



Renewable energy policy database and support – RES-LEGAL EUROPE

National profile: Luxembourg

Client: DG Energy

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Luxembourg – summary text

In Luxembourg, electricity from renewable sources is promoted through a feed-in tariff as well as through subsidies. Private individuals operating small solar installations are entitled to tax benefit. The production of heat from renewable energy sources is promoted through four different subsidy schemes. Finally, the only support scheme for renewable energy sources used in transport is a quota system.

In Luxembourg, access of electricity generated from renewable energy sources to the grid is subject to the general provisions of energy law. Renewable-energy-sourced electricity is not given priority; Access to the grid shall be granted according to the principle of non-discrimination. However, electricity generated from renewable energy sources is granted various privileges like cost reductions or its preferential use in case of power loss.

Several policies aim at promoting the development, installation and usage of RES-installations, such as a training programme for RES-installers; a general research, development and demonstration (RD&D) programme and support schemes for RES-H infrastructures.



RES-E support schemes

Summary of support schemes

Overview	In Luxembourg, electricity from renewable sources is promoted through a feed-in tariff. Furthermore, renewable energy plants are supported through subsidies. Private individuals operating small solar installations are entitled to tax benefits.
Support schemes	<ul style="list-style-type: none"> • Feed-in tariff. Electricity generated from renewable energy is promoted through a feed-in tariff. The operators of renewable energy plants are entitled against the grid operator to the conclusion of a contract on the purchase of the electricity they produce for the defined price. • Subsidies. Investments in renewable electricity generation are incentivised by investment grants. • Tax regulation mechanisms. Income from photovoltaic installations with a capacity from 1 to 4 kW is exempted from income tax.
Technologies	In Luxembourg, the feed-in tariff applies to electricity generated from any source of renewable energy except for geothermal energy. Investment grants for companies apply to electricity generated from any renewable energy source, grants for natural persons, non-profit associations, and real estate developers apply to solar energy only. Tax benefits and the fund for municipalities promote solar energy only.
Statutory provisions	<ul style="list-style-type: none"> • Loi du 18 février 2010 (Loi du 18 février 2010 relative à un régime d'aides à la protection de l'environnement et à l'utilisation rationnelle des ressources naturelles. - Act of 18 February 2010 establishing a support system for environmental protection and efficient energy use) • RGD du 20 avril 2009 (Règlement grand-ducal instituant un régime d'aides pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables.- Grand-Ducal regulation establishing a support system for efficient energy use and renewable energy)



	<ul style="list-style-type: none">• RGD du 12 décembre 2012 (Règlement grand-ducal du 12 décembre 2012 instituant un régime d'aides pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables dans le domaine du logement - Grand-Ducal Regulation of 12 December 2012 establishing a support system for efficient energy use and renewable energy in residential buildings)• RGD du 8 février 2008 (Règlement grand-ducal relatif à la production d'électricité basée sur les sources d'énergie renouvelables - Grand-Ducal regulation on the generation of electricity based on renewable energy sources)• RGD du 15 novembre 2012 (Règlement grand-ducal du 15 novembre 2012 modifiant le règlement grand-ducal du 8 février 2008 relatif à la production d'électricité basée sur les sources d'énergie renouvelables - Grand-Ducal regulation of 15 November 2012 modifying the Grand-Ducal regulation of 8 February 2008 on the generation of electricity based on renewable energy sources)• Circulaire du 23 mai 2003 (Circulaire du directeur des contributions L.I.R. n°14/2 du 23 mai 2003 - Circular of the financial authority L.I.R. No. 14/2 of 23 May 2003)• Loi du 30 juin 2004 (Loi du 30 juin 2004 portant création d'un cadre général des régimes d'aides en faveur du secteur des classes moyennes - Act of 30 June 2004 establishing a general support framework in favour of the small business sector)• RGD du 24 novembre 2005 (Règlement grand-ducal du 24 novembre 2005 portant exécution de l'article 4 de la loi du 30 juin 2004 - Grand-Ducal Regulation of 24 November 2005 implementing article 4 of the law of 30 June 2004 establishing a general support framework in favour of the small business sector)• Loi du 31 mai 1999 (Loi du 31 mai 1999 portant institution d'un fonds pour la protection de l'environnement - Law of 31 May 1999 establishing a fund for the protection of the environment)• Circulaire n° 2489 (Circulaire n° 2489 du 20 avril 2005 - Bill no. 2489 of 20 April 2005)
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Basic information on legal sources

Name of legal source (original language)	Loi du 18 février 2010 relative à un régime d'aides à la protection de l'environnement et à l'utilisation rationnelle des ressources naturelles.	Règlement grand-ducal du 20 avril 2009 instituant un régime d'aides pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables.	Règlement grand-ducal du 8 février 2008 relatif à la production d'électricité basée sur les sources d'énergie renouvelables
Full name			
Name (English)	Act of 18 February 2010 establishing a support system for environmental protection and efficient energy use	Grand-Ducal Regulation of 20 April 2009 establishing a support system for efficient energy use and renewable energy	Grand Ducal regulation of 8 February 2008 on the generation of electricity based on renewable energy sources
Abbreviated form	Loi du 18 février 2010	RGD du 20 avril 2009	RGD du 8 février 2008
Entry into force	18.02.2010	28.04.2009	01.01.2008
Last amended on	31.12.2012	18.12.2012	23.11.2012
Future amendments			
Purpose	Detailed provisions on the support schemes for environmental protection and energy efficiency	Promoting energy-saving measures and renewable energy, especially photovoltaic installations.	Promoting the use of renewable energy, especially through a feed-in tariff
Relevance for renewable energy	This act applies to renewable electricity generation (Art. 8).	This regulation is a set of rules for subsidies for the use of renewable energy by private individuals, non-profit	This regulation promotes renewable energy only.



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		organisations, private and public real estate developers (except for the state).	
Link to full text of legal source (original language)	http://www.legilux.public.lu/leg/a/archives/2010/0044/2010A0712A.html	http://www.legilux.public.lu/leg/a/archives/2009/0083/index.html	http://www.legilux.public.lu/leg/a/archives/2008/0016/2008A0260A.html
Link to full text of legal source (English)			



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Name of legal source (original language)	Circulaire du directeur des contributions L.I.R. n°14/2 du 23 mai 2003	Loi du 30 juin 2004 portant création d'un cadre général des régimes d'aides en faveur du secteur des classes moyennes	Règlement grand-ducal du 24 novembre 2005 portant exécution de l'article 4 de la loi du 30 juin 2004 portant création d'un cadre général des régimes d'aides en faveur du secteur des classes moyennes et instituant un régime d'aides en vue d'encourager et de soutenir les entreprises luxembourgeoises en matière de protection de l'environnement et d'utilisation rationnelle des ressources naturelles.
Full name			
Name (English)	Circular of the financial authority L.I.R. No. 14/2 of 23 May 2003	Act of 30 June 2004 establishing a general support framework in favour of the small business sector	Grand-Ducal Regulation of 24 November 2005 implementing article 4 of the law of 30 June 2004 establishing a general support framework in favour of the small business sector
Abbreviated form	Circulaire du 23 mai 2003	Loi du 30 juin 2004	RGD du 24 novembre 2005
Entry into force	23.05.2003	30.06.2004	15.12.2005
Last amended on		31.12.2012	
Future amendments			
Purpose	Promoting photovoltaic installations.	This law introduces financial support for the investment of companies in fixed and	This Grand-Ducal Regulation specifies the application of article 4 of the law of 30



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		intangible assets.	June 2004 regarding investments in renewable energies.
Relevance for renewable energy	The circular is based on the Income Tax Act of 4 December 1967 and promotes renewable energy only.	Investments in renewable energies are also eligible.	Art. 7 specifies the condition to be satisfied by investments in renewable energies.
Link to full text of legal source (original language)	http://www.impotsdirects.public.lu/legislation/legi03/Circulaire du 23 mai 2003.pdf	http://www.legilux.public.lu/leg/a/archives/2004/0142/index.html	http://www.legilux.public.lu/leg/a/archives/2005/0202/2005A3249A.html?highlight=
Link to full text of legal source (English)			



Name of legal source (original language)	Loi du 31 mai 1999 portant institution d'un fonds pour la protection de l'environnement.	Circulaire n° 2489 du 20 avril 2005	Règlement grand-ducal du 12 décembre 2012 instituant un régime d'aides pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables dans le domaine du logement
Full name			
Name (English)	Law of 31 May 1999 establishing a fund for the protection of the environment	Bill no. 2489 of 20 April 2005	Grand-Ducal Regulation of 12 December 2012 establishing a support system for efficient energy use and renewable energy in residential buildings
Abbreviated form	Loi du 31 mai 1999	Circulaire n° 2489	RGD du 12 décembre 2012
Entry into force	11.06.1999	20.04.2005	18.12.2012
Last amended on	20.09.2012		
Future amendments			
Purpose	This law introduces the creation of a fund for environmental protection.	This bill implements the law of 31 May 1999	Promoting energy-saving measures and the use of renewable energy in residential buildings.
Relevance for renewable energy	The fund aims among others at preventing climate change, by promoting the use of renewable energies.	The bill specifies that certain renewable energy technologies used for heat production can be supported by the fund	This regulation is a set of rules for subsidies for the use of renewable energy in residential buildings by private individuals, non-profit organisations,



		for environmental protection.	private and public real estate developers (except for the state).
Link to full text of legal source (original language)	http://www.legilux.public.lu/leg/a/archives/1999/0069/1999A14642.html	http://particuliers.myenergy.lu/files/Circulaire050420-FPE.pdf	http://www.legilux.public.lu/leg/a/archives/2012/0264/2012A3470A.html
Link to full text of legal source (English)			

Name of legal source (original language)	Règlement grand-ducal du 15 novembre 2012 modifiant le règlement grand-ducal du 8 février 2008 relatif à la production d'électricité basée sur les sources d'énergie renouvelables
Full name	
Name (English)	Grand Ducal regulation of 15 November 2012 modifying the Grand Ducal regulation of 8 February 2008 on the generation of electricity based on renewable energy sources
Abbreviated form	RGD du 15 novembre 2012
Entry into force	01.01.2013
Last amended on	
Future amendments	



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Purpose	Promoting the use of renewable energy, especially through a feed-in tariff
Relevance for renewable energy	This regulation modifies the feed-in tariff for photovoltaic installations.
Link to full text of legal source (original language)	http://www.legilux.public.lu/leg/a/archives/2012/0245/2012A3194A.html
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)
Ministère de l'Economie et du Commerce extérieur - Ministry of Economics and Foreign Trade	http://www.eco.public.lu/		+352 247 824 78	info@eco.public.lu
Portail du Développement Durable et des Infrastructures - Internet portal of the Ministry of Sustainable Development and Infrastructure	http://www.developpement-durable-infrastructures.public.lu http://www.environnement.public.lu/index.html		+352 247 824 78	info@developpement-durable-infrastructures.public.lu
Ministère des Classes Moyennes, du Tourisme et du Logement, Département des Classes Moyennes –	http://www.mcm.public.lu		+352 247 84 71 5	info@mcm.public.lu



