

# Research RES LEGAL – Promotion system

## Country: Belgium

### 1. Overview of promotion system

<b>Overview of promotion system</b>	In Belgium, electricity from renewable sources is mainly promoted through a quota system. Electricity suppliers shall present certificates that furnish proof of the fact that a certain quota of the electricity supplied by them was generated from renewable energy sources. The quota varies from region to region. Furthermore, the grid operator is obliged to purchase certificates at a statutory minimum price. In Belgium, the support system for renewable energy is based on a national framework but differs for every region (Wallonia, Flanders, Brussels City). This overview focuses on the national framework and the regional legislation of Flanders.
<b>Statutory provisions</b>	<ul style="list-style-type: none"> <li>• Loi du 29 avril 1999 (Loi relative à l'organisation du marché de l'électricité - Act on the Organisation of the Electricity Market of 29th April 1999)</li> <li>• Besluit van 5 maart 2004 (Besluit van de Vlaamse regering van 5 maart 2004 inzake de bevordering van elektriciteitsopwekking uit hernieuwbare energiebronnen – Decree of the Flamish Government on the Promotion of Renewable Electricity Generation of 5th March 2004).</li> <li>• 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 on the Introduction of Mechanisms Promoting Renewable Electricity Generation of 16th July 2002)</li> <li>• Decreet van 17 juli 2000 (Decreet van 17 juli 2000 houdende de organisatie van de elektriciteitsmarkt – Decree of the Flamish Government on the Organisation of the Electricity Market)</li> <li>• CIR 92 (Code des impôts sur les revenus 1992 – Income Tax Code of 10th April 1992), Version exercice d'imposition 2009 (revenus 2008) – Income Tax Act of 1992, fiscal year of 2008)</li> </ul>
<b>Promotion system</b>	<ul style="list-style-type: none"> <li>• <b>Quota system.</b> 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.</li> <li>• <b>Fiscal regulation mechanisms.</b> Entitled persons may offset against income part of their investments in photovoltaic and geothermal systems and thus reduce their tax burden.</li> </ul>
<b>Technologies</b>	In general, all renewable electricity generation technologies are eligible for support.
<b>Area of application</b>	All incentives for renewable energy are applicable in Belgium only. Electricity generated outside Belgium is only indirectly supported, as Belgium recognises international certificates under certain conditions.

<b>Funding</b>	The costs arising from the quota system are reflected in the electricity price and thus borne by the consumers. The costs arising from the tax reductions are borne by the state.
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## 2. Basic information on legal sources

<b>Name of legal source (original language)</b>	Besluit van de Vlaamse regering van 5 maart 2004 inzake de bevordering van elektriciteitsopwekking uit hernieuwbare energiebronnen	Loi relative à l'organisation du marché de l'électricité	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
<b>Name of legal source (full name)</b>			
<b>Name of legal source (English)</b>	Decree of the Flamish government on the promotion of renewable electricity generation of 5th March 2004	Act on the Organisation of the Electricity Market of 29th April 1999	Royal Decree on the Introduction of Mechanisms Promoting the Generation of Renewable Energy Sourced Electricity of 16th July 2002
<b>Abbreviated form</b>	Besluit van 5 maart 2004	Loi du 29 avril 1999	Arrêté royal du 16 juillet 2002
<b>Type of law</b>	Decree	Act of parliament	Royal decree
<b>Document structure</b>	Articles, sections (§)	Chapters, sections, articles	Chapters, sections, articles
<b>Entering into force</b>	05/03/2004	02/06/1999	01/07/2003
<b>Latest amendment</b>	05/06/2009	19/05/2009	22/12/2008
<b>Future amendments</b>			
<b>Purpose</b>	This decree aims to support renewable energy.	The Act establishes a general framework for the energy market and also applies to renewable energy.	The decree exclusively promotes renewable energy sources. The legal basis is constituted by Art. 7 of Loi relative à l'organisation du marché de l'électricité.
<b>Relation to renewable energy</b>	The decree promotes renewable energy only.	This law constitutes a part of the legal basis for special regulations for the promotion of renewable energy with regard to the implementation of certificate trading,	This decree promotes renewable energy sources only.

