



Ministerie van Klimaat en
Groene Groei

> Return address: Postbus 20401, 2500 EK Den Haag

Government Gazette

**Department for Legislation
and Legal Affairs**

Bezuidenhoutseweg 73
Postbus 20401
2500 EK Den Haag

T +31 703798911 (general)
F +31 703786100 (general)
www.rijksoverheid.nl/kgg

Handled by
S.M. Bosman

T 070 757 3593
s.m.bosman@minezk.nl

Instructie voor behandeling/route t.b.v. het secretariaat

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..... No WJZ/102264865 amending the Implementation
Regulation for the Energy Investment Allowance 2001
(establishing the Energy List 2026)**

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Annex(es)

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**Regulation of the Minister for Climate and Green Growth
of No, WJZ/102264865 amending
the Implementation Regulation for the Energy Investment Allowance 2001
(establishing the Energy List 2026)
[ChainID WGK]**

The Minister for Climate and Green Growth, acting in accordance with the State Secretary for Finance,

Having regard to Article 3.42 of the Dutch Income Tax Act 2001 [Wet inkomstenbelasting 2001];

Hereby decrees:

Article I

The Implementation Regulation for the Energy Investment Allowance 2001 [Uitvoeringsregeling energie-investeringsaftrek 2001] is amended as follows:

A

Article 2 is amended as follows:

1. In subsection c, the words 'Regulation for National EZK and LNV Subsidies' are replaced by the words 'Regulation for National EZ, LNVN and KGG Subsidies'.

2. By replacing the full stop at the end of subsection d with a semicolon, the following new subsection is added:

e. insofar as there is an investment in one or more facilities as referred to in Article 1 of said annex, insofar as this investment had not received any subsidy under Title 5.2 and 5.3 of the Regulation for European EZ, LNVN and KGG Subsidies 2021 was granted at the time of the notification referred to in Article 3.42(6) of the act.

B

The annex to Article 2 is replaced by the annex to this regulation.

Article II

This Regulation shall enter into force on 1 January 2026.

This regulation and explanatory notes will be published in the Government Gazette.

The Hague,

Minister for Climate and Green Growth,

Annex to Article 2 of the Implementation Regulation for the Energy Investment Allowance 2001

Article 1

The following are considered energy investments as referred to in Article 3.42(2) of the act:

A. Investments for energy savings in or at commercial buildings

Technical facilities for energy savings in or at commercial buildings by means of:

1. Improving energy efficiency by means of:
 - 1.1.A. The use of automatic measurement and control equipment.
 - 1.1.B.
 1. A saving system for reducing the energy use of climate control systems in or at existing commercial buildings by using a separately adjustable room controller for activation based on automatic presence or absence detection, consisting of: individual room controller with a motion or other sensor and if relevant, also a control unit and/or individual room control valve.
 2. The maximum amount eligible for the energy investment allowance is EUR 1 000 per room controller.
 - 1.2.A. The use of more efficient equipment.
 - 1.2.B.
 1. A heat pump for heating existing commercial buildings or collective heating of existing homes, consisting of an:
 - a. electrically powered closed-loop (geothermal) heat pump with a seasonal energy efficiency for space heating $SCOP \geq 5.2$ and if relevant, also a ground heat exchanger or groundwater source, residual heat storage tank, connection to the supply network, supply network, ice or other buffer and/or any necessary modification to the existing electrical connection; or
 - b. electrically powered open-loop (geothermal) heat pump with a seasonal energy efficiency for space heating $SCOP \geq 6.2$ and if relevant, also a ground heat exchanger or groundwater source, residual heat storage tank, connection to the supply network, supply network and/or any necessary modification to the existing electrical connection.
 2. Where:
 - The maximum investment amount eligible for the energy investment allowance is EUR 2 250 per installed kW_{th} of nominal thermal capacity of the system. The nominal capacity is understood as the thermal heating capacity on which the SCOP is based, by which the nominal capacity corresponds to P_{rated} ; and
 - The seasonal energy efficiency of space heating (SCOP) is measured during heating season 'A' = average under condition LT(35°C) in accordance with NEN-EN 14825:2022; and
 - 'Supply network' is understood as a piping network and system components for heating or cooling supply within the building of the end user; and
 - Heat pumps installed in homes are not eligible for the energy investment allowance. However, if centrally installed heat pumps are used to heat homes or other buildings, these are eligible; and
 - Air ducts are not eligible.
 - 1.2.C.
 1. Heat pump for the heating of commercial buildings or the collective heating of residents, consisting of: electrically driven heat pump equipped with a halogen-free refrigerant based on an open or closed (geothermal) source with a seasonal space heating energy efficiency $SCOP \geq 4.5$ and if relevant, also a groundwater source, ice or other buffer, residual heat storage tank, connection to the supply network,

supply network and/or any necessary modification to the existing electrical connection;

2. Where:

- The maximum amount eligible for the energy investment allowance is EUR 3 000 per installed kW_{th} of thermal capacity of the system. The nominal capacity is understood as the thermal heating capacity on which the SCOP is based, by which the nominal capacity corresponds to P-rated; and
- The seasonal energy efficiency of space heating (SCOP) is measured during heating season 'A' = average under condition LT(35°C) in accordance with NEN-EN 14825:2022; and
- Heat pumps installed in homes are not eligible for the energy investment allowance. However, if centrally installed heat pumps are used to heat homes or other buildings, these are eligible; and
- Air ducts are not eligible.

1.2.D.

1. Heat pump for the heating of existing commercial buildings or the collective heating of existing homes, consisting of: air/water heat pump with a SCOP ≥ 4.0 for the outdoor unit equipped with halogen-free refrigerant and if relevant, also a residual heat storage tank, connection to the supply network, supply network and/or the necessary modification of the existing electricity connection;

2. Where:

- The maximum amount eligible for the energy investment allowance is EUR 2,000 per installed kW_{th} of nominal thermal heating capacity of the outdoor unit; and
- The seasonal energy efficiency of space heating (SCOP) is measured during heating season 'A' = average under condition LT(35°C) in accordance with NEN-EN 14825:2022; and
- 'Supply network' is understood as a piping network and system components for heating or cooling supply within the building of the end user; and
- Heat pumps installed in homes are not eligible for the energy investment allowance. However, if centrally installed heat pumps are used to heat homes or other buildings, these are eligible.

- 1.2.E. Heat pump for heating existing commercial buildings, consisting of: air/air heat pump in accordance with Article 21 of Regulation (EU) 2016/2281 with a rated thermal input >12 kW a SCOP $\geq 4,0$ for the outdoor unit and if relevant, the necessary modification of the existing electricity connection;

2. Where:

- The maximum amount eligible for the energy investment allowance for the heat pump including supply network is EUR 1 400 per installed kW_{th} of nominal thermal capacity of the outdoor unit; and
- The seasonal energy efficiency of space heating (SCOP) is measured during heating season 'A' = average under condition A7-A20 in accordance with NEN-EN 14825:2022; and
- Below the nominal thermal capacity, the heating capacity is defined as 'P-rated heating'; and
- 'Supply network' is understood as a piping network and system components for heating or cooling supply within the building of the end user; and
- Air/air heat pumps intended for collective or other heating of homes are not eligible.

- 1.2.F. Heat pump boiler for heating tap water in commercial buildings or for collective heating of tap water for homes, consisting of an electrically powered heat pump boiler equipped with a halogen-free refrigerant with a COP ≥ 3.0 , storage tank and if relevant, also a ground heat exchanger or groundwater source.

- 1.2.G. High-efficiency pump for climate control systems in commercial

- buildings, consisting of:
- a. Standalone glandless circulator of up to 2 500 watts, with integrated speed controls, with EEI < 0.23 measured according to the method described in Annex II to Commission Regulation (EC) No 641/2009 of 22 July 2009 implementing Directive 2005/32/EC of the European Parliament and of the Council with regard to ecodesign requirements for glandless standalone circulators and glandless circulators integrated in products; or
 - b. Standalone inline dry-running circulator equipped with an electric motor with a rated output of less than 75 kW that meets the IE5 efficiency class measured in accordance with NEN-EN-IEC 60034-30-1:2014 or NEN-EN-IEC 60034-30-2:2021.
- 1.2.H.
1. Improvements in the energy performance of lifts in existing lift shafts, consisting of: a package of energy efficiency measures that bring a lift into compliance with the energy performance requirements for energy label A as per NEN EN ISO 25745-2:2015 (Cor. 2016-03).
 2. Where:
 - Only the costs of the energy-efficient lift components are eligible, not the full replacement costs; and
 - The costs of energy-efficient components of lifts installed in an all-new lift shaft in an existing building are not eligible.
- 1.2.I.
1. Energy-efficient fan for mechanical ventilation or air circulation systems in storage sheds for agricultural products, consisting of: a directly powered axial fan, with an efficiency rating (N) of at least 57 according to efficiency category A, C (static) or at least 75 according to efficiency category B, D (total) and if relevant, a frequency converter, sensors and control unit. The efficiency rate (N) should be determined in accordance with Regulation (EU) No 327/2011.
 2. The electric connection of the fan is not eligible.
- 1.2.J.
1. Drying and heating system for ventilation air in storage sheds for drying arable crops, consisting of: a heat pump running on a non-halogenated refrigerant, direct evaporator, and if relevant, also with CO₂ or NH₃ as a refrigerant in the incoming airflow, and if relevant, also a heat exchanger in the outgoing airflow, a fan and/or controls.
 2. A drying and heating system in which the overall system uses a halogenated refrigerant or a refrigerant other than CO₂ or NH₃ will not be eligible for the energy investment allowance. 'Overall system' is understood as all components present that are interconnected for the drying and/or heating of products.
- 1.2.K.
1. Improving the sustainability of an existing air treatment unit in or on an existing commercial building by replacing fans, consisting of: one or more direct-driven EC fan(s) with a minimum air flow rate of 1 000 m³/h per fan, the degree of efficiency (N) of which is at least 10 higher than the value required from 1 January 2015 pursuant to Regulation (EU) No 327/2011 and if relevant, before and/or after measurements of the air flow rate through the air treatment unit, pressure bulkheads, measurement and control technology for the fan, use of a heat recovery system and/or internal coating of the air treatment unit.
 2. Where:
 - The maximum amount eligible for the energy investment allowance is EUR 3.00 per m³/h per installed fan; and
 - The air duct system (ducts, grilles, fittings, control valves, fire dampers, accessories and air-side adjustment) are not eligible.
- 1.3.A. Additional efficiency-improving measures.
2. Reduction of heating or cooling load by means of:
 - 2.1.A. Insulating glazing in exterior façade or roof constructions for:

commercial buildings, consisting of: multiple glazing measured in accordance with NEN-EN 673:2011 for heat-reflecting insulating glass with a vacuum or gas-filled cavity, with a heat transmittance coefficient (U_g) of not more than 0.7 W/m²K, and if relevant, also window frame and/or gap sealing. The maximum amount eligible for the energy investment allowance is EUR 400 per m² of glass.

2.1.B.

1. Insulating glazing with awnings, consisting of: multiple glazing with a vacuum or gas-filled cavity with a heat transmission coefficient (U_g) of not more than 0.7 W/m²K measured in accordance with NEN-EN 673:2011 combined with external horizontal awnings per floor or combined with slats parallel to the frame covering at least 50 % of the glass surface or combined with operable screens covering the glass surface completely parallel to the frame.
2. Where:
 - The maximum amount eligible for the energy investment allowance for glass combined with sun protection is EUR 750/m² of glass; and
 - window foil and coating on existing glazing are not eligible for the energy investment allowance.

