green Growth; and
2., established in..... (hereinafter referred to as: Entrepreneur);

(hereinafter also referred to together as: Parties);
consider:

- a. according to a decision with reference..... ('the Decision'), a copy of which is attached as Annex A to this agreement, the Minister for Climate and Green Growth granted the contractor a subsidy for the capture and permanent storage of carbon dioxide/for the capture and use of carbon dioxide/for the production of renewable heat, renewable electricity and renewable heat or low carbon heat, if there is a notification as referred to in the first paragraph of Article 12 of the Heat Supply Act, and it concerns the production of heat that allows a supplier or a producer as referred to in Article 12 of the Heat Supply Act to comply again with its legal obligations as referred to in that Act/of more than EUR 400 million under the Order designating categories of sustainable energy production and climate transition 2026;
- b. the Decision contains the suspensory condition that the present implementation agreement, hereinafter referred to as the Implementing Agreement, has been concluded between the State and the grant recipient within two weeks of the issue of the Decision;
- c. the Minister for Climate and Green Growth aims to ensure, by means of this Implementing Agreement, that the contractor will put the production installation referred to in the Decision into operation in good time.

To this end, the Parties agree that:

Article 1. Timely commissioning of the production installation

The Contractor undertakes to put the production installation into operation in good time vis-à-vis the State within the period referred to in Article 61 (1) of the Decree on the stimulation of sustainable energy production and climate transition or, if an exemption has been granted on the basis of Article 62 (3) of the Decree on the stimulation of sustainable energy production and climate transition, within the period included in the exemption.

Article 2. Content and scope of the guarantee

The Contractor undertakes to provide and maintain, within four weeks of the Decision being issued, a financial guarantee for the State in an amount equivalent to 2 % of the maximum amount of the subsidy referred to in Articles 16, 33, 49 and 55k of the Decree on the promotion of sustainable energy production and the climate transition, by issuing to the State a bank guarantee issued by a bank established within the European Union, drawn up using the model bank guarantee,

as security for the fulfilment of the obligation referred to in Article 1 and the penalties due in the event of late fulfilment.

Article 3. Release of the guarantee

1. The obligation to continue to provide the bank guarantee referred to in Article 2 shall be extinguished only by written notification from the State to the Bank that the obligation has been extinguished in whole or in part. The Contractor shall receive a copy of the notice of withdrawal.
2. As soon as the obligation is completely extinguished, the State will return the bank guarantee to the Company.

Article 4. Fines

1. If the contractor has not put the production plant into service within the period referred to in Article 1, the contractor shall be liable to pay the State, by way of penalty, an amount equal to 0.2 % of the amount available only as a result of the expiry of that period and without any formal notice being required.
2. If the Contractor subsequently fails to put the production installation into operation on time, a monthly penalty of 0.2 % of the maximum amount of the subsidy referred to in Articles 16, 33, 49 and 55k of the Decree on the stimulation of sustainable energy production and the climate transition shall be payable to the Contractor if it has not put the production installation into operation on the first day of each subsequent month.
3. The penalties referred to in paragraphs 1 and 2, the sum of which does not exceed 2 % of the amount available, shall be due for the sole running of the period and without any formal notice being required.
4. If it is established that the undertaking will not operate the production plant, the State is entitled to collect the entire amount of the bank guarantee. The Decision can therefore be repealed.
5. The Economic Operator hereby irrevocably authorises the State to collect the fines by calling in the bank guarantee for the amount of the fine, whenever a fine has become due.

Article 5. Start and end of the Implementing Agreement

1. This Implementing Agreement shall enter into force upon signature by the Parties on the understanding that its entry into force shall be suspended until the Decision has entered into force and the State has notified the Contractor in writing.
2. This Implementing Agreement shall terminate by operation of law upon the return of the bank guarantee by the State to the Contractor.

Article 6. Address for service and notifications

1. The State elects to implement this Implementing Agreement with an address for service at the office of Rijksdienst voor Ondernemend Nederland, part of the Ministry of Economic Affairs, Hanzelaan 310, 8017 JK Zwolle.
2. Without prejudice to the provisions of the Code of Civil Procedure, all communications, notices, requests, authorisations and other communications under this Implementing Agreement shall be made in writing.
3. Communications, notices, requests, authorisations and other messages not made in accordance with paragraph 2 shall remain without legal effect.
4. The State shall have the power to derogate unilaterally from the provisions of paragraph 1.

Article 7. Choice of law

1. This Convention shall be governed exclusively by Dutch law.
2. All disputes relating to this implementing agreement or to agreements relating thereto shall be settled by the competent court in The Hague.

Article 8. Citation title

This Implementing Agreement is referred to between the Parties as the 'Implementing Agreement on Sustainable Energy Production and Climate Transition Staat/.....'.

So agreed and signed in duplicate

at.....

Entrepreneur

at The Hague

on.....

The Minister for Climate and Green Growth,

Specimen bank guarantee

THE UNDERSIGNED,

....., established in....., hereinafter referred to as "the Bank",

CONSIDERING THAT:

- A., established in....., (hereinafter referred to as "the Contractor") and the STATE OF THE NETHERLANDS, (hereinafter referred to as "the STATE of the NETHERLANDS"), State), with its registered office in The Hague, represented in this case by....., represented by the Minister van Klimaat en Groene Groei on..... the "Uitvoeringsovereenkomst Duurzame energieproductie Staat/....." (hereinafter: implementing agreement);
- B. under Article 2 of the contract, within four weeks of the issue of a decision by the Minister for Climate and Green Growth with reference..... for the benefit of the State, the contractor must provide and maintain a financial guarantee for an amount of EUR....., by issuing to the State a bank guarantee issued by a bank;
- C. the Bank is prepared to provide the corresponding bank guarantee in favour of the State on the terms set out below.

DECLARES AS FOLLOWS:

1. The Bank hereby gives an irrevocable and unconditional guarantee to the State for all sums to be recovered from the Contractor by the State under the performance contract up to a maximum amount of EUR....., -.
2. This bank guarantee is an abstract guarantee on demand. Under no circumstances may the Bank rely on the underlying legal relationship between the State and the Contractor as set out in the implementation agreement.
3. The Bank shall, at the first written request of the State and without requesting any reasons or further evidence, proceed with the payment of any amount due by the Contractor under the Convention, as declared by the State.
4. This bank guarantee shall be extinguished only by written notification from the State to the Bank that the obligation has been extinguished in whole or in part.
5. The Minister for Climate and Green Growth shall return the bank guarantee to the Bank as soon as possible after it has expired.

6. This bank guarantee is governed exclusively by Dutch law. Any disputes arising on or in connection with this bank guarantee will be settled by the competent court in The Hague.
7. If the bank guarantee is to be returned, it shall be sent to the following address:

Signed at
on
The Bank

Annex 2. relating to Article 13 (15) (b), Article 17 (b) and Article (c) (list of wind speeds per municipality)

Municipality name	Province	Wind category
Ameland	Friesland	≥ 8.0 m/s
Mons (NH.)	North Holland	≥ 8.0 m/s
Den Helder	North Holland	≥ 8.0 m/s
Harlingen	Friesland	≥ 8.0 m/s
The Hogeland	Groningen	≥ 8.0 m/s
Hollands Kroon	North Holland	≥ 8.0 m/s
Noardeast-Fryslân	Friesland	≥ 8.0 m/s
Rotterdam Maasvlakte (neighbourhood 23, neighbourhood 8)	South Holland	≥ 8.0 m/s
Schagen	North Holland	≥ 8.0 m/s
Schiermonnikoog	Friesland	≥ 8.0 m/s
Súdwest-Fryslân	Friesland	≥ 8.0 m/s
Terschelling	Friesland	≥ 8.0 m/s
Texel	North Holland	≥ 8.0 m/s
Vlieland	Friesland	≥ 8.0 m/s
Waadhoeke	Friesland	≥ 8.0 m/s
Sandvoort	North Holland	≥ 8.0 m/s
Achtkarspelen	Friesland	≥ 7,5 and < 8.0 m/s
Alkmaar	North Holland	≥ 7,5 and < 8.0 m/s
Beverwijk	North Holland	≥ 7,5 and < 8.0 m/s
Bloemendaal	North Holland	≥ 7,5 and < 8.0 m/s
Castricum	North Holland	≥ 7,5 and < 8.0 m/s
Dantumadiel	Friesland	≥ 7,5 and < 8.0 m/s
The Fryske Marren	Friesland	≥ 7,5 and < 8.0 m/s
Dyke and Waard	North Holland	≥ 7,5 and < 8.0 m/s
Right country	North Holland	≥ 7,5 and < 8.0 m/s
Edam-Volendam	North Holland	≥ 7,5 and < 8.0 m/s
Eemsdelta	Groningen	≥ 7,5 and < 8.0 m/s
Enkhuizen	North Holland	≥ 7,5 and < 8.0 m/s
Goeree-Overflakkee	South Holland	≥ 7,5 and < 8.0 m/s
Heemskerk	North Holland	≥ 7,5 and < 8.0 m/s
Heerenveen	Friesland	≥ 7,5 and <

		8.0 m/s
Heiloo	North Holland	$\geq 7,5$ and < 8.0 m/s
Hillegom	South Holland	$\geq 7,5$ and < 8.0 m/s
Horn	North Holland	$\geq 7,5$ and < 8.0 m/s
Katwijk	South Holland	$\geq 7,5$ and < 8.0 m/s
Coggenland	North Holland	$\geq 7,5$ and < 8.0 m/s
Leeuwarden	Friesland	$\geq 7,5$ and < 8.0 m/s
Lisse	South Holland	$\geq 7,5$ and < 8.0 m/s
Medemblik	North Holland	$\geq 7,5$ and < 8.0 m/s
North Beveland	Zeeland	$\geq 7,5$ and < 8.0 m/s
North-East polder	Flevoland	$\geq 7,5$ and < 8.0 m/s
Noordwijk	South Holland	$\geq 7,5$ and < 8.0 m/s
Oldambt	Groningen	$\geq 7,5$ and < 8.0 m/s
Lake	North Holland	$\geq 7,5$ and < 8.0 m/s
Opsterland	Friesland	$\geq 7,5$ and < 8.0 m/s
Purmerend	North Holland	$\geq 7,5$ and < 8.0 m/s
Schouwen-Duiveland	Zeeland	$\geq 7,5$ and < 8.0 m/s
Smallingerland	Friesland	$\geq 7,5$ and < 8.0 m/s
Stede Broec	North Holland	$\geq 7,5$ and < 8.0 m/s
Tych jerksteradiel	Friesland	$\geq 7,5$ and < 8.0 m/s
Spirit	North Holland	$\geq 7,5$ and < 8.0 m/s
Urk	Flevoland	$\geq 7,5$ and < 8.0 m/s
Veere	Zeeland	$\geq 7,5$ and < 8.0 m/s
Velsen	North Holland	$\geq 7,5$ and < 8.0 m/s
Wassenaar	South Holland	$\geq 7,5$ and < 8.0 m/s
Westerkwartier	Groningen	$\geq 7,5$ and < 8.0 m/s
Westland	South Holland	$\geq 7,5$ and < 8.0 m/s

