



Renewable energy policy database and support – RES-LEGAL EUROPE

National profile: Belgium

Client: DG Energy

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Belgium National– Summary text

In Belgium, electricity from renewable sources is promoted mainly through a quota system based on the trade of certificates. In general, renewable energy is a regional matter; only [offshore](#) wind power is governed by national regulations. As far as the national promotion of heat and cooling is concerned, two fiscal measures promote the use of heat production from renewable energy sources on a federal level: the income tax reduction and the tax deduction on investment costs for companies. Transport is a matter of federal competence in Belgium as well. The main support scheme for renewable energy sources used in transport is a quota system.

In Belgium 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.

Several policies aim at promoting the development, installation and usage of RES-installations on the federal level in Belgium including training programmes for RES-installers, certification schemes as well as an indirect fiscal mechanism for research, development and demonstration (RD&D) programmes. Moreover, the exemplary role of public authorities is ensured through a public energy service company in charge of achieving and financing energy saving projects in public federal buildings.



RES-E support schemes

Summary of support schemes

Overview	<p>In Belgium, electricity from renewable sources is promoted mainly through a quota system based on the trade of certificates. In general, renewable energy is a regional matter; only offshore wind power is governed by national regulations. The federal grid operator shall meet public obligations, which include the purchase of green certificates at a minimum price set by law. As described below, every region (Wallonia, Flanders, Brussels Capital) has its own standards of support for renewable energy, based on a national framework. Electricity suppliers are obliged to present green certificates to prove that a certain proportion (quota) of the electricity supplied to their final consumers in Belgium was generated from renewable sources. This quota may differ according to the region.</p> <p>Please note: As in Belgium the competences are distributed between the national and the regional authorities, the information on Belgium presented on this website will comprise both national support schemes and regional schemes in Flanders, Wallonia and Brussels Capital.</p>
Support Schemes	<ul style="list-style-type: none">• Quota system. In Belgium, renewable electricity generation is promoted through a quota system based on quota obligations. Electricity suppliers are obliged to prove, by submitting certificates, that a certain statutory and continuously increasing proportion (quota) of the electricity they supply was generated from renewable sources. The minimum price per certificate is guaranteed by statutory law.• Tax regulation mechanisms. Entitled persons may offset part of their investments in photovoltaic installations and geothermal plants against income and thus reduce their tax burden.
Technologies	<p>In general, all renewable electricity generation technologies are eligible for support.</p>



Statutory provisions	<ul style="list-style-type: none">• Loi du 29 avril 1999 (Loi relative à l'organisation du marché de l'électricité – Law of 29 April 1999 on the Organisation of the Electricity Market)• Arrêté royal du 16 juillet 2002 (Arrêté royal relatif à l'établissement de mécanismes visant la promotion de l'électricité produite à partir des sources d'énergie renouvelables - Royal Decree of 16 July 2002 on the Introduction of Mechanisms Promoting Renewable Electricity Generation)• CIR 92 (Code des impôts sur les revenus 1992 – Income Tax Code of 10 April 1992), Exercice d'imposition 2011 (revenus 2010) – Income Tax Act of 1992, tax year of 2010)• AR/CIR 92 (Arrêté royal d'exécution du Code des impôts sur les revenus 92 du 27 Août 1993, - Royal Decree on the execution of the Income Tax Code of 1992)
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Basic information on legal sources

Name of legal source (original language)	Loi du 29 avril 1999 relative à l'organisation du marché de l'électricité / Wet betreffende de organisatie van de elektriciteitsmarkt van 29 April 1999.	Arrêté royal du 16 juillet 2002 relatif à l'établissement de mécanismes visant la promotion de l'électricité produite à partir des sources d'énergie renouvelables / Koninklijk besluit betreffende de instelling van mechanismen voor de bevordering van elektriciteit opgewekt uit hernieuwbare energiebronnen van 16 Juli 2002	Code des impôts sur les revenus 1992 Exercice d'imposition 2012 (revenus 2011)/ Wetboek van de inkomstenbelastingen 92-Aanslagjaar 2012 (inkomsten 2011)
Full name			
Name (English)	Law of 29 April 1999 on the Organisation of the Electricity Market	Royal Decree of 16 July 2002 on the Introduction of Mechanisms Promoting Renewable Energy Generation	Income Tax Code of 1992, tax year 2011
Abbreviated form	Loi du 29 avril 1999	Arrêté royal du 16 juillet 2002	CIR 92
Entry into force	02.06.1999	01.07.2003	01.01.1992
Last amended on	03.09.2012	30.03.2012	28.06.2011



RES-LEGAL EUROPE – National Profile Belgium



Future amendments			
Purpose	The law establishes a general framework for the energy market and also applies to renewable energy.	The decree promotes renewable energy only. This decree is based on Art. 7 of Loi relative à l'organisation du marché de l'électricité.	This code regulates income tax; the current version applies to the tax year 2011.
Relevance for renewable energy	This law constitutes a part of the legal basis for special regulations for the promotion of renewable energy with regard to the trade of certificates as well as grid connection of and priority access for renewable energy.	This decree promotes renewable energy only.	Article 145/24 stipulates that investments in photovoltaic installations and geothermal plants may be offset against income tax.
Link to full text of legal source (original language)	http://tinyurl.com/29-avril-1999	http://tinyurl.com/16-juillet-2002	http://ccff02.minfin.fgov.be/KMWeb/document.do?method=view&id=a2fe776c-0861-4824-9ac2-e0ba72487db5#findHighlighted
Link to full text of legal source (English)			



Name of legal source (original language)	Arrêté royal d'exécution du Code des impôts sur les revenus 92 du 27 Août 1993, lequel est dénommé, en abrégé, "AR/CIR 92" / Koninklijk Besluit Tot Uitvoering Van Het Wetboek Van De Inkomstenbelastingen 1992, Afgekort Als "Kb/Wib 92"		
Full name			
Name (English)	Royal Decree on the execution of the Income Tax Code of 1992		
Abbreviated form	AR/CIR 92		
Entry into force	01.01.1992		
Last amended on	04.04.2003		
Future amendments			
Purpose			
Relevance for renewable energy	Article 63/11 and Annex II Bis provide the conditions under which investments in photovoltaic installations and geothermal plants may be offset against income tax		



Link to full text of legal source (original language)	http://tinyurl.com/AR-CIR92		
Link to full text of legal source (English)			

Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Service Public Fédéral FINANCES – Federal Public Service FINANCE	http://minfin.fgov.be/portail2/fr/index.htm		+32 257 257 57	
Service Public Fédéral Economie, P.M.E., Classes moyennes et Energie - Federal Public Service Economy, S.M.E.s, Self-employed and Energy	http://economie.fgov.be/fr/		+32 227 751 11	
Commission de Régulation de l'Electricité et du Gaz (CREG) – Federal Regulatory Authority	http://www.creg.be/		+32 228 976 11	



RES-LEGAL EUROPE – National Profile Belgium





Support schemes

Quota system (Green Certificates)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • Arrêté royal du 16 juillet 2002 • Loi du 29 avril 1999 	
Contact Authority	Federal Regulatory Authority (CREG)	
Summary	<p>In Belgium, the main means of support is a quota system based on quota obligations, 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). The Federal Electricity Regulatory Authority (CREG) issues one certificate per MWh of offshore electricity (Art. 7 § 3, Arrêté royal du 16 juillet 2002). The federal grid operator is obliged to purchase green certificates from all the generators 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).</p>	
Eligible technologies	General information	<p>In general, all renewable electricity generation technologies are eligible to participate in the quota scheme. Green certificates are issued under the following conditions:</p> <ul style="list-style-type: none"> • Plant operators shall be authorised to produce electricity from renewable energy sources. A plant operator is deemed authorised only if he has been issued a certificate of origin (garantie d'origine) by the competent regional or federal authority (Art. 4 of Arrêté royal du 16 juillet 2002). • In addition to this, the operators of plants that generate electricity from waves, tidal flows or wind power in Belgian waters need to be licensed by the responsible ministry (Art.