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Ministry of Middle Class, Tourism and Housing, Department of Middle Class				
Administration des Contributions Directes – Administration of Direct Taxes	http://www.impotsdirects.public.lu		+352 40 80 01	
Agence de l’Energie S.A. – Energy agency	http://www.energieagence.lu/		+352 406 564	info@energieagence.lu
Enovos Luxembourg S.A. – Energy Supplier	http://www.enovos.eu/lu/		+352 273 71	



Support Schemes

Subsidy I (Regime d'aides pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • RGD du 20 avril 2009 • RGD du 12 décembre 2012 	
Contact Authority	Ministry of Sustainable Development and Infrastructure, Environment Administration	
Summary	<p>Investments in renewable electricity generation are subsidised by the state, which awards investment grants up to a certain maximum. New support conditions were introduced from 1 January 2013 for investments made between 1 January 2013 and 31 December 2016. According to the new regulation, only PV installations with a maximum capacity of up to 30 <u>kWp</u> are eligible for subsidy.</p> <p>Transitional measures apply for projects already ongoing in 2012 and for which the invoice is issued between 1 January 2013 and 31 December 2014. Under certain conditions, these projects can still benefit from the support scheme in force during 2012. According to these transitional measures, PV installations with a maximum capacity of up to 30 <u>kWp</u> as well as micro-CHP plants with a nominal capacity between 1 and 6 kW are subsidised by the state.</p>	
Eligible technologies	General information	Solar energy is eligible under both new regulation and the transitional measures. Micro-CHP plants are eligible only according to the transitional measures.
	Wind energy	
	Solar energy	Photovoltaic installations with a capacity less than 30 kWp are eligible (Article 8, RGD du 20 avril 2009 and Article 8, RGD du 12 décembre 2012).
	Geothermal energy	



	Biogas	
	Hydro-power	
	Biomass	<p>For projects already ongoing in 2012:</p> <p>Eligible (Art. 12 and Annex II, RGD du 20 avril 2009)</p> <ul style="list-style-type: none"> Micro-CHP plants with a nominal capacity between 1 and 6 kW using a renewable energy source are eligible under certain conditions, including that: <ul style="list-style-type: none"> - the plant has a yearly global efficiency of at least 85% and a yearly use of minimum 5000 hours - the plant shall comply with the standards VDI 3985 and VDI 2067 <p>For projects beginning from 1 January 2013:</p> <p>Micro-CHP plants are no longer supported</p>
Amount	<p>For projects already ongoing in 2012:</p> <p>For PV installations: The subsidy amounts to 30% of the eligible costs, subject to a maximum of € 1,650 per <u>kWp</u>. The following expenses are eligible: PV modules, mounting system, wiring, inverter, electrical protection devices, meter and installation costs (Art. 8 RGD du 20 avril 2009).</p> <p>For biomass micro-CHP plants: The subsidy amounts to 25% of the eligible costs, subject to a maximum of € 3,000. The following expenses are eligible: CHP modules, additional needed devices and installation costs (Art. 12 RGD du 20 avril 2009).</p>	



	<p>2009).</p> <p>For projects beginning from 1 January 2013:</p> <p>For PV installations: The subsidy amounts to 20% of the eligible costs, subject to a maximum of € 500 per <u>kWp</u>. The following expenses are eligible: PV modules, mounting system, wiring, inverter, electrical protection devices, meter and installation costs (Art.8, RGD du 12 décembre 2012).</p>	
Addressees	<p>Eligible persons are natural persons, non-profit associations, private and public real estate developers other than the state (Art. 1, RGD du 12 décembre 2012 and Art. 1, RGD du 20 avril 2009).</p>	
Procedure	<p>Process flow</p>	<p>Applications for subsidies shall be submitted by means of a specific form to the environment administration of the Ministry of Environment. According to the Grand Ducal Decree of 20 April 2009, subsidies may be applied for investments made between 1 January 2008 and 31 December 2012 (Art. 17 RGD du 20 avril 2009). In line with the new provisions of the Grand Ducal Decree of 12 December 2012, transitional measures allow for investments initiated but not finalized before 31 December 2012 to continue benefitting of the support scheme as defined in the Grand Ducal Decree of 20 April 2009. The installations concerned by the transition measures are those for which the invoice is issued between 1 January 2013 and 31 December 2014, provided that the installation was carried out:</p> <ul style="list-style-type: none"> - Either as part of the energy refurbishment of an existing house, based on energy consulting services delivered between 1 January 2008 and 31 December 2012; - Or as part of the construction of a new "low energy" or "passive" house (except for photovoltaic installations) (Art. 13, RGD du 12 décembre 2012)



		<p>The application for subsidies under the support scheme as defined in the Grand Ducal Decree of 20 April 2009 shall be submitted before 31 December 2015. The respective forms can be found on the website of the Ministry of Environment under:</p> <p>http://www.environnement.public.lu/guichet_virtuel/energie/formulaires_RGD_2008/index.html</p>
	Competent authority	The competent authority is the Ministry of Environment.
Flexibility mechanism		
Distribution of costs	State	The subsidies are funded by the Ministry of Environment within the bounds of its available budget (Art. 1, RGD du 12 décembre 2012 and Art. 1, RGD du 20 avril 2009).
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



Subsidy II (Régime d'aide à la protection de l'environnement et à l'utilisation rationnelle des ressources naturelles)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> Loi du 18 février 2010 	
Contact Authority	Ministry of Economy	
Summary	Companies investing in renewable electricity generation are eligible for investment grants.	
Eligible technologies	General information	All renewable electricity generation technologies are eligible.
	Wind energy	Eligible (Art.8 and 2 u) Loi du 18 février 2010).
	Solar energy	Eligible (Art. 8 and 2 u) Loi du 18 février 2010).
	Geothermal energy	Eligible (Art. 8 and 2 u) Loi du 18 février 2010).
	Biogas	Eligible (Art. 8 and 2 u) Loi du 18 février 2010).
	Hydro-power	Eligible (Art. 8 and 2 u) Loi du 18 février 2010).
	Biomass	Eligible (Art. 8 and 2 u) Loi du 18 février 2010).
Amount	Grants may cover up to 45% of the additional costs arising from the use of renewable energy as compared to non-renewable sources. The grant may increase by 20 percentage points for small enterprises and by 10 percentage points for medium-sized enterprises (Art. 8 Loi du 18 février 2010).	
Addressees	This scheme applies to natural persons and enterprises practicing industrial, commercial or artisanal activities (Art. 3 Loi du 18 février 2010).	
	The obligated parties are the Ministries in charge of economy and finance (Art. 1 Loi du 18 février 2010).	
Procedure	Process flow	Applications shall be submitted to the Ministry of Economy before the investment is made (Art. 11 Loi du 18 février 2010). Art. 11 contains a list of the required documents. Subsidies are awarded by joint decision of the Ministries of Economy and Finance.
	Competent authority	Ministry of Economy (Art. 11 Loi du 18 février 2010)



Flexibility mechanism		
Distribution of costs	State	The subsidy scheme is funded by the state. The funds are provided from the budget of the Ministries of Economy and Finance (Art. 1 Loi du 18 février 2010).
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



Subsidy III (Régime d'aide en faveur des classes moyennes)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> Loi du 30 juin 2004 RGD du 24 novembre 2005 	
Contact Authority	Ministry of Middle Class and Tourism, Department of Middle Class	
Summary	In order to support companies regarding environmental protection and the rational use of natural resources, the state of Luxembourg grants subsidies for companies investing in renewable energies for the production of electricity. The subsidies can be allocated in form of capital grants or of interest-rate subsidies (Art.8, Loi du 30 juin 2004).	
Eligible technologies	General information	There is no restriction regarding the eligible renewable energy technologies. However, investments in renewable energies shall be strictly necessary in order to comply with environmental requirements or adapt production methods with the aim of protecting the environment (condition regarding fixed assets, Art. 7, RGD du 24 novembre 2005)
	Wind energy	Eligible
	Solar energy	Eligible
	Geothermal energy	Eligible
	Biogas	Eligible
	Hydro-power	Eligible
	Biomass	Eligible
Amount	Grants may cover up to 40% of the eligible investment costs (Art. 4, Loi du 30 juin 2004). The grant may increase by 10 percentage points for small and medium-sized enterprises (Art. 4, Loi du 30 juin 2004). Moreover, the grant may increase by 10 percentage points if the installed renewable energy plant allows the self-sufficient supply to a community of beneficiaries (Art. 4, Loi du 30 juin 2004).	



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	According to this law, medium-sized companies shall employ less than 250 persons and have an annual turnover not exceeding € 40 million. Small companies shall employ less than 50 persons and have a turnover of maximum € 7 million (Art. 1, Loi du 30 juin 2004).	
Addressees	<p>This scheme applies to natural and legal persons running a company (Art. 1, Loi du 30 juin 2004).</p> <p>The obligated parties are the Ministry of Middle Class and the Ministry of Budget (Art. 14, Loi du 30 juin 2004).</p>	
Procedure	Process flow	Applications shall be submitted to the competent authority within two years after the eligible investment was made (Art. 11, Loi du 30 juin 2004). The application is then examined by a commission composed of delegates of the competent authorities. Subsidies are awarded by joint decision of the Ministries of Middle Class and Budget upon notice of the commission (Art. 13, Loi du 30 juin 2004).
	Competent authority	Ministry of Middle Class and the Ministry of Budget (Art. 14, Loi du 30 juin 2004) are the competent authorities.
Flexibility mechanism		
Distribution of costs	State	The subsidy scheme is funded by the state. The subsidies are funded by the Ministry of Middle Class and the Ministry of Budget within the bounds of their available budget (Art. 13, Loi du 30 juin 2004).
	Consumers	
	Plant operator	
	Grid operator	
	European Union	



