Ministerie van Infrastructuur
en Waterstaat

ADMINISTRATIVE AND LEGAL AFFAIRS DEPARTMENT

DRAFT DATED 27 November 2023

Regulation of the State Secretary for Infrastructure and Water Management, of....., no. IENW/BSK-, amending the Designation Order on arbitrary depreciation and investment allowance for environmental investments 2009 (adoption Environmental List 2024)

The State Secretary for Infrastructure and Water Management,

Acting in agreement with the State Secretary of Finance and after consulting the Minister of Agriculture, Nature and Food Quality and the Minister of Economic Affairs and Climate;

Having regard to Articles 3.31(2) and 3.42a(2) of the Income Tax Act 2001 (Wet inkomstenbelasting 2001);

HEREBY DECREES THE FOLLOWING:

ARTICLE I

The Designation Order on arbitrary depreciation and investment allowance for environmental investments 2009 [Aanwijzingsregeling willekeurige afschrijving en investeringsaftrek milieu-investeringen 2009] is amended as follows:

A

Article 1 is amended as follows:
1. The concept of '*Agriculture Block Exemption Regulation'* shall be replaced by *'Agricultural Exemption Regulation'.*

2. The concept of '*Fisheries Block Exemption Regulation*' is replaced by '*Fisheries Exemption Regulation*'.

B

Article 3a now reads:

1. Where the State aid granted under this scheme for an investment in a designated asset by a beneficiary active in the primary agricultural production sector exceeds EUR 10 000, the Minister for Infrastructure and Water Management shall publish the information listed in Annex III to the Agriculture Exemption Regulation.

2. Where the State aid granted under this scheme for an investment in a designated asset by a beneficiary active in the processing of agricultural products, the marketing of agricultural products or the forestry sector exceeds EUR 100 000, the Minister for Infrastructure and Water Management shall publish the data listed in Annex III to the Agriculture Exemption Regulation.

3. Where the State aid granted under this scheme for an investment in a designated asset by a beneficiary active in the sector of production,

processing and marketing of fishery and aquaculture products exceeds EUR 10 000, the Minister for Infrastructure and Water Management shall publish the data listed in Annex III to the Fisheries Exemption Regulation.

4. Where the State aid granted under this scheme for an investment in a designated asset by a beneficiary operating in sectors other than those referred to in Sections 1 to 3 exceeds EUR 100 000, the Minister for Infrastructure and Water Management shall publish the information listed in Annex III to the General Block Exemption Regulation.

C

The annex to Articles 1a and 2 of the Designation Order on arbitrary depreciation and investment allowance for environmental investments 2009 [Aanwijzingsregeling willekeurige afschrijving en investeringsaftrek milieu-investeringen 2009] shall be replaced with the annex included in the annex to this Regulation.

ARTICLE II

This Regulation shall enter into force on 1 January 2024. If the Government Gazette publishing this Regulation is issued after, it shall be in force as of the day after the date of publication of the Government Gazette in which it is published

This Regulation and the explanatory notes shall be published in the Government Gazette.

THE STATE SECRETARY FOR INFRASTRUCTURE AND WATER MANAGEMENT,

V.L.W.A. Heijnen

Annex to Articles 1a and 2 of the Regulation of the State Secretary for Infrastructure and Water Management, No IENW/BSK-2023/, amending the Designation Order arbitrary depreciation and investment allowance for environmental investments 2009 (adoption Environmental List 2024)

Annex to Articles 1a and 2

Section 1. General

1. This annex shall be cited as: Environment List on environmental investment allowance and arbitrary depreciation of environmental investments 2024 [Milieulijst milieu-investeringsaftrek en willekeurige afschrijving milieu-investeringen 2024].

2. The provisions in points 3 to 8, 10 and 11 shall apply to all assets referred to in Sections 2a and 2b. Additional conditions are set out in Section 2b for the target assets.

3. Investments in assets whose codes start with:
   - F or G, belonging to Category I of the environmental investment allowance, are eligible for an investment allowance for 45 % of the investment amount;
   - A or D, belonging to Category II of the environmental investment allowance, are eligible for an investment allowance for 36 % of the investment amount;
   - B or E, belonging to Category III of the environmental investment allowance, are eligible for an investment allowance for 27 % of the investment amount;
   - A, B, C or F are eligible for arbitrary depreciation of environmental investments at a rate of 75 %.

4. Investments in assets are only eligible for the environmental investment allowance and arbitrary depreciation of environmental investments if the level of environmental protection is at least higher than prescribed by the competent authority or required by virtue of Dutch laws and regulations. Environmental protection in this case means any measure or activity aimed at reducing or preventing pollution, negative environmental impacts or other degradation of the natural environment (including air, water and soil), ecosystems or natural resources by human action, including for climate mitigation purposes, or aimed at reducing the risk of such degradation, at protecting and restoring biodiversity or at encouraging a more rational use of natural resources, including energy saving measures and the use of renewable energy sources and other techniques to reduce greenhouse gas emissions and other pollutants, as well as to move towards circular economic models to reduce the use of raw materials and increase efficiency gains. Measures to strengthen adaptive capacity and minimise vulnerability to climate impacts are also covered by environmental protection.

5. In the event of adaptation of a previously realised asset, only the investment costs necessary to adapt the asset to an asset as defined in the Environmental List shall be eligible. The costs of an existing asset already owned by the taxpayer at the time of the adjustment are not eligible. Adaptation of an asset is also understood to mean the construction or extension of a previously realised asset.

6. If this Annex prescribes specific measurement procedures, test methods, declarations or certificates, this also includes equivalent measurement procedures, test methods, declarations or certificates used to test assets or issued for assets.

7. The assets mentioned in Sections 2a and 2b also include:
   - facilities, such as piping, accessories and measurement and control equipment that are technically necessary and solely usable for these assets, with no independent significance;
   - certificates and measurement reports required in this Annex.

8. For investments in assets by a beneficiary active in the primary agricultural production sector, processing or marketing of agricultural products and forestry:
   - investments are eligible for environmental investment allowance and arbitrary depreciation only if they are made by a small or medium-sized enterprise;
   - for investments in assets related to primary agricultural production, processing or marketing of agricultural products or forestry, the aid obtained through the environmental investment allowance, arbitrary depreciation of environmental investments and any other forms of State aid under Article 14(11) and Article 17(11) of the Agriculture Exemption Regulation shall not exceed 65 % of the investment costs;
   - investments in assets related to primary agricultural production under Article 4(1)(a) of the Agriculture Exemption Regulation shall be eligible for a maximum of EUR 600 000 in aid per undertaking per investment project, with an investment project meaning a technical, functional and temporal set of assets and operations;
   - investments in assets related to the processing or marketing of agricultural products under Article 4(1)(c) of the Agriculture Exemption Regulation shall be eligible for a maximum of EUR 7 500 000 in aid per undertaking per investment project, with an investment project meaning a technical, functional and temporal set of assets and operations.

9. In the case of assets F 2112, A 2113, A 2210, A 2211, F 2212, A 2220, A 2221, A 2230, A 2231, B 2280, B 2290 and B 2291, a definitive certificate must be obtained within a specified period showing compliance with the requirements laid down. Due to exceptional circumstances, it may be that outside the control of the entrepreneur, inspections at companies for some time may not be carried out or may not be carried out in full. In such a situation, the trader may request a postponement from Netherlands Enterprise Agency RVO to obtain the final certificate. When RVO honours the request for postponement, RVO will set a new deadline for obtaining

the final certificate for each individual project. In such cases, the final certificate does not have to comply with the requirements of the benchmark in force at the time, provided that the final certificate is presented within the new time limit and meets the requirements of the measure in force in the year in which the investment is made.

10. For investments in assets related to the production, processing and marketing of fishery and aquaculture products:
    - investments are eligible for environmental investment allowance and arbitrary depreciation only if they are made by a small or medium-sized enterprise;
    - investments under Article 3(1) of the Fisheries Exemption Regulation shall be eligible for a maximum of EUR 1 250 000 in aid per undertaking per year, with an investment project not exceeding EUR 2 500 000 of the investment amount eligible for the environmental investment allowance and arbitrary depreciation of environmental investments, whereby an investment project means a technically, functional and temporal set of assets and operations.

11. In addition to points 8 and 10, the aid which can be obtained through the environmental investment allowance, arbitrary depreciation of environmental investments and any other forms of State aid shall be:
    - for investments in the assets G 6100 to D 6130 up to the aid intensity pursuant to Article 36(4) and (7), Article 38a(11) and (14) and Article 45(9) and (10) of the General Block Exemption Regulation;
    - for other investments up to the aid intensity pursuant to Article 36(2a), (6), (7) and (11), Article 36a(6), Article 36b(6), Article 41(7) and (8), Article 45(9) and (10) and Article 47(8) of the General Block Exemption Regulation.

12. For investments in assets listed in Sections 2a and 2b under ‘Climate and air’, excluding asset F 4103:
    - investments in assets using fossil fuels are not eligible for environmental investment allowance and arbitrary depreciation of environmental investments;
    - investments in the adaptation and provisioning of fossil fuel assets are eligible for environmental investment allowance and arbitrary depreciation of environmental investments only if the investment concerns the adaptation or provision of an existing asset and does not lead to an increase in production capacity or higher use of fossil fuels.

13. For assets requiring investments in new timber, all new timber purchased that is processed must be certified by means of a certification system approved by the Timber Procurement Assessment Committee, where:
    - the relevant manufacturer, supplier, contractor and builder are in possession of a chain-of-custody certificate from a certification system approved by the Timber Procurement Assessment Committee, and
    - the timber is delivered and processed according to this ‘Chain of Custody’ certificate.

    A list of approved timber certification systems is available on the website tpac.smk.nl or inkoopduurzaamhout.nl.

Section 2a Assets with prescribed means

1. Use of raw materials and water

Closing cycles, service life extension, biobased and circular economy, recycling, reuse, waste and effluent collection and processing

1.1 Biobased economy

F 1100
Production equipment for biobased raw materials or products
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1101
Production equipment for biobased plastics and biobased plastic products
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1106
Production system with microorganisms
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1115
Production equipment for lignin asphalt
a. intended for: the application of lignin in the production of asphalt, where:
   — the binding agent of the lignin asphalt produced from the asphalt plant on average consists of lignin for at least 45 % by weight, and
   — the lignin applied is a waste or by-product,
b. consisting of: production equipment that is technically necessary to apply lignin in asphalt production.

Explanatory note: Only production equipment that is technically necessary to process lignin into asphalt as a binding agent, such as silos, piping and measurement and control technology, is eligible for asset F 1115.

1.2 Making and using smarter products (refuse, rethink, reduce)

F 1200
New and innovative resource-efficient production equipment
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

A 1201
Resource-efficient production equipment
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

B 1202
Resource-efficient industrial equipment
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1210
Variable packaging machine
a. intended for: automatic packaging of articles with a packaging machine,

where:
- this machine uses continuous corrugated fibreboard or kraft paper based on 3D scans of the articles to custom-produce packages to length, width and height, thus minimising the amount of packaging and filler materials per package, and
- the payback period for the asset is 5 years or more, based on the investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to not investing in a packaging machine,

b. consisting of: a 3D measurement system, a cutting and folding device, a folding system and optionally the following optional components: a tape system, a label printer and a label application system.

F 1211
3D printer for more sustainable production
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1212
Cleaning system based on lasers or ice or dry ice granules
a. intended for: cleaning or roughing machine parts, semi-finished products, products or (façade) surfaces, other than vessel skins, by:
   1. ice or dry ice granules, or
   2. a laser in an enclosed housing, where the extracted air is filtered and supplied to the outside,

b. consisting of:
   1. with regard to subparagraph a., point 1, a blasting unit, blasting nozzle, an ice or dry ice production system and the following optional components: a vacuum system, buffer and water treatment equipment for the resulting waste water, and excluding the transport system for the cleaning system, or
   2. for subsection a, point 2, a laser source, a laser gun, controls, housing and extraction and filtration unit.

Explanatory note: Laser cleaning may be applied in sectors such as the food industry and the printing industry for anilox rolls in printing presses.

D 1215
Equipment for linerless labelling
a. intended for: printing, cutting and application of exclusively linerless labels on packaging and parts with a labelling machine for industrial applications,
b. consisting of: an industrial labelling machine for exclusively linerless labels.

B 1221
Chemical-free cooling water treatment system (change to existing situation)
a. intended for: replacing, in an existing refrigeration plant, the treatment of cooling water with chlorine or other chemicals, by disinfection and descaling of cooling water with:
   1. hydrodynamic cavitation,
   2. ozone oxidation,
   3. electrolysis,
   4. UV irradiation, or
   5. a combination of the above technologies,

   where the following applies for points 1 to 5:
   - the refrigeration installation in question is used for the cooling of a production process,
   - the treated cooling water is recycled in the relevant cooling system, and
   - any antiscalant used is a biopolymer,

b. consisting of: equipment for hydrodynamic cavitation, oxidation reactor(s), equipment for the production of ozone, an electrolysis reactor or a UV irradiation unit.

F 1230
Equipment for metalworking fluid management
a. intended for: continuous and automatic measurement and conditioning of metalworking fluids, using the measurement results to replenish only the consumables necessary to maintain a constant composition for the metalworking fluid,
b. consisting of: sensors, dosing pumps, control equipment.

A 1281
Raw material-saving printing system for de-inkable ink
a. intended for: industrial digital printing on paper or corrugated cardboard, where:
   — only ink that has an INGEDE certificate with a Deinkability score 'good' and a score of at least 71 points, determined according to INGEDE test method 11, assessed according to the Assessment of printed product Recyclability Deinkability Score (EPRC 2017), or the previous Directive adopted in 2009,
   — the primers, inks, toners and additives used do not contain (potential) substances of very high concern,
   — the investment is at least EUR 250 000 excluding VAT, and
   — the use of the printing system reduces the use of raw materials during the production process as:
      1. the printing system is used where a flexo or offset printing machine would be common,
      2. the consumption of inks or toners is reduced by 15 % compared to a standard printing system, or
      3. a material flow necessary for the printing process is reused for at least 75 % in the same printing system,
b. consisting of: a print system.

Explanatory note: EPRC stands for European Paper Recycling Council. INGEDE is the International Association of the Deinking Industry. Test methods and certifications equivalent to INGEDE (test method 11) may also comply as set out in point 6 of Section 1 of this Annex. Possible other parties that could (in the future) offer the test methods and certification required in this code are 4Evergreen, Blauer Engel and Nordic Swan. Industrial means large-scale and with a high degree of mechanisation and automation.
Substance of very high concern means a substance which meets one or more of the criteria or conditions referred to in Article 57 of the EC Regulation Registration, Evaluation and Authorisation of Chemicals (REACH). These substances can have serious, often irreversible effects on human health and the environment. These include carcinogenic, mutagenic, reprotoxic, persistent or bioaccumulating substances. Potential substance of very high concern means a substance that may meet the criteria for a substance of very high concern but has not yet been identified as a substance of very high concern. This may be because some information is not available or because the available information still needs to be assessed.
The RIVM website keeps lists of substances identified as substances of very high concern or potential substances of very high concern.

A 1282
Ink-saving or oil-saving print system
a. intended for: industrial digital printing on print media, other than paper or paperboard, where:
   — paperboard does not mean corrugated cardboard,

— the printer is mainly used for printing on sheet materials, hard materials, plastics, foils, stickers, textiles or posters,
— the printer is printed directly on the printing medium,
— the ink or toner used in the printing system does not contain (potential) substances of very high concern, and
— exclusively use is made of oil dissolved toner, or latex ink or LED UV-drying ink,

where:

1. in the case of latex ink or LED UV-drying ink, an ink consumption saving of at least 25 % is achieved in the case of an unnecessary replacement of an existing printing system or at least 15 % compared to a comparable and commonly used printing system; or
2. in the case of toner dissolved in oil, at least 75% of this oil is recirculated,

b. consisting of: a print system.

Explanatory note: Sheet materials are defined as various solid materials, such as aluminium, wood or corrugated cardboard. Industrial means large-scale and with a high degree of mechanisation and automation. Substance of very high concern means a substance which meets one or more of the criteria or conditions referred to in Article 57 of the EC Regulation Registration, Evaluation and Authorisation of Chemicals (REACH). These are substances that can have serious and often irreversible effects on human health and the environment. These include carcinogenic, mutagenic, reprotoxic, persistent or bioaccumulating substances. Potential substance of very high concern means a substance that may meet the criteria for a substance of very high concern but has not yet been identified as a substance of very high concern. This may be because some information is not available or because the available information still needs to be assessed. The RIVM website keeps lists of substances identified as substances of very high concern or potential substances of very high concern.

1.3 Service life extension (reuse, repair, refurbish, remanufacture, repurpose)

F 1300
Production equipment for refurbishment or reuse

a. intended for: reducing the use of primary raw materials, by:
   1. the manufacture of refurbished products restored to at least their original new condition with a product warranty of at least 1 year, or
   2. the manufacture of new products with used parts,

   where the following apply under points 1 and 2:
   - the environmental impact of the products over their entire life cycle is less than that of new products with the same function made from primary raw materials and new parts, and
   - this is not customary,

b. consisting of: equipment that is technically necessary to refurbish or reuse parts in new products, excluding buildings, means of transport and internal means of conveyance.

Explanatory note: This asset is intended for the production of products from parts of other products, or the refurbishment of products equivalent to new products. For example, production equipment for the manufacture of parts, such as screens, that are specifically needed to refurbish phones or laptops.
Re-use means any operation whereby products or components which are not waste are reused for the same purpose as that for which they were intended. Refurbish means a process in which a product is refurbished or improved to new condition, using parts of existing products, components and materials with a similar function, with warranty on the refurbished or improved product.

F 1301
Equipment or facilities for disassembly for reuse or recycling
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1306
Filling machine for reusable packaging
a. intended for: filling of reusable consumer packaging at supermarkets or retail outlets with a filling machine, where:
   — the filling machine is used exclusively for the reuse of packaging, and
   — the reuse of packaging and the filling machine is not common,
b. consisting of: a filling machine.

Explanatory note: This asset concerns, for example, the filling of reusable packaging with preservable food, bulk products for domestic or personal use and consumer goods from online stores and delivery services.
Re-use means any operation whereby products or components which are not waste are reused for the same purpose as that for which they were intended.

F 1307
Tapping system for water and soft drinks
a. intended for: on-site production and tapping of non-alcoholic beverages, where:
   — the tapping system is connected to the water pipe,
   — the beverages are produced for consumption on site at the hospitality industry or for filling reusable cups and bottles of consumers, and
   — the sale or use of pre-packaged beverages is reduced compared to the existing situation,
b. consisting of: a tapping system and optionally an integrated cooler, carbonator, filter, mixing system for (juice) concentrates, water meter or payment module.

Explanatory note: The purpose of this business asset is to reduce pre-packaged beverages in cans, bottles and beverage cartons, which may or may not be kept refrigerated. This applies both to the consumption of drinks on the spot in cafés and restaurants and to the sale of drinks at a kiosk, office building or sports canteen. A minimum declaration amount of EUR 2 500 applies for assets. For example, at a price of EUR 500 per asset, at least five assets are purchased and declared at the same time.

F 1310
Reusable coffins
a. intended for: enclosing an inner coffin during funerals:
   — the inner coffin consists of sustainable biomass, and
   — the (parts of the) enclosing coffin or parts thereof are reused,
b. consisting of: a reusable coffin or frame for enclosing the inner coffin with side panels, head ends, lid and the following optional components: candlesticks and trays for flower arrangements for attachment to the coffin.

Explanatory note: Biomass means the biodegradable fraction of products, wastes and residues of organic origin from agriculture, including plant and animal substances, forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and household waste of organic origin;
In any case, biomass is considered sustainable if it was produced under the conditions as per NTA 8080 (Better Biomass certificate). Sustainable biomass also includes biomass waste streams and waste.

F 1315

Equipment for reuse of absorbent granules
a. intended for: separation of saturated and unsaturated absorbent granules for oils and chemicals, where at least 80% of the unsaturated absorbent granules are reclaimed and reused,
b. consisting of: equipment for reclamation of unsaturated absorbent granules.

Explanatory note: A minimum declaration amount of EUR 2 500 applies for assets. For example, at a price of EUR 500 per asset, at least five assets are purchased and declared at the same time.
Re-use means any operation whereby products or components which are not waste are reused for the same purpose as that for which they were intended.

A 1340
Water-saving facility or installation
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

1.4 Recycling (recycle)

F 1400
New and innovative recycling equipment
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

A 1401
Recycling equipment
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

B 1405
Reclamation system for raw materials from wastewater or sewage sludge (change to existing situation)
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1407
Reclamation equipment for raw materials from waste gas
a. intended for: recovering at least 90 % returns from at least one of the following raw materials from the waste gases of a production process in the glass, steel, semiconductor or chemical industries:
   1. hydrogen,
   2. nitrogen,
   3. methane,
   4. hydrogen sulphide, or
   5. tin oxide,

   where the following applies for points 1 to 5:
   — these raw materials or process gases are reused in this process or receive another recovery; and
   — recovery is not a common practice in the industry concerned,
b. consisting of: equipment for reclamation of raw materials or process gases from waste gas, excluding components for application of the reclaimed raw materials or process gases.

F 1409
Equipment for the chemical recycling of waste
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1411
Upgrading system for W2E bottom ash
a. intended for: the reprocessing of W2E bottom ash into non-formulated building material as referred to in the Soil Quality Regulation 2022, where:
   — the leaching of the non-shaped building material does not exceed the maximum emission values set out in Table 1 of Annex A to the Soil Quality Regulation 2022,
   — the input of the upgrading system is W2E bottom ash from which ferrous and other metals, and residues for landfill and incineration, have been removed, and
   — at least 85 % of the input of the upgrading system is upgraded to non-shaped building materials, measured in terms of mass of dry matter as it exits the relevant W2E plant in the form of raw bottom ash (excluding metals),
b. consisting of: an upgrading system for W2E plant bottom ash from which ferrous and other metals and residues have been removed, and optionally also a washing system.

Explanatory note: This asset is for the further upgrading of W2E bottom ash from which ferrous and other metals, and residues for landfill and incineration, have been separated. The W2E bottom ash should be upgraded to a non-shaped building material as referred to in the Soil Quality Regulation 2022. These are freely applicable building materials that can be used as raw materials for concrete or asphalt products without additional measures. Investments in separation of ferrous and other metals and residues or immobilisation are not eligible under this asset.

F 1418
Recycling equipment for textiles
a. intended for: recycling of textile waste by:
   1. chemical recycling into a raw material or yarn, where at least 80 % of the added chemicals are recycled in the process, or
   2. mechanical recycling into yarn or raw materials for yarn,
b. consisting of: equipment for recycling textile waste.

Explanatory note: Textile waste means waste consisting of textile fibres, including clothing, rope and seat belts. Chemical recycling means a process by which the waste is degraded at molecular level into smaller units or dissolved for the purpose of deploying the obtained smaller or dissolved units in the production of new materials or raw materials, optionally comparable to the materials constituting the waste, but other than fuels.

F 1419
Recycling equipment for aerosols
a. intended for: processing of aerosols into metals, liquids and gases, where:
   — at least 80 % of the metals are recycled, and
   — the released liquids and gases are recovered,
b. consisting of: recycling equipment for aerosols.

B 1445
Eutectic freeze crystallisation system for process water or waste water
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1461
Depolymerisation system for polyester waste
a. intended for: breaking down condensation polymers in polyester or

polyethylene terephthalate (PET) waste flows by glycolysis and catalysis in a continuous process, where:
- — the waste stream consists of coloured waste or waste that cannot be mechanically recycled into a raw material for the production of PET bottles,
- — the process temperature does not exceed 200°C,
- — the monomers produced have the quality of primary raw materials, and
- — at least 99 % of the reaction products arising are used as raw materials for new polyesters,

b. consisting of: a reactor, a centrifuge, a crystallisation unit, a filter, a distillation column and the following optional components: a waste pretreatment system, an inlet and outlet system and storage facilities.

F 1490
Recycling system for diapers
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

1.5 Application of recyclate (recycle)

A 1500
Processing equipment for recycled raw materials
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1561
Processing equipment for plastic litter
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1565
Processing system for rubber granulate
a. intended for: processing of rubber granulate originating from used car tyres or infill of artificial turf fields, where:
   - — the granules are processed into products that can be used as shaped building material as referred to in Article 1(1) of the Soil Quality Regulation 2022, and
   - — the leaching of the shaped building material does not exceed the maximum emission values set out in Table 1 of Annex A to the Soil Quality Regulation 2022,

b. consisting of: system for processing of rubber granulate.

Explanatory note: Examples of these products are water retention panels.

F 1570
Asphalt plant for application of at least 80 % recyclate
a. intended for: production of asphalt with an asphalt plant, where:
   - — mainly asphalt mixtures are produced from at least 80 % recycled asphalt,
   - — the asphalt for recycling is stored covered, and
   - — the asphalt for recycling is brought up to production temperature by indirect heating,

b. consisting of: an asphalt plant.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 4 000 000 of the invested amount.

Explanatory note: Recyclate means a substance or material derived from waste for which it can be used as raw material without further processing. This could still be waste, or could already be end-of-waste if the relevant conditions are met.

1.6 Better waste separation (recycle)

A 1600
Waste separation equipment
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

D 1601
Collection equipment or facility for more or purer mono-streams
a. intended for: separate collection of waste streams at the source, where:
   — this collection results in more or purer waste streams than what is customary for the waste stream in question, and
   — the recycling of the waste stream demonstrably improves compared to what is customary for the waste stream in question,
b. consisting of: collection facilities or equipment that results in better recycling, excluding investments in deposit systems, buildings and means of transport.

Explanatory note: Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials.

A 1613
Glass shredder for hospitality businesses
a. intended for: granulating on the premises of a Catering Establishment as referred to in Article 1(1) of the Beverage and Catering Act of glass waste (non-return glass) from this Catering Establishment, whereby the granulated glass:
   — is disposed of by or offered to a waste-processing company, and
   — is recycled into new glass,
b. consisting of: a glass shredder.

F 1661
Waste separation system based on watermarks or GPS trackers
a. intended for: automatic separation of products, product components or plastic packaging based on:
   1. watermarks pressed into the plastic with information on the material use, composition and optionally also the origin of the packaging or product, with higher-quality recycling of packaging, products or product components than what is customary for the packaging in question, or in the case of non-recyclable waste, separation of the recyclable waste, or
   2. GPS trackers, with guaranteed retrieval of the packaging, products or product components at the end of their service life, free of charge, by the manufacturer for recycling, refurbishment or reuse, attested by the warranty conditions,
b. consisting of: a camera system or scanner, a detection system, a sorting system and conveyor belts to and under the separation system.

Explanatory note: The main criterion for higher-quality recycling is higher-quality recyclate, such as closer approximation to virgin quality. A higher market price may be an indicator of higher quality. Other criteria are a greater number of cycles in the chain for the raw materials, and less environmental damage during recycling (including energy consumption), compared to what is customary.

Higher recycling means a recycling in which the waste is processed into recyclate that approaches the quality of primary raw materials closer to that produced by

recycling processes commonly used for the waste. Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials. Re-use means any operation whereby products or components which are not waste are reused for the same purpose as that for which they were intended. Refurbish means a process in which a product is refurbished or improved to new condition, using parts of existing products, components and materials with a similar function, with warranty on the refurbished or improved product.

1.7 Prevention of emissions from waste

F 1700
Production equipment for replacing (potential) substances, nano particles or micro plastics of very high concern (adapting existing situation)
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 1704
System for the breakdown of micropollutants in water
a. intended for: demonstrable reduction of emissions of the following substances into a wastewater treatment plant or surface water by complete breakdown into harmless components:
   1. nano particles smaller than 50 nm, other than nutrients,
   2. micro plastics smaller than 50 µm,
   3. drug residues,
   4. (potential) substances of very high concern, or
   5. emerging substances that hinder sustainable drinking water production,

   where the following applies for points 1 to 5:
   — the system must be specifically geared towards complete breakdown of one or more of the aforementioned substances, and thus must also be supplemental to a water treatment plant for reduction of the waste water treatment load, and
   — the investment at least covers the remediation efforts for removal of these substances as specified by the competent authority,
b. consisting of: equipment for the breakdown of micropollutants such as a chemical, electrochemical or other oxidation reactor, a UV irradiation unit, a sonolytic reactor, a plasmatron reactor, an advanced biofilter and optionally also equipment for micropollutant measurement and detection, excluding pretreatment equipment.

Explanatory note:
Substance of very high concern means a substance which meets one or more of the criteria or conditions referred to in Article 57 of the EC Regulation Registration, Evaluation and Authorisation of Chemicals (REACH). These substances can have serious, often irreversible effects on human health and the environment. These include carcinogenic, mutagenic, reprotoxic, persistent or bioaccumulating substances. Potential substance of very high concern means a substance that may meet the criteria for a substance of very high concern but has not yet been identified as a substance of very high concern. This may be because some information is not available or because the available information still needs to be assessed.
. The RIVM website keeps lists of substances identified as substances of very high concern or potential substances of very high concern.

A 1705

System to remove micropollutants from water

a. intended for: the demonstrable reduction of emissions of the following substances into a wastewater treatment plant or into the surface water by removing them from wastewater:
   1. nano particles smaller than 50 nm, other than nutrients,
   2. micro plastics smaller than 50 µm,
   3. drug residues,
   4. (potential) substances of very high concern, or
   5. emerging substances that hinder sustainable drinking water production,

   where the following applies for points 1 to 5:
   — the disposal plant is specifically aimed at removing one or more of the above substances and is therefore complementary to a waste water treatment plant for reducing the treatment load of the waste water,
   — the investment at least covers the remediation efforts for removal of these substances as specified by the competent authority, and
   — the investment at company level does not lead to the discharge of more brine,
b. consisting of: equipment for the removal of micropollutants such as ion exchange, foam fractionation, electrocoagulation, coal dust dosage or a membrane system, and optionally also equipment for micropollutant measurement and detection, excluding pretreatment equipment.

Explanatory note:
Substance of very high concern means a substance which meets one or more of the criteria or conditions referred to in Article 57 of the EC Regulation Registration, Evaluation and Authorisation of Chemicals (REACH). These substances can have serious, often irreversible effects on human health and the environment. These include carcinogenic, mutagenic, reprotoxic, persistent or bioaccumulating substances. Potential substance of very high concern means a substance that may meet the criteria for a substance of very high concern but has not yet been identified as a substance of very high concern. This may be because some information is not available or because the available information still needs to be assessed. The RIVM website keeps lists of substances identified as substances of very high concern or potential substances of very high concern.

F 1706

Centrifugal filter for sharps of plastic lenses

a. intended for: the removal by centrifuge of micro plastics from the cooling water required for the grinding of plastic lenses, where:
   — this removes at least 85 % of the micro plastics from the waste water, and
   — the treated waste water is reused within the undertaking,
b. consisting of: a pumping system, a filter and a centrifuge.

A 1725

Dust emission-free denaturing plant for waste containing asbestos or soil containing asbestos

a. intended for: dust emission-free denaturing of waste or soil containing asbestos by decomposing the asbestos residues at temperatures of less than 250 °C using caustic soda or acid, where:
   — the asbestos fibres are completely destroyed, and
   — the silicate-containing filter cake is used as a building substance or as a compound in construction and leaching of the building or aggregated material does not exceed the maximum emission values set out in Table 1 of Annex A to the Soil Quality Regulation 2022,
b. consisting of: a dust emission-free waste compactor system, a heating and cooling system, a caustic soda or acid dosing system, a filter system, a treatment system for filter cake and optionally also a separation system.

A 1726
Thermal denaturing system for asbestos cement products
a. intended for: the thermal denaturing of asbestos cement products in which the asbestos fibres are completely destroyed by heating and the resulting final product is used as a building substance or as an aggregate in construction, and leaching of the building or aggregate material does not exceed the maximum emission values set out in Table 1 of Annex A to the Soil Quality Regulation 2022,
b. consisting of: a tunnel furnace or a portable bell furnace, a burner system, afterburners and the following optional components: ceramic filters, a low-pressure area for inspection and repair of packaging, a transport system and a crushing system for post-treatment of the product.

F 1760
Equipment or facilities to prevent plastic pollution
a. intended for: preventing the spread of plastic granules, flakes, powders or litter during loading and unloading, industrial production processes or construction activities, by:
    1. a closed loading and unloading facility between storage and the means of transport,
    2. equipment for vacuum-cleaning or compressed air cleaning of means of transport after loading or unloading at a suitable location,
    3. equipment or facilities for the capture, collection or recovery of residual granulate after loading, unloading, sampling, drifting or during irregular operation,
    4. filters in storm or sewer drains,
    5. protective covers for forklift forks to prevent damage to packaging filled with granules,
    6. fences along a construction site intended solely to prevent construction waste drift, or
    7. closed waste containers for light materials on construction sites,
b. consisting of: equipment or facilities to prevent the dispersal of plastics in the environment, other than sweepers.

Explanatory note: Irregular operation means faults, maintenance on cleaning or other technology and startup and shut-down of systems or processes. A minimum declaration amount of EUR 2 500 applies for assets. For example, at a price of EUR 500 per provision, at least 5 facilities are purchased and declared at the same time.

E 1790
Smart waste container with press mechanism
a. intended for: the collection of waste in outdoor spaces, accessible free of charge, with a waste container featuring a press mechanism, where the waste container:
    — demonstrably contributes to the prevention of litter,
    — features integrated solar panels and a battery for the press mechanism power supply,
    — is not connected to the electricity grid, and
    — features GPS and sensors to monitor the waste container fill level so that it is only emptied when full,
b. consisting of: a smart waste container with a press mechanism.

2. Food supply and agricultural production

An economic operator active in primary agricultural production, processing of agricultural products and marketing of agricultural products, forestry or the

production, processing and marketing of fishery and aquaculture products shall be eligible for environmental investment and arbitrary depreciation only if it is an SME.

Greenhouses, barns, agricultural machinery, aquaculture, fisheries, processing equipment

2.1 Greenhouse horticulture

F 2112
Green Label for Greenhouses for organic cultivation

a. intended for: organic cultivation of crops in a greenhouse where:
   — it has been established that the greenhouse complies with the requirements referred to in point (a) of asset A 2113; and
   — a bio-certificate issued by the institute Stichting Skal shows that the crops are grown organically,
b. consisting of: a greenhouse, which is greenhouse cover and façades, and cultivation and climate-control facilities.

The investment in the Green Label for Greenhouses for organic cultivation is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments up to the following amount per square metre of certified cultivation area, with a maximum of EUR 4 000 000:

Crop group	New greenhouse EUR/m²	Existing greenhouse EUR/m²
Vegetables	120	60
Decorative plants	190	95
Source material	230	115

Investments in a Green Label for Greenhouses may only be declared in their entirety for one of the assets F 2112 and A 2113.

