



EUROPEAN **COVENANT OF COMPANIES** FOR CLIMATE AND ENERGY

Overview of Support Schemes
THE NETHERLANDS



INTRODUCTION

Context

The European Climate Law sets an ambitious emission reduction target of 55% by 2030 and the objective of becoming climate-neutral by 2050. Achieving these new 2030 energy and climate targets will require an ever more integrated approach to energy transition. It is thus essential to invite companies, in particular the less resourced SMEs, to join the energy and climate efforts of cities in order to develop mutually beneficial public-private partnerships at local level¹.

Aim of the Covenant of Companies

The European Covenant of Companies for Climate and Energy (EU CCCE) is a pilot initiative to encourage and support companies to step up their contribution to a clean energy transition, energy savings and related climate objectives as set out in the European Green Deal. The initiative aims to provide practical, step-by-step guidelines and technical assistance to European companies to help them take concrete actions resulting in the decarbonisation of their businesses. The initiative is currently in a pilot phase for two years where concepts will be developed and tested to establish a strong foundation for the Covenant of Companies.

Overview of support schemes

With these documents the EU CCCE provides an overview of the European and national support schemes for energy efficiency and renewable energy, national financing tools for clean energy research and innovation projects, as well as available capacity building support for companies.

For the first phase of the project the Consortium has opted to create detailed overviews by narrowing the study down to six focus countries: Croatia, Finland, Germany, Italy, the Netherlands, and Poland. This document presents an overview of the financial support schemes, the financing tools for research and innovation and available capacity building materials (non-financial support), at the national and European level. It further offers insights in the national context within which the support is provided.

Disclaimer

This document gives an overview of the available support schemes as of July 2022. It serves to give a general overview of existing material at the national level at this date. Although the Consortium has put considerable effort in collating the material presented, it cannot guarantee that the overviews are fully comprehensive and up-to-date.

¹Tender specification setting up and operating the Secretariat for the EU Corporate Covenant Initiative, p.6.

HIGHLIGHTS

- The Netherlands aims at a reduction of 49% CO2 emissions, and a 27% share of renewables in 2030.
- A lot of support schemes are available in the Netherlands for renewable energy, energy efficiency and R&D&I. The Dutch energy agency RVO manages the central platform where all financial support schemes can be found.
- Many support schemes for renewable energy are managed by the Dutch energy agency. The main subsidy for renewable energy is the SDE++.
- Subsidies and tax benefits have been introduced to facilitate energy efficiency in buildings and in industry. For buildings the Netherlands' main aim is to shift energy consumption away from natural gas, by investing in alternative forms of heating.
- R&D&I is gaining in attention when it comes to clean energy. Subsidies and tax benefits are also available for companies investing in R&D&I.
- There is some capacity building material for the clean energy transition of companies, although not very much specifically for SMEs. The information on capacity building material is scattered a direction for companies in respective sectors.



OVERVIEW OF MAIN SUPPORT SCHEMES

Selection of financial and non-financial support schemes available to Dutch companies as of July 2022 for clean energy projects and R&D&I in clean energy.