		6 of Loi du 29 avril 1999).
	Wind energy	Eligible. Off-shore wind energy is eligible for federal schemes only.
	Solar energy	Eligible.
	Geothermal energy	Eligible.
	Biogas	Eligible.
	Hydro-power	Eligible.
	Biomass	Eligible.
Amount	Amount of quota and period of application	The green certificates allocated to offshore plants by the federal regulatory authority have a validity of five years (Art. 13, §2 Arrêté royal du 16 juillet 2002).
	Adjustment of quotas	
	Number of certificates according to technology	The federal electricity regulatory authority (CREG) issues one certificate per MWh of offshore electricity (Art. 7 § 3, Arrêté royal du 16 juillet 2002).
	Minimum price per certificate	<p>The minimum prices are as follows (Art. 14 Arrêté du 16 juillet 2002):</p> <ul style="list-style-type: none"> • Off-shore wind power stations with a capacity of up to 216 MW: € 107 per MWh, for every further MWh: € 90 • On-shore wind power stations: €50 per MWh • Solar energy installations: €150 per MWh • Hydro-electric power stations: €50 per MWh • Other facilities including biomass plants: €20 per MWh



	Fees and penalty charges	There are no penalty charges concerning the green certificates of the federal authority. However there is a system of penalty charges on the regional level for Flanders, Walloon and Brussels.
	Yearly Average Certificate Price	
Eligibility Period	The system operator is obliged to buy the green certificates of renewable energy plants for a period of 10 years from the commissioning of the plant. This obligation amounts to 20 years for wind offshore plants (Art. 14 Arreté du 16 juillet 2002).	
International applicability	International certificate trade	
	Flexibility Mechanism	
Addressees	Entitled party. The entitled party is not explicitly specified.	
	Obligated party. All electricity suppliers are obliged to satisfy the regional quota obligations.	
Procedure	Process flow	<ul style="list-style-type: none"> • The operators of offshore wind plants shall apply to the federal electricity regulatory authority (CREG) to acquire green certificates. Certificates of origin shall be submitted together with their applications (Art. 8 Arreté du 16 juillet 2002). • The regulatory authority shall assess applications and, if required, request missing documents and data from the applicants within 15 days (Art. 9 Arreté du 16 juillet 2002). • The regulatory authority shall communicate to the applicant whether or not green certificates will be issued within one month after receipt of a complete application (Art. 10 Arreté du 16 juillet 2002).



	Competent authority	The federal electricity regulatory authority (CREG) is responsible for allocating green certificates to offshore plants. To ensure the authenticity of these certificates, they are registered in a data base managed by CREG (Art. 13 Arrêté du 16 juillet 2002).
Distribution of costs	State	
	Consumers	The costs arising from the quota system are borne by the consumers (Art. 14 bis Arrêté du 16 juillet 2002).
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	<ul style="list-style-type: none"> • Plant Operator – Transmission System Operator (TSO): The TSO is obliged to buy the green certificates from the RE-producer at the fixed minimum price (Art. 14 Arrêté du 16 juillet 2002). • TSO – Access holders / Distribution System Operator (DSO): The TSO forwards the surcharge of the green certificates (difference between the purchase cost of the green certificates and their gains on the market) to the access holders as well as to the DSOs (Art. 14 bis Arrêté du 16 juillet 2002). • DSO – Final consumers: The surcharge of the green certificates is passed on to the consumers as described in the general legislation on energy (Art. 14 bis Arrêté du 16 juillet 2002).



		2002).
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Tax regulation mechanisms (Income tax reduction)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • CIR 92 • AR/CIR 92 	
Contact Authority	Service Public Fédéral des Finances	
Summary	<p>Entitled persons may (regardless of the region) reduce their tax burden, as part of their investments into photovoltaic installations or geothermal energy plants. Please note: In order to act in accordance with the allocation of competences between the federal level and the regions (energy efficiency being of regional competence), the tax reduction will no longer be applied as of the tax year 2012.</p>	
Eligible technologies	General information	Only plants that generate electricity and heat from solar (photovoltaic) or geothermal energy are eligible.
	Wind energy	
	Solar energy	<p>Expenses for the installation of photovoltaic installations may be offset against income tax (Art. 145/24 § 1 par. 1 no. 3 of CIR 92) under certain conditions, among which:</p> <ul style="list-style-type: none"> • The installation shall be carried out by a registered installer (Art. 63/11 AR/CIR 92) • Crystalline PV modules shall comply with the international standard IEC 61215 and have a minimal performance of 12 % (Annex II Bis AR/CIR 92) • Thin-film PV panels shall comply with the international standard IEC 61646 and have a minimal performance of 7 %



		(Annex II Bis AR/CIR 92)
	Geothermal energy	<p>Expenses for the installation of geothermal energy plants may be offset against income tax (Art 145/24 § 1 par. 1 no. 3bis of CIR 92) under certain conditions, among which:</p> <ul style="list-style-type: none"> • The installation shall be carried out by a registered installer (Art. 63/11 AR/CIR 92) • A CE-marking on the heat pump as well as a global performance coefficient of ≥ 3 are obligatory (Annex II Bis AR/CIR 92)
	Biogas	
	Hydro-power	
	Biomass	
Amount	<p>The amount of reduction is 40 % of the actual mounting costs of the project and shall not exceed € 2,830 per flat in one tax period (Art. 145/24 § 1 subs. 3 and 4 of CIR 92). For photovoltaic devices, the maximum amount of reduction is raised to € 3,680 (Art. 145/24 par. 4 of CIR 92).</p>	
Addressees	<p>Entitled party. The persons entitled are, for example, property owners, building lessees, beneficial owners and tenants.</p>	
Procedure	Process flow	<ul style="list-style-type: none"> • Implementation of the project. The project in question shall comply with Art. 145/24 § 1 par. 1 of CIR 92, i.e. the plant to be constructed shall be a photovoltaic installation or geothermal energy plant and the owner may not claim the costs as business expenses. The project shall be



		implemented by a registered installer (Art. 63/11 of AR/CIR 92). This installer must examine the facility and certify its compliance with certain efficiency criteria. Tax return. Income tax reductions can be claimed through the tax return. The certificate specified in Art. 63/11 of AR/CIR 92 must be submitted together with the tax return.
	Competent authority	The federal ministry of finance (Service Public Fédéral des Finances) is the competent authority until the end of the measure as of the tax year 2012.
Flexibility Mechanism		
Distribution of costs	State	The tax relief is financed from the national budget.
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



RES-E Grid issues

Overview

Overview of grid issues	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.
Connection to the grid	Plant operators are contractually entitled against the grid operator to the connection of a plant to the grid. The latter is obliged to enter into these contracts. The grid operator shall preferably choose as his contractual partners the operators of renewable energy plants.
Use of the grid	A given plant operator has the right to access the grid and that his electricity be purchased if his plant is connected to the grid.
Grid expansion	Plant operators are not entitled to the expansion of the grid. The grid operator is obliged to draft a development plan for the grid in cooperation with the "Direction générale de l'Energie" and the "Bureau fédéral du Plan".
Statutory provisions	<ul style="list-style-type: none"> • Loi du 29 avril 1999 (Loi du 29 avril 1999 relative à l'organisation du marché de l'électricité - Law of 29 April 1999 on the Organisation of the Electricity Market) • Arrêté royal du 19 décembre 2002 (Arrêté royal du 19 décembre 2002 établissant un règlement technique pour la gestion du réseau de transport de l'électricité et l'accès à celui-ci – Royal Decree of 19 December 2002 Establishing Technical Regulations for the Management of the Electricity Transmission Grid) • Loi du 15 décembre 2009 (Loi du 15 décembre 2009 portant confirmation de divers arrêtés royaux pris en vertu de la loi du 29 avril 1999 relative à l'organisation du marché de l'électricité et de la loi du 12 avril 1965 relative au transport de produits gazeux et autres par canalisations – Law of 15 December 2009 Confirming Several Royal Decrees Related to the Law of 29 April 2009 on the Organisation of the Electricity Market) • Arrêté royal du 2 septembre 2008 (Arrêté royal du 2 septembre 2008 relatif aux règles en matière de fixation et de



