

Environment and Sustainability schemes 2020

The Dutch government encourages companies and entrepreneurs to invest in sustainable and environmentally friendly techniques and facilities. In 2020 the following schemes are in force that you can take advantage of.

Energy Investment Allowance (EIA)

Do you invest in energy-efficient techniques and sustainable energy for buildings, transport and / or processes? Or are you investing in heat infrastructure? Then you may be eligible for the EIA scheme. EIA allows you to deduct **45%** of **the investment costs** of energy-saving assets **from the taxable profit**, on top of your usual depreciation. As a result, you pay **less income or corporate tax**:

- At 16.5% corporate tax (on the first € 200,000), the net benefit of an "EIA resource" is: $16.5\% \times 45\% = 7.425\%$ of the investment amount.
- At 25% corporate tax (part above € 200,000) the net benefit of an 'EIA resource' is: $25\% \times 45\% = 11.25\%$ of the investment amount.

Environmental investment allowance (MIA) & Random depreciation of environmental investments (Vamil)

Do you invest in environmentally friendly techniques? You may be eligible for tax benefits:

- With the MIA you benefit from an investment deduction (of the taxable profit) up to a maximum of 36% of the investment amount, on top of your usual investment deduction. You therefore pay less tax.
- With the Vamil you can arbitrarily depreciate 75% of the investment costs. This can be done at a time of your choosing and provides a liquidity and interest benefit.

SDE++

Are you going to produce renewable energy or apply CO₂-reducing techniques? Then the Stimulation of Sustainable Energy Transition (SDE ++) subsidy may be of interest to your organization. This subsidy is intended for companies and (non-) profit institutions in sectors such as industry, mobility, electricity, agriculture and the built environment.

The old SDE + scheme has proven to be effective in stimulating the production of renewable energy in the Netherlands. That is why this scheme is being (step by step) converted to the new SDE ++ scheme. The SDE ++ maintains a number of elements of the SDE + scheme, such as subsidizing the unprofitable top, a phased opening and competition between the various technologies. However, an important new starting point in the SDE ++ is the ranking based on expected subsidy per avoided ton of CO₂ emissions.

Interested? More information?

Then contact one of the Evolvalor consultantsadvisers.

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