2.1.C. Insulation for existing structures by means of:

1.
 - a. Improving the insulation of existing roofs or ceilings of commercial buildings, other than refrigeration or freezing rooms, consisting of: insulation material in which the sum of the heat resistance of the layers $R = \sum(R_m) = \sum(d/\lambda)$ increases by at least 2.00 m²K/W in relation to the old situation, where the total heat resistance of the layers $R = \sum(R_m) = \sum(d/\lambda)$ is at least 5.00 m²K/W, and if relevant, also gap sealing. The maximum investment amount eligible for the energy investment allowance is EUR 50 per m² of insulated surface; or
 - b. Improving the insulation and heat reflection of existing roofs of commercial buildings, other than refrigeration or freezing rooms, consisting of: roof insulation material combined with white roofing, where the sum of the heat resistance of the layers $R = \sum(R_m) = \sum(d/\lambda)$ increases by at least 2.00 m²K/W in relation to the old situation, where the total heat resistance of the layers $R = \sum(R_m) = \sum(d/\lambda)$ is at least 5.00 m²K/W, and if relevant, also gap sealing. The maximum amount eligible for the energy investment allowance is EUR 60 per m² of insulated surface; or
 - c. Improving the insulation of existing walls of commercial buildings, other than refrigeration or freezing rooms, consisting of: insulation material in which the sum of the heat resistance of the layers $R = \sum(R_m) = \sum(d/\lambda)$ increases by at least 2.00 m²K/W compared to the old situation, and if relevant, also gap sealing. The maximum amount eligible for the energy investment allowance is EUR 70 per m² of insulated surface; or
 - d. Improving the insulation of existing floors of commercial buildings, other than refrigeration or freezing rooms, consisting of: insulation material in which the sum of the heat resistance of the layers $R = \sum(R_m) = \sum(d/\lambda)$ increases by at least 2.00 m²K/W compared to the old situation in which the total heat resistance of the layers $R = \sum(R_m) = \sum(d/\lambda)$ is at least 3.00 m²K/W, and if relevant, also gap sealing. The maximum amount eligible for the energy investment allowance is EUR 50 per m² of insulated surface.
2. Cavity wall insulation is not eligible.

2.1.D. Bio-based insulation for existing structures

1.
 - a. Improving the insulation of existing roofs or ceilings of commercial buildings, other than refrigeration or freezing rooms, consisting of: bio-based environmentally friendly insulation material in which the

sum of the heat resistance of the layers $R = \Sigma(R_m) = \Sigma(d/\lambda)$ increases by at least 2.00 m² K/W compared to the old situation in which the total heat resistance of the layers $R = \Sigma(R_m) = \Sigma(d/\lambda)$ is at least 5.00 m² K/W, and if relevant, also gap sealing. The maximum amount eligible for the energy investment allowance is EUR 75 per m² of insulated surface; or

- b. Improving the insulation and heat reflection of existing roofs of commercial buildings, other than refrigeration or freezing rooms, consisting of: bio-based environmentally friendly roof insulation material combined with white roofing, where the sum of the heat resistance of the layers $R = \Sigma(R_m) = \Sigma(d/\lambda)$ increases by at least 2.00 m² K/W compared to the old situation in which the total heat resistance of the layers $R = \Sigma(R_m) = \Sigma(d/\lambda)$ is at least 5.00 m² K/W, and if relevant, also gap sealing. The maximum amount eligible for the energy investment allowance is EUR 90 per m² of insulated surface; or
 - c. Improving the insulation of existing walls of commercial buildings, other than refrigeration or freezing rooms, consisting of: bio-based environmentally friendly insulation material in which the sum of the heat resistance of the layers $R = \Sigma(R_m) = \Sigma(d/\lambda)$ increases by at least 2.00 m² K/W compared to the old situation, and if relevant, also gap sealing. The maximum amount eligible for the energy investment allowance is EUR 100 per m² of insulated surface; or
 - d. Improving the insulation of existing walls of commercial buildings, other than refrigeration or freezing rooms, consisting of: bio-based environmentally friendly insulation material in which the sum of the heat resistance of the layers $R = \Sigma(R_m) = \Sigma(d/\lambda)$ increases by at least 3.00 m² K/W compared to the old situation, and if relevant, also gap sealing. The maximum amount eligible for the energy investment allowance is EUR 75 per m² of insulated surface;
2. Where:
- Cavity wall insulation is not eligible; and
 - Bio-based environmentally friendly insulation material means insulation material of which at least 70 % of the mass consists of bio-based material as referred to in EN16575:2014, mentioned in the environmental product declaration of the manufacturer and with a maximum environmental cost indicator of 0.85, stated in the category 1 map referred to in the National Environmental Database of the product concerned, at an Rd value of 3.5 m²K/W;
- 2.1.E. Phase transition materials for reducing energy consumption for the cooling or heating of commercial buildings, consisting of: phase transition materials with a defined phase transition curve and capacity of at least 100 kJ/kg over the phase transition curve. The maximum investment amount eligible for the energy investment allowance is EUR 10/kg of phase transition material.
- 2.2.A. Reduction of ventilation or draught losses.
3. Heat reuse by means of:
- 3.1.A. Heat recovery.
 - 3.1.B.
 1. Air handling unit for existing commercial buildings for the ventilation and cooling and/or heating of existing commercial buildings by using cold or heat from the exhaust air, consisting of:
 - a. Air handling unit, with an air flow rate greater than 1 000 m³ per hour, equipped with a heat exchanger for heat recovery with a thermal efficiency (η_t) of at least 78 %, a maximum pressure loss of 230 Pa over the heat exchanger and a maximum air velocity of 1.6 m/s in the unit; or
 - b. Air handling unit with an air flow rate of more than 1 000 m³ per hour, equipped with a heat exchanger for heat recovery and equipped with the current Eurovent label A, or better, in winter conditions.
 2. Where:
 - The specified technical requirements must be measured under

- nominal conditions in accordance with NEN-EN 13053:2019;
 - refrigerating units, boilers, heat pumps, piping and the air duct system (ducts, grilles, fittings, control valves, fire dampers, accessories and air-side control), humidification systems and adiabatic cooling are not eligible; and
 - The maximum amount for non-integrated measurement and control technology for the air handling unit eligible for the energy investment allowance is EUR 5 000 per air handling unit.
- 3.1.C.
1. Air handling unit for new commercial buildings for the ventilation and cooling and/or heating of new commercial buildings by using cold or heat from the exhaust air, consisting of:
 - a. Air handling unit, with an air flow rate greater than 1 000 m³ per hour, equipped with a heat exchanger for heat recovery with a thermal efficiency (η_t) of at least 83 %, a maximum pressure loss of 250 Pa over the heat exchanger and a maximum air velocity of 1.4 m/s in the unit; or
 - b. Air handling unit with an air flow rate of greater than 1 000 m³ per hour, equipped with a heat exchanger for heat recovery and equipped with the current Eurovent label A+ in winter conditions.
 2. Where:
 - The specified technical requirements must be measured under nominal conditions in accordance with NEN-EN 13053:2019;
 - Refrigerating units, boilers, heat pumps, piping and the air duct system (ducts, grilles, fittings, control valves, fire dampers, accessories and air-side control), humidification systems and adiabatic cooling are not eligible; and
 - The maximum amount for non-integrated measurement and control technology for the air handling unit eligible for the energy investment allowance is EUR 5 000 per air handling unit.
- 3.1.D. Cold or heat recovery system from ventilation air for cooling or heating of livestock buildings by using cold or heat in the exhaust air, consisting of: air handling unit with heat exchanger with an efficiency of at least 78 % measured according to NEN EN 13053:2019.
- 3.1.E.
1. Air handling unit for dehumidifying, ventilating and heating swimming pools, consisting of: air handling unit, equipped with a heat exchanger for heat recovery with a thermal efficiency (η_t) of at least 73 %, an integrated heat pump, automatic control, and potentially a heat exchanger for heating swimming pool water (bathwater condenser).
 2. Where:
 - The boiler and the air duct system (ducts, grilles, fittings, control valves, fire dampers, accessories and air-side control) are not eligible; and
 - The efficiency of the heat exchanger must be measured under nominal conditions in accordance with NEN-EN 13053:2019; and
 - The maximum amount for non-integrated measurement and control technology for the air handling unit eligible for the energy investment allowance is EUR 5 000 per air handling unit.
- 3.2.A.
1. Waste-heat utilisation system for the local heating of buildings, consisting of: waste heat transport pipe, heat exchanger at the waste heat source and if relevant, also a heat exchanger between waste heat transport pipe and distribution network.
 2. Where:
 - Supply networks are not eligible for the energy investment allowance; and
 - Systems using waste heat from refrigeration and freezing installations are not eligible; and
 - Waste-heat utilisation system heat should receive at least 70 % of its energy content from waste heat or at least 70 % of its energy content from waste heat combined with sustainable heat;

- and
 - A 'supply network' is understood as a piping network and system components for heating or cooling supply within the building of the end user; and
 - 'Waste heat' is understood as heat that is not recovered in the current situation; and
 - 'Sustainable heat' is understood as heat originating from investments as defined under Part D.
4. Efficient lighting by means of:
 - 4.1.A. The use of automatic measurement and control equipment.
 - 4.2.A. The use of more efficient equipment.
 - 4.2.B. LED lighting system for stage or theatre lighting, consisting of: Spotlight and/or floodlight fixtures, DMX. The power factor of the lighting system must be at least 0.90.
 - 4.3.A. Additional efficiency-improving measures.
 5.
 1. Energy performance improvement of existing commercial buildings as defined in ISSO 75.1 (energy performance of commercial and industrial buildings), consisting of:
 - a. A package of energy investments based on EP-U MWA energy performance advice for commercial and industrial buildings, as laid down in ISSO 75.2 (customised advice for commercial and industrial buildings). The energy performance of the commercial building must fulfil through the package of energy investments the A energy label at a minimum and be improved by at least three labels compared to the reference label included in the EP-U MWA; or
 - b. A package of energy investments based on EP-U MWA energy performance advice for commercial and industrial buildings, as laid down in ISSO 75.2 (customised advice for commercial and industrial buildings). The energy performance of the commercial building must fulfil through the package of energy investments the A++ or A+++ label at a minimum, depending on the main use function, and be improved by at least three labels compared to the reference label included in the EP-U MWA.
 2. Where:
 - The maximum investment amount for the energy performance improvement referred to in point a that is eligible for the energy investment allowance is EUR 85 per m² of usage surface area per label improvement; and
 - The maximum investment amount for the energy performance improvement referred to in point b that is eligible for the energy investment allowance is EUR 100 per m² of usage surface area per label improvement; and
 - The contribution of a measure to the label improvement is not considered in the energy performance improvement of the commercial building if this measure is not reported as part of the energy investment package for the energy investment allowance; and
 - With the case of a change in the function of a building, the customised advice must be prepared based on the new main functional use of the building in both the reference and the new situation; and
 - An investment in a measure reported under this definition is not also be reported under a different definition; and
 - The EP-U MWA energy performance advice for commercial and industrial buildings must be prepared before investments are made in the measures mentioned in the EP-U MWA energy performance advice for commercial and industrial buildings and before the package of energy investments for the energy investment allowance is notified; and
 - The registered EP-U MWA energy performance advice for commercial and industrial buildings must comply with the most recent version of the BRL9500 – MWA-U guideline. The consultant

must be certified according to ISSO 75.2 and listed in the Central Technology Register; and

- The deregistered EP-U MWA energy performance advice for commercial and industrial buildings must be registered in the EP-Online national database; and
- For the main function use cited under b: meetings, healthcare without bed, office, education and retail, the minimum energy label is A+++ and for the main functional use referred to in point b: healthcare with bed, accommodation and sports, the minimum energy label is A++; and
- The costs of measures involving heating with fossil fuel are not eligible for the energy investment allowance. However, if they are described in the EPA-U customised advice, they can be considered for the achieved label improvement.