	Distribution mechanism	
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Subsidy IV (Fonds pour la protection de l'environnement)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • Loi du 31 mai 1999 • Circulaire n°2489 	
Contact Authority	Ministry of Sustainable Development and Infrastructure, Environment Administration	
Summary	The Law of 31 May 1999 has introduced the creation of a fund bound to support Luxembourg municipalities in their investments for environmental protection. The fund is managed by a committee composed of delegates of the Ministry of Environment, the Ministry of Budget and the Ministry of the Interior (Art.6, Loi du 31 mai 1999).	
Eligible technologies	General information	Only solar energy is eligible (Circulaire n°2489).
	Wind energy	
	Solar energy	Photovoltaic installations are eligible (Circulaire n°2489).
	Geothermal energy	
	Biogas	
	Hydro-power	
	Biomass	
Amount	The fund supports 33% of the whole investments costs, including equipment and installation costs (Circulaire n°2489).	
Addressees	The fund is addressed to municipal administrations, confederation of municipalities and public institutions under the supervision of municipalities (Circulaire n°2489).	
Procedure	Process flow	The application shall be sent prior to the beginning of the project. The investment grant is submitted to the acceptance of the Ministry of



		Environment (Art.5, Loi du 31 mai 1999)
	Competent authority	The competent authority is the Ministry of Environment (Art. 1, Loi du 31 mai 1999).
Flexibility mechanism		
Distribution of costs	State	The subsidy scheme is funded by the state. The subsidies are funded partly by the available budget of the Ministry of Environment and partly from loans took out by the State (Art. 3, Loi du 31 mai 1999).
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



Feed-in tariff

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • RGD du 8 février 2008 • RGD du 15 novembre 2012 	
Contact Authority	Enovos	
Summary	<p>In Luxembourg, electricity from renewable sources is promoted through a feed-in tariff. All renewable electricity generation technologies are eligible, except for geothermal energy (Art. 4 RGD du 8 février 2008). The amount of feed-in tariff differs for the various technologies and depends on the size of the plant. The feed-in tariff is guaranteed for a period of 15 years (Art. 6 RGD du 8 février 2008).</p> <p>Please note: In July 2013, the Luxembourgian Government outlined the new feed-in tariff for electricity from renewable energy sources, which is planned to apply from January 2014. The new regulation is expected to increase the feed-in tariffs for hydro-power, wind energy, biogas and biomass by a range of 11% to 31% compared to the existing regulations. Only the feed-in tariff for new PV installations is planned to decrease by 9% from 2014 onwards. However, the new rates are currently awaiting the approval of the European Commission before being published in the official gazette and enforced.</p>	
Eligible technologies	General information	<p>All renewable electricity generation technologies except for geothermal energy are eligible under the following conditions:</p> <ul style="list-style-type: none"> • In general, plants shall be commissioned on or after 01/01/2008 (Art. 6 (1) RGD du 8 février 2008) • Biogas plants are eligible only if they were commissioned after 1 January 2007 and renewed or extended thereafter to increase their output by at least 20% (Art. 6 (2) RGD du 8 février 2008).



	Wind energy	Eligible (Article 7 RGD du 8 février 2008).
	Solar energy	Eligible under the following condition: <ul style="list-style-type: none"> PV installations shall have a capacity of less than 30 kW (Art. 1 RGD du 15 novembre 2012).
	Geothermal energy	
	Biogas	Eligible under the following condition: <ul style="list-style-type: none"> Plants shall have a nominal capacity of less than 2,500 kW (Art. 10 RGD du 8 février 2008).
	Hydro-power	Eligible under the following condition: <ul style="list-style-type: none"> Plants shall have a nominal capacity of less than 6 MW (Art. 9 RGD du 8 février 2008).
	Biomass	Eligible under the following condition: <ul style="list-style-type: none"> Plants shall have a nominal capacity of less than 5 MW (Art. 12 RGD du 8 février 2008).
Amount	General information	The amount of tariff varies for every technology (Art. 7-13 RGD du 8 février 2008).
	Wind energy	€ct 8.27 per kWh (Art. 7 RGD du 8 février 2008)
	Solar energy	<ul style="list-style-type: none"> €ct 26.4 per kWh for PV installations \leq 30 kW (Art. 1 RGD du 15 novembre 2012)



		15 novembre 2012)
	Geothermal energy	
	Biogas	<ul style="list-style-type: none"> • €ct 12 per kWh for biogas plants with a nominal electric capacity > 500 kW and ≤ 2,500 kW • €ct 13 per kWh for biogas plants with a nominal electric capacity > 300 kW and ≤ 500 kW • €ct 14 per kWh for biogas plants with a nominal electric capacity > 150 kW and ≤ 300 kW • €ct 15 per kWh for biogas plants with a nominal electric capacity ≤ 150 kW (Art. 10 RGD du 8 février 2008)
	Hydro-power	<ul style="list-style-type: none"> • €ct 8.5 per kWh for biomass plants with a nominal electric capacity > 1 MW and ≤ 6 MW • €ct 10.5 per kWh for biomass plants with a nominal electric capacity ≤ 1 MW (Art. 9 RGD du 8 février 2008)
	Biomass	<p>Biomass (Art. 12 RGD du 8 février 2008):</p> <ul style="list-style-type: none"> • €ct 12.5 per kWh for biomass plants with a nominal electric capacity > 1 MW and ≤ 5 MW • €ct 14.5 per kWh for biomass plants with a nominal electric capacity ≤ 1 MW <p>Wood waste (cull) (Art. 13 RGD du 8 février 2008):</p> <ul style="list-style-type: none"> • €ct 11 per kWh for cull-burning biomass plants with a nominal electric capacity > 1 MW and ≤ 5 MW • €ct 13 per kWh for cull-burning biomass plants with a



		nominal electric capacity ≤ 1 MW
Degression	General information	The tariff for new plants depends on the source of energy and the year of commissioning and decreases according to a percentage set by law (Art. 7-12, RGD du 8 février 2008). The tariff in force in the year of commissioning is applicable during the entire eligibility period.
	Wind energy	
	Solar energy	
	Geothermal energy	
	Biogas	
	Hydro-power	
	Biomass	
Cap		
Eligibility period	The tariff is guaranteed for a period of 15 years, starting on the day of the first electricity export. Renewed or extended biogas stations are entitled to 20 years of feed-in tariff (Art. 6 (4)-(5) RGD du 8 février 2008).	
Addressees	The persons eligible are the operators of renewable energy plants (Art. 5 (6) RGD du 8 février 2008). The person obligated is the grid operator (Art. 5 (5) RGD du 8 février 2008).	
Procedure	Process flow	The operator of a given energy plant and the grid operator conclude an agreement. This agreement shall be based on a model contract and approved by the regulatory authority (Art. 5 (5) RGD du 8 février 2008).
	Competent authority	
Flexibility Mechanism		



Distribution of costs	State	
	Consumers	The costs of the feed-in tariff are borne by the final consumers.
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



Tax regulation mechanisms (Income tax reduction)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> Circulaire du 23 mai 2003 	
Contact Authority	Administration des contributions directes	
Summary	Income from the sale of electricity generated by photovoltaic installations with a capacity of 1 - 4 kWp is exempted from income tax, as the sale of photovoltaic electricity from these installations is not deemed a commercial activity.	
Eligible technologies	General information	Only electricity generated from solar energy is eligible.
	Wind energy	
	Solar energy	PV installations with a capacity from 1 to 4 kW are eligible (par. 4.1.1 circulaire du 23 mai 2003).
	Geothermal energy	
	Biogas	
	Hydro-power	
	Biomass	
Amount		
Addressees	The persons entitled to the tax exception are the operators of photovoltaic installations (par. 4.1.1. Circulaire du 23 mai 2003).	
Procedure	Process flow	Income from the sale of electricity generated by small photovoltaic installations is deemed non-commercial. For this reason, it is not



		subject to taxation. However, investments in such installations are deemed private investments and are thus not tax-deductible (par. 4.1. Circulaire du 23 mai 2003).
	Competent authority	
Flexibility Mechanism		
Distribution of costs	State	
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	

RES-E grid issues

Overview

Overview of grid issues	In Luxembourg, access of electricity generated from renewable energy sources to the grid is subject to the general provisions of energy law. Renewable-energy-sourced electricity is not given priority; Access to the grid shall be granted according to the principle of non-discrimination. However, electricity generated from renewable energy sources is granted various privileges like cost reductions or its preferential use in case of power loss.
Connection to the grid	The operators of power generation plants are entitled to connection to the grid without any operator being discriminated against (Art. 5 and 19 Loi du 1er août 2007; Art. 54 (1) Loi du 1er août 2007). This principle also applies to the operators of renewable energy plants. In contrast to plants generating electricity from conventional sources, renewable energy plants need not be authorised for production (Art. 15 (4) Loi du 1er août 2007). The cost of connection of a plant to the grid shall be borne by the plant operator (Art. 5 (6) Loi du 1er août 2007).
Use of the grid	The operators of power generation plants are generally entitled to use the grid for the applicable charges and according to the principle of non-discrimination (Art. 19, 20 Loi du 1er août 2007). This principle also applies to the operators of renewable energy plants. Electricity from renewable sources is not granted priority dispatch. However, the operators of renewable energy plants are exempt from grid usage fees (Art. 5 (7) RGD du 1er août 2007). Electricity from renewable sources shall be preferred when compensating for power loss (Art. 27 (19) Loi du 1er août 2007).
Grid development	The expansion of the grid is subject to the general provisions of the Law on the Organisation of the Electricity Market.
Statutory provisions	<ul style="list-style-type: none"> Loi du 1er août 2007 (Organisation du marché de l'électricité - Law on the Organisation of the Electricity Market) RGD du 1er août 2007 (Règlement relatif à la production d'électricité basée sur les sources d'énergie renouvelables - Regulation on the generation of electricity based on renewable energy sources) Loi du 7 août 2012 (Loi du 7 août 2012 modifiant la loi modifiée du 1er août 2007 relative à l'organisation du marché de



	l'électricité. - Law of 7 August 2012 modifying the law of 1 August 2007 on the organisation of the electricity market)
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Basic information on legal sources

.Name of legal source (original language)	Organisation du marché de l'électricité: Loi du 1er août 2007	Règlement grand-ducal du 8 février 2008 relatif à la production d'électricité basée sur les sources d'énergie renouvelables	Loi du 7 août 2012 modifiant la loi modifiée du 1er août 2007 relative à l'organisation du marché de l'électricité.
Full name	Organisation du marché de l'électricité: Loi du 1er août 2007 1) relative à l'organisation du marché de l'électricité; 2) instaurant un poste de Commissaire du Gouvernement à l'Energie; 3) abrogeant - la Loi modifiée du 14 décembre 1967 portant institution d'un poste de Commissaire du Gouvernement, portant création d'un service de l'énergie de l'Etat et concernant l'exploitation des centrales hydro-électriques d'Esch-sur-Sûre et de Rosport; - la Loi du 4 janvier 1928 concernant l'établissement et l'exploitation des réseaux de distribution d'énergie électrique dans le Grand-Duché de Luxembourg approuvant la convention de concession du 11 novembre 1927 ainsi que ses annexes; - la Loi du 30 juin 1927 approuvant le contrat de fourniture de courant du 11 avril 1927 pour l'électrification du Grand-Duché de Luxembourg; - la Loi du 2 février 1924 concernant les distributions d'énergie		



	électrique dans le Grand-Duché de Luxembourg; - la Loi modifiée du 24 juillet 2000 relative à l'organisation du marché de l'électricité; et 4) modifiant - la Loi du 30 mai 2005 portant 1) organisation de l'Institut Luxembourgeois de Régulation; 2) modification de la Loi modifiée du 22 juin 1963 fixant le régime des traitements des fonctionnaires de l'Etat; - la Loi modifiée du 22 juin 1963 fixant le régime des traitements des fonctionnaires de l'Etat.		
Name (English)	Law on the Organisation of the Electricity Market	Grand Ducal regulation of 8 February 2008 on the generation of electricity based on renewable energy sources	Law of 7 August 2012 modifying the law of 1 August 2007 on the organisation of the electricity market
Abbreviated form	Loi du 1er août 2007	RGD du 8 février 2008	Loi du 7 août 2012
Entry into force	24.08.2007	01.01.2008	22.08.2012
Last amended on	22.08.2012	23.11.2012	
Future amendments			
Purpose	Regulating the electricity market	Promoting the use of renewable energy, especially through a feed-in tariff	This law modifies the law on the organisation of the electricity market.



