

GREEN HEAT FOR ALL 2

ANNEX 1 – LIST OF NATIONAL SUBSIDIES

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AUSTRIA

There are two main national financial support programs for renewable heating in Austria, namely the “Campaign Out of Oil and Gas” (Raus aus Öl und Gas) and “Clean Heating” (Sauber Heizen für Alle). “Clean Heating” is set to end December 31st, 2023. The same deadline applies for most of the local-level subsidy programs which can often be combined with, and thus support, the national schemes. However, these climate programs are traditionally continued and/or substituted by new incentive schemes. The “Campaign Out of Oil and Gas” (Raus aus Öl und Gas) was renewed for 2023 and 2024 with a total budget of 940 million EUR. A new financing scheme supporting 75% of the cost of renewable heating [has been announced](#) in October 2023.

CAMPAIGN OUT OF OIL AND GAS (RAUS AUS ÖL UND GAS)

Type. Central government grant scheme for RES.

Description. *Raus aus Öl und Gas* campaign promotes the replacement of fossil fuel-fired heating systems with sustainable heating systems through a one-off grant (which also covers planning costs with a maximum of 10% of all eligible costs). The interventions promoted are the connection to a district heating system or, where not possible, the transition to centralized wood heating or a heat pump. The scheme ends on December 31, 2024.

Amount. 7.500 euros for single-family buildings, an additional 2.000 € when replacing gas, and a solar bonus of 1.500 € if installing a minimum of 6 m² of solar heating when the heating system is changed, 7.500-15.000 € for multi-story buildings + 3.000 € pr. new living unit. (For heat pumps with a refrigerant with a GWP between 1.500 and 2.000, the calculated financing is reduced by 20%). The maximum amount cannot exceed 50% of the eligible costs.

Source:

<https://www.umweltfoerderung.at/privatpersonen/raus-aus-oel-und-gas>

<https://www.umweltfoerderung.at/privatpersonen/kesseltausch-ein-zweifamilienhaus-2023/2024>

‘CLEAN’ HEATING (SAUBER HEIZEN FÜR ALLE 2023)

Type. Central government and state grant scheme for RES.

Description: The campaign supports low-income households in transitioning from fossil to renewable heating options. Low-income persons can receive funding for newly installed renewable heating systems that replace an existing fossil system (oil-/gas-/coal-boilers and electricity-powered storage heaters). The financing scheme is exclusively for private households and ends on December 31st, 2023.

Amount: Financing covers the costs for materials, assembly, and planning. Funding is also available for the disassembly and disposal of old fossil boilers and tank systems.

Source:

<https://www.umweltfoerderung.at/privatpersonen/sauber-heizen-fuer-alle-2023>

LOCAL INCENTIVES IN AUSTRIA

In Austria, there are a large number of local incentives at the regional or municipality level. The incentives are generally grants. The Austrian heat pump association has made a list of all national and local subsidies for heat pumps (and other RES systems). A private website provides a handy updated calculator that takes into account the various local incentives in Austria. Below is a list of many of the local programs.

Source:

<https://www.umweltfoerderung.at/privatpersonen/raus-aus-oel-und-gas>

<https://www.waermepumpe-austria.at/foerderungen>

https://www.hoval.at/de_AT/Foerder-Rechner

BURGENLAND: ALTERNATIVE ENERGY SYSTEMS (ALTERNATIVE ENERGIEANLAGEN)

Type. Local government grant scheme for RES heating systems.

Description. The local government subsidizes heat pumps, solar thermal systems, biomass heating, and connection to district heating. There is no support for gas heating, but support for hybrid heat pumps. The program cannot be combined with other local or federal programs. The program is eligible for one- and two-family houses (including terrace housing).

Amount. The support is generally 30% with a minimum/maximum amount for the following systems: Solar thermal for hot water 700-1.100 €; combined solar thermal systems 1.200-1.800 €; air, ground, and water source heat pumps 1.800-2.500 €; biomass heating 1.400-2.200 €; hot water heat pumps 300-600 €; hybrid heat pumps 700-1.600 €.

Source:

<https://www.burgenland.at/themen/energie/foerderungen/alternativenergieanlagen/allgemeine-informationen/>

NIEDERÖSTERREICH: OUT OF GAS AND OIL IN NÖ (RAUS AUS GAS UND ÖL IN NÖ)

Type. Local government grant scheme for RES heating systems.

Description. The local government subsidizes the substitution of fossil fuel heating systems and inefficient biomass heating with connection to district heating with a minimum of 80% renewable energy; biomass boilers; and heat pumps for central heating (air-water heat pump, liquid-water heat pump). The program is eligible for single-family and terraced houses. Can be combined with federal grants. The scheme was extended until December 31, 2023.

Amount. The support is a maximum of 20%. Maximum 3.000 € when substituting fossil heating and 1.000 € when substituting biomass heating.

Source:

<https://www.noelgv.at/heizkesseltausch>

OBERÖSTERREICH: SUPPORT FOR FIRST-TIME INSTALLATION OF RES HEATING SYSTEMS

Type. Local government grant scheme for RES heating systems.

Description. The local government subsidizes the substitution of fossil fuel heating systems with a connection to district heating with a minimum of 80% renewable energy and heat pumps for central heating. Installation of solar thermal systems and the disposal of fossil heating systems are also supported. The program is eligible for houses with a maximum of 3 living units. Can be combined with federal grants. The scheme ends on December 31st, 2026.

Amount. Max. 50% of eligible costs. Air-water heat pump: 100 €/kW, max. 1.700 €; geothermal and water-water heat pump 170 €/kW, max. 2.800 € (for less efficient systems 100 €/kW, max. 1.700 €); an additional 1.000 € bonus is available when a stationary fossil fuel tank is disposed of. Solar thermal: 4-10 m² 1.750 €; 11-19 m² 175€/m²; more than 20 m² 3.500 €.

Source:

<https://www.land-oberoesterreich.gv.at/190718.htm#Wer210871>

SALZBURG: FUNDING FOR DEEP BOREHOLES, GEOTHERMAL COLLECTORS, OR WELL SYSTEMS FOR HEAT PUMPS (FÖRDERUNG TIEFENBOHRUNG, ERDKOLLEKTOR ODER BRUNNENANLAGE FÜR WÄRMEPUMPEN)

Type. Local grant scheme for RES heating systems.

Description. The Local government subsidizes costs for newly built deep boreholes, geothermal collectors, or well systems for heat pumps. Can be combined with federal grants.

Amount. 3.000 €, maximum. 35% of eligible costs.

Source:

https://www.salzburg.gv.at/energie_/Documents/energiefoerderung_2023-web.pdf

SALZBURG: FUNDING THERMAL SOLAR SYSTEMS (FORDERUNG THERMISCHE SOLARANLAGEN)

Type. Local grant scheme for RES heating systems.

Description. The Local government subsidizes costs for solar thermal systems. Can be combined with federal grants.

Amount. 1-7 m² solar collector area 250 €/m², >7-21 m² collector area 100 €/m².

Source.

https://www.salzburg.gv.at/energie_/Documents/energiefoerderung_2023-web.pdf

STYRIA: HEATING EXCHANGE AND SOLAR THERMAL SYSTEMS (HEIZUNGSTAUSCH UND SOLARTHERMISCHE ANLAGEN)

Type. Local grant scheme for RES heating systems.

Description. The Local government subsidizes the substitution of fossil fuel heating systems and direct electricity heating with biomass heating or heat pumps. Solar thermal systems are also supported. Can be combined with federal grants. The scheme ends on December 31st, 2023.

Amount. For one and two-family houses. Geothermal and groundwater heat pump 2.500 €. Air-water heat pump 1.000 €. Solar thermal heating systems 300 €/m² up to 20 m² collector area; wood-heating systems max. 2.500 €. Max. 30% of eligible costs.

Source. https://www.wohnbau.steiermark.at/cms/dokumente/12893578_164947118/e2570afc/Land%20Steiermark%20-%20ABT15EW%20F%C3%B6rderungsrichtlinie%20Umweltlandesfonds%202023%20Heizungstausch%20und%20Solarthermie.pdf

VORARLBERG: ENERGY FUNDING 2023/24 (ENERGIEFÖRDERUNG 2023/2024)

Type. Local grant scheme for RES heating systems.

Description. The Local government subsidizes heat pumps, biomass, and solar thermal systems (a minimum covering 60% of the energy demand for hot water or a minimum covering 30% of the total heat demand). Installation of geothermal and groundwater heat pumps as well as air-water heat pumps with heat recovery from ventilation systems are subsidized.

Amount. Heat pumps: one- and two-family houses 2.000 € (+ bonus 2.000 € when substituting fossil heating or direct electricity heating); buildings with more than 2 living units: 1.000 € per building + 400 € per living unit (+ bonus 4.000 € when substituting fossil heating or direct electricity heating); max. 30% of eligible costs. Solar thermal systems for hot water: one- and two-family houses 2.000 €; buildings with more than 2 living units: 1.000 € per building + 400 € per living unit; max. 30% of eligible costs. Solar thermal systems for heating: one- and two-family houses 3.000 € (30% of total heating demand) / 4.000 € (50% of total heating demand); buildings with more than 2 living units: 1.500 € per building + 600 € per living unit (30% of total heating demand) / 2.000 € per building + 800 € per living unit (50% of total heating demand); max. 30% of eligible costs.

