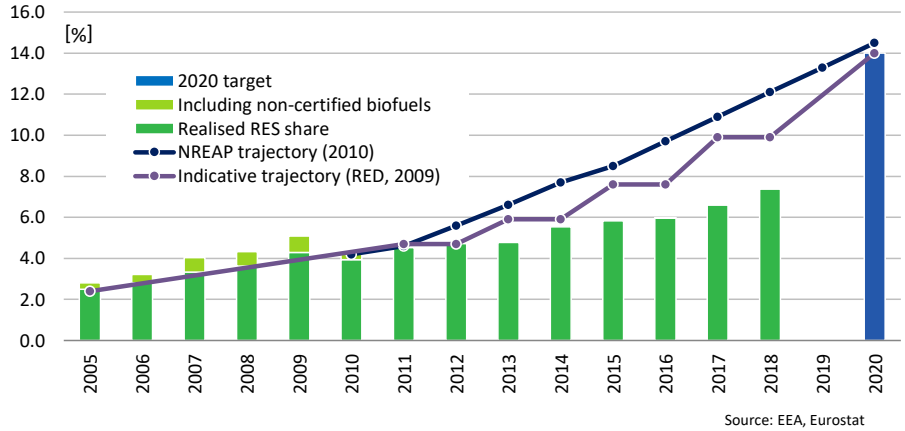
Netherlands

Renewable Energy Policy Factsheet

October 2020

Summary

Since 2011 the main support instrument for new renewable electricity, gas and heat projects is the SDE+ scheme, a tender-based feed-in premium scheme. The SDE++ scheme, a revision and expansion of SDE+, will be launched on 24 November 2020. Other support instruments include a range of fiscal facilities, a reduced-interest "green loan" instrument and net metering for household and community renewable electricity generation installations. Main support instrument for renewable liquid and gaseous transport fuels is a biofuels quota scheme.



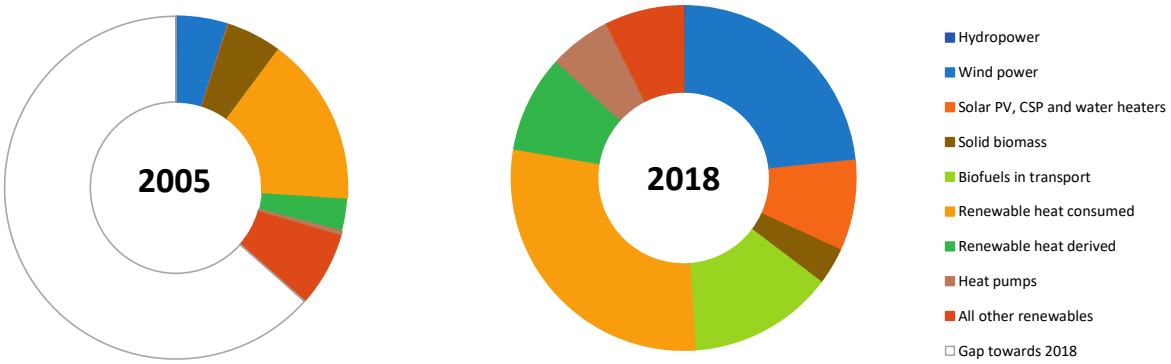
Source: EEA, Eurostat

Abbreviations used:

RES: renewable energy sources
RES-E: renewable electricity
RES-H/C: renewable heating/cooling
RES-T: renewable transport fuels

Data for 2018

Overall RES share:	7.4%	Avoided fossil fuels:	5.3 [Mtoe]
Overall RES 2020 target:	14.0%	Avoided fuel expenses:	1.3 [billion euro]
Share RES-E in electricity:	15.1%	RES Turnover:	5130 [MEUR]
Share RES-T in transport:	9.6%	RES Employment:	39900 [jobs]
Share RES-H/C in heating:	6.1%		



Source: Eurostat, 2020.