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Relevance for renewable energy	Some provisions regulate the access of renewable energy to the grid.	This regulation promotes renewable energy only.	Article 19 introduces prescriptions of the curtailment of electricity from RES plants.
Link to full text of legal source (original language)	http://www.legilux.public.lu/leg/a/archives/2007/0152/2007A2764A.html	http://www.legilux.public.lu/leg/a/archives/2008/0016/2008A0260A.html	http://www.legilux.public.lu/leg/a/archives/2012/0178/index.html
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)
Institut Luxembourgeois de Régulation (ILR) – Regulatory authority	http://www.ilr.public.lu/index.html		+352 28 228 228	info@ilr.lu
Ministère de l'Economie et du Commerce extérieur - Ministry of Economics and Foreign Trade	http://www.eco.public.lu/		+352 247 824 78	info@eco.public.lu
Agence de l'Energie S.A. – Energy agency	http://www.energieagence.lu/		+352 406 564	info@energieagence.lu
Enovos Luxembourg S.A. – Energy Supplier	http://www.enovos.eu/lu/		+352 273 71	



Grid issues

Connection to the grid

Abbreviated form of legal sources	<ul style="list-style-type: none"> • Loi du 1er août 2007 • RGD du 8 février 2008 	
Contact Authority	Enovos	
Overview	<p>The operators of electricity generation plants are contractually entitled against the grid operator to the connection of their plants to the grid (Art. 5 and 19 Loi du 1er août 2007). The agreements to be concluded shall be based on a model contract developed by the grid operator and approved by the regulatory authority (Art. 5 (5) RGD du 8 février 2008). Moreover, Art. 5 (5) RGD of 8 February 2008 stipulates that grid connection agreements with operators of renewable energy plants shall be submitted to the competent ministries and to the regulatory authority without undue delay.</p> <p>Renewable energy plants whose capacity exceeds 200 kW shall be equipped with a meter (Art. 5 (2) RGD du 8 février 2008). Furthermore, the operators of medium-voltage or high-voltage grids may request a plant operator to permanently link the plant to be connected to a control device via a suitable telecommunication medium.</p> <p>The persons entitled to connection are the operators of renewable energy plants (Art. 5 (5) RGD du 8 février 2008).</p> <p>The person obligated to connect eligible plants to the grid is the grid operator (Art. 5 (5) RGD du 8 février 2008).</p>	
Procedure	Process flow	<p>According to the grid operator, the plant operators are obliged to proceed as follows:</p> <ul style="list-style-type: none"> • The operators of plants to be connected to the low-voltage grid must apply for connection. They must submit a certified copy of the relevant entry in the cadastre, a general arrangement drawing and the plant specifications. • The grid operator is obliged to submit an offer including a confirmation of order and a connection permit including a connection agreement within 10 work days. The offer is a package deal (earthworks and reconstruction works are not included) and is valid for 6 months. • The plant operator must send back the confirmation of offer to the grid



		<p>operator, who will then start to connect the plant.</p> <ul style="list-style-type: none"> • The connection permit must be signed by the electrician. • The grid connection agreement must be signed by the plant operator when the works are completed. The original agreement must be returned to the grid operator. The meter will be put into operation only after the agreement has been returned. <p>Having received the required documents and a notice of commissioning, a date will be set for the connection to be established and for the meter to be put into operation. The procedure for plants to be connected to a medium-voltage or a high-voltage grid differs in the following respects:</p> <ul style="list-style-type: none"> • The plant operator must enter into an additional agreement with the grid operator: the agreement on the use of the grid and the established connection. • The operators of medium-voltage plants may also enter into a business agreement with the distribution grid operator.
	Deadlines	The date of connection of the plant depends on the terms of the agreement.
	Obligation to inform	
<p>Priority to renewable energy</p> <p>(qualitative criteria)</p>	<p>() Priority to renewable energy</p> <p>(X) Non-discrimination</p>	<p>Plants shall be connected to the grid according to objective, transparent and non-discriminatory criteria (Art. 54 Loi du 1er août 2007). The regulatory authority shall ensure compliance with these criteria (Art. 54 Loi du 1er août 2007). Renewable energy plants are not eligible for priority connection. However, the operators of renewable energy plants need not apply for authorisation to produce (Art. 15 (4) Loi du 1er août 2007). The regulatory authority shall take into account the advantages of and additional costs for renewable energy plants when monitoring the compliance of the grid operator's conditions, fees and tariffs with the principle of non-discrimination (Art. 54 Loi du 1er août 2007).</p>



Capacity limits (quantitative criteria)		
Distribution of costs		
	State	
	Consumers	
	Grid operator	
	Plant operator	The plant operator shall bear the cost of connection to the grid (Art. 5 (6) Loi du 1er août 2007). Furthermore, the plant operator shall cover the cost of the meter and, if required, the cost of a telecommunication connection to the control device of the medium or high-voltage grid operator. These obligations arise from the plant operator's duty to install a meter (Art. 5 (2), (3), RDG du 8 février 2008).
	European Union	
	Distribution mechanism	



Use of the grid

Abbreviated form of legal sources	<ul style="list-style-type: none"> • Loi du 1er août 2007 • RGD du 8 février 2008 • Loi du 7 août 2012 	
Contact Authority	Enovos	
Overview	<p>A plant operator is contractually entitled against the grid operator to the purchase of renewable electricity (Art. 5 (6) RDG du 8 février 2008). Furthermore, the plant operator is contractually entitled to the transmission of renewable electricity. The grid operator is obligated to conclude the respective contract (Art. 5 (5) RDG du 8 février 2008). The contract shall be in line with a model contract drafted by the grid operator. The model contract shall comply with general legislation on grid use. As soon as the contract has been concluded, it shall be submitted to the ministry in charge and the regulatory authority without undue delay.</p> <p>The entitled persons are the operators of renewable energy plants (Art. 5 (7) RGD du 8 février 2008).</p> <p>The person obligated is the grid operator (Art. 5 (7) RGD du 8 février 2008).</p>	
Procedure	Process flow	The claim for purchase and transmission of electricity arises at the date of the conclusion of the contract (Art. 5 (5) RGD du 8 février 2008).
	Deadlines	
	Obligation to inform	
Priority to renewable energy (qualitative criteria)	<input type="checkbox"/> Priority to renewable energy <input checked="" type="checkbox"/> Non-discrimination	<p>The grid shall be used according to objective, transparent and non-discriminatory criteria (Art. 54 Loi du 1er août 2007). The regulatory authority shall ensure compliance with these criteria (Art. 54 Loi du 1er août 2007). Renewable energy plants are not eligible for priority use. However, the operators of renewable energy plants have the privilege of being exempted from grid usage fees (Art. 5 (7) RGD du 8 février 2008). Furthermore, the grid operator is obliged to give priority to electricity generated from renewable energy</p>



		when compensating for power loss (Art. 27 (10) Loi du 1er août 2007).
Curtailement	The transmission grid operator shall undertake appropriate measures in order to minimise the curtailment (effacement) of electricity from RES installations. However, the transmission operator can undertake significant measures ensuring the grid security and implying the necessity of curtailing electricity from RES plants. In this case, the transmission operator shall inform the regulation authority and propose alternative measures aiming at preventing inappropriate curtailments (Art. 19, Loi du 7 août 2012).	
Distribution of costs		
	State	
	Consumers	The consumers bear the costs of grid use. These costs are included in the electricity charges to be paid by the consumers. (Art. 21 Loi du 1er août 2007).
	Grid operator	
	Plant operator	The operators of renewable energy plants may use the grid for free. Yet, additional services are subject to charge (Art. 5 (7) RGD du 8 février 2008).
	European Union	
	Distribution mechanism	<ul style="list-style-type: none"> • Final consumers - electricity supplier. The final consumers pay the grid use fees to their electricity supplier. • Electricity supplier - grid operator. The electricity supplier collects the grid use fees in behalf of the grid operator and transfers them to the grid operator.