		grid connection of and priority access for renewable energy.	
<p><b>Link to full text of legal source (original language)</b></p>	<p><a href="http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?imgcn.x=29&amp;imgcn.y=11&amp;DETAIL=2004030534%2FN&amp;caller=list&amp;row_id=1&amp;numero=9&amp;rech=10&amp;cn=2004030534&amp;table_name=WET&amp;nm=2004035460&amp;la=N&amp;ddfm=03&amp;language=fr&amp;fr=f&amp;choix1=ET&amp;choix2=ET&amp;fromtab=justel&amp;nl=n&amp;trier=promulgation&amp;chercher=t&amp;text1=bevorderin&amp;ddda=2004&amp;sql=dd+between+date%272004-03-05%27+and+date%272004-03-05%27++and+%28%28+tit+contains++%28+%27bevorderin%27%29++%29+or+%28+text+contains++%28+%27bevorderin%27%29++%29%29and+actif+%3D+%27Y%27&amp;tri=dd+AS+RANK+&amp;ddfa=2004&amp;dddj=05&amp;dddm=03&amp;ddfj=05#top">http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?imgcn.x=29&amp;imgcn.y=11&amp;DETAIL=2004030534%2FN&amp;caller=list&amp;row_id=1&amp;numero=9&amp;rech=10&amp;cn=2004030534&amp;table_name=WET&amp;nm=2004035460&amp;la=N&amp;ddfm=03&amp;language=fr&amp;fr=f&amp;choix1=ET&amp;choix2=ET&amp;fromtab=justel&amp;nl=n&amp;trier=promulgation&amp;chercher=t&amp;text1=bevorderin&amp;ddda=2004&amp;sql=dd+between+date%272004-03-05%27+and+date%272004-03-05%27++and+%28%28+tit+contains++%28+%27bevorderin%27%29++%29+or+%28+text+contains++%28+%27bevorderin%27%29++%29%29and+actif+%3D+%27Y%27&amp;tri=dd+AS+RANK+&amp;ddfa=2004&amp;dddj=05&amp;dddm=03&amp;ddfj=05#top</a></p> <p><a href="http://tinyurl.com/05-maart-2004">http://tinyurl.com/05-maart-2004</a></p> <p><u>Latest amendment</u></p> <p><a href="http://www.ejustice.just.fgov.be/cgi_loi/loi_a.pl?ddfm=03&amp;language=fr&amp;chercher=t&amp;fr=f&amp;choix1=ET&amp;choix2=ET&amp;numero=9&amp;table_name=WET&amp;text1=bevorderin&amp;fromtab=justel&amp;nl=n&amp;nm=2004035460&amp;DETAIL=2004030534/N&amp;imgcn.x=29&amp;imgcn.y=11&amp;sql=dd+between+date%272004-03-05%27+and+date%272004-03-05%27++and+(+tit+contains++(+%27bevorderin%27)+++)+or+(+text+contains++(+%27bevorderin%27)+++)+and+actif+=+%27Y%27&amp;ddda=2004&amp;rech=10&amp;tri=dd+AS+RANK+&amp;trier=">http://www.ejustice.just.fgov.be/cgi_loi/loi_a.pl?ddfm=03&amp;language=fr&amp;chercher=t&amp;fr=f&amp;choix1=ET&amp;choix2=ET&amp;numero=9&amp;table_name=WET&amp;text1=bevorderin&amp;fromtab=justel&amp;nl=n&amp;nm=2004035460&amp;DETAIL=2004030534/N&amp;imgcn.x=29&amp;imgcn.y=11&amp;sql=dd+between+date%272004-03-05%27+and+date%272004-03-05%27++and+(+tit+contains++(+%27bevorderin%27)+++)+or+(+text+contains++(+%27bevorderin%27)+++)+and+actif+=+%27Y%27&amp;ddda=2004&amp;rech=10&amp;tri=dd+AS+RANK+&amp;trier=</a></p>	<p><a href="http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?ddfm=04&amp;dt=LOI&amp;language=fr&amp;chercher=t&amp;fr=f&amp;choix1=ET&amp;choix2=ET&amp;numero=8&amp;table_name=LOI&amp;fromtab=loi_all&amp;nm=1999011160&amp;DETAIL=1999042942%2FF&amp;imgcn.x=50&amp;imgcn.y=7&amp;sql=dt+contains++%27LOI%27+and+dd+between+date%271999-04-29%27+and+date%271999-04-29%27+and+actif+%3D+%27Y%27&amp;ddda=1999&amp;rech=10&amp;tri=dd+AS+RANK+&amp;trier=promulgation&amp;ddfa=1999&amp;caller=image_a1&amp;row_id=1&amp;cn=1999042942&amp;dddj=29&amp;ddm=04&amp;ddfj=29&amp;la=F#top">http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?ddfm=04&amp;dt=LOI&amp;language=fr&amp;chercher=t&amp;fr=f&amp;choix1=ET&amp;choix2=ET&amp;numero=8&amp;table_name=LOI&amp;fromtab=loi_all&amp;nm=1999011160&amp;DETAIL=1999042942%2FF&amp;imgcn.x=50&amp;imgcn.y=7&amp;sql=dt+contains++%27LOI%27+and+dd+between+date%271999-04-29%27+and+date%271999-04-29%27+and+actif+%3D+%27Y%27&amp;ddda=1999&amp;rech=10&amp;tri=dd+AS+RANK+&amp;trier=promulgation&amp;ddfa=1999&amp;caller=image_a1&amp;row_id=1&amp;cn=1999042942&amp;dddj=29&amp;ddm=04&amp;ddfj=29&amp;la=F#top</a></p> <p>See also: <a href="http://tinyurl.com/29-avril-1999">http://tinyurl.com/29-avril-1999</a></p>	<p><a href="http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?imgcn.x=63&amp;imgcn.y=10&amp;DETAIL=2002071639%2FF&amp;caller=list&amp;row_id=1&amp;numero=8&amp;rech=8&amp;cn=2002071639&amp;table_name=LOI&amp;nm=2002011314&amp;la=F&amp;ddfm=07&amp;dt=ARRETE+ROYAL&amp;language=fr&amp;fr=f&amp;choix1=ET&amp;choix2=ET&amp;fromtab=loi_all&amp;trier=promulgation&amp;chercher=t&amp;ddda=2002&amp;sql=dt+contains++%27ARRETE%27%26+%27ROYAL%27+and+dd+between+date%272002-07-16%27+and+date%272002-07-16%27+and+actif+%3D+%27Y%27&amp;tri=dd+AS+RANK+&amp;ddfa=2002&amp;dddj=16&amp;dddm=07&amp;ddfj=16#top">http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?imgcn.x=63&amp;imgcn.y=10&amp;DETAIL=2002071639%2FF&amp;caller=list&amp;row_id=1&amp;numero=8&amp;rech=8&amp;cn=2002071639&amp;table_name=LOI&amp;nm=2002011314&amp;la=F&amp;ddfm=07&amp;dt=ARRETE+ROYAL&amp;language=fr&amp;fr=f&amp;choix1=ET&amp;choix2=ET&amp;fromtab=loi_all&amp;trier=promulgation&amp;chercher=t&amp;ddda=2002&amp;sql=dt+contains++%27ARRETE%27%26+%27ROYAL%27+and+dd+between+date%272002-07-16%27+and+date%272002-07-16%27+and+actif+%3D+%27Y%27&amp;tri=dd+AS+RANK+&amp;ddfa=2002&amp;dddj=16&amp;dddm=07&amp;ddfj=16#top</a></p> <p>See also: <a href="http://tinyurl.com/16-juillet-2002">http://tinyurl.com/16-juillet-2002</a></p>