B. Investments to achieve energy savings in processes

Technical facilities for energy savings in processes by means of:

1. Improving energy efficiency by means of:
 - 1.1.A. The use of automatic measurement and control equipment.
 - 1.1.B. A smart local heat distribution system to coordinate supply and demand for various consumers and producers, consisting of: a measurement and control system in combination with software for a real-time interface between producers and consumers within the energy network.
 - 1.1.C.
 1. Energy-efficient climate control in horticultural greenhouses using:
 - a. A plant temperature camera to control screens and ventilation in greenhouse horticulture based on the measured crop temperature, consisting of: infrared plant temperature camera, control software; or
 - b. Fruit sensors for temperature measurement for humidity control based on the measured fruit temperature, consisting of: fruit sensors, control software; or
 - c. Pyrgeometer to control screens based on measured heat radiation from a horticultural greenhouse, consisting of: pyrgeometer, control software; or
 - d. Gas analyser for automatic control of screens and ventilation in a horticultural greenhouse based on measured air quality, consisting of: combined ethylene/NO_x/CO_x gas analyser, control software, interface with the climate computer.
 2. A climate computer and any network components are not eligible for the energy investment allowance.
 - 1.2.A. The use of more efficient equipment.
 - 1.2.B. High-efficiency electric motor consisting of: electric motor connected to the electricity grid with a power of up to 1,000 kW that fulfils, at a minimum, the IE5 efficiency class requirements according to NEN-EN-IEC 60034-30-2:2021 and if relevant, also electronic speed control and/or integrated gear reducer (other than helical-worm gear units).
 - 1.2.C.
 1. Heat pump in which the heat is recovered for processes, consisting of:
 - a. Electrically powered heat pump based on a halogen-free refrigerant in which, in the case of a temperature lift (dT) between source temperature (evaporator entry temperature) and release temperature (condenser temperature exit), the following COP requirement applies:
 - COP ≥ 4.0 with dT of up to +40 °C
 - COP ≥ 3.5 with dT from +40 °C to +50 °C
 - COP ≥ 3.0 with dT from +50 °C to +60 °C

- COP \geq 2.5 with dT from +60 °C to +70 °C
- COP \geq 2.3 with dT from +70 °C to +80 °C
- COP \geq 1.5 with dT \geq +80 °C,

And if relevant, also a system for heat extraction, a system for adding heat to a process, residual heat storage tank and/or any necessary modification of the existing electrical connection; or

- b. Absorption or adsorption heat pump based on a halogen-free refrigerant in which the regenerator is powered by waste heat or sustainable heat and if relevant, also a heat extraction system, system for adding heat to a process, residual heat storage tank and/or any necessary modification of the existing electricity connection.

2. Where:

- 'Sustainable heat' is understood as heat originating from investments as defined under Part D; and
- 'Waste heat' is understood as heat that is not recovered in the current situation.

1.2.D.

1. Mobile compressed natural gas (CNG) pressure washer for cleaning surfaces with hot water under high pressure with an efficiency of at least 93 % based on the lower heating value, consisting of: a mobile CNG pressure washer and if relevant, also a battery.

1.2.E.

1. Decentralised cooling system (hydroloop) with a total cooling capacity of up to 50 kW for the cooling of products in retail display units and/or cold stores up to +16 °C, consisting of: refrigerated retail display units and/or cold stores that are ready to plug in, interconnected with a glycol network and dry cooler and in which:
 - The connected retail display units and/or condenser units:
 - a. run on a non-halogenated refrigerant;
 - b. are equipped with at least one frequency-controlled or electronic speed-controlled compressor; and
 - c. are equipped with electronic expansion controls;
 - The dry cooler is designed:
 - a. for a temperature difference of no more than 14 K between the condensation temperature and ambient temperature;
 - b. for a temperature difference of no more than 4 K between the water inlet and outlet temperatures; and
 - c. with a specific power consumption of up to 21 W per kW of dry cooler capacity;
 - the system is equipped with weather-dependent control of condensation pressure up to an outdoor air temperature of +13 °C.

2. Where:

- The specific power consumed by the dry cooler is the sum of the total power consumed by the fans and pumps divided by the dry cooler capacity with a temperature difference of no more than 14 K between the condensation temperature and ambient temperature; and
- The ambient temperature is a dry-bulb temperature of +30 °C with a relative humidity of 50 %; and
- The maximum temperature difference of 14 K between the condensation and ambient temperatures applies for outside air temperatures of +13 °C or higher; and
- A cooling and/or freezing system in which the overall system uses a halogenated refrigerant is not eligible for the energy investment allowance. 'Overall system' means all the components present that are interconnected for the cooling and/or freezing of spaces or processes; and
- The maximum investment amount eligible for the energy investment allowance is EUR 3 000 per installed kW of cooling and freezing capacity for the decentralised cooling system; and
- The total cooling capacity is the sum of all individual cooling

capacities of the connected furniture and/or condenser units within the same establishment. This cooling capacity is determined at a condensation temperature of +44 °C and an evaporation temperature of -10 °C (for cooling applications) or an evaporation temperature of -35 °C (for freezing applications); and

- 'Establishment' is understood as any activity carried out by people that commonly takes place commercially or within a commercial framework that is carried out within certain boundaries. It must be possible to physically limit the activity. Activities performed on public roadways or public land are generally not considered to be establishments. If the public land does in fact have physical boundaries, it must meet a second requirement that the activities must have an exclusive claim to that section of the public land.

1.2.F.

1.

- a. Energy-efficient subcritical cooling and/or freezing system with a cooling capacity of < 100 kW for cooling and/or freezing of spaces or processes up to a maximum of +16 °C, consisting of:
 - at least one frequency-controlled or electronic speed-controlled compressor;
 - an air-cooled, water-cooled or evaporative condenser, designed for a maximum temperature difference of 10K between condensation temperature and ambient temperature, with no more than 21 W of power specifically consumed by the condenser per kW of condenser power;
 - weather-dependent control for condensation pressure up to an outside air temperature of +13 °C;
 - electronic expansion control (for direct expansion systems);
 - evaporator;
 - if relevant, also a heat recovery system;
 - if relevant, also a cooling network with CO₂ or NH₃ as the refrigerant; and
 - if relevant, also adiabatic pre-cooling blocks (pads) for an air-cooled condenser; or
- b. Energy-efficient subcritical cooling and/or freezing system with a cooling capacity of ≥ 100 kW for cooling and/or freezing of spaces or processes up to a maximum of +16 °C, consisting of:
 - at least one frequency-controlled or electronic speed-controlled compressor;
 - an air-cooled, water-cooled or evaporative condenser, designed for a maximum temperature difference of 8K between condensation temperature and ambient temperature, with no more than 21 W of power specifically consumed by the condenser per kW of condenser power;
 - weather-dependent control for condensation pressure up to an outside air temperature of +13 °C;
 - electronic expansion control (for direct expansion systems);
 - evaporator;
 - in cascade systems, a heat exchanger designed for a temperature difference of no more than 3 K between the evaporation temperature and condensation temperature of the two refrigerants;
 - in systems equipped with a cold carrier, a heat exchanger designed for a temperature difference of no more than 3 K between the evaporation temperature and outgoing temperature of the refrigerant;
 - heat-recovery system using the heat outside the limits of the refrigeration and/or freezing system;
 - if relevant, also a cooling network with CO₂ or NH₃ as the refrigerant; and
 - if relevant, also adiabatic pre-cooling blocks (pads) for an air-cooled condenser.

2. Where:

- Cooling and/or freezing tunnels and walk-in coolers and/or freezers are not eligible for the energy investment allowance;
- The specific power consumption of the condenser is the sum of the total power consumption of the fans and/or the pumps divided by the condenser power at the prescribed temperature difference between condensation temperature and ambient temperature;
- A cooling and/or freezing system using a halogen-free cooling agent is eligible for the energy investment allowance;
- A cooling and/or freezing system in which the overall system uses a halogenated refrigerant is not eligible for the energy investment allowance. 'Overall system' means all components present that are interconnected for the cooling and/or freezing of spaces or processes;
- The ambient temperature for an air-cooled condenser is a dry-bulb temperature of +30 °C with a relative humidity of 50 % and for an evaporative condenser, a wet-bulb temperature of +22 °C. If cooling with outside air, the ambient temperature is the water/surface water supply temperature;
- The maximum prescribed temperature difference between condensation and ambient temperatures applies to an outdoor air temperature of + 13 °C and above; and
- The maximum investment amount eligible for the energy investment allowance is EUR 2 000 per installed kW of cooling or freezing capacity of the compressors under the conditions indicated in this description.

1.2.G.

1. Energy-efficient professional refrigerator or freezer with a maximum net capacity of 1 500 litres for:
 - a. The cooling of products in which the product temperature is continuously maintained between -1 °C and +5 °C, consisting of: refrigerator or refrigerated workbench, operating on a halogen-free refrigerant, equipped with forced ventilation in the unit, with an Energy Efficiency Index (EEI) of less than 25, in climate class 4 (30 °C, 55 % RH) or in climate class 5 (40 °C, 40 % RH), measured in accordance with Regulation (EU) 2015/1095; or
 - b. The freezing of products in which the product temperature is continuously maintained below -15 °C, consisting of: freezer or freezer workbench, operating on a halogen-free refrigerant, equipped with forced ventilation in the unit, with an Energy Efficiency Index (EEI) less than 50, in climate class 4 (30 °C, 55 % RH) or in climate class 5 (40 °C, 40 % RH), measured in accordance with Regulation (EU) 2015/1095.
2. For a device that can both refrigerate and freeze, the requirements under 1.a apply.

1.2.H.

1. Energy-efficient cooling and/or freezing condensing unit for the cooling and/or freezing of spaces or processes up to a maximum of +16 °C, consisting of:
 - a. a condensing unit for cooling applications with:
 - a cooling capacity of more than 5 kW and less than or equal to 50 kW;
 - a SEPR of at least 2.90;
 - a natural refrigerant;
 - if relevant, evaporator(s) of the connected furniture and/or cells or
 - b. a condensing unit for freezing applications with:
 - a cooling capacity of more than 2 kW and less than or equal to 20 kW;
 - a SEPR of at least 1.80;
 - a natural refrigerant;
 - if relevant, evaporator(s) of the connected furniture and/or

cells

2. Where:

- The maximum investment amount eligible for the energy investment allowance is EUR 3 000 per installed kW of cooling and freezing capacity for the decentralised cooling system; and
- Condensing units intended for cooling and freezing applications must meet the requirements set for cooling applications; and
- The calculation of the cooling capacity and SEPR (seasonal energy performance ratio) for condensing units is set out in Directive 2009/125/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for the setting of ecodesign requirements for energy-related products and in Commission Regulation (EU) 2015/1095 of 5 May 2015 implementing Directive 2009/125/EC of the European Parliament and of the Council with regard to ecodesign requirements for professional refrigerated storage cabinets, blast cabinets, condensing units and process chillers; and
- The total cooling capacity is the sum of the individual cooling capacities of all condensing units within the same device and may not exceed 50 kW. This cooling capacity is determined with a reference ambient air temperature of +32 °C and an evaporation temperature of -10 °C (for cooling applications) or an evaporation temperature of -35 °C (for freezing applications); and
- 'Establishment' is understood as any activity carried out by people that commonly takes place commercially or within a commercial framework that is carried out within certain boundaries. It must be possible to physically limit the activity. Activities performed on public roadways or public land are generally not considered to be establishments. If the public land does in fact have physical boundaries, it must meet a second requirement that the activities must have an exclusive claim to that section of the public land.

1.2.I.

1. Speed-controlled vacuum pump for the vacuum facility of a milking system, consisting of: vacuum pump with speed control.
2. In this case, the vacuum supply of an automatic milking system (milking robot) is not eligible for the energy investment allowance.

1.2.J. Energy-efficient milk cooling for the cooling of milk and recovery of heat from milk, by which the extracted heat is used at a dairy farm, consisting of a heat exchanger installed in the pipe between the milking machine and the milk cooling tank (milk pre-cooler), heat exchanger between the compressor and condenser of the cooling equipment, and if relevant, also a cold buffer, frequency inverter on the milk pump, buffer tank for heated water, and/or electric boiler supplied with the preheated water.

1.2.K.