Source. <https://vorarlberg.at/documents/302033/472360/Energief%C3%B6rderungsrichtlinie+2023-2024+%281%29.pdf/cb8db828-8a7d-a66b-9296-ab98bc9cefeb?t=1682315496829>

There are also subsidies available from some of the municipalities in Vorarlberg.

WIEN: HEAT PUMP FUNDING (FÖRDERUNG WÄRMEPUMPEN)

Type. Local grant scheme for RES heating systems.

Description. The Local government subsidizes the transition from fossil heating systems to heat pumps (only in existing buildings). The program is eligible for one- and two-family houses (including terrace housing)

Amount. Maximum of 35% of eligible costs; max. 12.250 € (total cost: 35.000,00 €)

Source.

<https://www.wien.gv.at/wohnen/wohnbau technik/pdf/foerderrichtlinie-waermepumpen.pdf>

BELGIUM

In Belgium, there have been several changes to the schemes originally listed, and a few changes since the last report. The Energy Positive scheme and VAT reduction are the only support covering all of Belgium. The regions, Brussels, Flanders, and Wallonia have different support schemes.

In Brussels, the 'Bonus Energiepremies' has been replaced by the 'Renolution' scheme, but the Renolution scheme does not support gas boilers. In Wallonia, the government provides a temporary bonus for replacing heating and domestic hot water appliances for which the final invoice dates between 01/02/2022 and 30/06/2023 – they work on prolonging the bonus until 31/12/2025. In Flanders, the network distributor Fluvius subsidies for various energy-saving and renewable energy appliances (including heat pumps, heat pump boilers, solar boilers, and condensing gas boilers) have been moved under the "Mijn VerbouwPremie" by the Flanders government. There is also a soft loan scheme "mijn VerbouwLening".

BELGIUM: ENERGIE POSITIVE

Type. Gas.be (Belgian gas industry federation) grant scheme for fossil heating systems

Description. Gas.be grants a premium for the replacement of a natural gas boiler (installed at least 20 years before the new gas appliance), with a new gas appliance (condensing boiler, gas heat pump, condensing hot air generator, hybrid gas heat pump, gas micro cogeneration).

Amount: 500 euros for a new natural gas boiler with a maximum nominal power of 70 kW (condensing boiler, gas heat pump, condensing hot air generator, hybrid gas heat pump, gas micro cogeneration), 5 euros extra per kW are granted with a ceiling of 2.500 euros per appliance (corresponding to 470 kW); 200 euros for a new natural gas hot water appliance for the immediate production of hot water or its storage; 150 euros for a new appliance for individual space heating (stove, convector or built-in fire) with natural gas.

Source: <https://prime.gas.be/nl/algemene-voorwaarden>

BELGIUM: V.A.T. REDUCTION

Type. Central government tax reduction scheme for fossils and RES heating systems.

Description. The reduced V.A.T. at 6% can be obtained in the case of the installation of solar boilers, photovoltaic solar panels, heat pumps, and replacement of the central heating boilers including the installation of stoves, radiators, individual convectors on wood, coal, oil, gas or electricity in buildings older than 10 years. The 6% reduction is temporarily available for houses younger than 10 years for PV, thermal solar panels, solar boilers, and heat pumps between 01/04/2022-31/12/2023.

Amount. VAT reduced at 6%. Standard VAT rate is 21%.

Source: <https://financien.belgium.be/nl/particulieren/woning/verbouwen>
<https://financien.belgium.be/nl/particulieren/woning/zonnepanelen-zonneboilers-warmtepompen-tijdelijke-btw-verlaging>

BRUSSELS: RENOLUTION

Type. Local grant scheme for RES heating systems.

Description. *Renolution* promotes thermal regulation; Low low-temperature radiators, heat pumps for heating; water heater heat pumps; and solar water heaters.

Amount: The minimum amount for any subsidy is 250, -, the maximum amount is 90% of costs (or €200.000 for a whole building or 50.000 for an individual house/part of the building). For heat pumps for heating air-water €4500/4.750/5.000 and water-water €5.800/6.150/6.500 per living unit; for heat pumps for hot water €1.400/1500/1.600; for solar thermal from €2.500/3000/3.500. The amount depends on income group I/II/III. Higher grants for low-income groups. There is a bonus of 300/350/500 EUR when replacing old oil boilers and 600/700/1000 EUR when replacing old oil or coal stoves. There is also a 'bonus multiple works' in which the subsidy increases by 10% (Cat. I- II) or 20% (Cat. III) if the subsidy for a heat pump is requested in combination with at least two other subsidies (fx for insulation work).

Source:

<https://renolution.brussels/nl>

BRUSSELS: ECORENO

Type: Low-interest loan for renovating and improving the energy efficiency of houses [replaces the “Brusselse Groene Lening”]

Description: Provides a loan for a broad number of renovations or energy improvements, including photovoltaic systems, heat pumps, and solar boilers.

Amount: interest of 1,5-2,5% depending on the income level. Differentiates between a mortgage credit loan and a consumer credit loan. The mortgage-based loan cannot exceed 120% of the value of the property. The consumer-based loan falls between 1.500 and 25.000 EUR depending on the financial capacity of the borrower.

Source: <https://fonds.brussels.nl/ecoreno-krediet>

FLANDERS: MY RENOVATION PREMIUM / MY RENOVATION LOAN (MIJN VERBOUWPREMIE / MIJN VERBOUWLENIING)

Type: Flemish Government grants and soft loans.

Description: contains subsidy and loan schemes for energy-saving (insulation) and renewable energy appliances, including heat pumps, heat pump boilers, solar boilers, and condensing gas boilers (the latter only for the lowest income group, and only until 31/10/23). Mijn VerbouwPremie has replaced premiums from the network distributor Fluvijs, since 01/10/2022. My Renovation Loan is a low-interest loan for low and medium-income families.

Amount: condensing gas boilers: 1800 EUR (max 40% invoice) replacement natural gas installment by condensing boiler gas. 2500 EUR (max 50% invoice) replacement fuel oil installation by condensing boiler gas. Heat-pumps: geothermal 4000 EUR (6400 low-income customers), air-water heat-pump 3000 EUR (4800 low-income customers), hybrid air-water heat-pump: 2000 EUR (3200 low-income customers), air-air heat-pump 300 EUR (480 low-income customers). Heat-pump boiler: 900 EUR (1080 low-income customers). Solar boiler: 550 EUR/m2 (max 2750 EUR/residential unit) (low-income customer: 660 EUR/m2 (max. 3300 EUR/residential unit)). The subsidy is a maximum of 40% of the invoice (for low-income customers max. 50%).

My Renovation Loan is up to 60.000 EUR. The interest rate is 2,25% at the moment.

Sources:

<https://www.vlaanderen.be/bouwen-wonen-en-energie/bouwen-en-verbouwen/premies-en-belastingvoordelen/mijn-verbouwpremie>
<https://publicaties.vlaanderen.be/view-file/57046>

FLANDERS: PROPERTY TAX REDUCTION FOR ENERGY-EFFICIENT BUILDINGS

Type: Flemish government property tax reduction for more energy-efficient homes

Description: lowers the property tax for homes with a reduced E-level, depending on the planning application year and E-level. From 2023 onwards only for rebuilding or partial rebuilding, not for new constructions. Also, discount for major energy renovation.

Amount: discount depends on the planning application year and E-level. For planning application year 2023, it gives a 100% discount (5 years) up to max. E10 and a 50% discount (5 years) between E11-E20 for (partial) rebuilding. For major energy renovation up to max. E60 gives a 100% discount for 5 years.

Source:

<https://www.vlaanderen.be/vermindering-van-de-onroerende-voorheffing-voor-energiezuinige-gebouwen>

FLANDERS: REDUCTION ‘VERKOOPRECHT’ BY IER

Type: reduction of registration tax.

Description: reduction of registration tax following a major energetic innovation (IER) by the Flemish government

Amount: 1% registration tax instead of 5%

Source:

<https://www.vlaanderen.be/uw-overheid/werking-en-structuur/hoe-werkt-de-vlaamse-overheid/belastingen-en-begroting/vlaamse-belastingen/registratiebelasting/wijzigingen-verkooprecht-vanaf-1-januari-2022>

FLANDERS: EPC LABELPREMIE

Type: subsidy provided by the net distributor Fluvijs for making a house or apartment more energy efficient

Description: subsidy provided for houses with energy labels E or F (assigned in 2019 or later) or apartments with energy labels D, E, or F (assigned in 2019 or later). Subsidies are conditional on achieving at least energy level C (for houses) or B (for apartments) in five years. This subsidy can be combined with other Fluvius subsidies and My Renovation Premium.

Amount: to energy level A: 5000 (houses) and 3750 (apartments) (or 6000 and 4500 for protected customers). To energy level B: 3750 (houses) and 2500 (apartments) (or 4500 and 3000 for protected customers). To energy level C: 2500 (for houses) (or 3000 for protected customers).

