



# Investments in the industry

## With fiscal profit from the Energy Investment Allowance (EIA), the Environmental Investment Allowance (MIA) and the Arbitrary depreciation of environmental investments (Vamil) in 2018

**Sustainable entrepreneurship is possible with government support through tax profit. In this leaflet we set out the possibilities for the industry. With fiscal profit of EIA and MIA\Vamil in 2018.**

### The EIA and MIA\Vamil

The EIA and MIA\Vamil are fiscal schemes/regulations for businesses. Are you investing in energy saving assets or sustainable energy? With the EIA, you have the opportunity to deduct 54.5% of the investment costs from your taxable profit.

You can apply for the MIA\Vamil scheme for environmentally-friendly investments. Through the MIA you can deduct up to 36% of the investment costs from your taxable profit. With Vamil, you can freely amortize 75% of the investment costs. This is done by paying less income tax or corporate tax.

### Energy-list and Environmental list

You can make use of fiscal deductions via the EIA and MIA for investments in assets which are specified in the Energy-list and the Environmental list. These lists contain brief technical descriptions (marked with codes) of eligible equipment. Altogether, they contain more than 400 items. Both lists differentiate between specific and generic corporate assets. Both the Environmental list and the Energy-list 2018 can be found online. Is the investment you are interested in not outlined on either list? It might still be possible for you to make use of EIA or MIA\Vamil, if the asset generates significant energy-saving (EIA) or environmental profit. This kind of tailor-made solutions are named generic assets (also mentioned as assets with a target regulation).

### Industry

Sustainability of the (chemical) industry is one of the primary concerns of government policy and thus of the EIA and MIA\Vamil. The ambition of the cabinet, together with social partners is to reduce the use of primary natural resources (minerals, fossils and metals) by 50% in 2030. Next to that, the cabinet also aims to reduce CO<sub>2</sub> emissions by 49% in 2030, following the Paris agreement. The EIA and MIA\Vamil were introduced to contribute substantially in realizing these objectives

### EIA

It is the generic character of the EIA that presents a lot of interest to the industry. In a branch where solutions are tailor-made and process-dependent, the generic character of EIA is highly appreciated. Energy saving is not always translated into standard solutions and investments.

#### Energy saving in processes

Under the generic description, projects that stimulate energy saving in processes are eligible for EIA. These can be assets in the field of heat transfer, insulation and efficiency improvement. The EIA offers possibilities for existing processes (code 320000) and expanding or new processes (code 420000) alike. In 2017 the generic energy saving norm was enlarged in favor of industrial companies. To apply for EIA under one of the mentioned codes, the energy saving must meet 0,4 and 2,0 Nm<sup>3</sup> natural gas equivalent per year per invested euro. Next to purchase costs, necessary costs for the installations are applicable as well.

#### Specific investments

The Energylist provides clear descriptions for most of specific investments. To make sure that only the best energy saving measures are stimulated by the government, these investments must often meet technical requirements. Specific investments which are most common for the industry, are aimed at energy-saving in processes, e.g. Heat pumps (code 221103), Energy-efficient refrigerator and/or freezer installation (code 220602), System for utilization of waste heat (code 220814), System for reuse of compressed air (code 220815).

#### Commercial buildings

Besides the mentioned possibilities for industrial processes, there are also codes intended to cover sustainable energy use in buildings. Moreover, both specific and generic possibilities can be found in this area. Technical facilities for energy conservation in or for new commercial buildings, improvement in the energy performance of existing commercial buildings (code 210000), High-efficiency glass (code 210401 and 210402), LED Lighting system (code 210506).

#### Sustainable energy and energy balancing

The new chapter in 2018 is the one on energy balancing. The use of flexible systems which can balance the demand and supply of sustainable energy, is getting increasingly important, because of the rapid growth of wind- and solar energy. For this matter there are four specific assets and one generic code listed in the Energylist. Eligible are storage of electricity in batteries, applications in the field of power-to-gas, power-to-heat and smart grids.