	<p><a href="http://www.ejustice.just.fgov.be/mopdf/2009/09/16_1.pdf">promulgation&amp;ddfa=2004&amp;caller=ima ge_a1&amp;row_id=1&amp;cn=2004030534&amp;d ddj=05&amp;dddm=03&amp;pdf_page=52&amp;pdf _file=http://www.ejustice.just.fgov.be/ mopdf/2009/09/16_1.pdf</a></p> <p>See also: <a href="http://tinyurl.com/ylx39jf">http://tinyurl.com/ylx39jf</a></p> <p>Pages 62404 ff. in Moniteur Belge of 16/09/2009.</p>		
Link to full text of legal source (English)			

#### Basic information on legal sources

<b>Name of legal source (original language)</b>	Decreet van 17 juli 2000 houdende de organisatie van de elektriciteitsmarkt	Code des impôts sur les revenus 1992	
<b>Name of legal source (full name)</b>		(Version Exercice d'imposition 2009 au 09 février 2009) (revenues 2008)	
<b>Name of legal source (English)</b>		Income Tax Act of 1992, fiscal year of 2008	
<b>Abbreviated form</b>	Decreet van 17 juli 2000	CIR 92	
<b>Type of law</b>	Decree	Act of parliament	
<b>Document structure</b>		Parts, chapters, articles, sections, subsections	
<b>Entering into force</b>		01/01/1992	
<b>Latest amendment</b>	08/05/2009	18/06/2009	