	<p>contrôle du revenu total et de la marge bénéficiaire équitable, de la structure tarifaire générale, du solde entre les coûts et les recettes et des principes de base et procédures en matière de proposition et d'approbation des tarifs, du rapport et de la maîtrise des coûts par les gestionnaires des réseaux de distribution d'électricité – Decree of 2 September 2008 Establishing Regulations to Determine the Distribution Grid Operators' Total Income and the Principles and Procedures for the Calculation and Authorisation of their Export Charges).</p> <ul style="list-style-type: none">• Loi du 8 janvier 2012 (Loi du 8 janvier 2012 portant modifications de la loi du 29 avril 1999 relative à l'organisation du marché de l'électricité et de la loi du 12 avril 1965 relative au transport de produits gazeux et autres par canalisations - Law of the 8 January 2012 modifying the Law of the 29 April 1999 on the Organisation of the Electricity Market as well as the Law of 12 April 1965 on the transport of gas products through gas mains)
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Basic information on legal sources

Name of legal source (original language)	Loi du 29 avril 1999 relative à l'organisation du marché de l'électricité / Wet betreffende de organisatie van de elektriciteitsmarkt van 29 April 1999.	Arrêté royal du 19 décembre 2002 établissant un règlement technique pour la gestion du réseau de transport de l'électricité et l'accès à celui-ci / Koninklijk besluit houdende een technisch reglement voor het beheer van het transmissienet van elektriciteit en de toegang ertoe van 19 December 2002.	Loi du 15 décembre 2009 portant confirmation de divers arrêtés royaux pris en vertu de la loi du 29 avril 1999 relative à l'organisation du marché de l'électricité et de la loi du 12 avril 1965 relative au transport de produits gazeux et autres par canalisations./ Wet houdende bekrachtiging van diverse koninklijke besluiten genomen krachtens de wet van 29 april 1999 betreffende de organisatie van de elektriciteitsmarkt en de wet van 12 april 1965 betreffende het vervoer van gasachtige producten en andere door middel van leidingen
Full name			
Name (English)	Law of 29 April 1999 on the Organisation of the Electricity Market	Royal Decree of 19 December 2002 Establishing Technical Regulations for the Management of the Electricity Transmission Grid	Law of 15 December 2009 Confirming Several Royal Decrees Related to the Law of 29 April 1999 on the Organisation of the Electricity Market
Abbreviated form	Loi du 29 avril 1999	Arrêté du 19 décembre 2002	Loi du 15 décembre 2009
Entry into force	02.06.1999	28.12.2002	02.01.2010



RES-LEGAL EUROPE – National Profile Belgium



Last amended on	03.09.2012		
Future amendments			
Purpose	The law establishes a general framework for the energy market and also applies to renewable energy.	Establishing a framework for the technical and formal requirements and regulating the agreements on grid connection, grid access etc.	This law confirms the introduction of electricity export charges for the operators of renewable energy plants. Due to a decision by the supreme court, this law is not applicable at the moment.
Relevance for renewable energy	This law constitutes a part of the legal basis for special regulations for the promotion of renewable energy with regard to the trade of certificates as well as grid connection of and priority access for renewable energy.	The decree gives priority to renewable energy sources.	
Link to full text of legal source (original language)	http://tinyurl.com/29-avril-1999	http://tinyurl.com/19-decembre-2002	http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&la=F&cn=2009121503&table_name=loi
Link to full text of legal source (English)			



Name of legal source (original language)	Arrêté royal du 2 septembre 2008 relatif aux règles en matière de fixation et de contrôle du revenu total et de la marge bénéficiaire équitable, de la structure tarifaire générale, du solde entre les coûts et les recettes et des principes de base et procédures en matière de proposition et d'approbation des tarifs, du rapport et de la maîtrise des coûts par les gestionnaires des réseaux de distribution d'électricité/ Koninklijk besluit betreffende de regels met betrekking tot de vaststelling van en de controle op het totaal inkomen en de billijke winstmarge, de algemene tariefstructuur, het saldo tussen kosten en ontvangsten en de basisprincipes en procedures inzake het voorstel en de goedkeuring van de tarieven, van de rapportering en kostenbeheersing door de beheerders van distributienetten voor elektriciteit.	Loi du 8 janvier 2012 portant modifications de la loi du 29 avril 1999 relative à l'organisation du marché de l'électricité et de la loi du 12 avril 1965 relative au transport de produits gazeux et autres par canalisations/ Wet tot wijziging van de wet van 29 april 1999 betreffende de organisatie van de elektriciteitsmarkt en de wet van 12 april 1965 betreffende het vervoer van gasachtige producten en andere door middel van leidingen	
Full name			
Name (English)	Decree of 2 September 2008 Establishing Regulations to Determine the Grid Operators' Total Income and Principles and	Law of 8 January 2012 modifying the Law of the 29 April 1999 on the Organisation of the Electricity Market as well as the Law of 12 April 1965 on the transport of gas	



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	Procedures related to the Export Charges	products through gas mains	
Abbreviated form	Arrêté royal du 2 septembre 2008	Loi du 8 janvier 2012	
Entry into force	12.09.2008	21.01.2012	
Last amended on	15.12.2009	03.09.2012	
Future amendments			
Purpose	This decree introduced the export charges for the operators of renewable energy plants. Art. 41 of the decree is currently not applicable due to a decision by the supreme court.	This Law implements the third European energy package. It addresses the ownership of the unbundling process, the reinforcing of competences of the federal regulator and the promotion of renewable energy.	
Relevance for renewable energy		This Law also partially implements the Directive 2009/28/EC on the promotion of the use of energy from renewable sources and thus reinforces the priority of electricity from renewable energy sources.	
Link to full text of legal source (original language)	http://tinyurl.com/6zql9cn	http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&la=F&table_name=loi&cn=2012010802	
Link to full text of legal source			



(English)			
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Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Elia – transmission grid operator	http://www.elia.be/		+32 254 670 11	info@elia.be
Commission de Régulation de l'Electricité et du Gaz (CREG) – Federal Regulatory Authority	http://www.creg.be/		+32 228 976 11	
Service Public Fédéral FINANCES – Federal Public Service FINANCE	http://minfin.fgov.be/portail2/fr/index.htm		+32 257 257 57	
Service Public Fédéral Economie, P.M.E., Classes moyennes et Energie – FPS Economy, S.M.E.s, Self-employed and Energy	http://economie.fgov.be/fr/		+ 32 227 751 11	info.eco@economie.fgov.be



Grid issues

Connection to the grid

Abbreviated form of legal sources	Arrêté du 19 décembre 2002	
Contact Authority	Elia – transmission grid operator	
Overview	<p>Plant operators are contractually entitled to be connected to the grid by the grid operator. The grid operator is obliged to enter into these agreements. The essential contents of such an agreement are defined by law (Art. 112 Arrêté du 19 décembre 2002). Prior to entering into an agreement, the grid user shall submit an application for connection (demande de raccordement) to the grid operator. The claim for grid connection arises at the date of the conclusion of the agreement.</p> <p>Every plant operator or grid user that meets the technical conditions of a so-called "utilisateur du réseau" is entitled to connection (Art. 45-78 Arrêté du 19 décembre 2002).</p> <p>The obligated party is the grid operator (Art. 3-9 Arrêté du 19 décembre 2002).</p>	
Procedure	Process flow	<p>The distribution grid operator operates on the national level on grids with a voltage of 150 kV to 380 kV. The following procedure applies therefore to all regions:</p> <ul style="list-style-type: none"> • First, the generator applies to the grid operator for connection. Art. 95 of Arrêté du 19 décembre 2002 sets out the information to be provided in the application. • After receipt of a complete application, the grid operator conducts a thorough examination to present technical solutions for the connection of the plant to the grid. The applicant is obliged to bear the costs of this examination (Art. 95, 5° Arrêté du 19 décembre 2002). • The operators of onshore plants that have a capacity of at least 25 MW shall apply to the Ministry for Energy for a generation licence. The operators of onshore plants with a capacity of less than 25 MW only need to register their