Grid development

Abbreviated form of legal source	<ul style="list-style-type: none"> Loi du 1er août 2007 	
Contact Authority	Enovos	
Overview	<p>A contract may give rise to a claim for the expansion of the grid, if the expansion is necessary to connect a plant to the grid. This principle is based on the provisions on the connection charges, which may also include charges for a grid expansion (Art. 5 (6) Loi du 1er août 2007).</p> <p>The persons entitled are plant operators connecting their plants to the grid (Art. 5 (1) Loi du 1er août 2007).</p> <p>The person obligated is the grid operator (Art. 5 (1) Loi du 1er août 2007).</p>	
Procedure	Process flow	The grid operator shall inform the plant operator and the regulatory authority within 30 days about the extension works necessary to connect the plant (Art. 19 (3) Loi du 1er août 2007).
	Enforcement of claims	
	Deadlines	
	Obligation to inform	
Regulatory incentives for grid expansion and innovation		
Distribution of costs		
	State	



	Consumers	
	Grid operator	
	Plant operator	According to current legislation, the plant operator bears the cost of a grid expansion (Art. 5 (6) Loi du 1er août 2007). The grid operator may claim a reasonable amount of money for providing the necessary information on the measures required for the expansion of the grid (Art. 19 (3) Loi du 1er août 2007).
	European Union	
	Distribution mechanism	
Grid studies		

RES-H&C support schemes

Summary of support schemes

Overview	In Luxembourg, the production of heat from renewable energy sources is promoted through four different subsidy schemes.
Summary of support schemes	<ul style="list-style-type: none"> Subsidies I: Within the framework supporting efficient energy use and renewable energy, the state subsidises aerothermal and geothermal heat pumps as well as renewable energy plants generating heat from solar thermal energy or various types of biomass. Subsidies II: In order to encourage environmental protection and efficient energy use, companies investing in renewable energy plants are eligible for investment grants, with the exception of aerothermal and hydrothermal energy. Subsidies III: In order to support companies regarding environmental protection and the rational use of natural resources, the state of Luxembourg grants subsidies for companies investing in renewable energies for the production of heat or for the combined production of heat and power (CHP). Subsidies IV: The Law of 31 May 1999 has introduced the creation of a fund bound to support Luxembourg municipalities in their investments for environmental protection.
Technologies	As far as companies are concerned, all technologies can be eligible for at least one of the support schemes provided by Luxembourg. The subsidy supporting the renewable energy investments of private households allocates grants for all technologies except for hydrothermal and biogas technologies. Finally, the fund for municipalities supports only biogas, biomass and solar thermal technologies.
Statutory provisions	<ul style="list-style-type: none"> Loi du 18 février 2010 (Loi du 18 février 2010 relative à un régime d'aides à la protection de l'environnement et à l'utilisation rationnelle des ressources naturelles - Act of 18 February 2010 establishing a support system for environmental protection and efficient energy use) RGD du 12 décembre 2012 (Règlement grand-ducal du 12 décembre 2012 instituant un régime d'aides pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables dans le domaine du logement - Grand-Ducal Regulation of 12 December 2012 establishing a support



	<p>system for efficient energy use and renewable energy in residential buildings)Loi du 30 juin 2004 (Loi du 30 juin 2004 portant création d'un cadre général des régimes d'aides en faveur du secteur des classes moyennes - Act of 30 June 2004 establishing a general support framework in favour of the small business sector)</p> <ul style="list-style-type: none">• RGD du 20 avril 2009 (Règlement grand-ducal du 20 avril 2009 instituant un régime d'aides pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables - Grand-Ducal Regulation of 20 April 2009 establishing a support system for efficient energy use and renewable energy)• RGD du 24 novembre 2005 (Règlement grand-ducal du 24 novembre 2005 portant exécution de l'article 4 de la loi du 30 juin 2004 - Grand-Ducal Regulation of 24 November 2005 implementing article 4 of the law of 30 June 2004)• Loi du 31 mai 1999 (Loi du 31 mai 1999 portant institution d'un fonds pour la protection de l'environnement - Law of 31 May 1999 establishing a fund for the protection of the environment)• Circulaire n° 2489 (Circulaire n° 2489 du 20 avril 2005 - Bill no. 2489 of 20 April 2005)
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Basic information on legal sources

Name of legal source (original language)	Règlement grand-ducal du 20 avril 2009 instituant un régime d'aides pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables	Loi du 18 février 2010 relative à un régime d'aides à la protection de l'environnement et à l'utilisation rationnelle des ressources naturelles	Loi du 30 juin 2004 portant création d'un cadre général des régimes d'aides en faveur du secteur des classes moyennes
Full name			
Name (English)	Grand-Ducal Regulation of 20 April 2009 establishing a support system for efficient energy use and renewable energy	Act of 18 February 2010 establishing a support system for environmental protection and efficient energy use	Act of 30 June 2004 establishing a general support framework in favour of the small business sector
Abbreviated form	RGD du 20 avril 2009	Loi du 18 février 2010	Loi du 30 juin 2004
Entry into force	28.04.2009	18.02.2010	30.06.2004
Last amended on	18.12.2012	31.12.2012	31.12.2012
Future amendments			
Purpose	Promoting energy-saving measures and renewable energy.	Detailed provisions on the support schemes for environmental protection and energy efficiency.	This law introduces financial support for the investment of companies in fixed and intangible assets.
Relevance for renewable energy	This regulation is a set of rules for subsidies for the use of renewable energy	This act applies to renewable electricity	Investments in renewable energies are



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	by private individuals, non-profit organisations, private and public real estate developers (except for the state).	generation.	also eligible.
Link to full text of legal source (original language)	http://www.legilux.public.lu/leg/a/archives/2009/0083/index.html	http://www.legilux.public.lu/leg/a/archives/2010/0044/2010A0712A.html	http://www.legilux.public.lu/leg/a/archives/2004/0142/index.html
Link to full text of legal source (English)			



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Name of legal source (original language)	Règlement grand-ducal du 24 novembre 2005 portant exécution de l'article 4 de la loi du 30 juin 2004 portant création d'un cadre général des régimes d'aides en faveur du secteur des classes moyennes et instituant un régime d'aides en vue d'encourager et de soutenir les entreprises luxembourgeoises en matière de protection de l'environnement et d'utilisation rationnelle des ressources naturelles.	Loi du 31 mai 1999 portant institution d'un fonds pour la protection de l'environnement.	Circulaire n° 2489 du 20 avril 2005
Full name			
Name (English)	Grand-Ducal Regulation of 24 November 2005 implementing article 4 of the law of 30 June 2004 establishing a general support framework in favour of the small business sector	Law of 31 May 1999 establishing a fund for the protection of the environment	Bill no. 2489 of 20 April 2005
Abbreviated form	RGD du 24 novembre 2005	Loi du 31 mai 1999	Circulaire n° 2489
Entry into force	15.12.2005	11.06.1999	20.04.2005
Last amended on		20.09.2012	
Future amendments			
Purpose	This Grand-Ducal Regulation specifies the application of article 4 of the law of 30	This law introduces the creation of a fund	This bill implements the law of 31 May



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	June 2004 regarding investments in renewable energies.	for environmental protection.	1999
Relevance for renewable energy	Art. 7 specifies the condition to be satisfied by investments in renewable energies.	The fund aims among others at preventing climate change by promoting the use of renewable energies.	The bill specifies that certain renewable energy technologies used for heat production can be supported by the fund for environmental protection.
Link to full text of legal source (original language)	http://www.legilux.public.lu/leg/a/archives/2005/0202/2005A3249A.html?highliqht=	http://www.legilux.public.lu/leg/a/archives/1999/0069/1999A14642.html	http://particuliers.myenergy.lu/files/Circulaire050420-FPE.pdf
Link to full text of legal source (English)			



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Name of legal source (original language)	Règlement grand-ducal du 12 décembre 2012 instituant un régime d'aides pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables dans le domaine du logement		
Full name			
Name (English)	Grand-Ducal Regulation of 12 December 2012 establishing a support system for efficient energy use and renewable energy in residential buildings		
Abbreviated form	RGD du 12 décembre 2012		
Entry into force	18.12.2012		
Last amended on			
Future amendments			
Purpose	Promoting energy-saving measures and the use of renewable energy in residential buildings.		
Relevance for renewable energy	This regulation is a set of rules for subsidies for the use of renewable energy in residential buildings by private individuals, non-profit organisations, private and public real estate developers (except for the state).		



Link to full text of legal source (original language)	http://www.legilux.public.lu/leg/a/archives/2012/0264/2012A3470A.html		
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)
Ministère de l'Economie et du Commerce extérieur - Ministry of Economics and Foreign Trade	http://www.eco.public.lu/		+352 247 824 78	info@eco.public.lu
Portail du Développement Durable et des Infrastructures - Internet portal of the Ministry of Sustainable Development and Infrastructure	http://www.developpement-durable-infrastructures.public.lu		+352 247 824 78	info@developpement-durable-infrastructures.public.lu
Ministère des Classes Moyennes, du Tourisme et du Logement, Département des Classes Moyennes -	http://www.mcm.public.lu		+352 247 84 71 5	info@mcm.public.lu



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Ministry of Middle Class, Tourism and Housing, Department of Middle Class				
Agence de l'Energie S.A. – Energy agency	http://www.energieagence.lu/		+352 406 564	info@energieagence.lu
Enovos Luxembourg S.A. – Energy Supplier	http://www.enovos.eu/lu/		+352 273 71	



Support schemes

Subsidy I (Regime d'aides pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • RGD du 20 avril 2009 • RGD du 12 décembre 2012 	
Contact Authority	Ministry of Sustainable Development and Infrastructure, Environment Administration	
Summary	<p>Investments in renewable electricity generation are subsidised by the state, which awards investment grants up to a certain maximum. New support conditions were introduced from 1 January 2013 for investments made between 1 January 2013 and 31 December 2016. According to the new regulation, aerothermal and geothermal heat pumps as well as renewable energy plants generating heat from solar thermal energy or wood-burning boilers are eligible for subsidy.</p> <p>Transitional measures apply for projects already ongoing in 2012 and for which the invoice is issued between 1 January 2013 and 31 December 2014. Under certain conditions, these projects can still benefit from the support scheme in force during 2012. According to these transitional measures, aerothermal and geothermal heat pumps as well as renewable energy plants generating heat from solar thermal energy or various types of biomass can be subsidised by the state.</p>	
Eligible technologies	General information	All technologies are eligible except hydrothermal and biogas plants.
	Aerothermal	<p>For projects already ongoing in 2012:</p> <p>Aerothermal heat pumps used for heating purposes and the production of sanitary hot water are eligible under certain technical conditions, including (Art.9, Annex II RGD du 20 avril 2009):</p> <ul style="list-style-type: none"> • The heat pump shall have a coefficient of performance of at least 3.3 on the basis A7/W35 (that is to say with an air



		<p>temperature of 7°C and a water temperature of 35°C)</p> <p>For projects beginning from 1 January 2013:</p> <p>Aerothermal heat pumps used exclusively in passive houses are eligible under certain technical conditions, including (Art.9, Annex II RGD du 12 décembre 2012):</p> <ul style="list-style-type: none"> The heat pump shall have a coefficient of performance of at least 3.1 on the basis A2/W35 (that is to say with an air temperature of 2°C and a water temperature of 35°C)
	Hydrothermal	
	Biogas	
	Biomass	<p>For projects already ongoing in 2012:</p> <ul style="list-style-type: none"> Wood-burning boilers are eligible under certain technical conditions, including (Art.10, Annex II RGD du 20 avril 2009): <ul style="list-style-type: none"> - the output of the boiler and of the pellet burning stove shall amount to at least 90%. Micro-CHP plants with a nominal capacity between 1 and 6 kW using a renewable energy source are eligible under certain conditions, including (Art. 12 and Annex II, RGD du 20 avril 2009): <ul style="list-style-type: none"> - the plant has a yearly global efficiency of at least