<b>Future amendments</b>			
<b>Purpose</b>	This decree determines the quotas for Flanders.	The Act regulates income tax; the current version applies to the fiscal year of 2008	
<b>Relation to renewable energy</b>	This decree determines the proportion of electricity to be generated from renewable sources.	Investments in photovoltaic and geothermal systems may be offset against income tax.	
<b>Link to full text of legal source (original language)</b>	<p><a href="http://www.juridat.be/cgi_loi/loi_a1.pl?sql=dt%3D%27decret+conseil+flamand%27&amp;cn=2000071777&amp;rech=1&amp;caller=image_a1&amp;language=fr&amp;numero=1&amp;fromtab=loi&amp;la=f&amp;tri=dd+as+rank#top">http://www.juridat.be/cgi_loi/loi_a1.pl?sql=dt%3D%27decret+conseil+flamand%27&amp;cn=2000071777&amp;rech=1&amp;caller=image_a1&amp;language=fr&amp;numero=1&amp;fromtab=loi&amp;la=f&amp;tri=dd+as+rank#top</a></p> <p>Links to the amending decree:</p> <p><a href="http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?imgcn.x=54&amp;imgcn.y=15&amp;DETAIL=2009050807%2FF&amp;caller=list&amp;row_id=1&amp;numero=7&amp;rech=31&amp;cn=2009050807&amp;table_name=LOI&amp;nm=2009202684&amp;la=F&amp;ddfm=05&amp;language=fr&amp;fr=f&amp;choix1=ET&amp;choix2=ET&amp;fromtab=loi_all&amp;trier=promulgation&amp;chercher=t&amp;ddda=2009&amp;sql=dd+between+date%272009-05-08%27+and+date%272009-05-08%27+and+actif+%3D+%27Y%27&amp;tri=dd+AS+RANK+&amp;ddfa=2009&amp;dddj=08&amp;dddm=05&amp;ddfj=08#top">http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?imgcn.x=54&amp;imgcn.y=15&amp;DETAIL=2009050807%2FF&amp;caller=list&amp;row_id=1&amp;numero=7&amp;rech=31&amp;cn=2009050807&amp;table_name=LOI&amp;nm=2009202684&amp;la=F&amp;ddfm=05&amp;language=fr&amp;fr=f&amp;choix1=ET&amp;choix2=ET&amp;fromtab=loi_all&amp;trier=promulgation&amp;chercher=t&amp;ddda=2009&amp;sql=dd+between+date%272009-05-08%27+and+date%272009-05-08%27+and+actif+%3D+%27Y%27&amp;tri=dd+AS+RANK+&amp;ddfa=2009&amp;dddj=08&amp;dddm=05&amp;ddfj=08#top</a></p> <p>See also: <a href="http://tinyurl.com/08-mei-2009">http://tinyurl.com/08-mei-2009</a></p>	<p><a href="http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?imgcn.x=43&amp;imgcn.y=14&amp;DETAIL=1992041032%2FF&amp;caller=list&amp;row_id=31&amp;numero=60&amp;rech=64&amp;cn=1992041032&amp;table_name=LOI&amp;nm=1992041050&amp;la=F&amp;ddfm=04&amp;chercher=t&amp;language=fr&amp;choix1=ET&amp;fr=f&amp;choix2=ET&amp;text1=Code+des+impots+sur+les+revenus+1992&amp;fromtab=loi_all&amp;btnnext.x=53&amp;btnnext.y=12&amp;ddda=1992&amp;sql=dd+between+date%271992-04-10%27+and+date%271992-04-10%27++and+%28%28+tit+contains+proximity+40+characters+%28+%27Code%27%26+%27des%27%26+%27impots%27%26+%27sur%27%26+%27les%27%26+%27revenus%27%26+%271992%27%29+++%29+or+%28+text+contains+proximity+40+characters+%28+%27Code%27%26+%27des%27%26+%27impots%27%26+%27sur%27%26+%27les%27%26+%27revenus%27%26+%271992%27%29+++%29+and+actif+%3D+%27Y%27&amp;tri=dd+AS+RANK+&amp;trier=promulgation&amp;ddfa=1992&amp;dddj=10&amp;dddm=04&amp;ddfj=10#top">http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?imgcn.x=43&amp;imgcn.y=14&amp;DETAIL=1992041032%2FF&amp;caller=list&amp;row_id=31&amp;numero=60&amp;rech=64&amp;cn=1992041032&amp;table_name=LOI&amp;nm=1992041050&amp;la=F&amp;ddfm=04&amp;chercher=t&amp;language=fr&amp;choix1=ET&amp;fr=f&amp;choix2=ET&amp;text1=Code+des+impots+sur+les+revenus+1992&amp;fromtab=loi_all&amp;btnnext.x=53&amp;btnnext.y=12&amp;ddda=1992&amp;sql=dd+between+date%271992-04-10%27+and+date%271992-04-10%27++and+%28%28+tit+contains+proximity+40+characters+%28+%27Code%27%26+%27des%27%26+%27impots%27%26+%27sur%27%26+%27les%27%26+%27revenus%27%26+%271992%27%29+++%29+or+%28+text+contains+proximity+40+characters+%28+%27Code%27%26+%27des%27%26+%27impots%27%26+%27sur%27%26+%27les%27%26+%27revenus%27%26+%271992%27%29+++%29+and+actif+%3D+%27Y%27&amp;tri=dd+AS+RANK+&amp;trier=promulgation&amp;ddfa=1992&amp;dddj=10&amp;dddm=04&amp;ddfj=10#top</a></p> <p>See also: <a href="http://tinyurl.com/10-avril-1992">http://tinyurl.com/10-avril-1992</a></p> <p>-----</p> <p>The Act is also available at:</p> <p><a href="http://ccff02.minfin.fgov.be/KMWeb/docum">http://ccff02.minfin.fgov.be/KMWeb/docum</a></p>	

