

Country profile –Belgium

Country: Belgium												
Support schemes	Electricity and heat production			Consumption				Transport		Supply and others		
	RES	Fossil	Nuclear	RES	Fossil	Electricity	Heat	Biofuels	Fossil	RES	Fossil	El./heat
1. Direct subsidies												
Direct on-budget subsidies	15, 14, 4			16, 7, 5	23, 22	23	5				24	25
Feed-in tariffs												
Feed-in premiums	9											
Adjustment Aids												
Inherited liabilities												
Induced transfers												
Others												
2. Fiscal measures												
Energy Tax Allowance												
Energy Tax Exemptions					33, 32, 27, 26, 21, 20	26		19, 18	31, 30, 29			
Other Tax Deductions	11											
Earmarked refunds of taxes									28			
3. Transfer of risk to government												
Adjustment Aids												
Inherited liabilities												
Others												
4. Other financial measures												
Adjustment Aids												
Other Tax Deductions												
Others	12, 6, 2											
5. Non-fiscal measures												
Quota obligations	13, 10, 3	8						17				
Priority Grid Access	1											
Others												

N	Datasource	Description
0		
1	RES-LEGAL	In Belgium, access of electricity from renewable energy sources is basically regulated by the general legislation on energy. Electricity from renewable energy sources is given priority in both connection to and use of the grid. The grid users are not entitled to the expansion of the grid.
2	RES-LEGAL	Brussels: Net-Metering (mécanisme de compensation) - In the Brussels-Capital region, small autoproducers of green electricity are entitled to benefit from a compensation mechanism for the difference between the amount of electricity taken from the grid and the amount of electricity fed into the grid (net-metering).
3	RES-LEGAL	Brussels: Quota system (Certificats verts) - The Brussels-Capital region introduced the quota system to increase the proportion of renewable energy in total energy generation. In Brussels-Capital, green certificates are allocated by the Brussels regulatory authority Brugel. The number of certificates depends on the amount of electricity generated (in kWh) in proportion with the CO2 saved: one certificate is issued for every 217 kg of CO2 saved. Green certificates will be issued only if the installation has been certified, which allows the renewable energy producer to sell its electricity under a label of guaranteed origin (Art. 27 §1, Ordonnance du 19 juillet 2001). In order to receive green certificates, the installation shall be certified since max. 10 years and the CO2 savings of the plant shall amount to at least 5 % compared with conventional installations (Art. 14 §1, Arrêté du 6 Mai 2004). Over a capacity of 1MW, the number of green certificates is limited to 1 certificate per MWh of produced