| The Netherlands | | | | | | | | | | | | | | | |
|--|---------------------|----------|-----------------------------------|------------------------------|---|----------------------------|----------------------|-------------|--------------|-----------------|---------------------|--------------------|-------------------------|---------------|-------------------|
| SUPPORT SCHEMES | GENERAL INFORMATION | | | ENERGY SOLUTIONS COVERED | | | | | | COSTS COVERED | | | | STATUS | |
| Selected Support Schemes | Scope | Category | Technology Readiness Levels (TRL) | Renewable energy utilisation | Energy Efficiency in processes and operations | Energy efficient buildings | Sustainable mobility | Circularity | Non-specific | Consultancy fee | Capital investments | Wages/labour costs | Other operational costs | Not specified | Specific for SMEs |
| Main Landing Page | | | | | | | | | | | | | | | |
| SDE++ | FIN | GRANT | | ✓ | ✓ | ✓ | | | | | ✓ | ✓ | ✓ | | |
| EIA (Energy Investment Support) | FIN | TAX | | | ✓ | ✓ | ✓ | | | ✓ | ✓ | ✓ | ✓ | | |
| MIA/VAMILL (GHG reduction and circularity) | FIN | TAX | | ✓ | ✓ | ✓ | ✓ | ✓ | | | ✓ | | ✓ | | |
| WBSO (Research & Development) | R&I | TAX | | ✓ | ✓ | | | ✓ | | | ✓ | ✓ | | | |
| SVM (sustainable SME advisory services & support) (temporarily closed) | FIN | GRANT | | ✓ | ✓ | ✓ | ✓ | | | ✓ | ✓ | | ✓ | | ✓ |
| ISDE (investment subsidy renewable energy) | FIN | GRANT | | ✓ | | ✓ | | | | | ✓ | | ✓ | | |
| ISCE (subsidy cooperative energy production) | FIN | GRANT | | ✓ | | | | | | | ✓ | | | | |
| VEKI (accelerated investment in climate) | FIN | GRANT | | | ✓ | | | ✓ | | | ✓ | ✓ | ✓ | | |
| TSE (Industry Research and Development) | R&I | TAX | | | ✓ | | | | | | ✓ | ✓ | ✓ | | |
| TSE (Hydrogen) | R&I | GRANT | | | ✓ | | ✓ | | | | ✓ | | ✓ | | |
| HER+ (subsidy Renewable Energy Transition) | FIN | GRANT | | | ✓ | | | | | | ✓ | ✓ | | | |
| MOOI (advisory services for innovation) | R&I | GRANT | | ✓ | ✓ | | | ✓ | | ✓ | | | | | |
| SEBA (subsidy for company cars) | FIN | GRANT | | | | | ✓ | | | | ✓ | | | | |
| DEI+ (Energy and Climate Innovation) | R&I | GRANT | | | ✓ | ✓ | | ✓ | | | ✓ | ✓ | ✓ | | |
| Other interesting landing page | | | | | | | | | | | | | | | |
| Other Schemes | | | | | | | | | | | | | | | |
| Groefonds (growth fund) | R&I | FUND | | ✓ | ✓ | | | | | ✓ | ✓ | ✓ | | | |

LEGEND

Scope

FIN - Financial support scheme
R&I - Research & Innovation financing tool

Category

TAX - Tax benefit or incentive
GRANT - Grant

FUND - Fund
LOAN - Loan

GUAR- Guarantee

OVERVIEW OF MAIN SUPPORT SCHEMES

Capacity building material available to Dutch companies as of July 2022 for their clean energy transition.

| The Netherlands | | | | | | | | | | |
|-------------------------------------|-----------------|----------------------------------|--------------------------|-----------------------------|------------------------|--------------|-------------------------------|------------------------|------------|-------------------|
| CAPACITY BUILDING MATERIAL | TYPE | | ENERGY SOLUTIONS COVERED | | | | | | | STATUS |
| Selected Capacity Building Material | Type of Support | General information and examples | Emissions inventory | Energy performance baseline | Monitoring & reporting | Energy audit | Clean energy plan or strategy | Implementation support | Networking | Specific for SMEs |
| Master Class: Calculating CO2 | TRAIN | | ✓ | | | | ✓ | ✓ | | |
| Results RVO MJA programme | OTH | ✓ | | | | | ✓ | | | |
| List of recognised measures | PLAT | | | | | | ✓ | | | |
| Duurzame Energie besparen | TOOL | | ✓ | | | | ✓ | ✓ | ✓ | ✓ |
| Platform Sustainable buildings | PLAT | | | ✓ | | ✓ | ✓ | ✓ | | ✓ |
| Bespaargarant | | | | | | | ✓ | ✓ | | |

LEGEND

Form of support

DOC - Guidance document
 EXP - Expert guidance / consultancy
 TRAIN - Course, training, workshop