Explanatory note: For information on the bio-certificate, please visit skal.nl.
If a final certificate cannot be issued within the set timeframe due to exceptional circumstances beyond the control of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and the website rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

A 2113
Green Label for Greenhouses

a. intended for: professional cultivation of crops in a Green Label Greenhouse, meeting the following requirements:
   — the greenhouse meets the requirements of the Green Label for Greenhouses 15 (GLK15), attested by a Green Label for Greenhouses 15 (GLK15) greenhouse design certificate issued before the declaration date by an organisation accredited for such by the Accreditation Council, and where:
   1. a GLK15 greenhouse certificate is provided within 3 years of issue of the GLK15 greenhouse design certificate, or
   2. after this 3-year timeframe, a greenhouse certificate is provided according to the Green Label for Greenhouses benchmark applicable at that time and the corresponding criteria, assessment guidelines and additional decisions,
b. consisting of: a greenhouse (greenhouse cover and façades) and cultivation

and climate-control facilities.
The investment in the Green Label for Greenhouses is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments up to the following amount per square metre of certified cultivation area, with a maximum of EUR 5 000 000:

Crop group	New greenhouse EUR/m²	Existing greenhouse EUR/m²
Vegetables	120	60
Decorative plants	190	95
Source material	230	115

Investments in a Green Label for Greenhouses may only be declared in their entirety for one of the assets F 2112 and A 2113.

Explanatory note: The Green Label for Greenhouses 15 (GLK15) certification scheme is available at groenlabelkas.nl.
If a final certificate cannot be issued within the set timeframe due to exceptional circumstances beyond the control of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and the website rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

F 2130
Mechanical, biological or microbiological control equipment for pests or diseases in a horticultural greenhouse

a. intended for: control of pests or diseases in a horticultural greenhouse by:
   1. the use of natural enemies for biological or microbiological control,
   2. mechanical repelling or culling of the pests, or
   3. mechanical control of pest insects using micro-drones,
b. consisting of: equipment or facilities that are technically necessary for biological, microbiological or mechanical control, excluding the atomisation devices of the towing vehicle.

An investment in mechanical or biological pest or disease control equipment as part of a greenhouse declared under one of the assets F 2112 and A 2113 is not eligible for an environmental investment allowance or arbitrary depreciation of environmental investments under asset F 2130.

D 2131
Louse-proof insect mesh with moisture supply or drainage (adjust existing situation)

a. intended for: the application of dirt repellent insect mesh to existing greenhouses to reduce the use of plant protection products, where their adverse effects on the climate in the greenhouse are compensated by active moisture regulation, optionally in combination with heat recovery and optionally in combination with insect netting directly across the crops,
b. consisting of: louse-proof mesh, moisture regulation equipment and potentially the following components: heat recovery, support material and a double door access lock, with the exception of screen and heating systems.

An investment in louse-proof insect netting with moisture removal as part of a greenhouse declared under one of the assets F 2112 and A 2113 is not eligible for an environmental investment allowance under asset D 2131.

A 2135
System for increasing plant resilience in greenhouse horticulture

a. intended for: increasing plant resilience to disease in a greenhouse by organic

means, without the use of chemical substances or metals, and resulting in a reduction in the use of plant protection products,
b. consisting of: a system to increase plant resilience, excluding water storage facilities and water dosing systems.

An investment in a system to increase plant resilience as part of a greenhouse declared under one of the assets F 2112 and A 2113 is not eligible for an environmental investment allowance or arbitrary depreciation of environmental investments under asset A 2135.

F 2140
Underground water storage

a. intended for: the individual or collective storage in agriculture or horticulture of:
   1. rainwater in underground soil layers, other than a heat-cold storage (WKO) or geothermal energy system, where the competent authority has granted written permission for the underground water storage; or
   2. rain or recirculation water in a closed facility under a horticultural greenhouse or building,

   where in points 1 and 2, in the case of a water storage facility or an extension thereof for a greenhouse horticultural holding, the total water storage on the holding has a storage capacity of at least 1 000 m^3 per hectare,
b. consisting of: a water storage facility and equipment technically necessary for water storage, with the exception of the following components: facilities for collecting rain or circulation water and facilities for making the reclaimed water suitable for use.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 4 000 000 of the invested amount.

A 2142
Equipment to reduce the use of groundwater as irrigation water in greenhouse horticulture (change to existing situation)

a. intended for: reduction of the amount of groundwater pumped up for production of irrigation water for use in greenhouse horticulture by at least 45 % with respect to the existing situation, where:
   — any changes in the growing capacity and crop needs in the greenhouse are factored into the calculation of the savings,
   — the reduction is achieved by reclaiming water and raw materials from brine or increasing rainwater use, storing more rainwater per hectare than required by law; and
   — no brine is put into the soil,
b. consisting of: equipment for reclamation of water and raw materials from brine, a vacuum evaporator or a rainwater storage facility or expansion thereof, optionally also with storage facilities for recirculation of water or wastewater.

An investment in equipment to reduce the use of groundwater as part of a greenhouse declared under one of the assets F 2112 and A 2113 is not eligible for an environmental investment allowance or arbitrary depreciation of environmental investments under asset A 2142.

F 2143
System for individual nutrient measurement

a. intended for: the automatic measurement of nutrient concentrations in greenhouse horticulture nutrient water for the purpose of determining the optimal nutrient yield and reducing the amount of drain water to be discharged, where the concentrations of at least the following nutrients are measured individually:
   — sodium,
   — potassium,
   — magnesium,

— calcium,
— ammonium,
— chlorine,
— nitrate,
— sulphate,
— hydrogen carbonate, and
— phosphate.

b. consisting of: a measuring system.

An investment in an individual nutrient measurement system as part of a greenhouse declared under any of the assets F 2112 or A 2113 shall not be eligible for environmental investment allowance and arbitrary depreciation under asset F 2143.

A 2145
System for desalination of drain or drainage water in greenhouse horticulture (change to existing situation)

a. intended for: demonstrably more frequent recirculation of drainage water in the cultivation process compared to the existing situation, by enhanced removal of sodium salts and other salts, thus reducing or preventing discharge of drain or drainage water, where the investment does not result in more brine discharge for the farm,
b. consisting of: a system for removal of salts and the following optional components: a vacuum evaporator and measurement equipment.

An investment in a system for desalination of drainage water as part of a greenhouse declared under one of the assets F 2112 and A 2113 is not eligible for an environmental investment allowance or arbitrary depreciation of environmental investments under asset A 2145.

F 2146
Facilities for zero discharge in greenhouse horticulture (change to existing situation)

a. intended for: achieving zero discharge in an existing horticultural greenhouse, where:
   - it is demonstrated that the investment helps achieve zero discharge as described in the Zero Discharge Demonstration Plan adopted by the Sustainable Greenhouse Horticulture Platform [Platform Duurzame Glastuinbouw] or determined by a study of the water streams on the farm by a relevant research or consulting organisation,
   - drain water from substrate cultivation, drainage water from soil-bound cultivation and filter washings are no longer discharged onto surface water or into the sewer, demonstrated by a visit report from an enforcing or supervisory authority and a declaration from the competent authority, and
   - it is declared that the investment in the facility is not required by law,
b. consisting of: facilities for achieving zero discharge, such as filters, measuring equipment, water collection reservoirs and piping.

An investment in a facility for zero discharge as part of a greenhouse declared under one of the assets F 2112 and A 2113 is not eligible for an environmental investment allowance or arbitrary depreciation of environmental investments under asset F 2146.

Explanatory note: For information on zero discharge, please visit www.glastuinbouwwaterproof.nl.

F 2150
Equipment for upgrading plant residues to raw materials

a. intended for: processing of plant residues from greenhouse horticulture, optionally in combination with residual streams from oyster mushroom cultivation, into a raw material for a product other than a fuel or fertiliser,

b. consisting of: upgrading equipment needed to process plant residues, excluding storage facilities.

2.2 Livestock farming

B 2200
Innovative stable

a. intended for: keeping animals in an innovative stable:
   — for which one or more environmental permits as referred to in the Environmental Act have been issued, if the stable is subject to a permit requirement under this Act,
   — fitted with a housing system or additional technique that reduces ammonia emissions and which is not listed in Annex V or Annex VI to the Environmental Scheme and to which the competent authority has assigned an emission factor or for which a special emission factor has been established as referred to in Article 4.6 of the Environmental Scheme; and
   — where the order for a measurement of ammonia emissions from the housing system applied has been issued before the declaration date and this measurement is carried out in accordance with the prescribed Protocol for the measurement of ammonia emissions from housing systems in livestock farming or an equivalent measurement method,

b. consisting of: an innovative stable, excluding air scrubbers and renewable energy generation plants.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 5 000 000 of the invested amount. Investments in an innovative stable can only be declared as a whole for asset B 2200.

Explanatory note: More information about innovative stables is available at rvo.nl and iplo.nl

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

B 2201
Barn for organic dairy or poultry farming with ammonia emission reduction

a. intended for: keeping milk or poultry animals in a holding producing animal agricultural products in accordance with the rules laid down in the Animal Products Decree, as evidenced by a certificate of Organic Production Netherlands issued by Skal, where:
   — one or more environmental permits as referred to in the Environmental Act have been issued, if the stable is subject to a permit requirement under this Act,
   — all livestock in the whole barn are kept in one or more low ammonia emission housing systems:
      1. which are listed in Annex V to the Environmental Scheme and are not classified as a ‘other housing system’; or
      2. in so far as it concerns a housing system which reduces ammonia emissions and which is not listed in Annex V to the Environmental Scheme and to which the competent authority has assigned an emission factor or for which a special emission factor has been established as referred to in Article 4.6 of the Environmental Scheme,

   where the conditions under the aforementioned points 1 and 2 do not apply to a housing system for young stock if young stock are also kept in a dairy barn,

b. consisting of: an enclosed space in which animals are housed, a stable, climate-control and feed systems, ammonia emission reducing systems, manure disposal and storage and a hygiene lock and excluding air scrubbers, the housing system HA 1.35 as listed in Annex V of the Environmental Scheme, sustainable energy generation installations, spaces and components intended for staff and the collection, processing and storage of the (final) products, where a closed space means an indoor space or a partially enclosed covered outdoor space.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 5 000 000 of the invested amount. Investments in a barn for organic dairy or poultry farming with reduced ammonia emissions may only be declared in their entirety for asset B 2201.

Explanatory note: The entire stable must be equipped with one or more low ammonia-emission housing systems as referred to in the Environmental Scheme. A barn fitted with multiple housing systems, one of which falls under ‘other housing systems’, is not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments. For information on the Animal Products Decree, please visit skal.nl. Annex V to the Environmental Scheme does not contain housing systems for organically reared pigs, so that an organic pig shed does not meet the requirements set out in asset B 2201. Dairy livestock means all livestock kept for the production of milk.
See asset B 2200 for an innovative stable, e.g. a organic pig stable to which the competent authority has assigned a different emission factor or for which a special emission factor as referred to in Article 4.6 of the Environmental Scheme has been established.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

B 2202
Climate-control and animal monitoring system

a. intended for: monitoring animals in a barn and measuring climate parameters, making it clear how the use of antibiotics or hormones on the farm can be reduced and ammonia emissions can be reduced, by taking pictures of the animals in the barn, recording noise in the barn and measuring at least the following parameters:
   - CO_2,
   — temperature,
   — ammonia,
   — methane,
   — humidity,
   — air pressure, and
   — particulate matter (PM2.5 and PM10),
b. consisting of: a sensor unit with cameras, sensors and a 4G connection, a power cable and software for real-time viewing of measurement results.

A 2204
Formalin-free bath for cattle claw disinfection

a. intended for: disinfection of cattle claws with hypochlorous acid (HOCl) using an automatic refilling disinfection bath connected to an on-site disinfection system based on sodium chloride electrolysis, where the supplier of the on-site disinfection system is entered on the ‘Biocidal Products Regulation (BPR) Article 95’ list of the European Chemical Agency (ECHA),
b. consisting of: an on-site disinfection system based on sodium chloride electrolysis, disinfection bath(s), pump(s) and polyethylene pipe(s).

A 2205
Reverse osmosis system for the processing of discharged water from a biological air scrubber

a. intended for: reduction of water consumption from biological air scrubbers by at least 60 %, by purifying the discharged water by reverse osmosis, after which the purified discharged water is reused in the biological air scrubber and the remaining concentrate is recovered,
b. consisting of: a reverse osmosis unit with the following optional components: a storage facility for concentrate, a storage facility for scrubbing water for recirculation and facilities to make the treated discharged water suitable for recirculation, excluding the air scrubber.

F 2206
Equipment or facilities for separate collection of manure and urine in pig or cow barns (change to existing situation)

a. intended for: separate collection at the source and storage of animal manure and urine in existing pig houses or cattle barns,
b. consisting of: equipment or devices for the separate collection and storage of animal manure and urine, optionally an extraction system continuously extracting the basement air and excluding manure separation equipment and the housing system HA 1.35 as listed in Annex V of the Environmental Scheme.

An investment in equipment or facilities for segregated manure and urine collection in pig or cow barns as part of a barn declared under one of the assets B 2200, B 2201, A 2210, A 2211, F 2212, A 2220 and A 2221 shall not be eligible for environmental investment allowance and arbitrary depreciation of environmental investments under asset F 2206.

Explanatory note: Manure separation equipment such as screw presses, belt filter presses or decanters are not eligible under asset F 2206.

B 2207
Cooling system for slurry (change to existing situation)

a. intended for: cooling of slurry in an existing barn, so the slurry temperature does not exceed 15 ˚C, and where the heat obtained from the slurry is recovered,
b. consisting of: manure cooling, a heat pump and not including the manure pit or pits.

An investment in a cooling system for slurry as part of a barn declared under one of the assets B 2200, B 2201, A 2210, A 2211, F 2212, A 2220, A 2221, A 2230, A 2231, B 2290 and B 2291 shall not be eligible for environmental investment allowance and arbitrary depreciation of environmental investments under asset B 2207.

B 2208
Gas-tight facility for slurry storage

a. intended for: covering, in the case of livestock farming, a slurry storage with a gas-tight device, other than (secondary) digestate storage, which reduces methane emissions and where the resulting gases:
    1. are collected and used in a gas-tight room, or
    2. are thermally oxidised by a flaring installation that meets safety requirements NPR 7910-1+C1,
b. consisting of: a gas-tight facility and flaring system, and excluding the manure storage unit and parts thereof.

B 2209
System for mixing slurry with air bubbles (change to existing situation)

a. intended for: mixing slurry by means of air bubbles in a slurry pit or manure silo of an existing farm without an MDV 12, 13, 14 or 15 barn certificate or barn design certificate that produces, processes or transports manure, considerably

reducing the formation of methane and hydrogen sulphide in the slurry pit or manure silo,
b. consisting of: a compressor, a control unit, a control valve, air hoses and PVC outlets, and excluding slurry pits and manure silos.

An investment in a system to mix slurry with bubbles as part of a barn declared under one of the assets B 2200 and B 2201 is not eligible for an environmental investment allowance or arbitrary depreciation of environmental investments under asset B 2209.

A 2210
Sustainable dairy barn

a. intended for: the keeping of dairy cattle in a barn with a maximum of 250 animal places, where:
   — the barn meets the requirements of Sustainable Livestock Farm Benchmark (Maatlat Duurzame Veehouderij; MDV) 15 – dairy barns, attested by an MDV 14 barn certificate or barn design certificate issued before the declaration date by an organisation accredited for such by the Accreditation Council, and
   — one or more environmental permits as referred to in the Environmental Act have been issued, if the stable is subject to a permit requirement under this Act,
   — the dairy farm is agricultural based; and
   1. within 2 years of the issue of the barn design certificate, a final MDV 15 barn certificate is provided, or
   2. after this 2-year timeframe, a final barn certificate is provided according to the Sustainable Livestock Farm Benchmark applicable at that time and the corresponding criteria, assessment guidelines and additional decisions,
b. consisting of: an enclosed space in which animals are housed, a stable, climate-control and feed systems, manure disposal and storage and optionally the ammonia emission reduction system HA 1.38 as listed in Annex V of the Environmental Scheme, with the exception of emission reducing floors not forming part of the housing system HA 1.38, the housing system HA 1.35 as listed in Annex V of the Environmental Scheme, air scrubbers and renewable energy generation installations, where an enclosed space means an indoor space or a partially enclosed covered outdoor space.

The investment in a sustainable dairy barn is eligible for environmental investment relief and arbitrary depreciation of environmental investments for up to EUR 7 810 per certified animal place, with a maximum of EUR 5 000 000. Investments in a sustainable diary barn may only be declared in their entirety for one of the assets A 2210 or F 2212.

Explanatory note: The Sustainable Livestock Farm Benchmark (MDV) certification scheme is available at maatlatduurzameveehouderij.nl. The applicable criteria, assessment guidelines and additional decisions are available on this site. Investments in young stock spaces may be used to support the maximum amount up to the same number of young stock places as the number of dairy livestock places for which certification has been granted. If a final certificate cannot be issued within the set timeframe due to exceptional circumstance beyond the control of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

A 2211
Sustainable veal calf or meat cattle barn

a. intended for: keeping veal calves or meat cattle in a barn with a maximum of

1 250 animal places, where:
— the barn meets the requirements of the Sustainable Livestock Farm Benchmark (MDV) 15 - meat calves or meat cattle barns, as shown by a barn (design) certificate MDV 15 issued before the declaration date by an organisation accredited by the Accreditation Board for this purpose,
— one or more environmental permits as referred to in the Environmental Act have been issued for the barn, if the barn is subject to a permit requirement under this Act, and
1. within 2 years of the issue of the barn design certificate, a final MDV 15 barn certificate is provided, or
2. after this 2-year timeframe, a final barn certificate is provided according to the Sustainable Livestock Farm Benchmark applicable at that time and the corresponding criteria, assessment guidelines and additional decisions,

b. consisting of: an enclosed space in which animals are housed, barn furnishings, climate-control and feeding systems, ammonia emission reduction systems and manure removal and storage facilities, excluding air scrubbers and sustainable energy generation systems, where enclosed space means an interior space or a partially enclosed covered exterior space.

The investment in a sustainable veal calf or meat cattle barn is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 5 000 000 of the investment amount. Investments in a sustainable veal calf or beef cattle barn may only be declared in their entirety for asset A 2211.

Explanatory note: The Sustainable Livestock Farm Benchmark (MDV) certification scheme is available at maatlatduurzameveehouderij.nl. The applicable criteria, assessment guidelines and additional decisions are available on this site. If a final certificate cannot be issued within the set timeframe due to exceptional circumstance beyond the control of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

F 2212
Sustainable dairy barn with grazing area

a. intended for: the keeping of dairy cattle in a barn with a maximum of 250 animal places, where:
— the barn meets the requirements of Sustainable Livestock Farm Benchmark (MDV) 15 – dairy barns with grazing corridor, attested by an MDV 15 barn certificate with grazing corridor or barn design certificate issued before the declaration date by an organisation accredited for such by the Accreditation Council, and
— one or more environmental permits as referred to in the Environmental Act have been issued, if the stable is subject to a permit requirement under this Act,
— the dairy farm is agricultural based; and
1. within 2 years of the issue of the barn design certificate, the barn has been commissioned, and within 3 years of the issue of the barn design certificate, a barn certificate with grazing area is provided, or
2. after this 3-year timeframe, a final barn certificate is provided according to the Sustainable Livestock Farm Benchmark applicable at that time and the corresponding criteria, assessment guidelines and additional decisions,

b. consisting of: an enclosed space in which animals are housed, a stable, climate-control and feed systems, manure disposal and storage and optionally the ammonia emission reduction system HA 1.38 as listed in Annex V of the

Environmental Scheme, with the exception of emission reducing floors not forming part of the housing system HA 1.38, the housing system HA 1.35 as listed in Annex V of the Environmental Scheme, air scrubbers and renewable energy generation installations, where an enclosed space means an indoor space or a partially enclosed covered outdoor space.

The investment in a sustainable dairy barn with grazing corridor is eligible for environmental investment relief and arbitrary depreciation of environmental investments for up to EUR 7 810 per certified animal place, with a maximum of EUR 4 000 000. Investments in a sustainable diary barn may only be declared in their entirety for one of the assets A 2210 or F 2212.

Explanatory note: The Sustainable Livestock Farm Benchmark (MDV) certification scheme is available at maatlatduurzameveehouderij.nl. The applicable criteria, assessment guidelines and additional decisions are available on this site. Investments in young stock spaces may be used to support the maximum amount up to the same number of young stock places as the number of dairy livestock places for which certification has been granted. If a final certificate cannot be issued within the set timeframe due to exceptional circumstance beyond the control of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

B 2213

Autonomous manure collection robot

a. intended for: sucking up or absorbing cow manure from dense barn floors to reduce ammonia emissions, claw and udder problems and antibiotic use, by a manure robot that navigates independently through the stable using sensors, and where:
   1. the manure robot is equipped with water bags and sprays water at the front and back of the floor, so that the manure can be removed more easily, or
   2. the stable is equipped with a spraying or misting system, so that the manure can be removed more easily,
b. consisting of: a manure collection robot, a charging station, a manure disposal point and the following optional components: a water refill station and a spray or misting system.

An investment in an autonomous manure collection robot as part of a barn declared under one of the assets B 2200, B 2201, A 2210, A 2211 and F 2212 is not eligible for an environmental investment allowance or arbitrary depreciation of environmental investments under asset B 2213.

B 2217

Towed electric feed mixer wagon for ruminants

a. intended for: provision of roughage to ruminants with a towed feed mixer wagon that:
   — is fitted with an all-electric drive, where the energy needed for propulsion is supplied by a lead-free battery pack, and
   — mixes and distributes the feed autonomously,
b. consisting of: a towed electric feed mixer wagon and optionally also a charging station and an automatic monitoring system for feed efficiency.

A 2218

Automatic roughage mixing system or self-propelled autonomous roughage feeding system for ruminants

a. intended for: increasing the rationing efficiency and reducing the risk of nutritional disorders in ruminants by:

1. automatic and mixed supply of roughage with an all-electric self-propelled autonomous machine,
2. cutting, transport and delivery of fresh grass in a single pass, with an all-electric self-propelled autonomous machine,
3. automatic and mixed supply of roughage multiple times a day with an electrically driven feed belt that unloads the feed to the correct group of animals, or
4. automatic supply of roughage, optionally in combination with concentrates, through a tube system using compressed air, a screw conveyor, a coil or a chain, and

whereby under points 1 to 4, the most optimal feeding moment is determined by:
— the feed intake of the ruminants, or
— automatically measuring the feed still present for the ruminants in question or calculating this based on the amount of feed supplied, the set daily ration per animal, the number of animals per group and the feed delivery time,

b. consisting of:
1. with regard to subsection a, point 1: a feed kitchen, a feed gripper, a mineral and pellet dosing device, a control system, a self-propelled autonomous feed robot, sensors for routing, optionally with the following components: a guide rail, a charging station and an automatic monitoring system for feed efficiency, and excluding concentrate machines and systems,
2. with regard to subparagraph a, point 2: a self-propelled autonomous machine fitted with a cutter bar, loader wagon and fresh grass distribution mechanism,
3. with regard to subparagraph a, point 3: feed bunkers, feed belt(s), push ploughs for unloading the feed, sensors and a control system, excluding concentrate machines and systems, or
4. with regard to subparagraph a, point 4: supply bunkers for roughage, a mixer, a mineral and pellet dosing device, tube system, sensors and a control system, excluding concentrate machines and systems.

An investment in an automatic roughage mixing system or self-propelled roughage feeding system for ruminants as part of a barn declared under one of the assets B 2200, B 2201, A 2210, A 2211, F 2212 and B 2291 is not eligible for an environmental investment allowance or arbitrary depreciation of environmental investments under asset A 2218.

Explanatory note: The term autonomous machine means a machine that can perform work without an operator. The term self-propelled machine means a non-towed machine with its own means of propulsion.

B 2219
Permanent coverage system for silage locations

a. intended for: coverage of silage with a permanent cover that is rolled on and off mechanically, fitted with channels filled with water in order to press the silage,
b. consisting of: a cover with water hoses and a covering machine.

A 2220
Sustainable pig barn with source measure to reduce ammonia emissions (adapting existing situation)

a. intended for: keeping pigs in a barn with a maximum of 7 500 animal places for meat pigs or a maximum of 1 200 breeding pigs where one or more source measures for reducing ammonia emissions are applied, where:
— the barn meets the requirements of Sustainable Livestock Farm Benchmark (MDV) 15 – pig barns, attested by an MDV 15 barn certificate or barn design certificate issued before the declaration date by an

organisation accredited for such by the Accreditation Council, and
— one or more environmental permits as referred to in the Environmental Act have been issued, if the stable is subject to a permit requirement under this Act,
— the number of animal places or GE, as recorded in the MDV, does not increase in the new situation compared to the old situation; and
1. within 2 years of the issue of the barn design certificate, a final MDV 15 barn certificate is provided, or
2. after this 2-year timeframe, a final barn certificate is provided according to the Sustainable Livestock Farm Benchmark applicable at that time and the corresponding criteria, assessment guidelines and additional decisions,

b. consisting of: an enclosed space in which animals are housed, barn furnishings, climate-control and feeding systems, ammonia emission reduction systems and manure removal and storage facilities, excluding air scrubbers and sustainable energy generation systems, where enclosed space means an interior space or a partially enclosed covered exterior space.

The investment in a sustainable pig barn is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments up to the following amount per certified animal place, up to a maximum of EUR 5 000 000:

Animal category	EUR per animal place
Porkers	780
Weaned piglets	470
Mating and gestating sows	2 185
Farrowing sows	5,470
Breeding Male	5 315

Investments in a sustainable pig barn with one or more source measures to reduce ammonia emissions may only be declared in their entirety for asset A 2220.

Explanatory note: Investments in sustainable pig barns without source measures to reduce ammonia emissions may be declared in their entirety for asset A 2221. Investments in a new MDV barn at a new location will not be stimulated unless it is a relocation.
The justification must show that the number of animals does not increase compared to the existing situation. The size unit is included in the MDV benchmark and can be used if the entrepreneur proceeds to keep a different animal species than the existing situation.
The Sustainable Livestock Farm Benchmark (MDV) certification scheme is available at maatlatduurzameveehouderij.nl. The applicable criteria, assessment guidelines and additional decisions are available on this site. If a final certificate cannot be issued within the set timeframe due to exceptional circumstance beyond the control of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

A 2221
Sustainable pig barn (adapting existing situation)

a. intended for: keeping pigs in a barn with a maximum of 7,500 animal places for meat pigs or a maximum of 1,200 animal places for breeding pigs, where:
— the barn meets the requirements of Sustainable Livestock Farm Benchmark (MDV) 15 – pig barns, attested by an MDV 15 barn certificate

or barn design certificate issued before the declaration date by an organisation accredited for such by the Accreditation Council, and
— one or more environmental permits as referred to in the Environmental Act have been issued, if the stable is subject to a permit requirement under this Act,
— the number of animal places or GE, as recorded in the MDV, does not increase in the new situation compared to the old situation; and
1. within 2 years of the issue of the barn design certificate, a final MDV 15 barn certificate is provided, or
2. after this 2-year timeframe, a final barn certificate is provided according to the Sustainable Livestock Farm Benchmark applicable at that time and the corresponding criteria, assessment guidelines and additional decisions,

b. consisting of: an enclosed space in which animals are housed, barn furnishings, climate-control and feeding systems, ammonia emission reduction systems and manure removal and storage facilities, excluding air scrubbers and sustainable energy generation systems, where enclosed space means an interior space or a partially enclosed covered exterior space.

The investment in a sustainable pig barn is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments up to the following amount per certified animal place, up to a maximum of EUR 5 000 000:

Animal category	EUR per animal place
Porkers	675
Weaned piglets	405
Mating and gestating sows	1,880
Farrowing sows	4,705
Breeding Male	4,570

Investments in a sustainable pig barn without source measures to reduce ammonia emissions may only be declared in their entirety for asset A 2221.

Explanatory note: Investments in sustainable pig barns with one or more source measures to reduce ammonia emissions may be declared in their entirety for asset A 2220.
Investments in a new MDV barn at a new location will not be stimulated unless it is a relocation.
The justification must show that the number of animals does not increase compared to the existing situation. The size unit is included in the MDV benchmark and can be used if the entrepreneur proceeds to keep a different animal species than the existing situation.
Air scrubbers have been excluded from fiscal benefit through environmental investment allowance and arbitrary depreciation of environmental investments. Therefore, the amount per animal place for asset A 2221 is lower than for asset A 2220. The Sustainable Livestock Farm Benchmark (MDV) certification scheme is available at maatlatduurzameveehouderij.nl. The applicable criteria, assessment guidelines and additional decisions are available on this site. If a final certificate cannot be issued within the set timeframe due to exceptional circumstance beyond the control of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

A 2230
Sustainable poultry barn with source measure to reduce ammonia

emissions (adapting existing situation)

a. intended for: the keeping of poultry, other than ducks or turkeys, in a barn with a maximum of 120 000 animal places for laying hens or not more than 220 000 animal places for broilers, in which one or more source measures for reducing ammonia emissions are applied, where:
   — the barn meets the requirements of Sustainable Livestock Farm Benchmark (MDV) 15 – poultry barns, attested by an MDV 15 barn certificate or barn design certificate issued before the declaration date by an organisation accredited for such by the Accreditation Council, and
   — one or more environmental permits as referred to in the Environmental Act have been issued, if the stable is subject to a permit requirement under this Act,
   — the number of animal places or GE, as recorded in the MDV, does not increase in the new situation compared to the old situation; and
   1. within 2 years of the issue of the barn design certificate, a final MDV 15 barn certificate is provided, or
   2. after this 2-year timeframe, a final barn certificate is provided according to the Sustainable Livestock Farm Benchmark applicable at that time and the corresponding criteria, assessment guidelines and additional decisions,
b. consisting of: an enclosed space in which animals are housed, barn furnishings, climate-control and feeding systems, ammonia emission reduction systems and manure removal and storage facilities, excluding air scrubbers and sustainable energy generation systems, where enclosed space means an interior space or a partially enclosed covered exterior space.

The investment in a sustainable poultry house is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments up to the following amount per certified animal place, with a maximum of EUR 5 000 000:

Animal category	EUR per animal place
Rearing of laying parent stock and laying hens	28.75
Production of laying parent stock and laying hens	52.50
Rearing of broiler parent stock	45.00
Production of broiler parent stock	77.50
Broiler chickens	27.00

Investments in a sustainable poultry barn with one or more source measures to reduce ammonia emissions may only be declared in their entirety for asset A 2230.

Explanatory note: Investments in sustainable poultry barns without source measures to reduce ammonia emissions may be declared in their entirety for asset A 2231. Investments in a new MDV barn at a new location will not be stimulated unless it is a relocation.
The justification must show that the number of animals does not increase compared to the existing situation. The size unit is included in the MDV benchmark and can be used if the entrepreneur proceeds to keep a different animal species than the existing situation.
The Sustainable Livestock Farm Benchmark (MDV) certification scheme is available at maatlatduurzameveehouderij.nl. The applicable criteria, assessment guidelines and additional decisions are available on this site. If a final certificate cannot be issued within the set timeframe due to exceptional circumstance beyond the control of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

A 2231
Sustainable poultry barn (adapting existing situation)

a. intended for: the keeping of poultry other than ducks or turkeys in a barn with a maximum of 120 000 animal places for laying hens or not more than 220 000 animal places for broilers, where:
   — the barn meets the requirements of Sustainable Livestock Farm Benchmark (MDV) 15 – poultry barns, attested by an MDV 15 barn certificate or barn design certificate issued before the declaration date by an organisation accredited for such by the Accreditation Council, and
   — one or more environmental permits as referred to in the Environmental Act have been issued, if the stable is subject to a permit requirement under this Act,
   — the number of animal places or GE, as recorded in the MDV, does not increase in the new situation compared to the old situation; and
   1. within 2 years of the issue of the barn design certificate, a final MDV 15 barn certificate is provided, or
   2. after this 2-year timeframe, a final barn certificate is provided according to the Sustainable Livestock Farm Benchmark applicable at that time and the corresponding criteria, assessment guidelines and additional decisions,

b. consisting of: an enclosed space in which animals are housed, barn furnishings, climate-control and feeding systems, ammonia emission reduction systems and manure removal and storage facilities, excluding air scrubbers and sustainable energy generation systems, where enclosed space means an interior space or a partially enclosed covered exterior space.

The investment in a sustainable poultry house is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments up to the following amount per certified animal place, with a maximum of EUR 5 000 000:

Animal category	EUR per animal place
Rearing of laying parent stock and laying hens	25.25
Production of laying parent stock and laying hens	45.75
Rearing of broiler parent stock	39.25
Production of broiler parent stock	67.50
Broiler chickens	23.50

Investments in a sustainable poultry barn without source measures to reduce ammonia emissions may only be declared in their entirety for asset A 2231.

Explanatory note: Investments in sustainable poultry barns with one or more source measures to reduce ammonia emissions may be declared in their entirety for asset A 2230.
Investments in a new MDV barn at a new location will not be stimulated unless it is a relocation.
The justification must show that the number of animals does not increase compared to the existing situation. The size unit is included in the MDV benchmark and can be used if the entrepreneur proceeds to keep a different animal species than the existing situation.
Air scrubbers have been excluded from fiscal benefit through environmental investment allowance and arbitrary depreciation of environmental investments. Therefore, the amount per animal place for asset A 2231 is lower than for asset A

2230. The Sustainable Livestock Farm Benchmark (MDV) certification scheme is available at maatlatduurzameveehouderij.nl. The applicable criteria, assessment guidelines and additional decisions are available on this site. If a final certificate cannot be issued within the time limit set for this purpose due to exceptional circumstances beyond the
the power of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

D 2235
Dust emission reduction technology for a poultry barn (change to existing situation)

a. intended for: reducing the emission of dust from a poultry barn without a barn (design) certificate MDV 14 or 15 by applying one or more techniques listed at the time of declaration in Annex V and VI to the Environmental Scheme,
b. consisting of: dust emission reduction technology or technologies.

Explanatory note: The list of emission factors was set out in the publication ‘Emission Factors of fine particulate matter for livestock farming’. From the entry into force of the Environmental Act, the technologies previously mentioned on this list are listed in Annexes V and VI to the Environmental Scheme.

Please note: investments in legally required assets are not eligible for environmental investment allowances, as set out in point 4 of Section 1 of this Annex.

B 2280
Sustainable horse stable

a. intended for: keeping horses or ponies in a stable that meets the requirements of Sustainable Livestock Farm Benchmark (MDV) 15 – horses, attested by an MDV 15 stable certificate or stable design certificate issued before the declaration date by an organisation accredited for such by the Accreditation Council, where:
    — one or more environmental permits as referred to in the Environmental Act have been issued, if the stable is subject to a permit requirement under this Act, and
    1. within 2 years of the issue of the barn design certificate, a final MDV 15 barn certificate is provided, or
    2. after this 2-year timeframe, a final barn certificate is provided according to the Sustainable Livestock Farm Benchmark applicable at that time and the corresponding criteria, assessment guidelines and additional decisions,
b. consisting of: an enclosed space in which animals are housed, barn furnishings, climate-control and feeding systems, ammonia emission reduction systems and manure removal and storage facilities, excluding air scrubbers and sustainable energy generation systems, where enclosed space means an interior space or a partially enclosed covered exterior space.