1.
 - a. Transcritical cooling and/or freezing system with a cooling capacity < 100 kW for non-supermarket applications for the cooling and/or freezing of spaces or processes to a maximum of +16 °C with CO₂ as a refrigerant, consisting of:
 - at least one frequency-controlled or electronic speed-controlled compressor;
 - an air-cooled or water-cooled gas cooler designed for a maximum temperature difference of 2 K between gas cooler outlet temperature and ambient temperature at a pressure of 84 bar(a), with no more than 14 W of power specifically consumed by the gas cooler per kW of gas cooler capacity;
 - weather-dependent control for condensation pressure up to an outside air temperature of +13 °C;
 - electronic expansion controls;
 - evaporator;
 - if relevant, a heat recovery system; and

- if relevant, adiabatic pre-cooling blocks (pads) for an air-cooled gas cooler; or
- b. Transcritical cooling and/or freezing system with a cooling capacity ≥ 100 kW for non-supermarket applications for the cooling and/or freezing of spaces or processes to a maximum of +16 °C with CO₂ as a refrigerant, consisting of:
- at least one frequency-controlled or electronic speed-controlled compressor;
 - use of parallel compression or gas/liquid injector(s);
 - an air-cooled or water-cooled gas cooler designed for a maximum temperature difference of 2 K between gas cooler outlet temperature and ambient temperature at a pressure of 84 bar(a), with no more than 14 W of power specifically consumed by the gas cooler per kW of gas cooler capacity;
 - weather-dependent control for condensation pressure up to an outside air temperature of +13 °C;
 - electronic expansion controls;
 - evaporator;
 - heat-recovery system using the heat outside the limits of the refrigeration and/or freezing system; and
 - if relevant, adiabatic pre-cooling blocks (pads) for an air-cooled gas cooler.
2. Where:
- Cooling and/or freezing tunnels and walk-in coolers and/or freezers are not eligible for the energy investment allowance;
 - The ambient temperature is a dry-bulb temperature of +32 °C for an air-cooled gas cooler and the water supply temperature for a water-cooled gas cooler;
 - The specific power consumed by the gas cooler is the sum of the total power consumed by the fans and/or pumps, divided by the gas cooler capacity at a temperature difference of 2 K between the gas cooler outlet temperature and ambient temperature;
 - The maximum investment amount eligible for the energy investment allowance is EUR 2 000 per installed kW of cooling capacity of the refrigeration compressors under the conditions indicated in this definition. In cases of parallel compression, the calculation of the cooling capacity of the parallel compressors may also factor in the cooling capacity of the refrigeration compressors; and
 - System components that do not contain CO₂ as a refrigerant are not eligible for the energy investment allowance.
- 1.2.L.
1. Energy-efficient rack cooling for cooling IT equipment in racks, consisting of: rack cooling by means of an integrated direct expansion (DX) system. The maximum amount eligible for the energy investment allowance is EUR 15 000 per structural room.
 2. Applications in data centres are not eligible for the energy investment allowance.
- 1.2.M. Energy-efficient crate dryer for drying washed plastic crates for food, consisting of: a crate drying machine that removes moisture using centrifugal force. The residual moisture content after drying must be less than 5 grams per crate.
- 1.2.N. Energy-efficient beverage cooler for the refrigeration and sale of packaged drinks in temperature class K4 (+9 °C/-1 °C) with an Energy Efficiency Index (EEI) of less than 50, measured according to Regulations (EU) 2019/2018 and (EU) 2019/2024, in climate class CC1 (+25 °C, 60 % RH) or CC2 (+32 °C, 65 % RH), consisting of: a beverage cooler, as described in Article 2 of Regulation (EU) 2019/2024, and running on a non-halogenated refrigerant.
- 1.2.O.
1. Water supply system for crop irrigation on agricultural land, consisting of: electrically driven pump, frequency converter, pressure transducer and if relevant, a transformer for increasing the

- mains voltage, water transport lines between the source, pump and agricultural land, hose reel equipped with an electric drive for reeling or driving and/or battery for the electric drive of the reel.
2. Where:
 - Other water transport pipes and the water delivery system are not eligible; and
 - Systems including a pump powered by fossil energy are not eligible for the energy investment allowance.
- 1.2.P.
1. Installation for extracting CO₂ from the outside air for fertilising crops in horticultural greenhouses, consisting of: CO₂ adsorption facility from outside air (direct air capture) and if relevant, a CO₂ compressor, CO₂ fan, CO₂ transport lines within the greenhouse horticulture company, coupling with a heat source for desorption and/or CO₂ buffer.
 2. Where:
 - The distribution system for CO₂ dosing in the greenhouse is not eligible; and
 - The heat source itself is not eligible.
- 1.2.Q.
1. Fibre laser cutting machine by replacing or converting a CO₂ laser cutting machine, consisting of: the cutting head of the fibre laser cutting machine and if relevant, a laser source and/or cooler.
 2. In this case, not the entire laser cutting machine is eligible for the energy investment allowance.
- 1.2.R.
1. Ridge-forming device for forming and ridging potato ridges immediately after planting potatoes, in the same process, consisting of: device for forming and ridging potato ridges mounted on the potato planter.
 2. Where:
 - The entire potato planting machine is not eligible for the energy investment allowance; and
 - A row cutter is not eligible for the energy investment allowance.
- 1.2.S. Aeration of aerobic purification of waste water, consisting of: an aeration system with a Standard Aeration Efficiency (SAE) of at least 4.5 kg O₂/kWh, in accordance with NEN-EN 12255-15:2003.
- 1.3.A. Additional efficiency-improving measures.
2. Reduction of heating or cooling load by means of:
 - 2.1.A. Thermal insulation.
 - 2.1.B.
 1. Energy screens for reducing heat loss in horticultural greenhouses by installing horizontally movable energy screens on the inside of the translucent building envelope, consisting of: a screen cloth with a density of at least 90 % in which the mesh holes of the woven, knitted or plaited cloth are smaller than 2 mm² and in which the translucence for diffuse incident light is greater than 10 %, a mechanical control mechanism and if relevant, also gap sealing, screen controls or screen slit controls, a measuring box above the energy screen and/or ridge partitioning. The third energy screen of the horizontally movable, vertically arranged screens separated by an air gap is eligible for the energy investment allowance;
 2. In this case, the greenhouse/section concerned must be equipped with at least three horizontal energy screen cloths in which the screen cloth has a density of at least 90 %, the mesh holes of the woven, knitted or plaited cloth are smaller than 2 mm² and in which the translucence for diffuse incident light is greater than 10 % of at least two horizontal energy screen cloths. The screens are connected and can be closed at the same time.
 - 2.1.C. Phase transition materials for reducing the energy consumption for the cooling or heating of spaces or processes, consisting of: phase transition materials with a defined phase transition curve and a capacity

of at least 100 kJ/kg over the phase transition curve. The maximum investment amount eligible for the energy investment allowance is EUR 10 per kg of phase transition material.

3. Heat reuse by means of:
 - 3.1.A. Heat recovery.
 - 3.1.B.
 1. Dehumidification and/or cooling and heating of horticultural greenhouses by means of:
 - a. a greenhouse dehumidification system with a controlled mixture of air from above the energy screen and air from below the energy screen, consisting of: air mixing unit with valve sections, speed-controlled fan and if relevant, an air distribution hose and/or control software; or
 - b. a system for the dehumidification of the greenhouse by means of a controlled mixture of dry outdoor air and greenhouse air, consisting of: air handling unit with valve section and speed-controlled fan and if relevant, control software, air distribution hose, air/air heat exchanger and/or integrated heat exchanger for post-heating; or
 - c. a system for the dehumidification of the greenhouse by means of cooling, drying and reheating of the greenhouse air using a heat pump, consisting of: complete unit with heat pump, fan, heat exchanger in the incoming airflow, heat exchanger in the outgoing airflow or heat exchanger for the recovery of the heat and if relevant, an air distribution hose, discharge network heated exclusively by the recovered heat and/or valve section for the incorporation of air from above the energy screen; or
 - d. a system for the dehumidification of the greenhouse by passing the greenhouse air through a hygroscopic solution or along a hygroscopic surface, consisting of: dehumidification unit and if relevant, an air distribution hose and/or valve section; or
 - e. a system for dehumidifying and possibly alternating heat extraction and supply in which the recovered heat is directly used for reheating or stored in a buffer, consisting of: air handling unit with integrated heat exchanger for cooling/dehumidification and if relevant, an integrated heat exchanger for post-heating, air/air heat exchanger, valve section for mixing dry outdoor air, air distribution hose, day buffer, release network that is heated exclusively by the recovered heat, heat pump according to Part B, Article 1.2.C, heat or cold storage in the soil according to Part D, Article 4.1.B and/or control software;
 2. In this case, a distribution network is understood as a piping network and installation components for heating or cooling supply within the end user's building;
 4. Efficient lighting by means of:
 - 4.1.A. The use of automatic measurement and control equipment.
 - 4.2.A. The use of more efficient equipment.
 - 4.2.B.
 1. Lighting system for replacing an existing lighting system for lighting horticultural crops in horticultural greenhouses or daylight-tight spaces, consisting of: dimmable illumination fittings including light source with a specific luminous flux of at least 3.00 micromoles of photons per second per watt as a replacement for an illumination fitting in the same horticultural greenhouse.
 2. Where:
 - The luminous efficacy is measured at the maximum capacity of the fixture in accordance with LM-79-19 or equivalent protocols;
 - 'Luminous efficacy' is understood as the ratio of the luminous flux of the lighting system (in micromoles of photons per second) to the electrical power consumed (in watts); and
 - Measurements pursuant to LM-79-19 or equivalent protocols are taken by accredited bodies, by which electric and photometric

measurements must specifically fall within the scope of accreditation of the body in question.

4.3.A. Additional efficiency-improving measures.

C. Investments in means of transport for achieving energy savings

Technical facilities for energy savings in or on means of transport. 'Means of transport' is understood as vehicles for transport by road, vehicles for transport within company premises, vessels and rail vehicles. These measures must increase the energy efficiency of the means of transport itself. Technical facilities that do not make the means of transport itself more energy-efficient, but produce indirect energy savings, are not eligible for the energy investment allowance. The energy savings is based on the same travel route, assuming the same goods and a maximum load.

Company assets placed on means of transport and used for production activities must meet the requirements referred to in Article 1, Part B, for investments for processes.

1. Energy efficiency improvement by means of:
 - 1.1.A. The use of automatic measurement and control equipment.
 - 1.2.A. The use of more efficient equipment.
 - 1.2.B. Energy-efficient ship engine for:
 - a. The main propulsion of an existing inland navigation vessel with a nominal engine power of at least 250 kW, consisting of: diesel ship engine whose fuel consumption is less than 195 g/kWh, measured in accordance with standard NEN ISO 3046-1:2002, taking into account the maximum permitted tolerance of 5 % defined in this standard. The maximum investment amount eligible for the energy investment allowance is EUR 125 per kW of nominal power;
 - b. The propulsion of an existing inland navigation vessel with a nominal engine power of at least 250 kW, by which multiple diesel ship engines are connected to a single propeller shaft and one or more diesel ship engines can be switched off depending on power demand, consisting of: diesel ship engines whose fuel consumption per engine is less than 195 g/kWh, measured according to standard NEN ISO 3046-1:2002, taking into account the maximum permitted tolerance of 5 % defined in this standard, a coupling that transfers power from multiple diesel ship engines to a single propeller shaft. The maximum investment amount eligible for the energy investment allowance is EUR 175 per kW of nominal power; or
 - c. the propulsion of a vessel, by which the engines are used for propulsion in a diesel-electric system, consisting of: diesel ship engines whose fuel consumption per engine is less than 195 g/kWh, measured according to standard NEN ISO 3046-1:2002, taking into account the maximum permitted tolerance of 5 % defined in this standard, electric motor on the main shaft.
 - 1.2.C. Lightweight composite tipper for the transport of bulk goods by road, consisting of: composite tipper and if relevant, a scissor cylinder and/or tipping frame.
 - 1.2.D. Long heavy-duty truck for transport of goods by road, consisting of:
 - a. dolly; or
 - b. trailer with fifth wheel coupling.
 - 1.2.E. Fuel cell in a means of transport for the generation of electricity, consisting of: a fuel cell and, if relevant, a fuel reformer.
 - 1.2.F.
 1. Electric transport cooling for:
 - a. cooling and/or freezing of products transported in an insulated semi-trailer, consisting of: electric cooling unit, lead-free battery, energy axle and if relevant, solar photovoltaic panels; or
 - b. cooling/freezing of products transported in an insulated van or insulated truck, consisting of: solely electricity-powered cooling unit with a halogen-free refrigerant, lead-free battery and if