Source: <https://www.vlaanderen.be/epc-labelpremie-bij-energierenovatie-fluvius>

WALLONIA: RENOPACK

Type. Local soft loan scheme for fossils and RES heating systems.

Description. Renopack is a 0% interest rate loan to carry out renovations. Houseowners with an annual income of up to 100,400 EUR are eligible. It also covers energy efficiency measures, such as the Installation of a condensing boiler, biomass boiler, biomass stove, heat pump, and solar thermal.

Amount: 1,000 – 60,000 EUR.

Source: <https://www.wallonie.be/fr/demarches/beneficier-du-renopack>

WALLONIA: PRIMES HABITATION

Type. Local grant scheme for RES heating systems.

Description. Primes Habitation is a subsidy for home energy improvement, which also covers various types of interventions on the heating system (see below). Updated per 1 July 2023.

Amount: the basic amount of the premium depends on the income and the composition of the household (5 income groups), with a maximum of 90% of invoices: heat pump for domestic hot water 700-4.200 €; heat pump for heating or combined 1.500-9.000 €; biomass boilers 1.800-10.800 €; solar water heaters 1.050-6.300 €; biomass stoves 400-2.400 €.

Source: <https://energie.wallonie.be/fr/primess-habitation-a-partir-du-1er-juillet-2023.html?IDC=10441>
<https://energie.wallonie.be/fr/primess-habitation-a-partir-du-1er-juin-2019.html?IDC=9792>

WALLONIA: MEBAR !!

Type. Local grant scheme for RES heating systems.

Description. MEBAR II is a subsidy for families with a modest income for the use of better energy in the home. It can be used for insulation work, efficient boilers, solar panels, RES heating systems, etc. The level of income in 2022 is 1999.27 € per month if cohabiting or isolated with a dependant (support aid for children and other support not included).

Amount: Maximum 2.000 €. Only one application per 5-year period.

Source: <https://energie.wallonie.be/fr/primess-habitation-a-partir-du-1er-juin-2019.html?IDC=9792>

WALLONIA: TEMPORARY BONUS - HEATING AND DOMESTIC HOT WATER APPLIANCES

Type: temporary governmental financial aid for replacing heating and domestic hot water appliances

Description: governmental aid for replacing heating and domestic hot water appliances for which the final invoice dates between 01/02/2022 and 30/06/2023. The government is working on prolonging the bonus to 31/12/2025. Amount of subsidy depends on the income level, household composition, type of appliance, and its contribution to improving the energy efficiency of the household. Work must be carried out by a contractor from the Banque-Carrefour des Entreprises

Amount total premium cannot exceed 70% of all invoices. Heat pumps for domestic hot water: 500-3.000 EUR; heat pumps for heating or combined: 1.000-6.000 EUR; biomass boiler: 1.000-6.000 EUR. Solar water heater: 750-4.500 EUR. Local biomass stove: 250-1.500 EUR.

Source: <https://energie.wallonie.be/fr/prime-appareil-de-chauffage-et-d-eau-chaude-sanitaire-pour-tous-prime-temporaire.html?IDC=10306>

WALLONIA: OFFSETTING PROSUMER RATE

Type: governmental financial compensation for the prosumer tariffs for self-producing residential customers

Description: provides a premium of 54.27% of the prosumer tariff. Aimed at self-producing residential customers who have a renewable electricity production facility with a net developable power of less than or equal to 10kW, regardless of the production technology used, providing that they do not benefit from the social tariff. The subsidy ends in 2024 onwards.

Amount: 54.27% of the prosumer tariff.

Source: <https://energie.wallonie.be/fr/compensation-du-tarif-prosumer.html?IDC=9979>

BULGARIA

There have not been any changes since the last report. The Energy Efficiency and Renewable Sources Fund has announced it will be transformed into the National Decarbonation Fund.

ENERGY EFFICIENCY AND RENEWABLE SOURCES FUND (ФОНД ЕНЕРГИЙНА ЕФЕКТИВНОСТ И ВЪЗОБНОВЯЕМИ ИЗТОЧНИЦИ)

Type. Central government soft loan scheme for fossils and RES heating systems.

Description. The Energy Efficiency and Renewable Sources Fund finances loans for the rehabilitation and energy improvement of buildings in all sectors. Improvements to the heat source and distribution systems are included: new high-efficiency boilers and burners; automatic boiler control systems; separate domestic hot water heaters for summer usage; substantial efficiency-driven modernization of existing boilers; boiler heat recovery devices; small cogeneration systems; high-efficiency fossil fuel or electric-powered heat pumps; projects with utilization of renewable energy sources (RES) etc. In December 2022 it was announced that the EERSF will be transformed into the National Decarbonation Fund.

The EERSF does not only finance loans but also acts as a credit guarantee facility and a consulting company. The EERSF has had a peak in 2019 with seven projects but seems to become more unpopular, counting one corporate project in 2020 and one project in 2021. ([Municipalities - Energy Efficiency and Renewable Sources Fund \(bgeef.com\)](https://www.bgeef.com/en/energy-efficiency-and-renewable-sources-fund)). Furthermore, there have been additions to the "improvements to the heat source and distribution system", now also including: new heat exchangers or substantial renovation of existing ones; new main valves and steam taps or substantial renovation of existing ones; new distribution piping or radiators; new metering equipment; thermostatic radiator valves; pipe insulation in networks. However, it is unclear when they were added.

Source: <https://www.bgeef.com/en/energy-efficiency-measures/>
<https://www.bgeef.com/en/2022/12/22/the-energy-efficiency-and-renewable-sources-fund-is-transformed-into-the-national-decarbonisation-fund/>

SUPPORT FOR RENEWABLE ENERGY FOR HOUSEHOLDS

Type. Central government grant scheme for RES heating systems.

Description. Programme for financing single measures for renewable energy (EMI) in single-family buildings and multi-apartment buildings not connected to the heat and gas transmission networks. Part of the National Recovery and Resilience Plan. Supports the purchase of solar thermal and photovoltaics.

Amount: Solar hot water systems max. BGN 1.960, 100% of costs. Photovoltaics up to kW max. BGN 15.000, 70% of costs (100% for low-income families).

Source:

[Bulgarian subsidy link 1](#)

[Bulgarian subsidy link 2](#)

[Bulgarian subsidy link 3](#)

PROJECT BULGARIAN MUNICIPALITIES WORKING TOGETHER TO IMPROVE AIR QUALITY (LIFE-IP CLEAN AIR)

Type. Local-level grant scheme for fossils and RES heating systems.

Description. LIFE-IP Clean Air supports the implementation of the Air Quality Programs of the Sofia Municipality, Burgas Municipality, Ruse Municipality, Stara Zagora Municipality, Veliko Tarnovo Municipality, and Montana Municipality. The main objective of the project is the improvement of air quality in the participating municipalities. The core instrument to achieve the objective is the design and implementation of a scheme for transition to alternative forms of household heating. The scheme supports the transition from heating with wood and coal to heating with pellets or gas. The new heating system is covered 100% by the grant, but the house owner has to cover the costs of necessary internal installations in order to be compatible with the chosen equipment. Project budget 16.7 mill EUR, 2018-2024.

Source: <http://lifeipcleanair.eu/en/index.html>

PROPERTY TAX REDUCTION

Type. Central government tax reduction scheme for RES heating systems.

Description. The improvement of renewable energy in buildings is promoted through a tax rebate for building owners. This incentive scheme provides that a building that has been granted a class A or B energy performance certificate can be exempted from property tax for a longer period of time (between 3 and 10 years) if renewable energy technologies are used in the building.

Source: <http://www.res-legal.eu/search-by-country/bulgaria/single/s/res-hc/t/promotion/aid/tax-regulation-mechanism-3/lastp/111/>

CROATIA

There are no incentive schemes available for RES heating at the moment, but the Program for Energy Renovation of Family Houses should be open for applications later in 2023.

PROGRAM FOR ENERGY RENOVATION OF FAMILY HOUSES

Type. Central government grant scheme for RES heating systems.

Description. The Program for Energy Renovation of Family Houses, implemented by the Fund for Environmental Protection and Energy Efficiency has no actual call for applications. But a call is planned for 2023.

Amount. Earlier calls for the program co-financed up to 60% of the increase of the thermal protection of the houses including the installations of RES (solar heat converter systems, wood chip/pellet systems, air-water, water-water or ground heat pumps) and even water and photovoltaic systems for electricity generation for own consumption. It is not known if there will be changes in the coming call.

Source. <https://www.fzoeu.hr/hr/energetska-obnova-obiteljskih-kuca/5963>
<https://www.fzoeu.hr/hr/energetska-obnova-obiteljskih-kuca-7679/7679>

CYPRUS

There is a new call for support for solar heating systems for 2023.

National grant schemes are announced at <https://www.resecfund.org.cy/el/sxedia>.

SUBSIDY SCHEME FOR SOLAR HOT WATER PRODUCTION SCHEMES IN HOMES (2023)

Type. Central government grant scheme for RES heating systems.

Description. The program finances solar thermal with a subsidy. December 20, 2023, is the last day for application. No new scheme has been announced at the moment.