PLAT - Platform or portal
 HD - Helpdesk

TOOL - Tool (web-based, template or other)
 OTH - Other

OVERVIEW OF MAIN SUPPORT SCHEMES AT EU-LEVEL

Selection of financial and non-financial support schemes available to European companies as of July 2022 for clean energy projects and R&D&I in clean energy.

| EU | | | | | | | | | | | | | | | | |
|---|---------------------|---|------------|------------------------------|----------------------------|----------------|----------------------|--------------------------------|-------------|--------------|-----------------|---------------------|-------------------|-------------------------|---|-------------------|
| MAIN LANDING PAGE | | https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/home | | | | | | | | | | | | | | |
| Support schemes | GENERAL INFORMATION | | | ENERGY SOLUTIONS COVERED | | | | | | | COST COVERED | | | | | STATUS |
| Selected Support Schemes | Scope | Category | TRL levels | Renewable energy utilization | Energy efficient buildings | Energy storage | Sustainable mobility | Infrastructure and smart grids | Circularity | Non-specific | Consultancy fee | Capital investments | Wages/labour cost | Other operational costs | Description | Specific for SMEs |
| Horizon Europe - Relevant Missions | | | | | | | | | | | | | | | | |
| Adaptation to Climate Change | | | | | | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | Operational costs are only covered when they can be attributed as direct costs. Indirect costs may sometimes fall under the grant, but will depend on the grant agreement for a specific project. See also: https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf#%5B%7B%22num%22%3A92%2C%22gen%22%3A0%7D%2C%7B%22name%22%3A%22XY2%22%7D%2C%59%2C722%2C0%5D | |
| Climate Neutral and Smart Cities | | | | | | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | Annotated Grant Agreement - EU Grants - Art.6.1 | |
| Horizon Europe - Programme Innovative Europe | | | | | | | | | | | | | | | | |
| EIC Pathfinder | R&I | FUND & GRANT | 1 - 4 | | ✓ | | | | | | ✓ | ✓ | ✓ | ✓ | Annotated Grant Agreement - EU Grants - Art.6.2 | |
| EIC Transition | R&I | FUND & GRANT | 4 - 5/6 | ✓ | | | | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | Annotated Grant Agreement - EU Grants - Art.6.2 | |
| EIC Accelerator | R&I | FUND & GRANT | 5/6 - 9 | | ✓ | | | ✓ | | | ✓ | ✓ | ✓ | ✓ | Annotated Grant Agreement - EU Grants - Art.6.2 | ✓ |
| CINEA | | | | | | | | | | | | | | | | |
| CEF Energy: Energy Infrastructure: Projects of Common Interest | FIN | GRANT | | | | | | ✓ | | | ✓ | ✓ | ✓ | ✓ | Annotated Grant Agreement - EU Grants - Art.6.2 | |
| CEF Energy: Energy Infrastructure: Cross-border renewable energy projects | | | | ✓ | | | | | | | ✓ | ✓ | ✓ | ✓ | Annotated Grant Agreement - EU Grants - Art.6.2 | |
| LIFE Clean Energy Transition | FIN | GRANT | | ✓ | ✓ | | | ✓ | | | ✓ | ✓ | ✓ | ✓ | https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/life/wp-call/2021-2024/call-fiche_life-2022-cet_en.pdf | |
| LIFE Circular economy | FIN | GRANT | | | | | | | ✓ | | ✓ | ✓ | ✓ | ✓ | https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/life/wp-call/2021-2024/call-fiche_life-2022-sap-env_en.pdf | |
| LIFE Climate Change Mitigation and Adaptation | FIN | GRANT | | ✓ | ✓ | | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ | https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/life/wp-call/2021-2024/call-fiche_life-2022-sap-clima_en.pdf | |
| Innovation Fund | R&I | GRANT | | ✓ | | ✓ | | ✓ | | | ✓ | | | | https://cinea.ec.europa.eu/system/files/2022-02/IF_flyer-2021%20.pdf | |
| EIF and EIB | | | | | | | | | | | | | | | | |
| Invest EU | FIN/R&I | FUND | | ✓ | ✓ | ✓ | ✓ | | ✓ | | | | | | The financing will typically take place through financial intermediaries that take equity participations, convertible loans and other equity-type financing. These intermediaries would typically be independent commercially-run fund managers that select companies with adequate return prospects, driven by a commercial logic when selecting companies in which to invest or provide other forms of financing. The InvestEU intervention will done on commercial terms and crowd in private investors. | ✓ |

