

Research RES LEGAL – Support system

Country: Belgium

1. Overview of support system

Overview of support system	<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 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 and Wallonia. The region of Brussels Capital will not be discussed, as it plays only a minor role in renewable energy generation.</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 and geothermal systems against income and thus reduce their tax burden.
Promoted technologies	In general, all renewable electricity generation technologies are eligible for support.
Statutory provisions	<p><u>National</u></p> <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 10th April 1992), Exercice d'imposition 2011 (revenus 2010) – Income Tax Act of 1992, tax year of 2010) <p><u>Wallonia</u></p> <ul style="list-style-type: none"> • 30 novembre 2006 - Arrêté du Gouvernement wallon relatif à la promotion de l'électricité produite au moyen de sources d'énergie renouvelables ou de cogénération (Decree of the Walloon Government of 30 November 2006 on Support for Renewable Energy and Combined Heat and Power Generation) • 30 mars 2006 – Arrêté du Gouvernement wallon relatif aux obligations de service public dans le marché de l'électricité

	<p>(Decree of the Walloon Government of 30 March 2006 on Public Service Obligations in the Electricity Sector)</p> <ul style="list-style-type: none"> • 21 mars 2008 - Arrêté ministériel déterminant le facteur de réduction « k » pour la période 2008 à 2010 (Ministerial Decree of 21 March 2008 Defining the Factor "k" for the period from 2008 to 2010) • 12 avril 2001 - Décret relatif à l'organisation du marché régional de l'électricité (Decree of 12 April 2001 on the Organisation of the Regional Electricity Market) <p><u>Flanders</u></p> <ul style="list-style-type: none"> • Decreet houdende algemene bepalingen betreffende het energiebeleid – het Energiedecreet van 8 mei 2009 (Law Establishing General Conditions for Energy Policy - Energy Law of 8 May 2009) • Besluit van de Vlaamse Regering houdende algemene bepalingen over het energiebeleid – het Energiebesluit van 19 november 2010 (Regulation of the Flemish Government on General Conditions for Energy Policy - Energy Regulation of 19 November 2010)
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2. Basic information on legal sources

Name of legal source (original language)			
Full name	Loi du 29 avril 1999 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
Name of legal source (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
Abbreviated form	Loi du 29 avril 1999		Arrêté royal du 16 juillet 2002
Entry into force	02.06.1999		01.07.2003
Last amended on	31.12.2009		14.11.2008
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.
Relevance for renewable energy	This law is the legal basis for special regulations for the promotion of renewable energy, as it sets out rules for the implementation of the certificate market, grid connection of and priority access for renewable energy.		This decree promotes renewable energy only.
Link to full text of legal source (original language)	http://tinyurl.com/29-avril-1999		http://tinyurl.com/16-juillet-2002
Link to full text of legal source (English)			

Name of legal source (original language)			30 novembre 2006 – Arrêté du Gouvernement wallon relatif à la promotion de l'électricité produite au moyen de sources d'énergie renouvelables ou de cogénération
Full name		Code des impôts sur les revenus 1992 Exercice d'imposition 2011 (revenus 2010)	
Name of legal source (English)		Income Tax Code of 1992, tax year 2010	Decree of the Walloon Government of 30 November 2006 on Support for Renewable Energy and Combined Heat and Power Generation
Abbreviated form		CIR 92	Arrêté du 30 novembre 2006
Entry into force		01.01.1992	01.01.2007
Last amended on		28.06.2011	23.12.2010
Future amendments			
Purpose		This Code regulates income tax; the current version applies to the tax year 2010.	Supporting renewable electricity
Relevance for renewable energy		Article 145/24 stipulates that investments in photovoltaic and geothermal systems may be offset against income tax.	
Link to full text of legal source (original language)		http://tinyurl.com/3pslc6a	http://wallex.wallonie.be/index.php?mod=voirdoc&script=wallex2&PAGEDYN=SIGTEXT&CODE=273986&MODE=STATIC
Link to full text of legal source (English)			