		<p>plants with the Ministry for Energy.</p> <ul style="list-style-type: none"> After an applicant has accepted the technical solution proposed by the grid operator, a grid connection agreement is concluded. <p>Prior to submitting an application for connection, a plant operator may request the grid operator to conduct a benchmark study (Art. 79 Arrêté du 19 décembre 2002). This benchmark study shall include a cost estimate for connection (Art. 88 and 80 Arrêté du 19 décembre 2002). The costs of the benchmark study shall be borne by the applicant. Where technically feasible, the grid operator is obliged to give priority to renewable energy plants with a capacity of up to 25 MW when conducting benchmark studies or processing applications for connection (Art. 79 and 100 Arrêté du 19 décembre 2002).</p>
	Deadlines	<p>The date of connection to the grid depends on the terms of the agreement.</p> <ul style="list-style-type: none"> Where an application for a benchmark study has been accepted, the grid operator shall present the results of the study within 40 working days (Art. 87 Arrêté du 19 décembre 2002). The grid operator is obliged to examine an application and inform the plant operator of missing documents and information within 10 days from the receipt of the application (Art. 97 Arrêté du 19 décembre 2002). The grid operator and the plant operator are obliged to reach an agreement on the technical solution for connection within 60 days as soon as the application is complete (Art. 105 Arrêté du 19 décembre 2002). The grid operator and the plant operator shall conclude a connection agreement within 60 days after having reached an agreement on the technical solution (Art. 109 in conjunction with Art. 107 Arrêté du 19 décembre 2002).
	Obligation to inform	



Priority to renewable energy (qualitative criteria)	<input checked="" type="checkbox"/> Priority to renewable energy <input type="checkbox"/> Non-discrimination	Renewable energy plants shall be granted priority connection unless grid security is at stake. This principle of priority shall be applied at all stages of the examination of a grid connection project (preliminary examination and application for connection, Arts. 79 § 2, 94 § 2, 100 § 8 of Arrêté du 19 décembre 2002).
Capacity limits (quantitative criteria)		
Distribution of costs		
	State	
	Consumers	
	Grid operator	
	Plant operator	The costs of grid connection are borne by the plant operator who submitted the application for connection. The costs arising from the mandatory examinations, the preliminary examination and the examination of the grid connection project are borne by the plant operator. They are deducted from the costs of grid connection.
	European Union	
	Distribution mechanism	



Use of the grid

Abbreviated form of legal sources	<ul style="list-style-type: none"> • Arrêté du 19 décembre 2002 • Loi du 29 avril 1999 		
Contact Authority	Elia – transmission grid operator		
Overview	<p>The plant operators are contractually entitled against the grid operator to use the grid. The grid operator is obliged to enter into agreements according to non-discriminatory criteria. The claim for use of the grid arises at the date of the conclusion of the agreement. The grid use agreement defines the rights and obligations of the grid operator and the plant operator. It also includes provisions on access and connection charges. Applications for access (examen de la demande d'accès) are also assessed with regard to the available grid capacity (Art. 168 no. 2 Arrêté du 19 décembre 2002). The grid operator may deny the use of the grid if grid capacity is insufficient (Art. 170 (§ 1) Arrêté du 19 décembre 2002 in conjunction with Art. 15 § 1 Loi du 29 avril 1999). The grid capacity available to an individual plant operator is stipulated in the agreement.</p> <p>The transmission grid operator is allowed to refuse the access to the grid to grid connected installations if he does not dispose of the required grid capacity or if the grid access could hinder the good functioning of the grid (Art. 15 §1 Loi du 29 avril 1999). The transmission grid operator engages itself to notify and to justify its refusal to the federal regulatory authority CREG (Art. 15 §1 Loi du 29 avril 1999).</p> <p>Entitled party. The entitled parties are those plant operators that have entered into a connection agreement (Art. 163 Arrêté du 19 décembre 2002).</p> <p>Obligated party. The grid operator is the obligated party as regards the access to the grid.</p>		
Procedure	<table border="1"> <tr> <td data-bbox="600 1082 1070 1343">Process flow</td><td data-bbox="1070 1082 2058 1343"> <p>In order to be able to use the grid, a given plant operator (who has entered into a connection agreement) must apply for access (Art. 163 Arrêté du 19 décembre 2002). As stated by the grid operator, an agreement is valid only after it has been signed by the plant operator and if he has provided a bank guarantee. When applying for grid access, a given applicant shall appoint a person to be responsible for the security of the access points defined in the agreement (“responsable d'accès” or ARP - Access Responsible Party, Art. 172 Arrêté du 19 décembre 2002). Every plant</p> </td></tr> </table>	Process flow	<p>In order to be able to use the grid, a given plant operator (who has entered into a connection agreement) must apply for access (Art. 163 Arrêté du 19 décembre 2002). As stated by the grid operator, an agreement is valid only after it has been signed by the plant operator and if he has provided a bank guarantee. When applying for grid access, a given applicant shall appoint a person to be responsible for the security of the access points defined in the agreement (“responsable d'accès” or ARP - Access Responsible Party, Art. 172 Arrêté du 19 décembre 2002). Every plant</p>
Process flow	<p>In order to be able to use the grid, a given plant operator (who has entered into a connection agreement) must apply for access (Art. 163 Arrêté du 19 décembre 2002). As stated by the grid operator, an agreement is valid only after it has been signed by the plant operator and if he has provided a bank guarantee. When applying for grid access, a given applicant shall appoint a person to be responsible for the security of the access points defined in the agreement (“responsable d'accès” or ARP - Access Responsible Party, Art. 172 Arrêté du 19 décembre 2002). Every plant</p>		



		operator may register himself/herself as an ARP in the register of ARPs or appoint a third party to assume this responsibility on his/her behalf. To become an ARP, a plant operator (or third person) shall enter into an agreement (contrat de responsable d'accès) whose contents are described by law (Art. 151 Arrêté du 19 décembre 2002).
	Deadlines	<p>Deadlines concerning access may be specified in the grid use agreement. In contrast to this, deadlines regarding the procedure for concluding agreements are specified by statutory law.</p> <ul style="list-style-type: none"> • The grid operator is obliged to examine an application and inform the plant operator of missing documents and information within 5 days from the receipt of the application (Art. 167 Arrêté du 19 décembre 2002). • The grid operator may reject an application within 12 days after receipt. The grid operator is obliged to give reasons for its decision (Art. 170 Arrêté du 19 décembre 2002). • The grid operator is obliged to submit an offer to the applicant within 15 working days (Art. 171 Arrêté du 19 décembre 2002).
	Obligation to inform	
Priority to renewable energy (qualitative criteria)	<p>(x) Priority to renewable energy</p> <p>() Non-discrimination</p>	Electricity from renewable sources must be given priority access and transmission unless the security of supply is at risk (Art. 268 § 1 of Arrêté du 19 décembre 2002 in conjunction with Art. 11 no. 3 of Loi du 29 avril 1999, Art 8. §1 no. 5 b of Loi du 29 avril 1999).
Curtailement	In general, the transmission grid operator is responsible for the minimisation of the curtailment of electricity from renewable energy sources (Art. 8 §1 no. 5c of Loi du 29 avril 1999).	
Distribution of costs		



	State	
	Consumers	In the end, the costs are borne by the consumers through their electricity bills (Art. 12 §11 of Loi du 29 avril 1999).
	Grid operator	
	Plant operator	
	European Union	
	Distribution mechanism	Every consumer is obliged to pay a fee, which depends on the amount of electricity consumed and is used to fund government activities related to the operation of the electricity grid and the regulation of the electricity market. This fee is collected by the grid operator. Electricity from renewable sources is exempt from certain elements of this fee (Art. 21 bis § 1 bis Loi du 29 avril 1999).