AA and Hunze	Drenthe	$\geq 7,0$ and < 7.5 m/s
Aalsmeer	North Holland	$\geq 7,0$ and < 7.5 m/s
Aalten	Gelderland	$\geq 7,0$ and < 7.5 m/s
Almere	Flevoland	$\geq 7,0$ and < 7.5 m/s
Alphen aan den Rijn	South Holland	$\geq 7,0$ and < 7.5 m/s
Altena	North Brabant	$\geq 7,0$ and < 7.5 m/s
Amstelveen	North Holland	$\geq 7,0$ and < 7.5 m/s
Amsterdam	North Holland	$\geq 7,0$ and < 7.5 m/s
Axes	Drenthe	$\geq 7,0$ and < 7.5 m/s
Bodegraven-Reeuwijk	South Holland	$\geq 7,0$ and < 7.5 m/s
Borger-Odoorn	Drenthe	$\geq 7,0$ and < 7.5 m/s
Borsele	Zeeland	$\geq 7,0$ and < 7.5 m/s
Coevorden	Drenthe	$\geq 7,0$ and < 7.5 m/s
Culemborg	Gelderland	$\geq 7,0$ and < 7.5 m/s
Dalfsen	Overijssel	$\geq 7,0$ and < 7.5 m/s
Round Venen	Utrecht	$\geq 7,0$ and < 7.5 m/s
The Wolden	Drenthe	$\geq 7,0$ and < 7.5 m/s
Delft	South Holland	$\geq 7,0$ and < 7.5 m/s
Diemen	North Holland	$\geq 7,0$ and < 7.5 m/s
Rounds	Flevoland	$\geq 7,0$ and < 7.5 m/s
Emmen	Drenthe	$\geq 7,0$ and < 7.5 m/s
GOES	Zeeland	$\geq 7,0$ and < 7.5 m/s
Gouda	South Holland	$\geq 7,0$ and < 7.5 m/s
Groningen	Groningen	$\geq 7,0$ and < 7.5 m/s
Haarlem	North Holland	$\geq 7,0$ and < 7.5 m/s
Haarlemmermeer	North Holland	$\geq 7,0$ and < 7.5 m/s
Hardenberg	Overijssel	$\geq 7,0$ and $<$

		7.5 m/s
Hardinxveld-Giessendam	South Holland	$\geq 7,0$ and < 7.5 m/s
Heemstede	North Holland	$\geq 7,0$ and < 7.5 m/s
Hoeksche Waard	South Holland	$\geq 7,0$ and < 7.5 m/s
Hoogeveen	Drenthe	$\geq 7,0$ and < 7.5 m/s
Hulst	Zeeland	$\geq 7,0$ and < 7.5 m/s
IJsselstein	Utrecht	$\geq 7,0$ and < 7.5 m/s
Kaag and Braassem	South Holland	$\geq 7,0$ and < 7.5 m/s
Camps	Overijssel	$\geq 7,0$ and < 7.5 m/s
Kapelle	Zeeland	$\geq 7,0$ and < 7.5 m/s
Krimpenerwaard	South Holland	$\geq 7,0$ and < 7.5 m/s
Lake Landsmeer	North Holland	$\geq 7,0$ and < 7.5 m/s
Lansingerland	South Holland	$\geq 7,0$ and < 7.5 m/s
Lead	South Holland	$\geq 7,0$ and < 7.5 m/s
Leiderdorp	South Holland	$\geq 7,0$ and < 7.5 m/s
Leidschendam-Voorburg	South Holland	$\geq 7,0$ and < 7.5 m/s
Lelystad	Flevoland	$\geq 7,0$ and < 7.5 m/s
Lopik	Utrecht	$\geq 7,0$ and < 7.5 m/s
Maassluis	South Holland	$\geq 7,0$ and < 7.5 m/s
Meppel	Drenthe	$\geq 7,0$ and < 7.5 m/s
Middelburg	Zeeland	$\geq 7,0$ and < 7.5 m/s
Middle-Delfland	South Holland	$\geq 7,0$ and < 7.5 m/s
Middrenthe	Drenthe	$\geq 7,0$ and < 7.5 m/s
Mid-Groningen	Groningen	$\geq 7,0$ and < 7.5 m/s
Moerdijk	North Brabant	$\geq 7,0$ and < 7.5 m/s
Molenlanden	South Holland	$\geq 7,0$ and < 7.5 m/s
Montfoort	Utrecht	$\geq 7,0$ and < 7.5 m/s

Nieuwkoop	South Holland	$\geq 7,0$ and < 7.5 m/s
Nissewaard	South Holland	$\geq 7,0$ and < 7.5 m/s
Northern field	Drenthe	$\geq 7,0$ and < 7.5 m/s
Spirit of Eye	South Holland	$\geq 7,0$ and < 7.5 m/s
East Gelre	Gelderland	$\geq 7,0$ and < 7.5 m/s
Ooststellingwerf	Friesland	$\geq 7,0$ and < 7.5 m/s
Oostzaan	North Holland	$\geq 7,0$ and < 7.5 m/s
Older Amstel	North Holland	$\geq 7,0$ and < 7.5 m/s
Oudewater	Utrecht	$\geq 7,0$ and < 7.5 m/s
Pekela	Groningen	$\geq 7,0$ and < 7.5 m/s
Pijnacker-Nootdorp	South Holland	$\geq 7,0$ and < 7.5 m/s
Merchant swal	Zeeland	$\geq 7,0$ and < 7.5 m/s
Rijswijk	South Holland	$\geq 7,0$ and < 7.5 m/s
Rotterdam-West (neighbourhood 17, neighbourhood 23 excluding neighbourhood 8, and neighbourhood 27)	South Holland	$\geq 7,0$ and < 7.5 m/s
the Hague	South Holland	$\geq 7,0$ and < 7.5 m/s
Lock	Zeeland	$\geq 7,0$ and < 7.5 m/s
Urban Canal	Groningen	$\geq 7,0$ and < 7.5 m/s
Staphorst	Overijssel	$\geq 7,0$ and < 7.5 m/s
Steenbergen	North Brabant	$\geq 7,0$ and < 7.5 m/s
Steenwijkerland	Overijssel	$\geq 7,0$ and < 7.5 m/s
Stichtse Vecht [Foundation Law]	Utrecht	$\geq 7,0$ and < 7.5 m/s
Terneuzen	Zeeland	$\geq 7,0$ and < 7.5 m/s
Teylations	South Holland	$\geq 7,0$ and < 7.5 m/s
Tholen	Zeeland	$\geq 7,0$ and < 7.5 m/s
Tynaarlo	Drenthe	$\geq 7,0$ and < 7.5 m/s
Uithoorn	North Holland	$\geq 7,0$ and < 7.5 m/s

Veendam	Groningen	$\geq 7,0$ and < 7.5 m/s
Five-heater countries	Utrecht	$\geq 7,0$ and < 7.5 m/s
Vlissingen	Zeeland	$\geq 7,0$ and < 7.5 m/s
Foreshore	South Holland	$\geq 7,0$ and < 7.5 m/s
Foreshots	South Holland	$\geq 7,0$ and < 7.5 m/s
Waddinxveen	South Holland	$\geq 7,0$ and < 7.5 m/s
Waterland	North Holland	$\geq 7,0$ and < 7.5 m/s
West Betuwe	Gelderland	$\geq 7,0$ and < 7.5 m/s
Westerveld	Drenthe	$\geq 7,0$ and < 7.5 m/s
Westerwolde	Groningen	$\geq 7,0$ and < 7.5 m/s
Weststellingwerf	Friesland	$\geq 7,0$ and < 7.5 m/s
Woerden	Utrecht	$\geq 7,0$ and < 7.5 m/s
Wormerland	North Holland	$\geq 7,0$ and < 7.5 m/s
Zaanstad	North Holland	$\geq 7,0$ and < 7.5 m/s
Zaltbommel	Gelderland	$\geq 7,0$ and < 7.5 m/s
Zoetermeer	South Holland	$\geq 7,0$ and < 7.5 m/s
Soeterwoude	South Holland	$\geq 7,0$ and < 7.5 m/s
Zuidplas	South Holland	$\geq 7,0$ and < 7.5 m/s
Black water land	Overijssel	$\geq 7,0$ and < 7.5 m/s
Zwolle	Overijssel	$\geq 7,0$ and < 7.5 m/s
Alblasserdam	South Holland	$\geq 6,75$ and < 7.0 m/s
Albrandswaard	South Holland	$\geq 6,75$ and < 7.0 m/s
Barendrecht	South Holland	$\geq 6,75$ and < 7.0 m/s
Mountains on Zoom	North Brabant	$\geq 6,75$ and < 7.0 m/s
Berkelland	Gelderland	$\geq 6,75$ and < 7.0 m/s
Beuningen	Gelderland	$\geq 6,75$ and < 7.0 m/s
Bunnik	Utrecht	$\geq 6,75$ and $<$

		7.0 m/s
Bunschoten	Utrecht	$\geq 6,75$ and < 7.0 m/s
Neighbors	Gelderland	$\geq 6,75$ and < 7.0 m/s
Capelle aan den IJssel	South Holland	$\geq 6,75$ and < 7.0 m/s
Dordrecht	South Holland	$\geq 6,75$ and < 7.0 m/s
Trimmles	North Brabant	$\geq 6,75$ and < 7.0 m/s
Printing	Gelderland	$\geq 6,75$ and < 7.0 m/s
Pigeons	Gelderland	$\geq 6,75$ and < 7.0 m/s
Etten-Leur	North Brabant	$\geq 6,75$ and < 7.0 m/s
Geertruidenberg	North Brabant	$\geq 6,75$ and < 7.0 m/s
Gooise Meren	North Holland	$\geq 6,75$ and < 7.0 m/s
Gorinchem	South Holland	$\geq 6,75$ and < 7.0 m/s
Haaksbergen	Overijssel	$\geq 6,75$ and < 7.0 m/s
Halderberge	North Brabant	$\geq 6,75$ and < 7.0 m/s
Hattem	Gelderland	$\geq 6,75$ and < 7.0 m/s
Hellendoorn	Overijssel	$\geq 6,75$ and < 7.0 m/s
Hendrik-Ido-Ambacht	South Holland	$\geq 6,75$ and < 7.0 m/s
Wooden	Utrecht	$\geq 6,75$ and < 7.0 m/s
Shrinkage to the IJssel	South Holland	$\geq 6,75$ and < 7.0 m/s
Lingewaard	Gelderland	$\geq 6,75$ and < 7.0 m/s
Maasdriel	Gelderland	$\geq 6,75$ and < 7.0 m/s
Lower Betuwe	Gelderland	$\geq 6,75$ and < 7.0 m/s
Newegein	Utrecht	$\geq 6,75$ and < 7.0 m/s
Nijkerk	Gelderland	$\geq 6,75$ and < 7.0 m/s
Oldebroek	Gelderland	$\geq 6,75$ and < 7.0 m/s
Olst-Wijhe	Overijssel	$\geq 6,75$ and < 7.0 m/s
Ommen	Overijssel	$\geq 6,75$ and < 7.0 m/s

OSS	North Brabant	$\geq 6,75$ and < 7.0 m/s
Old IJsselstreek	Gelderland	$\geq 6,75$ and < 7.0 m/s
Overbetuwe	Gelderland	$\geq 6,75$ and < 7.0 m/s
Paper law	South Holland	$\geq 6,75$ and < 7.0 m/s
Raalte	Overijssel	$\geq 6,75$ and < 7.0 m/s
Knight Church	South Holland	$\geq 6,75$ and < 7.0 m/s
Roosendaal	North Brabant	$\geq 6,75$ and < 7.0 m/s
Rotterdam (excluding Quarter 17, Quarter 23 and Quarter 27)	South Holland	$\geq 6,75$ and < 7.0 m/s
Schiedam	South Holland	$\geq 6,75$ and < 7.0 m/s
Impel field	Limburg	$\geq 6,75$ and < 7.0 m/s
Right to song	South Holland	$\geq 6,75$ and < 7.0 m/s
Tiel	Gelderland	$\geq 6,75$ and < 7.0 m/s
Tubbergen	Overijssel	$\geq 6,75$ and < 7.0 m/s
Twenterand	Overijssel	$\geq 6,75$ and < 7.0 m/s
Utrecht	Utrecht	$\geq 6,75$ and < 7.0 m/s
Vlaardingen	South Holland	$\geq 6,75$ and < 7.0 m/s
Waalwijk	North Brabant	$\geq 6,75$ and < 7.0 m/s
West Meuse and Waal	Gelderland	$\geq 6,75$ and < 7.0 m/s
Wijchen	Gelderland	$\geq 6,75$ and < 7.0 m/s
Change	North Holland	$\geq 6,75$ and < 7.0 m/s
District of Duurstede	Utrecht	$\geq 6,75$ and < 7.0 m/s
Winterswijk	Gelderland	$\geq 6,75$ and < 7.0 m/s
Zeewolde	Flevoland	$\geq 6,75$ and < 7.0 m/s
Zevenaar	Gelderland	$\geq 6,75$ and < 7.0 m/s
Zundert	North Brabant	$\geq 6,75$ and < 7.0 m/s
Zwijndrecht	South Holland	$\geq 6,75$ and < 7.0 m/s