	2005	2018		
	Energy	Energy	Employment	Turnover
Hydropower	8.6 ktoe	8.1 ktoe	<100 Jobs	<10 MEUR
Wind power	174.9 ktoe	862.7 ktoe	6800 Jobs	960 MEUR
Solar PV, CSP and water heaters	3.0 ktoe	317.5 ktoe	14400 Jobs	1720 MEUR
Solid biomass	193.2 ktoe	128.6 ktoe	3300 Jobs	380 MEUR
Biofuels in transport	0.0 ktoe	507.4 ktoe	2400 Jobs	380 MEUR
Renewable heat consumed	590.8 ktoe	1073.4 ktoe		
Renewable heat derived	114.2 ktoe	339.8 ktoe		
Heat pumps	16.6 ktoe	216.2 ktoe	8000 Jobs	1010 MEUR
All other renewables	260.3 ktoe	275.1 ktoe	4900 Jobs	670 MEUR
Gap towards 2018	2367.1 ktoe			

Source: Eurostat, EurObserv'ER, 2020.

Hydropower jobs & turnover only covers 'small hydropower'. PV=Photovoltaics, CSP=Concentrated Solar Power. Biofuels in transport only covers compliant fuels (employment and turnover additionally cover the non-compliant biofuels). Derived heat includes heat produced in main activity producer plants and heat sold produced in autoproducer plants. Its counterpart is the final heat consumption in the final consumption sectors (such as households).

CURRENT RENEWABLE ENERGY POLICY

The Netherlands is mandated by renewable energy directive 2009/28/EC to achieve a share of renewables in gross final energy consumption of 14% by 2020. Boasting negligible hydropower potential, the country is endowed with a relatively modest renewables resource base, rendering achievement of this target an ambitious task. Moreover, with a population density of 411 persons/km^2 (1-1-2017) the Netherlands is the EU member state with the second highest population density, which tends to affect public acceptance of onshore wind and ground-mounted PV negatively. Whereas, so far, biogenic energy boasts the largest share in Dutch renewable energy production, the renewable sources with largest potential are wind onshore and notably offshore as well as, to a lesser extent, solar PV. Although allocating over the past 10 years significant public funding for renewable energy stimulation, the country risks to significantly under-comply its 2020 renewable energy target. Before 2013, renewable energy was supported in a lacklustre and intermittent fashion. In 2013 the national Energy Agreement (SER, 2013) was concluded between the Dutch government and key Dutch societal organisations, which states a renewables target of 16% and an offshore wind sub-target of 4.5 GW by 2023. Since then decarbonising the Dutch energy sector got more robust political support, leading to higher support budgets with an implementation lag of about 1.5 years. Political commitment to push renewable energy deployment was further reinforced by the government decision in March 2018 to phase out natural gas production from the giant Groningen natural gas field within 12 years and adopting of the Climate Law in May 2019. With a GDP of € 913 billion and government expenditures of €277 billion in year 2018, annual spending on Dutch support schemes MEP, SDE, and most importantly, SDE+ stood at € 1072 million in 2018 against € 690 million in 2010. The SDE+ support commitments total for a sequel of 3 tender rounds in March 2019 was €3.906 billion; in autumn 2019 another 3-rounds tender sequel was held with a budget limit of €5 billion as well. These amounts concern budgets for SDE+ support applications over the whole SDE+ support contract period (15 years for most technologies). The support commitments for 2019, totalling € 8.906 billion, is substantially higher than annual support budgets before 2015. The annual budget (also in two tranches) for 2017 and 2018 was even € 12 billion. (Source: www.rvo.nl)

With the SDE+ support intensification the Dutch government aims at speeding up renewables deployment to reduce the gap towards compliance of the 14% renewables target by 2020. Focal points of Dutch renewables policy include offshore wind development to an installed base of 4.5 GW by 2023 (likely to be achieved), onshore wind development to an installed base of 6 GW by 2020 (which seems over-optimistic given an installed base of 3.527 GW per ultimo 2019) as well as the take-off of renewables-based hydrogen development. Green hydrogen is envisaged to play a significant role as from 2030 onward. The Netherlands is poised to procure 'statistical transfers' from Denmark in a bid to make up for the gap to comply with the 14% target. Despite the recent substantial support intensification and uptake of renewables in the Netherlands, the renewables share stood at 7.4% by 2018. (Source: Government of the Netherlands, 2020)

Since 2011 the main support instrument for new renewable electricity, gas and heat projects is the SDE+ scheme, a tender-based feed-in premium scheme. From 2003 to 2005 the MEP scheme, a fixed feed-in premium scheme, and from 2007 up to 2010 the SDE support scheme, a floating feed-in premium scheme, was in force. Over the past 2 decades the Netherlands has been a testing ground for renewable energy support schemes with cumulative learning from previous support scheme flaws.