		<a href="http://ent.do?method=view&amp;id=4dcd2f7f-7cea-4100-8b85-fa9f2423ecca#findHighlighted">ent.do?method=view&amp;id=4dcd2f7f-7cea-4100-8b85-fa9f2423ecca#findHighlighted</a> See also: <a href="http://tinyurl.com/CIR92-2009">http://tinyurl.com/CIR92-2009</a>	
<b>Link to full text of legal source (English)</b>			

### 3. Further information

<b>Institution (name)</b>	<b>Website</b>	<b>Name of contact person (optional)</b>	<b>Telephone number (head office)</b>	<b>E-mail (optional)</b>
<b>FPS Economy, SMEs, Self-employed and Energy</b>	<a href="http://economie.fgov.be/">http://economie.fgov.be/</a>		+ 32 227 751 11	
<b>Commission de Régulation de l'Electricité et du Gaz (CREG) – regulatory authority</b>	<a href="http://www.creg.be/">http://www.creg.be/</a>		+ 32 228 976 11	
<b>Vlaamse reguleringsinstantie voor de elektriciteits- en gasmarkt (VREG) – regulatory authority of Flanders</b>	<a href="http://www.vreg.be/en">http://www.vreg.be/en</a>		+ 32 255 313 79	
<b>Commission wallonne pour l'Energie (CWaPE) – regulatory authority of Wallonia</b>	<a href="http://www.cwape.be">http://www.cwape.be</a>			