- relevant, an energy axle and/or panels or film with photovoltaic solar cells.
2. 'Truck/box truck' is understood as a carrier vehicle or box truck in which the load is attached directly to the vehicle chassis in a cargo area, covered trailer, container or tank.
- 1.3.A. Additional efficiency-improving measures.
- 1.3.B. Hydrodynamic anchor wells and anchors for reducing the sailing drag of an inland navigation vessel, consisting of: anchor, anchor well. The maximum amount eligible for the energy investment allowance of EUR 20 000 per combination of anchor well and anchor. When retracted, the anchor closes the hawsehole off completely and is an integral part of the ship's hull.
- 1.3.C.
1. Steering and retractable rear axle for box trucks or towing vehicles of a tractor-trailer combination, consisting of: rear axle assembly of which at least one rear axle is actively inserted and one rear axle can be retracted.
 2. Where:
 - Steerable rear axles and retractable rear axles or separately installed axles under trucks/box trucks, trailers and semi-trailers are not eligible for the energy investment allowance;
 - 'Tractor-trailer combination' is understood as a combination in which the semi-trailer is coupled by means of a kingpin to the fifth-wheel coupling of the towing vehicle (the puller). A puller does not have its own transport capacity; and
 - 'Truck/box truck' is understood as a carrier vehicle or box truck whose load is attached directly to the vehicle chassis in a cargo area, covered trailer, container or tank.
- 1.3.D.
1. A spud pole for stabilisation of an existing working vessel during the performance of work, consisting of: a spud pole.
 2. Where:
 - The maximum investment amount eligible for the energy investment allowance is EUR 20 000 per spud pole; and
 - Spud poles for inland navigation vessels, tugboats and pushers are not eligible for the energy investment allowance.
- 1.3.E.
1. Cruise control for truck propulsion, consisting of: cruise control that controls the transmission based on road map information and GPS data.
 2. Other cruise control systems are not eligible for the energy investment allowance.
- 1.3.F.
1. Valance panels to reduce wind resistance on trucks/box trucks, trailers or semi-trailers, consisting of: closed panels that completely close the open spaces between the wheels or closed panels over the wheels.
 2. 'Truck/box truck' is understood as a carrier vehicle or box truck in which the load is attached directly to the vehicle chassis in a cargo area, covered trailer, container or tank.
- 1.3.G.
1. Aerodynamic trailer for reducing drag to replace a closed trailer with its own registration number without aerodynamic rounded corners, consisting of: fully enclosed trailer with its own registration plate with light alloy or hard plastic body with aerodynamically rounded corners of the front and side surfaces with a minimum radius of 15 cm. The area of the rounded corners should be at least 10 % of the total frontal area.
 2. In this case, the maximum investment amount eligible for the energy investment allowance is EUR 5 000 per trailer.
- 1.3.H.
1. Aerodynamic driver's cab for reducing air resistance by replacing a lorry without an aerodynamic cab, consisting of: a lorry-trailer or

tractor unit of a tractor-trailer combination fitted with an extended aerodynamic cab in accordance with Article 9 bis of Council Directive 96/53/EC of 25 July 1996.

2. Where:

- The maximum investment amount eligible for the energy investment allowance is EUR 10 000 per driver's cab; and
- 'Tractor-trailer combination' is understood as a combination in which the semi-trailer is coupled by means of a kingpin to the fifth-wheel coupling of the towing vehicle (the puller). A puller does not have its own transport capacity; and
- 'Truck/box truck' is understood as a carrier vehicle or box truck whose load is attached directly to the vehicle chassis in a cargo area, covered trailer, container or tank.

1.3.1.

1. Lightweight demountable container for the transport of bulk goods by road, consisting of: a lightweight demountable container with a minimum capacity of 15 m³, replacing a heavier demountable container with the same capacity. The weight reduction should be at least 20 kg per m³ volume.

2. Where:

- Other types of containers are not eligible for the energy investment allowance; and
- The maximum investment amount eligible for the energy investment allowance is EUR 5 000 per lightweight demountable container.

2. Reduction of heating or cooling load by means of:

2.1.A. Thermal insulation.

2.2.A. Reduction of ventilation or draught loss.

3. Heat reuse by means of:

3.1.A. Heat recovery.

4. Efficient lighting by means of:

4.1.A. The use of automatic measurement and control equipment.

4.2.A. The use of more efficient equipment.

4.3.A. Additional efficiency-improving measures.

D. Investments for the use or application of sustainable energy

Technical facilities resulting in reduced use of fossil fuels, by means of:

1. Solar energy by means of:

1.1.A. Conversion to electricity or heat (excluding the use of passive solar energy).

1.1.B.

1. Solar photovoltaic system for generating electrical energy from sunlight using solar cells, consisting of: panels with photovoltaic solar cells with a combined peak power of no less than 15 kW and not more than 100 kW, connection to the electricity grid and if relevant, an active solar tracking system and/or current/voltage converter.

2. Where:

- To determine the joint peak power of the solar photovoltaic panels, the overall system should be considered. 'Overall system' is understood as all facilities available for the production of electricity generated by solar photovoltaic panels connected to each other via the same electricity connection on the public grid;
- If the installation of a ground-based photovoltaic solar energy system requires an environmental permit as referred to in Section 5.1 of the Environment Act, an environmental permit has been granted by the competent authority at the time of the notification referred to in Article 3.42(6) of the act. Where appropriate, for the purposes of examining a request for a declaration as referred to in Article 3.42(1) of the act, the taxpayer must submit a copy of the environmental permit issued

if requested by the minister.

1.1.C.

1. Solar collector system for the heating of water or air, consisting of:
 - a. a solar collector with a total aperture area less than 200 m² and if relevant, a residual heat storage tank, heat exchanger, post-heater integrated into the tank, photovoltaic solar cells integrated into the air heater and/or absorption or adsorption cooling device powered mainly by solar energy; or
 - b. uncovered solar collector with a total aperture area of at least 100 m² and if relevant, a residual heat storage tank, heat exchanger, post-heater integrated into the tank and/or an absorption or adsorption cooling device powered mainly by solar energy.
2. In this case, the calculation of the total aperture area of a solar collector is based on the combination of new facilities, by which a 'combination of new facilities' is understood as all new components present that are interconnected for the production of heat generated by means of a solar collector.

1.1.D. Photovoltaic solar energy system for generating electrical energy from sunlight using solar cells on means of transport, consisting of: panels or film with photovoltaic solar cells and if relevant, a current/voltage inverter and/or battery.

1.1.E

1. A network connection for the supply of electricity from panels with photovoltaic solar cells that are not building-specific panels, consisting of: a connection to the medium or high-voltage grid.
2. In this case, the one-time connection fee charged by the network operator is not eligible for the energy investment allowance.

1.1.F.

1. Battery for the stationary storage of sustainably generated electricity, consisting of: battery with a power rating of at least 5 kVA and a capacity of at least 15 kWh and if relevant a current/voltage inverter and/or control system.
2. Where:
 - A battery containing liquid lead-acid and a battery from an (internal) means of transport are not eligible; and
 - The battery must be connected to a sustainable energy generating system with a power output of more than 15 kW, with both the power generating system and the battery having the same connection to the electricity grid.

2. Wind energy by means of:

2.1.A. Windpumps for pumping water directly using wind power, consisting of: blades, tower, water pump.

3. Energy from hydropower by means of:

3.1.A. Conversion to electrical or mechanical energy,

4. The use or storage of ambient heat by means of:

4.1.A.

1. Ground heat exchanger for:
 - a. the cooling or heating of water for use in commercial buildings, collective systems for homes or processes using a heat exchanger located in the groundwater, consisting of: an underground heat exchanger, pump and if relevant, a water-air heat exchanger in a barn that supplies heat or cold directly from the ground and/or a residual heat storage tank; or
 - b. the heating of water for use in commercial buildings, collective systems for homes or processes using a heat exchanger located in the ground, and consisting of: pump(s), underground heat exchanger or heated pipes in the ground and if relevant, a residual heat storage tank. The ground cover is not eligible for the energy investment allowance; or
 - c. the pre-cooling or pre-heating of outdoor air for use in buildings, using underground pipes as heat exchangers, consisting of: air-

- ground pipes with a diameter not exceeding 40 cm and if relevant, an air plenum and/or an automatically controlled central bypass; or
- d. the cooling of electronic equipment, consisting of: underground heat exchanger and if relevant, a pump, water-air heat exchanger that supplies cold directly from the ground and/or a ventilator.
2. In this case, a ground heat exchanger used to cool or heat a single home is not considered a collective system and is not eligible for the energy investment allowance.
- 4.1.B.
1. Thermal energy storage (TES) for the storage of heat or cold in the ground using groundwater as the storage medium, for cooling or heating of commercial buildings or processes or collective cooling or heating of homes, consisting of: system with groundwater sources used for extraction and injection, groundwater pumps and if relevant, a heat exchanger connected directly to the groundwater source, heat exchanger that regenerates the groundwater source with cold or heat from outdoor air or surface water and/or a heat or cold transport pipe.
 2. Where:
 - 'Heat or cold transport pipe' is understood as a pipe between a heat source and the changeover point to local distribution to end consumers; and
 - If TES is used to cool or heat a single home is not considered a collective system and is not eligible for the energy investment allowance.
- 4.1.C.
1. Storage of sustainably produced heat by means of:
 - a. storing heat at a temperature of at least 25° C produced from renewable energy sources, consisting of: an insulated underground heat storage system with a storage capacity of at least 100 m³ and if relevant, a heat exchanger and/or a control system; or
 - b. storing heat in a solid state at a temperature of at least 50° C produced from renewable energy sources, consisting of: insulated thermal battery and if relevant, a heat exchanger and/or control system; or
 - c. storing heat in phase transition material with heat produced from renewable energy sources, consisting of: insulated buffer tank, phase-transition material and if relevant, a heat exchanger and/or control system.
 - d. conversion of sustainably generated electricity into heat, consisting of: an electric boiler with a minimum capacity of 200 litres and a maximum capacity of 1 000 litres, with a wall insulation value of at least $R = 4 \text{ m}^2 \text{ K/W}$
 2. In this case, renewable energy sources are defined as: wind energy, solar energy (solar thermal energy and photovoltaic energy) and geothermal energy, ambient energy, tidal energy, wave power and other energy from the oceans, hydropower and energy from biomass, landfill gas, sewage treatment plant gas and biogas.
- 4.1.D. Surface water heat exchanger for the heating of commercial buildings or collective systems for homes by using energy from surface water, consisting of: heat exchanger, pump
5. Use of heat or power from biomass by means of:
 6. Conversion of sustainable heat into electricity by means of:

E. Investments for balancing of energy in the energy infrastructure

Technical facilities resulting in energy savings from the balancing of energy in the energy infrastructure by means of:

