



# Latest version of LEED recognized in Dutch policy

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Written by [Joseph Crea](#)

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An individual taking on his or her municipal or national government does not have to look like [this](#).

Consider LEED AP Gerrit-Jan Teunissen, and how he successfully petitioned the Netherlands government to expand the criteria for a subset of the tax code that now recognizes the use of the latest version of LEED launched just last year.

In short, LEED is now eligible for the same tax benefits in the Netherlands as BREEAM. To our knowledge, this is the first time LEED v4 has been specifically referenced in public policy anywhere in the world.

A remarkable feat that gives the country a significant "advantage of the many game changing elements of LEED's most up to date rating



# Incentives in Netherlands

Gerrit-Jan Teunissen

WELL AP

LEED AP BD&C/O&M

LEED Fellow nominee

<https://www.linkedin.com/in/gjteunissen/>

# Overview

- Dutch incentive programs
- Mia/Vamil (“environmental list”)
- Comparison BREEAM-NL vs LEED

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- **Dutch incentive programs**
- Mia/Vamil (“environmental list”)
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# Dutch incentive programs for Energy Efficiency

- Direct financial
- Indirect (tax deduction)

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- Direct financial

- **ISDE**

- Indirect (tax deduction)

Investments for  
Sustainable Energy Production

- Refund
- Energy production equipment (PV, solar thermal, heat pumps etc.)
- € 70 million
- Private, professional and non-profit NGO's

# Dutch incentive programs for Energy Efficiency

- Direct financial

- ISDE

- **SDE+**

- Indirect (tax deduction)

Sustainable Energy Production  
(operating grant)

- 5 years
- Energy production itself  
(by PV, solar thermal, heat pumps etc.)
- € 3,5 billion
- Private, professional and non-profit  
NGO's

# Dutch incentive programs for Energy Efficiency

- Direct financial

- ISDE
- SDE+
- **TSE**

- Indirect (tax deduction)

## Top Sector Energy (Innovation support)

- Financial “budget”
- € 130 million
- Professional developers of innovative energy systems



# Dutch incentive programs for Energy Efficiency

- Direct financial

- ISDE

- SDE+

- TSE

- **Energy funds**

- Indirect (tax deduction)

## Energy Funds

- Support of integration
- Budget depends on which state
- Local initiatives
- Private, professional and non-profit NGO's

# Dutch incentive programs for Energy Efficiency

- Direct financial
  - ISDE
  - SDE+
  - TSE
  - Energy funds
- Indirect (tax deduction)
  - **EIA**

## Energy Investment Allowance

- Promotion of investments
- Tax deduction:
  - 55% of fiscal profit
  - resulting in 13,5% profit
- Professionals (net profit)

# Dutch incentive programs for Energy Efficiency

- Direct financial

- ISDE

- SDE+

- TSE

- Energy funds

- Indirect (tax deduction)

- EIA

- **Mia/Vamil**

## Environmental Investment Rebate/ Arbitrary Depreciation

- Promotion of investments
- Tax deduction

- € 97 million / € 40 million

- Professionals (net profit)

# Overview

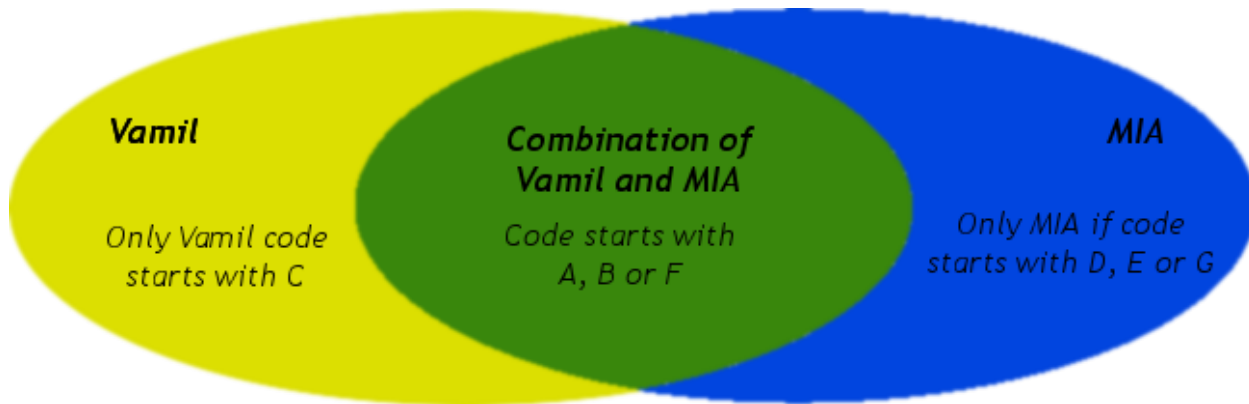
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- **Mia/Vamil**

Investments for environmental improvements

- Technologies
- Implementation costs
- Tax deduction: profit needed
- Including building certification
  - GPR
  - BREEAM-NL
  - LEED ← new!