Each year a sequel of tender rounds is organized. Before the start of each annual tender sequel, for each SDE+ eligible technology a reference cost of energy, i.e. the maximum cost per unit of energy (called "base rate") is determined, as well as the maximum subsidy-eligible number of full load hours

and the projected long-term market value per unit of energy. For each tender round a maximum reference cost of energy ("maximum base amount") and a funding budget limit is specified. The maximum base amount rises with each consecutive tender round of the annual sequel.

Except for offshore wind, SDE+ tenders are technology-neutral, hence open for every SDE+ eligible technology. But a developer of a renewable energy generating project, wishing SDE+ subsidy for applying a certain eligible technology, can only file a cost of energy claim that is equal or lower than the minimum of: (i) the maximum acceptable reference cost of the tender concerned and (ii) the published, ex ante postulated, technology-based reference cost of energy concerned. After a tender round is closed all valid applications are ranked by claimed subsidy amount per unit of energy, based on the requested amount of subsidy (maximised by the technology-specific reference cost of energy). Subsidy applications with the lowest subsidy claim per unit of energy are accepted until the subsidy budget limit for tender has been reached. Applicants with a rejected subsidy bid can opt for applying in the next SDE+ tender round. With each consecutive tender of an annual SDE+ tender sequel the competition for the available SDE+ subsidy tends to increase and so does the risk of a rejected application. Except for offshore wind, the SDE+ tender procedures aim at technology-neutral competition, but also at providing funding-limited access to SDE+ support for, to date, relatively expensive renewable electricity, gas and heat technologies. Separate technology-specific SDE+ tenders are organized for specific offshore wind project concessions. Moreover, the shallow connection fees charged to Dutch power plants is especially beneficial to offshore wind farms and other marine power technologies, as also the transmission cost of power produced offshore to the onshore transmission network is socialized. As for most renewable electricity generation technologies a support contract period of 15 years obtains (as from the commissioning date of the installation concerned), both SDE and SDE+ are relevant to date. The SDE support scheme, predecessor of SDE+, is a technology-specific fixed premium scheme. It still applies for SDE-eligible installations for which a SDE support contract was granted in the period 2005-2007. Given a 15-year contract period for most SDE-beneficiary installations, the SDE scheme will be completely phased out around 2023. On 24 November 2020 the first application round of the new *SDE++ scheme* will be launched. Compared to SDE+, SDE++ − whilst applying *grosso modo* the same inter-technology competition methodology − will broaden support to notably non-renewables CO_2 reduction options, such as CCS, blue hydrogen and electrolysis for green hydrogen.

Regarding the *promotion of renewable electricity*, currently the tender-based floating feed-in premium scheme SDE+ is the main support scheme for new installations to date. Settlement of the premium occurs ex post annually based on the difference between the cost of energy specified in the SDE+ support contract, in terms of € / kWh, and either the average market energy value during the past calendar year or the floor adjustment value, whichever of the two is higher. Also the floor adjustment value is specified in the contract. It amounts to two thirds of the projected long-term energy price set by the SDE+ implementing agency in the run-up to the annual SDE+ tender sequel during which the successful application bid for an SDE+ support contract was made. Each year the supported quantity of energy is capped by the technology-specific number of full load hours. Moreover for SDE+-eligible solar PV installations 10% of the supported quantity is assumed to be self-consumed. The average market value of self-consumed energy is set higher than the average market value applicable to energy injected into the grid. As a result, the SDE+ support per MWh for the 10% "self-consumed" portion is less. The imminent SDE++ scheme is a CO_2 reduction rather than a renewables stimulation scheme and has a broader scope than SDE+ .

