



## Customs Flash

### Belgium

## Update: New reduced energy contribution rate on natural gas supplies

A wealth of tax information within your fingers' reach  
Discover Deloitte's apps



Belgium app



Global tax app

*A draft amendment to the Program Law of 27 December 2004 introducing a reduced energy contribution rate on supplies of natural gas was released on 21 October 2015. The draft amendment introduces a new energy contribution of EUR 0.54 per MWh on natural gas used as fuel for professional purposes, while the current energy contribution stands at EUR 0.9916 per MWh.*

### Background

The Program Law of 27 December 2004 implemented excise duties on energy products and electricity. Within this framework and amongst others, an energy contribution is levied on supplies of electricity and natural gas to private and commercial consumers.

Until 31 December 2013 (for the Walloon Region) and 31 December 2014 (for the Flemish Region), companies who adhered to an environmental agreement (“accords de branche – 1st generation” in the Walloon Region or “audit-or benchmarkingconvenant” in the Flemish Region) could benefit from a nil or reduced energy contribution rate on their natural gas supplies. This partial or full energy contribution reduction was authorised by the European Commission. However, as of 1 January 2014, the reduced rates have been revoked with the introduction of new environmental agreements, i.e. the “accords de branche – 2nd generation” in the Walloon region and the “energiebeleidsovereenkomsten” in the Flanders region).

As a result, since 1 January 2014, natural gas supplied to companies to use as heating fuel became subject to the standard energy contribution rate of EUR 0.9916 per MWh; even if the company adhered to a new environmental agreement. However, specific exemptions for energy products have remained available for companies fulfilling certain requirements. For natural gas, these exemptions typically apply when natural gas is consumed for dual use purposes, mineralogical purposes or cogeneration.

### New reduced energy contribution

The draft amendment to the Program Law of 27 December 2004 now introduces a new reduced energy contribution rate of EUR 0.54 per MWh for natural gas used as heating fuel for professional purposes. Therefore, the new reduced rate only applies to companies.

This rate corresponds to the European minimum energy contribution rate for natural gas as set out in Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity.

### Practical details

In order to benefit from the reduced energy contribution for natural gas, companies have to comply with one of the new environmental agreements (“accord de branche – 2nd generation in the Walloon and the Brussels-Capital Regions or “energiebeleidsovereenkomst” in the Flemish Region). Furthermore, the draft amendment also reintroduces the additional requirement of having a prior authorisation delivered by the Customs and Excises Administration.

## Contacts

If you have any questions concerning this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

- Johan Van Der Paal, [jvanderpaal@deloitte.com](mailto:jvanderpaal@deloitte.com), + 32 2 600 66 39
- Daan De Vlieger, [ddevlieger@deloitte.com](mailto:ddevlieger@deloitte.com), + 32 2 600 68 08
- Jan Vrijzen, [jvrijzen@deloitte.com](mailto:jvrijzen@deloitte.com), +32 9 393 75 51

For general inquiries, please contact:

[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

Be sure to visit us at our website: <http://www.deloitte.com/be/tax>



[Deloitte Belgium](#)  
Berkenlaan 8A, 8B, 8C  
1831 Diegem  
Belgium

[Deloitte Netherlands](#)  
Wilhelminakade 1  
3072 AP Rotterdam  
Netherlands

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 200,000 professionals are committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

Click [here](#) to (un)subscribe or modify your subscription.

© 2015. For information, contact Deloitte Belgium or Deloitte Netherlands.