The investment in a horse stable is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 5 000 000 of the investment amount. Investments in a sustainable horse barn may only be declared in their entirety for asset B 2280.

Explanatory note: The Sustainable Livestock Farm Benchmark (MDV) certification scheme is available at maatlatduurzameveehouderij.nl. The applicable criteria, assessment guidelines and additional decisions are available on this site. If a final certificate cannot be issued within the set timeframe due to exceptional

circumstance beyond the control of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, investments by business owners in the agricultural sector are also subject to a cap of EUR 600 000 on total state aid per investment project for investments in horse stable(s). See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

B 2290
Sustainable rabbit, duck or turkey barns

a. intended for: keeping rabbits, ducks or turkeys in a barn that meets the requirements of Sustainable Livestock Farm Benchmark 15 - rabbit or poultry barns, duck or turkey barn component, attested by an MDV 15 barn certificate or barn design certificate issued before the declaration date by an organisation accredited for such by the Accreditation Council, and where:
   — one or more environmental permits as referred to in the Environmental Act have been issued for the barn, if the barn is subject to a permit requirement under this Act, and
   1. within 2 years of the issue of the barn design certificate, a final MDV 15 barn certificate is provided, or
   2. after this 2-year timeframe, a final barn certificate is provided according to the Sustainable Livestock Farm Benchmark applicable at that time and the corresponding criteria, assessment guidelines and additional decisions,
b. consisting of: an enclosed space in which animals are housed, barn furnishings, climate-control and feeding systems, ammonia emission reduction systems and manure removal and storage facilities, excluding air scrubbers and sustainable energy generation systems, where enclosed space means an interior space or a partially enclosed covered exterior space.

The investment in a sustainable rabbit, duck or turkey house is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 5 000 000 of the investment amount. Investments in a sustainable rabbit, duck or turkey house may only be declared in their entirety for asset B 2290.

Explanatory note: The Sustainable Livestock Farm Benchmark (MDV) certification scheme is available at maatlatduurzameveehouderij.nl. The applicable criteria, assessment guidelines and additional decisions are available on this site. If a final certificate cannot be issued within the set timeframe due to exceptional circumstance beyond the control of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

B 2291
Sustainable dairy goat or dairy sheep barn

a. intended for: keeping dairy goats or dairy sheep in a barn with a maximum of 1 500 animal places for dairy goats meeting the requirements of the Sustainable Livestock Farm Benchmark (MDV) 15 — dairy goat or dairy sheep barns, as shown by a barn (design) certificate MDV 15 issued before the declaration date by an organisation accredited by the Accreditation Board for this purpose, where:
   — one or more environmental permits as referred to in the Environmental Act have been issued for the barn, if the barn is subject to a permit requirement under this Act, and
   1. within 2 years of the issue of the barn design certificate, a final MDV 15

barn certificate is provided, or
2. after this 2-year timeframe, a final barn certificate is provided according to the Sustainable Livestock Farm Benchmark applicable at that time and the corresponding criteria, assessment guidelines and additional decisions,

b. consisting of: an enclosed space in which animals are housed, barn furnishings, climate-control and feeding systems, ammonia emission reduction systems and manure removal and storage facilities, excluding air scrubbers and sustainable energy generation systems, where enclosed space means an interior space or a partially enclosed covered exterior space.

The investment in a sustainable dairy goat or sheep barn is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 5 000 000 of the investment amount. Investments in a sustainable dairy goat or sheep barn may only be declared in their entirety for asset B 2291.

Explanatory note: The Sustainable Livestock Farm Benchmark (MDV) certification scheme is available at maatlatduurzameveehouderij.nl. The applicable criteria, assessment guidelines and additional decisions are available on this site. If a final certificate cannot be issued within the set timeframe due to exceptional circumstance beyond the control of the business owner, the business owner may request an extension from the RVO, as per Section 1, point 9, of this Annex.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

E 2292
Electrical concentrates feeding system for dairy goats

a. intended for: the targeted administration of concentrate feed to dairy goats using an electrical system by specifically determining the feed ration per goat, so that less concentrate feed is wasted, animal health improves, the use of antibiotics is reduced, and goat deaths are reduced,

b. consisting of: an electrical system for providing concentrate feed.

An investment in an electric concentrate feed system for dairy goats as part of a barn declared under one of the assets B 2200 and B 2291 is not eligible for an environmental investment allowance under asset E 2992.

B 2299
Underground carcass cooling with natural refrigerant

a. intended for: underground cooling of carcasses where the carcass cooling space:
   — cooled by refrigerant, and
   — is made liquid-tight, which is demonstrated by a certificate,

b. consisting of: an underground waterproof carcass refrigeration space with natural refrigerant.

2.3 Farming equipment

A 2300
Equipment or facilities for combining arable farming or livestock production with trees and bushes

a. intended for: strengthening biodiversity, sequestering CO_2 and improving the accumulation of organic matter in the soil and the resilience of agricultural crops or livestock living conditions, by combining arable farming or livestock production with the planting of fruit or nut trees, berry bushes or nursery plants, where:
   — an investment which, by its nature, in use and application corresponds to another asset described in this Annex, meets the requirements of the

relevant asset,
— the investment demonstrably contributes to arable or livestock farming in combination with trees and bushes,
— animal fertilisers are used, and
— the main cultivation is not for forestry, a nature area or fruit,

b. consisting of: facilities and equipment that demonstrably contribute to arable farming or livestock production combined with fruit or nut trees, berry bushes or nursery plants, and optionally also mobile chicken houses with less than 250 animal places for insect and weed control, and excluding all other barns and barn furnishings, buildings, storage facilities and processing equipment.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 5 000 000 of the invested amount.

Explanatory note: Asset A 2300 covers investments in facilities for mixed cultivation on farmland, other than forestry and border trees. This is part of agro-forestry, which mixes the planting of fruit or nut trees, berry bushes or nursery plants with arable farming, vegetable cultivation or grassland (livestock production). This asset concerns, for example, harvesting equipment for nuts or fruit. This asset does not cover barns, but mobile barns housing animals that contribute to weed removal are in fact eligible. Trees for short rotation coppice, Christmas trees and fast-growing trees for energy production (biomass) are not eligible under A 2300. For further background information on these agriculture systems, please visit edopot.wur.nl/454070.

NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

A 2310
Outdoor cultivation system for natural-soil crops

a. intended for: outdoor cultivation, in cultivation gutters, of crops:
— which are customarily cultivated on natural soil,
— where nutrients and plant protection products do not run off to the groundwater or surface water, and
— where the drain water is collected and recycled,

b. consisting of: a cultivation system and a water and manure dosage system, excluding a polytunnel, rainwater and drain water collection and a water recirculation system.

Explanatory note: Asset A 2310 only covers outdoor cultivation systems. Cultivation systems under glass are not eligible.

A 2312
Production equipment for paludiculture (wet agriculture)

a. intended for: the cultivation of bulrush, cranberry, aquatic ferns or peat moss crops on own holding, without the use of pesticides, fertilisers and other chemical additives, and where an investment corresponding to another asset as defined in this Annex, by its nature, use and application, must comply with the requirements of the plant in question,

b. consisting of: production equipment for cultivation of the above crops, excluding tractors.

A 2313
Production equipment for strip or pixel cultivation

a. intended for: strengthening biodiversity and improving the resilience of agricultural crops by growing crops in the open air on own holding in:
1. strips up to 30 meters wide, or
2. pixels not exceeding 30 by 30 metres wide,

where the following apply under points 1 and 2:
— pesticides, fertilisers and other chemical additives are not used; and
— an investment corresponding to another asset defined in this Annex by its nature, use and application must meet the requirements of the relevant asset,

b. consisting of: production equipment for the cultivation of agricultural crops in strips or pixels.

A 2314
Climate chamber for cultivation

a. intended for: production of crops, other than endives or mushrooms, in a fully isolated climate chamber, other than a greenhouse, where:
- only LED lighting is used for cultivation,
- the water used is recirculated in full,
- natural gas is not used for the heat supply, and
- at least 50 % of the required electricity is generated sustainably in the Netherlands,

b. consisting of: a cultivation system, modifications in a blackout room, cultivation and climate-control facilities and chamber walls other than building components, and excluding the following components: buildings, heat pumps, LED lighting and facilities for electricity production.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 5 000 000 of the invested amount.
An investment in a climate chamber as part of a Green Label for Greenhouses declared under one of the assets F 2112 or A 2113 is not eligible for an environmental investment allowance or arbitrary depreciation of environmental investments under asset A 2314.

Explanatory note: NB: in addition to the maximum amount per asset, the total investment project cannot be awarded more than EUR 600 000 in state aid. See Section 1, point 8, of this Annex and rvo.nl/miavamil, under ‘Conditions for maximum state aid’.

F 2317
Perennial grow trays for outdoor cultivation (change existing situation)

a. intended for: to replace the use of disposable trays of outdoor crops in perennial breeding trays that last for at least 10 years and are recycled into new perennial trays at the end of life,

b. consisting of: multi-year breeding trays, (adaptation of the) pelletisation plant or equipment for washing, stacking and destacking the trays.

Explanatory note: Under asset F 2317, only outdoor cultivation trays are eligible.

B 2322
Localised fertilisation equipment

a. intended for: the application of organic fertilisers, processed or treated livestock manure by a towed mobile tool in such a way that local conditions are taken into account by measuring the stock of fertilisers present in the soil, where:
— the data obtained are recorded in a GPS/GIS system via an electronic interface, with a deviation not exceeding 10 centimetres,
— a control unit then uses the recorded data (work cards) to determine the optimal amount of fertiliser,
— in the case of a manure injection machine or shallow injector, a control unit uses work cards to apply the product or fertiliser to the crop independently by section or by nozzle, and
— in the case of solid manure or organic matter spreaders, a control unit uses work cards based on soil scans or samples to apply more or less

manure to each individual plant,
b. consisting of: fertilising equipment, GPS/GIS coupling measuring equipment, GPS/GIS system, optimal dosing control unit, autopilot system and optionally the following components: sensors, a plan recognition system, an ISObus 11783 system, an automatic section closure system with GPS/GIS coupling, a rapid nitrogen tester, an NIR sensor in the manure tank and an extendible shaft in the case of a manure injection machine or a shallow injector and with the exception of fertilising equipment powered by fossil fuels or hydrogen. Fertilisation units on sowing and planting equipment, granulate spreaders and fertiliser spreaders are not eligible for environmental investment tax relief and arbitrary depreciation of environmental investments.

B 2324
Sprayer with detection sensors or cameras for location-specific administration
a. intended for: control of diseases, pests and weeds by localised administration of plant protection products to a crop in open cultivation:
   — where sensors or cameras detect where the crop is affected or where the plant or weed is located, and
   — with sprayer nozzle control so plant protection product is only applied where the crop is affected or where the weed or plant is located,
b. consisting of: a spraying machine, sensors or cameras, nozzles, a computer, a control unit, a sensor control of the sprayer boom and optionally a fully closed filling system and with the exception of sprayers powered by fossil fuels or hydrogen.

A 2330
Steam unit for plants, stock material or flower bulbs
a. intended for: prevention and control of pests or diseases by heating plants, stock material or flower bulbs with steam, without administering other substances or metals, and resulting in a reduction in the use of plant protection products,
b. consisting of: an airtight steam unit and a water heater.

Explanatory note: Asset A 2330 only covers steam units for heating plants, stock material or flower bulbs. Steam units for heating soil or substrate are not eligible.

B 2338
Insect netting for fruit cultivation
a. intended for: reduction of damage to fruit from insects and the use and dispersal of chemical products in outdoor fruit cultivation by using insect netting with a mesh of up to 0.98 square mm,
b. consisting of: insect netting with support structure.

E 2339
Hail nets for fruit cultivation
a. intended for: reducing the use and dispersal of chemical products in fruit cultivation and prevention of hail damage to fruit by using hail nets,
b. consisting of: hail nets and a support structure for the hail nets.
The asset is eligible for an environmental investment allowance for up to 50 % of the investment amount.

B 2341
Facilities to prevent contamination from runoff from a livestock farm
a. intended for: the prevention of contaminants from runoff in livestock farming by applying one or more of the following measures:
   1. A tray well without overflow for seepage from silage locations where no untreated dumping occurs onto surface water,
   2. a cover of a feed storage or solid manure storage,

3. compartmentalisation of the yard, achieving total separation of waste water from clean rainwater,
4. a separate water collection facility for clean rainwater and waste water, or
5. A street sweeping machine with receptacle and a sweeping width of at least 120 centimetres, to sweep the premises clean,

b. consisting of: a tray well, a cover for feed storage or fixed manure storage, (re)establishment of the yard or a sweeper with a collector, excluding floors of manure and feed storage and replacement of yard pavement.

F 2342
Fully automatic cask or crate cleaner with closed washing system

a. intended for: cleaning casks and crates for storage of agricultural products with a cleaning system:
   — set up on the company premises,
   — that is only used to clean casks or crates from the same farm, which is not a greenhouse horticulture operation,
   — that cleans the casks or crates fully automatically without manual intervention,
   — that is fitted with a closed system that collects the washings for recycling or purification, and
   — where the washing liquid to be disposed of is disposed of in accordance with the applicable regulations from the Environmental Activities Decree,
b. consisting of: a fully automatic cask or crate cleaner.

F 2343
Phosphate absorption with iron sand [*ijzerzand*] in flower bulb cultivation

a. intended for: prevention of phosphate runoff through the drainage water from flower bulb plots by:
   1. drains enveloped in iron sand in the plot,
   2. Iron sand as an absorbent layer in the plot, or
   3. Iron sand in a bank or waterway adjacent to a flower bulb plot,
b. consisting of: iron sand-coated drains or iron sand in a bank, water corridor, water storage in a crate system or basin on the plot.

G 2344
Facilities for the use of effluent in greenhouse horticulture or open cultivation

a. intended for: using the purified effluent of a sewage treatment plant as pouring water in greenhouse horticulture or irrigation in open cultivation, where:
   — the effluent is not transported by road,
   — the investment at company level does not lead to the discharge of more brine,
   — the application of the effluent has been authorised by the competent authority; and
   — the payback time of the asset is three years or more, on the basis of the additional investment costs and the balance of the operating income and expenses, other than financing charges and depreciation, in relation to an investment in the abstraction of groundwater or surface water,
b. consisting of: piping, buffer(s), pump(s) and optionally the following components: measurement equipment, desalination equipment and equipment to make the water suitable for use, and excluding equipment for administration of treated effluent to the plants.

Explanatory note: Equipment to purify the water received is only eligible if this is in addition to costs that the receiving farm would incur to use groundwater or surface water.

A 2346

Bleach-free disinfection system for flower bulbs (change to existing situation)
a. intended for: the production of disinfectant containing chlorine by electrolysis from water and sodium chloride, replacing the disinfection of flower bulbs with chlorine bleaching, where:
   — negative pressure is used to dissolve the chlorine produced in the production process in water, and
   — the pH level is not corrected with sulphuric acid,
b. consisting of: an electrochemical membrane cell, a system to create the negative pressure and a facility to neutralise or oxidise production process residues.

B 2347
Pallet crates for flower bulbs that do not absorb any moisture or chemical products
a. intended for: holding flower bulbs during storage, transport or disinfection, with the use of pallet crates made from materials that demonstrably do not absorb moisture, providing direct chemical product savings,
b. consisting of: pallet crates for flower bulbs made from materials that do not absorb moisture.

Explanatory note: A minimum declaration amount of EUR 2 500 applies for assets. For example, at a price of EUR 350 per pallet crate, at least 8 pallet crates are purchased and declared at the same time.

A 2350
Mechanical weed control machine
a. intended for: mechanical control of weeds between crop rows, with precision weeding along the crop rows using:
   1. a GPS/GIS with a maximum deviation of 10 cm, or
   2. an automatic camera guidance system with a maximum deviation of 10 cm to guide weeding,
b. consisting of: a mechanical weed control machine, a GPS/GIS or an automatic camera system, a terminal and optionally the following components: weed sensors, a plant recognition system and an autopilot system.

D 2351
Intrarow weeder
a. intended for: mechanical or pneumatic control of weeds both between and in the rows of crops,
b. consisting of: an intra-row weeder with a mechanical or pneumatic weed control system, with the following optional components: weed sensors and a plant recognition system.

B 2352
Mechanical weed puller, trimmer or cutter
a. intended for: pulling out or cutting through thicker stalks of weeds with a machine fitted with pull, comb, trim or cut technology, that does not damage the cultivated crop but does reduce the weed pressure in arable farms or grasslands,
b. consisting of: a weed control machine with pull, comb, trim or cut technology and potentially a broom.

A 2353
Precision seeder with soy cultivation facilities
a. intended for: planting soy seeds and optionally other seeds with a precision seeder for optimal distribution of seeds per square metre and where the GPS/GIS system has a deviation of no more than 10 centimetres,
b. consisting of: a precision seeder, a GPS/GIS system and a control terminal.

The asset shall be eligible for environmental investment allowance and arbitrary depreciation of environmental investments for 50 % of the invested amount.

Explanatory note: Eligibility for asset A 2353 requires demonstration that the precision seeder is also used to sow soy.

A 2354
Flexible cutting header for soy bean harvesting
a. intended for: harvesting of soy beans low to the ground with a flexible cutting header,
b. consisting of: a flexible cutting header.

A 2355
Weed zapper (high voltage)
a. intended for: weed control in agriculture by a machine that generates and administers an electrical current, with applicators that electrocute the weed by delivering a high voltage current,
b. consisting of: a weed control machine that generates an electrical current to electrocute weeds.

A 2356
Mechanical control equipment for pests in outdoor agricultural and horticultural crops
a. intended for: combating pest insects by mechanically catching and destroying pest insects when cultivating outdoors,
b. consisting of: equipment or devices technically necessary for the mechanical control of pest insects, with the exception of the towing vehicle.

A 2359
Electrically-powered prone weeder
a. intended for: weeding with a prone weeder, other than a towed prone weeder, featuring:
   - seats or platforms for people who weed, and
   - all-electric propulsion, where the electrical power for propulsion is supplied by a lead-free battery pack and optionally also a mains cable, fuel cell or solar panels,
b. consisting of: an electrically-powered prone weeder and potentially a solar panel attached to the tool.

A 2360
Dosing unit for liquid fertilisers with GPS-controlled deactivation by row
a. intended for: dosed application, by row, of liquid artificial fertiliser or the liquid fraction remaining after processing of animal fertilisers, at the same time as seeding, potting, planting, milling, hoeing or ridging, into the soil near the seed, the bulb or the seedling, where the GPS/GIS system is used to apply more or less fertiliser to a specific place, with a deviation of no more than 10 cm,
b. consisting of: a unit consisting of a tank for liquid fertiliser, a control unit to send or dose liquid, a cleaning water tank, a distribution set, dosing hoses, an adjusted injection coulter or tine, a GPS/GIS system, GPS/GIS-controlled shut-off valves, installation on a planter, transplanter or seeder and a hose pump set or a diaphragm, centrifugal or gear pump, excluding the following components: the transplanter, planter or seeder, granulate spreaders, sweep hose dosing systems, sweep hose fertilisers and slurry injectors.

F 2361
Drip irrigation system for open crops (adapting existing situation)
a. intended for: the regular dosing of water and fertilisers to crops other than greenhouse horticulture, other than greenhouse horticulture, to replace a

irrigation system with a drip system, to prevent leaching and to save (ground) water,
b. consisting of: moisture measurement equipment, a control unit, a drip irrigation system and the following optional components: a rainwater storage unit, water treatment equipment, a light meter and equipment to determine the mineral content, a measurement system for measuring the groundwater level, and a measurement system for measuring one or more groundwater quality parameters.

Explanatory note: It is not permitted to use the drip irrigation system to administer plant protection products to the crops.

A 2365
Rainwater or washings storage for manure dilution
a. intended for: storage of rainwater or washings to dilute slurry in livestock or arable farming or flower bulb, tree, fruit or natural-soil cultivation,
b. consisting of: a rain or washings storage.

Explanatory note: Investment must be demonstrated in a rainwater or washings storage facility, where the water is used to dilute manure.

B 2370
Soil pressure reducing belt system in open cultivation
a. intended for: reduction of soil pressure in open cultivation, to preserve soil structure, using:
   1. caterpillar tracks for a tractor, or
   2. wide tyres for mobile machinery, other than towed machinery, combined with an air pressure exchange system,
b. consisting of: caterpillar tracks for a tractor or wide tyres and an air pressure exchange system for non-towed mobile machinery.

A 2375
Mulching equipment
a. intended for: application of a mulch layer consisting of residual organic matter, other than bokashi, compost, straw or manure, for outdoor cultivation to protect from, improve and prevent soil erosion, where in the case of tilling, the soil is not tilled deeper than 5 cm,
b. consisting of: equipment needed to apply a mulch layer or to reduce or eliminate catch crops or green manures, excluding cultivators, tillers, lawnmowers, manure spreaders, chippers and pasture toppers.

B 2391
Shredder for plastic waste from a farm
a. intended for: the fragmentation of plastic cans, casks and other plastic waste, other than agricultural film or agricultural plastic, on the site of one’s own farm, where the plastic waste:
   — comes from one’s own farm,
   — is offered separately to a waste processing company where this is not yet the case in the current situation; and
   — is recycled into new plastic products,
b. consisting of: a specially adapted shredder that fits the collection container for plastic waste.

2.4 Aquaculture

F 2410
Sustainable fish farm
a. intended for: farming fish in a fish farm, where:
   — juvenile fish are obtained from farmed parents,

- fry are not reared in open water,
- the effluent is at least as clean as the inlet water,
- the quality of the effluent is monitored in realtime,
- the feed provided is farmed in whole or in part or consists of treated or untreated waste streams, and
- fish processing and transport meet the requirements of asset F 2612,

b. consisting of: a fish farm, a realtime monitoring system for effluent, water purification equipment and optionally also a feed farming system, excluding spaces and components intended for personnel.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 2 500 000 of the investment amount.

F 2411
Sustainable hatchery for restocking

a. intended for: raising fry in a fish farm, where:
   - the fry is obtained from farmed parent stock,
   - fry are not reared in open water,
   - the effluent is at least as clean as the inlet water,
   - the quality of the effluent is monitored in real time, and
   - the feed provided is farmed in whole or in part or consists of treated or untreated waste flows,

b. consisting of: a hatchery for fry, a realtime monitoring system for effluent, water purification equipment and optionally also a feed farming system, excluding spaces and components intended for personnel.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 2 500 000 of the investment amount.

F 2420
Breeding facility for crustaceans and shellfish

a. intended for: breeding and rearing of shellfish and crustaceans from parent stock, where:
   - breeding and rearing are not carried out in open water,
   - the effluent is at least as clean as the inlet water,
   - the quality of the effluent is monitored in real time, and
   - the feed provided is farmed in whole or in part or consists of treated or untreated waste flows,

b. consisting of: a breeding facility, a realtime monitoring system for effluent, and the following optional components: water purification equipment and a feed farming system, excluding spaces and components intended for personnel.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 2 500 000 of the investment amount.

F 2421
Crustacean or shellfish farm

a. intended for: shellfish or crustacean farming, where:
   - the juvenile crustaceans or shellfish are obtained from farmed parent stock,
   - breeding and rearing are not carried out in open water,
   - the effluent is at least as clean as the inlet water,
   - the quality of the effluent is monitored in real time, and
   - the feed provided is farmed in whole or in part or consists of treated or untreated waste flows,

b. consisting of: a cultivation facility, a realtime monitoring system for effluent, and the following optional components: water purification equipment and a feed farming system, excluding spaces and components intended for personnel.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 2 500 000 of the investment amount.

F 2430
Production system for algae, duckweed or seaweed
a. intended for: the production of algae, duckweed or (sea)weeds:
   — for use as raw material in products other than fuels, medicinal products, food supplements and cosmetics products, and
   — the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to not investing in a production system for algae, duckweed or (sea)weed,
b. consisting of: a production system and the following optional components: equipment for recirculation of the nutrient solution and equipment for feeding in CO_2 from waste gas, and excluding buildings.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 2 500 000 of the investment amount.

Explanatory note: Examples of applications include raw materials for products, human food and feed such as animal feed, pet food and fish feed and biostimulants. Biostimulants help plants use nutrients more efficiently or better withstand abiotic stress, and are regulated in the European Fertiliser Regulation (EU) 2019/1009 of the European Parliament and of the Council of 5 June 2019 laying down rules on the making available on the market of EU fertilising products and amending Regulations (EC) 1069/2009 and (EC) 1107/2009 and repealing Regulation (EC) 2003/2003 (OJ 2019, L 170/1).
See asset F 2613 for processing equipment for algae, duckweed or (sea)weeds in the case of processing into raw materials for human food products, feed or biostimulants. See asset F 1100 for production equipment for raw materials or biomass-based products.

2.5 Fishing

F 2510
Acoustic deterrence equipment on fishing nets
a. intended for: dispersal of cetaceans, to prevent bycatch, using equipment attached to fishing nets that produces ultrasound waves with a variable pulse speed, where said fishing nets are not listed in Annex I to Council Regulation (EC) No 812/2004 of 26 April 2004 laying down measures concerning incidental catches of cetaceans in fisheries and amending Regulation (EC) No 88/98 (OJ L 150, 2004),
b. consisting of: acoustic deterrence equipment.

F 2511
Fishing system replacing a beam trawl on an existing fishing vessel
a. intended for: reducing bycatch and damage to the seabed on an existing fishing vessel by complete replacement of beam trawl fishing gear and systems with an alternative fishing system, where the fishing authorisation issued by the Minister for Agriculture, Nature and the Food Supply for the vessel, applicable on the declaration date, states that a beam trawl is no longer used for fishing,
b. consisting of: the fishing system, or modification of thereof, and removal of the beam trawl system, excluding pulse trawls and hydrorig wing systems.

2.6 Processing equipment for agricultural products

F 2600

Equipment for local processing of agricultural crops (forward integration)

a. intended for: carrying out small-scale, decentralised process steps in the processing of the crop on or in the vicinity of the land where the agricultural crops have been grown for the process, where it is common for these process steps to take place centrally and at the factory, with the aim of reducing cycles, keeping nutrients on land and preventing the generation of waste at a factory,
b. consisting of: processing equipment and facilities for local processing, excluding the following components: equipment and facilities for transporting, sorting, packaging, cleaning and storage of primary agricultural products, buildings and mobile machinery.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 1 000 000 of the invested amount.

Explanatory note: This asset covers investments such as small-scale, local fermentation equipment if centralised fermentation in a factory is customary.

F 2601

Processing equipment for reducing food waste in the food industry

a. intended for: the processing in the food industry into humane foods of high-quality foods, which are seen as surpluses, are less fresh or rejected, where:
   — the food produced complies with applicable legislation on traceability and food safety,
   — processed foods would, in common practice, receive a more low-quality application such as fermentation, composting or processing into feed;
   — it is demonstrated that processing has an environmental impact which is not more than the usual processing of the stream in question; and
   — the residual product may be used for an energy application,
b. consisting of: equipment for the processing of high-quality food surpluses, including rejected food, excluding the following components: equipment and facilities for transporting, sorting, packaging, cleaning and storage of high-quality food.

Explanatory note: Some examples of this asset would be equipment to process old bread or optically rejected fruits and vegetables, or a 3D printer for food printing.

F 2605

Equipment for upgrading residual and other plant streams into food

See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 2612

Processing equipment for humane processing of farmed fish

a. intended for: stunning, slaughtering and processing of farmed fish, where:
   — the processing occurs within 25 km of the farm,
   — prior to slaughter, the fish is stunned, anaesthetised and rendered brain-dead before it comes to, and
   — the transport cart for delivery and removal of live fish features equipment that measures and adjusts the oxygen level during transport so the oxygen level does not exceed 110 % and measurement equipment for water quality that measures at least the water temperature and provides the option to adjust this automatically during transport,
b. consisting of: humane killing equipment, slaughtering equipment, processing equipment and facilities, and measurement equipment and facilities to control water quality during transport, excluding the following components: equipment and facilities for sorting, packaging and storage and buildings and mobile tools.

F 2613
Processing equipment for algae, duckweed or (sea)weed

a. intended for: the processing of algae, duckweed or (sea)weed into raw materials for human food products, animal feed or biostimulants, where the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to not investing in processing equipment for algae, duckweed or (sea)weed,
b. consisting of: a harvest system and processing or pretreatment equipment, excluding buildings.

Explanatory note: Some examples of human food products and animal feed would be meat substitutes, livestock feed, pet food and fish food. Biostimulants help plants use nutrients more efficiently or better withstand abiotic stress, and are regulated in the European Fertiliser Regulation (EU) 2019/1009 of the European Parliament and of the Council of 5 June 2019 laying down rules on the making available on the market of EU fertilising products and amending Regulations (EC) 1069/2009 and (EC) 1107/2009 and repealing Regulation (EC) 2003/2003 (OJ 2019, L 170/1). Biostimulants help plants use nutrients more efficiently or better withstand abiotic stress, and are regulated in the European Fertiliser Regulation. Processing or pretreatment equipment for algae, duckweed or (sea)weed may serve for grinding, drying and separation into different fractions, such a fats and proteins.
See asset F 2430 for a production system with algae, duckweed or (sea)weed. See asset F 1100 for production equipment for raw materials or biomass-based products.

B 2615
Fully automatic optical sorting system for potatoes, onions or carrots

a. intended for: automatic sorting of potatoes, onions or carrots with a camera system to obtain uniform fractions in terms of shape, size and quality, which practically eliminates failures, and where:
    1. potatoes are sorted at least by diameter, square-mesh size, tuber shape, damage, growth abnormalities and illness,
    2. onions are sorted at least by weight, diameter, colour, external and internal quality, or
    3. carrots are sorted at least by weight, diameter, length, colour and external quality,
b. consisting of:
    1. with regard to subsection a(1): inlet, transport and outlet belts, a singulation and rotation system with vibrating axial rollers, a colour and infra-red camera, an LED lighting system, a control computer with classification and sorting software and a compressed-air system used to blow off potatoes at the right sorting outlets, and sorting outlets,
    2. with regard to subsection a(2): inlet, transport and outlet belts or roller sets, a singulator, a cup sorter with all control units with NIR technology, camera boxes and lasers, a weighing unit, compressed air facilities, crate fillers and a fully automatic washing station for cleaning the machine.
    3. with regard to subsection a(3): inlet, transport and outlet belts, a singulation unit, a colour and NIR camera, a control computer with classification and sorting software, a compressed air system used to blow off carrots at the right sorting outlets, and sorting outlets.

B 2620
High-pressure pasteurisation system to preserve fresh food

a. intended for: pasteurisation of fresh food under a pressure of 400 to 600 MPa that increases food shelf life but does not heat the food,
b. consisting of: a high-pressure tank, a yoke, a system for bringing the tank up to pressure, a system for loading and unloading and a control unit.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 2 000 000 of the investment amount.

Explanatory note: This preservation method is also called High-Pressure Processing (HPP). Systems to pasteurise food with heat do not meet asset B 2620.

A 2630
Misting equipment for fresh food in the hospitality sector

a. intended for: the use of ultrasound technology to cover fresh food in the hospitality sector with aerosols of less than 5 microns created from purified water to increase the humidity and lower the temperature in the immediate vicinity of the food, which extends shelf life and prevents food waste,
b. consisting of: water treatment equipment with prefilters and a reverse osmosis membrane, a water quality control system, a water-saving pump, an ultrasonic humidifier for food, an automatic draining function, an ozone generator, a drain pump, a frame, a subsystem and optionally also refrigeration equipment.

A 2631
Automatic food waste monitor

a. intended for: automatic weighing, photography and analysis of food waste and surpluses in the hospitality sector to prevent food waste,
b. consisting of: a scale, camera unit and a software package.

Explanatory note: Please note: only an investment in the purchase of an automatic food waste monitor can be eligible for environmental investment allowance and arbitrary depreciation of environmental investments. The costs of leasing a food waste monitor are not eligible.

A 2635
Laser equipment for natural branding of fruit and potatoes and other vegetables

a. intended for: using a laser to remove pigment in the outer skin of fruit or potatoes or other vegetables in order to replace plastic packaging materials or stickers, to create a logo or text without the use of auxiliary materials,
b. consisting of: a laser device.

A 2650
Recovery system for phosphate or nitrogen from animal manure

a. intended for: the treatment of animal manure, where:
    1. nitrogen-containing concentrate is treated by:
        — converting liquid nitrogen into ammonia by increasing the pH or heating and washing the resulting ammonia with acid, creating a mineral concentrate that is useful, or
        — evaporation by vacuum, mechanical vapour recompression and distillation, creating calicone water and ammonia water that is usefully applied, or
    2. the phosphate concentrate is treated by:
        — pyrolysis,
        — application of quicklime, or
        — making precipitation of struvite crystals,

    where the following apply under points 1 and 2:
    — the phosphate or nitrogen stream of the manure is separated and converted into a useful product by an installation authorised by the competent authority,
    — an aqueous fraction resulting from points 1 or 2 shall be recirculated or discharged to surface water or sewage;
    — the installation, in the case of manure treatment at a site with an agricultural purpose, does not treat more than 25 000 m³ of manure

annually, unless manure is also treated from other agricultural holdings within a radius of 10 kilometres around the agricultural holding where the recovery plant is installed,

b. consisting of: a recovery system, excluding the following components: manure digestion system, hygienisation system, drying belt, validation system, composting system, combustion system and buildings.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 5 000 000 of the invested amount.

Explanatory note: Possibilities for treating nitrogen concentrate include, for example, stripping nitrogen, cracking and evaporating in a closed system.

A 2651

Plasma system for treatment of animal manure

a. intended for: the separation and treatment of animal manure by means of plasma technology that converts the manure into a more efficient fertiliser, reduces the pH of the manure and reduces ammonia and methane emissions and the use of fertiliser, where:
   — at least 50 % of the required electricity is generated sustainably in the Netherlands,
   — at least 50 % of the heat generated is reused,
b. consisting of: a manure separator, a container, an air compressor, a power supply unit, a plasma module, an absorption system, a control module, software, pumps, sensors, a buffer vessel and excluding sustainable energy generation installations.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 5 000 000 of the invested amount.

B 2652

Equipment for reducing ammonia and methane emissions during landspreading livestock manure

a. intended for: treating animal manure with an acid while landspreading, causing:
   — the acidity of the manure to decrease, and
   — the emissions of ammonia and methane and the use of fertilisers to reduce,
b. consisting of: a mixer, a sensor for continuous measurement of acidity and an acid container.