#### 4. Means of promotion

##### 4.1. Quota system (Certificats verts)

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>• Arrêté royal du 16 juillet 2002</li> <li>• Loi du 29 avril 1999</li> <li>• Besluit van 5 maart 2004</li> <li>• Decreet van 17 juli 2000</li> </ul>
<b>Country-specific promotion system</b>	<p>In Belgium, the main means of promotion is a quota system based on quota obligations, tradable certificates and minimum and maximum prices. Electricity suppliers shall present evidence that they have supplied to their final consumers a quota of renewable energy determined by each region (Wallonia, Flanders, and Brussels City). To this aim, electricity suppliers are obliged to acquire green certificates (certificats verts). The regional regulatory authority allocates one certificate per MWh of electricity generated. Electricity used to run the system is not eligible for certificates (Art. 3 of Besluit van 5 maart 2004). In Flanders, the competent authority is VREG (Vlaamse Reguleringsinstantie voor de Elektriciteits- en Gasmarkt).</p>
<b>Promoted technologies</b>	<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"> <li>• The system operator is authorised to produce electricity from renewable energy sources. A system operator is deemed authorised only if he has been issued a certificate of origin (garantie d'origine) by the competent regional or federal authority (e.g. VREG in Flanders) (Art. 4 of Arrêté royal du 16 juillet 2002).</li> <li>• In addition to this, the operators of systems that generate electricity from waves, tidal flows or wind power in Belgian waters need a special license from the responsible ministry (Art. 6 of Loi du 29 avril 1999).</li> </ul>
<b>Wind energy</b>	<p>Eligible. Off-shore wind energy is eligible for federal schemes only.</p>
<b>Solar energy</b>	<p>Eligible.</p>
<b>Geothermal energy</b>	<p>Eligible.</p>
<b>Biogas</b>	<p>Eligible.</p>

<b>Biomass</b>	Eligible. Biomass from waste must meet special requirements: The energy content must be at least 35 per cent (Art. 15 § 1 of Besluit van 5 maart 2004).	
<b>Hydro-electricity</b>	Eligible (capacities of up to 10 MW).	
<b>Area of application</b>	<b>National</b>	Only electricity produced in Belgium is eligible for promotion. The support scheme is implemented by the Belgian regions of Wallonia, Flanders and Brussels City and their regulative authorities. Only off-shore wind-power plants within the territorial waters of Belgium are managed by the federal authority.
	<b>International</b>	Only electricity generated in Belgium is eligible for support. However, the grid operators may satisfy their quota obligation by presenting green certificates for electricity generated outside Belgium, if these were issued under conditions similar to the conditions applied in Belgium and mutual recognition is basically possible (Art. 15quater of Besluit van 5 maart 2004).
<b>Legal basis for a claim/addressees</b>	( x ) statutory basis ( ) contractual basis	The obligation to meet a quota is a statutory one.
	<b>Entitled party</b>	The entitled party is not explicitly specified.
	<b>Obligated party</b>	All electricity suppliers are obliged to satisfy the regional quota obligations.
<b>Amount</b>	<p>The quota differs according to region: In Flanders, the following quotas apply (Art. 23 of Decreet van 17 juli 2000):</p> <ul style="list-style-type: none"> <li>• 2009 4.90%</li> <li>• 2010 5.25%</li> <li>• 2011 6.00%</li> <li>• 2012 7.00%</li> <li>• 2013 8.00%</li> <li>• 2014 9.00%</li> <li>• 2015 10.00%</li> <li>• 2016 10.50%</li> <li>• 2017 11.00%</li> <li>• 2018 11.50%</li> <li>• 2019 12.00%</li> <li>• 2020 12.50%</li> <li>• 2021 13.00%</li> </ul>	

	<p>The minimum payment is as follows:</p> <ul style="list-style-type: none"> <li>• <b>Off-shore wind power stations</b> with a capacity of up to 216 <u>MW</u>: 107 €/MWh; for every MW that exceeds the maximum capacity: 90 €/MWh.</li> <li>• <b>On-shore wind power stations</b>: 50 €/MWh.</li> <li>• <b>Solar energy systems</b>: 150 €/MWh,</li> <li>• <b>Hydro-electric power stations</b>: 50 €/MWh</li> <li>• <b>Other facilities including biomass systems</b>: 20 €/MWh</li> </ul>	
<b>Procedure</b>	<ul style="list-style-type: none"> <li>• <b>Certificates for self-generated electricity.</b> The quota may be satisfied through the supplier's own production of renewable energy. He shall provide certificates proving that he has satisfied the quota.</li> <li>• <b>Purchase of certificates.</b> The quota may be satisfied through the purchase of certificates on the certificate market.</li> <li>• <b>Penalty charges.</b> Electricity producers failing to provide evidence for their having satisfied their quota must pay penalty charges. The amount of penalty charges is determined by the region and must be higher than the price of the certificates.</li> </ul>	
<b>Funding</b>	<b>State</b>	
	<b>Consumer</b>	The costs arising from the quota system are borne by the consumers.
	<b>System operator</b>	
	<b>Grid operator</b>	
	<b>Distribution mechanism</b>	The costs are passed on to the consumers according to the general principles of energy law.
<b>Control mechanisms</b>	<p>The authenticity of certificates is guaranteed through the use of a data base, in which all certificates are registered. In Flanders, this data base is managed by VREG (Art. 13 of Besluit van 5 maart 2004).</p>	