Almelo	Overijssel	< 6.75 m/s
Alphen-Chaam	North Brabant	< 6.75 m/s
Amersfoort	Utrecht	< 6.75 m/s
Apeldoorn	Gelderland	< 6.75 m/s
Arnhem	Gelderland	< 6.75 m/s
Asten	North Brabant	< 6.75 m/s
Baarle-Nassau	North Brabant	< 6.75 m/s
Baarn	Utrecht	< 6.75 m/s
Barneveld	Gelderland	< 6.75 m/s
Beek	Limburg	< 6.75 m/s
Sealing roofs	Limburg	< 6.75 m/s
Beesel	Limburg	< 6.75 m/s
Berg and Dal	Gelderland	< 6.75 m/s
Bergeijk	North Brabant	< 6.75 m/s
Mons (L.)	Limburg	< 6.75 m/s
Bernheze	North Brabant	< 6.75 m/s
Best	North Brabant	< 6.75 m/s
Bladel	North Brabant	< 6.75 m/s
Blaricum	North Holland	< 6.75 m/s
Boekel	North Brabant	< 6.75 m/s
Borne	Overijssel	< 6.75 m/s
Boxtel	North Brabant	< 6.75 m/s
Breda	North Brabant	< 6.75 m/s
Bronckhorst	Gelderland	< 6.75 m/s
Brummen	Gelderland	< 6.75 m/s
Brunssum	Limburg	< 6.75 m/s
Cranendonck	North Brabant	< 6.75 m/s
De Bilt	Utrecht	< 6.75 m/s
Deurne	North Brabant	< 6.75 m/s
Deventer	Overijssel	< 6.75 m/s
Dinkelland	Overijssel	< 6.75 m/s
Doesburg	Gelderland	< 6.75 m/s
Doetinchem	Gelderland	< 6.75 m/s
Dongen	North Brabant	< 6.75 m/s
Echt-Susteren	Limburg	< 6.75 m/s
Oath	Gelderland	< 6.75 m/s
Eemnes	Utrecht	< 6.75 m/s
Firing	North Brabant	< 6.75 m/s
Eijsden-Margraten	Limburg	< 6.75 m/s
Eindhoven	North Brabant	< 6.75 m/s
Elburg	Gelderland	< 6.75 m/s
Enschede	Overijssel	< 6.75 m/s
EPE	Gelderland	< 6.75 m/s
Ermelo	Gelderland	< 6.75 m/s

Geldrop-Mierlo	North Brabant	< 6.75 m/s
Gemert-Bakel	North Brabant	< 6.75 m/s
Gennep	Limburg	< 6.75 m/s
Gilze and Rijen	North Brabant	< 6.75 m/s
Goirle	North Brabant	< 6.75 m/s
Gulpen-Wittem	Limburg	< 6.75 m/s
Harderwijk	Gelderland	< 6.75 m/s
Hedgerows	Gelderland	< 6.75 m/s
Heerlen	Limburg	< 6.75 m/s
Heeze-Leende	North Brabant	< 6.75 m/s
Helmond	North Brabant	< 6.75 m/s
Hengelo	Overijssel	< 6.75 m/s
Heumen	Gelderland	< 6.75 m/s
Heusden	North Brabant	< 6.75 m/s
Hilvarenbeek	North Brabant	< 6.75 m/s
Hilversum	North Holland	< 6.75 m/s
Hof van Twente (Court of Twente)	Overijssel	< 6.75 m/s
Horst on the Meuse	Limburg	< 6.75 m/s
Houses	North Holland	< 6.75 m/s
Kerkrade	Limburg	< 6.75 m/s
Laarbeek	North Brabant	< 6.75 m/s
Country of Cuijk	North Brabant	< 6.75 m/s
Landgrave	Limburg	< 6.75 m/s
Laren	North Holland	< 6.75 m/s
Leudal	Limburg	< 6.75 m/s
Leusden	Utrecht	< 6.75 m/s
Lochem	Gelderland	< 6.75 m/s
Wages on sand	North Brabant	< 6.75 m/s
Looser	Overijssel	< 6.75 m/s
Maasgouw	Limburg	< 6.75 m/s
Maashorst	North Brabant	< 6.75 m/s
Maastricht	Limburg	< 6.75 m/s
Meerssen	Limburg	< 6.75 m/s
Meerijstad	North Brabant	< 6.75 m/s
Montferland	Gelderland	< 6.75 m/s
Mook and Middelaar	Limburg	< 6.75 m/s
Nederweert	Limburg	< 6.75 m/s
Nijmegen	Gelderland	< 6.75 m/s
Nuenen, Gerwen and Lower Laws	North Brabant	< 6.75 m/s
Nunspeet	Gelderland	< 6.75 m/s
Oirschot	North Brabant	< 6.75 m/s
Oisterwijk	North Brabant	< 6.75 m/s
Oldenzaal	Overijssel	< 6.75 m/s
Oosterhout	North Brabant	< 6.75 m/s

Eel and Meuse	Limburg	< 6.75 m/s
Wells	Gelderland	< 6.75 m/s
Renkum	Gelderland	< 6.75 m/s
Renswoude	Utrecht	< 6.75 m/s
Reusel-De Mierden	North Brabant	< 6.75 m/s
Present	Gelderland	< 6.75 m/s
Rhenen	Utrecht	< 6.75 m/s
Rijssen-Holten	Overijssel	< 6.75 m/s
Rudder valleys	Limburg	< 6.75 m/s
Roermond	Limburg	< 6.75 m/s
Rozendaal	Gelderland	< 6.75 m/s
Rucphen	North Brabant	< 6.75 m/s
Scherpenzeel	Gelderland	< 6.75 m/s
's-Hertogenbosch	North Brabant	< 6.75 m/s
Sint-Michielsgestel	North Brabant	< 6.75 m/s
Sittard-Geleen	Limburg	< 6.75 m/s
Soest	Utrecht	< 6.75 m/s
Someren	North Brabant	< 6.75 m/s
Son and Breugel	North Brabant	< 6.75 m/s
Stein	Limburg	< 6.75 m/s
Tilburg	North Brabant	< 6.75 m/s
Utrechtse Heuvelrug	Utrecht	< 6.75 m/s
Vaals	Limburg	< 6.75 m/s
Valkenburg to Geul	Limburg	< 6.75 m/s
Valkenswaard	North Brabant	< 6.75 m/s
Veenendaal	Utrecht	< 6.75 m/s
Veldhoven	North Brabant	< 6.75 m/s
Venlo	Limburg	< 6.75 m/s
Venray	Limburg	< 6.75 m/s
Voerendaal	Limburg	< 6.75 m/s
Front	Gelderland	< 6.75 m/s
Vught	North Brabant	< 6.75 m/s
Walloon	North Brabant	< 6.75 m/s
Wageningen	Gelderland	< 6.75 m/s
Weert	Limburg	< 6.75 m/s
Westervoort	Gelderland	< 6.75 m/s
Widen	Overijssel	< 6.75 m/s
Woensdrecht	North Brabant	< 6.75 m/s
Woudenberg	Utrecht	< 6.75 m/s
Zeist	Utrecht	< 6.75 m/s
Zutphen	Gelderland	< 6.75 m/s

COMMENTARY

1. Purpose and rationale

The government aims to achieve a reduction in greenhouse gas emissions on Dutch territory of at least 55 % by 2030 compared to 1990. This follows from the objectives set out in the Climate Law. With the Regulation on the designation of categories of sustainable energy production and climate transition 2026 (hereinafter: the scheme) includes (for 2026) the possibility to incentivise the production of renewable electricity, the production of renewable gas, the production of renewable heat and other greenhouse gas abatement techniques. The scheme incorporates the key features of the previous Regulation on the designation of categories of sustainable energy production and climate transition 2026.

The House of Representatives of the States General was informed of the regulation and its content by letter of 13 February 2026 from the Minister for Climate and Green Growth (Parliamentary Papers II 2025/26, No 444). Pursuant to Article 2 of the Regulation, the period during which grant applications may be submitted runs from 22 September 2026 (9.00) to 22 October 2026 (17.00). In conjunction with the scheme, a number of amendments are made separately to the General Implementing Scheme for the Promotion of Sustainable Energy Production and Climate Transition (hereinafter: General implementing regulation).

2. Boosting sustainable energy production and climate transition

General

The scheme is based on the Decree on the stimulation of sustainable energy production and the climate transition (Besluit Stimuleren Duurzame energieproductie en Klimaattransitie) (hereinafter: Decision SEK). The SDEK Decision, also known as SDE + +, focuses on the large-scale deployment of techniques that produce renewable energy or otherwise reduce greenhouse gas emissions. The main features are the following:

- one subsidy ceiling per opening;
- a phased opening in which projects with lower subsidy needs per tonne of greenhouse gas avoided (the subsidy intensity) can apply for subsidy earlier in time;
- a basic amount per category of production plant, which determines, for each category of production plant, the maximum total cost for which the subsidy is granted.

The scheme makes available a subsidy ceiling of EUR 8 billion for the reduction of greenhouse gas emissions. Applications for grants are submitted using an electronic form provided by the Minister for Climate and Green Growth (hereinafter: Minister). For more information and support on the application process, grant applicants can consult the website of the Netherlands Enterprise Agency (Rijksdienst voor Ondernemend Nederland, hereinafter: RVO).

The articles of the odd-numbered scheme from Article 13 to Article 85 shall identify the categories of production installations for the production of renewable energy and the reduction of greenhouse gas for which a subsidy may be applied for. These categories of production installations and their requirements are explained in section 5 of this explanatory memorandum.

Production cap on advanced renewable fuels

Under Article 2 (5) of the SDEK Decree, a maximum production for the production of renewable electricity, renewable gas or renewable heat (production cap) or a maximum reduction in greenhouse gas can be set for each category of production plant: subsidies are granted only for production up to that limit. For the 2026 applications, a production cap of 8 142 000 000 kWh is included for advanced renewable biofuels (Article 5 of the scheme). This is based on the assumption that EUR 300 million is available for the promotion of advanced renewable fuels for transport. The purpose of this agreement is to ensure additionality to the system of a mandatory share of renewable energy in transport fuels. The inclusion of this maximum amount of cash expenditure as a subsidy sub-ceiling in the scheme is not directly possible as this scheme has a single subsidy ceiling. Moreover, the actual cash expenditure depends on the level of the correction amount, which fluctuates annually. In addition, the long-term evolution of the price of renewable fuel units is uncertain. Based on the preliminary correction amounts for 2026, the revenues from renewable fuel units are expected to fully offset the unprofitable peak. This would mean that there is no need for a subsidy and no cash expenditure from the subsidy ceiling. Given the uncertainty of the long-term evolution of the price of emission reduction units, any cash expenditure from the subsidy ceiling of up to 20 % of the difference between the base amount and the base energy price shall be taken into account. Under this call, a subsidy is granted for a maximum of 8 142 000 000 kWh of production, which, assuming 20 % of the difference between the basic amount and the basic energy price, corresponds to approximately EUR 198 million in expected cash expenditure from the subsidy ceiling. This takes into account the amounts already available in previous opening rounds.