Name of legal source (original language)	30 mars 2006 – Arrêté du Gouvernement wallon relatif aux obligations de service public dans le marché de l'électricité (AGW-OSP)	21 mars 2008 - Arrêté ministériel déterminant le facteur de réduction « k » pour la période 2008 à 2010	12 avril 2001 - Décret relatif à l'organisation du marché régional de l'électricité
Full name			
Name of legal source (English)	Decree of the Walloon Government of 30 March 2006 on Public Service Obligations in the Electricity Sector (AGW-OSP)	Ministerial Decree of 21 March 2008 Defining the Factor "k" for the period from 2008 and 2010	Decree of 12 April 2001 on the Organisation of the Regional Electricity Market
Abbreviated form	AGW-OSP du 30 mars 2006	Arrêté du 21 mars 2008	
Entry into force	26.06.2006	01.03.2008	11.05.2001
Last amended on	15.07.2010	24.12.2010	22.07.2010
Future amendments			
Purpose	This decree implements the "European Directive concerning Common Rules for the Internal Market in Electricity" in the region of Wallonia.		This decree implements the "European Directive on the Promotion of the Use of Energy from Renewable Sources" and the "European Directive concerning Common Rules for the Internal Market in Electricity" in the region of Wallonia.
Relevance for Renewable Energy	The decree introduces the grid operators' obligation to purchase electricity from renewable sources and sets the minimum price for green certificates.	Factor „k“ is a coefficient which reduces the number of green certificates issued per unit of electricity	
Link to full text of legal source (original language)	http://wallex.wallonie.be/index.php?doc=8986&rev=8106-11404	http://wallex.wallonie.be/index.php?doc=9818&rev=9033-4465	http://wallex.wallonie.be/index.php?doc=9075
Link to full text of legal source (English)			

Name of legal source (original language)	Decreet houdende algemene bepalingen betreffende het energiebeleid – het Energiedecreet van 8 mei 2009	Besluit van de Vlaamse Regering houdende algemene bepalingen over het energiebeleid – het Energiebesluit van 19 november 2010	
Full name			
Name of legal source (English)	Law Establishing General Conditions for Energy Policy – Energy Law of 8 May 2009	Regulation of the Flemish Government on General Conditions for Energy Policy – Energy Regulation of 19 November 2010	
Abbreviated form	Energy Law	Energy Regulation	
Entry into force	1 January 2011	1 January 2011	
Last amended on	30 January 2011		
Future amendments			
Purpose	The Energy Law stipulates general conditions for energy policy in Flanders.	The Energy Regulation includes further details on the general conditions for energy policy in Flanders.	
Relevance for Renewable Energy	The Energy Law includes general principles for support for renewable energy.	The Energy Regulation was adopted to support renewable energy in Flanders and stipulates the terms and conditions for support and the subsidy levels for the different technologies.	
Link to full text of legal source (original language)	http://codex.vandenbroele.be/ALLESNL/wet/detailframe.vwp?WETID=-1&SID=1	http://codex.vandenbroele.be/ALLESNL/wet/detailframe.vwp?WETID=-1&SID=1	
Link to full text of legal source (English)			

3. Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Service Public Fédéral Finance - FPS Finance	http://minfin.fgov.be/portail2/de/index.htm		+32 257 257 57	
Service Public Fédéral Économie - FPS Economy, S.M.E.s, Self-employed and Energy	http://www.mineco.fgov.be/		+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	
Ministère Wallon en charge de l'énergie – Walloon Ministry of Energy	http://energie.wallonie.be/fr/le-ministre-wallon.html?IDC=6268	Office of Minister Jean-Marc Nollet	+ 32 (0) 81 32 18 11	
Commission wallonne pour l'Energie (CWaPE) - regulatory authority of Wallonia	http://www.cwape.be/		+ 32 (0) 81 33.08.10	
Portail de l'énergie en Wallonie – Internet portal for energy in the	http://energie.wallonie.be/fr/index.html?IDC=6018		+ 32 (0) 78 15 00 06	

region of Wallonia				
Vlaamse Ministerie van Energie, Wonen, Steden en Sociale Economie – Flemish Ministry of Energy, Housing, Cities and Social Economy	http://www.vlaanderen.be/servlet/Satellite?c=Solution_C&cid=1246630941683&context=1141721623065-----1246630935985&p=1186804409610&pagename=Infolijn%2FView		+32 2 552 61 00	kabinet.vandenbossche@vlaanderen.be
Vlaamse reguleringsinstantie voor de elektriciteits- en gasmarkt (VREG) – regulatory authority of Flanders	http://www.vreg.be/en		+32 2 55 313 79	
Vlaamse Energieagentschap (VEA) – Flemish Energy Agency	http://www.energiesparen.be/			