A 2690

Ozone oxidation system for disinfection of storage and other spaces, air or products in the agricultural or horticultural sectors

a. intended for: disinfection of air, an enclosed space, including a storage space or a product by oxidation with ozone in an agricultural or horticultural operation, resulting in demonstrable reduction or prevention of the use of chemicals,
b. consisting of: an oxidation system, an ozone generator and the following optional components: dosing or injection equipment, a residual ozone absorber or destroyer, a control system and measurement and control equipment.

2.7 Protein transition

F 2700

Production equipment for meat, fish and dairy substitutes

a. intended for: the manufacture of plant alternatives to meat, fish and dairy products, where:
   — the common products are produced from animal protein;
   — the plant alternative is more environmentally friendly than the common

product of animal origin that it replaces,
- vegetable alternatives are produced on the basis of plant raw materials grown in Europe or (raw materials from) fungi,
- alternatives to meat and fish contain at least 5.0 grams of protein per 100 grams of product,
- alternatives to dairy foods contain at least 2.5 grams of protein per 100 grams of product,
- alternatives to drinking dairy contain at least 1.0 grams of protein per 100 millilitres of product; and
- the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of the operating income and expenses, other than financing expenses and depreciation, compared to non-investment in production equipment for meat, fish or dairy substitutes,

b. consisting of: production equipment for meat, fish or dairy substitutes.

F 2714
Equipment for leaf protein extraction
a. intended for: the extraction of water-soluble leaf protein from cultivated crops or agricultural waste streams for application in human food products or animal feed,
b. consisting of: equipment for leaf protein extraction.

Explanatory note: Some examples of human food products and animal feed would be meat substitutes, livestock feed, pet food and fish food.

F 2715
Equipment for protein extraction
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

A 2720
Insect breeding system
a. intended for: breeding of insects to replace other protein sources for human food or animal feed or for pharmaceutical applications, where the breeding of insects and their feed, not consisting of fish or fish ingredients, is permitted by law,
b. consisting of: an insect breeding system, excluding buildings.
The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 4 000 000 of the invested amount.

Explanatory note: Both the breeding of the relevant insect type and the feed on which the insects are bred must be permitted by law. Raising insects on feed that consists of fish, in whole or part, is not eligible due to the unsustainable nature of this feed.
This asset may be an insect farm for the production of human food products, animal feed or pharmaceuticals, for instance. The meaning of the phrase ‘insect breeding’ also includes insect rearing. Both the breeding and rearing of insects are eligible.
See asset F 2721 for equipment for processing insects into products. See asset F 2722 for equipment for processing low-grade residual plant streams into feed for insect rearing.

F 2721
Processing equipment for insects
a. intended for: processing of insects into a product that is permitted under the law,
b. consisting of: insect processing or pretreatment equipment, excluding

buildings.

Explanatory note: Insect processing equipment may serve to separate insects into different fractions, such as fats and proteins. Equipment for processing insects into feed and food products may also be eligible.
See asset A 2720 for an insect breeding system.

F 2722
Processing equipment for processing low-grade vegetable residual flows into feed for insect breeding
a. intended for: the processing of a low-grade, vegetable and demonstrably unavoidable residual flow, where:
   — the residual flow is used as feed for insects,
   — the residual flow would in current practice be input for lower-grade applications such as digestion or composting,
   — the insect feed is permitted by law,
   — the insects are bred for the production of food or ingredients for human consumption or fish or livestock feed, and
   — it is demonstrated that the processing is more environmentally friendly than the customary form of processing of the relevant flow,
b. consisting of: equipment for processing low-grade residual plant flows into feed for insect rearing.

Explanatory note: See asset A 2720 for an insect breeding system.

3. Mobility

Silent, clean and energy-efficient means of transport, mobile tools, distribution of alternative fuels, transport prevention

3.1 Road transport

E 3101
Electric-powered delivery van
a. intended for: the transport of goods by an electrically-powered delivery van which:
   — falls under European vehicle category N1 or N2, and
   — is fitted with an all-electric drive, where the energy needed for propulsion is supplied by a lead-free battery pack,
b. consisting of: an electric van, excluding its charging point.
The asset is eligible for the environmental investment allowance for up to the investment amount minus EUR 20 000.

Explanatory note: The environmental investment allowance is not available on the first EUR 20 000. If you invest in an electrically-powered delivery van worth EUR 50 000, up to EUR 50 000 – EUR 20 000 = EUR 30 000 of the investment will be eligible for the environmental investment allowance. If you receive a subsidy in addition to environmental investment allowance, this subsidy must also be deducted. For example, if you invest in an electric van worth EUR 50 000 and receive a subsidy of EUR 3 000, the investment is eligible for environmental investment allowance up to EUR 50 000 – EUR 20 000 – EUR 3 000 = EUR 27 000.
At rvo.nl/subsidie-en-financieringswijzer/miavamil/ under ‘Positive lists’, there is a list of makes and types which have been shown to satisfy the requirements laid down in point (a) for this asset.

G 3104
Hydrogen-powered delivery van
a. intended for: transport of goods with a van that:

— falls under European vehicle category N1 or N2, and
— is fitted with an all-electric drive, where the energy needed for propulsion is supplied by a fuel cell and maybe also a battery pack,

b. consisting of: an hydrogen-powered van, excluding its charging point.
The asset is eligible for the environmental investment allowance for up to EUR 125 000 of the investment amount.

Explanatory note: Please note: if you have received a subsidy for your investment from the Subsidy Scheme Hydrogen in Mobility (Subsidieregeling Waterstof in Mobiliteit; SWIM), you will probably no longer be able to use the environmental investment allowance. With the subsidy you have probably already received the maximum state aid that can be given to an investment under the General Block Exemption Regulation (GBER).

E 3106
Electric taxis with 9 seats or for wheelchair transport

a. intended for: transport of passengers with a vehicle that is:
— designated as a 'taxi' in the vehicle register,
— fitted with 9 seats or a facility for transporting wheelchair users in their wheelchairs that meets the Wheelchair User Transport Safety Code (Code VVR), and
— fitted with an all-electric drive, where the energy needed for propulsion is supplied by a lead-free battery pack,

b. consisting of: an electric taxi excluding its charging point.
The asset is eligible for the environmental investment allowance for up to EUR 75 000 of the investment amount.

Explanatory note: At rvo.nl/subsidie-en-financieringswijzer/miavamil/ under 'Positive lists', there is a list of makes and types which have been shown to satisfy the requirements laid down in point (a) for this asset. A regular electric taxi is not eligible for environmental investment allowance.

A 3108
Electrically-powered bus

a. intended for: the transport of persons by an electrically-powered bus, which:
— falls under European vehicle category M2 or M3, and
— is fitted with an all-electric drive, where the energy needed for propulsion is supplied by a lead-free battery pack,

b. consisting of: an electrically-powered bus excluding its charging point.

G 3109
Hydrogen-powered passenger car

a. intended for: passenger transport with an all-electric passenger car, other than a taxi for wheelchair transport or with 9 seats, where the energy needed for the drive is supplied by a fuel cell and optionally also a battery pack,
b. consisting of: a hydrogen-powered passenger car excluding its charging point.
The asset is eligible for the environmental investment allowance for up to EUR 75 000 of the investment amount.

Explanatory note: For a list of brands and types that appear to meet the requirements under subparagraph a for this asset, please visit rvo.nl/miavamil and go to 'Positieve lijsten' [Approved lists].
See asset F 3112 for hydrogen powered taxi with 9 seats or for wheelchair transport.

D 3111
Electric passenger car with solar panels

a. intended for: transport of passengers with an all-electric car with solar panels integrated into the vehicle, where:

- the energy needed for propulsion is stored in a lead-free battery pack, and
- the capacity of the solar panels in watt-peak (Wp) divided by the consumption in watt-hours (Wh) per km, measured according to the WLTP, is at least 7,

b. consisting of: an electric passenger car with integrated solar panels, excluding its charging point.

The asset is eligible for the environmental investment allowance for up to EUR 100 000 of the investment amount.

Explanatory note: For a list of brands and types that appear to meet the requirements under subparagraph a for this asset, please visit rvo.nl/miavamil and go to ‘Positieve lijsten’ [Approved lists].

F 3112

Hydrogen-powered taxi with 9 seats or for wheelchair transport

a. intended for: transport of passengers with a vehicle that is:
   - designated as a ‘taxi’ in the vehicle register,
   - fitted with 9 seats or a facility for transporting wheelchair users in their wheelchairs that meets the Wheelchair User Transport Safety Code [Code VVR], and
   - fitted with an all-electric drive, where the energy needed for propulsion is supplied by a fuel cell and maybe also a battery pack,

b. consisting of: a hydrogen-powered taxi excluding its charging point.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 125 000 of the investment amount.

Explanatory note: See asset G 3109 for hydrogen-powered passenger cars.

E 3114

Electrically powered L7e-C vehicle or motorcycle

a. intended for: the carriage of passengers or goods on land in the open air by means of a vehicle which:
   - belongs to the European vehicle category L3e, L4e, L5e or L7e-C, and
   - is fitted with an all-electric drive, where the energy needed for propulsion is supplied by a lead-free battery pack,

b. consisting of: an electrically powered vehicle excluding its charging point.

The asset is eligible for the environmental investment allowance for up to EUR 40 000 of the investment amount.

Explanatory note: For a list of brands and types that appear to meet the requirements under subparagraph a for this asset, please visit rvo.nl/miavamil and go to ‘Positieve lijsten’ [Approved lists].
L7e-C vehicles are “heavy quadri-mobiles”. This category is divided into L7e-C-U vehicles (heavy quadri-mobiles for freight transport) and L7e-C-P (heavy quadri-mobiles for passenger transport). L7e-A (heavy quads) and L7e-B (heavy terrain quads) vehicles are not eligible for environmental investment allowance.

F 3115

Hydrogen-powered bus

a. intended for: transport of persons with a bus that:
   - falls under European vehicle category M2 or M3, and
   - is fitted with an all-electric drive, where the energy needed for propulsion is supplied by a fuel cell and maybe also a battery pack,

b. consisting of: a hydrogen-powered bus excluding its charging point.

Explanatory note: Please note: if you have received a subsidy for your investment from the Subsidy Scheme Hydrogen in Mobility (SWIM), you will probably no longer be able to use the environmental investment allowance and arbitrary

depreciation of environmental investment. With the subsidy you have probably already received the maximum state aid that can be given to an investment under the General Block Exemption Regulation (GBER).

D 3116
Electrically or hydrogen-powered truck

a. intended for: the transport of goods by a truck chassis or truck tractor, which:
   — falls under European vehicle category N2 or N3, and
   — is fitted with an all-electric drive, where the energy needed for propulsion is supplied by:
      1. a lead-free battery pack, or
      2. a fuel cell and optionally also a battery pack,
b. consisting of: an electrically or hydrogen-powered truck chassis, or truck tractor and adjustments to the bodywork required for electric propulsion and excluding its charging point.

Explanatory note: See asset D 3417 for terminal tractors.

Please note: if you have received a subsidy for your investment from the Subsidy Scheme Hydrogen in Mobility (Subsidieregeling Waterstof in Mobiliteit; SWIM), you will probably no longer be able to use the environmental investment allowance. With the subsidy you have probably already received the maximum state aid that can be given to an investment under the General Block Exemption Regulation (GBER).

G 3117
Electrically or hydrogen-powered truck mixer

a. intended for: the transport of mortar with a truck mixer, which is equipped with an all-electric drive, where the energy required for the propulsion is provided by:
   1. a lead-free battery pack, or
   2. a fuel cell and optionally also a battery pack,
b. consisting of: an electrically or hydrogen-powered truck mixer and excluding its charging point.

Explanatory note: Electrically-powered concrete mills are not eligible for environmental investment allowance under this code.

E 3118
Speed pedelec

a. intended for: the open air transport with a registered bicycle equipped with electric pedal support with a maximum speed of between 25 km/h and 45 km/h,
b. consisting of: a bicycle with pedal support and excluding its charging point.

A 3119
Electrically powered delivery tricycle or cargo bike

a. intended for: the commercial transport of goods or persons by an electrically-powered cargo bike, where:
   — this transport does not concern commuting, and
   — the purchase per cargo bike is at least EUR 4,000 excluding VAT,
b. consisting of: an electrically powered cargo bike and optionally the following components: a trailer and replacement battery/batteries, excluding its charging point.

Explanatory note: Cargo bikes that are also used for private purposes are not eligible for environmental investment allowance and arbitrary depreciation. A cargo bike also means a delivery tricycle or freight bicycle.

3.2 Systems for transport vehicles and for machines

A 3210
Access system for an electrically or hydrogen-powered shared car

a. intended for: having an access system equipped with an electrically or hydrogen-powered shared car operated by a shared car operator, where the access system:
   — enables opening of the car by means of a card or app, eliminating the need for the physical exchange of keys, and
   — continuously updates location and driving data and sends them to the shared car operator,
b. consisting of: an access system with software.

3.3 Maritime transport

A 3310
Lead-free battery pack for vessels

a. intended for: meeting the power needs of a vessel with a modular or built-in lead-free battery pack,
   — the vessel is powered exclusively by electric power, and
   — the investment does not concern the replacement of an existing battery pack,
b. consisting of: a battery pack.

Explanatory note: For investments in assets related to the production, processing and marketing of fishery and aquaculture products, no more than EUR 1.250.000 may be granted per undertaking per year and a maximum of EUR 2.500.000 per investment project is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments. See point 10 of Section 1 of this Annex.

B 3320
Sustainable propulsion for a seagoing vessel

a. intended for: the propulsion of a seagoing vessel entered in the Netherlands ship register, other than a fishing vessel, where:
   — the International Maritime Organisation (IMO) Energy Efficiency Design Index (EEDI) is at least 10 % lower than the EEDI requirements applicable on 1 April 2022; and
   — combustion engines used for propulsion use renewable fuels or do not emit CO_2,
b. consisting of: one or more engines/motors or a hybrid drive.

F 3321
Hydrogen propulsion for a ship

a. intended for: the power supply or propulsion for a vessel, other than a fishing vessel, by a main engine consisting of:
   1. a hydrogen fuel cell in combination with an electric motor and a lead-free battery pack, or
   2. a hydrogen engine,
b. consisting of: optionally the following components: a fuel cell incorporated into the vessel in combination with an electric motor and a battery pack, a hydrogen engine and a hydrogen storage tank, excluding its charging point.

D 3322
Electric vessel propulsion

a. intended for: the propulsion of a seagoing vessel entered in the Netherlands ship register, other than a fishing vessel, where:
   — the ship is not equipped with an internal combustion engine,
   — the ship is not intended to carry passengers; and

— the battery packs used in the power supply do not contain lead,
b. consisting of: an electric power train and optionally a power supply, excluding its charging point.

B 3332
Hull antifouling system
a. intended for: protecting the hulls of vessels from corrosion and growth using a paint system or a film that is free of biocides, copper and tar and that is not self-polishing, and where the antifouling system applied is guaranteed to last for at least 7 years,
b. consisting of: a hull coating.

Explanatory note: For a list of brands and types that appear to meet the requirements under subparagraph a for this asset, please visit rvo.nl/miavamil and go to ‘Positieve lijsten’ [Approved lists].

F 3333
System for preventing or removing growth
a. intended for: preventing or removing growth in pipes, heat exchangers or other places in contact with surface water, where no metal anode is used and the removal or prevention of growth occurs through UV light or ultrasonic sound,
b. consisting of: a system for preventing or removing growth.

B 3340
Biological water treatment plant for a vessel
a. intended for: the water treatment with a fixed sewage treatment facility that biologically purifies, purifies and recycles domestic (or similar) waste water that is created on board a vessel,
b. consisting of: a water purification system, a storage tank and optionally also a recycling system.

Explanatory note: See assets B 3342 and B 3343 for water treatment facilities for recreational craft and waste water tanks for vessels.

NB: investments in assets required by law are not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments, as indicated under Section 1, point 4, of this Annex.

B 3341
Oxidation reactor for water purification aboard a vessel (change to existing situation)
a. intended for: replacement of legionella prevention measures using hot water, chlorine or chemicals on an existing vessel with:
   1. disinfection of the drinking water system with ozone, hydrogen peroxide, UV radiation or a combination of these techniques, or
   2. on-board preparation of drinking water from surface water,
b. consisting of: an ozone generator or dosing or injection equipment for hydrogen peroxide, a UV irradiation unit and the following optional components: a residual ozone destroyer, a biological activated charcoal filter, a reverse osmosis system, an ion exchanger and a pump for surface water extraction.

B 3342
Water treatment system for a recreational craft (change to existing situation)
a. intended for: the purification of toilet water arises on board an existing pleasure craft with a fixed sewage treatment facility which complies with the legal requirements for treatment facilities on board a recreational craft,
b. consisting of: a treatment facility and optionally also a recycling system and a

storage tank.

Explanatory note: Chemical toilets with removable cartridges are not treatment facilities and are not eligible for the environmental investment allowance and arbitrary depreciation of environmental investments. Facilities for the purification of toilet water from pleasure craft must comply with the requirements set out in Article 17.25 of the Decree on activities of the living environment.
See assets B 3340 and B 3343 for biological water treatment plants for vessels and waste water tanks for vessels.

NB: investments in assets required by law are not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments, as indicated under Section 1, point 4, of this Annex.

B 3343
Waste water tank for a vessel (change to existing situation)
a. intended for: the storage in a waste water tank of domestic (or similar) waste water generated on board an existing vessel, where the waste water tank has a storage capacity in such a way as to prevent discharge to surface water;
b. consisting of: a collecting tank, pump and pipes.

Explanatory note: See assets B 3340 and B 3342 for biological water treatment plants for vessels and water treatment plants for recreational craft.

NB: investments in assets required by law are not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments, as indicated under Section 1, point 4, of this Annex.

F 3366
Degassing system for ship tanks
a. intended for: the degassing of ship tanks for the transport of volatile hydrocarbons or fuels, cleaning the captured gases and recovering the separated hydrocarbons,
b. consisting of: a degassing system and an air purification system.

Explanatory note: This asset also covers degassing systems aboard a ship or a pontoon.
Installations oxidising captured waste gases can be declared under C 4581 (Flameless Thermal Oxidant for Waste Gases)

NB: investments in assets required by law are not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments, as indicated under Section 1, point 4, of this Annex.

G 3390
Shore power connection on board an inland waterway vessel
a. intended for: use of provided shore power on board a vessel, other than a recreational craft, which is fitted with its own propulsion and intended for transport of persons or goods,
b. consisting of: connection point(s), modification of the on-board electrical system and an extension cable for the connection between the vessel and the shore power cabinet, and excluding any solar panels.

The asset is eligible for the environmental investment allowance for up to EUR 7 500 of the investment amount.

Explanatory note: This asset may contribute to obtaining a Green Award certificate. See greenaward.org for the requirements.
See asset G 3391 for a shore power connection on board a seagoing vessel.

G 3391
Shore power connection on board a seagoing vessel
a. intended for: use of provided shore power aboard a seagoing vessel, other than a recreational craft, which is fitted with its own propulsion and intended for transport of persons or goods,
b. consisting of: connection point(s), modification of the on-board electrical system and an extension cable for the connection between the vessel and the shore power cabinet, and excluding any solar panels.

Explanatory note: This asset may contribute to obtaining a Green Award certificate. See greenaward.org for the requirements.
See asset G 3390 for a shore power connection on board an inland waterway vessel

D 3395
Shore power installation on shore
a. intended for: the supply of shore power to own ships, other than pleasure craft, so that their own on-board generators are not used when the ships are at the shore and where the batteries of the vessels are not charged;
b. consisting of: a shore power cabinet with one or more connection points and optionally the following components: a recording system and an inverter, excluding its charging point.

3.4 Mobile tools

E 3413
Electrically powered mobile machine
a. intended for: performance of work activities:
   1. on a vessel, or
   2. outdoors on land and optionally also in a barn,

   by means of a mobile tool other than a vessel, platform, pallet, reach or forklift, hoisting equipment, spraying machine, terminal tractor, fertilising device, wedge bed or autonomous mobile tool, which:
   — ex-factory has a fixed, non-detachable driver (seat) position,
   — is powered exclusively by electric power, where the electrical energy for propulsion and displacement is supplied by a battery pack containing no lead and optionally a mains voltage cable; and
   — does not use fossil fuels to carry out the work,
b. consisting of: an electrically powered mobile tool and optionally the following components: a solar panel attached to the tool, a mains voltage cable and an alternating battery pack and excluding its charging point and mobile tools using hydrogen.

The asset is eligible for an environmental investment allowance for up to 85 % of the investment amount.

Explanatory note: An electrically powered mobile tool with a fixed, non-detachable driver's seat is, for example, an electrically driven dozer, excavator, loader, agricultural machine, telehandler, articulated loader, mobile machinery belonging to the European vehicle category U, agricultural tractor or forestry tractor. The term 'autonomous mobile machine' means a mobile machine that can perform work without a driver. The meaning of 'forklift' does not include truck mounted forklifts.
Tools that can only be moved with another tool or means of transport are not mobile tools. The mobile tool must perform the work outdoors. An electrically powered mobile tool that is used, for example, in a warehouse or indoor for repair or construction work is not eligible. Hydrogen-powered mobile tools are not eligible.
See asset A 2359 for electric weedbeds. See asset D 3417 for terminal tractors. See asset 270106 of the energy investment allowance for mobile electrically-

powered tools without driver's seat with an output of at least 5 kVA and a capacity of at least 15 kWh.

E 3414
Electrically powered mobile machine running on mains power
a. intended for: performing open-air land work with an electrically powered mobile tool, other than an autonomous mobile tool, which:
   — ex-factory has a fixed, non-detachable driver (seat) position, and
   — is exclusively electrically driven, where the electrical energy for the drive and displacement is supplied by a mains voltage cable,
b. consisting of: an electrically powered mobile tool, optionally a solar panel connected to the tool and excluding its charging point.

The asset is eligible for an environmental investment allowance for up to 85 % of the investment amount.

Explanatory note: For example, an electrically-powered mobile tool with a fixed, non-detachable driver (seat) position is an electrically powered dozer, excavator, loading shovel, agricultural machine, agricultural tractor or forestry tractor. The term 'electrically powered autonomous mobile tool' means a mobile tool that can perform work without a driver. Tools that can only be moved with another tool or means of transport are not mobile tools. The electrically powered mobile tool performs the work in the open air. An electrically powered mobile tool that is used, for example, in a warehouse or indoor for repair or construction work is not eligible.
See asset 270106 of the energy investment allowance for electrically-powered mobile electric tools without a driver's seat with an output of at least 5 kVA and a capacity of at least 15 kWh.

E 3416
Electrically powered forklift for use in the open air
a. intended for: the outdoor performance of activities on land with a forklift that is fitted with a permanent, non-detachable driver seat and closed cab ex works, where the forklift:
   — has a lifting capacity of at least 5 tonnes, and
   — for propulsion is equipped with exclusively one or more electric motors, where the electrical energy for propulsion and displacement is supplied by a lead-free battery pack,
b. consisting of: an electrically powered forklift, optionally a battery pack, excluding its charging point and forklifts using hydrogen.

Explanatory note: The forklift must perform the work outdoors. An electrically-powered forklift that, for example, is used in a warehouse or indoors for repair or construction work is not eligible. Hydrogen-powered forklift trucks are not eligible.

D 3417
Electrically powered terminal tractor
a. intended for: the carriage of goods by a terminal tractor, which:
   — belongs to the European vehicle category U, and
   — is fitted with an all-electric drive, where the energy needed for propulsion is supplied by a lead-free battery pack,
b. consisting of: an electrically powered terminal tractor, excluding its charging point and terminal tractors using hydrogen.

E 3419
Electrically powered tool on a truck chassis
a. intended for: performance of hoisting work or cargo loading and unloading with an all-electric machine permanently mounted on the vehicle, where:
   — the electric power for the drive is supplied by a lead-free battery pack, and

- the battery pack is not charged by the vehicle's main engine,
- the main engine of the truck chassis is a (hybrid) combustion engine operating on fossil fuels,

b. consisting of: a fixed electric tool mounted on a truck chassis, excluding the truck chassis, tools that use hydrogen and a charging point.

E 3420
Electrically powered mobile hoist

a. intended for: carrying out hoisting mainly in the open air using a mobile tool which is powered exclusively by electric power and where the electrical energy for propulsion and displacement is supplied by a lead-free battery pack,
b. consisting of: an electrically powered lifting device and a battery pack, excluding its charging point and mobile hoisting equipment using hydrogen.

E 3423
Electrically powered aerial work platform

a. intended for: carrying out hoisting mainly in the open air using an aerial work platform which is powered exclusively by electric power and where the electrical energy for propulsion and displacement is supplied by a lead-free battery pack,
b. consisting of: an electrically powered aerial work platform and excluding its charging point and aerial work platforms using hydrogen.

Explanatory note: The aerial work platform performs the work in the open air. An electrically powered aerial work platform that, for example, is used in a warehouse or indoors for repair or construction work is not eligible. Hydrogen-powered aerial platforms are not eligible.

G 3425
Electrically powered tool carrier

a. intended for: the carrying out of work on land in the open air with a tool carrier other than an autonomous tool carrier:
   - which is not provided with a fixed, non-detachable driver's position,
   - which can be equipped with various tools,
   - equipped with an electric drive only, where the energy required for the drive and displacement is supplied by a battery pack with a capacity of at least 2.5 kWh,
   - which does not use fossil fuels to carry out the work; and
   - where the purchase per tool carrier is at least EUR 10 000 excluding VAT,
b. consisting of: an electrically driven tool carrier excluding the tools to be connected to the tool carrier, a charging point and tool carriers using hydrogen.

Explanatory note: This equipment is intended for tool carriers where the driver walks behind. Only the costs for the tool carrier itself are eligible. The costs for the fittings and tools are not eligible for environmental investment allowance. Autonomous tool carriers such as (mowing) robots are not eligible under operating equipment G 3425.
See E 3413 for tool carriers where the driver sits or stands on the tool carrier

D 3430
Electrically powered AGV

a. intended for: the transport of containers or trailers across company premises with an all-electric driverless automatic guided vehicle (AGV),
b. consisting of: an automatically guided electric vehicle, excluding its charging point and automatically guided vehicles using hydrogen.

3.5 Rail transport

F 3510
Electrically or hydrogen-powered locomotive (change to existing situation)
a. intended for: adjusting the propulsion of an existing locomotive by replacing the diesel engine with a lead-free battery pack and optionally a fuel cell, where:
   — the locomotive is powered exclusively electrically,
   — braking energy is recovered and stored in the battery pack, and
   — the battery pack is recharged on routes with overhead contact line,
b. consisting of: a battery pack, adjustments to the existing drive, a system for recovering braking energy and optionally a fuel cell excluding its charging point.

3.6 Air transport

B 3610
Electrically powered aeroplane or helicopter
a. intended for: transport of passengers or goods with a crewed aeroplane or a crewed helicopter that is fitted with an all-electric drive, where the energy needed for propulsion is supplied by a lead-free battery pack,
b. consisting of: an electric aircraft or an electric helicopter, excluding its charging point.

The asset shall be eligible for environmental investment allowance and arbitrary depreciation of environmental investments for 50 % of the invested amount.

3.7 Distribution of alternative fuels

G 3721
Charging point for electrically powered heavy-duty vehicles and mobile tools
a. intended for: electric charging and optionally discharging of batteries used exclusively for own or used for own use:
   1. vehicles belonging to European vehicle category M2, M3, N2 or N3, or
   2. mobile tools,
   fitted with a main or partial electric drive, with a charging system which:
   — is permanently connected to the Internet where the communication takes place in accordance with the Open Charge Point Protocol (OCPP) version 2.01 with CS certificate or higher; and
   — has an output power of at least 22 kW,
b. consisting of: a charging system with the following optional components: a discharge system, a measurement and control system, a locker cabinet with a power outlet for each locker and a plug recognition system, excluding solar panels.

Explanatory note: Charging points with an output power of less than 22 kW shall not be eligible for environmental investment allowance.

F 3722
Charging point for aircraft
a. intended for: electric charging of batteries of only own aeroplanes or helicopters equipped with a main or partial electric drive and having an output power of at least 22 kW,
b. consisting of: a charging system with the following optional components: a discharge system, a measurement and control system, a locker cabinet with a power outlet for each locker and a plug recognition system, excluding solar panels.

Explanatory note: Charging points with an output power of less than 22 kW shall not be eligible for environmental investment allowance and arbitrary depreciation

of environmental investments.

4. Climate and air

Investment in assets using fossil fuels are not eligible for environmental investment allowance and arbitrary depreciation of environmental investments. investments in the adaptation and provisioning of fossil fuel assets are eligible for environmental investment allowance and arbitrary depreciation of environmental investments only if the investment concerns the adaptation or provision of an existing asset and does not lead to an increase in production capacity or higher use of fossil fuels.

CO_2emissions, other greenhouse gases, acid deposits, fine dust, smog, volatile organic compounds (VOC), other air pollution, odour

A 4000
New and innovative emission reduction technology
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

4.1 CO_2 emissions

F 4002
Equipment for process integrated emission reduction (change to existing situation)
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 4003
Equipment for reducing emissions during non-regular operations
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 4100
Equipment for preventing CO_2 formation
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 4101
CO_2 capture equipment for recovery
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 4102
Equipment for transporting captured CO_2 for recovery
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 4103
Equipment for CO_2 fixing
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 4111
Equipment for electrification of processes in the chemical industry
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

4.2 Other greenhouse gases

F 4200
Equipment for reduction of nitrous oxide and methane emissions
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 4201
Equipment for replacement of fluorinated greenhouse gases
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

D 4208
Medium-voltage vacuum switching system
a. intended for: the switching or transmission of medium-voltage power with an SF_6-free switching system that is insulated with air or a solid and switches with vacuum switches,
b. consisting of: a medium-voltage switching system that is insulated with air or a solid and switches with vacuum switches.

Explanatory note: Medium voltage is less than 50 kV. Some examples of medium-voltage switching systems would be a ring switching station or a main switching station.

A 4210
High-voltage switching system or gas-insulated line with a low-GWP insulating gas
a. intended for: high-voltage forwarding or transport of at least 50 kV using a switching system or gas-insulated line that does not contain SF but is insulated with an insulating gas with a Global Warming Potential (GWP) of less than 500 CO_2 equivalents, where, in the case of replacement of a switching system containing SF:
   — this replacement is carried out by a legally certified mechanic, and
   — capture and environmentally responsible processing of the SF_6 is demonstrated,
b. consisting of: a switching system or gas insulated pipe with insulation gas.
The asset shall be eligible for environmental investment allowance and arbitrary depreciation of environmental investments for 50 % of the invested amount.

A 4240
Cooling system with water as a refrigerant
a. intended for: cooling of industrial processes, server rooms, switch cabinets or industrial buildings with a chiller using water (R718) as a refrigerant, where the evaporation and condensation takes place in a vacuum closed circuit,
b. consisting of: a chiller.

Explanatory note: A chiller uses heat pump technology and consists of an evaporator, a compressor, a condenser and an expansion device. Water coolers where heat transfer takes place with water as a cooling medium are not eligible under operating asset A 4240. For energy-efficient halogen-free refrigerants in stationary refrigeration installations or heat pumps, see the Energy Investment Allowance (EIA).

E 4241
Dew point cooling climate system
a. intended for: cooling of server rooms, switch cabinets or industrial buildings with a dew point cooling climate system, where:
   — the water system (R718) is used as refrigerant,

- air is dried by adsorption, and
- this dried air is then indirectly adiabically cooled into a separation heat exchanger by a second airflow cooled by humidification,

b. consisting of: cooling system with a drying unit.

Explanatory note: For adiabatic cooling, see also the Energy Investment Allowance (EIA).

4.3 Acid deposits

F 4305
NO_x emission reducing technique
See Section 2b for the definition of this asset with prescribed targets and the conditions for assets with prescribed targets.

F 4306
Equipment for wet NO_x scrubbing
a. intended for: removal of NO_x and optionally also other components from flue gases by routing the flue gases through a water bath or gas scrubber with water as the scrubber liquid,
b. consisting of: a wet scrubber or water bath and optionally the following components: a lye dose, oxidation system based on UV, ozone or chemical conversion or a combination thereof, heat recovery system and water purification equipment.

Explanatory note: Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

G 4314
Selective NO_x reduction plant for a cremation furnace
a. intended for: converting NO_x from the waste gases of an existing cremation furnace by injection of urea or ammonia, where injecting urea or ammonia does not lead to an increase in the consumption of fossil fuels,
b. consisting of: an NO_x reduction plant with ammonia or urea injection system.

D 4315
Selective catalytic or non-catalytic reduction system (SCR or SNCR) (change to existing situation)
a. intended for: converting NO_x from the waste gases of an existing combustion plant by injection of urea or ammonia, optionally in combination with a catalyst, where:
   - the NO_x emission of the combustion plant, measured according to the Living Environment Activities Decree, is at least 30 % lower than the statutory requirement,
   - is a boiler, piston engine, gas turbine or gas engine with a thermal capacity of more than 400 kW and less than 50 MW, and
   - the combustion plant is not intended for ships built after 1 January 2021, greenhouse horticulture or waste incineration plant,
b. consisting of: a reduction system with an ammonia or urea injection system and optionally also a catalyst, a dust filter and a heat recovery system.

Explanatory note: An emission measurement as per the Environmental Management Activities Decree is taken by a company that is accredited (measurements as per EU standards NEN EN 14792 for NO_x, NEN EN 13284-1 for dust and NEN EN 14789 for O_2) or certified (measurements as per SCIOS Scope 6) for this. To calculate the flue gas emissions from a combustion plant, the mass concentration of nitrogen oxides $(No_x)_x$) in the flue gas is based on flue gas with an oxygen content by volume of:

a. 15 % in the case of a diesel or gas engine or a gas turbine;
b. 6 % in the case of a combustion plant using solid fuel (biomass); or
c. 3 % in all other cases (such as with natural gas and fuel in liquid state).

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

A 4316
Battery or biogas aggregate for power supply of local activities
a. intended for: powering local activities with a mobile:
   1. lead-free battery pack and having a power of not less than 2 kVA and not more than 30 kVA, where:
      — no existing battery pack is replaced,
      — there is an exclusively electric drive; and
      — it is common to use a diesel or petrol aggregate, or
   2. biogas aggregate with three-way catalyst or selective catalytic reduction (SCR), where:
      — the flue gases not exceeding 115 milligrams NO_x contain per normal cubic meter at 15 % O_2,
      — the NO_x emission is demonstrated by an emission report of NO_x measurements at the same installation carried out by an accredited laboratory or an SCIOS scope 6 certified company according to the Living Environment Activities Decree, where no correction of measurement values for measurement uncertainty is applied,
b. consisting of: a battery pack, (fast) charging system and optionally solar panels used exclusively for the battery pack or a biogas aggregate (with or without EGR) and optionally a battery pack for storage of the generated energy.

Explanatory note: Batteries for equipment with a fixed driver’s seat are not eligible under this code. EGR stands for “Exhaust Gas Recirculation” and may be part of the biogas aggregate.
See asset 260102 and 270106 of the energy investment allowance for batteries starting at 30 kVA and mobile electric tools without a driver’s seat.