Fences

The scheme again distinguishes between areas: collections of certain categories of production installations. The scheme distinguishes between three areas:

- high temperature heat:
 - o biomass combustion, e-boilers and process integrated heat pump;
- low temperature heat:
 - o aquathermia, solar thermal, closed heat pump, deep geothermal, heat pump geothermal, biomass fermentation (with heat only), waste heat, air-to-water heat pump and zon-PVT with heat pump;
- molecules:
 - o renewable gas, advanced renewable fuels and hydrogen production via electrolysis or from waste.

For each area, part of the subsidy ceiling is set aside by installing 'fences'. Of the subsidy ceiling of EUR 8 billion, EUR 750 million (the fence) is earmarked for each of the high-temperature heat, low-temperature heat and molecules domains. By giving all fences the same height, the SEK Decree remains a generic instrument that also approaches the various domains in a generic way. This means that most of the budget remains available outside the fences, where techniques from all domains continue to compete with each other.

In addition to these three areas, two other areas can be distinguished, for which no reservation is made. These areas are therefore not specifically mentioned in the articles of this regulation:

- electricity:
 - o solar PV, wind turbines and biomass fermentation (CHP);
- CCS/CCU:
 - o capture and utilisation of CO₂, capture and permanent storage of CO₂.

The division of categories of generating installations into domains is exhaustive and mutually exclusive (a category of generating installations can only fall into one domain). The categories are based on advice from the Netherlands Environmental Assessment Agency (Planbureau voor de Leefomgeving, hereinafter: PBL) in a domain.

The reason why fences have been placed for three domains is to avoid too little subsidy being available for categories of production installations in the high temperature heat, low temperature heat and molecules domains. These are the areas where the subsidy intensity (cost per tonne of reduced CO₂) is relatively high on average. In view of the phased opening used in the SDEK Decree (where categories of production installations with a lower subsidy intensity can apply for a subsidy earlier in time than categories of production installations with a higher subsidy intensity), the relatively expensive categories of production installations are less likely to be covered, even though they are needed for the energy transition. For the electricity and CCS/CCU domains, the categories of generation installations included therein have a relatively low subsidy intensity on average and are therefore generally well covered. There is therefore no need for a fence.

There is no change in the fact that for categories of production installations with a lower subsidy intensity, it is possible to apply for a subsidy earlier in time than for categories of production installations with a higher subsidy intensity, by assuming submission stages linked to a certain maximum subsidy intensity. Applications will be awarded on a first-come, first-served basis. If the subsidy ceiling is exceeded on a given day, the projects submitted on that day are ranked for the purposes of the assessment. Under the SDEK Decision, it is possible to compare grant applications in this case on the basis of maximum grant intensity or on the basis of expected grant intensity. In this call for tenders, a comparison is made on the basis of expected subsidy intensity. As a result, projects with a lower grant need are treated with priority.

The phased opening remains unchanged this year, both inside and outside the fences. Even within a fence, submission stages linked to a certain maximum grant intensity are assumed and applications are awarded on a first-come-first-served basis. If there is a risk that the EUR 750 million fence will be exceeded between applications submitted on the same day, the subsidy intensity will be taken into account and, if the subsidy intensity is the same, a draw will be made.

The phased opening also remains unchanged for applications *outside* the high-temperature heat, low-temperature heat and molecules domains. It is based on submission stages linked to a certain maximum grant intensity. Applications will be awarded on a first-come, first-served basis.

As the fences constitute a reservation, the remainder of the reservation of EUR 750 million for a domain if the reserved budget does not cover the execution of requests within the domain concerned. There are then too few requests for the fence to be filled. If, on the contrary, there are too many applications for the fence,

these applications will be treated in the same way as applications *outside* the domains and will compete for the budget available outside the domains.

This means that the first thing to look at is how many applications have been submitted in that domain and whether they can be honoured within the checkbox. Applications in a domain that cannot be honoured because the fence is full, and those outside a domain for which a fence has been inserted, are then assessed and honoured until the subsidy ceiling is reached. Any freed fence budget that is not full will be taken into account.

In addition, applications will be rejected if the production cap for advanced renewable fuels is reached, as described above.

Higher maximum grant intensity in phase 5

Applications for grants may be made in five phases, with each phase being subject to a maximum grant intensity (the phase amount) (Article 87). The subsidy intensity indicates the maximum amount of subsidy granted for each tonne of reduced CO₂. In order to monitor cost-effectiveness, there is a ceiling on the grant intensity, and thus on the amount of the grant.

That maximum subsidy intensity for categories from domains without a fence is EUR 300 per tonne of CO₂. For more expensive projects, a grant may be applied for, but the entire unprofitable margin will not be reimbursed.

The maximum subsidy intensity for categories in the fence domains (low temperature heat, high temperature heat and molecules) is EUR 400 per tonne of CO₂. This is the maximum specific phase amount in phase 5. This means that for these categories of production installations a larger part of the unprofitable peak or the entire unprofitable peak is covered. This will incentivise the deployment of technologies that are less cost-effective in the short term, but necessary for the energy transition in the longer term. As in phase 5, the phase amount for applications in the areas without a fence (electricity and CCS/CCU) is set at EUR 4 per tonne of CO₃₀₀. Opening Phase 5 not only to the submission of applications in areas with a fence, but also to the submission of applications in areas without a fence allows equal time for applicants to submit in all domains and ensures a level playing field in this respect.

The basic amount is in all cases the maximum amount for which a grant may be requested. In most cases, this is lower than the maximum subsidy intensities of EUR 300 or EUR 400 per tonne of CO₂ reduction.

The phase amounts of EUR 75, EUR 150, EUR 225, EUR 300 and EUR 400 per tonne of CO₂ did not take into account factors relevant to the comparison and competition between the different categories of production installations at the time of the application. To that end, first, a conversion factor must be applied. For renewable energy production plants, the conversion factor shall be the formula:

phase amount in EUR/kWh = Phase amount (EUR/1.000 kg CO₂) × Emission factor (kg CO₂/kWh)/1.000 + Long-term greenhouse gas amount (EUR/kWh).

In order to ensure clarity for potential applicants on the amount of the phase that can be submitted per phase, the scheme does not establish conversion factors, which the applicant would have to apply itself. Instead, Article 87 (2) sets the amount of the phase per category of production installation and per phase, already taking into account the conversion factors. The third paragraph of Article

10, the third paragraph of Article 27, the third paragraph of Article 43a and the third paragraph of Article 55e of the SDEK Decree provide a basis for this. Applicants may deviate from these phase amounts by applying for a grant for their projects at lower amounts than the phase amounts mentioned above, in units rounded to four decimal places. Section 3 of this explanatory memorandum discusses the various relevant amounts in this scheme.

Although it is possible to apply for a grant from the first day of the opening period under the conditions then in force, the effect of increasing the maximum phased amount and the basic amount step by step is to make it opportune for grant applicants for projects with a lower grant need to apply earlier. Applicants will thus have an incentive to submit projects for a lower basic amount, thereby increasing their chances of being awarded the grant. In order to avoid overstimulation, the phase amount per category shall not be set higher than the basic amount applicable to the category concerned.

3. Starting points for basic amounts, categorisation and yield limit amount

The SDEK Decree and the present scheme subsidise at most the unprofitable top of investments and the operation of production facilities for the reduction of greenhouse gas emissions. Renewable energy production facilities are also included as they reduce the use of fossil energy. The subsidy compensates for the unprofitable margin: the difference between the basic amount (in average cost including a reasonable return) and the adjustments (average market price of the product produced).

For the corrections, basic energy prices and basic greenhouse gas amounts are set for both renewable energy and greenhouse gas reductions under this scheme. These amounts are discussed in more detail in paragraph 7. The scheme lays down a basic amount for each category of production plant for the purposes of comparison and competition between them. The final opinion uses the PBL's basic SDE + + 2026 amounts.

As in 2025 and 2024, the excess profit subsidy reduction mechanism is applied. The basis for this is set out in the Decree of 1 July 2024 amending the Decree on the promotion of sustainable energy production and the climate transition in connection with improving cost-effectiveness and other amendments, which entered into force on 6 June 2024 ([Stb. 2024, 163](#)). For a detailed explanation of this mechanism, see paragraph 2 of the explanatory memorandum to the above-mentioned amending decision. In order to implement this, the Order sets the yield limit. Where the sum of corrections correcting the basic amount or the phased amount is higher than the yield limit, the difference between the correction amount and the yield limit amount shall be regarded as excess profit. As a result, excess profits made by grant recipients can be offset against subsidies already in existence or still being paid out at lower market prices. The aim is to improve the cost-effectiveness of the SEK Decision. In 2026, the yield limit applies only to the production of renewable electricity with a solar PV or wind installation and is set at EUR 1,8 cents per kilowatt-hour above the basic amount applicable to that category. This level is based on research carried out externally. The starting point for this study was that the vast majority of SDE + + applications that can be financed without windfall profits can still be financed.

The annual opinion of the PBL on the basic amounts and categories of the SDE + + scheme involves extensive consultation of interested parties and an independent

external review by a research institute from abroad. The opinions issued are made available on the PBL website.

The categories of production facilities have been chosen in such a way as to ensure that as many conventional and market-ready technologies for the production of renewable electricity, renewable heat and renewable gas and greenhouse gas saving techniques as possible are eligible for subsidy. For offshore wind projects, the SDE ++ shall not be opened.

For categories of generating installations which, according to the PBL's opinions, have a basic amount higher than the maximum subsidy intensity of EUR 300 or EUR 400 per tonne of CO₂, depending on the domains, the maximum basic amounts are set at the phase amount applicable per category of generating installations.

4. General

4.1 maximum number of full load hours

The subsidy decision shall fix, for the application in question, a maximum production per year for which a subsidy may be granted. In order to calculate that maximum production, Articles 89 to 92 of that regulation lay down a maximum number of full load hours for each category of production plant. In principle, this takes over the number of full load hours used by the PBL in its advice for setting the basic amount for each category of production plant. For wind energy projects, the maximum number of full load hours per project is determined on the basis of the wind report and the net P50 value of full load hours.

4.2 co-generation of electricity and heat

For categories of combined renewable electricity and heat generation installations, a distinction shall be made between the heat capacity and the electricity capacity of an installation. In order to give producers the flexibility to vary the ratio between heat and electricity production, digestion and sludge digestion plants are granted a decision based on total capacity.

In addition, for the categories of fermentation plants, the maximum number of full load hours is an average of the number of full load hours for electricity and heat, weighted according to the heat/power ratio of the reference plant taken as the basis for calculating the basic amount. Such a weighting by heat/power ratio is also applied when determining the basic energy price and the correction amounts.

Since 2012, renewable heat has been included in the SEK Decree. Unlike electricity and gas, the market price of heat depends on the local situation and scale of the installation. Different correction amounts are therefore applied, depending on the scale and application of the installation. The correction amounts are largely based on the price of natural gas (including the energy tax) and the conversion efficiency of a gas boiler. For large scale heat options, a different calculation method is used, which assumes the conversion of natural gas into a CHP.

4.3 banking

Article 9 of that regulation identifies categories of production facilities eligible for banking. There are two types of banking:

- forward banking: where production is less than the maximum eligible annual production. The production deficit can be carried over to the next year to cover the production deficit and the missed subsidy. It is also

possible to recover the lost production in an additional year at the end of the subsidy period;

- backward banking: where production exceeds the maximum eligible annual production. The surplus production can be carried forward to a subsequent year to fill a production deficit in a given year.

Both forms of banking may be subject to a maximum percentage set by ministerial order for each category of generating installation. This may vary from year to year.