LEGEND **Scope** FIN - Financial support scheme | R&I - Research & Innovation financing tool | **Category** TAX - Tax benefit or incentive | GRANT - Grant | FUND - Fund | LOAN - Loan | GUAR- Guarantee

OVERVIEW OF MAIN SUPPORT SCHEMES AT EU-LEVEL

Capacity building material available to European companies as of July 2022 for their clean energy transition

| EU | | | | | | | | | | |
|-------------------------------------|-----------------|----------------------------------|---------------------|-----------------------------|------------------------|--------------|-------------------------------|------------------------|------------|-------------------|
| CAPACITY BUILDING MATERIAL | TYPE | | SCOPE | | | | | | | STATUS |
| Selected Capacity Building Material | Type of support | General information and examples | Emissions inventory | Energy performance baseline | Monitoring & reporting | Energy audit | Clean energy plan or strategy | Implementation support | Networking | Specific for SMEs |
| LIFE close-to-market projects | PLAT | ✓ | | | | | ✓ | | ✓ | |
| EIC Business Acceleration Services | PLAT | ✓ | | | ✓ | | | | ✓ | |
| Invest EU - Advisory hub | EXP | | | | | | ✓ | ✓ | ✓ | |
| Innovation Fund | EXP | | | | | | ✓ | ✓ | ✓ | |

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Form of support

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NATIONAL SUPPORT SCHEMES FOR CLEAN ENERGY PROJECTS

- There is generally a lot of attention for businesses in the Netherlands. SMEs get a lot of support through schemes and fiscal benefits. The support covers a range of different topics, and energy and climate are well covered.
- Schemes are for all companies, and not many schemes support SMEs specifically. From interviews with MKB Nederland, one of the barriers experienced by SMEs is that they have to compete with larger companies for support.
- RVO has a centralised platform for finding financial support schemes. A similar overview is however missing when it comes to capacity building materials. Capacity building material is available, it is just a little more spread out.

Renewable energy utilisation

The Netherlands has set a target to achieve a 27% share of renewable energy by 2030. The Climate Agreement sets targets to have 70% of its national energy generated through wind and solar. Support schemes for renewable electricity production are managed by RVO on behalf of EZK. The **SDE++ subsidy** for instance helps companies to reduce CO₂ emissions through promoting energy generation from fossil fuels with generation from renewable sources. Other instruments that contribute to this are:¹

- Legislation to prohibit the use of coal to generate electricity by 2030.
- The introduction of a national and gradually increasing minimum price for CO₂ emissions in electricity generation.
- Temporary subsidies (such as SDE++), with the ambition that renewable electricity can be achieved without grants after 2025.

Energy efficiency in buildings

Concerning the built environment, the Netherlands is **shifting away from using natural gas**. In buildings there is a shift away from a traditional central heating boiler to for instance heat pumps, residual heat, or geothermal energy. To that end, the Investment Subsidy Sustainable Energy and Energy Saving (**ISDE**) for business users is meant for investments in a new (hybrid) heat pump and/or a new solar boiler.

Energy efficiency in industry

With regard to energy efficiency, the Dutch national climate policy pays particular attention to the heavy industry. Certain fiscal measures are put in place in order not to burden SMEs with the same impositions as larger companies with higher emissions. A sliding scale has been introduced in the distribution of the Surcharge for Sustainable Energy (ODE) so that companies with relatively low consumption (energy consumption up to the first and second energy tax brackets) do not automatically pay the full surcharge. SMEs that generally have a lower consumption than large companies in the Netherlands are compensated for energy efficiencies in this way.²

¹Integrated National Energy and Climate Plan 2021-2030, The Hague 2019, p. 53.