# Mia/Vamil



- A 27% MIA + 75% Vamil
- B 13,5% MIA + 75% Vamil
- C only 75% Vamil
- D only 27% MIA
- E only 13,5% MIA
- F 36% MIA + 75% Vamil
- G only 36% MIA

Buildings: code D and E

# Mia/Vamil

## Without MIA

Net profit	€	75.000
<i>Tax to be paid (20%)</i>	€	<i>15.000</i>

## With MIA

Investment	€ 250.000
cat. D (27%)	€ 67.500

Net profit	€	75.000
MIA, cat. D (27% of investment)	€	67.500
Adjusted profit (before tax)	€	7.500
<i>Tax to be paid (20%)</i>	€	<i>1.500</i>

Benefit	€ 13.500
Result	<b>18,0%</b>

## Building certification

- Addition building code
- Importance on:
  - Site assessment
  - Energy efficiency
  - Material use impact
  - Responsible wood



## Building certification

- Addition building code
- Importance on:
  - Site assessment
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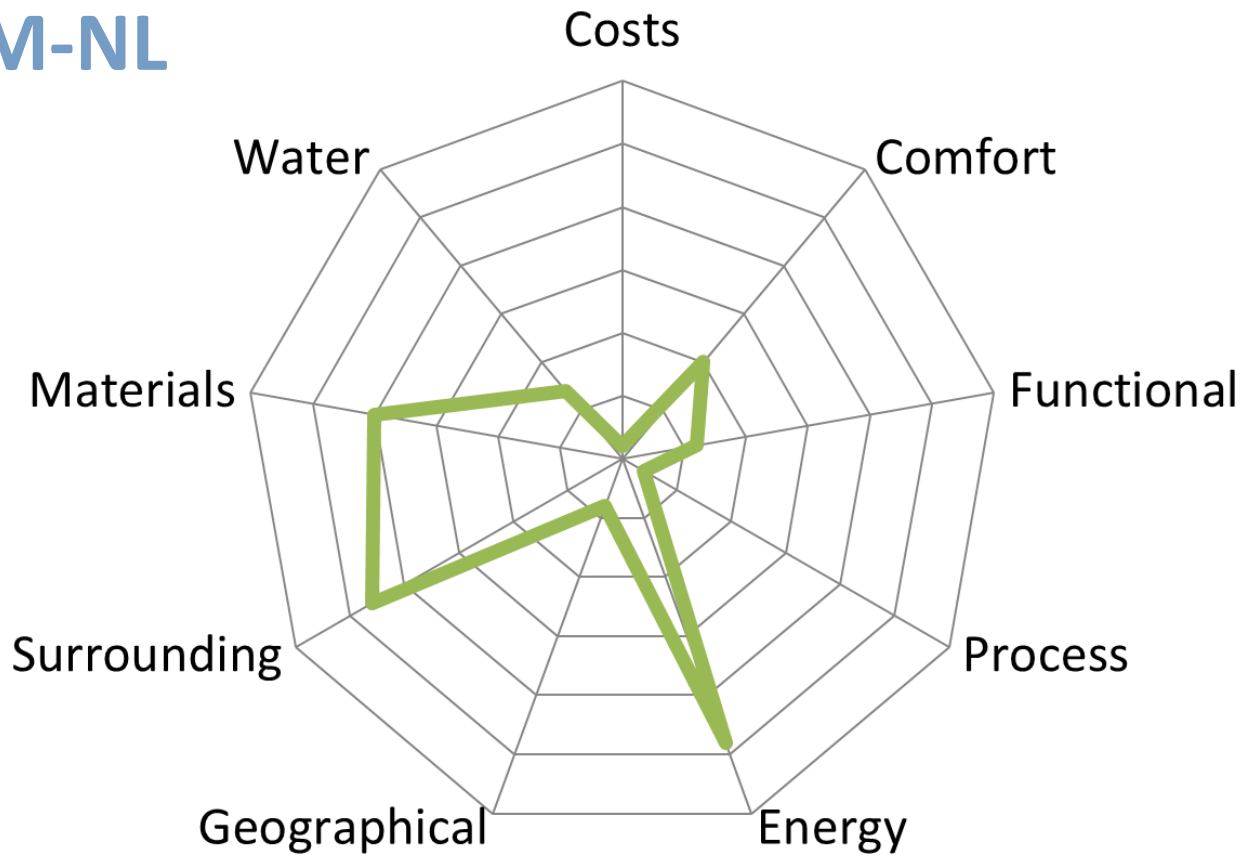
## Important to know