4	RES-LEGAL	<p>electricity (Art. 17 §5, Arrêté du 6 Mai 2004).</p> <p>Brussels: Subsidy (Aide à l'investissement) - Within the bounds of its available budget, the Brussels-Capital provides investment assistance for companies which develop environmental projects, including investments in renewable energy plants. Eligible are investments in photovoltaic installations for the production of electricity as well as biogas and biomass CHP and trigeneration plants for the production of heating, cooling and electricity (Art. 4 Arrêté du 2 avril 2009). The eligible investment amount also includes freight, installation and assembly charges (Art. 6 Arrêté du 2 avril 2009). Moreover, the eligible investment shall amount to at least 7,500 EUR and shall concern investments planned within the Brussels-Capital region (Art. 8-9 Arrêté du 2 avril 2009).</p>
5	RES-LEGAL	<p>Brussels: Subsidy (Primes Energies 2013) - Within the bounds of its available budget, the Brussels Capital region provides energy subsidies for residential, industrial as well as service sector buildings located in the Brussels region. Moreover, energy subsidies can also apply for renovation works in buildings older than 10 years. The energy subsidies apply from 1 January to 31 December 2013 (Part 1, 2 and 3 Conditions générales primes énergies 2013). Since 2011, the energy subsidies of the Brussels Capital region are allocated according to the income level. Three levels of subsidies are thus possible (6.4 Conditions générales primes énergies 2013): Base income: > € 60,000 for singles and > € 75,000 for couples Middle income: € 30,000 - 60,000 for singles and € 45,000 - 75,000 for couples Low income: < € 30,000 for singles and < € 45,000 for couples. These income limits are increased by € 5,000 EUR per fiscally irresponsible person and if the applicant is under 35 years old. The subsidy is increased by 10 % for residential buildings situated within a Housing and Renovation Development Area (Espace de Développement Renforcé du Logement et de la Rénovation). Social real estate agencies, public service real estate agencies as well as the Housing fund of the Brussels region benefit of the subsidies of the low income category. Industrial as well as service sector buildings benefit from the subsidies of the base income category (6.4 Conditions générales primes énergies 2013).</p>
6	RES-LEGAL	<p>Flanders: Net-Metering - All renewable technologies with a maximum capacity of ≤10 kW are eligible to the net-metering scheme. Installations with a maximum capacity of ≤10 kW are eligible to the net-metering scheme (Art. IV.1.1.4 Ministerial Decision). Installations with a capacity >10 kW need to apply for a separate access point or meter to the grid operator. Moreover, the latter are required to sign a contract with the balance responsible entity (for more information see grid access). Excess electricity produced by installations with a maximum capacity of ≤10 kW is injected into the grid and automatically deducted from the electricity consumed from the grid for example via a so called “terugdraaiende kWh-meter” (backward running kWh-meter) (Art. IV.1.1.4 & V.2.4.2 Ministerial Decision). However, if an installation injects more electricity than it has taken from the grid during a billing period, this amount is not financially reimbursed. According to information from the Flemish Regulator (VREG), all renewable technologies are eligible.</p>
7	RES-LEGAL	<p>Flanders: Subsidy (Ecologic Premium Plus/Strategic Ecologic Support) - In general, companies are stimulated to invest in environmental friendly and energy efficient technologies via a subsidy scheme consisting of the</p>

		Ecologic Premium Plus (EP-PLUS) and Strategic Ecologic Support (EP-STRES). An ecologic premium plus (EP-PLUS) is paid to technologies registered within a limited technology list (LTL) compiled and revised by the Ministry on the basis of proposals made by VITO (Independent Research Centre). Technologies not singled out in LTL may apply for strategic ecologic support (EP-STRES). The subsidy is paid to companies that operate in the Flemish region (Art. 10 Decree on Economic Aid). For both, the support cannot be combined with green electricity certificates (Art. 17 6° Decree on Ecological Investment). Projects are selected on a call for project basis 3 times per year.
8	RES-LEGAL	Flanders: Quota system (CHP certificates) - In Flanders, CHP producers are eligible for CHP certificates. The amount of CHP certificates granted for 1000 kWh of primary energy saved in a qualitative CHP-facility compared to a situation in which the same quantity of electricity or heat were produced separately is multiplied with the respective banding factor (Art. 7.1.2. Energy Decree). The certificates are issued by the Flemish Regulator (VREG) and are registered in a central database. CHP certificates can be sold to electricity producers that need to fulfil their certificate obligations.
9	RES-LEGAL	Flanders: Subsidy (Premium) - Grid operators and municipalities are responsible for setting up premium schemes to support heating and cooling from renewable energy. Therefore, the amount of premium attributed and eligible technologies differ among municipalities.
10	RES-LEGAL	Federal: Quota system (Green Certificates) - In Belgium, the main means of support is a quota system based on quota obligations and, tradable certificates and minimum prices. The trade of certificates is subject to federal legislation, while the quota obligations are defined in regional regulations. Electricity suppliers shall present evidence that they have supplied a certain quota of renewable energy determined by the region (Wallonia, Flanders, and Brussels Capital) to their final consumers. To this aim, electricity suppliers are obliged to acquire green certificates (certificats verts/groenestroomcertificaten). The Federal Electricity Regulatory Authority (CREG) issues one certificate per MWh of offshore electricity (Art. 7 § 3, Arrêté royal du 16 juillet 2002). Moreover, the federal grid operator used to be obliged to purchase green certificates from all the electricity generators of certain renewable energy technologies at the minimum price. Since the energy issues are regional competence, this obligation has been limited to certain renewable energy technologies that have applied for the sale of electricity at a minimum price so that the sale of a certain minimum amount of electricity can be guaranteed (Art. 14, Arrêté royal du 16 juillet 2002). These technologies are offshore wind energy, solar energy and hydro-power.
11	RES-LEGAL	Federal: Tax regulation mechanism (tax deduction on investments costs for companies) - Entitled companies may reduce their taxable profit by a fixed percentage of their investment in renewable energy installations.
12	RES-LEGAL	Wallonia: Net-Metering (Mécanisme de compensation) - In the Walloon region, small autoproducers of green electricity are entitled to benefit from a compensation mechanism for the difference between the amount of electricity taken from the grid and the amount of electricity fed into the grid (net-metering). Autoproducers producing electricity through a renewable energy plant with a capacity of ≤ 10 kVA and connected to the distribution grid are eligible for net-metering, provided