In this opening round, all categories of generating installations are designated for forward banking, except for the deferred supply of heat through the application of thermal storage. For backward banking, all categories of generating installations are designated except the electric boiler, zon-PV and wind. The promotion of the electric boiler requires the deployment and availability of sufficient renewable electricity. Backward banking for these categories might not lead to additional net CO₂ reductions. For backward banking, the maximum percentage of excess production carried forward to the following year is set at 25 % of eligible annual production. This is to ensure that the installation continues to operate (almost) the entire subsidy period and is not stopped prematurely. For solar PV and wind, backward banking does not fit into the Excess Profit netting system.

4.4 guarantees of origin and own use

VertiCer has been mandated by the Minister to implement the Order on Guarantees of Origin and Certificates of Origin. VertiCer issues guarantees of origin for grid supply and non-grid supply of electricity. For solar PV and wind, subsidies are granted only on the basis of guarantees of origin for grid supply of electricity. For heat, no distinction is made between self-consumption and network supply. Both are eligible. In the case of renewable gas, subsidy shall only be provided on the network supply.

4.5 biomass sustainability and emission saving criteria

The use of biomass is subject to sustainability and greenhouse gas emissions saving criteria, implementing Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018, as revised on 21 October 2023, on the promotion of the use of energy from renewable sources (OJ L 2018, 328) (hereinafter: Directive (EU) 2018/2001).

The obligation to demonstrate that the biomass used complies with the sustainability criteria and/or greenhouse gas emissions saving criteria referred to in Article 29 (1) of Directive (EU) 2018/2001 applies to the following categories and is mentioned in the articles themselves:

- For biomass fermented for heat and combined generation. The obligation applies only to generating installations with a total rated thermal input of 2 MW or more.
- For biomass used for thermal conversion. Within those articles, the obligation distinguishes between bioliquids and solid biomass. Bioliquids should always comply with the obligation. For solid biomass, the obligation shall only apply to generating installations with a total rated thermal input equal to or exceeding 7.5 MW.
- For the biomass used for the production of renewable gas. The obligation only applies to production installations with a total rated thermal input of the gas upgrade installation equal to or exceeding 2 MW. Directive (EU) 2018/2001 is based on 200 m³. For the present scheme, this has been

converted from m³ to MW: $(200 \text{ m}^3 * 35,17)/3.600 = 1,953 \text{ MW}$. This was then rounded up to 2 MW.

The conditions for demonstrating compliance with these criteria are set out in Section 3.2 of the General Implementing Order. The demonstration must be carried out using conformity assessment statements based on certification schemes recognised by the European Commission. In so far as subsidies are granted for the use of manure or sludge alone, the national legislation provides sufficient guarantees as to the unambiguous origin, so that, instead of the certification referred to, verification based on the protocol to be drawn up may be sufficient.

Directive (EU) 2018/2001 also sets requirements for the cascading use of biomass. The idea behind this is that biomass is used where the added value is greatest. The SDE ++ reimburses only the unprofitable top of cost-efficient projects. The calculations of the PBL on which this is based are based on the market price for the raw materials used for bioenergy. This automatically means that more expensive raw materials that can also be used for wood products, extending the lifespan of wood products, reuse or recycling do not fit into the business case of the SDE ++ projects, as the higher price is not reimbursed. It can therefore be assumed that the SDE ++ complies with the cascading principle of Directive (EU) 2018/2001.

4.6 requirements for heat pump

Heat pumps can upgrade (source) heat to heat at a higher, usable temperature. This creates a net temperature lift, the efficiency of which is expressed in the 'coefficient of performance' (hereinafter: COP). The COP is a ratio between the amount of thermal energy supplied and the amount of energy (thermal or electrical) needed to drive the heat pump. The scheme includes different categories where the heat pump fits within the system boundary of the category and the heat pump is then also included in the calculation of the base amounts. Heat pumps are subject to some additional requirements for each category, for example by means of a minimum or maximum COP value. In this way it is ensured that the targeted CO₂ reduction actually takes place.

When applied in the built environment, the starting point shall be the required liquid temperature of the combustion line at an outside temperature of - 10 °C or lower for a heat network or the required liquid temperature of the combustion line at an outside temperature of - 10 °C or lower for a heating system on the user's side. Industrial application is based on the average temperature of available waste heat and delivered heat over the period of use. At the average entry and exit temperatures, the COP value can then be determined on the basis of the manufacturer's or supplier's declaration. Energy consumption of e.g. pumps in the source system and in the heat delivery system are not taken into account when assessing compliance with minimum (maximum) COP requirement. If the heat is generated in a multi-pump system (cascade/series), an average is taken into account. For all categories with a heat pump, it is required that the refrigerant used is halogen-free. Different rules apply for the category of process integrated heat pump. These are explained in section 5.

5. Categories

5.1 renewable electricity

5.1.1 onshore wind energy and primary flood defences (Articles 13, 15 and 17)

The scheme includes categories for onshore wind and wind projects on primary flood defences. In addition, a wholesale consumer connection is explicitly required, so that an overlap with the investment subsidy for sustainable energy and energy saving (hereinafter: ISDE) shall be excluded.

The maximum amount for which a grant may be requested depends on the municipality in which the project is carried out. The wind speeds per municipality are set out in Annex 2 to this Order. Five categories of wind speeds can be distinguished. This distinction is based on the KNMI wind map. For the municipality of Rotterdam, a further subdivision at district or neighbourhood level has been made to take account of the extent of this municipality.

5.1.1.1 wind with altitude limitation (Article 15)

There is a separate category for turbines with a height limitation of 150 metres tip height. This category has hitherto been subject to the condition that this altitude limitation is the result of objectively defined restrictions under or pursuant to national regulations relating to the presence of an airport and the proper functioning of air traffic information, navigation or guidance equipment, as well as flight safety. From 2024, projects that cannot realise higher turbines due to possible disruption of the military radar picture will also be eligible under this category. These production facilities are located in a local air traffic control area around Schiphol, De Kooy, Deelen, Eindhoven, Gilze-Rijen, Leeuwarden, De Peel, Volkel, Woensdrecht airports or the part of Kleine-Broegel above Dutch territory. These areas have been established by the Minister for Infrastructure and Water Management and are included in Chapter ENR 6 of the AIP (as referred to in Article 5 of the Air Traffic Services Regulation).

5.1.1.2 weir wind (Article 17)

Installing a wind turbine on a primary weir may entail additional costs, such as foundation costs, construction and civil costs and grid connection costs. Account shall be taken of flood defences with the hard or soft sea barrier of the Second Maasvlakte as referred to in Annex 1 to the concession of Havenbedrijf Rotterdam. It has been shown that the additional costs of wind turbines on this site justify this category.

5.1.3 solar photovoltaic panels (Articles 19 and 21)

The scheme includes different categories for solar PV projects with a total rated peak power of at least 15 kWp:

- where the solar panels are installed on or near a building;
- field systems;
- floating systems;
- field systems with solar tracking systems;
- floating systems with solar tracking systems;
- systems along roads or tracks.

The different categories are broken down by capacity. A distinction is made between projects with a total rated output of at least 15 kWp and less than 1 MWp and equal to or greater than 1 MWp. For field systems (onshore photovoltaic solar panels), there is a separate category for projects with a total rated output equal to or greater than 20 MWp. This differentiation makes it possible to apply more appropriate basic amounts.

Almost all projects are allowed to have an additional contracted feed-in capacity of up to 50 % of the solar panels' peak power. This will allow more renewable energy projects to be realised with the same grid capacity and reduce grid congestion. Projects are compensated for the limited loss of revenue by a lower number of full load hours and a higher base amount. The requirement does not apply only to the categories for solar PV systems, as they make better use of the available grid capacity by having a flame generator profile. In net terms, this measure leads to an increase in the renewable electricity from solar panels that can potentially be realised. Different situations are conceivable in relation to the feed-in capacity. For example, there may be a new contract or an extension of an existing contract. In the case of new connections, there is no existing feed-in capacity and therefore the feed-in capacity to be contracted must not exceed 50 % of the peak capacity of the solar panels. For existing contracts, the feed-in power dedicated to other facilities, such as a wind farm or an existing zon-PV installation, does not need to be included. The additional feed-in capacity contracted for the new production plant must not exceed 50 % of the solar panels' peak power. If there is no contracted feed-in capacity, the feed-in capacity otherwise agreed between the network operator and the subsidy recipient shall prevail. It may also be the case that the current feed-in capacity exceeds the peak power of the existing plant. This difference is then subtracted from the maximum percentage of peak power contracted for the new production plant.

This regulation explicitly states that a building can also be understood as a ground-bound canopy for the weather-protected parking of vehicles. This is not intended for a canopy for any other purpose, for example a canopy that is not accessible to vehicles. The aim is to boost this socially desirable application.

In addition, there is a separate category for solar systems in systems that are not building-bound. These are systems in which panels automatically turn together with the position of the sun. The advantage of this is that higher energy production can be accounted for. Successive systems have higher investment costs than standard systems, but also have a higher number of full load hours eligible for subsidy, so the basic amounts and correction amounts are the same. On the basis of the PBL's opinion, this number of full load hours is set at 1.045 for land-based solar tracking systems and at 1.190 for water-based solar tracking systems.

For all solar PV categories, as of 2024, the electricity that is used itself is not eligible for subsidy.

There are also categories for solar PV on a weak roof. These categories serve to support projects on roofs of existing buildings, where the roof in its current state is not strong enough to be able to install a solar power installation. A higher basic amount applies to these categories due to the structural reinforcement of the roof, a special support structure or the purchase of lightweight solar panels.

There is also a category for zon-PV on facades. The category is based on a production plant with an east-west layout. An east-west layout of the solar panels ensures a favourable yield profile, with peaks in the morning and (late) afternoon hours and a valley when the sun is highest and most solar panels produce maximum output. Due to this profile, projects within this category are likely to contribute very little to the problem of grid congestion and negative prices, while supplying renewable electricity. The scheme includes a requirement that the deviation from the orientation towards the east or west should not exceed 30 degrees. This ensures that the potential projects do not deviate too much from what is envisaged.

For zon-on-land, a distinction is made based on scale (≥ 15 kWh; < 1 MW; ≥ 1 MW < 20 MW; ≥ 20 MW). Any project must be nature-inclusive. This can be demonstrated by a science-based and industry-wide label, demonstrating nature inclusiveness (e.g. EcoCertified Solar Parks). Another option for demonstrating nature inclusiveness is the permit, provided that it includes a requirement for the project to take nature-inclusive measures. These measures concern (1) at least 25 % distance between the panels seen from above; (2) drawing up a fitting-out and management plan aimed at preventing the deterioration of soil quality, water quality and ecological quality during the subsidy period; (3) carrying out a baseline measurement, where the current value of soil and water quality and ecological quality is established; and (4) monitoring soil and water quality and biodiversity and, if necessary, adjusting measures to avoid deterioration. This obligation is set out in more detail in the General Implementing Regulation.

In the scheme there is also a category for zon-PV where the panels are positioned vertically on land. The vertically constructed two-sided solar panels have a favourable production profile with a limited impact on grid congestion and negative prices, in particular by producing during morning and late afternoon hours, and have a dip around afternoon – when other solar orientations (especially south-facing ones) actually peak. In order to ensure that projects are also in line with what is intended, applications will be effectively tested for vertical orientation. This means that panels are facing vertically towards the air. If the panels are constructed on a sloping plane, the way in which the panels are oriented towards the air is also decisive.

The scheme opens for the first time a category for zon-PV along roads and railways. This concerns the use of land, where the presence of roads and rail makes it more difficult to carry out a project and therefore also entails higher costs. Only projects carried out on land designated for traffic in accordance with the environmental or zoning plan are eligible for this category.

The SEK Decision is not open to small-scale users with solar panels, as these installations are eligible for other incentive schemes that are more focused on smaller-scale investments in solar panels.