1. Storage of electrical energy by means of:

- 1.1.A.
1. Stationary storage of surplus electrical energy by automatically switching it on or off depending on an electrical submarket, consisting of: battery or supercapacitor with a power of at least 5 kW and a capacity of at least 15 kWh, current/voltage converter, control electronics, optimisation software.
 2. Where:
 - 'Optimisation software' is understood as the software needed to establish a connection to one or more electrical submarkets. This software regulates the use of excess sustainable energy and reduces the need for fossil fuels (primary energy) by switching the facility on and off automatically; and
 - A battery with liquid lead-acid is not eligible.
- 1.1.B.
1. Flywheel storage system for storage of excess electrical energy by automatic activation or deactivation depending on the electrical submarket, consisting of: a flywheel storage system, inverter, control electronics, optimisation software.
 2. 'Optimisation software' is understood as the software needed to establish a connection to one or more electrical submarkets. This software regulates the use of excess sustainable energy and reduce the need to use fossil fuels (primary energy) by switching the facility on and off automatically.
2. Power-to-gas by means of:
- 2.1.A.
1. Conversion of excess electricity into hydrogen, consisting of: electrolyser, optimisation software and if relevant, a compressor, buffer for storage of hydrogen, connection to the natural gas grid and/or connection to the hydrogen grid.
 2. 'Optimisation software' is understood as the software needed to establish a connection to one or more electrical submarkets. This software regulates the use of excess sustainable energy and reduce the need to use fossil fuels (primary energy) by switching the facility on and off automatically.
3. Power to heat by means of:
- 3.1.A.
1. Conversion of excess electricity to heat, consisting of: electric boiler with an electric capacity greater than or equal to 100 kWe, optimisation software and if relevant, a heat storage tank.
 2. 'Optimisation software' is understood as the software needed to establish a connection to one or more electrical submarkets. This software regulates the use of excess sustainable energy and reduce the need to use fossil fuels (primary energy) by switching the facility on and off automatically.
- 3.1.B.
1.
 - a. Long-term underground storage of waste heat, residual heat or excess heat from renewable sources, at a temperature of at least 30 °C, up to a depth of 500 metres, consisting of: an underground heat storage system, pipes, pumps and if relevant, a heat exchanger and/or control system; or
 - b. Storage of waste heat, residual heat or excess heat from renewable sources, at a temperature of at least 250 °C, consisting of: a heat storage system, pipes, pumps and if relevant, a heat exchanger and/or control system.
 2. Where:
 - 'Waste heat' is understood as heat that is not recovered in the current situation;
 - 'Residual heat' is understood as unavoidable heat or cold generated as a by-product in industrial or power generation installations, which would be dissipated unused into air or water without connection to a district heating or cooling system; and

- ‘Renewable energy sources’ are understood as wind energy, solar energy (solar thermal energy and photovoltaic energy) and geothermal energy, ambient energy, tidal energy, wave energy and other energy from the oceans, hydropower, and energy from biomass, landfill gas, gas from sewage treatment plants, and biogas.
4. Buffering of excess green gas by means of:
 - 4.1.A.
 1. A green gas booster for the compression and transport of gas from a relatively low-pressure grid to a higher-pressure regional or national grid (known as the ‘regional transmission line system’ [RTL] or ‘main transmission line system’ [HTL]) to create buffer capacity to prevent feed-in restrictions on a low-pressure gas grid (grid of a regional network operator [RNB]) during green gas production, and consisting of: compressor system, connection to regional distribution grid, connection to regional or national transmission grid.
 2. Where:
 - The booster system should only be used when excess green gas is available. ‘Excess green gas’ is understood as gas that cannot be supplied to the low-pressure gas grid [RNB] at a given time because this grid lacks sufficient intake capacity without the booster system.

F. Investments for the energy transition and CO₂ emission reduction

Technical facilities that contribute to a future-proof energy supply or CO₂ emission reduction by means of:

1. Electrification by means of:
 - 1.1.A. electric furnace for replacing or converting an oven fired with a fossil fuel, consisting of:
 - a. electric (drying) furnace or drying tunnel and if relevant, the necessary modification of the electricity connection; or
 - b. hybrid electric (drying) furnace or (drying) tunnel with an electric power of at least 200 kW and if relevant, the necessary modification of the electricity connection.
 - 1.1.B. Steam compression to upgrade steam to a higher temperature and pressure, consisting of: mechanical vapour compressor or thermal vapour compressor, connection to the steam network, any necessary modification of the existing electrical connection and if relevant, a control system.
 - 1.1.C. Infrared panels for local heating of interior spaces with an average height of over 4 metres, consisting of: electric infrared panels and if relevant, a presence sensor.
 - 1.1.D. Electrical appliances to generate steam or heat thermal oil, consisting of:
 - a. electrical appliance that generates steam or heats thermal oil and any necessary modifications to the electrical connection; or
 - b. hybrid appliance that generates steam by means of electricity and gas and any necessary modifications to the electrical connection.
 - 1.1.E.
 1. Mobile electric equipment without a fixed driver's position for replacing a fossil fuel-powered mobile tool, consisting of: an electric motor with a power of at least 5 kW and if relevant, a battery.
 2. Where:
 - the machine as a whole is not eligible; and
 - machines with a fixed driver's seat are not eligible; and
 - when converting, the fossil fuel-powered engine must be replaced by an electric motor.
 - 1.1.F. Electric frying appliances for the replacement of gas-fired frying appliances and consisting of frying device incorporated into a baking wall with integrated induction coils or with electrical elements placed in the frying oil and if relevant, the associated current control and any

necessary modification of the electricity connection.

1.1.G.

1. Mobile electricity facility to buffer and supply electrical energy, consisting of: portable container holding lithium batteries with an installed capacity of at least 30 kVA, inverter, control electronics and if relevant, a built-in climate control system, solar panels or film and/or active solar tracking system.
2. Where:
 - Facilities linked to combustion engines (hybrid systems) are not eligible; and
 - A battery with liquid lead-acid is not eligible.

2. Reduction in the use of natural gas by means of:

2.1.A. Hydrogen admixture by modification of existing systems for admixture of hydrogen to natural gas, consisting of: any necessary modifications for admixture of hydrogen and if relevant, local hydrogen production by means of electrolysis and/or measurement and control equipment.

2.1.B.

1. Heating and/or cooling network for decoupling at the source and transporting heat or cold for heating or cooling buildings and/or processes, consisting of: heat exchanger at the source, heat or cold transmission line, heat or cold distribution network, delivery sets.
2. Where:
 - A 'delivery set' is understood as the connection between the heat or cold distribution network of a heat supplier and the distribution network of an end-user in order to supply the end-user with heat and/or cold. The delivery set is equipped with metering to enable settlement on the basis of meter readings. All end users have their own delivery set; and
 - The supply network is not eligible for the energy investment allowance; and
 - The system uses heat from one of the following sources for at least 70 % of the energy content: cogeneration fed with biomass or green gas, waste heat, waste incineration plants, renewable energy sources, residual heat from processes, power-to-heat, thermal energy storage (TES); and
 - A 'heat or cold transport pipe' is understood as a pipe between a heat or cold source and the changeover point to local distribution to end users; and
 - A 'heat or cold distribution network' is understood as a piping network drawing from the transport pipe, for local distribution to end users; and
 - 'Supply network' is understood as a piping network and system components for heating or cooling supply within the building of the end user; and
 - 'Biomass' is understood as material which, in terms of the mass of its flammable components, consists entirely or almost entirely of carbon compounds originating from a short CO₂ cycle, in which any carbon compounds present in the material which originate from a long CO₂ cycle are present in the material unavoidably. This may not include co-combustion or admixture of plastics. The following material flows are considered biomass:
 - wood waste, demolition wood, pruning waste, thinning waste wood and other ligneous flows;
 - straw, roadside grass clippings, reeds, manure and other agricultural residues;
 - residues from the paper industry, unless they contain plastics;
 - used paper and cardboard;
 - semi-solid paper sludge or semi-solid sewage treatment sludge;
 - organic residues from the food, drink and tobacco industries;
 - and

- 'Waste heat' is understood as heat that is not recovered in the current situation; and
 - 'Renewable energy sources' are understood as wind energy, solar energy (solar thermal energy and photovoltaic energy) and geothermal energy, ambient energy, tidal energy, wave energy and other energy from the oceans, hydropower, and energy from biomass, landfill gas, gas from sewage treatment plants, and biogas; and
 - 'Residual heat' is understood as unavoidable heat or cold generated as a by-product in industrial or power generation installations, which would be dissipated unused into air or water without connection to a district heating or cooling system; and
 - 'Power-to-heat' is understood as the conversion of excess electricity into heat with electrical power.
- 2.1.C.
1. Cogeneration plant for cogeneration of heat and mechanical or electrical energy by exclusive combustion of hydrogen, and consisting of: cogeneration plant and if relevant, a residual heat storage tank, flue gas condenser and/or connection to the electricity grid.
 2. In this case, a cogeneration plant fired on a fuel other than hydrogen is not eligible for the energy investment allowance.
- 2.1.D.
1. Private hydrogen network to transport gaseous hydrogen with a purity of at least 95 %, excluding pipes in the regulated domain, consisting of: hydrogen transport and distribution pipes with a total length not exceeding 40 km and if relevant, a connection to a public hydrogen grid, compressors and/or measurement and control technology.
 2. Where:
 - Investments in public hydrogen grids are not eligible for the energy investment allowance.
- 2.1.E. Stationary hydrogen storage for land-based storage of liquid or gaseous hydrogen with a purity of at least 95 % or hydrogen bound to a liquid carrier (LOHC), consisting of:
- a. a storage tank and if relevant, a compressor, expander, hydrogen liquefaction system and/or grid connection; or
 - b. systems for use of a salt cavern, reservoir or aquifer and if relevant, a compressor, expander and/or grid connection.
- 2.1.F.
1. Hydrogen production by electrolysis using electricity from primarily renewable energy sources, consisting of: an electrolyser and if relevant, an electrical connection, demineralised water system, hydrogen purification system and/or hydrogen compression and drying system.
 2. Where:
 - 'Renewable energy sources' are understood as wind energy, solar energy (solar thermal energy and photovoltaic energy) and geothermal energy, ambient energy, tidal energy, wave energy and other energy from the oceans, hydropower, and energy from biomass, landfill gas, gas from sewage treatment plants, and biogas;
 - Only investments in which the hydrogen produced is largely used for fuel are eligible for the energy investment allowance.
- 2.1.G.
1. Energy system for the collective heating and/or cooling of:
 - a. existing commercial buildings and/or existing homes, consisting of: a source whose energy content is at least 70 % renewable energy and/or waste heat and/or residual heat and/or sustainable heat, heat pump, heat or cold distribution network, supply sets and if relevant, a heat or cold transport pipe and/or heat pump boiler as referred to in Part A under 1.2.F; or
 - b. new commercial buildings and/or new homes, consisting of:

source consisting of at least 70 % of the energy content of a renewable energy source and/or waste heat and/or residual heat and/or sustainable heat, heat pump based on a halogen-free refrigerant, heat or cold distribution network, delivery sets and if relevant, heat or cold transport line and/or heat pump boiler as referred to Part A under 1.2.F;

2. Where:

- For 2.1.G. sub b, only heat pumps based on a halogen-free refrigerant and used as the main heating source are eligible. Heat pumps based on a synthetic refrigerant are not eligible; and
- The supply network is not eligible; and
- 'Sustainable heat' is understood as heat originating from investments as defined under Part D; and
- Specific facilities for sustainable heat, as described in Part D, must meet the requirements set out in Part D; and
- Only electrically powered brine/water, water/water and air/water heat pumps may be used. An air-to-water heat pump may only be used in combination with a brine-to-water or water-to-water heat pump; and
- 'Waste heat' is understood as heat that is not recovered in the current situation; and
- 'Residual heat' is understood as unavoidable heat or cold generated as a by-product in industrial or power generation installations, which would be dissipated unused into air or water without connection to a district heating or cooling system; and
- 'Renewable energy sources' are understood as wind energy, solar energy (solar thermal energy and photovoltaic energy) and geothermal energy, ambient energy, tidal energy, wave energy and other energy from the oceans, hydropower, and energy from biomass, landfill gas, gas from sewage treatment plants, and biogas; and
- The costs of the renewable energy sources wind, geothermal, tidal and wave energy and any other ocean or hydropower energy are not eligible; and
- A 'heat or cold transport pipe' is understood as a pipe between a heat source and the changeover point to local distribution to end users; and
- A 'heat or cold distribution network' is understood as a piping network drawing from the transport pipe, for local distribution to end users; and
- A 'delivery set' is understood as the connection between the heat or cold distribution network of a heat supplier and the distribution network of an end-user in order to supply the end-user with heat and/or cold. The delivery set is equipped with metering to enable settlement on the basis of meter readings. All end users have their own delivery set.

2.1.H. Fuel cell for the direct conversion of hydrogen into electrical energy, consisting of: fuel cell and if relevant, a fuel reformer.

2.1.I. Iron fuel boiler for supplying hot water, steam and/or hot air for industrial processes, heat networks or power plants, consisting of: boiler system with an efficiency of at least 75 %, iron fuel and rust storage silo, internal transport system between boiler and storage silo.