²Integrated National Energy and Climate Plan 2021-2030, The Hague 2019, p. 58.

NATIONAL SUPPORT SCHEMES FOR CLEAN ENERGY PROJECTS Continued.

Energy efficiency in industry Continued.

Other support for companies in the field of energy efficiency are the **MIA**, **VAMILL measures** and the **HER+ subsidy**. The Environmental Investment deduction (MIA) and the Arbitrary depreciation of environmental investments (VAMILL) are intended for entrepreneurs who obtain fiscal benefits for investing in environmentally friendly equipment and techniques. With the MIA, companies benefit from an investment deduction of up to 45% of the investment amount. This deduction comes on top of the usual investment deduction. With VAMILL, companies can write off 75% of the investment costs. This can be done at a time that companies decide themselves. This provides a liquidity and interest advantage.

The HER+ subsidy applies to innovative projects that lead to CO2 reduction by 2030. The projects must stimulate the energy transition with innovations such as carbon capture and storage (CCS), certain forms of hydrogen production and various heat production options.

Sustainable mobility

The goal of the Dutch government is to achieve an emission-free mobility system. To that end, fuel-switch is a crucial step. The Dutch government is focusing on an adequate availability of sustainable energy carriers, such as electricity, biofuels, and green hydrogen. Support schemes for companies are available to help this switch. For instance, under the **Hydrogen Tender**, entrepreneurs collaborating with partners on hydrogen as an energy carrier can obtain a subsidy. Additionally, entrepreneurs who buy or lease a new, fully emission-free company car for the transport of goods can receive a subsidy.

NATIONAL FINANCING TOOLS FOR RESEARCH AND INNOVATION

The Netherlands has a long-term goal to invest 2.5% of GDP in research, development and innovation (R&D&I), in which the share of private funding will be increased. Support for innovation in the Netherlands is particularly focused on the abovementioned top sectors. **The Top Sector** Energy organisation provides different financing tools for research and innovation in clean energy. For example, a company that researches or develops possibilities for cheaper, climate-neutral and/or circular products and services, in cooperation with other companies or researchers, may be eligible for a subsidy from the **TSE Industry Research & Development** scheme.

Fiscal models are also implemented in The Netherlands to stimulate R&D&I. More specifically, the **WBSO** tax scheme allows companies to reduce R&D&I costs via a tax benefit. The WBSO reimburses part of the (wage) costs and expenses of the R&D&I project of a company. As a result, companies pay less wage or income tax.

Furthermore, financing through banks and other financial institutions is also possible. For example: **InvestNL** or the **EIF**.

The open calls for financing for R&D&I do not directly specify for which technology readiness level they are most suitable.

NATIONAL CAPACITY BUILDING MATERIAL

As opposed to the financial support schemes, capacity building material is not available through a central platform. RVO provides some material, but more is available through other public and private organisations.

For example, the **Platform for Sustainable Buildings** is an independent platform that represents the commercial real-estate sector. The platform provides several (digital and non-digital) support tools to support SME in energy transition. For instance, a quick scan or legal analysis on energy savings, green lease or help with investments in energy efficiency.

Other materials can for instance be found on the websites of the industry associations VEMW or MKB Nederland. For example, MKB Nederland has developed a tool for SMEs to calculate their own emissions and identify tailored emissions reductions measures (**DEB** (duurzame energie besparen)). MKB Nederland, the owner of DEB Tools and their associations, also offers implementation support via a list of energy consultants with a track record of working with SMEs.

Finally, RVO offered the MJA programme, which is now closed and to be incorporated in future programmes. More information is available for companies and other stakeholders, for which RVO states to contact them directly.

Additional international and European capacity building material can be found in the various public guides and information sheets published on the [CCCE website](#).

