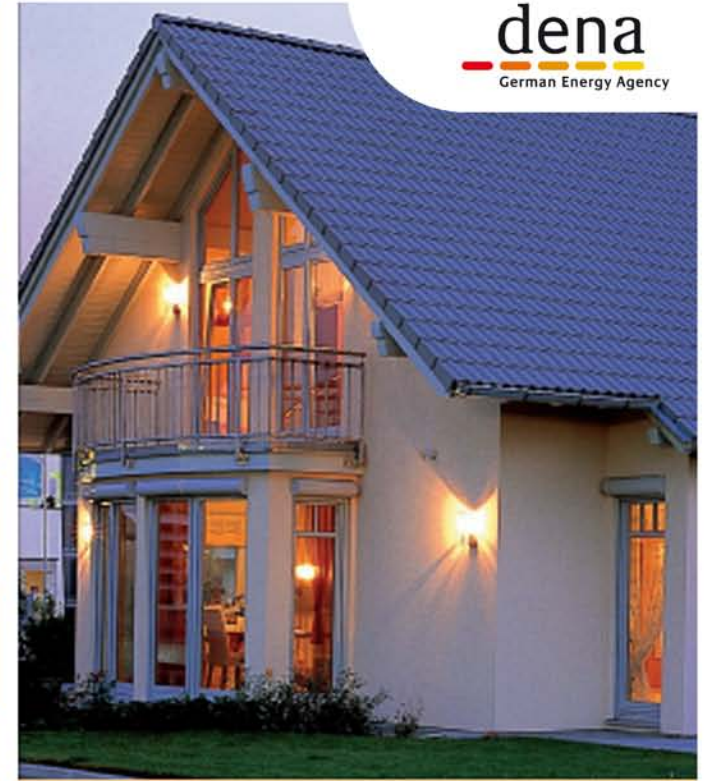




Wood energy



Solar heating



Heat pumps

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REN Heat - October 2008.

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EU member state	pop. ⁽¹⁾	pop. density ⁽²⁾	GDP per capita ⁽³⁾	Thermal energy demand ⁽⁴⁾	Solar radiation ⁽⁵⁾	Subsidies	Soft loans	Fiscal incentives	Further information	Building regulations
	in m	in pop./km ²	in 1.000 €	in (kd/a)	in kWh/m ²	Programme, conditions	Programme, conditions	Programme, conditions	Programme, conditions	Programme, conditions
Austria	8.3	99.9*	31.1	3,171,321	Vienna: 1,180 Klagenfurt: 1,253	1. <u>Subsidies for domestic wood heating systems 2008</u> 4 up to 800€ (04/2008 - 12/2008) 2. <u>Federal environmental support scheme for companies</u> 4 4 4 30 - 40% of all environmental investments (since 2002, unlimited)	none	1. Deduction of extraordinary expenses from income tax 4 4 up to 2,920 €/year (since 1996, unlimited)	none	none
Belgium	10.6	345.5*	30.0	2,436,729	Bruges: 1,052 Charleroi: 1,039	none	none	1. <u>Fiscal incentives for energy-saving measures</u> 4 4 4 Tax reductions of 40% of investments (since 2003, unlimited) 2. <u>Corporation tax reduction</u> 4 4 4 13.5% of investments may be deducted (since 2003, unlimited)	none	none
Bulgaria	7.7	69.4	3.3	2,356,843	1,517*	please see soft loans	1. <u>Bulgarian Energy Efficiency and Renewable Energy Credit Line (BEERECL)</u> 4 4 Loan & 20% grant (01/2005 - 12/2008) 2. <u>Residential Energy Efficiency Credit Facility (REECL)</u> 4 4 4 Loan & grant of 20-30% (05/2005 - 09/2009)	none	none	none

Promotion instrument & legal basis	Type of instrument	Promoted technologies	Conditions	Duration	Area of application	Beneficiaries	Status quo & remarks	Amendments and changes	Further information
Fiscal incentives for investments in energy savings; Royal Decree (amendment) as of 20th December 2002 (Réductions pour dépenses pour économie d'énergie ; Arrêté royal modifiant, l'AR/CIR 92 (1), du 20. décembre 2002)	tax reduction	wood energy solar-thermal energy heat pumps	Eligible persons may deduct from income tax 40% of investments in the installation of wood heating systems, solar panels for water heating and thermal heat pumps (VAT included); <u>maximum amount in 2008</u> (investments in 2007): 3,380 €/place of residence, <u>maximum amount in 2009</u> (investments in 2008): 3,440 €/place of residence (several places of residence may be subsidised) The installation shall be carried out by a registered mechanic.	in force since 2003, current conditions since 05/2007, unlimited duration	national	private individuals (house owners and tenants)			SPF Economie, PME, Classes moyennes et Energie phone: +32 800 120 33 e-mail: info.eco@economie.fgov.be
Tax reductions for energy-saving measures in enterprises; Royal Decree CIR 92 (Réductions d'impôts pour investissements économiseurs d'énergie dans les entreprises; l'Arrêté Royal/ CIR92)	tax reduction	wood energy solar-thermal energy heat pumps	Eligible companies may deduct from corporation tax 13.5% of the costs of heating systems that use renewable energy and have been authorised by the regional environmental authority in charge.	in force since 2003, unlimited duration	national	enterprises			SPF Economie, PME, Classes moyennes et Energie phone: +32 800 120 33 e-mail: info.eco@economie.fgov.be

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dena-Subsidy Overview EU-27 REN Heat (Renewable heat technologies: wood energy, solar heating, heat pumps) provides you with compact tables detailing existing incentive programs and includes explanations of content and regulatory frameworks. Key contact information is listed for each incentive program. This subsidy overview describes the current conditions in the EU-member states; including an updated version released quarterly. Updates are denoted in blue.

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