- Positive fiscal profit
- Early planning  
submit for approval
- Team and Targets
- Stacking possible  
(SDE and Mia/Vamil)

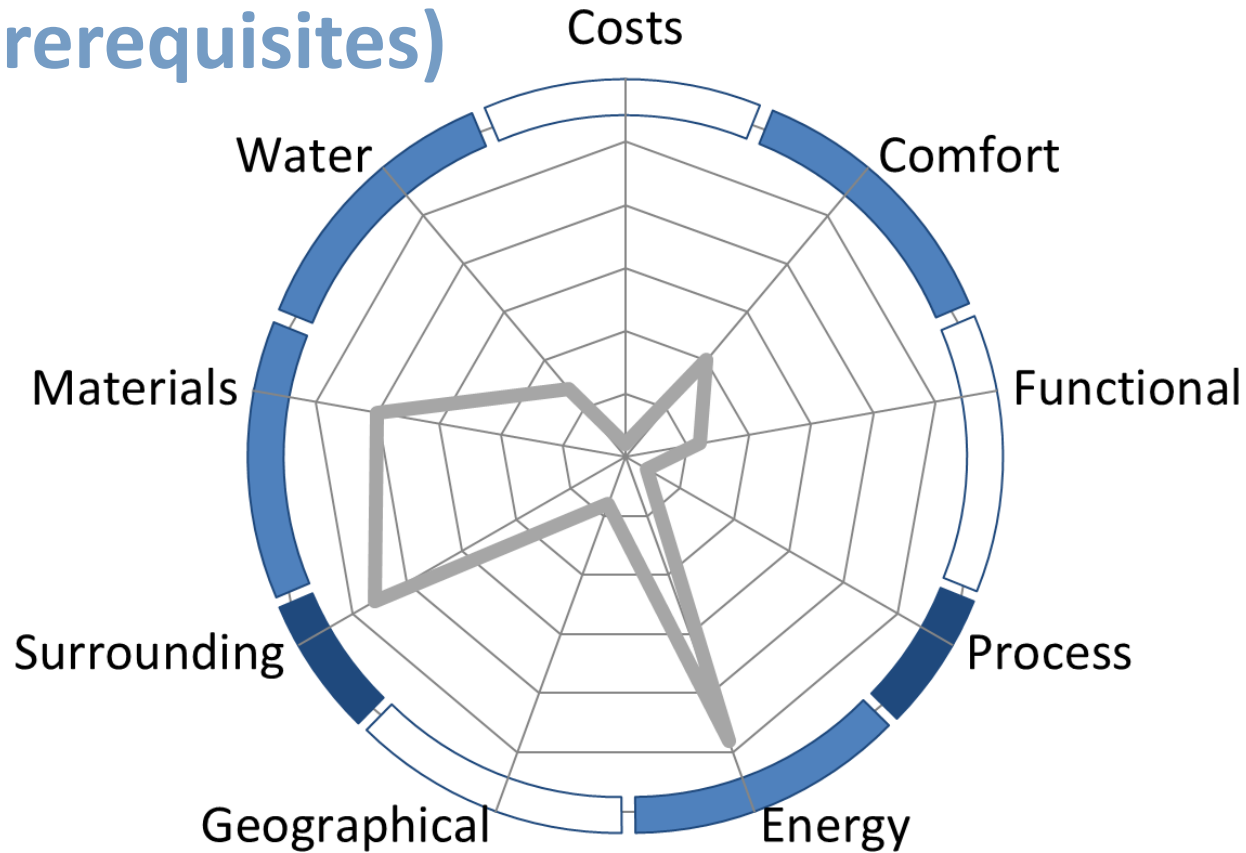
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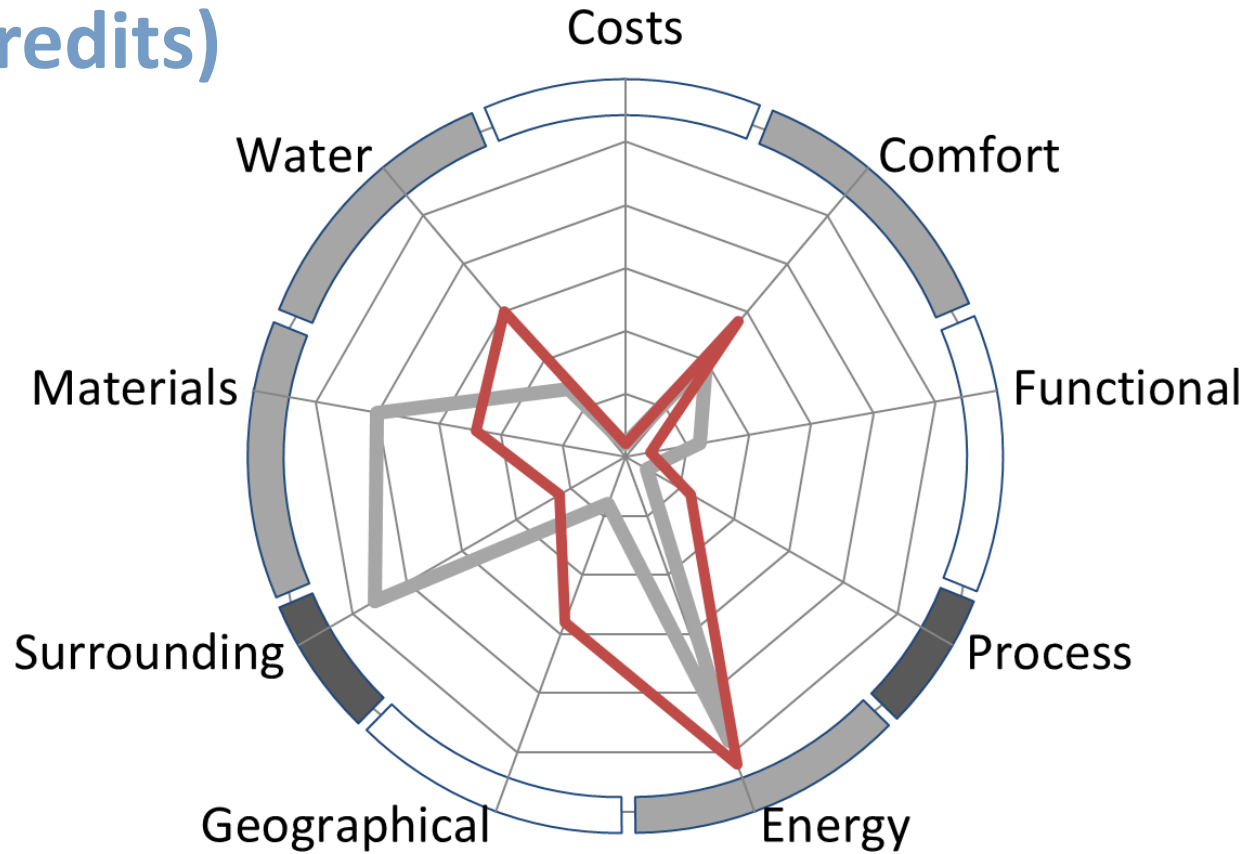
# BREAAM-NL