		<p>85% and a yearly use of minimum 5000 hours</p> <p>- the plant shall comply with the standards VDI 3985 and VDI 2067</p> <p>For projects beginning from 1 January 2013:</p> <ul style="list-style-type: none"> Wood-burning boilers are eligible under certain technical conditions, including (Art.10, Annex II RGD du 12 décembre 2012): <ul style="list-style-type: none"> - the output of the boiler and of the pellet burning stove shall amount to at least 90%. Micro-CHP plants are no longer supported
	Geothermal energy	<p>Geothermal heat pumps used for heating purposes and the production of sanitary hot water are eligible under certain technical conditions, including (Art.9, Annex II RGD du 20 avril 2009):</p> <ul style="list-style-type: none"> The heat pump shall have a coefficient of performance of at least 4.2 on the basis B0/W35 (that is to say with a brine temperature of 0°C and a water temperature of 35°C).
	Solar Thermal	<p>Eligible, provided the solar thermal plant is equipped with a calorimeter (Art.7, Annex II RGD du 20 avril 2009).</p>
Amount	<p><u>For projects already ongoing in 2012:</u></p> <p>For aerothermal heat pumps: The subsidy amounts to 40% of the eligible costs, subject to a maximum of € 3,000 in a single-family house. For multi-family houses, the subsidy amounts to 40% of the eligible costs, subject to a maximum of €</p>	



	<p>2,000 without exceeding a maximum support of € 10,000 per house. The following expenses are eligible: the heat pump, additional needed devices, installation costs (Art. 9 and Annex I, RGD du 20 avril 2009).</p> <p>For geothermal heat pumps: The subsidy amounts to 40% of the eligible costs, subject to a maximum of € 6,000 in a single-family house. For multi-family houses, the subsidy amounts to 40% of the eligible costs, subject to a maximum of € 4,000 without exceeding a maximum support of € 20,000 per house. The following expenses are eligible: the heat pump, additional needed devices, geothermal drilling and installation costs (Art. 9 and Annex I, RGD du 20 avril 2009).</p> <p>For wood-burning boilers:</p> <ul style="list-style-type: none"> • The subsidy for straw, wood pellet and woodchips boilers amounts to 30% of the eligible costs, subject to a maximum of € 4,000 in a single-family house. For multi-family houses, the subsidy amounts to 30% of the eligible costs, subject to a maximum of € 4,000 without exceeding a maximum support of € 20,000 per house. • The subsidy for wood pellet stoves amounts to 30% of the eligible costs, subject to a maximum of € 2,500 only for single-family houses. • The subsidy for log boilers amounts to 25% of the eligible costs, subject to a maximum of € 2,500 in a single-family house. For multi-family houses, the subsidy is subject to a maximum of € 2,000 per flat without exceeding a maximum support of € 10,000 per house. • The following expenses are eligible: wood-burning boilers, wood pellet stoves, additional needed devices as well as the installation costs (Art. 10 and Annex I, RGD du 20 avril 2009). <p>For biomass micro-CHP plants: The subsidy amounts to 25% of the eligible costs, subject to a maximum of € 3,000. The following expenses are eligible: CHP modules, additional needed devices and installation costs (Art. 12 RGD du 20 avril 2009).</p> <p>For solar thermal installations: The subsidy amounts to 50% of the eligible costs, subject to a maximum of € 3,000 for projects involving the sole production of sanitary hot water. In case the production of hot water is combined with heating purposes, the subsidy is subject to a maximum of € 5,000. In multi-family houses, the subsidies can be multiplied by the number of flats, without exceeding a maximum support of € 15,000 per house. The following expenses are eligible: the</p>
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whole components of the solar thermal installation, the drainback system, the calorimeter, additional needed devices, installation costs (Art. 7, RGD du 20 avril 2009).

Moreover, an additional subsidy of € 300 can be granted in case a wood-burning boiler is installed together with a solar thermal installation for the production of sanitary hot water (Art. 10, RGD du 20 avril 2009).

For projects beginning from 1 January 2013:

For aerothermal heat pumps: The subsidy amounts to 25% of the eligible costs, subject to a maximum of € 2,500 in a single-family passive house. The following expenses are eligible: the heat pump, additional needed devices, installation costs (Art. 9 and Annex I, RGD du 12 décembre 2012).

For geothermal heat pumps: The subsidy amounts to 50% of the eligible costs, subject to a maximum of € 8,000 in a single-family house. For multi-family houses, the subsidy amounts to 50% of the eligible costs, subject to a maximum of € 6,000 without exceeding a maximum support of € 30,000 per house. The following expenses are eligible: the heat pump, additional needed devices, geothermal drilling and installation costs (Art. 9 and Annex I, RGD du 12 décembre 2012).

For wood-burning boilers:

- The subsidy for straw, wood pellet and woodchips boilers amounts to 40% of the eligible costs, subject to a maximum of € 5,000 in a single-family house. For multi-family houses, the subsidy amounts to 40% of the eligible costs, subject to a maximum of € 4,000 without exceeding a maximum support of € 20,000 per house.
- The subsidy for wood pellet stoves amounts to 30% of the eligible costs, subject to a maximum of € 2,500 only for single-family houses.
- The subsidy for log boilers amounts to 25% of the eligible costs, subject to a maximum of € 2,500 in a single-family house.
- The following expenses are eligible: wood-burning boilers, wood pellet stoves, additional needed devices as well as the installation costs (Art. 10 and Annex I, RGD du 12 décembre 2012).



	<p>For solar thermal installations: The subsidy amounts to 50% of the eligible costs, subject to a maximum of € 2,500 for projects involving the sole production of sanitary hot water. In case the production of hot water is combined with heating purposes, the subsidy is subject to a maximum of € 4,000. In multi-family houses, the subsidies can be multiplied by the number of flats, without exceeding a maximum support of € 15,000 per house and € 17,000 if the production of hot water is combined with heating purposes. The following expenses are eligible: the whole components of the solar thermal installation, the drainback system, the calorimeter, additional needed devices, installation costs (Art. 7, RGD du 12 décembre 2012).</p> <p>Moreover, an additional subsidy of € 300 can be granted in case a wood-burning boiler is installed together with a solar thermal installation for the production of sanitary hot water (Art. 7, RGD du 12 décembre 2012).</p>	
Addressees	<p>Eligible persons are natural persons, non-profit associations, private and public real estate developers other than the state (Art. 1, RGD du 12 décembre 2012 and Art. 1, RGD du 20 avril 2009).</p>	
Procedure	<p>Process flow</p>	<p>Applications for subsidies shall be submitted by means of a specific form to the environment administration of the Ministry of Environment. According to the Grand Ducal Decree of 20 April 2009, subsidies may be applied for investments made between 1 January 2008 and 31 December 2012 (Art. 17 RGD du 20 avril 2009). In line with the new provisions of the Grand Ducal Decree of 12 December 2012, transitional measures allow for investments initiated but not finalized before 31 December 2012 to continue benefitting of the support scheme as defined in the Grand Ducal Decree of 20 April 2009. The installations concerned by the transition measures are those for which the invoice is issued between 1 January 2013 and 31 December 2014, provided that the installation was carried out (Art. 13 RGD du 12 décembre 2012):</p> <ul style="list-style-type: none"> - Either as part of the energy refurbishment of an existing house, based on energy consulting services delivered between 1 January



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		<p>2008 and 31 December 2012;</p> <p>- Or as part of the construction of a new "low energy" or "passive" house (except for photovoltaic installations).</p> <p>The application for subsidies under the support scheme as defined in the Grand Ducal Decree of 20 April 2009 shall be submitted before 31 December 2015. The respective forms can be found on the website of the Ministry of Environment under: http://www.environnement.public.lu/guichet_virtuel/energie/formulaires_RGD_2008/index.html</p>
	Competent authority	The competent authority is the Ministry of Environment.
Flexibility mechanism		
Distribution of costs	State	The subsidies are funded by the Ministry of Environment within the bounds of its available budget (Art. 1, RGD du 12 décembre 2012 and Art. 1, RGD du 20 avril 2009).
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



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Subsidy II (Régime d'aide à la protection de l'environnement et à l'utilisation rationnelle des ressources naturelles)

Abbreviated form of legal source(s)	Loi du 18 février 2010	
Contact Authority	Ministry of Economics and Foreign Trade	
Summary	In order to encourage environmental protection and efficient energy use, companies investing in renewable energy plants are eligible for investment grants, with the exception of aerothermal and hydrothermal energy.	
Eligible technologies	General information	All renewable energy technologies used for the production of heat, except aerothermal and hydrothermal technologies, are eligible.
	Aerothermal	
	Hydrothermal	
	Biogas	Eligible (Art. 8 and 2 u) Loi du 18.02.2010).
	Biomass	Eligible (Art. 8 and 2 u) Loi du 18.02.2010).
	Geothermal	Eligible (Art. 8 and 2 u) Loi du 18.02.2010).
	Solar thermal	Eligible (Art. 8 and 2 u) Loi du 18.02.2010).
Amount	Grants may cover up to 45% of the additional costs arising from the use of renewable energy as compared to non-renewable sources. The grant may increase by 20 percentage points for small enterprises and by 10 percentage points for medium-sized enterprises (Art. 8 Loi du 18.02.2010).	
Addressees	<p>This scheme applies to natural persons and enterprises practicing industrial, commercial or artisanal activities (Art. 3 Loi du 18.02.2010).</p> <p>The obligated parties are the Ministries in charge of economy and finance (Art. 1 Loi du 18.02.2010).</p>	



Procedure	Process flow	Applications shall be submitted to the Ministry of Economics before the investment is made (Art. 11 Loi du 18.02.2010). Art. 11 contains a list of the required documents. Subsidies are awarded by joint decision of the Ministry of Economics and the Ministry of Finance.
	Competent authority	Ministry of Economics and Foreign Trade (Art. 11 Loi du 18.02.2010)
Flexibility mechanism		
Distribution of costs	State	The subsidy scheme is funded by the state. The funds are provided from the budget of the Ministry of Economics and the Ministry of Finance (Art. 1 Loi du 18.02.2010).
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



Subsidy III (Régime d'aide en faveur des classes moyennes)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> Loi du 30 juin 2004 RGD du 24 novembre 2005 	
Contact Authority	Ministry of Middle Class and Tourism, Department of Middle Class	
Summary	In order to support companies regarding environmental protection and the rational use of natural resources, the state of Luxembourg grants subsidies for companies investing in renewable energies for the production of heat or for the combined production of heat and power (CHP). The subsidies can be allocated in form of capital grants or of interest-rate subsidies (Art.8, Loi du 30 juin 2004).	
Eligible technologies	General information	There is no restriction regarding the eligible renewable energy technologies. However, investments in renewable energies shall be strictly necessary in order to comply with environmental requirements or adapt production methods with the aim of protecting the environment (condition regarding fixed assets, Art. 7, RGD du 24 novembre 2005)
	Aerothermal	Eligible
	Hydrothermal	Eligible
	Biogas	Eligible
	Biomass	Eligible
	Geothermal	Eligible
	Solar thermal	Eligible
Amount	Grants may cover up to 40 % of the eligible investment costs (Art. 4, Loi du 30 juin 2004). The grant may increase by 10 percentage points for small and medium-sized enterprises (Art. 4, Loi du 30 juin 2004). Moreover, the grant may increase by 10 percentage points if the installed renewable energy plant allows the self-sufficient supply to a community of	