The auction methodology of SDE++ is *grosso modo* similar to the one of SDE+. Yet an SDE++ auction ranks bids in terms of claimed future subsidy intensity requirement, expressed in € / tCO_2 avoided, whereas SDE+ ranks bids in terms of claimed average future subsidy requirement per unit of future production, expressed in € / kWh of renewable energy. As for a SDE++ auction, the calculation of claimed subsidy intensity costs will have to allow for a future product-specific emission factor, pre-set by the auction organizer. This factor depends on the expected average future emission factor of aggregate Dutch consumption of the product concerned. For example, for an SDE++ auction bid by a (renewable) electricity project sponsor, the relevant average emission factor depends on the future fuel mix of the Dutch electricity sector, as assumed by the auction organizer.

Other promotion instruments for renewable electricity deployment are:

- fiscal instruments, including: (i) the EIA (energy investment tax credit) regulation granting capped company tax credits to companies that invest in a renewable electricity generation installation, (ii) exemption for so-called environmental protection tax (an energy tax) over corporate consumption of electricity that was self-produced from Dutch renewable electricity generation installation owned by the company concerned and (iii) a tax credit for households who invest in a green fund which provides officially accredited green loans for the finance of investments in *inter alia* non-biogenic renewable electricity generation installations
- investment subsidies for PV installations made available at ad hoc basis to households by municipalities
- net metering. The first category installations are the ones owned by small-scale electricity prosumers (producers/consumers) with a small feed-in connection (≤ 3*80A). Their suppliers will settle the annual electricity bill based on their net consumption of grid electricity. If any of these prosumers have achieved an annual net surplus quantity exchanged with the grid, they are entitled to a buy-back rate over this surplus, specified in the delivery service contract they have concluded with their respective supplier. In the Netherlands small-scale electricity consumers, including prosumers, are charged a fixed, capacity-dependent, network tariff, ensuring stable revenues for network operators from all small-scale electricity consumers. Small-scale prosumers avoid energy tax, value-added tax and other surcharges on the electricity bill over their self-produced electricity consumption. The second category of installations profiting from net metering are the ones owned by energy communities, who successfully passed the fairly complex acceptance procedure for the so-called "Postcoderoos" regulation. Members of these energy communities are eligible to an energy tax credit over the "virtual consumption" by each of them of electricity produced by their "Postcoderoos" installation up to a certain maximum quantity per annum. In principle, this regulation enables households devoid of an own house with a suitable roof to benefit from net metering as well.

Also for the *promotion of renewable heating and cooling* several support instruments are used:

- the tendered premium support scheme, SDE+, is also available to producers of green gas (including biogas and biomethane) for final consumption and heat production based on biogas, biomass (CHP installations), geothermal, solar thermal energy
- the next tendered premium support scheme, SDE++, of which the first round will be launched in November 2020, will be available for an expanded list of CO_2-reduction

technologies, including CCS and green/blue hydrogen, as well as renewable heating and cooling technology

- fiscal instruments tax, including: (i) the EIA (energy investment tax credit) regulation granting capped company tax credits to companies that invest in a renewable heat production installation on aerothermal energy (heat pumps), hydrothermal energy (heat pumps), biogas, biomass, geothermal heating or cooling energy, solar thermal heating energy (solar heat collectors), (ii) investment subsidy scheme, ISDE, available for households and small-scale business companies who invest in solar heat collectors, heat pumps, biomass boilers, biomass pellets stoves, (iii) a tax credit for households who invest in a green fund which provides officially accredited green loans for the finance of investments in *inter alia* renewable heating and cooling installations based on geothermal and solar thermal energy as well as gas purification equipment to produce quality biomethane suitable for injection into the natural gas grid.

Instruments for the *promotion of renewable transport fuels* are:

- a biofuels quota scheme, which obliges companies importing or producing automotive gasoline, gas or diesel fuels to comply with a pre-set minimum biofuels quota with regard to their annual fuel sales in energy content terms; “biotickets”, a kind of tradable green certificates, are used for ensuring compliance with the annual quota concerned

- tax credit schemes for investments in biofuels and hydrogen transport fuels, including: (i) the EIA (energy investment tax credit) regulation, (ii) the MIA/VAMIL company tax credits schemes: MIA facilitates tax credits up to 36% of the eligible investment, whilst VAMIL facilitates accelerated depreciation for 75% of the eligible investment with certain caps applicable to both schemes.