Grid expansion

Abbreviated form of legal source	<ul style="list-style-type: none"> • Loi du 29 avril 1999 • Loi du 15 décembre 2009 • Arrêté royal du 2 septembre 2008 	
Contact Authority	Elia – transmission grid operator	
Overview	<p>Plant operators are not entitled to the expansion of the grid.</p> <p>Obligated party. In cooperation with the "Direction générale de l'Energie" and the "Bureau fédéral du Plan", the grid operator is obliged to draft and present to the federal regulatory authority CREG a development plan for the expansion of the grid and all investments, taking into account the expected capacity requirements. This plan shall be approved by the Minister for Energy (Art. 13 § 1 and 2 Loi du 29 avril 1999).</p>	
Procedure	Process flow	Plant operators are not entitled to the expansion of the grid.
	Enforcement of claims	According to the federal transmission grid operator, there is no Belgian regulation enabling RES plant operators to ask grid operators for developing their grid in case of insufficient grid capacities of the latter.
	Deadlines	The plan has a duration of at least ten years and must be revised every four years (Art. 13 § 1 Loi du 29 avril 1999).
	Obligation to inform	
Regulatory incentives for grid expansion and innovation		



Distribution of costs		
	State	
	Consumers	
	Grid operator	The costs of the expansion of the grid are initially borne by the grid operator.
	Plant operator	
	European Union	
	Distribution mechanism	
Grid studies		



RES H&C support schemes

Summary of support schemes

Overview	In Belgium, energy is a matter of regional competence. However two fiscal measures promote the use of heat production from renewable energy sources on a federal level: the income tax reduction and the tax deduction on investment costs for companies.
Summary of support schemes	<ul style="list-style-type: none"> • Income tax reduction: Entitled persons may (regardless of the region) reduce their tax burden, as part of their investments into geothermal plants and solar thermal energy installations as well as into biogas and biomass plants. • Tax deduction on investment costs for companies: Entitled companies may reduce their taxable profit by a fixed percentage of their investment in renewable energy installations.
Technologies	Geothermal plants and solar thermal energy installations as well as biogas and biomass plants can be promoted through both fiscal measures.
Statutory provisions	<ul style="list-style-type: none"> • CIR 92 (Code des impôts sur les revenus 1992 Exercice d'imposition 2012 (revenus 2011) - Income Tax Code of 1992, tax year 2011) • AR/CIR 92 (Arrêté royal d'exécution du Code des impôts sur les revenus 92 du 27 Août 1993, lequel est dénommé, en abrégé, "AR/CIR 92" - Royal Decree on the execution of the Income Tax Code of 1992) • Avis relatif à la déduction pour investissement (Avis relatif à la déduction pour investissement (Administration générale de la Fiscalité. Impôts sur les revenus - Notice of the federal tax administration regarding the tax deduction on investments)



Basic information on legal sources

Name of legal source (original language)	Code des impôts sur les revenus 1992 Exercice d'imposition 2012 (revenus 2011)/ Wetboek van de inkomstenbelastingen 92-Aanslagjaar 2012 (inkomsten 2011)	Arrêté royal d'exécution du Code des impôts sur les revenus 92 du 27 Août 1993, lequel est dénommé, en abrégé, "AR/CIR 92"/ Koninklijk Besluit Tot Uitvoering Van Het Wetboek Van De Inkomstenbelastingen 1992, Afgekort Als "Kb/Wib 92"	Avis relatif à la déduction pour investissement (Administration générale de la Fiscalité. - Impôts sur les revenus)/ Bericht in verband met de investeringsaftrek (Algemene administratie van de Fiscaliteit. - Inkomstenbelastingen)
Full name			
Name (English)	Income Tax Code of 1992, tax year 2011	Royal Decree on the execution of the Income Tax Code of 1992	Notice of the federal tax administration regarding the tax deduction on investments
Abbreviated form	CIR 92	AR/CIR 92	Avis relatif à la déduction pour investissement
Entry into force	01.01.1992	01.01.1992	01.01.2012
Last amended on	28.06.2011	04.04.2003	
Future amendments			



Purpose	This code regulates income tax; the current version applies to the tax year 2011.		This notice gives the percentages of tax deduction on investments in application for the tax year 2012
Relevance for renewable energy	Article 145/24 stipulates that investments in boilers, solar thermal installations and geothermal plants may be offset against income tax. Article 69 regulates the tax deduction on investments costs for companies.	Article 63/11 and Annex II and II Bis provide the conditions under which investments in some renewable energy plants may be offset against income tax as well as benefit from a tax deduction on investments costs (for companies).	Several renewable energy plants can benefit from the tax deduction on investments
Link to full text of legal source (original language)	http://ccff02.minfin.fgov.be/KMW/eb/document.do?method=view&id=a2fe776c-0861-4824-9ac2-e0ba72487db5#findHighlighted	http://tinyurl.com/AR-CIR92	http://www.ejustice.just.fgov.be/cgi/article.pl?language=fr&caller=summary&pub_date=2012-02-10&numac=2012003055
Link to full text of legal source (English)			



Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Service Public Fédéral Finances (SPF Finances) - Federal Public Service Finance	http://www.minfin.fgov.be/		+ 32 257 257 57	



Support schemes

Tax regulation mechanism (income tax reduction)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • CIR 92 • AR/CIR 92 	
Contact Authority	Service Public Fédéral des Finances	
Summary	<p>Entitled persons may (regardless of the region) reduce their tax burden, as part of their investments into geothermal plants and solar thermal energy installations as well as into biogas and biomass plants. Please note: In order to act in accordance with the allocation of competences between the federal level and the regions (energy efficiency being of regional competence), the tax reduction will no longer be applied as of the tax year 2012 (tax return of 2013).</p>	
Eligible technologies	General information	Plants that generate heat from geothermal energy as well as boilers and solar thermal installations are eligible.
	Aerothermal	
	Hydrothermal	
	Biogas	Expenses for the replacement of boilers through condensing boilers may be offset against income tax (Art 145/24 § 1 par. 1 no. 1 of CIR 92) under the condition that the installation is carried out by a registered installer (Art. 63/11 AR/CIR 92)
	Biomass	Expenses for the replacement of boilers through wood-fired boilers may be offset against income tax (Art 145/24 § 1 par. 1 no. 1 of CIR 92) under the following conditions (non exhaustive):



		<ul style="list-style-type: none"> the installation shall be carried out by a registered installer (Art. 63/11 AR/CIR 92) the installation shall meet the requirements of the European standard EN 12809 the installation shall meet the efficiency requirements of the standard EN 303-5
	Geothermal energy	<p>Expenses for the installation of geothermal energy plants (heat pumps) may be offset against income tax (Art 145/24 § 1 par. 1 no. 3bis of CIR 92) under the following conditions:</p> <ul style="list-style-type: none"> the heat pump shall be carried out by a registered installer (Art. 63/11 AR/CIR 92) A CE-marking on the heat pump as well as a global performance coefficient of ≥ 3 are obligatory (Annex II Bis AR/CIR 92)
	Solar Thermal	<p>Expenses for the installation of solar thermal installations may be offset against income tax (Art 145/24 § 1 par. 1 no. 3bis of CIR 92) under the following conditions:</p> <ul style="list-style-type: none"> the installation shall be carried out by a registered installer (Art. 63/11 AR/CIR 92) the installation shall comply with several technical requirements as mentioned in the appendix of the AR/CIR 92 (Art. N2bis)
Amount	<p>The tax reduction amounts to 40% of the actual costs of the project and shall not exceed 2,830 Euros per flat in one tax period (Art. 145/24 § 1 subs. 4 of CIR 92). In case the amount of reduction exceeds 2,830 Euros, the excess amount can be carried forward to the three following tax periods under certain conditions (Art. 145/24 § 1 subs. 5 of CIR 92).</p>	



Addressees	Entitled party. The persons entitled are, among others, property owners and tenants.	
Procedure	Process flow	<ul style="list-style-type: none"> • Implementation of the project. The project in question shall comply with Art. 145/24 § 1 of CIR 92, i.e. the plant/installation to be constructed/replaced shall be a boiler, a solar thermal or a geothermal energy plant and the owner may not claim the costs as business expenses. The project shall be implemented by a registered installer (Art. 63/11 of AR/CIR 92). This installer must examine the facility and certify its compliance with certain efficiency criteria. • Tax return. Income tax reductions can be claimed through the tax return. The certificate specified in Art. 63/11 of AR/CIR 92 must be submitted together with the tax return.
	Competent authority	The federal ministry of finance (Service Public Fédéral des Finances) is the competent authority until the end of the measure as of the tax year 2012 (tax return of 2013).
Flexibility Mechanism		
Distribution of costs	State	The tax relief is financed from the national budget.
	Consumers	
	Plant operator	
	Grid operator	
	European Union	