13	RES-LEGAL	<p>their installation has been certified and registered as a green electricity production plant by the CWaPE (Art. 153 § 4 Arrêté du 3 Mars 2011).</p> <p>Wallonia: Quota system (certificats verts) - The Walloon government introduced the quota system to increase the proportion of renewable energy in total energy generation. In general, all renewable energy generation technologies except for geothermal power plants are eligible under the quota system. In Wallonia, green certificates are allocated by the Walloon regulatory authority CWaPE. The number of certificates depends on the amount of electricity generated (in kWh); one certificate is issued for every MWh divided by the amount of CO2 saved. There are several levels of CO2 savings, which are set by CWaPE and depend on the renewable energy generation technology employed (Art. 38 Décret du 12 avril 2001). On 19 July 2012, the Walloon Parliament has adopted the introduction of a fee for RES-E producers operating installations with a capacity over 10 kW and applying for the allocation of green certificates (Art. 3, Décret du 18 juillet 2012). The amount of the fee is calculated per MWh on the basis of the total RES-E production eligible for the green certificates. According to the CWaPE, the fee amounts €ct 54 per MWh for the year 2012. The amount of the fee for the year 2013 shall be published by the beginning of 2013.</p>
14	RES-LEGAL	<p>Wallonia: Subsidy (Aide à l'investissement) - Within the bounds of its available budget, the Walloon Region provides investment assistance for companies which develop projects aiming at developing the sustainable use of energy, including investments in renewable energy plants.</p>
15	RES-LEGAL	<p>Wallonia: Subsidy (primes Energie 2012 and 2013) - Energy subsidies are provided by the Walloon Region for the generation of electricity through CHP plants using renewable energy. The energy subsidies for CHP plants were renewed for the year 2013 with the same conditions as for 2012.</p>
16	RES-LEGAL	<p>Wallonia: Subsidy (Subventions UREBA) - Within the bounds of its available budget, the Walloon region provides UREBA subsidies, which aim at supporting public bodies such as towns and provinces in their initiatives to reduce the energy consumption of their buildings. Projects using renewable energy sources are subsidised. The equipment as well as the installation of renewable energy plants for the production of electricity for the exclusive use of the building are eligible (Art. 3 §2, c) Arrêté du 10 avril 2003). In this sense, wind energy plants are not eligible. The minimum investment costs shall amount at least € 2,500 (Art. 4 §2 Arrêté du 10 avril 2003). Moreover, the producer of electricity from renewable energy installations engages to keep the administration informed of the energy consumption of the concerned building during 10 years (Art. 8 §3 Arrêté du 10 avril 2003).</p>
17	RES-LEGAL	<p>Federal: Biofuel quota (obligation d'incorporation des biocarburants) - The law of the 22 July 2009 obliges the registered oil companies producing petrol and diesel to fulfill a defined quota of biofuels per year (Art. 4 Loi du 22 juillet 2009).</p>
18	RES-LEGAL	<p>Federal: Tax regulation mechanism (défiscalisation des biocarburants) - Transport is a matter of federal competence in Belgium. Therefore, there are no regional support schemes for the production of biofuels. The Budget Act of the 10 June 2006 introduces a reduction of the excise rate for the rate of biofuels contained in petrol and diesel products and produced by production units authorised by the Belgian Government. To that purpose, the Accreditation Commission publishes calls for applications in the official register of the European Union (Art. 3 Loi des</p>