5.2 renewable gas

5.2.1 gasification (Article 31)

The gasification category in the scheme focuses on producing biosyngas and then methanising and supplying the natural gas grid. When calculating the basic amount, the PBL also takes into account the (significant) costs of methanisation. The present scheme includes the biomass gasification category for renewable gas production. Gasifiers on B wood have a lower cost, but because the subsidy intensity for both categories is so high that it is capped at EUR 400 per tonne of CO₂, no distinction is made between gasifiers using or not using B wood. It is also possible to produce biosyngas and feed it into a business network for the production of chemical (semi-) products. No appropriate subsidy amount or emission factor has been determined for this application and therefore no subsidy is possible. The gasification category for heat production is not opened separately as these projects can apply within the different thermal conversion categories.

5.2.2 fermentation (Articles 23, 25, 27 and 29)

Biomass fermentation is a way to convert residues into energy; this can be in renewable gas and renewable heat as well as in a combination of electricity and

heat in a CHP. The categories of fermentation included in the scheme are: all fermentation, single fermentation ≤ 110 kW, single fermentation > 110 kW and ≤ 1.500 kW, single fermentation ≥ 1.500 kW and improved and existing sludge fermentation in sewage treatment).

In addition, different categories are included for projects where there is an additional facility for the production of additional renewable gas or the continuation of the production facility if it would otherwise be unprofitable due to the renovation and operating costs. In accordance with the final opinion, the basic amounts of SDE + 2026 are two groups of projects: all fermentation and single fermentation ≤ 1.500 kW. For each of these groups, a category will be opened for heat, renewable gas, and CHP and conversion from CHP to renewable gas. On the basis of market interest, the PBL has advised on the latter possibility for projects that wish to convert their plant and thereby incur additional costs for the purchase of an upgrade plant (additional facility).

In the case of all fermentation and single fermentation, subsidies can be obtained for the production of heat, renewable gas or heat and electricity (CHP). The condition for digestion plants is that the digester is new and does not contain any materials used. For the improved sludge fermentation in sewage treatment plants, subsidies can only be obtained for the production of heat, heat and electricity (CHP) or the production of gas if biogas production increases by more than 25 % or if the gas upgrade plant is new. These concern projects to upgrade biogas to green gas that can be fed into the natural gas grid.

5.2.2.1 total fermentation (Article 23 (a) and Article 25 (a) and (b))

The definition of all fermentation indicates that the biogas yield from the input stream is at least 25 Nm³ natural gas equivalent per tonne. This lower limit avoids any doubt as to the category for which a project is eligible.

5.2.2.2 single fermentation (Article 23 (b) to (d) and Article 25 (c) and (d))

Under this scheme, co-products may not be added to manure in the category for small-scale fermentation of livestock manure. In determining the emission factor for the conversion to avoided carbon dioxide, account shall be taken of the fact that methane emissions from manure are also prevented for the monomer fermentation categories.

5.2.2.3 improved and existing sludge fermentation in sewage treatment (Article 27 and 29)

It is difficult to properly incentivise biogas production at sewage treatment plants. Sewage treatment plants are very different in size and type of plant and have different ways of combining sludge streams from other sites and marketing and dewatering the digested sludge. In addition, water boards have different wishes for the application of innovative techniques. For the technologically neutral category for the production of additional biogas from sewage sludge, projects must demonstrate at the application stage that they can increase existing biogas production by at least 25 %.

5.3 renewable heat

5.3.1 biomass (Articles 35, 37, 39, 41, 43, 45, 47, 49 and 51)

The term 'biomass' refers to many different types of natural substances used for different purposes, examples of which are the following applications:

- manure and residues from the food industry can be fermented to produce biogas;
- vegetable oils and (animal) fats can be incinerated;
- wood can be both gassed and burned for energy production.

For various forms of sustainable energy production from biomass, categories are included in the scheme. Fermentation and gasification have already been discussed in the case of renewable gas.

For the use of woody biomass, a temperature of 100 °C is included in the scheme. In addition, industrial application is only allowed if woody biomass is used, thus excluding the uses of horticulture and built environment, as sufficient other low temperature options are possible. The starting point is that the industrial project focuses on high-temperature heat and most of the heat is used for this higher temperature. This is in line with the Building Pathway for woody biomass materials for low-temperature heat (Parliamentary Papers II 2021/22, [32 813, No 1039](#)).

For bioliquids for heat, a split has been made between district heating and other uses (*Article 41*). In doing so, the producer has to choose between supplying district heating or supplying for other uses. This split is intended to distinguish between projects that are or are not covered by the European Emissions Trading Scheme (hereinafter: ETS), so that the correction amount fits well with the application.

The scheme also opens a category for the production of sustainable heat from composting (*Article 51*). By recovering heat during composting, it can be used in horticulture or built environment. Composting of streams other than compost is also permitted in this category.

In previous openings, there were categories for the combustion of biomass (residual streams and B wood) for the production of electricity and heat. Due to the high operational costs, these projects usually have a remaining unprofitable margin after the end of the subsidy period, while the continuation of these installations is more cost-effective than the construction of a new installation. It therefore opens up categories aimed at the continuation of the production plant. In these categories, only the production of heat is eligible for subsidy (*Articles 49 and 51*).

5.3.2 solar thermal systems (*Article 33*)

The solar thermal category has been split into two categories, namely (1) greater than 140 kW and less than 1 MW and (2) equal to or greater than 1 MW. Due to the diversity of projects, it is desirable to differentiate the system size of projects in order to reflect the different cost structures. The category for solar thermal has been adjusted so that heat from solar concentrating collectors can also submit for this purpose.

PVT systems are systems that produce both electricity and heat. In practice, they are mostly solar PV systems with a solar thermal module behind them. The scheme also includes two separate categories for heat pump PVT panels. This is explained in the context of the other greenhouse gas abatement techniques. An application for a subsidy for PVT systems can only be made in these categories or otherwise in the categories for solar PV.

Zonthermie has also been stimulated by the ISDE for small consumers since 2016. For solar thermal with a total thermal input equal to or greater than 140 kW,

submission in the SDE ++ remains an option. The maximum power of a solar thermal installation shall be determined in accordance with the internationally accepted conversion factor established and recommended by the International Energy Agency for the monitoring of installed solar thermal power. This results in a maximum power of 0.7 kW per m² aperture surface or the radiated surface of the mirrors or lenses for the concentration of sunlight. This means that the lower limit for sunthermia is at an aperture surface of 200 m². This brings the SDE ++ scheme in line with the ISDE module, which focuses exclusively on projects with a smaller aperture area.

5.3.3 geothermal (Article 53 and 55)

The scheme defines different categories based on the depth of the geothermal source. The demarcation for shallow geothermal is from a depth of 500 metres to a depth of 1.500 metres. A limit of 500 metres is used as the minimum depth for shallow geothermal, as this is unequivocally in line with the authorisation based on the Mining Act and the distinction with thermal road storage remains sufficiently clear.

For the deep geothermal category in the built environment, the heat pump is suitable to produce heat at a supply temperature in the heating season of at least 90 °C and the heat is used for heating the built environment.

Geothermal is subject to two different implementation deadlines. The various categories of geothermal projects specific to the built environment are more complex and have a six-year implementation period. The other categories are less complex and are subject to a five-year implementation period.

The scheme distinguishes between geothermal for renewable heat and geothermal for low carbon dioxide heat. The distinction between the two is that, in the case of low carbon dioxide heat, a heat pump is used and this heat pump is also part of the production plant as defined in the scheme. For the measured heat after the heat pump, guarantees of origin cannot be provided at this stage, so this category cannot be considered as renewable heat. Production must be measured and communicated to RVO in the manner described in the General Implementing Regulation. For the category geothermal for renewable heat, production needs to be justified by guarantees of origin.

Geothermal projects, like other categories, are available on the basis of the capacity applied for and the corresponding production. Since 2014, a geological report has been requested to support the budget claim in order to make a reliable estimate of energy production. The template for this is available on RVO's website.

5.4 other greenhouse gas abatement techniques

5.4.1 aquathermia (Article 57)

Aquathermia is a technique with potential for wide application, especially in the built environment. This technique uses a heat exchanger to extract heat from water. Specific conditions apply to some subcategories. For example, a different number of full load hours applies to projects with baseload production (6.000 hours) and non-baseload production (3.500 hours). Compared to the opinion of the PBL, a number of sub-categories of the opinion have been merged, as this leads to a simplification of the scheme and does not in fact make any difference due to the high subsidy intensity of the categories. In its opinion, the PBL sometimes took account of a limited supply of cold. The supply of cold does

not have to be measured separately. The amount of the subsidy ultimately depends only on the heat production of the installation.

Given that aquathermia is still used to a limited extent and that applications and costs can vary considerably, this category is sometimes subject to additional requirements, such as that the heat produced must be delivered to the built environment and that the heat pump used must have a minimum efficiency (COP). The aquathermie categories for the built environment focus on the application of heat supply with one or more large-scale collective heat pumps and not on systems with individual heat pumps in homes.

5.4.2 air-to-water heat pump (Article 59)

With an air-to-water heat pump, heat from the air is used as a source to create a temperature lift. This category will be opened up in two sub-categories. In the first variant, the supply temperature during the heating season and the supply temperature of the heat pump shall be at least 70 °C during the heating season. This category is intended for heating existing buildings, other than greenhouses. In the second variant, the heat pump shall have a delivery temperature of at least 40 °C during the heating season. This category is also suitable for existing greenhouse horticulture. The heat pump shall have a minimum thermal input of 500 kWth and a COP value of at least 2,5 under average operating conditions.

5.4.3 heat pump PVT panels (Article 61)

PVT panels can be used for solar thermal and power production. They are usually mounted on sloping or flat roofs and provide electricity and heat. The PBL recommended one category for a heat pump system with application in district heating. This category applies only to PVT panels; regular uncovered solar thermal collectors are excluded from the scheme because no appropriate basic amount has been determined for them. The category also has minimum requirements for the surface area and efficiency of the heat pump in order to best reflect the advice of the PBL. If this category is used, it is no longer possible to apply for a PV system.

5.4.4 electric boiler (Article 63)

Electric boilers use electricity to produce heat and can be used as an alternative to boilers or CHP that produce heat by burning natural gas, oil or residual gases. This category focuses on the deployment of electric boilers as flexible capacity, using them if there is sufficient supply of renewable electricity. The PBL's opinion assumes 3.300 full load hours with a maximum number of full load hours in a year of 4.800 full load hours. This is based on the expected renewable electricity available.

Electric boilers have different application areas. The category is open to production installations with a rated thermal input of at least 2 MWth. For the built environment, the heat produced shall have a feed temperature in the heating season of at least 100 °C. For the industrial application, heat produced shall be applied in a heating system with a feed temperature on the user side of at least 100 °C in the heating season or in a steam system, where the heat produced shall be applied in heating systems with feed temperature on the user side of at least 100 °C in the heating season or in a steam system. In this way, a broader commitment than industry alone is possible, but safeguards are in place to ensure the efficiency of the application.

For electric boilers, a breakdown has been made between district heating and other uses. In doing so, the producer has to choose between supplying district

heating or supplying for other uses. The split is intended to differentiate on the basis of the ETS benefits that projects have. These benefits are lower for district heating than for other uses.

The scheme also opens a category only for the operational costs of an electric boiler. The main reason for this is that it has been shown that for some electric boilers that have already received a subsidy decision from a previous call for tenders, the subsidy amounts available are no longer sufficient. It is normally not possible to apply for a subsidy again if investments have already been made (the plant has already been built or the construction of the plant has already started). By reimbursing only operational costs, it is possible to renounce the original grant decision and request a new grant for only the operational costs. This means that it may be possible to apply again for a subsidy for electric boilers that are not profitable at present. However, this requires that they comply with the conditions set out in Article 3 of the Decision. This means that the original grant decision must be revoked with retroactive effect from the moment of granting and that a new grant may be awarded if at least three years have elapsed since the original grant was awarded. This category is granted for a shorter period (5 years) than the original category. In addition, a shorter implementation period of one year applies, either because the installation is already in place or because construction has already started.