F 4325
Biological or other desulphurisation system
a. intended for: the biological cleaning of sulphur-contaminated gases by a desulphurisation plant, where:
   — the desulphurisation plant has a sulphur removal efficiency of at least 95 %
   — elemental sulphur or sulphur compounds are separated and utilised, and
   — in case of chemical purification, auxiliary materials are recycled in the purification process,
b. consisting of: a desulphurisation system and possibly also a scrubbing liquid treatment system, excluding equipment for production or recovery of sulphur or sulphur compounds.

Explanatory note: Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

4.4 Particulate matter

D 4417
Smoke generator for food processing (change to existing situation)
a. intended for: working with a smoke generator or yarn of foodstuffs containing smoke condensate, where:

— the smoke condensate is atomised in the smoking chamber, and
— the smoke generator replaces an existing smoke plant,

b. consisting of: a smoke generator.

E 4485
Dust separator

a. intended for: the removal of dust particles from a waste gas or air flow with a permanently installed dust separator, where:
   — the residual emissions forcefully removed to the outside air do not exceed 2 mg of dust per normal cubic metre,
   — the filtered air is not recirculated in the room where staff work,
   — no PFAS (Per- and Polyfluoroalkyl Substances) have been incorporated in the applied filters, and
   — the waste gas or air flow does not originate from a crematorium, office building, greenhouse or barn,
b. consisting of: a dust separator and optionally a fan and equipment needed to adjust the conditions of the gases to be purified for dust separation.

The asset is eligible for an environmental investment allowance for up to 95 % of the investment amount.

Explanatory note: An example of a substance belonging to the PFAS group is PTFE (Polytetrafluoroethylene). This is a potential substance of very high concern.

NB: investments in assets required by law are not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments, as indicated under Section 1, point 4, of this Annex. Assets subject to OH&S requirements are not eligible. For example, occupational health & safety obligations can apply if filtered air is partially or completely recirculated in a room where staff work.

E 4486
Filter system for wood and pellet firing

a. intended for: use of a permanently installed filter to remove dust particles from flue gas originating from a wood-fired or wood-pellet-fired boiler, stove or furnace with a thermal capacity of less than 1 MW,
b. consisting of: a filtering system and optionally also a fan.

Explanatory note: NB: investments in assets required by law are not eligible for the environmental investment allowance, as indicated under Section 1, point 4, of this Annex.

4.5 Volatile organic compounds (VOCs)

G 4520
Hermetically sealed magnetic coupling

a. intended for: reduction or prevention of leakage and evaporative losses of volatile organic compounds or other environmentally harmful gases along rotating machine shafts, by means of a hermetically sealed magnetic coupling,
b. consisting of: a magnetic coupling.

Explanatory note: Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

NB: investments in assets required by law are not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments, as indicated under Section 1, point 4, of this Annex.

C 4581

Electric thermal oxidant for waste gases

a. intended for: the thermal and autothermal oxidation of waste gases or volatile organic compounds, where:
   — in the process there is no use of burners and the process is started with electric heating, and
   — the NO_x emissions during autothermal combustion shall not exceed 5 milligrams per nominal cubic metre,which shall be demonstrated by an emission report in accordance with applicable laws and regulations,
b. consisting of: an electric thermal oxidant and optionally a heat exchanger.

Explanatory note: An emission measurement is taken by a company that is accredited (periodic measurements) as per EU standards NEN EN 14792 and NEN EN 15259.

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

E 4585

Biotrickling system for removing VOCs

a. intended for: the microbiological degradation of volatile organic compounds (VOCs) from waste gases from an industrial process with a biotrickling filter,
b. consisting of: a biotrickling filter, recirculation water tank, nutrient dosing equipment and pH correction, optionally with an emission measurement system and heat exchanger for energy recovery.

Explanatory note: Industrial means large-scale and with a high degree of mechanisation and automation.

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

4.6 Other air pollution

D 4680

Cold oxidation system for air purification

a. intended for: the catalytic non-thermal oxidation of fragrances, volatile organic compounds (VOCs) or pathogens to be blown out into industrial or catering air streams by cold plasma or ionisation, converting these contaminants into harmless substances or disintegrating into their elementary components,
b. consisting of: a reactor chamber with plasma plates (plasma converter) or ioniser (using high voltage) and the following optional components: a catalytic converter, a prefilter system for the cold oxidation process and a downstream residual radical absorber or destroyer.

The asset is eligible for an environmental investment allowance for up to 50 % of the investment amount.

Explanatory note: Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

E 4681

Ozone and UV oxidation system for air purification

a. intended for: oxidising pathogens, odour or hydrocarbons in air streams to be blown out from the hospitality or food industry, where:
   — use is made of a dissolved ozone gas scrubber in combination with UV irradiation, and
   — no use is made of chemicals,

b. consisting of: an ozone generator and UV lamps, a scrubbing tower, a water recycling system and the following optional components: a catalytic converter and a residual ozone absorber or destroyer.

The asset is eligible for an environmental investment allowance for up to 50 % of the investment amount.

Explanatory note: See asset A 2690 for an ozone oxidation system for disinfection of storage and other spaces, air or products in the agricultural or horticultural sectors.

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

A 4682
Equipment for removal of sulphurous odour emissions

a. intended for: condensing sulphur fumes and the associated fragrances from an industrial process into an aqueous solution in a closed system, which binds the fragrances and prevents odour emissions to the environment,
b. consisting of: equipment that is demonstrably necessary to remove the aromatic substances and optionally also a water treatment system.

Explanatory note: Industrial means large-scale and with a high degree of mechanisation and automation.

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

5. Use of space

Ecosystems, biodiversity, surface water, groundwater, soil, hazardous substances, external safety

5.1 Ecosystems and biodiversity

F 5102
Facilities for reinforcing biodiversity

a. intended for: enhancing biodiversity or increasing food supply and nesting facilities for insects, optionally in combination with water retention or preventive measures against pest insects or exotics, where:
   - at least two of the following devices are present or applied:
     1. nesting facilities for animals and insects,
     2. local and indigenous planting,
     3. a natural pond or water feature, or
     4. hedges that create shelter,
   - applied wood consists of pruning wood or wood certified by a certification system approved by the Timber Procurement Assessment Committee,
   - measures taken to strengthen biodiversity are based on an ecological report or advice from a relevant research or advisory organisation,
   - the investment does not involve the construction of a cultivation-free zone as referred to in the Environmental Environment Activities Decree, and
   - the investment is not set as a precondition under the Common Agricultural Policy,
b. consisting of: landscape features, structural or civil engineering works or equipment primarily necessary in terms of function for the enhancement of area-specific biodiversity and optionally the following components: grow

cabinets for wasps, irrigation plants using surface or rain water, a natural swimming pond, natural play elements and excluding prefabricated play elements, non-indigenous planting and other assets listed in this Annex.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 1 000 000 of the invested amount.

An investment in the establishment of an industrial site at a sustainable building declared under one of the assets G 6100 to D 6130 is not eligible for environmental investment allowance and arbitrary depreciation of environmental investments under asset F 5102.

Explanatory note: Some examples of landscape elements would be livestock watering holes, wooded banks, hedges and trees or natural columns. Information on the strengthening of biodiversity as part of sustainable area development can be found at landscapes.nl, samenvoorbiodiversity.nl, breeam.nl/keurmerken/gebied, engebiedslabel.nl and nlterreinlabel.nl. Information about insect-friendly landscape features and facilities is available at vlinderstichting.nl, Nederlandzoemt.nl and 2B-connect.eu. A list of approved wood certification systems is available at tpac.smk.nl or inkoopduurzaamhout.nl. Investments under the National Bee Strategy may also be declared under this asset.

F 5121
Litter collection system on water

a. intended for: the removal of plastic litter present in the surface water with a collection facility or installation on inland waterways or the Dutch Continental Shelf (NCP), whereby the amount of plastic litter removed increases compared to the existing situation and the collected material is recovered,
b. consisting of: a litter collection system and optionally also a monitoring system and a sorting system.

Explanatory note: This is part of the Plastic Chain Agreement (Kunststof Ketenakkoord).

F 5122
Grass clipping quality improvement system

a. intended for: improving the quality of grass clippings by modifying a lawn mower, so at least the following apply before or during the mowing of public green space:
   1. a camera system and data analysis assess glass clipping quality, or
   2. litter is simultaneously disposed of and collected separately, and

   where points 1 and 2 mean that the mower is applied in a higher quality manner compared to the prevailing situation and optionally the collected litter is offered for recycling,
b. consisting of: modification of a mowing system that is technically necessary to improve glass clipping quality, excluding the mowing system.

Explanatory note: The meaning of ‘public green space’ includes roadsides, parks, nature areas and waterway banks. One example of a higher-quality application would be the use of the grass clippings or litter, or a greater portion thereof, as raw materials. This asset enables grass clipping harvesting, litter separation and their recovery.

F 5140
Biodiversity-enhancing facilities for the aquatic environment

a. intended for: strengthening in or on a body of water the area’s own biodiversity factors, optionally in combination with improving surface water quality or coastal or shore protection, through landscape features or structural or civil engineering works, where:

- a body of water is defined in the Water Framework Directive for surface water body: distinct surface water of considerable size, such as a lake, a water basin, a stream, a river, a canal, a transition water or a strip of coastal waters,
- the determination of the area's biodiversity factors is in line with advice from relevant management plans or is based on an ecological report or advice from a relevant research or advisory organisation; and
- environmental damage caused by own activities is reduced or prevented,

b. consisting of: landscape features or architectural or civil engineering works, which demonstrably contribute to the area's aquatic biodiversity, with the exception of floating solar panels, equipment or installations intended for maintenance, farming or production or other assets listed in this Annex.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 1 000 000 of the invested amount.

Explanatory note: Landscape features include nature-friendly banks, nest fleas and willow forests. Architectural or civil engineering works are, for example, art reefs, hanging structures or hard substrate. Relevant management plans are available at rwsnatura2000.nl. Information on strengthening aquatic biodiversity, optionally in combination with coastal or shore protection, is available on buildingwithnatureindestad.nl, natuurvriendelijkeoevers.stowa.nl or in the report "Building with North Sea Nature. Development Area Agenda North Sea 2050" by Wageningen Marine Research (edepot.wur.nl/411288).

5.2 Soil and water quality

E 5211
Transformer with cast resin or biobased oil

a. intended for: converting high voltage to low voltage or low voltage to high voltage by a transformer that is insulated with:
   1. cast resin,
   2. biodegradable transformer oil consisting of at least 98 % sustainable biomass according to NEN-EN-IEC 62770, or
   3. biodegradable transformer oil consisting of at least 98 % sustainable biomass according to ASTM D6866 and OECD 301 (readily biodegradable) and classified as a less flammable liquid or K-class liquid according to IEC 61039,

b. consisting of: a transformer.

The asset is eligible for an environmental investment allowance for up to 50 % of the investment amount.

Explanatory note: High voltage means alternating voltage of 1 kV and above. Low voltage is alternating voltage less than 1 kV. Biomass means the biodegradable fraction of products, wastes and residues of organic origin from agriculture, including plant and animal substances, forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and household waste of organic origin;

A 5241
Waste water collection station for vessels

a. intended for: taking in at a marina, along a sailing route or at a mooring, mooring or berth of:
   1. bilge water,
   2. black water,
   3. the contents of chemical toilets of recreational craft, or
   4. domestic waste water from recreational and professional vessels,

   where, in the case of black water intake at a marina with more than 50 berths

for non-open recreational craft, the marina already operates at least one intake station in the existing situation or has an agreement with another port for a joint take-in station,
b. consisting of: a collection station, tanks, pumps, pipes and optionally an oil or grease separator, indication/information board, connection to the municipal sewer and increasing the discharge jetty for the simultaneous operation of multiple ships.

Explanatory note: NB: investments in assets required by law are not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments, as indicated under Section 1, point 4, of this Annex.

A 5245
Decentralised treatment plant for domestic waste water
a. intended for: the decentralised treatment of waste water streams of a household or similar nature, where:
   — there is no sewer connection at the relevant location,
   — drug residues, endocrine disruptors and multi-resistant bacteria in waste water are demonstrably rendered harmless,
   — the purified water is infiltrated locally, recovered or discharged into surface water with the consent of the competent authority,
   — the investment at company level does not lead to the discharge of more brine, and
   — an installation or facility for the infiltration of the purified water complies with the requirements as defined in plant G 5342,
b. consisting of: a waste water treatment plant, with the exception of installations or facilities for the application of the purified water.

Explanatory note: This asset is intended for, for example, camp sites and other recreational organisations that invest in the removal of micropollutants in addition to a septic tank.

5.3 Living environment

F 5300
Green roof
a. intended for: planting with the roof of a commercial building, house or other structure,
b. consisting of: a vegetation layer, substrate layer, drainage layer and the following optional components: artificial irrigation and anchoring, and structural modifications to existing roofs and nesting facilities.

An investment in a green roof as part of a sustainable building declared under one of the assets from G 6100 to D 6130 is not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments under asset F 5300.

F 5301
Green façade or wall
a. intended for: installing plants on the façade of a commercial building or dwelling or both sides of an exterior wall structure,
b. consisting of: a frame or building blocks fitted with plants and substrate or potting soil, and the following optional components: a façade protection layer, structural modifications to existing exterior walls, irrigation piping, an integrated water buffer and animal or insect nesting or foraging facilities.

An investment in a green façade or wall system as part of a sustainable building declared under one of the assets from G 6100 to D 6130 is not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments under asset F 5301.

D 5340
Climate-adaptive company premises (change to existing situation)

a. intended for: rearrangement of existing company premises located at an existing business park or in a type C1 economic zone (retail, furniture malls) as used in the Integrated Business Park Information System [IBIS] or at an existing office site, in a manner that mitigates flooding, drying out and heat stress by:
   — the removal of existing rainwater drainage connections to the sewer of the building, and
   — the replacement of at least 50 % of the existing sealed paving intended for parking, side and back walkways (except for pavements and roads) with greenery, water elements not directly connected to the surface water system, or water-permeable or water-bypassing paving or semi-paving, where at least one of the following facilities is present or applied:
      1. a green roof as per asset F 5300,
      2. a green façade or wall as per asset F 5301,
      3. an infiltration system or wadi as per asset G 5342,
      4. a retention roof with dynamic drainage as per asset F 5344, or
b. consisting of: equipment, landscape elements, structural or civil engineering works that are technically necessary for the climate-adaptive measures.

Explanatory note: For business parks and economic zones, the definition from the IBIS (Integrated Business Park Information System) is used (see ibis-bedrijventerreinen.nl/).

E 5341
Greening of company premises, a car park or a garden (change to existing situation)

a. intended for: replacing the existing sealed pavement of an industrial site or the parking lot or garden of one or more dwellings by:
   1. vegetation,
   2. water elements not directly connected to the surface water system,
   3. water-permeable or water-bypassing pavement or semi-pavement, optionally in combination with infiltration gully tops or smart gully tops, or
   4. a combination of the above measures,

   where the following applies for points 1 to 4:
   — the farm site is not part of an agricultural holding and is situated in built-up areas, and
   — at least 50 % of the sealed paving intended for parking, side and back walkways (except for pavements and roads) is replaced, or
   — at least 50 % of the total sealed paving is replaced, to the extent that this is not restricted by the competent authority and that it is permitted by the function of the paving,
b. consisting of: vegetation, a water feature, permeable or water-passing pavement and optionally the following components: infiltration coals, smart swirling, a helophyte ditch, a vegetation dam or the removal of existing connections to the sewer.

G 5342
Infiltration system or wadi (change to existing situation)

a. intended for: buffering and infiltrating rainwater into an infiltration system or wadi, in built-up areas near an existing industrial building, existing business premises or existing dwellings, where:
   — the infiltration capacity at the site increases compared to the existing situation,
   — increasing the infiltration capacity is not an obligation from the competent authority; and
   — the investment does not involve an infiltration facility for agriculture or horticulture,
b. consisting of: an infiltration system or wadi, excluding building drainage on, in

or at the building.

Explanatory note: Building sewers include gutters and downpipes (see Buildings Living Environment Decree, NEN 3215). Adaptation of the existing situation shall also include: demolition and new construction at the same location or changing the purpose of a building.
See asset F 5344 for rainwater buffering without infiltration.

F 5344
Retention roof with dynamic drainage in built-up areas

a. intended for: rainwater buffering with a retention roof or blue-green roof during heavy rainfall in built-up areas, where the rainwater buffer:
   — can buffer at least 50 l of rainwater per square metre of roof area,
   — features weather and sensor-controlled dynamic drainage for delayed rainwater drainage, to avoid overloading the sewer or regional water system,
   — is not a rainwater storage facility for agriculture or horticulture,
b. consisting of: a retention roof or blue-green roof, weather and sensor-controlled dynamic drainage and optionally also costs for structural modifications to the roof, excluding costs for parking facilities.

An investment in a retention roof as part of a sustainable building declared under one of the assets from G 6100 to D 6130 is not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments under asset F 5344.

Explanatory note: A weather and sensor-controlled dynamic drain means a drain that is set in such a way that rainwater is automatically retained in the case of rainfall and is drained in drier periods. If, in addition to the environmental investment allowance and arbitrary depreciation of environmental investments, other state aid has been applied for, the total State aid, including for environmental investment allowance and arbitrary depreciation of environmental investments, should remain within the European Union’s frameworks of support for this purpose.
See asset G 5342 for an infiltration system and asset D 5346 for use of rainwater in industrial processes.

F 5345
Rainwater buffer with dynamic drainage in built-up areas

a. intended for: buffer rainwater in built-up areas during heavy rainfall in a retention pond or underground storage facility, where the rainwater buffer:
   — can buffer at least 50 l of rainwater per square metre of collection surface,
   — features weather and sensor-controlled dynamic drainage for delayed rainwater drainage, to avoid overloading the sewer or regional water system,
   — is not a rainwater storage facility for agriculture or horticulture,
b. consisting of: a retention pond or rainwater buffer, a weather and sensor-controlled dynamic drain and optionally a helophyte ditch, vegetation dam, water permeable paving and separator for oil, water and sludge and excluding building sewage on, in or on the building.

Explanatory note: Building sewers include gutters and downpipes (see Buildings Living Environment Decree, NEN 3215). A retention pond means a pond in which rainwater is collected and delayed during and after heavy rainfall.
A weather and sensor-controlled dynamic drain means a drain that is set in such a way that rainwater is automatically retained in the case of rainfall and is drained in drier periods.

D 5346
Rainwater system

a. intended for: storing and using rainwater to reduce the use of ground, surface or tap water, where:
   — the use of rainwater for the relevant application is not customary; and
   — the investment at company level does not lead to the discharge of more brine, and
   — the investment does not involve the use of rainwater in agriculture or horticulture,
b. consisting of: rainwater storage and optionally: a pump, filter installation, real-time monitoring system for weather-dependent control or a renewable energy generation plant for the energy supply of the rainwater installation and excluding building sewage and rainwater application facilities.

An investment in a rainwater installation as part of a sustainable building declared under one of the assets G 6100 to D 6130 is not eligible for environmental investment allowance under asset D 5346.

Explanatory note: Building sewers include gutters and downpipes (see Buildings Living Environment Decree, NEN 3215).
See assets F 5344 and F 5345 for rainwater buffering facilities.

5.4 External Safety

A 5405
Equipment for onsite production of hazardous substances (change to existing situation)

a. intended for: reducing the risk of accidents in transport or storage of hazardous substances in the Netherlands by producing hazardous substances on-site, where:
   — the hazardous substances in the existing situation are transported over a distance of more than 10 kilometres by road or rail,
   — this transport is terminated in full,
   — the hazardous substance serves as a raw material for at least one core process,
   — do not produce more substances than is necessary for the core process; and
   — the dangerous substances are listed in Parts 1 and 2 of Annex 1 to Directive 2012/18/EU of the European Parliament and of the Council of 4 July 2012 on the control of major-accident hazards involving dangerous substances, amending and subsequently repealing Council Directive 96/82/EC (OJ 2012 L 197) and where the amount of dangerous substances at home exceeds the threshold set out in column 2 of Part 1 or 2,
b. consisting of: equipment for the production of hazardous substances, optionally transport lines to the core process or core processes not exceeding 10 kilometres.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 10 000 000 of the invested amount.

A 5406
Equipment for continuous production of hazardous substances (change to existing situation)

a. intended for: reducing the risk of accidents in large-scale storage of hazardous substances in the Netherlands by continuously producing these substances, whereby:
   — the hazardous substances in the existing situation are batch-produced,
   — the quantity of hazardous substances stored is reduced by at least 80 %,
   — the hazardous substance serves as a raw material for at least one core process, and
   — the dangerous substances are listed in Parts 1 and 2 of Annex 1 to Directive 2012/18/EU of the European Parliament and of the Council of 4

July 2012 on the control of major-accident hazards involving dangerous substances, amending and subsequently repealing Council Directive 96/82/EC (OJ 2012 L 197) and where the amount of dangerous substances at home exceeds the threshold set out in column 2 of Part 1 or 2,

b. consisting of: equipment for the production of hazardous substances, optionally transport lines to the core process or core processes not exceeding 10 kilometres.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 10 000 000 of the invested amount.

F 5410

Gas detection equipment for F-gases or toxic gases

a. intended for: early detection of leaks using a minimum of two sensors of:
   1. fluorinated greenhouse gases using infrared (IR) for equipment containing fluorinated greenhouse gases in quantities of less than 500 tonnes of CO_2 equivalents, with an automatic alarm at 500 ppm of F-gases or less; or
   2. toxic gases in a storage area greater than 5 normal cubic metres, with activation of a gas escape prevention system or automatic transmission to an emergency centre,
b. consisting of: early warning gas detection equipment and the following optional components: equipment for notification of an emergency centre and an emergency storage tank not used in normal operation.

Explanatory note: A minimum declaration amount of EUR 2 500 applies for assets. For example, at a price of EUR 1 250 per asset, at least 2 assets are purchased and declared at the same time.

NB: investments in assets required by law are not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments, as indicated under Section 1, point 4, of this Annex. Some examples of toxic gases would be ammonia and chlorine.

6. Built environment

Sustainable buildings, building materials, interior furnishings, systems, civil engineering facilities

6.1 Sustainable buildings

G 6100

Circular non-residential building

a. intended for: creating circular material chains by realising a circular non-residential building (part), other than a home, stable, greenhouse or data centre, where:
   1. the materials used during the construction project shall consist of at least:
      a. 50 % renewable raw materials, or
      b. 25 % re-used construction products, or
      c. 50 % dismountable construction products, where the decomposability index is calculated according to the report ‘Circular Buildings – method of dismountability 2.0’,

      the calculation of the above percentages of volume is based on the total volume of materials applied excluding the foundation and installations, in the case of renovation or transformation, the materials already present in the existing building(s) and remaining therein shall be disregarded,
   2. all the new wood purchased and incorporated meets the requirements as per Section 1, point 13, of this Annex,
   3. an environmental performance calculation is submitted, using:

- — in the case of a new building (part), the Determination Method for Environmental Performance Buildings version 1.1 (March 2022), and
- — in the case of a renovated building (part), the Addendum Environmental Performance Reconstruction and Transformation associated with the Determination Method for Environmental Performance Buildings version 1.1 (March 2022) including amendment sheet,

4. the environmental performance calculation shows that:
   - — the environmental performance of a building or part thereof without industrial function does not exceed EUR 0.50 per m² GFA per year, or
   - — the environmental performance of a building or part thereof with industrial function does not exceed EUR 0.30 per m² GFA per year,
5. an up-to-date report or data set is available throughout the service life of the building or part thereof, that:
   - — contains at least all elements and components of the building or part thereof, including information on the dismountability of and reuse and recycling options for the individual elements and components, and
   - — during demolition or renovation of the building(part) contributes to the highest possible use, reuse or recycling of the elements and components released,

6a. for a new non-residential building, the primary fossil energy use, in kWh per m² of use area per year (BENG 2), is at least 10 % lower than required under the Building Decree 2012, whereby the following applies for a building (part) with an industrial function:
   - — as a reference function a sporting function is retained in the NTA 8800 calculation; and
   - — the primary fossil energy use, excluding fictitious hot tap water of the sport function, is not more than 31.5 kWh/m² per year,

6b. for a renovated building, the primary fossil energy consumption in kWh per m² of use area per year (BENG 2) is at least 20 % lower than before the operation,

7. the above points 1 to 6b are included in a draft assessment validated by an independent assessor of a measurement method recognised by the scheme within three months of declaration date,
8. delivery results of the project are delivered in accordance with the checklist for publication, referred to in the ‘Guidelines Circular Buildings on the Environmental List’, which is made available by RVO, where these delivery results have been validated by an independent assessor within one year of completion of the building (part) and within four years of validation of the design assessment,
9.
   - — the aid which can be obtained for the investment through the environmental investment allowance and any other forms of State aid shall not exceed 30 % of the eligible costs,
   - — this aid intensity may be increased by 10 percentage points for aid to medium-sized enterprises and by 20 percentage points for aid to small enterprises within the meaning of Annex I to the General Block Exemption Regulation,
   - — the eligible costs shall be calculated using the following formula: ‘eligible costs = A – (105 % * B)’ where ‘A’ is the total investment in the circular building and ‘B’ is the total investment in a comparable building that achieves a standard level of environmental protection,

b. consisting of: a circular non-residential building (part) with the exception of the following: renewable energy generation installations, interior, furnishing, including warehouse shelving, site and site layout, land purchase and purchase and demolition of an existing building (part).

Investments in a circular non-residential building or part thereof, as referred to above, may only be declared in their entirety for asset G 6100. Sustainable energy generation systems are not part of a building as per assets G 6100 to D 6130.

Explanatory note: This does not cover the costs of demolishing an existing building or part thereof, but does cover the additional costs of extracting the elements and components to be used from the circular building or part thereof during demolition (circular demolition). Investments in sustainable energy generation systems and energy storage may be declared under categories such as Sustainable Energy Production Incentives or the energy investment allowance. The sustainable construction methods recognised by the scheme are BREEAM-NL and GPR Building in 2024.
Information about the Environmental Performance Construction Determination [*Bepalingsmethode Milieuprestatie Bouwwerken*] method can be found on milieudatabase.nl. The 'Guidelines Circular Buildings on the Environment List' is available for download at rvo.nl/miavamil. More information about circular building can be found on rvo.nl on the circular building page.
The Building Decree 2012 does not impose any requirements on the energy efficiency of building (parts) with an industrial function. There is therefore no method for determining the energy performance of industrial buildings. With the NTA 8800, the energy performance of the industrial function can be determined in an alternative way. For this purpose, instead of the industrial function, a sporting function must be used in the NTA 8800 calculation. For the industrial function, the energy use for hot tap water for the entire area of use should be included in the design calculation, based on the presence of a standard hot tap water installation (intake: gas-fired hot water heater HRww, CW class 4, pipe lengths > 3 m). This should also be taken into account if there is no hot tap water installation. The reference 'building with sports function' includes a high demand for hot tap water. In the determination of energy needs and primary fossil energy consumption, the energy required for this fictitious energy demand for hot tap water may be deducted from the result from the energy performance calculation.
Re-use means any operation whereby products or components which are not waste are reused for the same purpose as that for which they were intended. Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials.

G 6102

Circular dwelling

a. intended for: the creation of circular material chains by realising a circular home or building (part) with residential or accommodation function, where:
   1. the materials used during the construction project shall consist of at least:
      a. 50 % renewable raw materials, or
      b. 25 % re-used construction products, or
      c. 50 % dismountable construction products, where the decomposability index is calculated according to the report 'Circular Buildings – method of dismountability 2.0',

      the calculation of the above percentages of volume is based on the total volume of materials applied excluding the foundation and installations, in the case of renovation or transformation, the materials present in the existing building(s) shall not be taken into account,
   2. all the new wood purchased and incorporated meets the requirements as per Section 1, point 13, of this Annex,
   3. an environmental performance calculation is submitted, using:
      a. in the case of a new building (part), the Environmental Performance Determination Method for Buildings Version 1.1 (March 2022), or

b. in the case of a renovated building (part), the Addendum Environmental Performance Reconstruction and Transformation associated with the Determination Method for Environmental Performance Buildings version 1.1 (March 2022) including amendment sheet,

4. the calculation of the environmental performance shows that the environmental performance intended for:
   a. land-based dwellings with an area of use Ag ≤ 90 m² is not more than EUR 0.40 per m² of GVO per year,
   b. land-based dwellings with an area of use Ag > 90 m² is not more than EUR 0.38 per m² of GVO per year,
   c. a residential building with an average area of use Ag per residential unit ≤ 55 m² is not more than EUR 0.50 per m² of GVO per year; and
   d. a residential building with an average use area Ag per residential unit > 55 m² is not more than EUR 0.40 per m² of GVO per year,

   Where:
   — the use area Ag has been calculated on the basis of NEN2580:2007,
   — when the transfer factor for heat pumps in the NMD is in force, the above MPG requirements are reduced by EUR 0.1 m² per year, and
   — in case of renovation, the above MPG requirements are increased by EUR 0.1 m² per year,
5. an up-to-date report or data set is available throughout the service life of the building or part thereof, that:
   — contains at least all elements and components of the building or part thereof, including information on the dismountability of and reuse and recycling options for the individual elements and components, and
   — during demolition or renovation of the building (part), contributes to the highest possible use, reuse or recycling of the elements and components released,

6a. for a new building (part), the primary fossil energy consumption in kWh per m² of use area per year (BENG 2) is at least 10 % lower than required by the Building Decree 2012,

6b. for a renovated building (part), the primary fossil energy consumption in kWh per m² of use area per year (BENG 2) is at least 20 % lower than before the operation,

7. the above points 1 to 6b are included in a draft assessment validated by an independent assessor of a measurement method recognised by the scheme within three months of declaration date,

8. delivery results of the project are delivered in accordance with the checklist for publication, referred to in the ‘Guidelines Circular Buildings on the Environmental List’, which is made available by RVO, where these delivery results have been validated by an independent assessor within one year of completion of the building (part) and within four years of validation of the design assessment,

9. — the aid which can be obtained for the investment through the environmental investment allowance and any other forms of State aid shall not exceed 30 % of the eligible costs,
   — this aid intensity may be increased by 10 percentage points for aid to medium-sized enterprises and by 20 percentage points for aid to small enterprises within the meaning of Annex I to the General Block Exemption Regulation,
   — the eligible costs shall be calculated using the following formula: ‘eligible costs = A – (105 % * B)’ where ‘A’ is the total investment in the circular building and ‘B’ is the total investment in a comparable building that achieves a standard level of environmental protection,

b. consisting of: a circular building (part) with the exception of the following: renewable energy generation installations, interior, furnishing, land purchase, site and site layout, purchase of land and purchase and demolition of an existing building (part).

Investments in a circular non-residential building or part thereof, as referred to above, may only be declared in their entirety for asset G 6102. Sustainable energy generation systems are not part of a building as per assets G 6100 to D 6130.

Explanatory note: This does not cover the costs of demolishing an existing building or part thereof, but does cover the additional costs of extracting the elements and components to be used from the circular building or part thereof during demolition (circular demolition). Investments in sustainable energy generation systems and energy storage may be declared under categories such as Sustainable Energy Production Incentives or the energy investment allowance. The sustainable construction methods recognised by the scheme are BREEAM-NL and GPR Building in 2024.
Information about the Environmental Performance Construction Determination [*Bepalingsmethode Milieuprestatie Bouwwerken*] method can be found on milieudatabase.nl. The 'Guidelines Circular Buildings on the Environment List' is available for download at rvo.nl/miavamil. More information about circular building can be found on rvo.nl on the circular building page.
Re-use means any operation whereby products or components which are not waste are reused for the same purpose as that for which they were intended.
Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials.

G 6115

Highly sustainable renovated or ultra-sustainable new building as per BREEAM-NL

a. intended for: the sustainable fulfilment of (utility) use functions, mentioned in Table 4.148A of the Buildings Living Environment Decree, other than use function 1 (residential function), 11 (other use function) or 12 (construction not being a building), with a building (part), other than a stable or greenhouse, where:
   1. all the new wood purchased and incorporated meets the requirements as per Section 1, point 13, of this Annex,
   2. an environmental performance calculation is submitted, using the Calculation Method for Environmental Performance of Buildings version 1.1 (March 2022),
   3a. the renovated building or part thereof obtains a minimum score of 70 % on the 'Asset' aspect of the sustainable building quality mark (BREEAM-NL-in-Use, version 6) of the Dutch Green Building Council, with at least the following scores in the categories indicated below: 60 % on 'Energy', 45 % on 'Land Use and Ecology' and 45 % on 'Material Flows', as evidenced by a BREEAM-NL-In-Use version 6 assessment report approved by an Assessor within three months of the date of declaration, and by a BREEAM-NL-In-Use version 6 certificate issued within three years of the issue of the assessment report,
   3b. an extensively renovated building or part thereof obtains a minimum score of 85 % on the sustainable buildings quality mark (BREEAM-NL New Construction and Renovation 2014) of the Dutch Green Building Council, with at least the following scores in the categories indicated below: 60 % on 'Energy', 45 % on 'Land use and ecology' and 45 % on 'Materials', as evidenced by a BREEAM-NL assessment report approved by an Assessor within three months (for Bespoke trajectories within nine months) after the date of declaration and by a BREEAM-NL delivery certificate issued

within four years of the issue of the assessment report, or

3c. for a new building (part) other than the project type ‘only the hull’, a minimum score of 85 % of the quality mark for sustainable real estate (BREEAM-NL New Construction 2020) of the Dutch Green Building Council, is achieved, with at least the above score for the following categories: 60 % on ‘Energy’, 45 % on ‘Land use and ecology’ and 45 % on ‘Materials’, as evidenced by a BREEAM-NL 2020 assessment report approved by an Assessor within three months (for Bespoke trajectories within nine months) after the date of declaration and by a BREEAM-NL delivery certificate issued within four years of the issue of the assessment report, or

4. a building or part of a building with an industrial function is equipped with a roof that is structurally prepared for the realisation of sustainable energy generation installations and is also equipped for the entire usable roof area with:
   a. roofing with a Solar Reflectance Index (SRI) value of at least 80; or
   b. a vegetation roof, or
   c. a parking roof, or
   d. a retention roof, or
   e. renewable energy generating installations; or
   f. a combination of these, or
   g. instead of the above options a to f, a façade vegetation system is applied to at least 25 % of the total façade surface,

b. consisting of: a new non-residential building or part thereof or the equipment, construction works and building-specific systems that are technically necessary for renovation in order to meet the aforementioned requirements, and excluding the following components: building parts that do not meet the requirements of subparagraph a, sustainable energy generation systems, the site and site layout, warehouse racking, purchase of land and purchase and demolition of an existing building.