4. Support schemes

Quota system (national) (certificats verts)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • Arrêté royal du 16 juillet 2002 • Loi du 29 avril 1999 	
Country-specific support system	<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 to their final consumers a quota of renewable energy determined by the region (Wallonia, Flanders, and Brussels Capital). To this aim, electricity suppliers are obliged to acquire green certificates (certificats verts). The competent regulatory authority 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>	
Promoted 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"> • The system operator must be 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). • In addition to this, the operators of systems 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-electricity	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.
	Adjustment of quotas	
	Number of certificates according to technology	

	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 MW: € 90 per MWh • On-shore wind power stations: € 50 per MWh • Solar energy systems: € 150 per MWh • Hydro-electric power stations: € 50 per MWh • Other systems including biomass systems: € 20 per MWh
	Fees and penalty charges	
International applicability	International certificate trade	
	Flexibility Mechanism	
Beneficiaries	<p>Entitled party. The entitled party is not explicitly specified. Obligated party. All electricity suppliers are obliged to satisfy the regional quota obligations.</p>	
Procedure	Procedure	<ul style="list-style-type: none"> • The operators of offshore wind plants shall apply to the federal regulatory authority (CREG) for green certificates. Certificates of origin shall be submitted together with their applications (Art. 8 Arrêté 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 Arrêté 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 Arrêté du 16 juillet 2002).
	Competent authority	The federal 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).
Funding	State	
	Consumers	The costs arising from the quota system are borne by the consumers (Art. 14 bis Arrêté du 16 juillet 2002).
	Grid operator	
	System operator	

	Distribution mechanism	The costs are passed on to the consumers as described in general legislation on energy (Art. 14 bis Arrêté du 16 juillet 2002).
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4.4. Quota system (certificats verts) - Wallonia

Abbreviated form of legal source(s)	<p>30 novembre 2006 – Arrêté du Gouvernement wallon relatif à la promotion de l'électricité produite au moyen de sources d'énergie renouvelables ou de cogénération</p> <p>12 avril 2001 - Décret relatif à l'organisation du marché régional de l'électricité</p> <p>21 mars 2008 - Arrêté ministériel déterminant le facteur de réduction « k » pour la période 2008 à 2010</p> <p>30 mars 2006 - Arrêté du Gouvernement wallon relatif aux obligations de service public dans le marché de l'électricité</p>	
Country-specific support system	<p>The Walloon government introduced the quota system to increase the proportion of renewable energy in total energy generation. In general, all renewable energy generation technologies except for geothermal power plants are eligible under the quota system. In Wallonia, green certificates are allocated by the Walloon regulatory authority CWaPE. The number of certificates depends on the amount of electricity generated (in kWh); one certificate is issued for every MWh divided by the amount of CO₂ saved. There are several levels of CO₂ savings, which are set by CWaPE and depend on the renewable energy generation technology employed (Art. 38 Décret du 12 avril 2001).</p>	
Promoted technologies	General information	<p>In general, all renewable energy generation technologies except for geothermal power plants are eligible. Green certificates will be issued only if the installation has been awarded a certificate of origin (Art. 6, Arrêté du 30 novembre 2006). Green certificates have a validity of 5 years (Art. 16, Arrêté du 30 novembre 2006). Eligibility for green certificates ceases after 15 years. When the installation has received certificates for 10 years, the amount of certificates issued is reduced according to the so-called "k-factor". The "k-factor" is calculated according to several criteria and is adjusted every three years (Art. 15 Arrêté du 30 novembre 2006). The Ministerial Decree of 21 March 2008 describes the k-factor for the period from 2008 to 30 September 2011. Moreover, the number of green certificates issued for renewable energy systems put into operation prior to 1 May 2001 decreases by the "q-factor" (similar to the k-factor, for old systems) (Art. 15 bis, Arrêté du 30 novembre 2006).</p>
	Wind energy	<p>Eligible.</p> <p>The amount of green certificates is calculated on a case-by-case basis and depends on the size and type of plant.</p> <p>"k-factor": 100% (Annex, Arrêté ministériel du 21 mars 2008).</p> <p>"q-factor": 75% (Annex, Arrêté du 30 novembre 2006).</p>
	Solar energy	<p>Photovoltaic generation is eligible:</p> <ul style="list-style-type: none"> - 7 green certificates per MWh for the first 5 kWp of installed capacity - 5 green certificates per MWh for the next 5 kWp of installed capacity - 4 green certificates per MWh for a further 240 kWp of installed capacity, if certain requirements are met (if not all of these requirements are complied with, only 1 green certificate per MWh will be issued). - 1 green certificate per MWh for an installed capacity of more than 250 kWp (Art. 15 quater, Arrêté du 30 novembre 2006).