## MIA\Vamil

The Environmental list is subdivided into six chapters. Such chapters as circular economy (H1), sustainable transport (H3), emission reducing technologies, as well as storage and transport of dangerous materials (H5), may be of particular interest for the industry. A small number of the codes are assets with a target regulation. These assets are described in the second part of the Environmental list, paragraph 2b. Therefore, it is mandatory that the reported investment meets the additional requirements. In respect to this, the most important demand is that the investment achieves a significantly better environmental performance towards what is common in the branch. New and innovative assets with a significant environmental performance and the ones which are not described on the Environmental list, can be reported under A 0001 (techniques that are implemented for the first time).

### Circular economy and the use of natural resources

Circular economy offers an answer to the big challenge of the twenty first century, that is dealing with natural resources more efficiently. MIA\Vamil stimulates equipment that minimizes the use of natural resources (code F1200 and up). That includes intensifying processes, equipment for the efficient use of natural resources, equipment for value creation of side streams, closed-loop recycle systems and equipment for reusing parts of products (refurbishing).

### Bio-based economy

The use of renewable (not fossil) natural resources is part of the circular economy. MIA\Vamil stimulates this by e.g. code F1100 'production equipment for products based on biomass. E.g. refining of biomass streams (e.g. grass), biochemistry or application of natural fibre, if it is not a common application, as well as production equipment for bioplastics or the manufacturing of products (code F1110) and the deployment of algae, duckweed and weeds.

### Recycling

MIA\Vamil stimulates innovative technologies for restoring raw materials or the improvement of recycling (code A1400 and further). In this sense you can think of the separation of heavy waste with NIR, chemical recycling, magnetic density separation of enzymatic hydrolysis.

### CO<sub>2</sub> as raw material

A new topic on the Environmental list – as a reaction to the coalition agreement 'Confidence in the future' – is deployment of CO<sub>2</sub> as a feedstock in the chemical industry. Three new assets are incorporated under this topic: code F4101, F4102 and F4103. With these codes MIA\Vamil stimulates investments in the separation, transportation and the useful application of CO<sub>2</sub> from industrial flue gasses. CO<sub>2</sub> can be extracted as raw material for basic chemistry or fertilization of the horticultural sector.

### Electrification

MIA\Vamil stimulates electrification of processes in the chemical industry as opposed to the use of fossil raw materials (F4111). With the use of electrochemical processes which are based on sustainable energy, products of basic chemicals can be formed.

### Reducing or avoiding emissions

Radical and/or not legally obliged reduction of emissions of micro-dust and air pollution (e.g. greenhouse gasses, Nox, Sox and fragrances) are eligible for MIA\Vamil. Next to that, largescale storage, local production of hazardous substances or other measures for the purpose of ending transportation by road or railway might be applicable for MIA\Vamil (code A5405 and up).

### How to apply

You will have to apply for EIA or MIA\Vamil within three months after you enter the obligation (oral or written) for the purchase costs of the energy- or environmental investment. If the application is submitted later, the fiscal profit will be missed. You can also apply for fiscal deduction of production costs. For this kind of costs there are other application terms. For more information you can visit the website. Your request can only be applied online via E-loket. For this matter you will need an E-herkenning tool. You can find more information on this topic under MijRVO (via the button 'EIA application' or 'MIA\Vamil application'). It is also possible to apply for a new proposal for innovative techniques for incorporation in the Energy- or Environmental list for the upcoming year. For more information consult the RVO.nl website.

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This is a publication of:

Netherlands Enterprise Agency  
Hanzelaan 310 | 8017 JK Zwolle.  
Postbus 10073 | 8000GB Zwolle  
T +31 (0) 88 042 42 42  
E klantcontact@rvo.nl

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[www.rvo.nl/eia](http://www.rvo.nl/eia)

E-mail: [eia@rvo.nl](mailto:eia@rvo.nl)

[www.rvo.nl/miavamil](http://www.rvo.nl/miavamil)

E-mail: [miavamil@rvo.nl](mailto:miavamil@rvo.nl)

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