The investment in the non-residential building is eligible for the environmental investment allowance for up to the following amounts per validated square metre of gross floor area (GFA):

Non-residential building or part thereof, without industrial function	
≤ 1 000 m² GFA	EUR 1 400/m² GFA
> 1 000 m² GFA	EUR 800/m² GFA
Non-residential building (part) with industrial function	
≤ 5 000 m² GFA	EUR 800/m² GFA
> 5 000 m² GFA	EUR 600/m² GFA

A building (part) with an industrial function is eligible for an environmental investment allowance for a maximum of 30 000 m² of GFA.
If a vegetation roof, retention roof or façade vegetation system is applied, the maximum amount eligible for environmental investment allowance shall be increased by EUR 600 per m² of vegetation roof, retention roof or façade vegetation system. If a building consists of several buildings with the same use function, the maximum amount eligible for environmental investment allowance shall be based on the total GFA of the buildings with the same use function, being the totals for the building parts with industrial function and those without an industrial function.
Investments in a non-residential building within the calendar year of the initial declaration for the environmental investment allowance may only be declared in their entirety for one of the assets from G 6115 to E 6128. Subsequent investments in this building or part thereof in future years may only be declared for asset D 6130 on the relevant Environment List if they meet the requirements of that asset. Sustainable energy generation systems are not part of a building as per assets G 6100 to D 6130.

Explanatory note: A building that combines multiple functions may have a single environmental performance calculation for buildings [MPG] for the combination of

Building Functions. Investments in sustainable energy generation systems and energy storage may be declared under categories such as Sustainable Energy Production Incentives or the energy investment allowance. National Environment Database information is available at milieudatabase.nl. For information on BREEAM-NL, please visit BREEAM.nl. A list of approved wood certification systems is available at tpac.smk.nl or purchasingdurzaamhout.nl.
Usable roof area means the total roof area of a building (part), with the exception of roof area used for technical installations, skylights, daylight domes and rainwater drains. Large-scale renovation means renovation in which at least 25 % of the surface area of the external separation structure of a building or part of a building is renewed, altered or enlarged.

E 6116

Sustainably renovated or highly sustainable new non-residential building in accordance with BREEAM-NL

a. intended for: the sustainable fulfilment of (utility) use functions, mentioned in Table 4.148A of the Buildings Living Environment Decree, other than use function 1 (residential function), 11 (other use function) or 12 (construction not being a building), with a building (part), other than a stable or greenhouse, where:
   1. all the new wood purchased and incorporated meets the requirements as per Section 1, point 13, of this Annex,
   2. an environmental performance calculation is submitted, using the Calculation Method for Environmental Performance of Buildings version 1.1 (March 2022),
   3a. the renovated building or part thereof obtains a minimum score of 55 % on the ‘Asset’ aspect of the sustainable building quality mark (BREEAM-NL-in-Use, version 6) of the Dutch Green Building Council, with at least the following scores in the categories indicated below: 60 % on ‘Energy’, 45 % on ‘Land Use and Ecology’ and 45 % on ‘Material Flows’, as evidenced by a BREEAM-NL-In-Use version 6 assessment report approved by an Assessor within three months of the date of declaration, and by a BREEAM-NL-In-Use version 6 certificate issued within three years of the issue of the assessment report,
   3b. an extensively renovated building or part thereof obtains a minimum score of 70 % on the sustainable buildings quality mark (BREEAM-NL New Construction and Renovation 2014) of the Dutch Green Building Council, with at least the following scores in the categories indicated below: 60 % on ‘Energy’, 45 % on ‘Land use and ecology’ and 45 % on ‘Materials’, as evidenced by a BREEAM-NL assessment report approved by an Assessor within three months (for Bespoke trajectories within nine months) after the date of declaration and by a BREEAM-NL delivery certificate issued within four years of the issue of the assessment report, or
   3c. for a new building (part), other than the project type ‘only the hull’, a minimum score of 70 % of the quality mark for sustainable real estate objects (BREEAM-NL New Construction 2020) of the Dutch Green Building Council is achieved, with at least the score being achieved for the following categories: 60 % on ‘Energy’, 45 % on ‘Land use and ecology’ and 45 % on ‘Materials’, as evidenced by a BREEAM-NL 2020 assessment report approved by an Assessor within three months (for Bespoke trajectories within nine months) after the date of declaration and by a BREEAM-NL delivery certificate issued within four years of the issue of the assessment report, or
   4. a building or part of a building with an industrial function is equipped with a roof that is structurally prepared for the realisation of sustainable energy generation installations and is also equipped for the entire usable roof area with:
      a. roofing with a Solar Reflectance Index (SRI) value of at least 80; or
      b. a vegetation roof, or

c. a parking roof, or
d. a retention roof, or
e. renewable energy generating installations; or
f. a combination of these, or
g. instead of the above options a to f, a façade vegetation system is applied to at least 25 % of the total façade surface,

b. consisting of: a new non-residential building or part thereof or the equipment, construction works and building-specific systems that are technically necessary for renovation in order to meet the aforementioned requirements, and excluding the following components: building parts that do not meet the requirements of subparagraph a, sustainable energy generation systems, the site and site layout, warehouse racking, purchase of land and purchase and demolition of an existing building.

The investment in the non-residential building is eligible for the environmental investment allowance for up to the following amounts per validated square metre of gross floor area (GFA):

Non-residential building or part thereof, without industrial function	
≤ 1 000 m² GFA	EUR 1 400/m² GFA
> 1 000 m² GFA	EUR 800/m² GFA
Non-residential building (part) with industrial function	
≤ 5 000 m² GFA	EUR 600/m² GFA
> 5 000 m² GFA	EUR 400/m² GFA

A building (part) with an industrial function is eligible for an environmental investment allowance for a maximum of 30 000 m² of GFA.
If a vegetation roof, retention roof or façade vegetation system is applied, the maximum amount eligible for environmental investment allowance shall be increased by EUR 600 per m² of vegetation roof, retention roof or façade vegetation system. If a building consists of several buildings with the same use function, the maximum amount eligible for environmental investment allowance shall be based on the total GFA of the buildings with the same use function, being the totals for the building parts with industrial function and those without an industrial function.
Investments in a non-residential building within the calendar year of the initial declaration for the environmental investment allowance may only be declared in their entirety for one of the assets from G 6115 to E 6128. Subsequent investments in this building or part thereof in future years are not eligible for the environmental investment allowance.
Sustainable energy generation systems are not part of a building as per assets G 6100 to D 6130.

Explanatory note: A building that combines multiple functions may have a single environmental performance calculation for buildings [MPG] for the combination of Building Functions. Investments in sustainable energy generation systems and energy storage may be declared under categories such as Sustainable Energy Production Incentives or the energy investment allowance. National Environment Database information is available at milieudatabase.nl. For information on BREEAM-NL, please visit BREEAM.nl. A list of approved wood certification systems is available at tpac.smk.nl or inkoopduurzaamhout.nl.
Usable roof area means the total roof area of a building (part), with the exception of roof area used for technical installations, skylights, daylight domes and rainwater drains. Large-scale renovation means renovation in which at least 25 % of the surface area of the external separation structure of a building or part of a building is renewed, altered or enlarged.

G 6120

Highly sustainable renovated or ultra-sustainable new utility building as per GPR Building

a. intended for: the sustainable fulfilment of (utility) use functions, mentioned in

Table 4.148A of the Buildings Living Environment Decree, other than use function 1 (residential function), 11 (other use function) or 12 (construction not being a building), with a building (part), other than a stable, greenhouse or data centre, where:

1. all the new wood purchased and incorporated meets the requirements as per Section 1, point 13, of this Annex,
2. an environmental performance calculation is submitted, using the Calculation Method for Environmental Performance of Buildings version 1.1 (March 2022),

3a. a renovated building (part) meets the requirements of the GPR Building 4.4 Existing Construction with a score of at least 7.5 for the themes Energy, Environment, Health, Quality of Use, Future Value and Process Quality, as evidenced by a report of the GPR Building calculation, which has been approved by a GPR Building Expert within three months after declaration date and validated by an independent GPR Building Assessor according to the Procedure Quality Assurance GPR Building Calculation, and where, after the completion of the building, a GPR Building delivery report is submitted within three years after the issuance of the above-mentioned report, which has been approved by a GPR Building Expert and validated by an independent GPR Building Assessor according to the Procedure Quality Assurance GPR Building calculation, or

3b. a new or radically renovated building (part) meets the requirements of GPR Building 4.4 with a score of at least 8.5 for the themes Energy, Environment, Health, Quality of Use, Future Value and Process Quality, as evidenced by a report of the GPR Building calculation, which has been approved by a GPR Building Expert within three months after declaration date and validated by an independent GPR Building Assessor according to the Procedure Quality Assurance GPR Building calculation, and where, after the completion of the building, within four years of issuing the above-mentioned report, a GPR Building delivery report is submitted that has been approved by a GPR Building Expert and validated by an independent GPR Building Assessor according to the Procedure Quality Assurance GPR Building calculation,

4a. for a new non-residential building, the primary fossil energy use, in kWh per m² of use area per year (BENG 2), is at least 10 % lower than required under the Building Decree 2012, whereby the following applies for a building (part) with an industrial function:
   — as a reference function a sporting function is retained in the NTA 8800 calculation; and
   — the primary fossil energy use, excluding fictitious hot tap water of the sport function, is not more than 31.5 kWh/m² per year, or

4b. for a renovated building, the primary fossil energy consumption in kWh per m² of use area per year (BENG 2) is at least 20 % lower than before the operation; and

5. a building or part of a building with an industrial function is equipped with a roof that is structurally prepared for the realisation of sustainable energy generation installations and is also equipped for the entire usable roof area with:
   a. roofing with a Solar Reflectance Index (SRI) value of at least 80; or
   b. a vegetation roof, or
   c. a parking roof, or
   d. a retention roof, or
   e. renewable energy generating installations; or
   f. a combination of these, or
   g. instead of the above options a to f, a façade vegetation system is applied to at least 25 % of the total façade surface,

b. consisting of: a new non-residential building or part thereof or the equipment, construction works and building-specific systems that are technically necessary for renovation in order to meet the aforementioned requirements, and

excluding the following components: building parts that do not meet the requirements of subparagraph a, sustainable energy generation systems, the site and site layout, warehouse racking, purchase of land and purchase and demolition of an existing building.

The investment in the non-residential building is eligible for the environmental investment allowance for up to the following amounts per validated square metre of gross floor area (GFA):

Non-residential building or part thereof, without industrial function	
≤ 1 000 m² GFA	EUR 1 400/m² GFA
> 1 000 m² GFA	EUR 800/m² GFA
Non-residential building (part) with industrial function	
≤ 5 000 m² GFA	EUR 800/m² GFA
> 5 000 m² GFA	EUR 600/m² GFA

A building (part) with an industrial function is eligible for an environmental investment allowance for a maximum of 30 000 m² of GFA. If a vegetation roof, retention roof or façade vegetation system is applied, the maximum amount eligible for environmental investment allowance shall be increased by EUR 600 per m² of vegetation roof, retention roof or façade vegetation system. If a building consists of several buildings with the same use function, the maximum amount eligible for environmental investment allowance shall be based on the total GFA of the buildings with the same use function, being the totals for the building parts with industrial function and those without an industrial function.
Investments in a non-residential building within the calendar year of the first declaration for environmental investment allowance can only be declared as a whole
for one of the assets G 6115 to D 6128. Subsequent investments in this building or part thereof in future years may only be declared for asset D 6130 on the relevant Environment List if they meet the requirements of that asset.
Sustainable energy generation systems are not part of a building as per assets G 6100 to D 6130.

Explanatory note: A building that combines multiple functions may have a single environmental performance calculation for buildings [MPG] for the combination of building functions. Investments in sustainable energy generation systems and energy storage may be declared under categories such as Sustainable Energy Production Incentives or the energy investment allowance. National Environment Database information is available at milieudatabase.nl. For information on GPR Building, please visit gprgebouw.nl. A list of approved wood certification systems is available at tpac.smk.nl or inkoopduurzaamhout.nl.
In the Buildings Living Environment Decree, no requirements are placed on the energy efficiency of building (parts) with an industrial function. There is therefore no method for determining the energy performance of industrial buildings. With the NTA 8800, the energy performance of the industrial function can be determined in an alternative way. For this purpose, instead of the industrial function, a sporting function must be used in the NTA 8800 calculation. For the industrial function, the energy use for hot tap water for the entire area of use should be included in the design calculation, based on the presence of a standard hot tap water installation (intake: gas-fired hot water heater HRww, CW class 4, pipe lengths > 3 m). This should also be taken into account if there is no hot tap water installation. The reference ‘building with sports function’ includes a high demand for hot tap water. In the determination of energy needs and primary fossil energy consumption, the energy required for this fictitious energy demand for hot tap water may be deducted from the result from the energy performance calculation.
Usable roof area means the total roof area of a building (part), with the exception of roof area used for technical installations, skylights, daylight domes and rainwater drains. Large-scale renovation means renovation in which at least 25 % of the surface area of the external separation structure of a building or part of a building is renewed, altered or enlarged.

E 6121

Sustainable renovated or highly sustainable new non-residential building in accordance with GPR Building

a. intended for: the sustainable fulfilment of (utility) use functions, mentioned in Table 4.148A of the Buildings Living Environment Decree, other than use function 1 (residential function), 11 (other use function) or 12 (construction not being a building), with a building (part), other than a stable, greenhouse or data centre, where:
   1. all the new wood purchased and incorporated meets the requirements as per Section 1, point 13, of this Annex,
   2. an environmental performance calculation is submitted, using the Calculation Method for Environmental Performance of Buildings version 1.1 (March 2022),
   3a. a renovated building (part) meets the requirements of the GPR Building 4.4 Existing Construction with a score of at least 7.0 for the themes Energy, Environment, Health, Quality of Use, Future Value and Process Quality, as evidenced by a report of the GPR Building calculation, which has been approved by a GPR Building Expert within three months after declaration date and validated by an independent GPR Building Assessor according to the Procedure Quality Assurance GPR Building calculation, and where, after the completion of the building, within three years of issuing the aforementioned report, a GPR Building delivery report is submitted that has been approved by a GPR Building Expert and validated by an independent GPR Building Assessor according to the Procedure Quality Assurance GPR Building calculation, or 3
   b. a new or radically renovated building (part) meets the requirements of GPR Building 4.4 with a score of at least 8.0 for the themes Energy, Environment, Health, Quality of Use, Future Value and Process Quality, as evidenced by reporting of the GPR Building calculation, which has been approved by a GPR Building Expert within three months of the declaration date and validated by an independent GPR Building Assessor according to the Procedure Quality Assurance GPR Building calculation, and where, after the completion of the building, within four years of issuing the above-mentioned report, a GPR Building delivery report is submitted that has been approved by a GPR Building Expert and validated by an independent GPR Building Assessor according to the Procedure Quality Assurance GPR Building calculation,
   4a. for a new non-residential building, the primary fossil energy use, in kWh per m² of use area per year (BENG 2), is at least 10 % lower than required under the Building Decree 2012, whereby the following applies for a building (part) with an industrial function:
      — as a reference function a sporting function is retained in the NTA 8800 calculation; and
      — the primary fossil energy use, excluding fictitious hot tap water of the sport function, is not more than 31.5 kWh/m² per year, or
   4b. for a renovated building, the primary fossil energy consumption in kWh per m² of use area per year (BENG 2) is at least 20 % lower than before the operation; and
   5. a building or part of a building with an industrial function is equipped with a roof that is structurally prepared for the realisation of sustainable energy generation installations and is also equipped for the entire usable roof area with:
      a. roofing with a Solar Reflectance Index (SRI) value of at least 80; or
      b. a vegetation roof, or
      c. a parking roof, or
      d. a retention roof, or
      e. renewable energy generating installations; or

f. a combination of these, or
g. instead of the above options a to f, a façade vegetation system is applied to at least 25 % of the total façade surface,

b. consisting of: a new non-residential building or part thereof or the equipment, construction works and building-specific systems that are technically necessary for renovation in order to meet the aforementioned requirements, and excluding the following components: building parts that do not meet the requirements of subparagraph a, sustainable energy generation systems, the site and site layout, warehouse racking, purchase of land and purchase and demolition of an existing building.

The investment in the non-residential building is eligible for the environmental investment allowance for up to the following amounts per validated square metre of gross floor area (GFA):

Non-residential building or part thereof, without industrial function	
≤ 1 000 m² GFA	EUR 1 400/m² GFA
> 1 000 m² GFA	EUR 800/m² GFA
Non-residential building (part) with industrial function	
≤ 5 000 m² GFA	EUR 600/m² GFA
> 5 000 m² GFA	EUR 400/m² GFA

A building (part) with an industrial function is eligible for an environmental investment allowance for a maximum of 30 000 m² of GFA.
If a vegetation roof, retention roof or façade vegetation system is applied, the maximum amount eligible for environmental investment allowance shall be increased by EUR 600 per m² of vegetation roof, retention roof or façade vegetation system. If a building consists of several buildings with the same use function, the maximum amount eligible for environmental investment allowance shall be based on the total GFA of the buildings with the same use function, being the totals for the building parts with industrial function and those without an industrial function. Investments in a non-residential building within the calendar year of the initial declaration for the environmental investment allowance may only be declared in their entirety for one of the assets from G 6115 to E 6128. Subsequent investments in this building or part thereof in future years are not eligible for the environmental investment allowance.
Sustainable energy generation systems are not part of a building as per assets G 6100 to D 6130.

Explanatory note: A building that combines multiple functions may have a single environmental performance calculation for buildings [MPG] for the combination of building functions. Investments in sustainable energy generation systems and energy storage may be declared under categories such as Sustainable Energy Production Incentives or the energy investment allowance. National Environment Database information is available at milieudatabase.nl. For information on GPR Building, please visit gprgebouw.nl. A list of approved wood certification systems is available at tpac.smk.nl or inkoopduurzaamhout.nl. In the Buildings Living Environment Decree, no requirements are placed on the energy efficiency of building (parts) with an industrial function. There is therefore no method for determining the energy performance of industrial buildings. With the NTA 8800, the energy performance of the industrial function can be determined in an alternative way. For this purpose, instead of the industrial function, a sporting function must be used in the NTA 8800 calculation. For the industrial function, the energy use for hot tap water for the entire surface area
should be taken into account in the design calculation based on the presence of a standard hot tap water installation (input: gas-fired hot water heater HRww, CW class 4, pipe lengths > 3 m). This should also be taken into account if there is no hot tap water installation
. The reference ‘building with sports function’ includes a high demand for hot tap water. In the determination of energy needs and primary fossil energy consumption, the energy required for this fictitious energy demand for hot tap water may be deducted from the result from the energy performance calculation.

Usable roof area means the total roof area of a building (part), with the exception of roof area used for technical installations, skylights, daylight domes and rainwater drains. Large-scale renovation means renovation in which at least 25 % of the surface area of the external separation structure of a building or part of a building is renewed, altered or enlarged.

G 6127

Ultra-high sustainable new non-residential building according to DGNB International

a. intended for: the sustainable fulfilment of (utility) use functions, mentioned in Table 4.148A of the Buildings Living Environment Decree, other than use function 1 (residential function), 11 (other use function) or 12 (construction not being a building), with a building (part), other than a stable, greenhouse or data centre, where:
   1. all the new wood purchased and incorporated meets the requirements as per Section 1, point 13, of this Annex,
   2. a calculation of the environmental performance shall be provided, determined in accordance with the Environmental Performance Determination Method for Buildings version 1.1. (March 2022)
   3. for the building (part), the level ‘Platinum’ of the sustainable property label (DGNB Version New Construction, Version 2020 International) of the German Sustainable Building Council is achieved, as evidenced by an auditor report drawn up by a DGNB Auditor within three months of declaration date, showing how the following criteria scores are included in the design: ENV 1.1. to 1.3 and ECO 2.1 together at least 210 points, TEC 1.3 and TEC 1.4 together at least 85 points, ENV 2.4 at least 80 points,
   4. within four years of issuing the auditor’s report, a certificate of receipt shall be submitted at the level ‘Platinum’ of the quality mark for sustainable property objects (DGNB) of the German Sustainable Building Council showing the above scores,
   5. a building or part of a building with an industrial function is equipped with a roof that is structurally prepared for the realisation of sustainable energy generation installations and is also equipped for the entire usable roof area with:
      a. roofing with a Solar Reflectance Index (SRI) value of at least 80; or
      b. a vegetation roof, or
      c. a parking roof, or
      d. a retention roof, or
      e. renewable energy generating installations; or
      f. a combination of these, or
      g. instead of the above options a to f, a façade vegetation system is applied to at least 25 % of the total façade surface,

b. consisting of: a new non-residential building or part thereof or the equipment, construction works and building-specific systems that are technically necessary for renovation in order to meet the aforementioned requirements, and excluding the following components: building parts that do not meet the requirements of subparagraph a, sustainable energy generation systems, the site and site layout, warehouse racking, purchase of land and purchase and demolition of an existing building.

The investment in the non-residential building is eligible for the environmental investment allowance for up to the following amounts per validated square metre of gross floor area (GFA):

Non-residential building or part thereof, without industrial function	
≤ 1 000 m² GFA	EUR 1 400/m² GFA
> 1 000 m² GFA	EUR 800/m² GFA
Non-residential building (part) with industrial function	
≤ 5 000 m² GFA	EUR 800/m² GFA
> 5 000 m² GFA	EUR 600/m² GFA

A building (part) with an industrial function is eligible for an environmental investment allowance for a maximum of 30 000 m² of GFA.
If a vegetation roof, retention roof or façade vegetation system is applied, the maximum amount eligible for environmental investment allowance shall be increased by EUR 600 per m² of vegetation roof, retention roof or façade vegetation system. If a building consists of several buildings with the same use function, the maximum amount eligible for environmental investment allowance shall be based on the total GFA of the buildings with the same use function, being the totals for the building parts with industrial function and those without an industrial function. Investments in a non-residential building within the calendar year of the initial declaration for the environmental investment allowance may only be declared in their entirety for one of the assets from G 6115 to E 6128. Subsequent investments in this building or part thereof in future years may only be declared for asset D 6130 on the relevant Environment List if they meet the requirements of that asset.
Sustainable energy generation systems are not part of a building as per assets G 6100 to D 6130.

Explanatory note: A building that combines multiple functions may have a single environmental performance calculation for buildings [MPG] for the combination of building functions. Investments in sustainable energy generation systems and energy storage may be declared under categories such as Sustainable Energy Production Incentives or the energy investment allowance. National Environment Database information is available at milieudatabase.nl. Information on DGNB is available on dgnb-system.de. A list of approved wood certification systems is available at tpac.smk.nl or inkoopduurzaamhout.nl.
Usable roof area means the total roof area of a building (part), with the exception of roof area used for technical installations, skylights, daylight domes and rainwater drains. Large-scale renovation means renovation in which at least 25 % of the surface area of the external separation structure of a building or part of a building is renewed, altered or enlarged.

E 6128

Highly sustainable new non-residential building according to DGNB International

a. intended for: the sustainable fulfilment of (utility) use functions, mentioned in Table 4.418A of the Buildings Living Environment Decree, other than use function 1 (residential function), 11 (other use function) or 12 (construction not being a building), with a building (part), other than a stable or greenhouse, where:
    1. all the new wood purchased and incorporated meets the requirements as per Section 1, point 13, of this Annex,
    2. an environmental performance calculation is submitted, using the Calculation Method for Environmental Performance of Buildings version 1.1 (March 2022),
    3. for the building, or part thereof, he level of ‘Gold’ of the German Sustainable Building Council (DGNB System New Construction, Version 2020 International) of the Sustainable Building Council (DGNB System New Construction) is achieved, as shown by an auditor report drawn up by a DGNB Auditor within three months of the date of declaration, showing how the following criteria scores are included in the design: ENV 1.1. to 1.3 and ECO 2.1 together at least 210 points, TEC 1.3 and TEC 1.4 together at least 85 points, ENV 2.4 at least 80 points, and
    4. within four years of issuing the auditor’s report, a certificate of receipt shall be submitted at the level ‘Gold’ of the German Sustainable Building Council (DGNB) quality mark for sustainable real estate objects showing the above scores,
    5. a building or part of a building with an industrial function is equipped with

a roof that is structurally prepared for the realisation of sustainable energy generation installations and is also equipped for the entire usable roof area with:
   a. roofing with a Solar Reflectance Index (SRI) value of at least 80; or
   b. a vegetation roof, or
   c. a parking roof, or
   d. a retention roof, or
   e. renewable energy generating installations; or
   f. a combination of these, or
   g. instead of the above options a to f, a façade vegetation system is applied to at least 25 % of the total façade surface,

b. consisting of: a new non-residential building or part thereof or the equipment, construction works and building-specific systems that are technically necessary for renovation in order to meet the aforementioned requirements, and excluding the following components: building parts that do not meet the requirements of subparagraph a, sustainable energy generation systems, the site and site layout, warehouse racking, purchase of land and purchase and demolition of an existing building.

The investment in the non-residential building is eligible for the environmental investment allowance for up to the following amounts per validated square metre of gross floor area (GFA):

Non-residential building or part thereof, without industrial function	
≤ 1 000 m² GFA	EUR 1 400/m² GFA
> 1 000 m² GFA	EUR 800/m² GFA
Non-residential building (part) with industrial function	
≤ 5 000 m² GFA	EUR 600/m² GFA
> 5 000 m² GFA	EUR 400/m² GFA

A building (part) with an industrial function is eligible for an environmental investment allowance for a maximum of 30 000 m² of GFA.
If a vegetation roof, retention roof or façade vegetation system is applied, the maximum amount eligible for environmental investment allowance shall be increased by EUR 600 per m² of vegetation roof, retention roof or façade vegetation system. If a building consists of several buildings with the same use function, the maximum amount eligible for environmental investment allowance shall be based on the total GFA of the buildings with the same use function, being the totals for the building parts with industrial function and those without an industrial function. Investments in a non-residential building within the calendar year of the initial declaration for the environmental investment allowance may only be declared in their entirety for one of the assets from G 6115 to E 6128. Subsequent investments in this building or part thereof in future years are not eligible for the environmental investment allowance.
Sustainable energy generation systems are not part of a building as per assets G 6100 to D 6130.

Explanatory note: A building that combines multiple functions may have a single environmental performance calculation for buildings [MPG] for the combination of building functions. Investments in sustainable energy generation systems and energy storage may be declared under categories such as Sustainable Energy Production Incentives or the energy investment allowance. National Environment Database information is available at milieudatabase.nl. Information on DGNB is available on dgnb-system.de. A list of approved wood certification systems is available at tpac.smk.nl or inkoopduurzaamhout.nl.
Usable roof area means the total roof area of a building (part), with the exception of roof area used for technical installations, skylights, daylight domes and rainwater drains. Large-scale renovation means renovation in which at least 25 % of the surface area of the external separation structure of a building or part of a building is renewed, altered or enlarged.

D 6130

Sustainable or highly sustainable non-residential building as per the 2021, 2022 or 2023 Environment List

a. intended for: the sustainable fulfilment of (utility) use functions, mentioned in Table 4.148A of the Buildings Living Environment Decree, other than use function 1 (residential function), 11 (other use function) or 12 (construction not being a building), with a building (part), other than a stable or greenhouse, where:
   1. the declared investment is a follow-up to the first investment declared for the same building or part thereof in the year 2021, 2022 or 2023, and
   2. the building or part thereof meets all the requirements of the Environment List in the year of the first declaration for this project in accordance with one of the assets 6115, 6120, 6125 or 6127, and
   3a. for a new non-residential building, the primary fossil energy use, in kWh per m² of use area per year (BENG 2), is at least 10 % lower than required under the Building Decree 2012, whereby the following applies for a building (part) with an industrial function:
      — as a reference function a sporting function is retained in the NTA 8800 calculation; and
      — the primary fossil energy use, excluding fictitious hot tap water of the sport function, is not more than 31.5 kWh/m² per year, or
   3b. for a renovated building, the primary fossil energy consumption in kWh per m² of use area per year (BENG 2) is at least 20 % lower than before the operation,

b. consisting of: a new non-residential building, the equipment, construction works and building-specific systems that are technically necessary for renovation in order to meet the aforementioned requirements, and excluding building parts that do not meet the requirements as per subsection a, purchase of land and purchase and demolition of an existing building.

The investment in the non-residential building is eligible for the environmental investment allowance for up to the amount per validated square metre of gross floor area (GFA) indicated under asset 6115, 6120, 6125 or 6127, in their versions in the year of initial declaration for the investment in the building or part thereof. Subsequent investments in a sustainable building or part thereof, other than subsequent investments in the year of the first investment declared, may only be declared in their entirety for this asset. Only subsequent investments for investments declared under asset 6115, 6120, 6125 or 6127 of the 2021, 2022 or 2023 Environment List are eligible under asset D 6130.
Sustainable energy generation systems are not part of a building as per assets G 6100 to D 6130.

Explanatory note: In the Buildings Living Environment Decree, no requirements are placed on the energy efficiency of building (parts) with an industrial function. There is therefore no method for determining the energy performance of industrial buildings. With the NTA 8800, the energy performance of the industrial function can be determined in an alternative way. For this purpose, instead of the industrial function, a sporting function must be used in the NTA 8800 calculation. For the industrial function, the energy use for hot tap water for the entire area of use should be included in the design calculation, based on the presence of a standard hot tap water installation (intake: gas-fired hot water heater HRww, CW class 4, pipe lengths > 3 m). This should also be taken into account if there is no hot tap water installation. The reference ‘building with sports function’ includes a high demand for hot tap water. In the determination of energy needs and primary fossil energy consumption, the energy needed for this fictitious energy demand for hot tap water may be
deducted from the result of the energy performance calculation.

6.3 Interior and furnishings

F 6330
Interior green wall system

a. intended for: purification and cooling of indoor spaces with a wall vegetation system to support climate installations, where the surface of the wall vegetation system covered by live vegetation is at least 5 square metres per system,
b. consisting of: an interior green system with vegetation and optionally also structural modifications to existing exterior walls and irrigation piping.

Explanatory note: Moss walls are not eligible under code F 6330 because they do not consist of living vegetation and therefore cannot purify and cool indoor spaces.

6.4 Systems and civil engineering facilities

C 6410
Cadmium and fluorine-free solar panels with take-back guarantee and detachable solar cells

a. intended for: generation of electricity with solar panels, where the solar panels:
   — can be disassembled so the solar cells and enclosing sheets can be recycled separately,
   — contain no cadmium or fluorine,
   — come with guaranteed collection at the end of their service life, free of charge, by the manufacturer for reuse or recycling, attested by the warranty conditions,
   — are included in the National Environmental Database (NMD) with a category 1 environmental statement,
   — have a combined peak capacity of at least 15 kW, and
   — are not installed on farmland or in nature areas,
b. consisting of: solar panels, excluding other components of the sustainable energy generation system.

Sustainable energy generation systems are not part of a building as per assets G 6100 to D 6130.

Explanatory note: Only the purchase of the solar panels can be declared for arbitrary depreciation of environmental investments, other parts of the renewable energy generation plant such as the inverter, optimisers, mounting rails and other fastening materials are not eligible.
Solar panels on farmland or in nature areas are not eligible. Agricultural land means: agricultural area covered by Article 4(1)(e) of Regulation 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes under the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 (OJ 2013 L 347).
For the purposes of this scheme, nature reserve means: special national nature reserve as referred to in Article 2.43(2) of the Environmental Protection Act.
See asset 251102 of the energy investment allowance for PV installations with a peak capacity of 15 kW or more and a transmission value of up to 3x80 A.
Re-use means any operation whereby products or components which are not waste are reused for the same purpose as that for which they were intended.
Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials.

Section 2b. Assets subject to target-based requirements

The following apply for an asset subject to target-based requirements:

1. An investment corresponding by nature, use and application to a medium-prescription asset described in Section 2a is not eligible for environmental investment allowance and arbitrary depreciation of environmental investments.

2. An investment primarily aimed at energy saving, renewable energy, fuel production, other energy supplies or energy applications or automation shall not be eligible for environmental investment allowance and arbitrary depreciation of environmental investments.

3. An investment in a new building or part of a building is not eligible for environmental investment allowance and arbitrary depreciation of environmental investments.

4. An investment involving forestry or the production, processing or marketing of fishery and aquaculture products is not eligible for the environmental investment allowance and arbitrary depreciation of environmental investments.

5. An investment on or by an agricultural holding involving primary agricultural production or processing or marketing of agricultural products shall not be eligible for environmental investment allowance and arbitrary depreciation of environmental investments, with the exception of investments in the assets F 1100, F 1400, A 1401, F 2605, F 2715 or F 4101.

6. An investment is eligible for environmental investment allowance and arbitrary depreciation of environmental investments if the investment complies with the requirements of Articles 36 or 47 of the General Block Exemption Regulation or Articles 14 or 17 of the Agriculture Exemption Regulation.

7. An investment is eligible for environmental investment allowance and arbitrary depreciation of environmental investments if it achieves a significant environmental advantage in relation to the additional investment costs compared to the prevailing alternative.

8. An investment in an asset for which an alternative is expected to be available within the planned useful life leading to a significantly higher level of environmental protection shall only be eligible for environmental investment allowance and arbitrary depreciation of environmental investments if the asset does not compete with this alternative.

9. The aid which can be obtained for an investment through the environmental investment allowance, arbitrary depreciation of environmental investments and any other forms of State aid for an investment shall not exceed:
   — 40 % of the eligible costs for investments for resource efficiency and a

circular economy, this rate may be increased to 50 % for aid to medium-sized enterprises and up to 60 % for aid to small enterprises,
- 30 % of the eligible costs for investments related to CO_2 capture and transport, this rate may be increased to 40 % for aid to medium-sized enterprises and to 50 % for aid to small enterprises,
- 25 % of the eligible costs for investments, with the exception of investments based on the use of biomass, which result in a 100 % reduction in direct greenhouse gas emissions, this percentage may be increased to 30 % for aid to medium-sized enterprises and up to 35 % for aid to small enterprises; and
- 20 % of the eligible costs for other investments, this rate may be increased to 25 % for aid to medium-sized enterprises and to 30 % for aid to small enterprises.
  The eligible costs are the additional investment costs necessary to increase the level of environmental protection compared to what is usual.

10. By way of derogation from point 9, the aid which can be obtained through the environmental investment allowance, arbitrary depreciation of environmental investments and any other forms of State aid for an investment for the purpose of investments in assets related to primary agricultural production or processing or marketing of agricultural products shall not exceed 65 % of the investment costs, where:
    - assets related to primary agricultural production eligible for up to EUR 600 000 in aid per undertaking per investment project, and
    - assets related to the processing or marketing of agricultural products are eligible for a maximum of EUR 7 500 000 in aid per undertaking per investment project.

11. Fuel and manure are not considered raw materials, but CO_2 is considered a raw material.

See rvo.nl/miavamil, under ‘Voorwaarden’ [Conditions] and then ‘aanvullende voorwaarden’ [additional conditions] (under the heading ‘Algemene voorwaarden’ [General conditions]) for further information on assets with prescribed targets.