		"k-factor": 100% (Annex, Arrêté ministériel du 21 mars 2008). "q-factor": 100% (Annex, Arrêté du 30 novembre 2006).
	Geothermal energy	
	Biogas	Eligible. The amount of green certificate is calculated on a case-by-case basis and depends on the size and type of plant. "k-factor": 25% to 100%, depending on the size of the plant (Annex, Arrêté ministériel du 21 mars 2008). "q-factor": 50% (Annex, Arrêté du 30 novembre 2006)..
	Hydro-electricity	Eligible. The amount of green certificate is calculated on a case-by-case basis and depends on the size and type of plant. "k-factor": 25% to 100%, depending on the size of the plant (Annex, Arrêté ministériel du 21 mars 2008). "q-factor": 50% to 80%, depending on the type of plant (Annex, Arrêté du 30 novembre 2006).
	Biomass	Eligible. The amount of green certificate is calculated on a case-by-case basis and depends on the size and type of plant. "k-factor": 25% to 100%, depending on the size of the plant (Annex, Arrêté ministériel du 21 mars 2008). "q-factor": 50% (Annex, Arrêté du 30 novembre 2006).
Amount	Amount of quota and period of application	From 2003 to 2009, the quotas have increased by 1% per year (from 3% in 2003 to 9% in 2009). From 1 January 2010, the quota increase is as follows (Art. 25, Arrêté du 30 novembre 2006): <ul style="list-style-type: none"> - 10% between 01.01.2010 and 31.03.2010 - 11.75% between 01.04.2010 and 31.12.2010 - 13.5% in 2011 - 15.75% in 2012. <p>The grid operators are obliged to purchase green certificates from the generators of electricity and submit them to CWaPE; otherwise they shall pay a fine.</p>
	Adjustment of quotas	The Walloon government analyses the green certificate market on a regular basis. CWaPE advises the Ministry of Energy on whether or not the quotas should be adjusted. The Walloon government then decides on whether or not to introduce new quotas (Art. 25, Arrêté du 30 novembre 2006).
	Number of certificates according to technology	The PV sector receives more certificates than other sectors, as certificates for PV are calculated according to a multiplication coefficient instead of a coefficient reflecting CO ₂ savings (Art. 38, Décret du 12 avril 2001).

	Minimum price per certificate	The minimum price per green certificate is EUR 65 (Art. 24 quinquies, Arrêté wallon du 30 mars 2006).
	Fees and penalty charges	If a grid operator does not meet its quota, it shall pay a fine of EUR 100 per missing certificate (Art. 30, Arrêté du 30 novembre 2006).
International applicability	International certificate trade	Under certain conditions, the green certificates issued in Wallonia may be traded in other countries of the European Union (Art. 28, Arrêté du 30 novembre 2006).
	Flexibility Mechanism	
Beneficiaries	<p>The grid operators are obliged to meet the quotas set by law by purchasing green certificates from the generators of electricity and submit these certificates to the regulatory authority for authentication (Art. 25, Arrêté du 30 novembre 2006).</p> <p>The persons benefiting from this rule are the electricity generators.</p>	
Procedure	Procedure	<ul style="list-style-type: none"> - An operator of a renewable energy system who would like to receive green certificates for his electricity shall file an application with the regulatory authority (for systems ≤10 kW) or with the grid operator (Art. 10, Arrêté du 30 novembre 2006). He/she shall obtain certification for his/her installation from an authorised body (Art. 6 bis, Arrêté du 30 novembre 2006). - The Walloon regulatory authority, CWaPE, or the grid operator shall assess applications within 15 days after receipt and, if necessary, inform the applicant about missing documents and data (Art. 11, Arrêté du 30 novembre 2006). - CWaPE (or the grid operator) shall inform an applicant on whether or not his/her installation will obtain certification within one month of receipt of the complete application (Art. 12, Arrêté du 30 novembre 2006). Every quarter, CWaPE allocates certificates of origin per MWh and green certificates according to the amount of electricity generated. On 1 December 2009, the allocation process for green certificates for systems ≤10 kW was simplified. Operators of these systems are entitled to the premature award of certificates (Art. 13, Arrêté du 30 novembre 2006).
	Competent authority	The Walloon Ministry of Energy decides on the allocation process for green certificates in Wallonia. The Walloon regulatory authority (CWAPE) awards green certificates to the operators of renewable energy systems (Art. 38, Décret du 12 avril 2001).
Funding	State	
	Consumers	As stated by the regulatory authority (CWAPE), in the end the consumers bear the costs via their electricity bills.