Amount: € 500 for integrated hot water heating systems (cylinder + solar panels) whose solar panels have the keymark solar certification. For mountainous areas and “vulnerable consumers” the subsidy amount is € 900.

Source: https://www.resecfund.org.cy/el/iliaka_2023

CZECH REPUBLIC

The New Green Savings Programme was updated and reopened in 2022. It runs until June 30, 2025, as long as funds are available. When a new period of the programme starts in September 2023, it will also support the replacement of old gas boilers with heat pumps. Further, there will be CZK 40,000 higher support for ground-water heat pumps with a surface collector. The new green savings will also be newly supported by individually built biomass storage stoves. On the other hand, heat pumps with ground wells will no longer be supported. Applications for the existing period ends on June 30, 2023. The new application period begins in September 2023. <https://novazelenausporam.cz/tiskova-zprava/46>.

THE NEW GREEN SAVINGS PROGRAMME (NOVÁ ZELENÁ ÚSPORÁM)

Type. Central government grant scheme for fossil and RES heating systems.

Description. The New Green Savings Programme of the Ministry of the Environment supports the reduction of the energy intensity of residential buildings (complex or partial thermal insulation), construction of houses with very low energy intensity, environmentally friendly and efficient use of energy sources, and renewable sources of energy (RES). Eligible applicants are owners or builders of family houses and apartment buildings, both individuals and legal entities. The program incentivizes solar thermal and photovoltaic systems, controlled ventilation systems with heat recovery from the exhaust air (recovery), use of heat from wastewater, replacement of electric heating with a heat pump system, replacement of local stoves (e.g., stoves used as the main source of heating) with a biomass boiler or a heat pump. From September 2023 there will be support for the replacement of old gas boilers with a heat pump.

Amount. 50% of the eligible costs (up to 60% if combined with boiler subsidies for lower-income households). The maximum amount is solar thermal systems for hot water CZK 45.000, for hot water and heating CZK 60.000; biomass boilers with automatic fuel supply CZK 80.000; biomass stoves with automatic fuel supply CZK 30.000; biomass stoves with hot water heat exchanger and automatic fuel supply CZK 45.000; air-water, water-water and ground-source heat pump CZK 80.000 (incl. preparation for water system CZK 100.000); air-air heat pump CZK 60.000; heat pump for hot water CZK 45.000; photovoltaics for hot water CZK 45.000; connection to the heat supply system CZK 40.000. There is a bonus for some combinations with insulation.

Sources: <https://www.sfzp.cz/en/administered-programmes/new-green-savings-programme/>
<https://2030.novazelenausporam.cz/>

DENMARK

The Building Pool (grant scheme) will be divided into the Heat Pump Pool and the Energy Renovation Pool. 70% of the budget will be for heat pumps. The terms have not been announced yet. The Heat Pump Pool is expected to be upon application in September 2023, and it is expected that approximately 13.000 homeowners will receive a grant. The programme is highly demanded.

THE HEAT PUMP POOL - GRANTS FOR HEAT PUMPS (VARMEPUMPEPULJEN)

Type. Central government grant scheme for RES heating systems.

Description. The Danish Energy Agency administers this scheme, which provides subsidies for heat pumps for year-round homeowners, including private homeowners, owner associations, cooperative housing associations, and public housing associations. The subsidies concern the conversion of the primary heat source (from oil boiler, gas boiler, biomass boiler, or direct electric heat) to heat pump (only air/water or ground source heat pump, and only if the home is not located in a district heating area). All subsidies are calculated based on fixed subsidy rates, set by the Danish Energy Agency. The scheme is running for 2023 to 2026 with several calls every year. The scheme is substituting the Building Pool and the exact terms are not known yet. The first call for applications will be in September 2023.

Amount. The grant is expected to be DKK 27.000 for a ground/water heat pump and DKK 17.000 for an air/water heat pump.

Sources: <https://ens.dk/service/tilskuds-stoetteordninger/bygningspuljen>
<https://spareenergi.dk/soeg-tilskud>
<https://energihome.dk/varmepumpepuljen/>

THE SCRAPPING SCHEME - SUBSCRIPTION SCHEME FOR SCRAPPING OIL AND GAS BOILERS AND THE DEPLOYMENT OF HEAT PUMPS (SKROTNINGSORDNINGEN)

Type. Central government fossil boiler scrapping scheme and RES heat pump subscription scheme.

Description. The scrapping scheme is implemented as heat pumps on subscription, where the energy service provider assumes ownership of the heat pump and responsibility for the installation, operation, and maintenance of the heat pump. The customer typically pays a one-time payment, a subscription fee, and a price for heat delivered to the building. With subscription hot pumps, the consumer avoids a large investment and at the same time achieves a number of service benefits. It is the provider of heat pumps on subscription that seeks the subsidy. The scheme originates from the Energy Agreement 2018, brought forward as a result of the Climate Agreement for Energy and Industry of 22 June 2020. Energy service providers can apply for prequalification from 15 September 2020. At the moment 8 companies are prequalified for the subsidy.

Amount: 25,000 DKK.

Sources: <https://ens.dk/service/tilskuds-stoetteordninger/skrotningsordningen>
<https://hjemsted.dk/skrotningsordningen-fordele/>

SUPPORT SCHEME TO DEVELOP DISTRICT HEATING

Type. Central government subsidy for district heating companies' rollout of the district heating network in new areas

Description. District heating companies can receive subsidies from the pool for conversion projects, where energy-efficient district heating networks are rolled out in new district heating areas, and where individual oil and gas boilers are converted to district heating.

Sources: <https://ens.dk/service/tilskuds-stoetteordninger/fjernvarmepuljen>

DISCONNECTION SUPPORT SCHEME - EXAUSTED

Type. Central government subsidy to support the costs of disconnection from the gas grid.

Description. With the "Agreement on inflation aid" and the "Agreement on winter aid", an extra DKK 139 million was set aside in 2023 to cover the fee for disconnection from the gas system for customers who replace the gas with another heat source. That pool was opened on 10 May, and now the funds have been used up.

Sources: <https://ens.dk/service/tilskuds-stoetteordninger/afkoblingsordningen>

ESTONIA

“Väikeelamute rekonstrueerimistoetus (Reconstruction grants for small residences)” reopened in April 2022 and is halted by July 1, 2023. There is no support for apartment buildings at the moment.

RECONSTRUCTION GRANT FOR SMALL RESIDENCES 2022-2023 (VÄIKEELAMUTE REKONSTRUEERIMISTOETUS)

Type. Central government grant scheme for fossil and RES heating systems.

Description. The program promotes various energy efficiency interventions, including the replacement or refurbishment of the heating system and related works; construction, replacement, or reconstruction of a ventilation system and related works; the acquisition and installation of renewable energy production equipment together with the necessary equipment for energy conversion and storage of energy production and related works; purchase and installation of equipment for the use of waste heat from wastewater and related works. Heat pumps and gas boilers are supported. The new heat pumps and boilers to be installed must have efficiency classes of A++ and A respectively.

The application process will be halted from July 1, 2023, but might reopen later.

Amount: For individual works 20% and maximum EUR 20.000. For thorough reconstruction between 30% and 50% and up to EUR 20.000-40.000 depending on the Estonian regions and the type of the house. For solar panels 30% and a maximum EUR 20.000.

Source: <https://kredex.ee/en/majaduueks>

FINLAND

The grant for giving up oil heating also includes the replacement of gas boilers since October 2022. The tax credit is higher when replacing oil heating compared to other renovations in 2022 and 2023.

AVUSTUS PIENTALON ÖLJYLÄMMITYKSESTÄ LUOPUMISEKSI (GRANT FOR GIVING UP OIL HEATING IN A DETACHED HOUSE)

Type. Central government grant scheme for RES heating systems.

Description. The grant is for owners of detached single or double residential houses used all year. The grant supports the cost of removing a natural gas or oil heating system and replacement with a new non-fossil heating system. The grant scheme runs until resources are used. From April 2022 there was a budget for 36.000 conversions, and the remaining budget is for 12.000 conversions.

Amount. The subsidy is €4,000 for conversion to air-water heat pumps and ground-source heat pumps or district heating. For other non-fossil heating systems, it is €2,500.

Source: <https://www.ely-keskus.fi/oljylammituksen-vaihtajalle>
<https://www.ely-keskus.fi/kaasulammituksen-vaihtajalle>

TAX CREDIT FOR HOUSEHOLD EXPENSES

Type. Central government tax reduction scheme for fossils and RES heating systems.

Description. Tax credit for household work and renovation, e.g., upgrading, improvement, and repair of heating systems; as well as installation of heat pumps and solar thermal. The deduction only covers the cost for work (salaries) and not equipment.

Amount. The deduction is 40% of the costs minus 100 EUR, with an annual maximum of € 2,250/person. No reduction if a subsidy is granted for part of the costs.

Source.

<https://www.vero.fi/en/individuals/tax-cards-and-tax-returns/deductions/Tax-credit-for-household-expenses/>

FRANCE

In France, no new programs have been implemented since the report from 2022. The award “Coup de pouce économies chauffage” does not support efficient gas boilers and insulation anymore and gives a higher amount for water/water heat pumps and combined solar systems for all income groups. énergie”. The subvention “Ma prime rénov” is still running and the modalities are the same except that as of January 1, 2023, there is no support for a very high energy efficiency gas boiler will be eliminated.