One of the main drivers behind the increase of electric vehicles is fiscal stimulation. However, the fiscal discrimination in favour of electric vehicles is set to be reduced substantially within short. In addition to national market stimulation instruments, there are various provinces and municipalities which subsidize the installation of electric and hydrogen charging points and which have battery and fuel cell electric vehicles and buses procurement programmes. Specific measures to foster the purchase of battery electric vehicles (BEVs) and fuel cell electric vehicles (FCEVs) include:

- Zero emission cars are exempt from paying registration tax. For other cars the system is progressive, with 5 levels of CO2 emissions that pay progressively increasing amounts of registration tax.
- Zero emission cars are exempt from paying road taxes. Plug-in hybrid cars (< 51 gr CO2/km) pay 50% of the road tax for a regular car.
- In the Netherlands, income tax has to be paid on the private use of a company lease car. This is done by imposing a surcharge of 8-25% of the catalogue value on the taxable income. In 2020, for zero emission cars with a list price up to €45,000 this percentage is 8%. For more expensive BEV company cars the user needs to apply a 22% surcharge for his income tax declaration. This fiscal instrument is the most effective in getting more zero emission vehicles on the road. The trend is to reduce the fiscal discrimination in favour of zero emission company lease cars over time.

- The Netherlands has a system of facilitating company investments in clean technology, by making these investments partially deductible from corporate and income taxes. Zero emission and plug-in hybrid (and not with a diesel engine) cars are on the list of deductible investments, as are the accompanying charging points.
- Since July 2020, the Netherlands has opened a purchase subsidy for private persons. For 2020 and 2021, applications can be submitted to obtain a subsidy amounting for electric passenger cars that meet certain conditions: € 2,000 and € 4,000 for used and new electric passenger car purchase or private lease respectively. The EV purchase subsidy budget is spread over the period 2020 to 2025. The total available budget for 2020 is € 17.2 million. The budget for new electric cars is € 10 million and for used electric cars € 7.2 million. The annual budgets for 2021 and later will follow.

So far, the assessment by the European Commission of draft National Energy and Climate Plans of the Member States is available. The Commission's assessment of the draft integrated National Energy and Climate Plan of the Netherlands – regarding the targets for year 2030 for the share of renewable energy and gross final energy consumption only[1] – is shown in Table 3 below.

Table 3: Overview of the Netherlands' actual performance (2018), targets (2020), proposed contributions (2030) under the Governance Regulation, Regulation (EU) 2018/1999 and contribution ambition assessment by the European Commission, regarding the share of renewables and the level of gross final energy consumption

National targets and contributions	2018	2020	2030	Assessment of 2030 ambition level
Share of energy from renewable sources in gross final consumption of energy (%)	7.4	14.0	27.0 – 35.0	Above 26 % (result of RES formula)
Final energy consumption (Mtoe)	64.7	52.2	44.5	Modest

Source: European Commission, (2019); Eurostat (2020a, 2020b)

Based on the formula contained in Annex II of the Governance Regulation, the Dutch renewables share would have to reach the level of **26 %** in 2030 (European Commission, 2019) against the historical rate of **7.4 %** in 2018 (eurostat, 2020a). Whilst the European Commission (2019) appreciates the ambition, suggested by the proposed 27 – 35 % bandwidth for the Dutch share of renewables in 2030, the Commission asks for a more specific Dutch contribution by the Netherlands to the **at least 32%** EU target share for renewables by year 2030. The Commission deems the ambition level of the proposed **44.5 Mtoe** as Dutch contribution to the EU 2030 target for final energy consumption to show a rather modest ambition level, considering the level of efforts required at the EU level to collectively reach the Union's 2030 efficiency target. In 2018, Dutch gross final energy consumption amounted to **52.2 Mtoe**.

[1] Gross final energy consumption negatively affects the share of renewables: given a certain level of final consumption from renewable sources, the more total final energy consumption can be reduced, the higher share of renewables can be achieved.