3. CO₂ capture and storage by means of:

3.1.A. CO₂ capture for permanent storage by separation, recovery, transport and storage of CO₂ from flue gases or other gas flows, consisting of: CO₂ cleaning equipment, CO₂ compressor, transport pipe to the storage site and if relevant, a scrubber, dryer, cooling, CO₂ buffer for temporary storage and/or aquifer or reservoir preparation costs.

4. Reduction of CO₂ emissions by means of:

4.1.A.

1. Technical facilities to reduce CO₂ emissions from existing establishments, consisting of: technical facilities included in an emission reduction plan.

2. Where:
 - The technical facility is specifically indicated in an emission reduction plan;
 - 'Establishment' is understood as any activity carried out by people that commonly takes place commercially or within a commercial framework that is carried out within certain boundaries.
It must be possible to physically limit the activity. Activities performed on public roadways or public land are generally not considered to be establishments. If the public land does in fact feature spatial demarcation, it must meet a second requirement that the activities must have an exclusive claim to that portion of the public land;
 - The total Scope 1 and Scope 2 emission reduction of all technical facilities included in the emission reduction plan is at least 20 % of the 2020 emissions of the establishment;
 - The emission reduction of each individual technical facility is at least 1 % of the 2020 emissions of the establishment;
 - The emission reduction plan meets the conditions set out in Part G under 2;
 - Only investments that result in Scope 1 and/or Scope 2 CO₂ emission reduction are eligible;
 - Emission reduction contributions from investments in sustainable energy generation may be included, but are not eligible under this definition; and
 - the maximum investment amount eligible for the energy investment allowance is EUR 300/tonne of reduced CO₂ emissions per year from the notified technical provision.

G. Energy advice or customised recommendation as laid down in ISSO 75.2 or CO₂ emission reduction plan or blower door test

1. Energy advice to improve the energy efficiency of objects by surveying the possible measures, consisting of:
 - a. a report detailing the options for taking measures to improve energy efficiency. This report contains at a minimum:
 - 1° a description of the object;
 - 2° an overview of the overall energy requirements of the existing overall object;
 - 3° an energy balance sheet for the relevant components of the existing overall object;
 - 4° an overview of the options for energy savings with quantification;
 - 5° an overview of the necessary organisational and administrative adjustments;
 - 6° an estimate of the projected investment costs and benefits in which consumers with an energy use of over 25 000 m³ of natural gas (or natural gas equivalents) or 50 000 kWh of electricity per year are subject to the following additional requirements:
 - 7° details on all measures with a payback period of up to five years;
 - 8° the energy balance sheet should specify 90 % of the total energy use, except in cases of justified deviations; and
 - 9° a clear, simple plan for implementation of the energy-saving measures; or
 - b. the EP-U MWA utility Energy Performance advice as laid down in the most recent ISSO 75.2 in accordance with the BRL9500-MWA-U for existing industrial and commercial buildings. This EP-U MWA utility Energy Performance advice contains the following information at a minimum:
 - 1° project details;
 - 2° current situation, including use area in m²;
 - 3° assumptions and considerations;
 - 4° list of individual measures with standard payback periods;
 - 5° current energy use;

- 6° expected energy consumption; and
 - 7° payback period of the proposed measure packages.
2. The CO₂ emission reduction plan (hereinafter 'the plan') consists of a survey of the options to reduce CO₂ emissions from the existing establishment.
It therefore does not cover new company processes or new establishments. The plan contains a package of technical facilities to reduce the total Scope 1 and Scope 2 CO₂ emissions from the company establishment by at least 20 % by 2030, compared to the Scope 1 and Scope 2 emissions from 2020. This plan contains the following information at a minimum:

- 1° description of the company processes;
- 2° an overview of the current total Scope 1 and Scope 2 CO₂ emissions resulting from the company processes;
- 3° a CO₂ emission breakdown for the relevant components of the existing company process, covering at least 90 % of the emissions;
- 4° explanation of the calculation method(s) used to determine the CO₂ emissions;
- 5° an overview of the options for CO₂ reduction with quantification, with the reduction calculation based on 2020 emission factors;
- 6° an estimate of the expected investment costs for each technical facility;
- 7° action plan for the scheduling and implementation of the technical facilities indicated in the plan.

Moreover, the plan must meet the following conditions:

- The first contract for technical facilities indicated in the plan must be awarded within 24 months after creation of the plan;
 - The costs of the plan should only be reported once.
3. The blower door test is a measurement method to determine the air permeability of buildings. In addition, the blower door test can also help locate gaps or other air leaks. The cost of a blower door test is eligible for the energy investment allowance if declared in combination with an investment in measures that meet A.2.1.A. or A.2.1.B. or A.2.1.C. or A.5. Any costs for thermographic inspections and smoke testing to locate air leaks are also eligible.
The test must be carried out in accordance with NEN 2686 by a certified company. The blower door test must be conducted on the same building for which the investment was reported under A.2.1.A. or A.2.1.B. or A.2.1.C. or A.5.
It is only permitted to report the cost of a blower door test once, so it cannot be allocated to other energy investments.

Article 2

1. With regard to the investments for technical facilities as described in Article 1, the payback period for the investments in:
 - a. Part A(1.1.A, 1.2.A, 1.3.A, 2.2.A, 3.1.A, 4.1.A, 4.2.A and 4.3.A) must be at least five years, but no more than 25 years, and the energy savings must be demonstrably the direct result of using the asset invested in;
 - b. Part B(1.1.A, 1.2.A, 1.3.A, 2.1.A, 3.1.A, 4.1.A, 4.2.A and 4.3.A) must be at least five years, but no more than 15 years, and the energy savings must be demonstrably the direct result of using the asset invested in;
 - c. Part C(1.1.A, 1.2.A, 1.3.A, 2.1.A, 2.2.A, 3.1.A, 4.1.A, 4.2.A and 4.3.A) must be at least five years, but no more than 15 years, and the energy savings must be demonstrably the direct result of using the asset invested in.
2. The payback period indicated in the first paragraph also applies if savings are achieved on the fossil fuels, natural gas, petroleum or coal used as raw materials. The payback period indicated in the first paragraph also applies if savings are achieved on fossil fuels due to the use of hydrogen as a raw material or auxiliary substance. The payback period indicated in the first paragraph also applies if savings are achieved on fossil fuels due to the use of liquid or gaseous oxygen, liquid or gaseous nitrogen or liquid CO₂ as an auxiliary substance.

3. Subsidies or other contributions from third parties are not deducted from the investment amount used to calculate the payback period as referred to in the first paragraph. The calculation of the payback period for technical facilities should not include any subsidies granted or any other contributions from third parties.
4. Historical energy use should serve as a reference for calculation of the payback period in cases of modifications to existing commercial buildings, modifications to or replacements of existing processes and modifications to or replacements of existing means of transport. With new processes, new commercial buildings and new means of transport, the reference for the calculation should be the customary average energy consumption of similar new investments for comparable applications in the relevant industry. In the case of expansions of existing processes, the expansion part is considered to be a new process, for which the reference for calculation of the payback period should be the customary average energy use of similar new investments for comparable applications in the relevant industry. 'Historical energy use' is understood as the total energy use measured over a representative period prior to the time of investment, during which the asset was used under design conditions and based on the original specifications of the asset.
5. Calculation of the payback period does not take into account the savings from reduction of energy use per unit of product by using growth-promoting substances or growth-promoting facilities for living organisms or the savings from modified product or raw material specifications.
6. If the energy savings from an adjustment to an existing process are a direct result of significant amendments to product or raw material specifications, the reference should not be the historical energy consumption, but rather the customary sector-average energy consumption for similar new investments in comparable applications.
7. 'Commercial buildings' as referred to in Article 1, Part A, are understood as buildings used for business purposes, excluding homes, holiday homes, horticultural greenhouses, data centres and server spaces. Investments in or for horticultural greenhouses, in or for data centres and in or for server rooms must meet the requirements referred to in Article 1, Part B, for investments for processes.
8. With regard to the investments described under Article 1, Part D, these facilities must be intended to restrict the use of fossil fuels by using sustainable energy for at least 70 % of the energy content. Sustainable energy refers to solar energy, wind energy, hydropower, and utilisation or storage of ambient heat and biomass.
9. Investments that correspond to one of the defined investments in nature, application and use are subject to the requirements for those investments. This applies to:
 - a. Article 1, Part A, under 1.1.B., 1.2.B. to 1.2.K., 2.1.A. to 2.1.E., 3.1.B. to 3.1.E., 3.2.A., 4.2.B.;
 - b. Article 1, Part B, under 1.1.B., 1.1.C., 1.2.B. to 1.2.S., 2.1.B, 2.1.C., 3.1.B. and 4.2.B.;
 - c. Article 1, Part C, under 1.2.B. to 1.2.F. and 1.3.B. to 1.3.I.;
 - d. Article 1, Part D, under 1.1.B. to 1.1.F., 2.1.A., 4.1.A. to 4.1.D.;
 - e. Article 1, Part E, under 1.1.A. to 1.1.B., 2.1.A., 3.1.A., 3.1.B. and 4.1.A.;
 - f. Article 1, Part F, under 1.1.A. to 1.1.G., 2.1.A. to 2.1.I., 3.1.A. and 4.1.A.
10. If the definition of the investments defined in the ninth paragraph is limited to the existing situation, investments unrelated to the existing situation are not eligible for the energy investment allowance.
11. A heat buffer or heat (residual or otherwise) storage vessel with a capacity greater than 150 m³ that is not primarily intended for the storage of heat (residual or otherwise) released from assets as referred to in Article 1, Part A under 1.2.B., 1.2.C., 1.2.D. and 1.2.F., Part B under 1.2.C., 1.2.K. and 3.1.B., Part D under 1.1.C. and 4.1.A., 4.1.C., Part E under 3.1.A. and Part F under 2.1.C. is excluded from the energy investment allowance, with the exception of heat buffers as referred to in Article 1, Part E, under 3.1.B.
12. Maximum investment amounts referred to in Article 1, Part A, under 1.1.B., 1.2.B., 1.2.C., 1.2.D. 1.2.E., 1.2.K., 2.1.A., 2.1.B., 2.1.C., 2.1.D., 2.1.E.,

3.1.B., 3.1.C., 3.1.E. and 5., Part B under 1.2.E., 1.2.F., 1.2.H., 1.2.K., 1.2.L. and 2.1.C., Part C under 1.2.B., 1.3.B. and 1.3.D., 1.3.G., 1.3.H., 1.3.I, Part F under 4.1.A., which are eligible for the energy investment allowance, relate to the total investment in the relevant business asset (or part thereof). If parts of this total investment are declared under a different, further defined investment, the maximum investment amount for the total investment still applies to the total declarations.

13. A spud pole that is not used on an existing working vessel as referred to in Article 1, Part C under 1.3.D. is not eligible for the energy investment allowance.
14. A boiler fired with fossil fuels intended as main heating to heat rooms is excluded from energy investment deduction.

Article 3

1. The following formula applies to the calculation of the payback period for energy savings in existing commercial buildings or processes or in or on existing means of transport:

$$TVT = \frac{\text{Investerings}}{(\text{Energiegebruik per jaar} \times \text{Energieprijs})_{\text{oude situatie}} - (\text{Energiegebruik per jaar} \times \text{Energieprijs})_{\text{nieuwe situatie}}}$$

The following formula applies to the calculation of the payback period for the energy savings in new commercial buildings or processes or in or on new means of transport:

$$TVT = \frac{\text{Investerings}}{(\text{Energiegebruik per jaar} \times \text{Energieprijs})_{\text{referentie situatie}} - (\text{Energiegebruik per jaar} \times \text{Energieprijs})_{\text{nieuwe situatie}}}$$

The investment covers all costs needed to commission the asset, excluding financing costs.

The energy price should be determined using the data below for natural gas, electricity and diesel. In cases of savings on a different energy carrier, the calculation should use the customary market price for that energy carrier.