The programs can be supplemented by Energy Saving Certificates aid from energy suppliers. Also, some local programmes exist. For an overview of programmes see: <https://france-renov.gouv.fr/aides>

ÉCO-PRÊT À TAUX ZÉRO (ÉCO-PTZ)

Type. Central government soft loan scheme for fossil and RES heating systems.

Description. The zero-interest eco-loan (eco-PTZ) allows for financing the energy renovation of the houses. Promoted interventions: thermal insulation; installation, adjustment, or replacement of heating systems or production of domestic hot water; installation of heating systems using a renewable energy source; installation of equipment for the production of domestic hot water using a renewable energy source. Also condensing gas boilers are included. The programme is still running. Since November 17, 2022, some banks offer to combine the eco-PTZ and MaPrimeRénov' to finance the rest of your work for which you obtained MaPrimeRénov'.

Amount: 0% interest rate. The maximum amount is between € 7 000 and € 50 000 depending on the work.

Source: <https://www.service-public.fr/particuliers/vosdroits/F19905>

AIDE DE L'ANAH: TRAVAUX D'AMÉLIORATION DE L'HABITAT

Type. Central government grant scheme for fossil and RES heating systems.

Description. Various types of efficiency measures for old buildings. The programme is supporting low-income households. The building has to be at least 15 years old and the amount of work at least 1500€.

Source: <https://www.service-public.fr/particuliers/vosdroits/F1328>

PRIME “COUP DE POUCE CHAUFFAGE”

Type. Central government grant scheme for fossil and RES heating systems.

Description. This energy bonus allows to pay the costs of replacing the heating system. This award can be claimed until December 31, 2025. Can be combined with Eco-PTZ and Ma Prime Rénov. From October 2022 to June 2023 there has been an extra bonus (oil boost) for replacing oil boilers.

Amount: Replacing oil or gas boiler: Installation of an efficient biomass boiler € 4,000 for low-income families and 2,500 for non-low-income families; Installation of an air/water or hybrid heat pump € 4,000 or 2,500; Installation of a water/water heat pump € 5,000; Installation of a combined solar system € 5,000; connection to a heating network supplied by renewable energies (ENR & R) 700 € or 450. Replacing a coal-fired appliance with a high-performance wood-burning appliance is 800 € or 500.

Source: <https://www.service-public.fr/particuliers/vosdroits/F34421>

“MA PRIME RÉNOV”

Type. Central government grant scheme for fossil and RES heating systems.

Description. The energy transition bonus called *Ma Prime Rénov* can be granted to any owner to finance the works and/or the energy renovation costs of his main residence. The programme promotes various interventions related to heating: biomass boilers; solar thermal; geothermal or solar thermal heat pumps; air/water heat pumps; water heater heat pumps; connection equipment, or connection fees and costs, to a heating or cooling network; removing an oil tank. From January 2021 it was extended to all homeowners and from July 1, 2021, it also supports flat owners.

Amount. The amount depends on the family income, the following is for individual houses. Automatically fed wood boiler €4.000 -8.000-10.000; manual feed wood boiler € 3.000-6.500-8.000; combined solar thermal systems €4.000-8.000-10.000; solar thermal for hot water € 2.000-3.000-4.000; geothermal or solar thermal heat pump € 4.000-8.000-10.000; air/water heat pump €2.000-3.000-4.000; water heater heat pump € 400-800-1.200. Households are divided into four income groups. For the highest income (over €60.336 for a 4-person family), there is no reward.

Source: <https://www.service-public.fr/particuliers/vosdroits/F35083>

VAT REDUCTION

Type. Central government tax reduction scheme for fossil and RES heating systems.

Description: In France, the purchase of commodities is subject to a reduced VAT rate if they are related to investments in the improvement, transformation, fittings, conservation, or certain equipment of buildings constructed more than two years prior (Code Général des Impôts, art. 278-0 bis, 1). Thus, the purchase of such commodities by private individuals is indirectly promoted. The reduced VAT includes boilers, heat pumps, fireplace inserts, wood-burning stoves, and solar water heaters. **Also, gas and oil boilers are included.**

Amount of the reduced VAT rate is 5.5% (Art. 278-0 bis, *Code Général des Impôts*). Standard VAT rate is 20%.
<https://entreprendre.service-public.fr/vosdroits/F23568>

GERMANY

Subsidies for heating systems in Germany are primarily distributed through federal support for energy-efficient buildings (BEG). These come in the form of grants as well as loans with favourable interest rates. Gas boilers and hybrid heating with fossil fuels are not subsidized anymore. From January 2024 the switch to 65% renewable energy heating will be mandatory for most new buildings, and the funding is currently revised. The main elements have been defined by parliament on 8 September 2023. The regions of Berlin and Bremen still have some limited support for fossil heating.

The BEG comprises the individual schemes described below.

BEG - INDIVIDUAL MEASURES – RESIDENTIAL BUILDINGS

Type. Central government grant scheme for individual refurbishment measures, including RES heating systems, administered by BAFA.

Description: The grants are awarded as partial funding based on the eligible investment costs. It supports solar thermal systems, biomass systems heat pump systems, fuel cell heating systems, innovative heating technologies based on renewable energy as well as the installation of small heat grids and connection to small heat grids and district heating.

Amount: Biomass heating 10%; heat grid-related measures between 20% and 30%, all other systems 25% (in heat pumps: 5% bonus for water and ground source heat pumps or use of natural refrigerant). There is a 10%-point bonus if replacing an oil, gas, or coal heating system. Annually, up to €60.000 of total expenses on energy efficiency refurbishment can be subsidized per living unit under this scheme. Minimum eligible investment is €2.000.

The funding is currently being revised. Changes will become effective before the end of 2023. The elements defined by parliament include the ramping up of the grant to 30% of eligible cost plus another 30% for households below 40.000 EUR annual income, plus another 20% “speed bonus”, but not more than 75% in total. Maximum eligible cost will be 30.000 for the heating system, plus another 60.000 for building shell measures. It is under discussion to limit the support for biomass to systems in combination with solar or heat pumps.

Source:

https://www.bafa.de/DE/Energie/Effiziente_Gebaeude/Sanierung_Wohngebaeude/Anlagen_zur_Waermeerzeugung/anlagen_zur_waermeerzeugung_node.html

Planned reform: <https://www.gih.de/wp-content/uploads/2023/07/Entschliessungsantrag-inkl.-Foerderung-vom-4.-Juli-2023.pdf>

BEG - RESIDENTIAL BUILDINGS, AND BEG – NON-RESIDENTIAL BUILDINGS

Type. Central government grant or soft loan schemes for the refurbishment of whole buildings, administered by KfW.

Description: Soft loan and grant scheme for energy efficient renovations. Grants can be used by municipalities only, loans also by individual persons.

It is basically aimed at energy-efficient refurbishment for the building shell but includes a bonus of 5% of the eligible costs if a heating system based on 65% renewable energies is installed.

Amount: The maximum annual loan depends on the efficiency of house levels.

The scheme is currently being revised. Changes will become effective before the end of the year 2023. Soft loans for renewable heating installations may be ramped up but will be limited to households below 90.000 EUR annual income.

Source:

<https://www.kfw.de/inlandsfoerderung/Bundesfoerderung-f%C3%BCr-effiziente-Geb%C3%A4ude/>

Planned reform: <https://www.gih.de/wp-content/uploads/2023/07/Entschliessungsantrag-inkl.-Foerderung-vom-4.-Juli-2023.pdf>

TAX DEDUCTION FOR ENERGY-EFFICIENT RENOVATIONS

Type. Central government tax reduction scheme for fossil and RES heating systems.

Description. The deduction was introduced in January 2020 and runs till 2029. The tax deduction can be used in owner-occupied housing for installations that are eligible under the federal support scheme for energy-efficient buildings. However, the tax deduction can neither be combined with this or the KfW scheme.

Amount: 20% of the costs. Maximum deduction is 40.000 € per house.

Source:

<https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Schlaglichter/Klimaschutz/2020-02-07-steuerliche-foerderung-energetischer-gebaeudesanierungen.html>

REGIONAL INCENTIVES IN GERMANY

In Germany, there are several incentives at the state level. The incentives are generally grants. In the Funding Data Base (Förderdatenbank) it is possible to find information about and links to state, federal, and EU funding. A private company has made a website with funding data for energy renovations.

Source: <https://www.foerderdatenbank.de/>. <https://www.foerderdata.de/index.php>

BADEN-WÜRTTEMBERG: CLIMATE BONUS (KOMBI-KREDIT WOHNEN MIT KLIMAPRÄMIE; KOMBI-KREDIT MITTELSTAND MIT KLIMAPRÄMIE)

Type. Regional government soft loan and bonus grant for energy-efficient refurbishment and RES heating systems.

Description. Possibility for soft loans for renovations eligible for support under the KfW program. A bonus of 2.000 € or 4.000 € for renovations up to “efficiency house 40” or “efficiency house 55”. For residential buildings and enterprises.

Source.