	Distribution mechanism	
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Tax regulation mechanism (tax deduction on investments costs for companies)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • Avis relatif à la déduction pour investissement • CIR 92 • AR/CIR 92 	
Contact Authority	Service Public Fédéral des Finances	
Summary	Entitled companies may reduce their taxable profit by a fixed percentage of their investment in renewable energy installations.	
Eligible technologies	General information	The regions are responsible for determining whether renewable energy installations are eligible or not (Art. 49 AR/CIR 92 referring to Annex II). The categories of eligible investments are listed within the appendix 1 of the form CEB 2 available in each region and referring to Annex II of AR/CIR 92.
	Aerothermal	
	Hydrothermal	
	Biogas	Eligible
	Biomass	Eligible
	Geothermal energy	Eligible
	Solar Thermal	Eligible
Amount	The tax deduction amounts to 15,5% of the investment value for the tax year 2012 (Avis relatif à la déduction pour	



	investissement)	
Addressees	Commercial, industrial or agricultural companies, as well as holders of liberal professions.	
Procedure	Process flow	<ul style="list-style-type: none"> • Tax deductions on investments costs can be claimed through the tax return. The form no. 276 U (for natural persons) or no. 275 U (companies) must be filled and submitted together with the tax return. The forms can be downloaded from the website of the Belgian federal tax administration. • A certificate regarding investments for energy saving devices is necessary. The certificate is delivered by the regions, according to the investment location. The competent administration departments of the regions are to be found in the notice of the federal tax administration regarding the tax deduction on investments.
	Competent authority	The federal ministry of Finance (Service Public Fédéral des Finances) is the competent authority.
Flexibility Mechanism		
Distribution of costs	State	The tax deduction is financed from the national budget.
	Consumers	
	Plant operator	



RES-LEGAL EUROPE – National Profile Belgium



	Grid operator	
	European Union	
	Distribution mechanism	

RES-T support schemes

Summary of support schemes

Overview	Transport is a matter of federal competence in Belgium. Therefore there are no regional support schemes for the production of biofuels. The main support scheme for renewable energy sources used in transport is a quota system. This scheme obliges companies importing or producing petrol, gas or diesel fuels to ensure that biofuels make up a defined percentage of the company's total annual sale of fuel. Furthermore, biofuels are supported through tax regulations.
Summary of support schemes	<ul style="list-style-type: none"> • Tax regulation mechanism (Défiscalisation des biocarburants): 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. • Tax regulation mechanism (Exemption 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. • Biofuel quota (obligation d'incorporation des biocarburants): The law of the 22 July 2009 obliges the registered oil companies producing petrol and diesel to fulfil a defined quota of biofuels per year.
Technologies	The tax regulation mechanism and the biofuels quota apply to biofuels only.
Statutory provisions	<ul style="list-style-type: none"> • Loi du 22 juillet 2009 (Loi du 22 juillet 2009 relative à l'obligation d'incorporation de biocarburant dans les carburants fossiles mis à la consommation_- Law of 22 July 2009 reagrdng the blending obligation of biofuels into fossil fuels offered for consumption) • Loi des Finances du 10 juin 2006 (Loi des Finances du 10 juin 2006 concernant les biocarburants - Budget act of 10 June 2006 regarding biofuels). • Loi-Programme du 27 décembre 2004 (Loi-Programme du 27 décembre 2004 - Framework legislation of 27 December 2004)



	<ul style="list-style-type: none"> Arrêté royal du 10 Mars 2006 (Arrêté royal du 10 Mars 2006 en matière d'huile de colza utilisée comme carburant - Royal decree regarding the use of rapeseed oil as biofuel)
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Basic information on legal sources

Name of legal source (original language)	Loi du 22 juillet 2009 relative à l'obligation d'incorporation de biocarburant dans les carburants fossiles mis à la consommation/ Wet houdende verplichting tot bijmenging van biobrandstof in de tot verbruik uitgeslagen fossiele motorbrandstoffen	Loi des Finances du 10 juin 2006 concernant les biocarburants./ Wet betreffende de biobrandstoffen	Loi-Programme du 27 décembre 2004/ Programmawet van 27 December 2004.
Full name			
Name (English)	Law of 22 July 2009 regarding the blending obligation of biofuels into fossil fuels offered for consumption	Budget Act of 10 June 2006 regarding biofuels.	Framework legislation of 27 December 2004
Abbreviated form	Loi du 22 juillet 2009	Loi des Finances du 10 juin 2006	
Entry into force	01.07.2009		10.01.2005
Last amended on	30.06.2011	31.12.2010	17.11.2011



RES-LEGAL EUROPE – National Profile Belgium



Future amendments			
Purpose			
Relevance for renewable energy	This law regulates the quota of biofuels.	This Budget Act regulates the tax exemption of biofuels and introduces a reduced rate of excise duty for petrol containing a certain amount of biofuels.	This framework legislation details the excise rates of the petrol and diesel products containing biofuels.
Link to full text of legal source (original language)	http://www.ejustice.just.fgov.be/cgi/loi/change_lq.pl?language=fr&la=F&table_name=loi&cn=2009072201	http://www.ejustice.just.fgov.be/cgi/loi/change_lq.pl?language=fr&la=F&cn=2006061032&table_name=loi	http://www.ejustice.just.fgov.be/cgi/loi/change_lq.pl?language=fr&la=F&table_name=loi&cn=2004122730
Link to full text of legal source (English)			



Name of legal source (original language)	Arrêté royal du 10 Mars 2006 en matière d'huile de colza utilisée comme carburant/ Koninklijk besluit betreffende koolzaadolie gebruikt als motorbrandstof.		
Full name			
Name (English)	Royal decree regarding the use of rapeseed oil as biofuel		
Abbreviated form	Arrêté royal du 10 Mars 2006		
Entry into force	30.03.2006		
Last amended on			
Future amendments			
Purpose			
Relevance for renewable energy	This decree regulates the exemption of excise duty for rapeseed oil used as biofuel.		
Link to full text of legal source (original language)	http://www.ejustice.just.fgov.be/cgi_loi/loi_a.pl?language=fr&caller=list&cn=2006031031&la=f&fromtab=loi&sql=dt='arrete%20royal'&tri=dd+as+rank&rech=1&numero=1		



Link to full text of legal source (English)			
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Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
SPF Economie, PME et Energie, Direction Générale de l'Energie - Federal Public Service Economy, SMEs, Self-Employed and Energy - Directorate-General for Energy	http://economie.fgov.be/		+ 32 2 277 81 80	info.eco@economie.fgov.be (Contact Centre)
Administration des Douanes et Accises – Customs and Excise Administration	http://fiscus.fgov.be/interfda.nl/fr/index.htm		+ 32 25 76 30 11	proceduresaccisiennes.douane@minfin.fed.be
SPF Santé publique, Sécurité de la Chaîne Alimentaire et Environnement – Federal Public service Health, Food Chain Safety and Environnement	http://www.health.belgium.be/eportal/Environment/index.htm		+32 25 24 90 90	fonctionnaire-information@health.fgov.be