The Dutch final National Energy and Climate Plan (NECP) sets the Dutch target for the renewables share by year 2030 at **27%.** This document states:

….[T]he European Commission has indicated that it deems a contribution of 26% by the Netherlands to be reasonable. The Netherlands is demonstrating its ambition and is focusing on achieving a 27% share of renewable energy by 2030. The KEV 2019 forecast is that by 2030, the Netherlands will achieve a 25% share of renewable energy (bandwidth 21%-26%). However, the KEV 2019[2] does not yet include all measures that contribute to this goal, such as one of the planned offshore wind farms, making heat generation more sustainable and a number of measures in the Climate Agreement that lead to energy savings. Based on the mid-term estimate of 24.9% in the KEV 2019, the PBL estimates that the share of renewable energy in 2030, including the measures of the Climate Agreement, will amount to 30% - 32%. As a result, the 27% contribution will be achieved…

To achieve the 27% renewables target, the Netherlands sets out implement *inter alia* the following existing and additional policies (Government of the Netherlands, 2019):

- The limited availability of renewable sources in the Netherlands is an important point of concern. The technical possibilities for generating *climate-neutral electricity* are limited. Since the Netherlands is located along the coast and the wind is relatively strong, this offers potential for wind energy on land and offshore. The approach thus focuses on these sources:
  i. Generating circa 49 TWh wind energy offshore by 2030;
  ii. Generating 35 TWh of renewable energy (wind energy and solar power) on land;
  iii. Small-scale generation of renewable electricity from, for example, private solar panels, good for circa 10 TWh.
- An approach aiming to set this change in motion must also include all aspects of our current *mobility*. For the transition to an emission-free mobility system, the fuels used are crucial. The concern involves adequate availability of sustainable energy carriers, such as electricity, biofuels and green hydrogen. Electric cars will become competitive and charging infrastructure will be optimised. Using public transport and the bicycle will be more appealing, use of shared mobility will increase and people will work in a more flexible manner (and increasingly from home)… [H]eavier road transport in logistics will use sustainable biofuels.
- *Industry* can shape the transition with measures such as process efficiency, energy savings, CCS, electrification, the use of blue and green hydrogen and the acceleration of circularity (such as plastics recycling, bio-based raw materials or basic chemicals)… A large share of industrial emissions originates from [five] regional clusters…The twelve large energy-intensive companies, which are collectively responsible for over 60% of industrial CO2 emissions in the Netherlands, occupy key positions in these five industrial clusters. In each of the five industrial regions, a multi-year industrial frontrunner programme is being developed, partly with the support of central government, in which efficiency improvements go hand in hand with increased sustainability of raw material consumption and CO2 reductions.
- Homes and other buildings in the Netherlands will be made more energy-efficient and more comfortable in a gradual, sustainable transformation of *the built-up environment*. There will be a shift from fossil heat sources, such as the traditional central heating boiler, to natural gas-free alternatives such as heat pumps, residual heat or geothermal energy. This helps achieve the established climate targets and makes it possible to speed up the rate at which gas extraction is reduced in Groningen. The greatest challenge in the built-up environment

[2] PBL, 2019

lies in insulating existing buildings and making them natural gas-free, with over 1.5 million homes and other buildings by 2030…The approach to make the built-up environment more sustainable follows two tracks: supporting and unburdening individual homeowners and a district-oriented approach.

- *Sustainable agriculture* is important for a good food supply, a healthy environment and a robust business model for entrepreneurs… Emissions can be reduced in greenhouse horticulture through energy savings, generating renewable energy and using residual heat and CO2 supplied by third parties…The geothermal energy sector has already committed to scaling up geothermal energy in greenhouse horticulture as well as the built-up environment via the Geothermal Heat Master Plan. There are currently 17 such projects in which geothermal energy is used by greenhouse horticultural businesses. Funding is available from the SDE++ for this purpose. The target is to achieve 35 additional projects in the period up to and including 2030.