<https://www.l-bank.de/produkte/wirtschaftsfoerderung/kombi-darlehen-wohnen.html>

<https://www.l-bank.de/produkte/wirtschaftsfoerderung/kombi-darlehen-mittelstand.html> Bayern

(BAVARIA): SPECIAL PROGRAMME “ENERGY EFFICIENCY AND RENEWABLE ENERGIES IN ENTERPRISES“

Type: Combined federal and regional government grant for small and medium enterprises for energy efficiency and RES measures, including investment in heating systems

Description: Grant to top up existing support for energy efficiency and RES measures by up to 5%, aimed at enterprises in disadvantaged regions, with maximum support depending on the region

Source: <https://www.foerderdatenbank.de/FDB/Content/DE/Foerderprogramm/Land/Bayern/energieeffizienz-erneuerbare-energien-in-unternehm.html>

BERLIN: IBB ENERGY REFURBISHMENT OF BUILDINGS (ENERGETISCHE GEBÄUDESANIERUNG)

Type: Soft loan by state bank IBB, to top up KfW loans, for landlords

Description: Addresses landlords and real estate enterprises, tops up a KfW loan for a full renovation of a building to “Efficiency house” standard, or purchase of a newly renovated building,

Source: <https://www.ibb.de/de/foerderprogramme/ibb-energetische-gebaeudesanierung.html>

BERLIN: EFFICIENT BUILDINGS PLUS (EFFIZIENTE GEBÄUDE PLUS)

Type. Regional government grant scheme for fossil and RES heating systems.

Description. The regional government subsidizes gas condensing boilers (“Renewable Ready”), hybrid gas heating, solar thermal systems, biomass systems, and heat pump systems. The programme can be combined with other funding schemes, but total funding cannot exceed 100%.

Amount. Gas condensing boilers (“Renewable Ready”) are subsidized with 10%, hybrid gas heating with 15%, solar thermal systems with 20%, biomass systems and heat pump systems with 25%. Maximum €15.000 per residential unit.

Source. <https://www.ibb.de/de/foerderprogramme/effiziente-gebaeudeplus.html>

BREMEN: REPLACEMENT OF OIL BOILERS (ERSATZ VON ÖLHEIZKESSELN)

Type. Regional government grant scheme for RES heating systems.

Description. The local government subsidizes replacement with solar thermal heating, heat pumps, and wood boilers. It can be combined with the federal support scheme for energy-efficient buildings.

Amount. Solar thermal systems, heat pumps, and wood boilers are funded subsidized up to 50% of BAFA (federal) funding if accepted under the federal support scheme for energy-efficient buildings.

Source. <https://www.swb.de/service/foerderprogramme/oelheizkessel>

BREMEN: REPLACEMENT OF ELECTRIC HEATING (ERSATZ VON ELEKTROHEIZUNGEN)

Type. Regional government grant scheme for the replacement of electric direct heating by a central heating system

Description. The regional government subsidizes the replacement of electric direct heating with a central heating system based on wood pellets or gas, or district heating based on CHP or waste heat.

Amount. SFHs: 2500 for district heating, 2.250 for gas; multi-family homes: both options are either 3.500 for the whole building or 1.250 per flat. All buildings: 2.700 for pellets.

Source. <https://www.swb.de/service/foerderprogramme/ersatz-von-elektroheizungen>

HAMBURG: RENEWABLE HEATING (ERNEUERBARE WÄRME)

Type. Regional government grant scheme RES heating systems.

Description. The regional government subsidizes heat pumps and large solar heating systems that cover more than 20m². There is support for air/water and brine/water heat pumps. The programme can be combined with the other federal programs mentioned above. Alternatively, there is a soft loan scheme.

Amount. Large solar heating: The support is for warm water systems is 100 €/m² (only 75 €/m² for new houses) and for combined warm water and heating systems 200 €/m² (only 150 €/m² for new houses). Air source heat pumps: 3,000 €, larger systems 75 €/kW nominal heat output. Ground source heat pumps: 4,200 €, for larger systems 100 €/kW nominal heat output.

Source. <https://www.ifbhh.de/foerderprogramm/erneuerbare-waerme>

<https://www.ifbhh.de/foerderprogramm/ifb-energiedarlehen-einzelmassnahmen>

NIEDERSACHSEN: HEAT PUMP DISTRICTS (WÄRMEPUMPENQUARTIERE)

Type. Regional government grant scheme for RES heating systems.

Description. The regional government subsidizes heat pump installations in selected residential areas (quarters) using measurement, control, regulation, and transmission technology. The promotion aims to obtain and use data for the optimization of the operation of heat pumps and scientific analysis. The grant is in addition to federal funding.

Amount. From 500 € to 7.250 € for the heat pump + max. 2.500 € for the measuring technology.

Source. <https://www.nbank.de/F%C3%B6rderprogramme/Aktuelle-F%C3%B6rderprogramme/W%C3%A4rmepumpenquartiere.html#unserefoerderleistungen>

NORDRHEIN-WESTFALEN: PROMOTIONAL INSTRUMENTS FOR THE ENERGY TRANSITION (FÖRDERINSTRUMENTE FÜR DIE ENERGIEWENDE)

Type. Regional government grant schemes for RES heating systems.

Description. In several different schemes, the regional government subsidies

- The exchange of an existing direct electric heating for a renewables-based system or a heat pump running on certified renewable electricity
- solar thermal heating,
- wood pellet heating if combined with existing solar heating or photovoltaics; drilling, geothermal probes, and collectors for heat pumps. Can be combined with federal financing.
- Control technology for heat pumps, in combination with an existing PV system

Amount.

- Exchange of direct electric heating: 100 Euro per heater, max. 5.000 Euro per building
- Solar thermal systems: 90 €/m² collector, mi. 4 m² collector, max. 1 m² collector per 10 m² heated area. Maximum 60% of eligible costs in total.
- Wood pellet heating: up to 2000 EUR, depending on technology

- Control technology for heat pumps: 40% of eligible cost, max. 750 EUR

Source: <https://www.bra.nrw.de/energie-bergbau/foerderprogramme-fuer-klimaschutz-und-energiewende/foerderbereiche/energiesysteme-fuer-klimagerechte-gebaeude>

SCHLESWIG-HOLSTEIN: CLIMATE PROTECTION FOR CITIZENS – SUPPORT FOR NON-FOSSIL HEATING SYSTEMS (KLIMASCHUTZ FÜR BÜRGERINNEN UND BÜRGER – FÖRDERUNG NICHT FOSSILER HEIZUNGSSYSTEME)

Type: Regional government grant for RES heating

Description: The regional government subsidizes heat pumps, solar thermal installations, biomass heating, and the connection to district heating, usable only in addition to the federal programmes mentioned above,

Amount: Heat pump up to 2.000,00 EUR, solar thermal and biomass up to 900,0 EUR, District heating up to 500,00 EUR. For low-income households receiving state aid, the amounts are doubled. In total, max. 50% of eligible cost; together with federal funding max. 60% of eligible cost,

Source: https://serviceportal.schleswig-holstein.de/Verwaltungsportal/Service/Entry/AFM_Klima
https://www.schleswig-holstein.de/DE/landesregierung/themen/umwelt-naturschutz/klimaschutz/_downloads/foerderRiLi_nichtfossil.pdf?__blob=publicationFile&v=3

GREECE

In Greece, the Energy Saving 2021 programme has replaced the Energy Saving at home programme. Greece also has subsidies for the replacement of heating oil with natural gas in homes.

TAX REGULATION MECHANISM

Type. Central government tax reduction scheme for RES heating systems.

Description. According to the Tax regulation mechanism (Law No. 2238/1994) it is possible to benefit from 10% of the project costs, which may be deducted from taxable income (up to a maximum of € 3.000) for interventions to install renewable heating technologies. This mechanism is mainly used for solar thermal. The programme primarily supports solar-thermal energy. However, all RES technologies are theoretically eligible.

Amount. 10% of the costs up to a maximum of € 3.000.

Source: <http://www.res-legal.eu/en/search-by-country/greece/single/s/res-hc/t/promotion/aid/tax-regulation-mechanism-i-law-no-22381994/lastp/139/>

ENERGY SAVING 2021 (ΕΞΟΙΚΟΝΟΜΩ 2021)

Type. Central government grant and scheme for fossil and RES heating systems

Description. The Program consists of providing incentives for energy-saving interventions in the residential building sector. It concerns buildings that have a building permit or other legal document, are used as the main residence, and whose owners meet specific income criteria. The Program is financed by the Recovery and Resilience Fund and provides incentives in the form of a grant (direct aid) and a loan.

Amount. Programme offers interest-free loans and subsidies for the upgrade of heating and cooling systems. The percentage funded depends on the personal or family income of the applicant.

	Personal Income (€)	Family Income (€)	Subsidy rate	
			Home ownership by the applicant	Free Concession to another Face / Rent
1	≤5.000	≤10.000	75%	65%
2	>5.000 - 10.000	>10.000 - 20.000	70%	60%
3	>10.000 - 20.000	>20.000 - 30.000	55%	45%
4	>20.000 - 30.000	>30.000 - 40.000	45%	40%
5	>30.000	>40.000	40%	40%

Maximum grants (can be supplemented by loan):

Source. <https://exoikonomo2021.gov.gr/welcome>

HUNGARY

The Home Renovation Grant run by the State Treasury ended on December 31, 2022. There is a Home Buyer Allowance (ZSOK) that supports home renovation for certain families. It has existed since 2021.