# LEED (prerequisites)



# LEED (credits)



# Mia and LEED

## Building certification

- Addition building code
- Importance on:
  - Site assessment
  - Energy efficiency
  - Material use impact
  - Responsible wood



Subjects addressed in both  
BREEAM-NL and LEED

# Mia and LEED

## Credits required:

- Credit Site Assessment
- Optimize Energy Performance
- Building Product Disclosure and Optimization
- Certified wood (FSC or PEFC)
- Gold Certification within 3 years after notification

## Gold

1 point  
7 points  
4 points

# Mia and LEED

## Credits required:

- Credit Site Assessment  
+ Protect & Restore Habitat
- Optimize Energy Performance
- Building Product Disclosure and Optimization
- Certified wood (FSC or PEFC)
- Platinum Certification within 3 years after notification

## Platinum

2 points

10 points

4 points



# Mia and LEED

- Building certification is eligible
- Dutch entities with tax obligation  
(could be part of multinationals, but profit needed)
- Project planning and prognosis is needed
- Some targets must be achieved
- Reselling is possible under conditions  
(payback of benefit possible)
- 3,6%+ deduction of *total* project costs

# At last

- Energy efficiency is incentivized in NL
- Direct financial support (refund/grants) for implementation
- Indirect (tax deduction programs) for implementation of new technologies
- Building certification is considered as new technology
- LEED is recognized since 2014
- Program and budget is reviewed annually

# Thank you!

361°

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