#### 4.2.

#### 4.2. Price regulation ( ) [Instrument löschen](#)

<b>Abbreviated form of legal source(s)</b>		
<b>Country-specific promotion system</b>		
<b>Promoted technologies</b>		
<b>Wind energy</b>		
<b>Solar energy</b>		
<b>Geothermal energy</b>		
<b>Biogas</b>		
<b>Biomass</b>		
<b>Hydro-electricity</b>		
<b>Area of application</b>	<b>National</b>	
	<b>International</b>	
<b>Legal basis for a claim/addressees</b>	( x ) statutory basis ( ) contractual basis	
	<b>Entitled party</b>	
	<b>Obligated party</b>	

<b>Payment structure</b>	<b>Bonus</b>	
	<b>Guaranteed payment</b>	
	<b>Criteria for amount of payment</b>	
	<b>Adjustment mechanisms</b>	
	<b>Limitations/deadlines</b>	
	<b>Amount</b>	
<b>Funding</b>	<b>State</b>	
	<b>Consumers</b>	
	<b>Grid operator</b>	
	<b>System operator</b>	
	<b>Distribution mechanism</b>	
<b>Control mechanisms</b>		

#### 4.3. Fiscal regulation mechanisms (Income tax reduction)

<b>Abbreviated form of legal source(s)</b>	CIR 92	
<b>Country-specific promotion system</b>	Entitled persons may (regardless of the region) reduce their tax burden, as part of their investments into photovoltaic or geothermal energy systems may be offset against national income tax.	
<b>Promoted technologies</b>	Only systems that generate electricity and heat from solar or geothermal energy are eligible.	
<b>Wind energy</b>		
<b>Solar energy</b>	Expenses for the installation of photovoltaic and solar-thermal energy systems may be offset against income tax (Art. 145/24 § 1 par. 1 no. 3 of CIR 92).	
<b>Geothermal energy</b>	Expenses for the installation of geothermal energy systems may be offset against income tax (Art 145/24 § 1 par. 1 no. 3b of CIR 92).	
<b>Biogas</b>		
<b>Biomass</b>		
<b>Hydro-electricity</b>		
<b>Area of application</b>	<b>National</b>	Only investments made in Belgium are eligible.
	<b>International</b>	Investments outside Belgium are ineligible.
<b>Legal basis for a claim/addressees</b>	( ) statutory basis ( ) contractual basis	The tax relief is guaranteed by statutory law.
	<b>Entitled party</b>	The persons entitled are, for example, property owners, building lessees, beneficial owners and tenants.
	<b>Obligated party</b>	

<b>Amount</b>	The amount of reduction is 40% of the actual costs of the building project and may not exceed 2,600 Euros per flat in one fiscal period (Art. 145/24 § 1 ss. 3 and 4 of CIR 92). Under certain conditions the amount of investments that may be offset against income may increase by 780 Euros.	
<b>Procedure</b>	<ul style="list-style-type: none"> <li>• <b>Implementation of the building project.</b> The project in question must comply with Art. 145/24 § 1 par. 1 of CIR 92, i.e. the system to be erected must be a photovoltaic or geothermal energy system and the owner may not claim the costs as business expenses. The project must be implemented by a contractor that is a member of a guild of craftsmen (Art. 401 of CIR 92). This contractor must examine the facility and certify its compliance with certain efficiency criteria.</li> <li>• <b>Tax return.</b> Income tax reductions can be claimed through the tax return. The certificate specified in Art. 401 of CIR 92 must be submitted together with the tax return.</li> </ul>	
<b>Funding</b>	<b>State</b>	The tax relief is financed from the national budget.
	<b>Consumer</b>	
	<b>Grid operator</b>	
	<b>System operator</b>	
	<b>Distribution mechanism</b>	
<b>Control mechanisms</b>	Eligibility for tax relief is verified through an examination of the bills and the certificate pursuant to Art. 401 of CIR 92 during the examination of the tax return.	

5. Criticism  
(optional)

<b>Criticism RES sector</b>	
<b>Criticism traditional energy sector</b>	
<b>Criticism political level</b>	
<b>Criticism science and research</b>	