MAIN SOURCES OF INFORMATION ON SUPPORT SCHEMES

| Title | Description page | Link |
|-------------|--|---|
| RVO | RVO helps companies, natural persons and policymakers in the Netherlands advance in the field of sustainability and climate. RVO owns the central portal of financial support schemes. | https://www.rvo.nl/subsidies-financiering |
| TSE | The TSE provides different financing tools for research and innovation in clean energy. Their schemes are available on their website, and on the central platform of RVO. | https://topsectorenergie.nl/ |
| DEB | Next to financing tools, capacity building material is made available to SMEs through the Duurzaam energiebesparen tool. The free tool helps SMEs discover energy-saving measures tailored to the company or sector, which can be recouped in a short period of time. | https://www.deb.nl/ |
| VEMW | VEMW is an industry association that represents the interests of companies, concerning the commercial use of energy and water in the Netherlands and in the EU. VEMW offers its members support, information, and advice. Capacity building materials such as workshops can be found on their website. | https://www.vemw.nl/ |

NATIONAL INDUSTRIAL AND ENERGY POLICY FRAMEWORKS AND MAIN STAKEHOLDERS

The Climate Act and the Climate Agreement form the basis for climate policy in The Netherlands. **The Climate Act** contains the long-term objectives of the national climate policy for 2030 and 2050. The Netherlands has set targets to reduce CO2 emissions by 49% in 2030 and 95% in 2050, compared to 1990.³ In order to achieve these goals, the Netherlands settled the **Climate Agreement** between the government and organisations & businesses, on the measures required to achieve the climate goals for 2030 and 2050. The Dutch government, businesses and social organisations developed measures to achieve reduction targets for five sectors: electricity, mobility, agriculture and land use, industry, and the built environment.

Energy Policy in the Netherlands is primarily dictated by the **Ministry for Economic Affairs and Climate Policy (EZK** (Ministerie van Economische Zaken en Klimaat)) as well as the **Ministry of Infrastructure and Water Management**. The Climate Act stipulates that the Dutch government makes periodic **Climate Plans**. EZK is responsible for these plans. The first plan has been made for the years 2021-2030 and outlines the main priorities over the next 10 years. Where these ministries are responsible for the policy, the legislation is executed the Dutch Energy Agency the **Netherlands Enterprise Agency (RVO** (Rijksdienst voor Ondernemend Nederland)). RVO is a government agency that helps entrepreneurs, NGOs, knowledge institutes, policymakers, and organisations.

Companies in the Netherlands can find financial support through the **central platform** provided by RVO. Additionally, the Dutch government has dedicated a page on its **website** specifically for SMEs. All government website resources are also available in **English**.

Furthermore, national energy policy pays special attention to **Top Sectors**. These are sectors in which Dutch businesses and research centres excel worldwide. **Energy** is one of the top sectors. In this field, the Dutch government collaborates with the business community, universities, and research centres on knowledge and innovation to stimulate new initiatives that accelerate the energy transition and innovations towards affordable and reliable Renewable Energy Sources (RES). Certain schemes are also made available for specific SMEs. Support schemes made available through the Top Sectors are also shared on the central platform by RVO.

In addition to national support, **regional support** also can be found. The Netherlands has 12 provinces that each have their own subsidy programme. Subsidies can be found on the respective websites of the provinces. For example, the province of **Gelderland** has a subsidy for an energy scan for companies.

Finally, there is also support available through the private sector. For instance, BespaarGarant which is an initiative by industry associations that offers a standard method to make buildings more sustainable.

³Integrated National Energy and Climate Plan 2021-2030, The Hague 2019, p. 5. The currently approved target is 55% and the new target which has yet to be approved by the Parliament is set at 60%.

INTERVIEW SOURCES

- Entrepreneurs' organisation MKB Nederland
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[https://covenant-of-companies.ec.europa.eu/
#CovenantOfCompanies](https://covenant-of-companies.ec.europa.eu/#CovenantOfCompanies)

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