Finally, a category is also opened for the use of thermal storage for delayed delivery of high temperature heat to industrial production processes. For example, molten salt, sand, stone or steel slag can be used as a storage medium. High-temperature thermal storage can increase the number of hours of ^{heat} supply to CO₂-free electricity from electric boilers. The power for this category is capped at 50 MW_{th} to reduce the risk of overstimulation. In addition, it requires that the storage capacity is at least 4 MWh per MW thermal input of the generating installation. This ensures that there is no overstimulation and that the projects correspond to the category as advised by the PBL.

5.4.5 process-integrated heat pump in an evaporative process (Articles 65 and 67)

This category covers projects for the integration of one or more heat pumps in a evaporative process, with the aim of reusing the evaporative heat in the process itself. In order to be able to reuse the heat in the same process and thus further reduce the total heat demand, the evaporative heat needs to be recovered at a higher temperature level. This can be done with a heat pump. This process integration often involves not only installing a heat pump and adapting the infrastructure, but also adapting to the process itself. These include switching from batch to continuous operation, installing a new evaporation vessel, or integrating new components into a reactor.

This scheme has seven different categories, which vary according to the COP value of the heat pump or heat pump, the number of full load hours and whether or not there is an adjustment of the existing evaporation process.

5.4.6 industrial heat pump (Article 69)

Industrial heat pumps in the scheme focus on the application of electrically driven large-scale heat pumps to upgrade heat. The heat from the heat pump should be used for its own processes at its own production site. Heat pumps use energy to upgrade low temperature heat (source heat) to higher temperature heat. This creates a temperature lift that allows the heat, which would otherwise be cooled away or discharged, to be usefully used. Horticulture is not considered an industrial use.

The general function of the heat pump cycle is to recover the (evaporating) heat from the heat source at a useful temperature level. In a closed system, an intermediate medium is used to upgrade the heat. The heat pumps shall have a COP value of at least 2,3. This is in line with the minimum COP value used for heat pumps in the Energy Investment Deduction Tax Deduction Scheme. There are three categories of this scheme with a different number of full load hours: 3.000, 5.000 and 8.000 full load hours.

5.4.7 residual heat use (Article 71)

Industries, data centres and other businesses may have excess heat. If, in the current situation, this heat is not usefully used in its own business process and is cooled and discharged, then we speak of waste heat. This waste heat can sometimes be useful for heating homes, greenhouse horticulture or other external business processes with a heat demand. The supply of heat to these final users takes place either through a direct supply from the heat producer (with a heat source) to the final user (s) or through a distribution network or heat network (indirect supply).

Different actors may be involved in the supply of waste heat. Thus, as a general rule, a distinction can be made between a batch that has the waste heat available, a batch that transports the waste heat and a batch that trades the waste heat. The category refers to the disconnection of waste heat from a heat source including the facilities needed to deliver the waste heat to the customer (company or district heating network). The distribution network is not part of the category. The party that has the waste heat available is the party applying for the subsidy.

The costs of waste heat projects are very different. This depends mainly on the waste heat temperature on the source side, the distance between producer and customer and the requested temperature level on the receiving side. Only categories with unprofitable margins are included in the scheme. This means that the scheme is open to projects using a heat pump system and projects without a heat pump system. For projects with or without a heat pump system, the PBL included in its opinion a sliding scale with subcategories on the relationship between the length of the transport line and the thermal output capacity after the heat transfer. A sliding scale better reflects the different types of projects.

5.4.8 hydrogen production by electrolysis (Article 73)

The scheme opens two categories for the production of hydrogen by electrolysis: a category for hydrogen production by electrolysis with a connection to the electricity grid and a category for installations with a direct connection to a wind energy production plant and/or with photovoltaic panels. Both categories are based on Commission Delegated Regulation (EU) 2023/1184 of 10 February 2023 supplementing Directive (EU) 2018/2001 of the European Parliament and of the Council by establishing a Union methodology setting out detailed rules for the production of renewable liquid and gaseous transport fuels of non-biological origin (OJ L 157/11). Fully renewable hydrogen for the purposes of this scheme is hydrogen that demonstrably meets these conditions. In addition, hydrogen production plants producing both fully renewable and not fully renewable hydrogen are only subsidised under the scheme if the greenhouse gas emission saving of all hydrogen produced is at least 70 %.

To demonstrate that the purchased renewable electricity from wind and solar farms is not used to substantiate another sustainability claim, the subsidy recipients should also demonstrate that they have guarantees of origin for

renewable electricity for the renewable electricity from wind or solar energy used, and that these guarantees of origin are written off (cannot be reused) if the electricity is used for the production of fully renewable hydrogen. In addition, to be able to demonstrate the presence of fully renewable hydrogen, the project must also fulfil the other additionality conditions. These are set out in more detail in the General Implementing Regulation.

For the production of low-carbon ('blue') hydrogen (where the CO₂ is captured and stored in the production of hydrogen from natural gas), the capture and storage of CO₂ can compete in the scheme through the CCS categories.

By applying a lower limit of 500 kW, small installations not covered by the scheme will not be able to claim a subsidy. A lower limit of 500 kW takes into account smaller scale installations that generate and apply locally hydrogen for which the SDE + + is an appropriate tool. This could include installations that are part of a decentralised energy system and/or supply local customers in mobility or industry.

For renewable gas, the scheme chose to convert from Nm³ to kWh on the basis of the gross calorific value of Groning's natural gas. This is more in line with the gas market where natural gas is traded in MWh at gross calorific value and also with the guarantees of origin of renewable gas expressed in MWh at gross calorific value. The conversion from kWh to MWh is simple by multiplying it by a factor of 1.000. The basic amount and the correction amount for hydrogen are converted into kWh hydrogen in the present scheme.

It is not possible to apply if a grant has already been awarded on the basis of the Subsidy Scheme for the Scale-up of Fully Renewable Hydrogen Production through Electrolysis or the Subsidy Scheme for Large-Scale Production of Fully Renewable Hydrogen through Electrolysis (OWE).

5.4.9 hydrogen from waste (Article 75)

The production of hydrogen by gasification of residual waste avoids the CO₂ emissions that would otherwise result from the production of hydrogen from natural gas or naphtha with a cooker. As with incineration or landfilling, waste gasification should ensure that only waste streams that could not have been treated with higher quality are used. The relevant waste treatment regulations are currently described in the Circular Materials Plan. The Order therefore states that the permit must show that only the intended waste to be treated may be treated. Should future hydrogen policy result in a premium on the market value of the produced hydrogen from gasification of residual waste that can be established by PBL, it will be deducted from the subsidy by including it in the correction amount.

5.4.10 advanced renewable fuels for road and inland waterway transport (Article 77)

The scheme includes two categories for advanced renewable fuels for road and inland waterway transport: biomethanol from ligno-cellulosic biomass and bioLNG from all fermentation. This fulfils an important objective of the Climate Agreement. It agreed to achieve 27 PJ of additional renewable fuels in a sustainable manner.

These are feedstock based fuels listed in Annex IX Part A of the RED and fit within the criteria set by the government in the sustainability framework. Ligno-cellulosic biomass concerns only solid feedstocks referred to in point O, with the exception of black liquor, brown liquor, fibre sludge, lignin and tall oil, and Q of Part A of Annex IX to the RED.

The fuels must comply with energy and transport laws and regulations. This includes ensuring sustainability in accordance with the RED. For the definition of the category of bioLNG from all fermentation, the definitions as they apply to the production of electricity, heat and green gas within this scheme are also taken into account for reasons of uniformity.

5.4.11 Co₂ capture and permanent storage (Article 79 and 81)

CCS is the capture and permanent storage of carbon dioxide and has different potential applications in both industry and electricity production. The permanent storage of carbon dioxide contributes to the reduction of CO₂ in the Netherlands and thus to the different climate objectives for 2030 and 2050. Carbon dioxide can be captured, compressed, transported by transport line (gaseous) or by ship or ash (liquid) at different locations and then stored under the ground. There is a variation in the type of production installations, as there may be both new and existing installations. Also, the capture installation (in the case of pre-combustion the gas purification installation) may be new or existing and the capture of carbon dioxide may take place both before combustion and after combustion (pre-combustion and post-combustion). Partial oxidation (or POX) is covered by pre-combustion. The capture of carbon dioxide remaining in the production of hydrogen from industrial residual gases is also eligible for subsidy. Finally, a distinction has been made between producers for whom CCS is (in the long term) associated with different revenues or avoided costs. A distinction is made between companies that are or are not covered by the European emissions trading system (but are and are not ETS companies), waste incineration plants, biomass combustion plants and producers that capture biogenic process emissions. Biogenic process emissions arise, for example, when biogas is upgraded to natural gas quality.

Depending on the characteristics, the costs of the technique are different and the variation in categories is intended to ensure appropriate incentives. Most CCS categories have 8.000 full load hours. However, for carbon dioxide capture installations, categories are also opened for 4.000 full load hours, so it is possible to store carbon dioxide in addition to the existing supply of carbon dioxide to third parties from the installation concerned. In some cases, an installation for both carbon dioxide capture and storage and carbon dioxide capture and utilisation may apply for and receive a subsidy, which is described under 5.4.12. The scheme specifies the activities from which the carbon dioxide must originate in order to be eligible for a subsidy. As a result, for example, carbon dioxide resulting from the production of electricity is not allowed, with the exception of the production of electricity by a cogeneration plant predominantly fuelled by natural gas. Also, capture of carbon dioxide from the production of steam up to 200 degrees Celsius is not eligible. This is because cost-effective sustainable alternatives exist to reduce this carbon dioxide.

The scheme also includes a category for CCS in biomass combustion plants (BECCS). It only compensates for the unprofitable top of the capture and storage of CO₂. No subsidy is granted in this category for the bioraw materials used. However, the biofeedstock used in BECCS and in the capture of biogenic process emissions must have been proven to be sustainably produced. Otherwise, there is a risk that the extraction of the bioraw materials will be at the expense of, for example, biodiversity and soil quality. There is also no evidence that the CCS leads to negative emissions. Therefore, these categories are aligned with the sustainability requirements of the European RED-III. Any installation applying for CCS in this category must demonstrate that the bioraw materials used comply with these requirements. The BECCS category is open to biomass combustion plants

with a rated electrical capacity of up to 100 MW. As a result, only biomass combustion plants that do not have an undue impact on the energy system and the availability of bioraw materials for applications with few or no alternatives are eligible for this subsidy.

5.4.12 Co₂ capture and use of greenhouse horticulture (Article 83)

The use of carbon dioxide (in relation to this, the term CCU is also used: Co₂ Capture and Utilisation) in greenhouse horticulture for additional plant fertilisation is an already used technique. That carbon dioxide can be produced by (gas-fired) plants themselves (boiler or CHP) or purchased from third parties. CCU contributes to the reduction of carbon dioxide in the Netherlands by avoiding the production of fossil carbon dioxide, thereby contributing to the 2030 and 2050 climate objectives.

At different locations, carbon dioxide can be captured, compressed, transported by existing or new transport line (gaseous) or transported by ship or ash (liquid) and used in greenhouse horticulture in the Netherlands. There is a variation in the type of production installations, as there may be both new and existing installations. Also, the capture installation may be new or existing and carbon dioxide capture may take place both before combustion and after combustion (pre- and post-combustion) and at specific installations such as waste incineration plants or biomass boilers. Depending on the characteristics, the costs of the technique are different and the variation in categories is intended to ensure appropriate incentives. The scheme opens up CCU to 4.000 full load hours, which corresponds to the demand for carbon dioxide (in summer) in greenhouse horticulture.