Natural gas:

	Purchase volume for the company establishment [Nm ³ per year]	Price per Nm ³
1	No higher than 170 000 Nm ³	EUR 1.16
2	Higher than 170 000, but no higher than 1 000 000 Nm ³	EUR 0.83
3	Higher than 1 million, but no higher than 10 million Nm ³	EUR 0.72
4	Higher than 10 million Nm ³	EUR 0.62

Electricity:

	Purchase volume for the company establishment [kWh per year]	Price per kWh
1	No higher than 10 000 kWh	EUR 0.26
2	Higher than 10 000, but no higher than 50 000 kWh	EUR 0.29
3	Higher than 50 000, but no higher than 10 million kWh	EUR 0.21
4	Higher than 10 million kWh	EUR 0.16

Diesel:

	Usage	Price per litre
1	Shipping	EUR 0.95
2	Road transport	EUR 1.48

Article 4

1. The requirements referred to in Article 3.42(5) of the act, under which the costs of advice on energy-saving measures as referred to there may be claimed under the purchase or production costs of an energy investment, are as follows:
 - a. The energy investment is made within 24 months after the date on which the order for the advice was placed;
 - b. The energy investment is as recommended in the advice;
 - c. The costs of the advice are not also allocated to other energy investments; and
 - d. Article 3.46(1)(a), (b) and (d) of the act and Article 8(7)(b) and (c) of the Dutch Corporate Tax Act 1969 [Wet op de vennootschapsbelasting 1969] apply accordingly.
2. In cases of combined energy and environment advice, 50 % of the total cost of the advice are allocated to the energy advice.
3. Calculation of the payback period for investments as referred to in Article 2 do not include the cost of the energy advice in the investment amount.
4. An object is an existing overall commercial building or an existing overall process that is metered independently for energy carriers.
5. For energy investments subject to a maximum investment amount under Article 2(12) of this annex, the costs of the advice fall outside of this maximum investment amount.

Article 5

For investments referred to in Article 1(A)(5) in the energy performance improvement of existing commercial buildings, all necessary investment obligations which meet the requirements referred to in Article 1(A)(5) must be entered into at the time of notification.

EXPLANATORY NOTES

I. General

1. Introduction

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 to replace existing assets with more energy-efficient assets;
3. stimulate investments that contribute to balancing the public electricity grid and the energy transition.

An annual amendment is conducted for the 2001 Energy Investment Allowance Implementing Regulation to incorporate new technological developments. This is done by updating the annex to the Implementing Regulation indicating the investments eligible for subsidy. This annex is also referred to as the 'Energy List'. This amending regulation establishes the Energy List for 2026.

The Energy List for 2026 has been updated to reflect the state of the art. A number of descriptions of business assets on the Energy List have been aligned with market developments. In addition to technical changes, this includes limiting the incentive for air/water heat pumps and heat pump boilers to variants equipped with a halogen-free refrigerant. The description of the high-frequency high-efficiency charger for traction batteries has been removed because it is mainly used for lead-acid batteries. Due to their low efficiency and additional maintenance, these batteries are being used less and less as traction batteries. With regard to the stimulation of solar panels for electricity generation, the combined peak power is capped at 100 kW to avoid overstimulation. The upcoming revocation of the netting scheme has a strong impact on the payback periods of small solar PV installations. Entrepreneurs need support for investments in these small systems, which is why the combined peak power has been increased from 55 kW to 100 kW. Furthermore, from 2026 onwards, only batteries that do not contain liquid lead-acid will be eligible for the EIA. In order to promote electrification within the industrial sector, hybrid electric furnaces will also be eligible for the EIA from 2026 onwards.

Following the adjustments to the Energy List and the increase in the available budget from 2025 onwards, it is expected that the claim will be within the available budget and that the deficit accrued between 2021 to 2024, will be offset.

2. Notification

The draft Order amending the Implementing Regulation was submitted to the European Commission on [PM] December 2025 under notification number 2025/[PM]/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 L 204, 1998), as amended by Directive 98/48/EC of the European Parliament and of the Council of 20 July 1998 (OJ L 217, 1998). 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).

3. Caribbean part of the Kingdom

For the record, it should be noted that the application of the Energy Investment Allowance scheme to Bonaire, Sint Eustatius and Saba, as well as Aruba, Curaçao and Sint Maarten, is included in a separate ministerial regulation. Article 3 of that regulation states that investments in assets or parts thereof listed in Annex I to the Implementing Regulation are designated as energy investments. The adopted Energy List 2026 is therefore fully applicable in the Caribbean part of the Kingdom.

4. Regulatory burden

This amending regulation identifies the assets eligible for the EIA. The Implementing Regulation entails regulatory burden costs of close to EUR 4 million with a total available budget for the EIA in 2026 of EUR 460 million. These costs are not expected to change significantly.

In 2026, barring unforeseen cyclical developments, the EIA will be used by over 9,100 companies and around 14 500 applications, based on the implementation figures for 2024 and 2025. On average, around 70 % of the investments in these applications are accepted by the Netherlands Enterprise Agency (RVO).

In addition, the notification procedure remains unchanged. The RVO publishes the Energy List annually in a brochure for economic operators, to keep information gathering costs as low as possible for them.

The Advisory Board on Regulatory Burdens (ATR) did not select this amending regulation for formal advice because the changes do not lead to significant consequences for the regulatory burden.

5. Entry into force and fixed change dates

In determining the date of entry into force of 1 January 2026, the system used for tax legislation was applied, which in principle is based on calendar years. The minimum introduction period of two months has not been followed because the target groups benefit from an early entry into force. The system of common commencement dates and minimum introduction periods permits this exception.

II. Explanatory notes for individual articles

Article I, Part A

The first paragraph of Part A contains a technical amendment following the change of name of the National EZK and LNV Subsidies Scheme to the National EZ, LVVN and KGG Subsidies Scheme.

The list in Article 2 of the Implementing Regulation indicates with which grant schemes there should be no overlap with the EIA. A subsidy scheme has been added to the list (second paragraph of Part A): this concerns the Subsidy Scheme for Sectoral Intervention Vegetables & Fruit (SIG&F).

Article I, Part B

Article I, Part B, of this Amending Regulation replaces the annex to Article 2 of the Implementing Regulation. The annex lists the investments eligible for the EIA from 1 January 2026. Changes compared to the 2025 Energy List are explained below per article/part of the annex. In addition to these changes, some textual corrections have also been made and descriptions clarified.

Article 1, Part A, Energy savings in or near commercial buildings

New definitions

In order to promote the energy efficiency of existing air handling units, a description has been included for making existing air handling units more sustainable. This also extends the service life of the air handling unit, which contributes to circularity.

A description has been included for bio-based insulation in order to promote insulation materials with a low environmental impact.

Halogen-free liquid (soil) related heat pumps are now also eligible for new construction, for which a new description has been included.

To reduce cooling loads in buildings, a description has been included that allows the combination of sun protection and HR+++ glass to be eligible for the EIA.

Adaptations

In the description of heat pumps, the description of heat pumps equipped with a halogen-free refrigerant has been removed (it is now included under its own description). The maximum investment amount now also refers to the entire investment. This makes it clearer which amount is eligible.

Air/water heat pumps with a halogen-free refrigerant are now widely available on the market. These heat pumps are preferable from an environmental standpoint. Therefore, only air/water heat pumps equipped with a halogen-free refrigerant are still eligible for the EIA. For the same reason, only heat pump boilers equipped with halogen-free refrigerants are still eligible for the EIA.

The description of the energy-efficient fan in storage sheds explains that it is intended for storage sheds used for the seasonal storage of agricultural products, thereby providing a clearer description of the technology.

The description for insulation of existing structures now includes specific requirements for insulating floors. This allows us to align better with practice.

Central heating boilers that serve as the main heating source are no longer eligible for the EIA. The description of energy performance improvement of existing commercial buildings has been amended accordingly. The description has also been simplified to better reflect practice.

The requirements for energy-efficient circulators (dry running pump) have been increased to IE5 in order to stimulate only the most energy-efficient variant.

Article 1, Part B: energy savings in processes

Deletions

The description of the high-frequency high-efficiency charger for traction batteries has been removed because it is mainly used for lead-acid batteries and because of their low efficiency and additional maintenance these batteries are increasingly less used as traction batteries. This type of charger is also included in the list of approved energy saving measures.

Adaptations

Under the description of energy-efficient refrigeration and/or freezing condenser unit, only the costs of the evaporators (the cooling itself) in refrigeration or freezing furniture are still eligible. At the same time, the maximum investment amount eligible now applies to the entire investment and the total power of the condensing units within the same establishment must not exceed 50 kW from now on. This provides a clearer definition of what is eligible for the EIA.

The description of the HR electric motor only includes motors in efficiency class of at least IE5 because IE4 motors are often covered by the mandatory energy-saving measures and the Ex eb motors were not reported.

As part of energy-efficient milk cooling, a cold buffer can now also be reported, as this allows locally generated sustainable energy to be stored. It has also been explained that this definition is intended for milk cooling at dairy farms.

New definitions

A description has been included which outlines the minimum requirements for the efficiency of the wastewater aeration system with regard to oxygen introduction in aerobic treatment. This saves energy compared to the conventional system.

Article 1, Part C: energy savings in or on means of transport

Deletions

The description of the high-frequency high-efficiency charger for traction batteries has been removed because it is mainly used for lead-acid batteries and because of their low efficiency and additional maintenance these batteries are increasingly less used as traction batteries. This type of charger is also included in the list of approved energy saving measures.

New definitions

In order to reduce the air resistance of a lorry, a description of an aerodynamic lorry cab has been included. This saves on fuel.

Article 1, Part D: use or application of sustainable energy

Deletions

The organic rankine cycle or kalina cycle has been removed because it was not used as an application of renewable energy. This technique is still applicable in processes.

Adaptations

In the case of solar panels for electricity generation, the combined peak power is capped at 100 kW. The upcoming revocation of the netting scheme has a strong impact on the payback periods of small solar PV installations. The payback period for systems up to 100 kW of peak power is around eight years without netting. To support entrepreneurs in investing in these small systems, the maximum peak power at which the installation is still eligible for the energy investment allowance has been increased to 100 kW.

The definition of battery for the storage of sustainably generated electricity has been amended so that only batteries that do not contain liquid lead acid are still eligible. When connecting to a sustainable energy generating installation, the peak power of this installation can be assumed.

The description for storage of sustainably produced heat is supplemented by a small high-quality insulated boiler.

Article 1, Part E: balancing energy in energy infrastructure

Deletions

Since mobile electricity supply is not used for balancing energy but is used to replace plants powered by fossil fuel, this technical provision has now been moved from Part E (balancing) to Part F (energy transition).

Adaptations

The description of the storage of electrical energy has been adapted so that only batteries that do not contain liquid lead acid are eligible.

The description of the storage of excess heat storage has been adapted so that more systems available on the market can be eligible.

Article 1, Part F: energy transition and CO₂ emission reduction

Adaptations

The definition of electric furnace has been adjusted so that hybrid furnaces are also eligible. This meets the needs of the industry where these furnaces are often used for electrification.

The energy system description for collective heating and/or cooling of commercial buildings has been extended for new buildings. If heat pumps based on a halogen-free refrigerant are used, the system can now also be eligible for new construction.

New definitions

Since mobile electricity supply is not used for balancing energy but is used to replace plants powered by fossil fuel, this technical provision has now been moved from Part E (balancing) to Part F (energy transition).

The description now also includes a system with a flywheel. Furthermore, only batteries containing liquid lead acid are excluded.

The description of a mobile electric tool has been adapted to also allow the conversion of an existing fossil fuel powered mobile tool into an electrically powered tool.

Article 2

Article 2(7) has been amended so that investments in or for daylight-free cultivation areas must also comply with the requirements set out in Article 1, Part B, for investments for processes. This brings the requirements for these investments into line with investments in a horticultural greenhouse. This provides clarity for entrepreneurs.

Article 2(14) has been added to further restrict investments in measures that use fossil energy.

Article II

As per Article II, this order enters into force on 1 January 2026. Under Article 3.51 of the Income Tax Act 2001 [Wet inkomstenbelasting 2001], it applies to obligations entered into or production costs incurred on or after 1 January 2026.

Minister for Climate and Green Growth,