		Finances du 10 juin 2006). The accreditation is delivered to the companies for a period of maximum six years (Art. 4 Loi des Finances du 10 juin 2006). According to the Ministry of Energy, the Accreditation Commission has accredited seven companies for the production of biofuels hitherto.
19	RES-LEGAL	Federal: Tax regulation mechanism (exoneration d'accise pour l'huile de colza) - Biofuel from rapeseed oil produced by a natural or legal person who directly sells its production to the end consumer without intermediary can be exempted from excise duty (Arrêté du 10 mars 2006).
20	OECDTADFFSS	Fuel-Tax Reduction for Certain Industrial Uses. Reduced rate of excise tax applicable to petroleum products. Eligible uses include some off-road vehicles and stationary engines that are operated in the construction and civil-engineering sectors. The provision applies to diesel fuel, LPG and kerosene.
21	OECDTADFFSS	Fuel-Tax Reductions for Certain Professional Uses. For companies consuming large quantities of diesel, LPG and kerosene.
22	OECDTADFFSS	Fonds Social Mazout. Heating Oil Social Fund is a programme that provides low-income and heavily indebted households with grants to help them pay their heating bills.
23	OECDTADFFSS	Special Heating Grant. Lump-sum discount on heating bills for poor households. For the households which do not benefit from other programmes.
24	OECDTADFFSS	Social Tariff for Natural Gas. Certain households in Belgium are entitled to a reduced tariff for both natural gas and electricity. Payments are made to suppliers out of a fund partly financed through the federal budget to compensate them for the difference between the reduced tariff and the market price.
25	OECDTADFFSS	Social Tariff for Electricity. Certain households in Belgium are entitled to a reduced tariff for both natural gas and electricity. Payments are made to suppliers out of a fund partly financed through the federal budget to compensate them for the difference between the reduced tariff and the market price.
26	OECDTADFFSS	Fuel tax exemption for agriculture. This provision exempts agriculture, horticulture, forestry, and pisciculture from the excise tax that is normally levied on sales of energy products in Belgium. Quantitative data available only for diesel fuel and kerosene until 2004.
27	OECDTADFFSS	Fuel tax exemption for agriculture. This provision exempts agriculture, horticulture, forestry, and pisciculture from the excise tax that is normally levied on sales of energy products in Belgium. Quantitative data available only for diesel fuel and kerosene until 2004.
28	OECDTADFFSS	Fuel tax rebate for taxi drivers. Estimates not available.
29	OECDTADFFSS	Fuel-Tax Exemption for Natural Gas Used as Motor Fuel. Excise tax exemption, applies also to LPG. Estimates not available.
30	OECDTADFFSS	Fuel-Tax Exemption for Rail Transport. Excise tax exemption. Estimates not available.
		Fuel-Tax Exemption for Inland Navigation. Excise tax exemption.
31	OECDTADFFSS	Estimates not available.
32	OECDTADFFSS	Fuel-Tax Exemption for the Residential Use of Coal. Excise tax exemption. Estimates not available.
33	OECDTADFFSS	Reduced VAT rate for coal used in households.