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	<p>beneficiaries (Art. 4, Loi du 30 juin 2004).</p> <p>According to this law, medium-sized companies shall employ less than 250 persons and have an annual turnover not exceeding € 40 million. Small companies shall employ less than 50 persons and have a turnover of maximum € 7 million (Art. 1, Loi du 30 juin 2004).</p>	
Addressees	<p>This scheme applies to natural and legal persons running a company (Art. 1, Loi du 30 juin 2004).</p> <p>The obligated parties are the Ministry of Middle Class and the Ministry of Budget (Art. 14, Loi du 30 juin 2004).</p>	
Procedure	Process flow	Applications shall be submitted to the competent authority within two years after the eligible investment was made (Art. 11, Loi du 30 juin 2004). The application is then examined by a commission composed of delegates of the competent authorities. Subsidies are awarded by joint decision of the Ministries of Middle Class and Budget upon notice of the commission (Art. 13, Loi du 30 juin 2004)
	Competent authority	Ministry of Middle Class and the Ministry of Budget (Art. 14, Loi du 30 juin 2004) are the competent authorities.
Flexibility mechanism		
Distribution of costs	State	The subsidy scheme is funded by the state. The subsidies are funded by the Ministry of Middle Class and the Ministry of Budget within the bounds of their available budget (Art. 13, Loi du 30 juin 2004).
	Consumers	
	Plant operator	
	Grid operator	
	European Union	



	Distribution mechanism	
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Subsidy IV (Fonds pour la protection de l'environnement)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • Loi du 31 mai 1999 • Circulaire n°2489 	
Contact Authority	Ministry of Sustainable Development and Infrastructure, Environment Administration	
Summary	The Law of 31 May 1999 has introduced the creation of a fund bound to support Luxembourg municipalities in their investments for environmental protection. The fund is managed by a committee composed of delegates of the Ministry of Environment, the Ministry of Budget and the Ministry of the Interior (Art.6, Loi du 31 mai 1999).	
Eligible technologies	General information	Only biogas, biomass and solar thermal technologies are eligible (Circulaire n°2489).
	Aerothermal	
	Hydrothermal	
	Biogas	Eligible (Circulaire n°2489).
	Biomass	Following plants are eligible (Circulaire n°2489): <ul style="list-style-type: none"> • Wood pellet installations • Woodchips installations
	Geothermal	
	Solar thermal	Following plants are eligible: <ul style="list-style-type: none"> • Solar thermal collectors for purposes of sanitary hot water production • Solar thermal collectors for purposes of heat production



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Amount	The fund supports 33% of the whole investments costs, including equipment and installation costs (Circulaire n°2489).	
Addressees	The fund is addressed to municipal administrations, confederation of municipalities and public institutions under the supervision of municipalities (Circulaire n°2489).	
Procedure	Process flow	The application shall be sent prior to the beginning of the project. The investment grant is submitted to the acceptance of the ministry of Environment (Art. 5, Loi du 31 mai 1999).
	Competent authority	The competent authority is the Ministry of Environment (Art. 1, Loi du 31 mai 1999).
Flexibility mechanism		
Distribution of costs	State	The subsidy scheme is funded by the state. The subsidies are partly funded by the available budget of the Ministry of Environment and partly from loans took out by the State (Art. 3, Loi du 31 mai 1999).
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



RES-T support schemes

Summary of support schemes

Overview	In Luxembourg, the only 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.
Summary of support schemes	<ul style="list-style-type: none"> Biofuel quota: Oil companies releasing petrol and diesel for consumption are obliged to fulfil a defined quota of biofuels per year
Technologies	The biofuels quota apply to biofuels only.
Statutory provisions	<ul style="list-style-type: none"> Loi du 17 décembre 2010 (Loi du 17 décembre 2010 fixant les droits d'accise et les taxes assimilées sur les produits énergétiques, l'électricité, les produits de tabacs manufacturés, l'alcool et les boissons alcooliques - Law of 17 December 2010 defining excise duties and rates on energy products, electricity, tobacco and alcohol) Loi du 21 décembre 2012 (Loi du 21 décembre 2012 concernant le budget des recettes et des dépenses de l'Etat pour l'exercice 2013 - Law of 21 December 2012 regarding the budget of the State's receipts and expenses for the tax year 2013)



Basic information on legal sources

Name of legal source (original language)		Loi du 17 décembre 2010 fixant les droits d'accise et les taxes assimilées sur les produits énergétiques, l'électricité, les produits de tabacs manufacturés, l'alcool et les boissons alcooliques	Loi du 21 décembre 2012 concernant le budget des recettes et des dépenses de l'Etat pour l'exercice 2013
Full name			
Name (English)		Law of 17 December 2010 defining excise duties and rates on energy products, electricity, tobacco and alcohol	Law of 21 December 2012 regarding the budget of the State's receipts and expenses for the tax year 2013
Abbreviated form		Loi du 17 décembre 2010	Loi du 21 décembre 2012
Entry into force		01.01.2011	01.01.2013
Last amended on		28.12.2012	
Future amendments			
Purpose		This law details the rates of excise duties for several products including energy products.	This law details the budget of the State of Luxembourg for the tax year 2013.



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Relevance for renewable energy		Art. 1 regulates the obligation of a biofuel quota.	Art. 3 introduces a modification of the biofuel quota.
Link to full text of legal source (original language)		http://www.legilux.public.lu/leg/a/archives/2010/0228/2010A3676A.html	http://www.legilux.public.lu/leg/a/archives/2012/0273/2012A4003A.html?highlight=
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)
Ministère de l'Economie et du Commerce extérieur - Ministry of Economics and Foreign Trade	http://www.eco.public.lu/		+352 247 824 78	info@eco.public.lu
Portail du Développement Durable et des Infrastructures - Internet portal of the Ministry of Sustainable Development and Infrastructure	http://www.developpement-durable-infrastructures.public.lu		+352 247 824 78	info@developpement-durable-infrastructures.public.lu
Administration des Douanes et Accises – Administration of Customs and Excise	http://www.do.etat.lu/		+352 29 01 91 1	douanes@do.etat.lu



Support schemes

Biofuel quota

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> Loi du 17 décembre 2010 Loi du 21 décembre 2012 	
Contact Authority	Ministry of Sustainable Development and Infrastructure, Environment Administration Administration of Customs and Excise	
Summary	The law of 18 December 2009 obliges oil companies releasing petrol and diesel for consumption to fulfil a defined quota of biofuels per year (Art. 1 (1), Loi du 17 décembre 2010).	
Eligible technologies	General information	Only biofuels are eligible.
	Biofuels	Eligible, provided they meet the requirements of the European directive 2003/30/CE (Art. 1 (1), Loi du 17 décembre 2010).
	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 3.75% of the company's total annual sale of fuel (Art. 3 (1), Loi du 21 décembre 2012).
	Adjustment of quotas	



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	Fees and penalty charges	If a provider fails to fulfil the quota, he shall pay a pollution tax amounting to EUR 1,200 per 1,000 Litre of biofuels that was not blended with the annual amount of petrol or diesel products sold (Art. 6 (3), Loi du 17 décembre 2010).
Addressees	The quota obligation applies to all registered oil companies offering petrol or diesel products for consumption (Art. 6 (1), Loi du 17 décembre 2010).	
Procedure	Process flow	The obliged companies shall prove the fulfillment of the blending obligation by means of certification documents (Art. 6 (2), Loi du 17 décembre 2010).
	Competent authority	The Administration of Environment is in charge of controlling the amount of biofuels blended within petrol or diesel fuels. The Custom and Excise Administration is in charge of collecting the pollution tax (Art. 6 (5), Loi du 17 décembre 2010).
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.
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Policies

Summary of policies

Overview	The following policies aim at promoting the development, installation and usage of RES-installations: There is one training programme for RES-installers, one general research, development and demonstration (RD&D) programme and two support schemes for RES-H infrastructures.
Summary of policies	<ul style="list-style-type: none"> • The training programmes for installers of RES-systems: No trainings for the installation of renewable energy devices are proposed in 2012. • As far as the RES-H building obligations are concerned, the government introduced in 2012 a schedule of due dates in order to reach the objectives defined in the European directive 2010/31/UE regarding energetic performance of buildings. The regulation takes into consideration renewable energies. • Concerning Research, Development and Demonstration Programmes: There are no policies in Luxembourg especially devoted to the promotion of research and development in the field of renewable energies. However, the Law of 5 June 2009 provides for a general support scheme for companies willing to develop research and development activities. • There are two support schemes for RES-H infrastructures, one supporting companies and the other supporting municipalities in the construction of a district heating network.
Statutory provisions	<ul style="list-style-type: none"> • RGD du 5 mai 2012 (Règlement grand-ducal du 5 mai 2012 - Grand-Ducal decree of 5 May 2012 • Loi du 5 juin 2009 (Loi du 5 juin 2009 ayant pour objet 1. la promotion de la recherche, du développement et de l'innovation 2. les missions de l'Agence nationale pour la promotion de l'innovation et de la recherche 3. la création d'un Fonds spécial pour la promotion de la recherche, du développement et de l'innovation - Law of 5 June 2009 regarding the promotion of research, development and innovation) • RGD du 12 décembre 2012 (Règlement grand-ducal du 12 décembre 2012 instituant un régime d'aides



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	<p>pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables dans le domaine du logement - Grand-Ducal Regulation of 12 December 2012 establishing a support system for efficient energy use and renewable energy in residential buildings)</p> <ul style="list-style-type: none">• Loi du 31 mai 1999 (Loi du 31 mai 1999 portant institution d'un fonds pour la protection de l'environnement - Law of 31 May 1999 establishing a fund for the protection of the environment)• Circulaire n° 2489 (Circulaire n° 2489 du 20 avril 2005 - Bill no. 2489 of 20 April 2005)
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Basic information on legal sources