Support schemes

Tax regulation mechanism (défiscalisation des biocarburants)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> Loi des Finances du 10 juin 2006 Loi-Programme du 27 décembre 2004 	
Contact Authority	Customs and Excise Administration	
Summary	<p>Transport is a matter of federal competence in Belgium. Therefore there are no regional support schemes for the production of biofuels.</p> <p>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 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.</p>	
Eligible technologies	General information	Subject to the exemption of excise duty are only biofuels.
	Biofuels	<p>Eligible under following conditions:</p> <ul style="list-style-type: none"> petrol products must contain at least 7% v/v bioethanol (pure or bio ETBE) (Art. 419 b) Loi-Programme du 27 décembre 2004) diesel products must contain at least 5% v/v of FAME (fatty acid methyl ester) and meet the requirements of the Belgian



		standard NBN-EN 14214 (Art. 419 f) Loi- programme du 27 décembre 2004)
	Electricity	
	Hydrogen	
Amount	<p>For petrol products containing at least 7% v/v bioethanol (Art. 419 b) Loi-Programme du 27 décembre 2004):</p> <ul style="list-style-type: none"> • excise : € 245.4146 per 1 000 litres at 15 °C; • special excise : € 305.0369 per 1 000 litres at 15 °C; • contribution for energy: € 28.6317 per 1 000 litres at 15 °C; <p>For diesel products containing at least 5% v/v of FAME (Art. 419 f) Loi- programme du 27 décembre 2004):</p> <ul style="list-style-type: none"> • excise: € 198.3148 per 1 000 litres at 15 °C; • special excise: € 160.0616 per 1 000 litres at 15 °C; • contribution for energy: € 14.8736 per 1 000 litres at 15 °C <p>Moreover, the maximum eligible amount of biofuels of the authorised production units shall not exceed (Art. 4 Loi des Finances du 10 juin 2006):</p> <ul style="list-style-type: none"> • For bioéthanol: 250,000,000 litres per year until the end of 2012 and 187,500,000 litres until 30 September 2013. • For FAME: 380,000,000 litres per year until the end of 2012 and 284,000,000 litres until 30 September 2013. 	
Addressees	<p>The addressees are natural or legal persons operating production units authorised by the Belgian Government (Art. 3 Loi des Finances du 10 juin 2006). All production units able to produce biofuels meeting the technical requirements of Belgium can apply. A detailed list of the selection criteria for the accreditation of production units is to be found in Art. 6 of the Budget Act of 10 June 2006.</p>	
Procedure	Process flow	<ul style="list-style-type: none"> • Before applying to the Accreditation Commission, the legal or natural person shall be registered in the Customs and



		<p>Excise Administration (Art. 7 §1 Loi des Finances du 10 juin 2006).</p> <ul style="list-style-type: none"> • In order to be accredited, the applicant company shall submit to the Accreditation Commission several documents listed in Art. 5 of the Budget Act of 10 June 2006. • The accredited companies must inform on a yearly basis that they observed the mandatory blending of biofuels (Art. 7 §3 Loi des Finances du 10 juin 2006).
	Competent authority	The competent authority for the accreditation of production units is the Accreditation Commission, whereas the Customs and Excise Administration is responsible for matters regarding excise duty.
Flexibility Mechanism		
Distribution of costs	State	
	Consumers	In the end, the costs of this tax regulation are borne by the consumers.
	Plant operator	
	Grid operator	
	Other	
	European Union	



	Distribution mechanism	
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Tax regulation mechanism (exoneration d'accise pour l'huile de colza)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • Arrêté du 10 mars 2006 	
Contact Authority	<u>Customs and Excise Administration</u>	
Summary	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).	
Eligible technologies	General information	Subject to the exemption of excise duty are only biofuels from rapeseed oil.
	Biofuels	Eligible under the following conditions (Arrêté du 10 mars 2006): <ul style="list-style-type: none"> • The rapeseed oil shall be used as a biofuel under the code NC 1514 • The natural or legal person producing the rapeseed oil shall sell it to the end consumer without intermediary
	Electricity	
	Hydrogen	
Amount	Biofuel from rapeseed oil can benefit from a total exemption of excise duty (Arrêté du 10 mars 2006). According to the ministry, the exemption of rapeseed oil equals the excise rate of the fuel it replaces.	
Addressees	Natural or legal persons producing rapeseed oil (Arrêté du 10 mars 2006).	
Procedure	Process flow	The eligible persons shall first be registered by the Customs and Excise Administration and apply for a special dispensation (procédure de dérogation) of the Directorate General for Energy for the



		marketing of pure rapeseed oil (Arrêté du 10 mars 2006).
	Competent authority	The competent authority for the registration of the company and for matters regarding excise duty is the Customs and Excise Administration whereas the Directorate General for Energy is responsible for the special dispensation procedure.
Flexibility Mechanism		
Distribution of costs	State	The costs of the exemption of excise duty are borne by the state, which receives lower tax revenues.
	Consumers	
	Plant operator	
	Grid operator	
	Other	
	European Union	
	Distribution mechanism	



Biofuel quota (obligation d'incorporation des biocarburants)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> Loi du 22 juillet 2009 	
Contact Authority	Federal Public Service Economy, SMEs, Self-Employed and Energy - Directorate-General for Energy	
Summary	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).	
Eligible technologies	General information	Subject to the obligation are only biofuels. The blending of biofuels has to meet the requirements of the Belgian standards NBN EN 590 for diesel products and NBN EN 228 for petrol products (Art. 5 Loi du 22 juillet 2009).
	Biofuels	Considered as biofuels are fuels produced within the European Community which satisfy several sustainability requirements regarding the origin of the raw material, the CO2 emission reduction of the produced biofuels and the technical specifications laid down by the European Union (Art. 2 Loi du 22 juillet 2009).
	Electricity	
	Hydrogen	
Amount	Amount of quota and period of application	The providers of petrol or diesel fuels have to ensure that biofuels make up at least 4 % of the company's total annual sale of fuel. The obligation must be fulfilled by the end of each calendar year.



		<p>The following rates apply (Art. 4 Loi du 22 juillet 2009):</p> <ul style="list-style-type: none"> FAME (fatty acid methyl ester): at least 4% v/v of the diesel amount Bioethanol or Bio-ETBE: at least 4% v/v of the petrol amount
	Adjustment of quotas	
	Fees and penalty charges	<p>If a provider fails to fulfil the quota he shall pay a fine amounting to € 900 per 1,000 litres at 15°C of biofuels that was not blended with the annual amount of petrol or diesel products sold (Art. 10 Loi du 22 juillet 2009).</p>
Addressees	<p>The quota obligation applies to all registered oil companies offering petrol or diesel products for consumption. A registered company can be each natural or moral person who produces, buys, imports, refines, transforms, uses, distributes, sells, delivers or transports petrol or diesel products and offers them for consumption (Art. 2 and 4 Loi du 22 juillet 2009).</p>	
Procedure	Process flow	<p>The registered companies are obliged to communicate to the Directorate General for Energy the quantities of petrol and diesel products as well as their corresponding amount of biofuels produced within the last quarter. The figures shall be communicated at the latest until the last workday of the following month (Art. 6 §2 Loi du 22 juillet 2009).</p>
	Competent authority	<p>The Directorate General for Energy as well as the Directorate General for Control and Mediation are responsible for the verification of the blended amount of biofuel whereas the Directorate General for the</p>



		Environment is responsible for verifying the sustainability of the incorporated biofuels (Art. 7 and 9 Loi du 22 juillet 2009).
Flexibility Mechanism		
Distribution of costs	State	
	Consumers	The costs are borne by the consumers.
	European Union	
	Others	
	Distribution mechanism	The obliged companies pass on the costs arising from the quota obligation to the consumers by adding a surcharge to their fuel.