F 1100
Production equipment for biobased raw materials or products

a. intended for: processing biomass into:
   1. biomass raw materials, or
   2. a product or product component using biomass raw materials,

   where the following apply under points 1 and 2:
   — biomass means waste or by-product,
   — the biomass or biomass raw material is not manure or biobased plastic,
   — the share of sustainable biomass by weight is at least 5 % more than is customary,
   — the raw material or product does not have an energy or food application,
   — the residual product may be used for an energy or food application, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: production equipment for processing biomass waste and by-products.

Explanatory note: This asset concerns, for example, refining of biomass, biochemistry or application of natural fibres, provided that this is not a common use. For example, the use of roadside grass or plant residues from agriculture or horticulture as a raw material, to replace the use of primary, non-sustainable biomass or non-renewable raw materials.
The cultivation and processing of primary biomass streams is not eligible under F 1100. Food means both human and animal food. Biomass means the biodegradable fraction of products, wastes and residues of organic origin from agriculture, including plant and animal substances, forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and household waste of organic origin;
See assets F 2600, F 2601, F 2612, F 2613, F 2700, F 2721 and F 2722 for processing of biomass in agriculture, fisheries or aquaculture.

F 1101
Production equipment for biobased plastics and biobased plastic products

a. intended for: prevention or reduction of the use of plastics from fossil raw materials by:
   1. processing biomass into biobased plastics, or
   2. use of biobased plastics made from sustainable biomass as a raw material to produce products or product components,

   where the following apply under points 1 and 2:
   — biomass means waste or by-product,
   — these plastics do not disrupt the recycling of regular plastics,
   — biodegradable plastics intended for temporary use for a few years in soil or water meet the requirements of EN 14995 and are biodegradable under the application conditions, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment for processing biomass waste and by-products into biobased plastics.

Explanatory note: This means, for example, refining of biomass to biobased plastics. For example, the production of plastics from agricultural residues, such as potato peels and beet points.
The cultivation and processing of primary biomass streams is not eligible under F 1101. An example of disruption of the recycling of regular plastics is reduced recyclate quality due to a difference in the composition of the biobased plastics compared to plastics made from fossil raw materials. Biomass means the biodegradable fraction of products, wastes and residues of organic origin from agriculture, including plant and animal substances, forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and household waste of organic origin; Recycling

means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials.

See assets F 2600, F 2601, F 2612, F 2613, F 2700, F 2721 and F 2722 for processing of biomass in agriculture, fisheries or aquaculture.

F 1106
Production system with micro-organisms

a. intended for: micro-organism production of raw materials for the chemical or food industry, where:
   1. the use of raw materials during the production process is reduced compared to what is common; or
   2. the raw materials are produced from waste or by-products,

   where the following apply under points 1 and 2:
   — the residual product is potentially used for energy or fertilisation,
   — production of raw materials containing micro-organisms is not common; and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: a production system, a bioreactor and optionally also equipment for concentration, purification or stabilisation of the product into a raw material.

Explanatory note: Examples of raw materials produced from micro-organisms are raw materials for the production of: basic chemistry, oils, pesticides, binders, colouring, fragrance or flavourings and antioxidants.

F 1200
New and innovative resource-efficient production equipment

a. intended for: reducing the use of raw materials in the manufacture of products by applying a new and innovative technology, where:
   — a new and innovative technology means a new technology in relation to the technology customary to the application concerned, which presents a risk of technological or industrial failure and does not involve optimisation or scaling up of an existing technology,
   — The reduction is not achieved by recycling or reuse.
   — the reduction does not primarily concern the use of water,
   — the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: production equipment to reduce the use of raw materials, excluding 3D printers.

Explanatory note: To qualify as new and innovative technology, it must be demonstrated that research and testing have been done (R&D). Engineering alone is not enough.
This asset is intended for innovative new techniques that reduce the use of raw materials, which means that fewer raw materials are needed per manufactured product. For example, think of:
— prevention of production waste by switching to another, innovative production technique,
— valuing own production waste by applying it in its own production process; and
— process intensification (such as micro- and spinning disc reactors).
Re-use means any operation whereby products or components which are not waste are reused for the same purpose as that for which they were intended.
Recycling means any recovery by which waste is reprocessed into products,

materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials.
See asset A 1340 for investments in water-saving facilities or systems. See assets starting from F 1400 for investments in recycling of raw materials and water.

A 1201
Resource-efficient production equipment
a. intended for: reducing the use of raw materials during the manufacture of products, where:
   — The reduction is not achieved by recycling or reuse.
   — the reduction does not primarily concern the use of water,
   — the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: production equipment to reduce the use of raw materials, excluding 3D printers.

Explanatory note: This asset is intended for new techniques that reduce the use of raw materials, which means that fewer raw materials are needed per manufactured product. For example, think of:
— producing packaging with thinner walls, but with the same properties,
— more semi-products dies from sheet material,
— more accurate dosing of the necessary raw materials to prevent waste, and
— reducing cutting losses when rolling up or down during the change of paper/cardboard roll.
Re-use means any operation whereby products or components which are not waste are reused for the same purpose as that for which they were intended.
Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials.
See asset A 1340 for investments in water-saving facilities or systems. See assets starting from F 1400 for investments in recycling of raw materials and water.

B 1202
Resource-efficient industrial equipment
a. intended for: reducing the use of raw materials during production processes, other than the manufacture of products, by using industrial equipment that uses less raw materials, where:
   — the purchase of the equipment is at least EUR 100 000 excluding VAT,
   — the reduction is not achieved by recycling,
   — the reduction does not primarily concern the use of water,
   — the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: resource-saving equipment, excluding (3D) printers.

Explanatory note: This asset is intended for industrial equipment used for production processes, other than manufacturing products. For example, equipment that uses less solvents or other chemicals. Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials.

See asset F 1200 and A 1201 for raw material-saving equipment for manufacturing products.

F 1211
3D printer for more sustainable production
a. intended for: reducing the use of raw materials by 3D printing of parts or products, where:
   — 3D printing leads to the replacement or prevention of machining operations,
   — the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: a 3D printer with or without micro-particle extraction for the health of the staff, with the exception of 3D printers in dental and dental engineering practices.

Explanatory note: For assets with target requirements, to determine whether an investment is eligible for environmental investment allowance and arbitrary depreciation of environmental investments, a reference investment is requested. The reference investment is the investment in an asset that is common for the respective application, in this case the production of similar products or components. For example, if it is customary to produce similar products with a milling machine, the reference investment is the purchase of such a machine. The aid provided is based on the additional investment costs compared to the less environmentally friendly alternative. Where the production of the same products using a technique other than a 3D printer is not a real alternative, the investment in a 3D printer is not eligible for environmental investment allowance and arbitrary depreciation of environmental investments.

F 1301
Equipment or facilities for disassembly for reuse or recycling
a. intended for: disassembly of products into their components, where:
   — components of these products can be used or recycled into raw materials,
   — the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to a comparable customary asset, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: optionally automated or robotised equipment or facilities for reuse or recycling, excluding standard hand tools.

Explanatory note: This asset is intended for equipment used to disassemble parts of products and prepare them for reuse in new products or recycling into raw materials. For example, disassembly robots for phones and facilities for dismantling products, such as guardrails or solar panels, to reusable or recyclable parts.
Re-use means any operation whereby products or components which are not waste are reused for the same purpose as that for which they were intended. Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials.

A 1340
Water-saving facility or installation
a. intended for: reducing the intake of groundwater, surface water or mains water for use as cooling, rinsing or process water by more efficient water use or by

closing cycles, where:
- the investment does not concern refrigeration equipment using refrigerants, with the exception of water,
- the investment at company level does not lead to the discharge of more brine,
- the payback period for the asset is 3 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset, and
- the conditions as per Section 2b of this Annex are met,

b. consisting of: a water-saving facility or system.

F 1400
New and innovative recycling equipment

a. intended for: the reduction of waste to a raw material, other than chemical recycling, by applying a new and innovative technology, where:
   1. recycling of the waste into raw material is not common; or
   2. recycling the waste in question until raw material is common, but is recycled more high-quality than usual; and

   where the following apply under points 1 and 2:
   - a new and innovative technology shall mean: a new technology in relation to the technology customary to the application concerned, which presents a risk of technological or industrial failure and does not involve optimisation or scaling up of an existing technology,
   - there is no recycling of waste water or biomass,
   - in the case of processing of mixed streams, recycling does not result in streams that will be landfilled,
   - the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset, and
   - the conditions as per Section 2b of this Annex are met,

b. consisting of: equipment for recycling waste into raw material, with the exception of investments in mobile tools and equipment for production based on the recovered raw materials.

Explanatory note: To qualify as new and innovative technology, it must be demonstrated that research and testing have been done (R&D). Engineering alone is not enough. The main criterion for higher-quality recycling is higher-quality recyclate, such as closer approximation to virgin quality. A higher market price may be an indicator of higher quality. Other criteria are a greater number of cycles in the chain for the raw materials, and less environmental damage during recycling (including energy consumption), compared to what is customary. Biomass means the biodegradable fraction of products, wastes and residues of organic origin from agriculture, including plant and animal substances, forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and household waste of organic origin; Chemical recycling means a process by which the waste is degraded at molecular level into smaller units or dissolved for the purpose of deploying the obtained smaller or dissolved units in the production of new materials or raw materials, optionally comparable to the materials constituting the waste, but other than fuels. Higher recycling means a recycling in which the waste is processed into recyclate that approaches the quality of primary raw materials closer to that produced by recycling processes commonly used for the waste. Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials. Some examples of this asset would be recycling systems for plastics, building

materials, etc., separation systems (such as induction separation, vision technology, magnetic density separation, double vacuum filtration for plastic granule extrusion and XFR technology) or recycling systems for lithium batteries. See asset A 1340 for investments in water-saving systems. See assets starting from F 1200 for investments in preventing the use of resources and water. See asset F 1409 for investments in chemical processing of waste, including solvolysis systems.

A 1401
Recycling equipment

a. intended for: the reduction of waste to a raw material other than through chemical recycling where:
   1. recycling of the waste into raw material is not common; or
   2. recycling the waste in question until raw material is common, but is recycled more high-quality than usual; and

   where the following apply under points 1 and 2:
   — there is no recycling of waste water or biomass,
   — in the case of processing of mixed streams, recycling does not result in streams that will be landfilled,
   — the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment for recycling waste into raw material, with the exception of investments in mobile tools and equipment for production based on the recovered raw materials.

Explanatory note: The main criterion for higher-quality recycling is higher-quality recyclate, such as closer approximation to virgin quality. A higher market price may be an indicator of higher quality. Other criteria are a greater number of cycles in the chain for the raw materials, and less environmental damage during recycling (including energy consumption), compared to what is customary. Biomass means the biodegradable fraction of products, wastes and residues of organic origin from agriculture, including plant and animal substances, forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and household waste of organic origin; Chemical recycling means a process by which the waste is degraded at molecular level into smaller units or dissolved for the purpose of deploying the obtained smaller or dissolved units in the production of new materials or raw materials, optionally comparable to the materials constituting the waste, but other than fuels. Higher recycling means a recycling in which the waste is processed into recyclate that approaches the quality of primary raw materials closer to that produced by recycling processes commonly used for the waste. Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials. Some examples of this asset would be parts for recycling systems for plastics, building materials, etc. Recycling facilities that recycle according to the criteria for preferential recycling, as defined in the National Waste Management Plan 2017-2029 (LAP3), are also eligible.
See asset A 1340 for investments in water-saving systems. See assets starting from F 1200 for investments in preventing the use of resources and water. See asset F 1409 for investments in chemical processing of waste, including solvolysis systems.

B 1405
Reclamation system for raw materials from wastewater or sewage

sludge (change to existing situation)

a. intended for: the recovery of one or more substances from waste water or water treatment sludge compared to the existing situation, as defined in the National Waste Management Plan 2017-2029 (LAP3), where:
   — the recovery rate is at least 25 % (by weight) per substance,
   — recovered substances are recycled,
   — the recovery rate is calculated with respect to the existing situation,
   — this does not involve extraction of struvite from waste water, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment technically necessary for the separation of raw materials from waste water or water treatment sludge, with the exception of investments in expansion of production capacity.

Explanatory note: Asset B 1405 is for reclamation of raw materials not reclaimed in the existing situation. Another reference may apply for the eligible costs. See rvo.nl/miavamil, under ‘Voorwaarden’ [Conditions] and then ‘Voorwaarden Bedrijfsmiddelen doelvoorschrift’ [Conditions on assets with prescribed targets] for further information. Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials.

F 1409

Equipment for the chemical recycling of waste

a. intended for: chemical recycling of waste into a raw material, where:
   — an LCA according to Annex 9 of the National Waste Management Plan 2017-2029 (LAP3) demonstrates that chemical recycling is more environmentally friendly than the usual way in which this waste stream is handled,
   — the raw materials produced are not used as energy applications or as raw material for that purpose,
   — any by-products and waste resulting from recycling may or may not have an energy application; and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: chemical recycling equipment, optionally the following components: pre-processing equipment, a waste gas or flue gas cleaning system, a CO_2 capture plant, equipment for separation and destruction of (potential) substances of very high concern and equipment for upgrading pyrolysis oil to feedstock.

Explanatory note: Chemical recycling means a process by which the waste is degraded at molecular level into smaller units or dissolved for the purpose of deploying the obtained smaller or dissolved units in the production of new materials or raw materials, optionally comparable to the materials constituting the waste, but other than fuels. Substance of very high concern means a substance which meets one or more of the criteria or conditions referred to in Article 57 of the EC Regulation Registration, Evaluation and Authorisation of Chemicals (REACH). These substances can have serious, often irreversible effects on human health and the environment. These include carcinogenic, mutagenic, reprotoxic, persistent or bioaccumulating substances. A potential substance of very high concern means a substance that may meet the criteria for a substance of very high concern but has not yet been identified as a substance of very high concern. This may be because some information is not available or because the available information still needs to be assessed.
The RIVM website keeps lists of substances identified as substances of very high concern or potential substances of very high concern.

Some examples of chemical processing would be pyrolysis, gasification, solvolysis,

Solvent-Based Purification (SBP), supercritical gasification and supercritical water gasification. The upgrading (stabilising) of pyrolysis oil from chemical recycling into a raw material is also eligible under this business asset.
See F 1461 for depolymerisation plants for polyester waste.

B 1445
Eutectic freeze crystallisation system for process water or waste water

a. intended for: the separation of process water or wastewater into clean water and raw materials by cooling and crystallisation, where:
   - process water does not include seawater or groundwater,
   - no chemicals are used,
   - the water and raw materials are recovered,
   - the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset, and
   - the conditions as per Section 2b of this Annex are met,

b. consisting of: a cooling unit, crystalliser and band filter or pusher centrifuge.

F 1490
Recycling system for diapers

a. intended for: processing diapers and incontinence materials, where:
   - at least 90 % (by weight) of the original plastic and any superabsorbent polymers (SAPs) present in the diapers or incontinence materials is made available again as raw materials,
   - at least 90 % (by weight) of the original cellulose present in the diapers or incontinence materials is made available again as raw materials or is digested into biogas in combination with a residue marketable as compost or soil improver,
   - the recyclate can be recycled without risks to the environment and public health, as demonstrated by research in accordance with the requirements of the National Waste Management Plan 2017-2029 (LAP3),
   - the technology is not aimed primarily at the production of energy or fuel, and
   - the conditions as per Section 2b of this Annex are met,

b. consisting of: a recycling system for diapers.

Explanatory note: Recyclate means a substance or material derived from waste for which it can be used as raw material without further processing. This could still be waste, or could already be end-of-waste if the relevant conditions are met.

A 1500
Processing equipment for recycled raw materials

a. intended for: incorporation of recycled raw materials, other than biomass raw materials, into a product or product component, where the proportion of recycled material in the product is at least 5 % more by weight compared to:
   1. the usual proportion of recycled material in similar products; or
   2. the proportion applied in the current situation, if recycled material is not customary in the product,

   where the following apply under points 1 and 2:
   - the amount of primary raw materials in the product decreases;
   - in its waste phase, the product is at least as high-quality recyclable as is customary for comparable products,
   - the payback period for the asset is 3 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset, and
   - the conditions as per Section 2b of this Annex are met,

b. consisting of: equipment for processing recycled material into (parts of) a product, with the exception of mobile tools.

Explanatory note: This asset is intended for equipment necessary to apply recycled raw materials during the manufacture of a product. For example, equipment to increase the proportion of recycled material in a product or modifications of existing production equipment so they can be used to create products consisting fully out of recycled materials.
Biomass means the biodegradable fraction of products, wastes and residues of organic origin from agriculture, including plant and animal substances, forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and household waste of organic origin; Recycling means any recovery by which waste is reprocessed into products, materials or substances, for the original purpose or for another purpose. This includes the recycling of organic waste, but does not include energy recovery or reprocessing into materials intended for use as fuel or as refilling materials.

F 1561
Processing equipment for plastic litter
a. intended for: the processing of plastic litter into a product or product components, where:
   — treatment in the case of mixed waste streams does not lead to an increase in the amount of waste to be landfilled or incinerated,
   — the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in production equipment for a comparable product that does not incorporate litter, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment to process plastic litter into a product, excluding equipment to collect waste or bring it into the recycling system.

Explanatory note: This asset is intended for equipment to recycle plastic litter. For example, facilities for recycling equipment for plastics to remove the pollution of plastic litter.

A 1600
Waste separation equipment
a. intended for: separation of mixed waste flows into sub-flows, where:
   — the processing does not lead to an increase in the amount of waste to be landfilled,
   — the payback period for the asset is 3 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset,
   — the conditions as per Section 2b of this Annex are met, and
   — processing results (at least in comparison to conventional treatment of these mixed waste flows) in:
      1. more raw materials being recovered,
      2. more high-quality raw materials being recovered, or
      3. more wastes that may cause incineration being separated,
b. consisting of: waste detection or separation equipment, excluding mobile tools.

Explanatory note: This asset is intended for equipment to better separate mixed waste streams, thereby recovering more or more high-quality raw materials or reducing the risk of waste fires. The separation of recyclable waste from non-recyclable waste is also eligible under this business asset. Examples include plastic type and colour separation equipment, induction detection equipment for non-ferrous metals and stainless steel, near-infra-red spectroscopy (NIR) detection

equipment for black waste or biodegradable plastics, battery detection equipment or (potential) substances of very high concern, vision technology, magnetic density separation (MDS) or X-ray fluorescence (XRF).
See assets F 1400 and A 1401 for separation equipment that is part of a recycling system.

F 1700
Production equipment for replacing (potential) substances, nano particles or micro plastics of very high concern (adapting existing situation)

a. intended for: the replacement of the following substances during a production process by substances without environmental harmful effects or undesired accumulation in organisms:
   1. (potential) substances of very high concern, or
   2. nano particles smaller than 50 nanometres or micro plastics,

   where the following apply under points 1 and 2:
   — the emission of (potential) substances of very high concern, nano particles or micro plastics is reduced during the production process, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: modification of production equipment that is technically necessary to replace actual or potential substances of very high concern, nano-particles or micro-plastics.

Explanatory note: Substance of very high concern means a substance which meets one or more of the criteria or conditions referred to in Article 57 of the EC Regulation Registration, Evaluation and Authorisation of Chemicals (REACH). These substances can have serious, often irreversible effects on human health and the environment. These include carcinogenic, mutagenic, reprotoxic, persistent or bioaccumulating substances. A potential substance of very high concern means a substance that may meet the criteria for a substance of very high concern but has not yet been identified as a substance of very high concern. This may be because some information is not available or because the available information still needs to be assessed.
The RIVM website keeps lists of substances identified as substances of very high concern or potential substances of very high concern.
Another reference may apply for the eligible costs. See rvo.nl/miavamil, under ‘Voorwaarden’ [Conditions] and then ‘Voorwaarden Bedrijfsmiddelen doelvoorschrift’ [Conditions on assets with prescribed targets] for further information.

NB: investments in assets required by law are not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments, as indicated under Section 1, point 4, of this Annex.

F 2605
Equipment for upgrading residual and other plant streams into food

a. intended for: upgrading residual and other plant streams into human food or animal feed, where:
   — this upgrading is not customary for the stream in question,
   — the competent authority does not consider the stream to be waste and permits its application in human food,
   — the food or animal feed meets applicable legislation on traceability and food safety,
   — a significant environmental benefit is demonstrable throughout the entire chain, compared to customary processing of the residual or other stream in question,
   — the payback period for the asset is 3 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to not

investing in this equipment, and
— the conditions as per Section 2b of this Annex are met,

b. consisting of: upgrading equipment, facilities for storage before this upgrading operation and required harvesting technology or modifications to harvesting technology for residual and other streams.

Explanatory note: ‘Chain’ means the whole of the extraction of raw materials, production of products, use of products and the management of the waste that is released during or after the aforementioned activities.

F 2715

Equipment for protein extraction

a. intended for: extracting protein from crops grown in Europe or from vegetable waste streams for use in human food products, where:
   — this extraction is not customary for the stream in question,
   — the flow in question is not regarded by the competent authority as waste,
   — application in human food products is authorised by the competent authority,
   — the extracted protein is upgraded to human food that meets the applicable legislation on traceability and food safety,
   — it is demonstrated that this extraction generates environmental benefits throughout the processing chain, compared to the processing operations in question,
   — the payback period for the asset is 3 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to not investing in this equipment, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment for protein extraction.

Explanatory note: ‘Chain’ means the whole of the extraction of raw materials, production of products, use of products and the management of the waste that is released during or after the aforementioned activities.

A 4000

New and innovative emission reduction technology

a. intended for: reducing or preventing environmentally harmful air-side emissions from an industrial process by applying a new and innovative technology where:
   — a new and innovative technology means a new technology in relation to the technology customary to the application concerned, which presents a risk of technological or industrial failure and does not involve optimisation or scaling up of an existing technology,
   — it is demonstrated that this particular technique is used for the first time in the Netherlands,
   — emission reduction is not achieved by reduced fuel consumption,
   — the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to not investing in this equipment, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment to reduce or prevent emissions into the air.

Explanatory note: To qualify as new and innovative technology, it must be demonstrated that research and testing have been done (R&D). Engineering alone is not enough. That the technique is used for the first time in the Netherlands can be demonstrated by, for example, a contractual commitment or a declaration from

the supplier. Industrial means large-scale and with a high degree of mechanisation and automation.

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

F 4002
Equipment for process integrated emission reduction (change to existing situation)

a. intended for: adapting or replacing an existing manufacturing process in the industry with the main objective of preventing environmentally harmful air-side emissions to outdoor air, other than greenhouse gases, where:
   — there is no question of reducing emissions of already formed environmentally hazardous substances with a secondary emission reducing technique,
   — emissions to the outside air are demonstrably reduced compared to the existing situation,
   — the payback period for the asset is 3 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to not investing in this equipment, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment technically necessary to prevent the occurrence of emissions, with the exception of the following components: post-switched emission reducing techniques and investments to expand production capacity.

Explanatory note: A secondary emission reducing technique refers to a technique involving the filtering, separating, capturing, binding or incorporation of already formed environmentally hazardous substances. As a result of the modification or replacement of the production process, existing retrofitting techniques could be partially or completely eliminated.
The above criteria apply with respect to the existing situation. Another reference may apply to determine the eligible costs. Examples of techniques include the use of other raw materials or a modified routing, production or processing method that prevents harmful emissions. In addition to reducing air emissions, the reduction of emissions to soil or water may be encouraged if they are part of this investment. Substances that are hazardous to the environment are substances as mentioned in environmental law and regulations, including particulate matter. See, for example, the substances listed in Annexes III and VIA of the Environmental Activities Decree [Besluit activiteiten leefgomgeving] or the lists at echa.europa.eu/en/information-on-chemicals.
See assets F 4100, F 4200, F 4201 for reducing greenhouse gases.

NB: investments in assets required by law are not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments, as indicated under Section 1, point 4, of this Annex. Measures primarily taken for better indoor conditions (in the premises where staff work) may be subject to occupational health obligations.

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

F 4003
Equipment for reducing emissions during non-regular operations

a. intended for: reducing emissions of environmentally hazardous substances from waste gas or airflow during irregular operation, where:
   — emissions of environmentally hazardous substances to the outdoor air

shall be limited to emissions not exceeding authorised emissions during regular operation,
— the emission reduction equipment is intended solely for the reduction of emissions during non-regular operation; and
— the conditions as per Section 2b of this Annex are met,

b. consisting of: equipment for reducing emissions of environmentally hazardous substances during irregular operations.

Explanatory note: 'Irregular operation' means faults, maintenance on cleaning or other technology and startup and shut-down of systems or processes. Examples are equipment that can keep filters in operation during irregular operation or a parallel switched filter that ensures emission reduction in case of failure. Substances that are hazardous to the environment are substances as mentioned in environmental law and regulations, including particulate matter. See, for example, the substances listed in Annexes III and VIA of the Environmental Activities Decree [Besluit activiteiten leefgomgeving] or the lists at echa.europa.eu/en/information-on-chemicals.

NB: investments in assets required by law are not eligible for the environmental investment allowance or arbitrary depreciation of environmental investments, as indicated under Section 1, point 4, of this Annex.

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

F 4100

Equipment for preventing CO_2 formation

a. intended for: preventing or reducing the formation of CO_2 by:
   1. substitution or reduced use of raw materials or auxiliary materials, other than fossil or other fuels, resulting in CO_2 formation, or
   2. adaptation of the reaction mechanism of a chemical or biological process in which CO_2 is formed; and

   where the following apply under points 1 and 2:
   — the investment leads to a significant CO_2 reduction during an activity of the investing company,
   — the payback period for the asset is 5 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to not investing in this equipment, and
   — the conditions as per Section 2b of this Annex are met,

b. consisting of: equipment that prevents or reduces the formation of CO_2.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 1 per kg of CO_2 emission reduction per year.

Explanatory note:

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

F 4101

CO_2 capture equipment for recovery

a. intended for: the capture of CO_2 from the outside air or waste gases, where:
   — the CO_2 is not captured from the waste gases of a gas-fired CHP, gas-fired boiler for horticulture, bio-digestor or waste incineration plant,
   — the CO_2 is used for fertilisation in horticulture or as a raw material for a product for which CO_2 is not customary as a raw material, and

- capture of CO_2 is integrated into a complete CCU chain,
- the net present value (NPV) of the investment project over its lifetime is negative,
- the avoided cost of CO_2 emissions has been taken into account when calculating the NPV; and
- the conditions as per Section 2b of this Annex are met,

b. consisting of: equipment for capturing CO_2 and optionally the following components: purification equipment, washers, dryers and compression, cooling and storage facilities for temporary storage.

Explanatory note: Products also include raw materials. Common applications, excluding applications in horticulture, such as the carbonisation of beverages, are not covered by this asset.

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

F 4102

Equipment for transporting captured CO_2 for recovery

a. intended for: the transport of CO_2 captured from the outside air or waste gases, where:
   - the CO_2 has not been captured from the waste gases of a CHP, greenhouse for horticulture or bio-fermenter,
   - the CO_2 is used as a raw material for a product for which CO_2 is not common as a raw material, and
   - the transport of CO_2 is integrated into a complete CCU chain,
   - the net present value (NCW) of the investment project over its lifespan is negative,
   - the avoided cost of CO_2 emissions has been taken into account when calculating the NPV; and
   - the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment for the transport of CO_2 and optionally the following components: purification equipment, washers, dryers and compression, cooling and storage facilities for temporary storage.

Explanatory note: Products also include raw materials. This asset does not include customary applications in horticulture or for carbonation of beverages.

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

F 4103

Equipment for CO_2 fixing

a. intended for: chemical binding of CO_2 captured from the outside air or waste gases to a stable product, where:
   - the CO_2 is fixed under industrial conditions, optionally after interim storage, purification or chemical conversion,
   - CO_2 is not a customary raw material for the product, and
   - the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment to fix CO_2 and the following optional components: purification equipment, scrubbers, dryers and compression, cooling and temporary storage facilities.

Explanatory note: Products also include raw materials. One example of this asset would be equipment to apply CO_2 as a raw material in base chemicals or in building materials (such as concrete). This asset does not include dispersal of CO_2-trapping minerals over land or customary applications such as carbonation of

beverages.

F 4111
Equipment for electrification of processes in the chemical industry

a. intended for: the production of a raw material or product in the chemical industry through electrochemical conversion to prevent the use of fossil raw materials and to reduce emissions during the production process, where:
   — producing with fossil raw materials for the process in question is customary,
   — the raw materials or products produced are mainly used in materials,
   — in the case of hydrogen production, the hydrogen is produced from water and exclusively renewable electricity, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment technically necessary for production via electrochemical conversion.

Explanatory note: One example of this asset would be electrolysis of water to produce hydrogen and oxygen. The binding of hydrogen with carbon components (such as CO_2) into a base chemical may also be declared under this asset. CO_2 is not considered to be a fossil raw material.
See asset code 270403 of the energy investment allowance for hydrogen production as fuel.

Please note: if you have received a subsidy for your investment under the subsidy scheme Upscaling Hydrogen Production through Electrolysis (OWE), you will probably no longer be able to use the environmental investment allowance and arbitrary depreciation of environmental investments. With the subsidy you have probably already received the maximum state aid that can be given to an investment under the General Block Exemption Regulation (GBER).

F 4200
Equipment for reduction of nitrous oxide and methane emissions

a. intended for: reducing the emission of methane or nitrous oxide, where:
   — the payback period for the asset is 3 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset, and
   — the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment modification that is technically necessary to achieve the emission reduction.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 1 per kg of CO_2-equivalent greenhouse gas emission reduction per year.

Explanatory note:

Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

F 4201
Equipment for replacement of fluorinated greenhouse gases

a. intended for: preventing or replacing the use of fluorinated greenhouse gases where:
   — fluorinated greenhouse gases shall be replaced by natural or more sustainable means with a Global Warming Potential (GWP) of not more than 5, insofar as this is not customary for the relevant application,
   — there are no fluorinated greenhouse gases used as refrigerant,
   — if fluorinated greenhouse gases are replaced, it is demonstrated that

greenhouse gas used is collected and processed responsibly,
- the payback period for the asset is 3 years or more, based on the additional investment costs and the balance of operating income and expenses (other than financing costs and depreciation) compared to investing in a comparable customary asset, and
- the conditions as per Section 2b of this Annex are met,

b. consisting of: modifications to equipment that are technically necessary in order to use the natural or sustainable means and optionally also the replacement natural or sustainable means, if not a consumable.

Explanatory note: An example of equipment to replace fluorinated greenhouse gases would be closed plasma cleaning systems based on fluorine gas instead of NF_3, etc., for extraction techniques or as insulating gas in production processes. Examples of fluorinated greenhouse gases are HFCs and PFCs, SF_6 and NF_3. See the assets D 4208 and A 4210 for replacing SF_6 in switching systems and asset F 5410 for fluorinated greenhouse gas detection equipment. For halogen-free refrigerants in stationary refrigerating systems or heat pumps, see the Energy Investment Allowance (EIA).

F 4305

NO_x emission reducing technique

a. intended for: reducing or preventing NO_x emissions by adapting, or additional facilities to, an industrial production process where:
   - the NO_x emissions are at least 50 % less than the legal requirement, and
   - the conditions as per Section 2b of this Annex are met,
b. consisting of: equipment for reducing or preventing the emission of NO_x, excluding mobile equipment or road transport.

The asset is eligible for the environmental investment allowance and arbitrary depreciation of environmental investments for up to EUR 5 000 000 of the invested amount.

Explanatory note: See asset D 4315 for selective (catalytic) reduction plants (SCR or SNCR). Industrial means large-scale and with a high degree of mechanisation and automation.
Please note: assets using fossil fuels are not eligible. Adjustments and provisions for existing fossil fuel-using assets are eligible under certain conditions. See point 12 of Section 1 of this Annex.

Explanatory notes

1. General

1.1 Introduction

This Order is intended to amend the Designation Order arbitrary depreciation of and investment allowance for environmental investments 2009 (hereinafter: Designation Order). This Order amends a number of articles and makes the Annex to the Articles 1a and 2 of the Designation Order replaced by the Annex to this Order. This is also referred to as the 'Environment List'. This Scheme replaces the currently applicable Environment List with the Environment List for the 2024 calendar year.

In application of the Income Tax Act 2001 (hereinafter Act IB 2001), the Environment List has designated categories of assets eligible for environmental investment allowance (MIA) as referred to in Article 3.42a of the Act IB 2001 and arbitrary depreciation of environmental investments (Vamil) as referred to in Article 3.31 of the Wet IB 2001.

The MIA and Vamil provide tax incentives for investments in assets that are in the interest of protecting the environment in the Netherlands. These are non-customary assets. The placing on the market and broadening of these instruments is supported by the MIA and Vamil.

The Environment List [Milieulijst] is updated annually, because some assets are no longer considered necessary, the requirements for certain assets are tightened or relaxed, or because new, more environmentally friendly and innovative assets are included in the Environment List. The sections below provide further details on this.

The budget available for the MIA is EUR 192 million in 2024. The budget for the Vamil for 2024 is EUR 25 million.

The Netherlands Enterprise Agency (RVO) is responsible for the implementation of this Scheme.

1.2 European law aspects

In many cases, the advantage that can be obtained on the basis of Vamil and MIA can be regarded as State aid within the meaning of Article 107 of the Treaty on the Functioning of the European Union (TFEU). The amendments to the Designation Order and the Environmental List as of 1 January 2024 are in line with a number of Commission regulations which make the aid lawful state aid. These regulations are:

- — Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty Text (OJ L 187, 2014) (hereinafter, the General Block Exemption Regulation:
- Commission Regulation (EU) No 2472/2022 of 14 December 2022 declaring certain categories of aid in the agricultural and forestry sectors

and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union (OJ L 327, 2022) (hereinafter, the Agricultural Exemption Regulation), and
- Commission Regulation (EU) No 2473/2022 of 14 December 2022 declaring certain categories of aid for companies active in producing, processing and marketing fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union (OJ 2022 L 327) (hereinafter, the Fisheries Exemption Regulation).

Aid schemes are compatible with the internal market, within the meaning of Article 107(2) and (3) of the TFEU, and are exempt from a declaration requirement of Article 108(3) TFEU, provided that such aid meets all the requirements laid down in Chapters I and III of the above-mentioned Regulations. Notifications based on Article 9 of the General Block Exemption Regulation, Article 9 of the Agriculture Exemption Regulation and Article 9 of the Fisheries Exemption Regulation inform the European Commission of the adaptations to the Designation Order.

This amendment introduces in the Designation Order requirements to comply with the provisions of Chapters I and III of the General Block Exemption Regulation, the Agriculture Exemption Regulation and the Fisheries Exemption Regulation.

The requirements in the Scheme and the 2024 Environment List are designed in such a way that no aid above the applicable aid thresholds is granted. This Scheme has a maximum of EUR 50 million in investment costs per (part of a) business asset. Once the aid rates are applied, this ceiling will never exceed the aid ceiling of EUR 7.5 million. The net tax advantage therefore remains in all cases within the General Block Exemption Regulation. For investments in agriculture, forestry, fisheries and aquaculture, additional provisions are set out in Sections 1, 2a and 2b of the Annex. In addition, in accordance with the aforementioned exemption regulations, aid for such investments is limited to small and medium-sized enterprises (SMEs).