Name of legal source (original language)	Règlement grand-ducal du 5 mai 2012 modifiant 1. le règlement grand-ducal modifié du 30 novembre 2007 concernant la performance énergétique des bâtiments d'habitation; 2. le règlement grand-ducal du 31 août 2010 concernant la performance énergétique des bâtiments fonctionnels.	Loi du 5 juin 2009 ayant pour objet 1. la promotion de la recherche, du développement et de l'innovation 2. les missions de l'Agence nationale pour la promotion de l'innovation et de la recherche 3. la création d'un Fonds spécial pour la promotion de la recherche, du développement et de l'innovation et modifiant la loi modifiée du 27 juillet 1993 ayant pour objet 1. le développement et la diversification économiques 2. l'amélioration de la structure générale et de l'équilibre régional de l'économie.	
Full name			
Name (English)	Grand-Ducal decree of 5 May 2012 modifying the Grand-Ducal decree of 30 November 2007 concerning energetic performance of residential buildings and the Grand Ducal decree of 31 August 2010 concerning energetic buildings of functional buildings.	Law of 5 June 2009 regarding the promotion of research, development and innovation	



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Abbreviated form	RGD du 5 mai 2012	Loi du 5 juin 2009	
Entry into force	11.05.2012	29.06.2009	
Last amended on		31.12.2012	
Future amendments			
Purpose	This decree introduces a schedule of due dates in order to reach the objectives defined in the European directive 2010/31/UE regarding energetic performance of buildings.	This law provides for a general support scheme for companies willing to undertake research and development activities.	
Relevance for renewable energy	The regulation takes into consideration the use of renewable energies.	Companies working in the field of renewable energies are eligible for this support scheme.	
Link to full text of legal source (original language)	http://www.legilux.public.lu/leg/a/archives/2012/0096/2012A1096A.html	http://www.legilux.public.lu/leg/a/archives/2009/0150/2009A2256A.html	
Link to full text of legal source (English)			



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Name of legal source (original language)	Loi du 31 mai 1999 portant institution d'un fonds pour la protection de l'environnement.	Circulaire n° 2489 du 20 avril 2005	Règlement grand-ducal du 12 décembre 2012 instituant un régime d'aides pour la promotion de l'utilisation rationnelle de l'énergie et la mise en valeur des énergies renouvelables dans le domaine du logement
Full name			
Name (English)	Law of 31 May 1999 establishing a fund for the protection of the environment	Bill no. 2489 of 20 April 2005	Grand-Ducal Regulation of 12 December 2012 establishing a support system for efficient energy use and renewable energy in residential buildings
Abbreviated form	Loi du 31 mai 1999	Circulaire n° 2489	RGD du 12 décembre 2012
Entry into force	11.06.1999	20.04.2005	18.12.2012
Last amended on	20.09.2012		
Future amendments			
Purpose	This law introduces the creation of a fund for environmental protection.	This bill implements the law of 31 May 1999	Promoting energy-saving measures and the use of renewable energy in residential buildings.
Relevance for renewable energy	The fund aims among others at preventing climate change, including the promotion of use of renewable energies.	The bill specifies that certain renewable energy technologies used for heat production can be supported by the fund for environmental protection.	This regulation is a set of rules for subsidies for the use of renewable energy in residential buildings by private individuals, non-profit organisations, private and public real estate developers (except for the state).



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Link to full text of legal source (original language)	http://www.legilux.public.lu/leg/a/archives/1999/0069/1999A14642.html	http://particuliers.myenergy.lu/files/Circulaire050420-FPE.pdf	http://www.legilux.public.lu/leg/a/archives/2012/0264/2012A3470A.html
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)
Ministère de l'Economie et du Commerce extérieur - Ministry of Economics and Foreign Trade	http://www.eco.public.lu/		+352 247 824 78	info@eco.public.lu
Portail du Développement Durable et des Infrastructures - Internet portal of the Ministry of Sustainable Development and Infrastructure	http://www.developpement-durable-infrastructures.public.lu		+352 247 824 78	info@developpement-durable-infrastructures.public.lu
Chambre des Métiers – Chamber of Trade	http://www.cdm.lu/		+352 426 76 72 18	



Policy categories

Training programmes for Installers (« Formation et certification dans le cadre de la directive 2009/28/CE »)

Abbreviated form of legal source(s)	
Sectors	Electricity Heating and Cooling
Contact Authority	Chamber of Trade
Description	<p>The Chamber of Trade of Luxembourg provides training programmes for installers of renewable energy installations. For the year 2013, installers can be certified through trainings for the following technologies:</p> <ul style="list-style-type: none"> - Solar thermal devices, - Heat pumps, - Photovoltaic installations, - Wood-fueled stove and boilers. <p>The training costs € 650 and takes place during 3 or 4 days depending on the technology.</p>
Addressees	The training programmes are exclusively reserved for small businesses ("entreprises artisanales").
Competent authority	The competent authority is the Chamber of Trade.
Further information	Further information on the training courses as well as on the training agenda can be found on the website of the Chamber of Trade under the name "Formation et certification dans le cadre de la directive 2009/28/CE":



	http://www.cdm.lu/formation-continue	
Distribution of costs	State	The registration fees for the training programmes of the Chamber of Trade are borne by the installer company. However, companies willing to participate in trainings can benefit from state aid in the form of co-funding, either through a direct subvention or through a tax rebate. The conditions and the amount of co-funding depend on the yearly amount of training investment made by the company. Eligible expenses include training registration fees but also travel accommodation and catering costs. Two application procedures to co-funding are possible depending on whether the yearly amount of training investment exceeds € 75,000. Further information on co-financing can be found on the website of the Chamber of Trade under: http://www.cdm.lu/formation-continue/aides-formation/aides-entreprises-cofinancement
	Private Financing	The registration fees for the training programmes of the Chamber of Trade are borne by the installer company. However, companies willing to participate in trainings can benefit from state aid in the form of co-funding, either through a direct subvention or through a tax rebate. The conditions and the amount of co-funding depend on the yearly amount of training investment made by the company. Eligible expenses include training registration fees but also travel accommodation and catering costs. Two application procedures to co-funding are possible depending on whether the yearly amount of training investment exceeds € 75,000. Further information on co-financing can be found on the website of the Chamber of Trade under: http://www.cdm.lu/formation-continue/aides-formation/aides-entreprises-cofinancement



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		formation/aides-entreprises-cofinancement
	European Union	
	Others	



RES-H building obligations (policy name)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> RGD du 5 mai 2012
Sectors	Heating and Cooling
Contact Authority	Ministry of Economics
Description	Regarding building obligation in the field of renewable energy, the government introduced in 2012 a schedule of due dates in order to reach the objectives defined in the European directive 2010/31/UE regarding energetic performance of buildings. The Grand Ducal decree of 5 May 2012 stipulates that from 1 July 2012, new buildings shall comply with the requirements of the energetic class B concerning energetic performance, which involves the need of an increased use of renewable energies (Art. 1, RGD du 5 mai 2012). The regulation takes into consideration renewable energies used for heat and cooling purposes as well as for the production of sanitary hot water. This includes the use of biomass as well as solar, geothermal and aerothermal energy (Annex, RGD du 5 mai 2012).
Obligated entities	The Grand Ducal decree concerns residential and functional buildings.
Competent authority	Energy efficiency and energetic performance in buildings, which involve the use of renewable energies, are a competence of the Ministry of Economics and Foreign Trade.
Further information	More information on the energetic performance of buildings can be found on the website of the Ministry of Economics under: http://www.eco.public.lu/attributions/dg6/d_durables/energyefficient/index.html
Obligation on regional level	No obligations on the regional level.



RD&D Policies

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> Loi du 5 juin 2009
Sectors	<p>Electricity</p> <p>Heating and Cooling</p> <p>Transport</p>
Contact Authority	Ministry of Economics
Description	<p>There are no policies in Luxembourg especially devoted to the promotion of research and development in the field of renewable energies. However, the Law of 5 June 2009 provides for a general support scheme for companies willing to undertake research and development activities. All costs directly implied by the research and development project are eligible, including the equipment costs (Art.5, Loi du 5 juin 2009). The financial support amounts to 25% to 100% of the eligible costs, according to the type of R&D (experimental development, industrial research or pure research) and the size of the company (Art. 3, Loi du 5 juin 2009).</p> <p>Companies working in the field of renewable energies are also eligible to this support scheme.</p>
Addressees	All private companies and private research organisations are eligible to the R&D support scheme, provided they are based in the Grand Duchy of Luxembourg (Art.1, Loi du 5 juin 2009).
Competent authority	The competent authorities are the Ministry of Economics and the Ministry of Finance.
Further information	Further information on the R&D support scheme can be found on the research and innovation portal under:



<http://www.innovation.public.lu/fr/financer-projets/rd-entreprise/index.html>

<http://www.innovation.public.lu/catalogue-publications/financements/rdi-entreprise/aides-publiques-rdi-FR.pdf>



Support of RES-H infrastructure

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> RGD du 12 décembre 2012
Sectors	Heating and Cooling
Contact Authority	Ministry of Sustainable Development and Infrastructure, Environment Administration
Description	The construction of a district heating network supplying at least two residential buildings can benefit from an investment grant amounting to 30% of the eligible investment costs, without exceeding a maximum support of € 7,500. Moreover, the connection of a residential building to a district heating network can receive a subsidy amounting to € 50 per kW in an individual house and € 15 per kW in an apartment (Art. 11, RGD du 12 décembre 2012). The subsidies can only be granted provided that the heating network uses at least 75% of heat from renewable energies (Art. 11, Annex II, RGD du 12 décembre 2012).
Addressees	Eligible persons are natural persons, non-profit associations, private and public real estate developers other than the state (Art. 1, RGD du 12 décembre 2012).
Competent authority	The competent authority is the Ministry of Environment.
Further information	Further information on this measure can be found on the website of Myenergy under: http://particuliers.myenergy.lu/fr/subvention/particuliers/raccordement_reseau_chaleur_urbain

Support of RES-H infrastructure

Abbreviated form of legal source(s)	<ul style="list-style-type: none">• Loi du 31 mai 1999• Circulaire n°2489
Sectors	Heating and Cooling
Contact Authority	Ministry of Sustainable Development and Infrastructure, Environment Administration
Description	The Law of 31 May 1999 has introduced the creation of a fund for the support of Luxembourg municipalities in their investments for environmental protection. The fund is managed by a committee composed of delegates of the Ministry of Environment, the Ministry of Budget and the Ministry of the Interior (Art.6, Loi du 31 mai 1999). The construction of a district heating network can be supported to 33% of the whole investments costs, including equipment and installation costs (Circulaire n°2489).
Addressees	The fund is addressed to municipal administrations, confederation of municipalities and public institutions under the supervision of municipalities (Circulaire n°2489).
Competent authority	The competent authority is the Ministry of Environment (Art. 1, Loi du 31 mai 1999).
Further information	Further information on this measure can be found on the website of Myenergy under: http://particuliers.myenergy.lu/fr/subvention/communes/reseau_chaleur_urbain