	Grid operator	
	System operator	
	Distribution mechanism	

4.5. Quota obligation in Flanders (Groenestroomcertificaten)

Abbreviated form of legal source(s)	Energy Law Energy Regulation	
Country-specific support system	The region of Flanders has introduced a quota system and a certificate market to support renewable energy (Article 7.10 in conjunction with Article 7.1.1, Article 7.1.5 § 1 2°, Energy Law). In general, all renewable energy generation technologies are eligible for the quota system (Article 7.1.1 in conjunction with Article 7.1.3, Energy Law, Article 6.1.16, Energy Regulation). The "green" energy certificates are issued by the Flemish regulatory authority (VREG). 1 certificate is equal to 1 MWh of electricity from renewable sources (Article 7.1.1, Energy Law). The grid operators are obliged to meet their quota obligations, i.e. present green certificates for the quota defined by law, every year by 31 March (Article 7.1.10 in conjunction with Article 7.1.5 § 1 2°, Energy Law).	
Promoted technologies	General information	In general, Flanders supports all renewable energy generation technologies (Article 7.1.1 in conjunction with Article 7.1.3, Energy Law, Article 6.1.16, Energy Regulation). Systems generating more than 100,000 kWh of electricity from renewable sources must be certified by an authorised body (Article 6.1.4, Energy Regulation).
	Wind energy	Eligible (Article 6.1.16 §1 2°, Energy Regulation). The certificates for offshore wind energy are issued by the national regulatory authority (CREG).
	Solar energy	PV systems are eligible (Article 6.1.16 § 1 1°, Energy Regulation).
	Geothermal energy	Eligible (Article 6.1.16 § 1 5°, Energy Regulation).
	Biogas	Both biogas from biogas plants (Article 6.1.16 § 1 6° a), Energy Regulation) and landfill, digester and sewage gas (Article 6.1.16 § 1 6° b), Energy Regulation) are eligible.
	Hydro-electricity	Systems are eligible if their capacity does not exceed 10 MW (Article 6.1.16 § 1 3°, Energy Regulation).
	Biomass	Eligible (Article 6.1.16 § 1 7°, Energy Regulation).
Amount	Amount of quota and period of application	The quotas are calculated according to a formula set by law (Article 7.1.10 § 2, Energy Law). According to law, the amount of electricity supplied (in MW) shall be multiplied by the factor "G". According to law, the factor "G" is:

		<p>0.06 since 31 March 2011 0.07 from 31 March 2012 0.08 from 31 March 2013 0.09 from 31 March 2014.</p> <p>The result of the above-mentioned multiplication is the quota, i.e. the amount of green certificates to be presented.</p> <p>Green certificates have a validity of 48 months (Article 7.1.6 § 1, Energy Law). The right to receive green certificates usually ceases after 10 years (from the date on which the system is put into operation) (Article 7.1.6 § 1, Energy Law). The operators of PV systems have a different eligibility period:</p> <ul style="list-style-type: none"> • PV systems put into operation on or prior to 31 December 2012 receive certificates for a period of 20 years (Article 7.1.6 § 1, Energy Law). • PV systems put into operation from 1 January 2013 will receive certificates only for 15 years (Article 7.1.6 § 1, Energy Law). 						
	Adjustment of quotas	According to current legislation, the quota obligation will be in force until 2021 (Article 7.1.10 § 2, Energy Law).						
	Number of certificates according to technology	In Flanders, the number of certificates issued does not depend on the renewable technology employed. As set out in the Energy Law, one green certificate is issued for every MWh of electricity from renewable sources (Article 7.1.1, Energy Law).						
	Minimum price per certificate	<p>However, the minimum price per certificate depends on the technology used. Furthermore, the minimum price varies according to the date on which a system is put into operation:</p> <p>Wind energy:</p> <p><u>Onshore:</u></p> <table border="1"> <thead> <tr> <th>Systems put into operation prior to 01.01.2010</th><th>Systems put into operation after 01.01.2010</th><th>Systems put into operation from 01.01.2012</th></tr> </thead> <tbody> <tr> <td>€ 80 per certificate</td><td>€ 90 per certificate</td><td>€ 90 per certificate</td></tr> </tbody> </table> <p><u>Offshore:</u> € 107 per certificate</p> <p>Photovoltaic energy:</p>	Systems put into operation prior to 01.01.2010	Systems put into operation after 01.01.2010	Systems put into operation from 01.01.2012	€ 80 per certificate	€ 90 per certificate	€ 90 per certificate
Systems put into operation prior to 01.01.2010	Systems put into operation after 01.01.2010	Systems put into operation from 01.01.2012						
€ 80 per certificate	€ 90 per certificate	€ 90 per certificate						