1.3 Administrative burden, compliance costs, implementation costs and internet consultation

The administrative burden and the substantive compliance costs associated with application of the MIA and Vamil do not arise from the Designation Order, but rather from the Arbitrary Depreciation Implementing Order 2001 and the Environmental Investment Allowance Declaration Order 2001.[1] This does not change anything for entrepreneurs with regard to the documents they have to submit with an application. Therefore, the amendment of the Designation Order does not affect the administrative burden or compliance costs of entrepreneurs wishing to use the MIA or Vamil.

For RVO, it has some consequences in the implementation as the test on room for aid for various assets has become more complex and a number of assets are tested for additional substantive requirements. In addition to the increased complexity of the review, the RVO will also carry out samples in more cases and

[1] Government Gazette 2018, 72059.

will have to publish more frequently in the context of the adjusted transparency obligation. As a result, the implementation burden for the RVO increase slightly. It is not possible to make an exact estimate of what consequences this will have on the implementation. An increase in implementation costs has been taken into account and additional resources have been budgeted (partly) for this.

The draft regulation has not been submitted to the Advisory Board of Review of Regulatory Pressure (ATR) because it does not, by its nature, have any significant impact on the regulatory burden. This is mainly because the system of the Scheme remains the same and only the assets have been adjusted.

It was permissible to forgo the online consultation because this Scheme does not entail any major changes to the rights or obligations of citizens or businesses, nor any major consequences for practical implementation. In addition, this Scheme is intended to make the aid under the MIA/Vamil appropriate within the new European State aid frameworks. This necessitates adaptation of the Scheme. Internet consultation could therefore not lead to a significant adjustment of the Scheme. This is in line with the exceptions from the government's position on internet consultation.[2]

1.4 Notification

This order gives technical specifications, accompanied by tax measures that influence the use of products because they encourage compliance with the technical specifications. The Designation Order therefore falls under the description in Article 1(1)(f), second paragraph, point iii, of Directive No 2015/1535/EC of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical standards and regulations and of rules on Information Society services (OJ L 241, 2015). In order to comply with Article 5(1) of the said Directive, the draft Order on PM (notification number//NL) has been notified to the European Commission. Pursuant to Article 7(4) of the aforementioned directive, this Order may take effect immediately after notification.

1.5 Entry into force

In determining the date of entry into force of 1 January 2024, the system used for tax legislation was applied, which in principle is based on calendar years. Moreover, an option is provided for the Order to come into force on the day after the date of its publication in the Government Gazette, if this Government Gazette is published after 31 December 2023. The minimum introduction period has not been followed, because the target groups will benefit from prompt entry into force. The system of fixed amendment dates and minimum introduction periods permits these exceptions.[3]

[2] Parliamentary Papers II 2009/10, 29 279, No 114 and Parliamentary Papers II 2012/13, 29 362, No 224.
[3] Designation No 4.17 of the Regulatory Instructions.

2. Explanation of the adjusted transparency obligation and the Environment List

2.1 Transparency obligation under Article 3a

Amended European State aid rules require the aid provider to publish aid granted through MIA/Vamil per investment project above certain thresholds. This is called the Transparency Obligation (TAM). The aid granted is registered by the public authorities in the Transparency Register of the European Commission, after which this information becomes publicly available. Transparency of State aid is essential for the correct application of State aid rules, for greater legal certainty and for better accountability. Article 3a of the Designation Order had already been amended as of 1 July 2023 on the basis of the amendment of the Fisheries Exemption Regulation and the Agriculture Exemption Regulation. As a result of the GBER, this amendment imposes a publication obligation in the case of an individual grant of EUR 10 000 or more, if the beneficiary is active in primary agricultural production. For other beneficiaries, the threshold is EUR 100 000 (previously EUR 500 000).

2.2 The 2024 Environment List

The 2024 Environment List contains the assets eligible for the MIA/Vamil in 2024. The 2024 Environment List is divided into chapters. The first digit of the asset code on the List stands for the chapter:
1. Use of raw materials and water
2. Food supply and agricultural production
3. Mobility
4. Climate and air
5. Use of space
6. Built environment

Amended European State aid rules
The MIA\Vamil (State) aid is granted under the General Block Exemption Regulation (GBER), the Agricultural Exemption Regulation (LVV) for aid to the agricultural sector and the Fisheries Exemption Regulation (VVV) for aid in the fisheries or aquaculture sector. The Agriculture Exemption Regulation (LVV) and Fisheries Exemption Regulation (VVV) were renewed in 2022. The General Block Exemption Regulation (GBER) was substantially amended in 2023.[4] The Environmental List has been amended in response to the modified GBER and within the space of the new LVV and VVV, by, among other things:

- substantive amendments to the requirements to be met by an asset;
- changes in the maximum eligible investment amounts;
- increases or reductions in the benefit category by an amended letter;
- removing certain assets from the Environmental List.

Under the amended GBER, with the exception of certain investments (particularly in the area of sustainable mobility), aid is only possible for investments that lead to environmental gains during an activity of the economic operator. Specifically for investments that contribute to a circular economy, aid is only possible for investments in production processes. Business assets where the environmental

[4] Commission Regulation (EU) 2023/1315 of 23 June 2023 amending Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market pursuant to Articles 107 and 108 of the Treaty (OJ 2023, L 167).

profit is not in an activity of the entrepreneur or in a production process are therefore no longer included in the Environmental List 2024. In particular, in the Built Environment chapter, this led to the removal of a large number of assets, which were still on the 2023 Environmental List, such as the assets for sustainable building materials and other building components. For this reason, other chapters have also lost assets, e.g. “Production equipment for more sustainable products with a take-back guarantee” (F 1203) in the chapter Raw Materials and Water Use.

On the basis of the GBER, aid for replacing primary raw materials with biomass raw materials is also no longer possible unless the biomass raw material is a waste stream or by-product. The possibility of aid for fossil fuel-using assets has also been severely restricted. In addition, there are new requirements for aid for hydrogen-using assets. These requirements are formulated in such a way that the MIA/Vamil are not suitable for all applications. The GBER imposes requirements on the hydrogen used during the lifetime of the asset. The necessary checks for these requirements cannot be carried out within the MIA/Vamil.

For investments covered by the LVV, there is more room for aid. Where this is in line with the objectives of environmental policy, this room has been used. The maximum amount eligible for MIA/Vamil has been increased in the assets for stables and greenhouses.

Abbreviated Environment List 2024 compared to 2023
One of the recommendations from the policy evaluation of the MIA/Vamil over the period 2017-2021 is to update the Environmental List more strictly, thereby adding more dynamics to the Environmental List. This means that assets that have been on the Environmental List for a long time (and are therefore becoming customary) are hardly declared, overlap with other forms of incentives, and techniques where the higher purchase price is no longer a bottleneck, have to be removed faster. For techniques with relatively low investment amounts, it is examined annually whether incentives are still effective. It has been investigated which assets of the Environmental List this applies to. For this reason, certain assets have been removed from the Environmental List. The above recommendation follows the finding that the share of freeriders has increased. Assets with a high share of freeriders have therefore also ceased to exist. These are shown in the table below. The amended European State aid rules are also an important reason for the removal of a large number of assets. These are also made clear in the table below.

The following 108 assets from 2023 are now removed:

Number on 2023 Environment List	Asset	Reason
F 1105	System for extraction of neo-alginates from granular sludge	Few declarations, long on Environmental List and alternative (B 1405).
B 1122	Biological degreasing unit for vessel or vehicle components (change to existing situation)	Amended GBER
F 1180	Certified biobased plastics in products or	Amended GBER

	product components	
F 1203	Production equipment for more sustainable products with take-back guarantee	Amended GBER
A 1204	Production equipment for more sustainable products	Amended GBER
B 1205	Production equipment for production with more environmentally friendly raw materials (adapting existing situation)	Amended GBER
F 1208	Equipment for the application of watermarks or GPS trackers	Amended GBER
B 1246	Environmentally friendly washing system for textile cleaning	Environmental benefit is no longer proportional to the amount of the aid
F 1260	Production equipment for highly recyclable plastic packaging (change to existing situation)	Amended GBER
A 1261	Production equipment for reasonably recyclable plastic packaging (change to existing situation)	Amended GBER
E 1286	Paint-mixing machine with pigment rinse return	Environmental benefit is no longer proportional to the amount of the aid
F 1305	Equipment or facilities for reuse of packaging	Environmental advantage over legally required investments is no longer proportional to the level of the aid
A 1341	Ultrasonic cleaning system	Environmental benefit is no longer proportional to the amount of the aid
G 1345	Facility for using wastewater or process water from adjacent undertakings	Few declarations, long on environmental list and possible alternative (A 1340)
F 1406	Recovery system for phosphates or white phosphorous	Few declarations, long on environmental list and alternative (B 1405).
A 1562	Dryer for plastic recyclate	Few declarations and alternatives (A 1401 and A 1500)
E 1581	Distribution cables with a cover based on recycled material	Amended GBER
F 1611	Near infra-red (NIR) waste separation plant for black waste substances or biodegradable plastics	Environmental benefit is not in all cases proportional to the amount of aid and alternative (A 1600)
F 1615	Separation system for non-ferrous metals and stainless steel based on induction	Few declarations and alternative (A 1600)
F 1621	Equipment for detection of (potential) SVHCs	Few declarations and alternative (A 1600)

B 2111	Greenhouse for organic cultivation	Hardly any declarations
F 2141	Water storage under a greenhouse	Few declarations. Water storage is maintained by merging with modified code F 2140.
B 2311	Production equipment for saline cultivation	Few declarations
D 2320	GPS-accurate measurement system for local climate data	Few declarations
B 2321	Sprayer for localised application with nozzle-independent control	Long on the Environmental List and no longer innovative
B 2326	Measurement sensor for crop parameters	Long on the Environmental List and no longer innovative
A 2336	UV crop protection system	Few declarations
F 2340	Reverse, underwater or level-controlled drainage	Long on the Environmental List and no longer innovative
F 2345	Organic removal system for plant protection products	Long on the Environmental List and no longer innovative
A 2349	System for mixing plant protection products in the sprayer pipe	Long on the Environmental List and no longer innovative
F 2400	Polyculture farm for aquatic products	Long on the Environmental List and hardly any declarations
F 2590	Baler for plastic waste on a marine vessel	Long on the Environmental List and hardly any declarations
E 3105	Electrically-powered taxi	Additional cost too limited
A 3113	Plugin hybrid box truck chassis, tractor or bus	Amended GBER
B 3121	Dual-fuel hydrogen-powered truck	Modified GBER, also few declarations and limited additional cost
A 3160	NO_x reduction system for a vehicle (change to existing situation)	Amended GBER
E 3170	Box truck chassis or tractor with reduced propulsion noise (Quiet Truck)	Amended GBER
A 3191	Vehicle with halogen-free transport cooling	Amended GBER
E 3194	Transport trailer with halogen-free cooling system	Few declarations and limited additional cost
G 3260	Closed particulate filter for a refrigeration engine, diesel engine or mobile machine (change to existing situation)	Modified GBER, also few declarations
F 3261	NO_x reduction system for a mobile machine (change to existing situation)	Modified GBER, also few declarations
A 3311	Hydrogen fuel facility for vessels	Current aid too high for modified GBER, the

		hydrogen tank can be declared under F 3321
E 3330	Sustainable hull of an inland vessel	Long on the Environmental List and no longer innovative
F 3360	NO_x reduction system for a vessel	Amended GBER
A 3361	Closed particulate filter for an inland waterway vessel (adapting existing situation)	Amended GBER
F 3365	Degassing system for transport containers	Long on environmental list and few declarations
E 3415	Plugin hybrid-powered mobile machine	Amended GBER
D 3417	Electrically-powered telehandler	Merged with code E 3413
A 3418	Hybrid-powered agricultural or forestry tractor with range extender	Amended GBER
B 3421	Hybrid-powered mobile tower crane or telescopic crane	Amended GBER
B 3422	Dual-fuel hydrogen powered agricultural tractor	Amended GBER
G 3424	Hydrogen powered mobile tool	Amended GBER
F 3710	Hydrogen delivery station for vehicles or vessels	Amended GBER
G 3720	Smart charging point for electrically-powered vehicles	Aid is no longer appropriate as part of MIA/Vamil
G 3723	Charging point for electrically-powered vessels	Amended GBER
B 3730	Delivery station for high-blend biofuels	Modified GBER and few declarations
G 3741	Natural gas fuelling point for vessels	Amended GBER
F 4109	Reformer for hydrogen production from a renewable source	Conditions from the amended GBER and few declarations
A 4140	Low CO_2-emission water treatment plant for nitrogen removal (change to existing situation)	Good alternative (F 4100)
F 4209	Vacuum high or medium-voltage switching system (change to current situation)	MIA/Vamil does not seem to be the appropriate instrument
B 4301	Automatic fuel feed system or buffering container for existing boilers or stoves	Hardly any declarations and environmental benefit no longer in relation to the amount of the aid
B 4311	Boiler with low-NO_x preburner ≤ 40 mg NO_x/Nm^3	Amended GBER
B 4312	Boiler with low-NO_x burner for steam or thermal oil ≤ 50 mg NO_x/Nm^3	Amended GBER
F 4421	Equipment for optical dust detection and logging	Few declarations and long on the Environmental List

D 4422	Closed loading system	Few declarations and long on the Environmental List
B 4487	Filtering dust separator for dust source with statutory emission limit ≥ 10 mg/Nm³	Aid possibilities under modified GBER are limited and MIA/Vamil does not seem to be the appropriate instrument
A 4551	Washing system for screen printing stencils	Few declarations and long on the Environmental List
E 4572	Closed sixth-generation textile cleaning machine with halogen-free solvents	Long on the Environmental List and no longer innovative
B 4580	Flameless Thermal oxidant for low caloric waste gases	Few declarations, long on the Environmental List and MIA/Vamil does not seem to be the appropriate instrument
E 4685	Biological waste gas scrubber	Long on the Environmental List and no longer innovative
F 5100	Facilities for reinforcing biodiversity	F 5100, F 5101 and F 5105 merged into new code F 5102
F 5101	Facilities for improving the living conditions of insects	F 5100, F 5101 and F 5105 merged into new code F 5102
F 5105	Nature-friendly facilities in built-up areas	F 5100, F 5101 and F 5105 merged into new code F 5102
F 5343	Equestrian arena or sports field with rainwater collection and infiltration	Environmental benefit no longer in relation to the amount of the aid
F 5411	Fire detection system in chemical storage facilities of up to 10 tonnes	Few declarations and long on the Environmental List
F 5412	Light-foam extinguishing system for chemical storage facilities	Few declarations and long on the Environmental List
A 5415	Loading and unloading equipment for a modal shift in the transport of hazardous substances	Few declarations and long on the Environmental List
A 5416	Secondary containment for a processing or transshipment system	Few declarations and long on the Environmental List
F 5417	Hydrogen transport safety equipment	MIA/Vamil does not seem to be the appropriate instrument
G 6105	Circular residential or non-residential building façade	Few declarations and preference for entire buildings instead of parts
G 6125	Highly sustainable renovated or new non-residential building as per LEED	Few declarations and is used for reporting energy measures
D 6126	Sustainable renovated or new non-residential building as per LEED	Few declarations and is used for reporting energy

		measures
E 6211	Sustainable concrete (product) with recycled cement	Amended GBER
A 6212	Durable recyclable POCB, EPDM or PVB roofing	Amended GBER
A 6214	Concrete tile made from at least 75 % recycled material	Amended GBER
D 6215	Lignin asphalt	Amended GBER
F 6216	Geopolymer concrete tile with at least 70 % recycled material	Amended GBER
E 6217	Circular steel structure with take-back guarantee	Amended GBER
B 6218	Insulation material made from 100 % recycled polystyrene	Amended GBER
A 6219	Hempcrete using calcium hydroxide	Amended GBER
D 6220	CO_2-bonded building materials with at least 40 % recycled material	Amended GBER
A 6221	Refurbished ceiling tiles	Amended GBER
F 6222	Circular wall or floor panels with take-back guarantee	Amended GBER
B 6223	Expanded cellulose ester cavity wall insulation	Amended GBER
E 6224	Wood fibre insulation boards based on residual streams	Amended GBER
F 6226	Circular interior door with take-back guarantee	Amended GBER
A 6310	Acoustic panels made from sheep’s wool	Amended GBER
E 6318	Circular kitchen with take-back guarantee	Amended GBER
A 6319	Modular reusable wall system	Amended GBER
E 6320	Demountable reusable wall system with a flax core	Amended GBER
A 6321	Cleanroom with reusable wall panels and take-back guarantee	Amended GBER
F 6325	Circular mattress with take-back guarantee	Amended GBER
F 6340	Compostable floor cladding with take-back guarantee	Amended GBER
F 6341	Lightweight needle felt carpet tiles using recycled textiles and biomass	Amended GBER
B 6342	Circular carpet with take-back guarantee	Amended GBER
B 6343	Carpet tiles made from at least 80 % recycled material	Amended GBER
A 6344	Carpet tiles or floor cladding made from production rejects, remnants or used carpet tiles	Amended GBER
F 6405	Revolving multifunctional surface cover	Sufficiently placed on the market

The new list contains the following 6 new assets not appearing in 2023:

Number on 2024	Asset

Environment List	
F 1307	Tapping system for water and soft drinks
A 2356	Mechanical control equipment for pests in outdoor agricultural and horticultural crops
B 2652	Equipment for reducing ammonia and methane emissions during landspreading livestock manure
E 4241	Dew point cooling climate system
G 4314	Selective NO_x reduction plant for a cremation furnace
F 5102	Facilities for reinforcing biodiversity

Environment Act
As of 2024, the Environmental Act enters into force. This Law incorporates various laws and regulations. In the code descriptions, the references to laws and regulations have been adapted to the new references in the Environmental Act.

2.3 Assets with prescribed targets

Most of the assets on the 2024 Environment List are specifically defined: this designates the means by which a particular environmental target must be achieved (prescribed means).
These assets are in Section 2a of the Environment List. The 2024 Environment List also contains assets with prescribed targets, which only require a certain environmental performance level with some technical preconditions. This incentivises businesses to come up with their own innovative solutions. The possibilities for these definitions are extensive. The assets with prescribed targets are listed in Section 2b of the 2024 Environment List. More information on this can be found at: rvo.nl/miavamil under ‘Conditions’ and then ‘Requirements of assets with target requirement’.

Section 2b(7) provides that the investment in a target asset must achieve a significant environmental advantage in relation to the additional investment costs compared to the usual alternative to the investment. When checking an application for an investment in an asset with a target requirement, it shall be verified whether the environmental benefit can be called ‘significant’ in relation to the additional investment amount by comparing the investment with:

- what is customary for the relevant application;
- the existing situation, in the case of the adaptation or replacement of an existing asset customary to the application;
- other environmentally friendly and innovative application techniques;
- previously assessed, similar declarations.

Aid in the context of environmental protection is also subject to the ‘polluter pays’ principle: the principle that the costs of combating pollution must be borne by the person who caused the pollution.

The aid available for an investment in an asset with prescribed targets from the environmental investment allowance and arbitrary depreciation of environmental investments is based on the eligible costs. The eligible costs are the additional investment costs necessary to increase the level of environmental protection beyond what is customary in the Netherlands. The costs not directly associated with achieving a higher level of environmental protection are not eligible for aid.

Small and medium-sized enterprises may receive more support through MIA/Vamil for part of the assets with target requirement.

2.4 Use of raw materials and water

The Circular Economy Implementation Programme 2019-2023 aims to give direction to the goal of being fully circular in the Netherlands by 2050. A series of four advisory routes on plastics, the manufacturing industry, consumer goods and construction on circular economy forms the basis for the programme. A circular economy helps tackle four societal challenges: climate change, biodiversity loss, environmental pollution and security of supply risks, as a result of these challenges, the CE programme must be well linked to climate policy, housing planning, nitrogen issues and biodiversity.

The assets “Production equipment for raw materials or biomass-based products” (F 1100) and “Production equipment for (products of) biobased plastics” (F 1101) are limited to assets where the biomass used is a waste or by-product. The use of primary biomass flows as raw material is no longer possible under the modified GBER.
As a result of the amended GBER, the following assets have been removed, inter alia:

- Production equipment for production with more environmentally friendly raw materials (adapting existing situation) (B 1205)
- Production equipment for more sustainable products (A 1204)
- Production equipment for highly recyclable plastic packaging (adapting existing situation) (F 1260)
- Equipment for applying watermarks or GPS trackers (F 1208)

Aid for B 1205 is no longer possible under the amended GBER, because the environmental profit is not in the production process and there is no raw material saving. For A 1204, F 1260 and F 1208, aid is also no longer possible because the environmental benefit of this type of investment is not in the production process.

New on the Environmental List is the plant F 1307: a tapping system for water and soft drinks. This asset is intended to reduce the use of disposable packaging (bottles and packs). This is an objective that fits a circular economy in which as few raw materials as possible are used and the generation of waste is prevented.

The table below contains assets from the chapters of the 2024 Environment List other than the chapter on the Use of raw materials and water that also demonstrably contribute to the circular economy goals. In the brochure these techniques are marked with a blue CE logo.

Number on 2024 Environment List	Asset
F 2130	Mechanical, biological or microbiological control equipment for pests or diseases in a horticultural greenhouse
D 2131	Louse-proof insect mesh with moisture supply or drainage (adjust existing situation)
A 2135	System for increasing plant resilience in greenhouse horticulture

F 2143	System for individual nutrient measurement
A 2145	System for desalination of drain or drainage water in greenhouse horticulture (change to existing situation)
F 2146	Facilities for zero discharge in greenhouse horticulture (change to existing situation)
F 2150	Equipment for upgrading plant residues to raw materials
A 2205	Reverse osmosis system for the processing of discharged water from a biological air scrubber
A 2300	Equipment or facilities for combining arable farming or livestock production with trees and bushes
A 2310	Outdoor cultivation system for natural-soil crops
A 2313	Production equipment for strip till
F 2317	Perennial growing trays (change to existing situation)
B 2322	Localised fertilisation equipment
B 2324	Sprayer with detection sensors or cameras for location-specific administration
A 2330	Steam unit for plants, stock material or flower bulbs
B 2338	Insect netting for fruit cultivation
E 2339	Hail nets for fruit cultivation
F 2342	Fully automatic cask or crate cleaner with closed washing system
G 2344	Facilities for the use of effluent in greenhouse horticulture or open cultivation
A 2346	Bleach-free disinfection system for flower bulbs (change to existing situation)
B 2347	Pallet crates for flower bulbs that do not absorb any moisture or chemical products
A 2350	Mechanical weed control machine
A 2351	Intrarow weeder
B 2352	Mechanical weed puller, trimmer or cutter
A 2353	Precision seeder with soy cultivation facilities
A 2354	Flexible cutting header for soy bean harvesting
A 2355	Weed zapper (high voltage)
A 2356	Mechanical control equipment for pests in outdoor agricultural and horticultural crops
A 2360	Dosing unit for liquid fertilisers with GPS-controlled deactivation by row
F 2361	Drip irrigation system for open cultivation
A 2375	Mulching equipment
B 2391	Shredder for plastic waste from a farm
F 2430	Production system for algae, duckweed or seaweed
F 2600	Equipment for local processing of agricultural crops (forward integration)
F 2601	Processing equipment for reducing food waste in the food industry
F 2605	Equipment for upgrading residual and other plant streams into food
F 2613	Processing equipment for algae, duckweed or (sea)weed
B 2615	Fully automatic optical sorting system for potatoes, onions or carrots
B 2620	High-pressure pasteurising installation to preserve fresh food

A 2630	Misting equipment for fresh food in the hospitality sector
A 2631	Automatic food waste monitor
A 2635	Laser equipment for natural branding of fruit and potatoes and other vegetables
A 2650	Recovery system for phosphate or nitrogen from animal manure
A 2651	Plasma system for treatment of animal manure
A 2690	Ozone oxidation system for disinfection of storage and other spaces, air or products in the agricultural or horticultural sectors
F 2700	Production equipment for meat, fish and dairy substitutes
F 2714	Equipment for leaf protein extraction
F 2715	Equipment for protein extraction
A 2720	Insect breeding system
F 2721	Processing equipment for insects
F 2722	Processing equipment for processing low-grade vegetable residual flows into feed for insect breeding
F 4100	Production equipment to prevent CO_2 formation
F 4101	Equipment for separation of CO_2 for recovery
F 4102	Equipment for transport of CO_2 for recovery
F 4103	Equipment for CO_2 fixing
F 4325	Biological or other desulphurisation system
F 5121	Litter collection system on water
F 5122	Grass clipping quality improvement system
A 5245	Decentralised treatment plant for domestic waste water
G 6100	Circular non-residential building
G 6102	Circular dwelling
C 6410	Cadmium and fluorine-free solar panels with take-back guarantee and detachable solar cells

2.4 Food supply and agricultural production

The Environmental List 2024 supports opportunities for sustainable food supply and production.

Greenhouse horticulture
Water storage under the greenhouse has been added under the existing possibility for underground water storage (F 2140). In addition, this asset has been expanded with the possibility of water storage under a building.

Livestock farming
For the MDV stables, a new version of the stable certificate applies: MDV-15. Conditions that have been included in the Environmental List from 2023 are now part of this MDV-15 certificate.

Low-emission floors at sustainable dairy farms are no longer eligible for MIA\Vamil because recent research from Wageningen University & Research[5] shows that in practice these floors do not reduce emissions compared to traditional grating

[5] Estimate of nitrogen losses from stables based on the nitrogen-to-phosphate ratio in discharged manure, Report 1426, Wageningen University & Research (Annex to Parliamentary Documents II 2022/23, 29 383, No 406).

floors. This is different for source-oriented low-emission stables in sustainable pig and poultry stables (A 2220, A 2221, A 2230 and A 2231), which are therefore still eligible for MIA\Vamil. As of 2024, the new scheme of the Environmental Act enters into force. This Law incorporates various laws and regulations. In the code descriptions, the references to laws and regulations have been adapted to the new references in the Environmental Act. As a result of these changes, the word 'Nature Protection Act' is deleted in the code descriptions. Due to Natura 2000 activities, as of 1 January 2024, a permit requirement may apply to a stable under the Environmental Act instead of the Nature Protection Act. In order to qualify for the MIA/Vamil, it is therefore a requirement that a permit has been issued in 2024.

Farming equipment
A number of assets have been removed in the field of administration or disposal of plant protection products, as they have long been on the Environmental List and the placing on the market has been successful. For example, the 'Sprayer for site-specific administration with nozzle-independent control' (B 2321) and a 'System for mixing plant protection products in the spray pipe' (A 2349). However, the 'Sprayer with detection sensors or cameras for site-specific administration' (B 2324) is maintained as this asset fits well with the policy on precision agriculture and because it is an innovative technique.

New in the chapter Food and agricultural production are the possibilities for 'Equipment for reducing ammonia and methane emissions during the landspreading of livestock manure' (B 2652) and 'Mechanical control equipment for pests in agricultural and horticultural crops in open cultivation (A 2356).

2.6 Mobility

The Environmental List 2024 supports electricity and hydrogen-powered vehicles and mobile tools.

Means of transport
The amended GBER imposes strict requirements on means of transport with a fossil fuel engine. This has led to the removal of, among other things, the assets 'Plug-in-hybrid truck chassis, tractor or bus' (A 3113) and 'Box truck chassis or tractor with reduced propulsion noise (Quiet Truck)' (E 3170). Due to the amended GBER, the tax benefit of various vehicles has been reduced.

Electric taxis (E 3105) will no longer be eligible for MIA in 2024. The additional cost of electric taxis compared to non-electric taxis is too small to continue to stimulate.

The tax benefit for the following assets has been reduced as they have become more common:
- Speed-pedelec (E 3118)
- Electrically powered cargo bike (A 3119).

The latter's requirements have also been tightened; cargo bikes that are also used for private purposes are no longer eligible.

Given the expected overrun of the MIA budget of the 2023 Environmental List, the tax benefit of the following assets has been reduced:
- Electrically powered van (E3101)
- Electric bus (A3108)
- Electric or hydrogen powered truck (D3116).

Maritime transport
In shipping, only engines that meet the requirements of the GBER can be encouraged. Thus, natural gas engines are excluded. Also, the assets 'NO_x

reduction system for a ship' (F 3360) and 'Closed particulate filter for an inland waterway vessel (adapting existing situation)' (A 3361) will be removed due to the amended GBER.

The asset 'Vessel tank degasification plant' (F 3366) has been adapted to encourage only degassing plants that recover VOCs.

Mobile tools
The tax benefit for mobile tools has been reduced due to the amended GBER.

Under the amended GBER, tools using fossil fuels cannot be encouraged. Among other things, the asset "Plug-in hybrid powered mobile tool" (E 3415) has therefore ceased to exist.

The amended GBER also sets new requirements for hydrogen-powered tools. These requirements, including a ban on the possible use of grey hydrogen, are formulated in such a way that the RVO cannot inspect them. The MIA/Vamil are not suitable instruments for stimulating this. That is why these tools have been removed from the Environmental List.

Charging and refuelling infrastructure
The possibilities for charging points have been limited. The asset 'Smart charging point for electric vehicles' (G 3720) has been removed following the policy evaluation of the MIA/Vamil over the period 2017-2021 from which it follows that, given the high number of freeriders, the asset cannot be stimulated with MIA/Vamil any more. The "Charging point for electric heavy-duty vehicles and mobile tools" (G 3721) and the 'Aircraft charging point' (G 3722) are limited by the GBER to charging points with an output power of at least 22 kW. Due to these changes, charging points can no longer be declared as part of an investment in a feed, work, sailing or aircraft.

2.7 Climate and air

The Dutch government wants to improve air quality in the Netherlands. For this purpose, the Clean Air Agreement has been drawn up. It is an agreement between the government, provinces and a large number of municipalities. Together, the participating parties aim to achieve a health benefit of at least 50 percent by 2030 compared to 2016. With the support possibilities in Chapter 4, the Environment List focuses mainly on industry. Chapter 3 supports, inter alia, the reduction of air emissions from shipping and road traffic and Chapter 2 includes support for improving air quality through measures in the agricultural sector.

New is the asset 'Selective NO_x reduction plant for a cremation furnace' (G 4314). 'Equipment to reduce emissions during irregular operations" (F 4003 instead of F 4420) has been broadened from reducing dust emissions to reducing emissions of environmentally hazardous substances during irregular operations. Asset 'NO_x emission reducing technology' (F 4305) has also been broadened; the requirement has been reduced from 70 % to 50 % below the legal requirement and the capping amount has been increased to EUR 5 000 000. This can help businesses to further reduce NO_x emissions from the industry.

Several assets have been removed as they have been on the Environmental List for a long time and are hardly declared. Examples of this are the 'CO_2 low-emission wastewater treatment plant for nitrogen removal' (change to existing situation) (A 4140) and 'Optical dust detection and recording equipment' (F 4421).

The amended GBER has mainly led to a reduction of the tax advantage for a number of assets for the Climate and Air chapter. This concerns in particular measures relating to dust (section 4.4), VOC (section 4.5) and other emissions (section 4.6).
There are also additional requirements with regard to fossil fuels, resulting in the loss of these assets:

- Heating boiler with low-NO_x continuation burner ≤ 40 mg NO_x/Nm^3 (B 4311)
- Heating boiler with low-NO_x burner for steam or thermal oil ≤ 50 mg NO_x/Nm^3 (B 4312)
- Thermal oxidant for low calorific waste gases (F 4580).

2.8 Use of space

Protecting and strengthening biodiversity is an important issue in national and international policies. The conditions for investments contributing to this have therefore been broadened and simplified under the definition of the asset 'Provisions for strengthening biodiversity' (F 5102). This asset was included to replace three other assets with the same aim (F 5100, F 5101 and F 5105).

In addition, the Environmental Act requires a greater effort by companies to protect the quality of surface water. The Environmental List has also been broadened and clarified in this respect. For example, asset A 5241 'Water collection station for vessels' offers opportunities for investment in water collection stations from vessels and asset A 5245 'Decentralised treatment plant for domestic waste water' is aimed at waste water treatment in places where there is no sewage connection.

2.9 Built environment

The Environment List supports the transition to a sustainable and future-proof built environment.

Circular non-residential buildings and homes
The requirements for circular non-residential buildings (G 6100) and circular homes (G 6102) have been slightly tightened compared to last year. For example, the required percentage for the proportion of dismountable construction products has been increased to 50 %, so that this asset provides sufficient innovative circular non-residential buildings. In addition, a minimum energy requirement has been included to continue to comply with the amended GBER.

The Environmental Performance Buildings (MPG) requirement for circular homes has been reduced in anticipation of the planned strengthening of the MPG requirement in the Building Decree in 2025. The requirement also makes a distinction in the size of the home. In view of the modification of the GBER, the amount and calculation of the aid has also been adjusted.

Finally, the business asset 'Circular residential or non-residential building façade' (G 6105) has expired because it has not been used in recent years.

Sustainable and highly sustainable non-residential buildings

Following the policy evaluation of the MIA/Vamil, it was decided to abandon the assets for sustainable buildings according to the Leadership in Energy and Environmental Design (LEED)[6] norm because they were hardly used. The other assets for sustainable buildings have been adapted as follows:

- In the descriptions for the buildings according to BREEAM-NL, the project type 'only the hull' is excluded, because the additional costs are too small and there is doubt as to the environmental gain in relation to the amount of the aid.
- For the buildings according to GPR Building, the possibility of using GPR Building 4.3 has been lost for the renovation projects.
- An additional theme has been added to the requirements for buildings according to GPR Building, namely Process Quality, in order to increase the equivalence between the measuring methods on the Environmental List.
- For the sustainable buildings according to GPR Building, a minimum energy requirement is included in the descriptions in order to continue to comply with the amended GBER.

The amendment of the GBER also has financial consequences. The tax advantage for the assets with the lower sustainability level (6116, 6121 and 6128) has therefore been reduced. In addition, the eligible amounts for buildings with industrial functions have also been reduced for these assets.

Finally, in order to avoid exceeding the MIA budget and in view of the increasing prevalence of buildings with an industrial function of up to 30 000 m^2 gross floor area eligible for MIA.

Building fittings and materials
As a result of the requirements set out in the amended GBER, many assets related to building fittings and building materials have been removed. In this explanatory note, under the heading 'Amended European State Aid Rules', reasons are given why no room for aid is available for these. However, the circular solar panels and the indoor wall vegetation system remain on the Environmental List.

THE STATE SECRETARY FOR INFRASTRUCTURE AND WATER MANAGEMENT,

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[6] Leadership in Energy and Environmental Design (LEED) is a certification system for sustainable buildings. Information about LEED can be found on the website: https://www.usgbc.org/leed