Latest version of LEED recognized in Dutch policy

An individual taking on his or her municipal or national government does not have to look like this.

Consider LEED AP Gerrit Jan Tounissen, 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 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 system.
Incentives in Netherlands

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Overview

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

- Dutch incentive programs
- Mia/Vamil ("environmental list")
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Dutch incentive programs for Energy Efficiency

- Direct financial
- Indirect (tax deduction)
Dutch incentive programs for Energy Efficiency

- 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

- Dutch incentive programs
- Mia/Vamil (“environmental list”)
- Comparison BREEAM-NL vs LEED
Investments for environmental improvements
• Technologies
• Implementation costs
• Tax deduction: profit needed
• Including building certification
  • GPR
  • BREEAM-NL
  • LEED ← new!
Mia/Vamil

Buildings: code D and E

- 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
**Mia/Vamil**

**Without MIA**
- Net profit: € 75,000
- Tax to be paid (20%): € 15,000

**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
- Tax to be paid (20%): € 1,500

Benefit: € 13,500
Result: 18,0%
Mia/Vamil

Building certification

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

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

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

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

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