New systems, operation from	Capacity ≤ 250 kWp	Capacity > 250 kWp
01.01.2011	€ 330 per certificate	€ 330 per certificate
01.07.2011	€ 300 per certificate	€ 240 per certificate
01.10.2011	€ 270 per certificate	€ 150 per certificate
01.01.2012	€ 250 per certificate	€ 90 per certificate
01.04.2012	€ 230 per certificate	€ 90 per certificate
01.07.2012	€ 210 per certificate	€ 90 per certificate
01.10.2012	€ 210 per certificate	€ 90 per certificate
01.01.2013	€ 190 per certificate	€ 90 per certificate

Geothermal power:

Systems put into operation prior to 01.01.2010	Systems put into operation after 01.01.2010	Systems put into operation from 01.01.2012
€ 95 per certificate	€ 90 per certificate	€ 90 per certificate

Biogas:

Biogas plants:

Systems put into operation prior to 01.01.2010	Systems put into operation after 01.01.2010	Systems put into operation from 01.01.2012
€ 80 per certificate	€ 90 per certificate	€ 90 per certificate

Landfill gas/sewage gas:

Systems put into operation prior to 01.01.2010	Systems put into operation after 01.01.2010	Systems put into operation from 01.01.2012
€ 80 per certificate	€ 60 per certificate	€ 60 per certificate

Digester gas:

Systems put into	Systems put into	Systems put into
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		<table><tr><td>operation prior to 01.01.2010</td><td>operation after 01.01.2010</td><td>operation from 01.01.2012</td></tr><tr><td>€ 100 per certificate</td><td>€ 100 per certificate</td><td>€ 110 per certificate</td></tr></table>	operation prior to 01.01.2010	operation after 01.01.2010	operation from 01.01.2012	€ 100 per certificate	€ 100 per certificate	€ 110 per certificate
		operation prior to 01.01.2010	operation after 01.01.2010	operation from 01.01.2012				
		€ 100 per certificate	€ 100 per certificate	€ 110 per certificate				
		Hydro-electricity:						
		<table><tr><td>Systems put into operation prior to 01.01.2010</td><td>Systems put into operation after 01.01.2010</td><td>Systems put into operation from 01.01.2012</td></tr><tr><td>€ 95 per certificate</td><td>€ 90 per certificate</td><td>€ 90 per certificate</td></tr></table>	Systems put into operation prior to 01.01.2010	Systems put into operation after 01.01.2010	Systems put into operation from 01.01.2012	€ 95 per certificate	€ 90 per certificate	€ 90 per certificate
		Systems put into operation prior to 01.01.2010	Systems put into operation after 01.01.2010	Systems put into operation from 01.01.2012				
		€ 95 per certificate	€ 90 per certificate	€ 90 per certificate				
		Biomass:						
		<table><tr><td>Systems put into operation prior to 01.01.2010</td><td>Systems put into operation after 01.01.2010</td><td>Systems put into operation from 01.01.2012</td></tr><tr><td>€ 80 per certificate</td><td>€ 90 per certificate</td><td>€ 90 per certificate</td></tr></table>	Systems put into operation prior to 01.01.2010	Systems put into operation after 01.01.2010	Systems put into operation from 01.01.2012	€ 80 per certificate	€ 90 per certificate	€ 90 per certificate
		Systems put into operation prior to 01.01.2010	Systems put into operation after 01.01.2010	Systems put into operation from 01.01.2012				
€ 80 per certificate	€ 90 per certificate	€ 90 per certificate						
Fees and penalty charges	Electricity suppliers that fail to meet their quota shall pay a fine for every missing certificate (Article 13.3.5 §1 1° Energy Law). The following fines have been set by law:							
	Start of obligation period	Fine						
	31.03.2012	€ 125 per missing certificate						
	31.03.2013	€ 118 per missing certificate						
	After 31.03.2013	€ 100 per missing certificate						
International applicability	International certificate trade							
	Flexibility Mechanism							
Beneficiaries	The entities obliged to purchase green certificates are the distribution grid operators or ELIA, the transmission grid operator, depending on whose grid a given system is connected to. The grid operators shall meet their quota obligation as defined by law by presenting green certificates to the Flemish regulatory authority (VREG) by 31 March (Article 7.1.10 in conjunction with Article 7.1.5 § 1 2, Energy Law). ELIA has been obliged to satisfy a quota since 1 July 2003; however, its obligation only applies to systems installed less than 10 years ago. In the case of offshore wind power plants, only ELIA, the transmission grid operator, is obliged to purchase certificates.							