As for the Dutch contribution to the EU energy efficiency target for year 2030, in its final NECP the Netherlands sets a (derived[3]) energy efficiency target of 1837 PJ gross final energy consumption, corresponding to **43.9 Mtoe**. This is slightly less ambitious than the 44.5 Mtoe level, implicitly proposed in the Dutch draft NECP, the ambition level of which the European Commission qualifies as modest.

[3] The official Dutch energy efficiency target for year 2030 is stated in terms of primary energy consumption. i.e. 1950 PJ excluding fuels for non-energy consumption.

OVERVIEW OF MAIN SUPPORTING POLICIES

The main RES support measures applied in the Netherlands are summarised in Tables 4 and 5 below. See the previous section for more details.

Table 4: Overview of support schemes to promote renewable energy in the Netherlands

	NON-FISCAL SUPPORT SCHEMES					FISCAL AND OTHER STATE FUNDED INCENTIVES			
	Feed-in premium (SDE+; SDE++)	Tendering	Quota obligation with Tradable Green certificates	Quota obligation without Tradable Green certificates	Net-metering/ virtual net metering	Capital subsidy, grants (e.g. ISDE)[4]	Tax regulation mechanism I (EIA)	Tax regulation mechanism II (MIA/VAMIL)	Soft loans
RES-E									
- Offshore wind	x	x					x	x	
- Onshore wind	x	x			x		x	x	x
- Solar	x	x			x		x	x	x
- Hydro	x	x			x		x	x	x
- Geothermal	x	x					x	x	x
- Solid biomass	x	x					x	x	
- Biogas	x	x					x	x	
RES-H/C									
- Solar thermal	x						x		x
- Geothermal	x						x		x
- Biomass	x						x		
- Biogas	x						x		
- Small scale installations, e.g. solar thermal collects, heat pumps, biomass boilers and pellet stoves						x	x		
- Others, i.e. aerothermal, hydrothermal							x		
RES-T									
- Bio gasoline			x					x	
- Biodiesel			x					x	

Sources: RES Legal, EurObserv'ER

Table 5: Brief description of key policy instruments aimed at promoting RES in the Netherlands

Instrument	*Description*
SDE+: Support Scheme for Sustainable Energy Production *Stimulering Duurzame Energieproductie*	Floating feed-in premium scheme which is used to promote RES-based electricity, gas and heating. SDE+ subsidies are allocated through a quasi-tendering process, where energy producers compete against each other for feed-in premium support. It encompasses a system of two annual three-phased admission rounds with escalating reference cost of energy rates which favours low cost renewables technologies. In 2020 the prevailing SDE+ scheme will evolve into a broader support scheme, entitled stimulation of sustainable energy transition (*Stimuleringsregeling Duurzame Energietransitie*) , SDE++. SDE++ will apply the same support allocation methodology as SDE+, but unlike SDE+ the future support scheme will also include non-renewable CO_2 reduction technologies, such as notably carbon capture and storage (CCS).
ISDE: Sustainable energy investment subsidy scheme *Investeringssubsidie Duurzame Energie*	Provides both private persons and small-scale business with a subsidy for the purchase of solar thermal collects, heat pumps, biomass boilers, and pellet stoves.
EIA: Energy Investment Allowance *Energie investerings-aftrek*	A tax relief programme which gives a direct financial advantage to companies that invest in energy-saving equipment and sustainable energy. In year 2019 entrepreneurs may deduct 45% of the investment costs for such equipment (purchase and/or production costs) from their company's pre-tax profits, over the calendar year in which the equipment was purchased. The business assets that qualify for the EIA for the year 2019 are set out in the Energy List 2019.
MIA/VAMIL: Environmental Investment Rebate *Milieu-investerings aftrek* **Arbitrary depreciation of environmental investments** *Willekeurige afschrijving milieu-investeringen*	The MIA scheme, offering a tax refund on environmental investment, and the Vamil scheme providing for voluntary depreciation on environmental investment, are two different schemes run by the Ministry of Economic Affairs and Climate and the Ministry of Finance. The aim of both of them is to encourage Dutch entrepreneurs to invest in their business operations in an environmentally friendly way. The MIA scheme allows investment tax credits up to 36% of the investment cost of an environmentally sound investment from pre-tax corporate profit while the Vamil scheme facilitates accelerated depreciation for 75% of eligible investment costs.
Green fund	The Dutch government grants a tax benefit to consumers who invest in a green fund, which enables banks to offer loans at lower interest rates to officially accredited 'green' projects. For a project to qualify for such a loan it should apply for a declaration on the basis of the Regulation Green Projects issued in 2016. The declaration is valid for 10 or 15 years depending on the application.
Green Deal Programme	Introduced by the Dutch government in 2011 with the aim of identifying sustainable projects (not only energy related) that would benefit from streamlined permitting and planning procedures, specific advice and/or the introduction of public-private funding structures. Eligible projects vary from large-scale geothermal research projects, industrial heat utilisation projects and smart grid projects, to smaller-scale biomass projects in the horticultural industry. Support provided is focus on facilitation (non-financial) rather than direct subsidisation.