HOUSING GREEN CAPITAL REQUIREMENT DISCOUNT (ZÖLD TŐKEKÖVETELMÉNY-KEDVEZMÉNY PROGRAM)

Type. Central government soft loan scheme for fossil and RES heating systems.

Description. The program promotes with subsidized financing various interventions in the field of efficiency, including change of heating systems (includes gas boilers), installation of solar panels or solar collectors; installation of geothermal, air-water, air-to-air heat pump; installation of wind turbine; installation of heat and electricity storage units; thermal insulation of building envelopes. The program runs till 2024.

Amount: the amount of the discount is 5% for the energy quality classification "BB", 7% for the energy quality classification "AA" or higher, and 5% for modernization interventions. Minimum level of green interest subsidy is 0.3%.

Source: <https://www.mnb.hu/sajtoszoba/sajtokozlomenyek/2020-evi-sajtokozlomenyek/konnyites-hatarido-hosszabbitas-a-lakascelu-zold-tokekovetelmeny-kedvezmeny-programnal>
<https://www.mnb.hu/letoltes/tajekoztato-zold-kedvezmeny-2020-julius.pdf>

CSOK SUPPORT (CSALÁDI OTTHONTEREMTÉSI KEDVEZMÉNY)

Type. Central government grant scheme for fossil and RES heating systems.

Description. The Family Homebuyer Allowance, also known as the CSOK, is a non-refundable state subsidy for families who meet the conditions. It can be used to buy a second-hand or new home, to extend an existing home, or to build a new home. It is not available exclusively for modernisation, but it can be a huge help in creating a more modern home. There is no statutory deadline for the grant, so it will certainly remain available this year (2023).

Amount. HUF 600 000 to HUF 2,750,000, depending on the number of children, the purpose of the dwelling, and the useful floor area of the dwelling.

Source. <https://www.otpbank.hu/portal/hu/Lakashitel/Lakastamogatasok/CSOK>

VILLAGE CSOK SUPPORT (FALUSI CSALÁDI OTTHONTEREMTÉSI KEDVEZMÉNY)

Type. Central government grant scheme for fossil and RES heating systems.

Description. This is essentially a special form of CSOK for those who buy or upgrade a property in a favoured small settlement. In the case of a purchase, only 50 percent of the subsidy can be spent on the purchase price, as at least 50 percent must be spent on renovation or modernisation. Alternatively, the aid can be used for the extension and/or energy-related modernisation of an existing dwelling, but only half of the maximum amount of the aid can be granted. The deadline for the availability of the aid has been extended to 31 December 2024.

Amount. Maximum 50% of costs energy-related modernisation of an existing dwelling. Maximum HUF 0.6 million for families with 1 child, HUF 2.6 million for 2 children, and HUF 10 million for 3 children.

Source. <https://www.otpbank.hu/portal/hu/Lakashitel/Lakastamogatasok/FalusiCSOK>

BABY LOAN (BABAVÁRÓ HITEL)

Type. Central government loan and grant scheme for fossil and RES heating systems.

Description. This is part interest-free loan and part child support scheme. After the birth of the third child, the interest-free loan becomes a non-repayable subsidy, but 30% of the remaining loan is waived even after the second child. It is the least tied scheme of the ones listed so far, as it is a free-use loan, so it can be used for car purchases as well as for energy modernisation. The baby loan was originally available until 31 December 2022, so at the end of last year several credit institutions suspended accepting applications for this loan. However, a government decree published on 28 December 2022 extended the deadline to 31 December 2024. Otherwise, the conditions have not changed and banks have made the scheme available again.

Source. <https://www.otpbank.hu/portal/hu/SzabadFelhasznalasuHitelek/Babavaro>

IRELAND

In Ireland, there is the National Home Energy Upgrade Scheme. It offers increased grant levels of up to 50% of the cost of a typical B2 home energy upgrade, up from 35% previously. For heating systems, there are Home Energy Grants for heat pumps and solar thermal systems.

HOME ENERGY GRANTS: HEAT PUMPS GRANT AND SOLAR WATER HEATING GRANT

Type. Central government grant scheme for RES heating systems.

Description: Sustainable Energy Authority of Ireland (SEAI) provides a wide range of grants to upgrade homes, in order to make them warmer and more energy efficient.

Amount: for all heat pumps except air-air €4500 for (any) Apartment and 6500 for Semi-Detached/End of Terrace/Detached/Mid Terrace; for air-air heat pumps €3500. For solar water heating €1200.

Source: <https://www.seai.ie/grants/home-energy-grants/>
<https://www.seai.ie/grants/home-energy-grants/heat-pump-systems/>
<https://www.seai.ie/grants/home-energy-grants/solar-water-heating-grant/>

NATIONAL HOME RETROFIT SCHEME

Type. Central government grant scheme for RES heating systems.

Description: A new grant scheme was announced in February 2022 as part of the National Retrofit Plan. This scheme is aimed at engaging groups of private households, registered Housing Associations, and Local Authorities Energy Utilities, or other organisations who wish to participate in delivering a “One Stop Shop” type of service for energy efficiency works. The programme also promotes heat pump technology, solar PV, and solar water heating. This new scheme also includes increased heat pump and wall insulation grants compared to before.

Amount: The new National Home Energy Upgrade Scheme offers increased grant levels of up to 50% of the cost of a typical B2 home energy upgrade.

Source: <https://www.seai.ie/grants/national-home-retrofit/>
<https://www.gov.ie/en/press-release/government-launches-the-national-retrofitting-scheme/>
[https://www.seai.ie/register-with-seai/one-stop-shop/National_Home_Energy_Upgrade_Scheme_-_Homeowner_Guide\[1\].pdf](https://www.seai.ie/register-with-seai/one-stop-shop/National_Home_Energy_Upgrade_Scheme_-_Homeowner_Guide[1].pdf)

ITALY

In Italy, the *Superbonus* has been remodeled, with a support rate decreasing over the years, that will eventually settle on the same rates as the *Ecobonus*. Both, along with *Bonus Casa & Conto Energia* continue to subsidize fossil fuel technologies.

“SUPERBONUS”

Type. Central government tax reduction scheme for fossil and RES heating systems.

Description. The so-called law *Decreto Rilancio* (Relaunch Decree), in the context of urgent measures regarding health, support for work and the economy, as well as social policies related to the epidemiological emergency from Covid-19, increased the deduction rate for expenses incurred to 110% from 1 July 2020 to 30 September 2022. In 2023 the Superbonus is only available for blocks of flats, for cooperatives and social housing companies. The measure supports investments with a 110% deduction, provided that 60% of the work has been completed by 30th June. Works started in 2023 will enjoy the support of a 90% deduction rate, which will be lowered to 70% in 2024 and to 65% in 2025. The energy efficiency must be improved by a minimum of two classes (e.g., D to B), making the superbonus not particularly suited for renovation focusing only on the heating system.

In the year 2021, almost 43,000 condensing boilers were incentivized with the Superbonus.

Source. <https://www.agenziaentrate.gov.it/portale/superbonus-110%25>

“ECOBONUS”

Type. Central government tax reduction scheme for fossil and RES heating systems.

Description:

Tax deduction program with a value ranging from 50% to 75% (increases to 80% or 85% for condominiums if, in addition to insulating at least of the envelope) of the incurred costs for various efficiency measures, including condensing boilers, heat pumps, micro-cogeneration, biomass, solar thermal. The tax rebate can also become a discount at the point of sale, but several conditions apply.

Amount: heat pumps 65% of the expenses, with a maximum ceiling of 30.000 €; condensing heat generators 50% (for individual houses) or 65%, maximum 30.000 €; solar thermal 65%, 100.000 €; biomass boilers 50%, 30.000 €.

Source: <https://www.informazionefiscale.it/ecobonus-2021-detrazione-fiscale-110-65-50-spese-ammesse-limiti-requisiti>

https://www.agenziaentrate.gov.it/portale/documents/20143/233439/Agevolazioni+fiscali+per+risparmio+energetico+it_Guida_Agevolazioni_Risparmio_Energetico.pdf/364ab72b-b873-c28e-1e75-0ebbf0cdd7a5

RENOVATION BONUS “BONUS CASA”

Type. Central government tax reduction scheme for fossil and RES heating systems.

Description. Tax deductions for simple houses renovations, which however include energy-saving interventions, including photovoltaics and RES or fossil heating systems. So far it runs until 2024. The *Bonus Casa* subsidized 125,135 condensing boilers in 2021 (Enea Report).

Amount: tax deduction of 50% of the expenses incurred. Maximum amount: 96.000 €.

Source: <https://www.informazionefiscale.it/bonus-ristrutturazione-2023-come-funziona-novita-lavori-ammessi-adempimenti>

VAT REDUCTION (IVA AGEVOLATA)

Type. Central government tax reduction (VAT) scheme for fossil and RES heating systems.

