

Message 001

Communication from the Commission - TRIS/(2025) 3497

Directive (EU) 2015/1535

Notification: 2025/0730/NL

Notification of a draft text from a Member State

Notification – Notification – Notifizierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késésekét - Non fa decorrere la mora - Atidėjimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħ il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20253497.EN

1. MSG 001 IND 2025 0730 NL EN 05-12-2025 NL NOTIF

2. Netherlands

3A. Ministerie van Financiën

Belastingdienst/ Douane Centrale dienst voor in- en uitvoer

3B. Ministerie van Klimaat en Groene Groei

Directie Wetgeving en Juridische Zaken

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4. 2025/0730/NL - S00E - ENVIRONMENT

5. Regulation of the Minister for Climate and Energy of _____, No WJZ/, amending the 2001 Energy Investment Allowance Implementing Regulation (establishing Energy List 2026)

6. The Energy Investment Allowance offers a tax benefit to entrepreneurs who invest in energy-saving business assets or parts thereof. It targets business assets, or parts thereof, that promote the efficient use of

energy.

7.

8. The 2001 Energy Investment Allowance Implementing Regulation allows entrepreneurs to deduct from their profits, for income or corporation tax purposes, a certain percentage (40 %) the amount invested in certain business assets as investments in energy efficiency. The Energy Investment Allowance thereby serves the purpose of environmental protection. To determine which assets qualify, a list has been compiled that contains a number of general categories and a number of broadly applicable specific types of assets (the Energy List). This list probably comprises technical regulations.

The 2001 Energy Investment Allowance Implementing Regulation is amended annually to incorporate new technological developments. This is done by updating the Annex to the Regulation listing eligible investments. This Annex is also referred to as the Energy List. The present amending regulation establishes the Energy List for 2026. The Energy List for 2025 includes some targeted adjustments, with some options being added, their descriptions revised, or removed. New investments have been added: installation of various types of heat pumps, sustainability of existing air handling units, insulation glazing, bio-based insulation, aerodynamic truck cabs, electrification by means of electric (drying) furnaces or rotary furnaces, mobile power supplies for energy buffering, energy systems for central heating or cooling of new buildings. The itemised notes to the regulation explain the changes in more detail.

For the establishment the 2025 Energy List, the draft Regulation amending the implementing Regulation was submitted to the European Commission on 10 December 2024 under notification number 2024/0667/NL pursuant to Directive 98/34/EC of the European Parliament and of the Council of 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations and of rules on Information Society services (OJ 1998, L 204), as amended by Directive 98/48/EC of the European Parliament and of the Council of 20 July 1998 (OJ 1998, L 217). The European Commission reported that the notification relates to technical specifications or other requirements pertaining to fiscal or financial measures as referred to in Article 1(1)(f)(ii)(iii) of Directive (EU) 2015/1535. This notification is not subject to a standstill period (Article 7(4) of Directive (EU) 2015/1535).

Under the technical regulations being notified it will not be possible for the national authorities in the Netherlands to deny access to the Dutch market for a product that has lawfully been placed on the market in another Member State. A mutual recognition provision is therefore not necessary.

9. The Energy Investment Allowance (EIA) offers a tax benefit to entrepreneurs who invest in energy-saving assets or parts thereof. The EIA aims to:

1. stimulate investments in technically proven assets that save energy compared to the energy consumption of similar assets commonly available on the market;
2. stimulate investments in the replacement of existing assets by more energy-efficient assets.

Appropriate, necessary and proportional

The aim of the Regulation is to promote the use of the most energy-efficient investments that also generate greater energy savings than mainstream savings options. The requirements imposed serve only to determine that such assets are in the interest of efficient energy use. In this way, entrepreneurs are encouraged to make optimum investments in the context of energy savings. The requirements only lay down certain (general) aspects that an investment must meet, and do not go beyond that. The measure is therefore proportionate. The entrepreneur may, if desired, invest in measures that are not on the list, but will not benefit from the investment allowance provided for this under this Regulation. There are two categories of codes under which an entrepreneur can claim the energy investment allowance: specific codes and generic codes. If the asset is on the list and meets the correct technical requirements, the investment allowance can be applied for under a specific code. If assets are not on the list but deliver energy savings, investment allowances can also be applied for under a generic code. The Netherlands Enterprise Agency (RVO) can then consider whether the measure is eligible for investment allowance, with the calculated cost recovery period of the investment being decisive. If the cost recovery period is at least 5 years, an asset may qualify for the EIA. An asset with a cost recovery period of less than 5 years is not eligible for the EIA as it is mandatory under the Approved Measures List. Economic operators can also submit proposals for supplementing or amending the energy list to the Netherlands Enterprise Agency (RVO). These proposals can then be taken into account in the annual revision of the energy list after internal consideration. The energy list is the least restrictive means to this end as it fosters only those investments that are considered best practice, without prohibiting other investments at the same time.

If an entrepreneur believes that a measure they wish to take is nevertheless the best energy-saving measure, they can make the application under a generic code or submit it to RVO for inclusion on the list the following year. In these cases, RVO will check internally whether the relevant application is eligible for the EIA. The requirements of the EIA are therefore suitable for achieving the goal and do not go beyond what is necessary.

Non-discriminatory

These requirements also apply regardless of the origin of the assets. No distinction is therefore made on the basis of nationality.

WTO

Notification of this draft Regulation to the Secretariat of the World Trade Organisation, pursuant to the Agreement on Technical Barriers to Trade signed in Marrakesh on 15 April 1994 (Treaties Bulletin 1994, 235), is not required.

10. Numbers or titles of the basic texts:

11. No

12.

13. No

14. Yes

15. No

16.

TBT aspects: No

SPS aspects: No

European Commission

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