	The persons benefiting from the quota system are the operators of renewable energy systems, as they may sell their green certificates to the grid operators at a guaranteed price (Article 7.1.10 in conjunction with Article 7.1.5 § 1 2°, Energy Law).	
Procedure	Procedure	<ul style="list-style-type: none"> - An operator of a renewable energy system who would like to receive green certificates for the electricity he produced must file an application with the Flemish regulatory authority (VREG) (Article 6.1.2 §1, Energy Regulation). Systems generating more than 100,000 kWh of electricity from renewable sources must be certified by an authorised body (Article 6.1.4, Energy Regulation). - The Flemish regulatory authority (VREG) shall assess every application for completeness and inform the applicant about missing documents and data within 2 months after receipt of an application (Article 6.1.2 §1, Energy Regulation). - VREG shall communicate to an applicant whether or not he/she has the right to participate in the certificate scheme within one month after receipt of the complete application (Article 6.1.2 §2, Energy Regulation). - Green certificates are allocated per month and per MWh of electricity (Article 6.1.7, Energy Regulation). All kWhs not accounted for in one month will be considered in the following month (Article 6.1.7, Energy Regulation).
	Competent authority	The Flemish Ministry of Housing, Cities and Social Economy defines the quota obligations and the allocation process of green certificates. The Flemish regulatory authority (VREG) is responsible for the award of certificates to the system operators (Article 7.1.1 Energy Law). Green certificates awarded for offshore wind power generation are issued by the federal regulatory authority CREG.
Funding	State	
	Consumers	According to information from the Flemish regulatory authority (VREG), the consumers bear the costs of the quota system in Flanders, too.
	Grid operator	
	System operator	
	Distribution mechanism	

4.4. Tax regulation mechanisms (income tax reduction)

Abbreviated form of legal source(s)	CIR 92	
Country-specific support system	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.	
Promoted technologies	General information	Only systems that generate electricity and heat from solar (photovoltaic) or geothermal energy are eligible.
	Wind energy	
	Solar energy	Expenses for the installation of photovoltaic systems may be offset against income tax (Art. 145/24 § 1 par. 1 no. 3 of CIR 92).
	Geothermal energy	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).
	Biogas	
	Hydro-electricity	
	Biomass	
Amount	The amount of reduction is 40% of the actual costs of the building project and may not exceed 2,770 Euros per flat in one tax period (Art. 145/24 § 1 subs. 3 and 4 of CIR 92). Under certain conditions the amount of investments that may be offset against income may increase by 830 Euros.	
Beneficiaries	Entitled party. The persons entitled are, for example, property owners, building lessees, beneficial owners and tenants.	
Procedure	Procedure	<ul style="list-style-type: none"> • Implementation of the building project. The project in question must comply with Art. 145/24 § 1 par. 1 of CIR 92, i.e. the system to be constructed 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. • Tax return. 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.
	Competent authority	
Flexibility Mechanism		
Funding	State	The tax relief is financed from the national budget.
	Consumers	

	Grid operator	
	System operator	
	Distribution mechanism	