Policies

Summary of policies

Overview	The following policies aim at promoting the development, installation and usage of RES-installations on the federal level in Belgium: There are training programmes for RES-installers, a certification scheme for heat pumps installations as well as an indirect fiscal mechanism for research, development and demonstration (RD&D) programmes. Moreover, the exemplary role of public authorities is ensured through a public energy service company in charge of achieving and financing energy saving projects in public federal buildings.
Summary of policies	<ul style="list-style-type: none"> Concerning training programmes for installers, the non-profit association QUEST, the quality label Construction Quality (CoQual) and the Belgian Construction Certification Association (BCCA) have introduced a common procedure for quality-label application in the three Regions. As far as the certification programmes for RES installations are concerned, the organisation Quest for Quality delivers the European quality label EHPA on a national level for heat pumps installations. The Belgian Federal Government ensured the exemplary role of public authorities with the creation of Fedesco, a public energy service company in charge of achieving and financing energy saving projects in public federal buildings as third-party investor. Indirect fiscal subsidies exist for the research and development sector in the form of a partial exemption of 75% of the business tax for organisations active in the field of research and development.
Technologies	
Statutory provisions	<ul style="list-style-type: none"> Arrêté royal du 27 décembre 2004 confiant à la Société fédérale d'Investissement une mission relative à la Société fédérale d'Investissement et aux sociétés régionales d'investissement - Royal Decree of 27 December 2004 entrusting the Federal Investment Company with a mission relating to the Federal Investment Company and the Regional Investment Companies Code des impôts sur les revenus 1992 Exercice d'imposition 2012 (revenus 2011) - Income Tax Code of 1992, tax year 2011



Basic information on legal sources

Name of legal source (original language)	Arrêté royal du 27 décembre 2004 confiant à la Société fédérale d'Investissement une mission au sens de l'article 2, § 3, de la loi du 2 avril 1962 relative à la Société fédérale d'Investissement et aux sociétés régionales d'investissement/Koninklijk besluit tot wijziging van het koninklijk besluit van 27 december 2004 dat aan de Federale Investeringsmaatschappij een missie toevertrouwt overeenkomstig artikel 2, § 3, van de wet van 2 april 1962 betreffende de Federale Investeringsmaatschappij en de gewestelijke investeringsmaatschappijen	Code des impôts sur les revenus 1992 Exercice d'imposition 2012 (revenus 2011)/ Wetboek van de inkomstenbelastingen 92- Aanslagjaar 2012 (inkomsten 2011)	
Full name			
Name (English)	Royal Decree of 27 December 2004 entrusting the Federal Investment Company with a mission relating to the Federal Investment Company and the Regional Investment Companies	Income Tax Code of 1992, tax year 2011	



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Abbreviated form	Arrêté royal du 27 décembre 2004	CIR 92	
Entry into force	29.12.2004	01.01.1992	
Last amended on	19.03.2009	28.06.2011	
Future amendments			
Purpose	This Royal Decree charges the Federal Investment Company to set up a subsidiary company called Fedesco, specialised in eco-efficiency.	This code regulates income tax; the current version applies to the tax year 2011.	
Relevance for renewable energy	Among others, the Fedesco is in charge of installing PV installations and other renewable energy plants on the federal buildings.	Article 275/3 regulates the business tax exemption for research and development organisations and specifies its addressees.	
Link to full text of legal source (original language)	http://www.ejustice.just.fgov.be/cgi/a_pi2.pl?lq=fr&pd=2004-12-29&numac=2004023051	http://ccff02.minfin.fgov.be/KMWeb/document.do?method=view&id=a2fe776c-0861-4824-9ac2-e0ba72487db5#findHighlighted	
Link to full text of legal source (English)			



Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Service Public Fédéral Economie, P.M.E., Classes moyennes et Energie - Federal Public Service Economy, SMEs, Self-Employed and Energy - Directorate-General for Energy	http://economie.fgov.be/		+ 32 2 277 81 80	info.eco@economie.fgov.be (Contact Centre)
Service Public Fédéral des Finances Administration de la fiscalité des entreprises et des revenus – Federal Public Service Finance, Administration of company taxes and income	http://minfin.fgov.be/		+ 32 2 572 57 57	info.tax@minfin.fed.be
SPF Politique scientifique – Federal Public Service Scientific Policy	http://www.belspo.be		+32 2 238 34 11	info@belspo.be
CREG	http://www.creg.be		+ 32 2 289 76 11	
Fedesco	http://www.fedesco.be		+ 32 2 762 02 80	info@fedesco.be
Quest for Quality	http://www.questforquality.be/		+ 32 22 23 28 38	



Policy categories

Training programmes for Installers

Abbreviated form of legal source(s)	
Sector	Electricity Heating and Cooling
Contact Authority	Quest for Quality
Description	<p>In general, energy and thus certification of installers is a matter of regional competence. However, the non-profit association QUEST, the quality label Construction Quality (CoQual) and the Belgian Construction Certification Association (BCCA) have introduced a common procedure for quality-label application in the three Regions. Installers of photovoltaic installations as well as heat pumps can thus be certified according to the same criteria at national level.</p> <p>Moreover, an Energy Consultation Group called CONCERE-ENOVER was established in 1991, which gathers both the federal and the regional authorities and aims at harmonizing regulations at national level. In line with the requirements of European Directive 2009/28/EC a working group has been devoted since June 2010 to the issue of harmonisation of regulations for the certification of installers at national level. According to the Flemish ministry, the work of the CONCERE-ENOVER consultation group is not published.</p>
Addressees	Installers of photovoltaic installations and of heat pumps who are active in Belgium
Competent authority	The organisation Quest for Quality is responsible for delivering the quality labels for installers.
Further information	http://www.questforquality.be
Distribution of costs	State



	Private Financing	
	European Union	
	Others	

Certification Programmes for RES installations

Abbreviated form of legal source(s)	
Sector	Heating and Cooling
Contact Authority	Quest for Quality
Description	<p>In general, energy and thus certification of RES installations is a matter of regional competence. However, an Energy Consultation Group called CONCERE-ENOVER was established in 1991, which gathers both the federal and the regional authorities and aims at harmonizing regulations at national level.</p> <p>Moreover, the organisation Quest for Quality delivers the European quality label EHPA on national level for heat pumps installations. The quality label is granted after decision of the technical commission of Quest on the basis of the quality standards for heat pumps of Quest. The list of the labelled heat pumps is to be found on the website of Quest for Quality (see further information).</p>
Addressees	All suppliers of heat pumps.
Competent authority	The organisation Quest for Quality is responsible for delivering the quality labels.
Further information	http://www.questforquality.be



Distribution of costs	State	
	Industry	
	Plant Producers	
	European Union	
	Others	



Exemplary role of public authorities in accordance with Art. 13 Abs, 5 RES Directive

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • Arrêté royal du 27 décembre 2004
Sector	<p>Electricity</p> <p>Heating and Cooling</p>
Contact Authority	Fedesco
Description	<p>The Belgian Federal Government created in 2005 a public energy service company called Fedesco, which is in charge of achieving and financing energy saving projects in public federal buildings as third-party investor (Art. 2 Arrêté royal du 27 décembre 2004). The Belgian State is a 100% shareholder of Fedesco. Among others, the company was given the mission of developing the use of photovoltaic panels on public buildings (Art. 2 bis Arrêté royal du 27 décembre 2004).</p> <p>The majority of the projects are sourced out to the private sector through calls for tenders. Fedesco directs and monitors the projects.</p>
Addressees	Any goods, services or construction company according to the Belgian legislation on Government procurements
Competent authority	The competent authority is Fedesco itself, which is a subsidiary company of the Belgian Federal Holding and Investment Company
Further information	<p>Website of the Fedesco: http://www.fedesco.be</p> <p>Belgian legislation on Government procurements: http://16procurement.be</p>



RD&D Policies

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> Code des impôts sur les revenus
Sector	<p>Electricity</p> <p>Heating and Cooling</p> <p>Transport</p>
Contact Authority	<p>SPF Finance</p> <p>Federal Science Policy Department</p>
Description	<p>Indirect fiscal subsidies exist for the research and development sector in the form of a partial exemption of 75% of the business tax for organisations active in the field of research and development (art. 275-3, Code des impôts sur les revenus). Universities, research funds and accredited scientific institutions shall invest the fiscal takings made through this mechanism in research and development. No obligation is formulated for the fiscal takings made by companies.</p> <p>According to the federal science policy department, this indirect fiscal mechanism allowed to create a budget of € 500 million for investments in the field of research and development.</p>
Addressees	<p>Universities, research funds (the “Fonds National de la Recherche scientifique” and the “Fonds voor Wetenschappelijk Onderzoek”, accredited scientific institutions, and companies (art. 275-3, Code des impôts sur les revenus).</p>
Competent authority	<p>The competent authorities are the Administration of Company taxes and Income of the SPF Finance and the Federal Science Policy Department</p>
Further information	<p>Information on this fiscal mechanism can be retrieved from the website of the Federal Science Policy Department at: http://www.belspo.be/belspo/fisc/rech/intro_fr.stm</p>



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