For further information:

CEER, 2017. Status Review of Renewable Support Schemes in Europe. http://www.ceer.eu/portal/page/portal/EER_HOME/EER_PUBLICATIONS/CEER_PAPERS/Electricity/2017/C16-SDE-56-03%20Status%20Review%20RES%20Support%20Schemes.pdf

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International Energy Agency (IEA) database on policies and measures.
https://www.iea.org/policies?topic=Renewable%20Energy

Member State Progress Report, available at the Renewable Energy pages of the European Commission. http://ec.europa.eu/energy/en/topics/renewable-energy

MIA/VAMIL fiscal stimulation instruments.
http://www.rvo.nl/sites/default/files/2014/02/MIA%20and%20Vamil.pdf

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https://www.pbl.nl/sites/default/files/downloads/pbl-2018-eindadvies-basisbedragen-SDE-plus-2019_3342.pdf

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What is meant by …?

Auctions for granting renewable energy support	An auction is a process of granting production or investment support to renewable energy projects based on the lowest bids by eligible project developers.
Feed-in tariff (FiT)	A support scheme which provides for a technology-specific remuneration per unit of renewable energy payable to eligible renewable energy producers. A proper, periodic review of FiT rates is often undertaken with the aim to prevent both too high FiTs so as to minimise regulatory rents, i.e. supra-normal returns and too low FiTs to preclude below-target market uptake because of FiT levels that are perceived by market participants to be less attractive. In addition, feed-in tariffs often include "tariff degression", a mechanism according to which the price (or tariff) ratchets down over time.
Feed-in premium (FiP)	A scheme which provides for a support level per unit of renewable energy to eligible renewable energy producers, typically for a period of 10-20 years, at a pre-set fixed or floating rate. The premium is typically adjusted periodically to exactly offset change in the average energy wholesale market price, based on a pre-specified benchmark market price. A floating FiP may move freely or may only be allowed to move within a pre-set interval.
Grants	Grants are non-repayable funds disbursed by one party (grant makers), often a government department, corporation, foundation or trust, to a recipient, often (but not always) a non-profit entity, educational institution, business or an individual. (Source: Wikipedia.org)
Green public procurement	In Green public procurement contracting authorities take environmental issues into account when tendering for goods or services. The goal is to reduce the impact of the procurement on human health and the environment. (Source: Wikipedia.org)
Renewable quota scheme (RQS)	A RQS mandates certain market actors (typically retail suppliers or large energy end-users) to respect a pre-set minimum share or amount of their total energy procurements from renewable sources of energy. Typically a tradable green certificate (TGC) scheme is operated to enable the obligated parties to prove their compliance with the prevailing renewable quota target by means of TGCs.
Sliding feed-in-tariff	A FiT scheme which pre-sets technology-specific declining feed-in tariffs for certain prospective vintages in line with the technology-specific learning curve, as projected by the National Regulatory Agency (NRA). Often a degression rate is used indicating the %/annum decrease in the rate level.
Soft loans	Loans at concessional (below market-based) terms, for example at sub-market-conform interest rates, made available in several Member States to stimulate certain renewable energy technologies.
Tax credits	These are amounts a tax paying entity is allowed to deduct when declaring payable taxes, for example company tax or income tax, to the tax authorities , for example the producer tax credits (PTCs) used in the United States to stimulate among others wind energy deployment.

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