In some cases, an installation for both the capture and storage of carbon dioxide and the capture and use of carbon dioxide may be eligible for subsidy. In this case, some specific categories can be combined by submitting an application for both categories. The PBL has indicated in its opinion which variants of CCS can be combined with which variants of CCU, which has been taken over in the scheme.

The scheme also includes categories for CCU in biomass combustion plants. It only compensates for the unprofitable top of the capture and storage of CO₂. No subsidy is granted for the bioraw materials used.

The bioraw materials used in these categories must have been demonstrably produced sustainably. Otherwise, there is a risk that the extraction of the bioraw materials will be at the expense of, for example, biodiversity and soil quality. There is also no evidence that the CCU leads to negative emissions. Therefore, these categories are aligned with the sustainability requirements of the European RED-III. Any installation applying for CCU in these categories must demonstrate that the bioraw materials used comply with these requirements. To avoid overstimulation, a distinction is made between biomass combustion plants with a rated thermal input below 50 MW and 50 MW or more.

5.4.13 Co₂ capture and utilisation from ambient air (Article 85)

There are techniques that capture carbon dioxide directly from the ambient air. This carbon dioxide is a sustainable source of carbon that can be used as fertiliser in greenhouse horticulture. As ambient air is the source of carbon dioxide, the carbon dioxide is available at any time of the year and the grower can dose it in the greenhouse as desired. This technique saves the use of natural gas.

This category is subject to a six-year implementation period. In order to prevent all forms of air separation from being eligible, the scheme provides that only production installations that only capture carbon dioxide are eligible for subsidy.

6. Implementation agreement (Article 7)

For projects with a budget of more than EUR 400 million, a grant decision is issued subject to the condition precedent that a signed implementation agreement is submitted to the State within two weeks of the grant decision being issued. A model of this agreement is attached as Annex 1 to these Rules. For CCS and CCU projects, this requirement applies to all new installations, unless the necessary permits have already been granted or no permits are needed at all. In addition, heat projects can also benefit from this if there is a risk to the continued supply of (collective) heat, with an impact on the security of supply for households and businesses. These are cases where there is a notification under Article 12 of the Heat Supply Act. In this case, projects may simply apply for development consent on the basis of the Environment and Planning Act.

In addition, a bank guarantee arising from the implementation agreement must be submitted to the State within four weeks of the grant decision being taken. In the implementation agreement, the producer undertakes to carry out the project within the maximum period laid down in this regulation, on pain of a fine of up to 2 % of the amount available. This rule has been introduced to prevent projects from being able to set aside a large part of the available budget without it being implemented. For smaller projects, the implementation agreement would entail a disproportionate risk and, on the contrary, make implementation more difficult. The suspensory condition of an implementation agreement does not apply to large-scale wind energy projects covered by the Government Coordination Regulation.

7. Setting basic energy prices and basic greenhouse gas amounts

In addition to the basic amounts, the adjustments to be determined annually and the basic energy prices or basic greenhouse gas amounts are also relevant for determining the amount of the annual subsidy. The basic energy price and the basic greenhouse gas amount represent the lowest value of the relevant adjustment that will be corrected. This is the limit up to which the relevant energy prices are supplemented by a subsidy up to the basic amount. This avoids the need for relatively large budgetary reservations. This would reduce the number of positive decisions that can be taken on the basis of the available budget. The basic energy price and the basic greenhouse gas amount represent a risk for the producer. Indeed, if the actual energy price or ETS price is lower than the basic price, the subsidy amount will no longer be sufficient to fully cover the average cost per unit produced. The base amounts shall include a premium to compensate for the risk incurred by a producer as a result of the base price or the base greenhouse gas amount.

Basic energy prices are set at two thirds of the long-term expected energy price relevant to the relevant category. The long-term price is the average of the expected energy prices over the lifetime of the subsidy according to PBL model calculations included in the Final Opinion basic amounts SDE + + 2026. This shall take into account technology-specific elements affecting the market value of the energy. This applies in particular to the profile factor for wind energy and solar PV. For heat and combined generation, the base energy price is derived from the long-term gas price. A distinction is also made on the basis of the scale of the installations, since the energy tax is a relevant factor.

In the case of plants for the combined production of electricity and heat, a single base price shall be determined. This base price is two thirds of the weighted average of the long-term electricity price and the long-term heat price. The long-term prices are weighted according to the heat/power ratio used as a reference in the PBL's opinion for the calculation of the base amounts. As with the determination of the eligible number of full load hours, this takes into account any electricity losses resulting from heat disconnection.

The basic greenhouse gas amount for installations with carbon dioxide storage is set at two thirds of the long-term expected primary product price or ETS price relevant for the relevant category. The long-term expected ETS price is the average of the expected ETS price over 15 years according to PBL model calculations as included in the Final Opinion basic amounts SDE + + 2026. The basic greenhouse gas amount for carbon dioxide reducing techniques providing heat shall be set analogously to renewable heat. The base greenhouse gas amount for hydrogen production shall be derived from the long-term gas price.

8. Establishment of corrections for advance payment

Articles 89 to 92 of the rules set out the provisional corrections for the advance payment for 2026 for all the categories opened. This Order thus gives effect to Article 14 (31), the fifth paragraph of Article 47, the fifth paragraph of Article 55 and the fourth paragraph of Article i of the SDEK Decree.

The corrections to be determined annually are relevant for the calculation of the annual subsidy amounts for the different categories of production installations. For an explanation of the system for calculating the subsidy amount and the use of correction amounts, see the explanatory memorandum to the Decree amending the Decree on the promotion of sustainable energy production of 16 January 2007, paragraph 2.5 ([Bulletin of Acts and Decrees, 2007, no 410](#)) and of 18 November 2011, paragraph 2.2.1 ([Stb. 2011 548](#)). The final corrections shall be determined after the end of each calendar year.

The adjustment for the ETS value gives the value for the ETS benefit in a category, if an ETS benefit applies to a project. The PBL's opinion for 2026 provides information on when it applies and with which formula the ETS value is calculated. This value is the amount applied to all projects within a category. It is not possible to derogate from this. If no ETS benefit applies to a project, the ETS value is zero. It is possible that a category does not have an ETS benefit first, but does have an ETS benefit at a later point in time, because it is covered by the ETS at a later point in time. In that case, a value initially set at zero may be adjusted in later years to avoid excess profits. Applicants may also benefit from a reduction of their grant for the duration of their grant decision if they supply sectors covered by the ETS2 once the ETS2 enters into force.

Corrections are made for decisions following the opening of the SDE + + scheme in 2026 for advance payments. The provisional correction amounts for 2026 are calculated on the basis of market prices from 1 September 2024 to 31 August 2025. An overview of the methods for calculating corrections can be found on the websites of RVO and the PBL.

9. Date of entry into service

The articles with an even number between Article 14 and Article 86 of the present Order specify, for each category of production installation, when a production installation must be brought into operation at the latest. This is expressed in number of months or years after the entry into force of the Decision. In most

cases, the date of issue of the decision is the date of entry into force of the decision. If the decision does not take effect at the time of issue of the decision, this shall be explicitly stated in the decision. In the absence of any indication to that effect, the date of issue shall be the date of entry into force of the decision.

10. Regulatory pressure

In 2020, the explanatory memorandum to the SDEK Decree ([Stb. 2020, 340](#)) addressed the administrative burden in detail. Under this scheme, grant applications will be submitted for a wide variety of projects in terms of complexity and investment amount. The administrative burden associated with this scheme can only be determined by taking into account projects of an average size. The characteristic feature is that a subsidy is granted for a long period (often for 15 years). A producer makes a subsidy application once and then receives a subsidy for many years. The administrative burden consists of one-off costs incurred for submitting a grant application and annual costs during the grant period. The administrative burden will therefore be concentrated in the year of application for the grant.

The costs for submitting a grant application consist of filling in a digital application form and collecting the necessary mandatory annexes, such as permits granted and a feasibility study. The annexes themselves are often not only necessary for the submission of the grant application, but also form part of the project preparation itself and are necessary for the realisation of a project. A feasibility study is also commonly used in the proper preparation of a project. In this sense, the feasibility study mainly involves additional costs to verify that all mandatory elements of the feasibility study are present. To facilitate this, RVO offers a standard format. In the case of a solar roof, a declaration of the roof structure on which the production plant is installed is mandatory. Under this technique, the number of hours needed for an application is therefore higher (14 hours instead of 10 hours).

Each year RVO sends a substantiated calculation on advance payments and adjustments. The burden calculation includes time for parties to become aware of this.

On the basis of the applications submitted in the previous call for applications, the expected administrative burden of this call for applications is set out in the table below. This is based on an hourly rate of EUR 60, with a one-off application time of between ten and fourteen hours and annual obligations of four hours per year (or two hours in the case of zon-PV applications).

Category	number of applications	Average project failures	Applications approved	ONE-OFF	YEARLY	ANNUAL TOTAL
Renewable electricity	160	20 %	80 %	514.800	17.856	267.840

Category	number of applications	Average project failures	Applications approved	ONE-OFF	YEARLY	ANNUAL TOTAL
Renewable gas	100	20 %	80 %	530.000	9.600	115.200
Renewable heat	10	20 %	80 %	551.200	9.984	120.960
Co ₂ Low Heat	150	20 %	80 %	1.591.200	28.800	432.000
Co ₂ low production	85	20 %	80 %	919.000	16.320	241.920
Total projects	715			4.133.200	82.560	1.177.920

Given the available subsidy budget of EUR 8.000.000.000, this represents 0.07 % of the subsidy budget. This percentage of regulatory burden is lower than the previous opening of the SDE ++ scheme in 2025 due to a lower estimated total number of applications. This includes, in particular, a decrease in the number of applications for renewable electricity. In 2025, the regulatory burden rate was 0.08 % with an equal opening budget.

Moreover, offshore wind energy has been excluded from the calculation of the regulatory burden, as no categories for offshore wind energy are included in the SDE ++.

The scheme has no impact on the administrative burden for citizens, as they are not expected to carry out any subsidised projects under the SDEK Decision.

This Order has been submitted to the Advisory Board on Regulatory Burden. The Advisory Board did not select the file for a formal opinion because the scheme does not have a significant impact on the regulatory burden.

11. Technical regulations

This regulation has been notified to the European Commission in order to comply with Article 5 (2015) of Directive 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 L 241). These are technical specifications or other requirements linked to fiscal or financial measures. Under Article 7 (4) of Directive 2015/1535, this is not subject to a standstill period.

12. State aid and entry into force

The subsidies granted under the SDEK Decision of this scheme must be considered by the European Commission to be compatible with the internal market as State aid. The subsidies granted on or before 31 December 2025 pursuant to Articles 13, 15, 17, 19, 21, 23, 25, 27, 29, 31, 33, 35, 37, 39, 41, 43, 45, 47, 49, 5, 53, 55, 57, 59, 61, 63, 65 (a), (b) and (e), 67, 69, 71, 73, 75, 77, 79, 81, 83, 85 and shall be considered by the European Commission to be compatible with the internal market as State aid. This is apparent from the approval notification of 10 July 2023 (State Aid SA. 104448 (2023/N) – the Netherlands Modification of SDE + + scheme for greenhouse gas reduction projects including renewable energy (C 2020) 4576 and State Aid SA.118519 (2025/N) – The Netherlands Prolongation and amendment of the SDE + +.

The regulation will enter into force the day after its publication. This deviates from the fixed dates of change and the minimum implementation period referred to in instruction 4.17 of the Regulatory Instructions. However, the derogation is justified by the importance, in the context of the energy transition, of the target group being able to guide and prepare to submit applications as early as possible in the opening period, which runs from 27 October to 26 November 2026.

The Minister for Climate and Green Growth,