Description. Discounted VAT at 10% instead of 22% on RES goods. The reduced VAT is also for condensing boilers (but only for part of the costs).

Amount: the reduced VAT rate is 10%. Standard VAT rate is 22%.

Source:

<https://www.agenziaentrate.gov.it/portale/web/guest/agevolazione-iva-ristrutturazioni-edilizie>

<https://www.informazionefiscale.it/iva-agevolata-10-ristrutturazioni-casa-riferimenti-normativi-casi-applicazione>

THERMAL ACCOUNT (CONTO TERMICO)

Type. Central government grant scheme for fossil and RES heating systems.

Description. Conto Termico is a subsidy dedicated to interventions for increasing energy efficiency and the production of thermal energy from renewable sources. The beneficiaries are mainly public administrations, but also companies and individuals. The scheme is funded with 900 million euros per year, of which 200 are destined for public administrations. Thanks to the programme it is possible to refurbish buildings to improve their energy performance, thus reducing consumption costs and quickly recovering part of the costs incurred. The programme promotes heat pumps (also hybrid and water heater heat pumps), biomass boilers, biomass stoves, and Solar Thermal.

Amount: the grant depends on many factors and can reach 65% of the costs incurred.

Source: <https://www.gse.it/servizi-per-te/efficienza-energetica/conto-termico>

LATVIA

The Support for energy renovation of houses is run by Altum. There is a program for increasing the energy efficiency of private homes and a program for apartment buildings running till 2026 (<https://www.altum.lv/pakalpojumi/iedzivotajiem/daudzdzivoklu-maju-energoefektivitate-2022-2026/>).

Furthermore the “Reduction of Greenhouse Gas Emissions in households” is a new program supporting the replacement of fossil boilers with heat pumps or biomass boilers as well as solar energy.

SUPPORT FOR ENERGY RENOVATION OF HOUSES

Type. Central government soft loans and grants scheme for RES heating systems.

Description. The Council of Ministers approved a family support program in December 2020. It provides for the provision of portfolio guarantees for commercial bank loans for the implementation of energy efficiency improvement measures for private homes. The program is expected to provide an average of only 500 loans per year for the implementation of energy efficiency measures in the private housing sector. The grant will be available for only 240 houses per year.

Amount. The guaranteed rate will be up to 30% of the loan amount, not exceeding € 20.000. The grant will be € 5,000.

Source: <https://www.em.gov.lv/lv/pirimo-reizi-privatmaju-ipasniekiem-bus-pieejams-atbalsts-maju-atjaunosanai-un-energoefektivitates-uzlabosanai>

SUPPORT PROGRAM FOR INCREASING THE ENERGY EFFICIENCY OF PRIVATE HOMES

Type. Support program for increasing the energy efficiency of private homes and installing solar panels via ALTUM

Description. Homeowners will be able to receive support not only for energy efficiency measures (construction works in residential buildings; purchase, renovation, reconstruction, or construction of engineering systems (eg heating and ventilation equipment) and the transition to renewable energy sources (purchase and installation of technological equipment for the production of heat and microgeneration electricity), ensuring minimum 20% reduction in energy consumption, and minimum energy class C after the renovation. The family needs to have at least one child or be pregnant.

Amount. € 5,000.

Source: <https://www.altum.lv/pakalpojumi/iedzivotajiem/privatmaju-energoefektivitate/>

REDUCING GREENHOUSE GAS EMISSIONS IN HOUSEHOLDS

Type. Central government grant scheme for RES heating.

Description. Reducing greenhouse gas emissions in households – supporting the use of renewable energy sources. Open tender established by Cabinet Regulation No. 150 of 1 March 2022. It supports the replacement of fossil heating with biomass pellet boilers or heat pumps up to 50 kW, as well as solar thermal systems with storage tanks up to 400 liters and photovoltaics. The support is for residential housing. The scheme runs until 31 December 2024.

Amount. Biomass boiler max. €2.700 (10-20 kW); ground source heat pump max. € 5,700 (up to 10 kW), max. €7.700 (10-20 kW); air-water heat pump max. € 3,700 (up to 10 kW), max. €4.700 (10-20 kW); air-air heat pump max. € 1,200 (up to 10 kW), max. €2.400 (10-20 kW); Solar thermal max. € 1,200 (storage tank 100-150 litres), max. €1.400 (storage tank 150-200 litres). Max. 70% of costs and max. € 15.000 in total.

Source: <https://likumi.lv/ta/id/330568>

https://ekii.lv/index.php?mact=Konkurs,cntnt01.fe_konkurs_detail,0&cntnt01current_id=6&cntnt01returnid=25

LITHUANIA

Lithuania is not subsidizing fossil fuel heating. Regularly, the government is issuing new funding schemes for renewable energy heating systems that are summarized on this website: <https://apvis.apva.lt/>

The funding scheme for the replacement of heating installations ended on June 1, 2023. There are no programmes for heating installations at the moment. There are several schemes for solar panels (PV) and a scheme for the renovation of apartment buildings.

RENOVATION OF APARTMENT BUILDINGS FOR CLASS A

Type. Central government grant for energy efficiency renovation,

Description. Grant scheme running from February 22 to October 2, 2023. Total budget of 410 million euros. Supports renovation of apartment buildings. The building must reach energy class A after renovation and reduce energy consumption by a minimum of 40%. Measures include the replacement of heating systems.

Source: https://apvis.apva.lt/paskelbti_kvietimai/daugiabuciu-renovacija-a-klasei-2023-02

LUXEMBURG

The Prime House 2017 is ending on December 31, 2023, for support for RES heating systems. The Klimabonus was initiated in 2022 and runs until the end of 2025. Under this grant financial support for the technical installation of solar thermal, solar photovoltaic, heat pumps, wood fuelled boilers, and heat network systems is allocated.

KLIMABONUS RGD 2022

Type. Central government grant scheme for RES heating systems.

Description. The Environment Agency (Administration de l'Environnement – AEV) grants subsidies for investments in projects aimed at rationalising the use of energy and promoting the use of renewable energy sources. Klimabonus subsidise the investment and installation costs of solar thermal systems, photovoltaics, heat pumps, biomass boilers, and implementation of or connection to a heating network. Both renovation and new constructions are supported. The Klimabonus supports projects invoiced between 1 January 2022 and 31 December 2025.

Amount: Geothermal heat pump (geothermal probes, geothermal collector or latent heat accumulator systems with solar thermal collector) 50% of actual costs (max € 8.000 for an individual house up to 10 kW, additional 800 € per kW for larger, max. €12.000 in total, and €7.500 per housing unit for a multi-unit building); Air-water heat pump or compact device including controlled mechanical ventilation and recycled air/water heat pump for existing houses 50% of actual costs (max € 5.000 per building up to 10 kW, additional 500 € per kW for larger, max. €12.000 in total); Air-water heat pump or compact device including controlled mechanical ventilation and recycled air/water heat pump for new construction 50% of actual costs (max € 3.000 for single family house and € 2.000 per unit in multi-family housing). Solar thermal: a flat rate subsidy of € 1.000 when installed together with a heat pump or a biomass boiler. Various subsidies for wood-fuelled boilers in existing residences. For heat pumps a financial aid bonus of 30% may be granted when replacing a fossil fuel or electric heating system (when other upgrades recommended in an energy assessment have been implemented).

Source: <https://guichet.public.lu/en/citoyens/logement/acquisition/klimabonus/aide-installations-techniques-regime-2022.html>

PRIME HOUSE RGD 2017

Type. Central government grant scheme for RES heating systems.

Description. The Ministry of the Environment (Ministère de l'Environnement) grants subsidies for investment projects undertaken to improve the long-term sustainability of a residential building; implement technical installations making use of renewable energy sources (solar thermal systems; solar photovoltaic systems; heat pumps; wood-fuelled boilers; implementation of a heat network and/or connection to a heat network). The PRIME House 2017 scheme also applies to the construction of new sustainable dwellings, and for which the building permit is applied between 1 January 2017 and 31 December 2023.

Amount: solar thermal system for production of domestic hot water 50% of actual costs (maximum € 2.500); solar thermal systems with auxiliary heating 50 % of actual costs (max € 4.000); Geothermal heat pump (geothermal probes, geothermal collector or latent heat accumulator systems with solar thermal collector) 50% of actual costs (max € 8.000 for an individual house and 6.000 per housing unit for a multi-unit building); Air-water heat pump 25% of actual costs (max € 2.500, only for near zero single family houses); compact device including controlled mechanical ventilation and recycled air/water heat pump (only for near-zero energy single-family houses) 25% of actual costs (max € 2.500); Wood pellet or wood chip boiler 40% of actual costs (max € 5.000 for an individual house and 4.000 per housing unit for a multi-unit building); wood pellet stove (connected to the heating network) 30% of actual costs (max € 2.500); log boiler or combination log/pellet boiler 25% of actual costs (max € 2.500 for a detached or a semi-detached house).

Source: <https://guichet.public.lu/en/citoyens/logement/acquisition/prime-house/aide-installations-techniques-regime-2017.html#bloub-10>

MALTA

Malta has two schemes for RES heating –solar water and a heat pump scheme. Both schemes have been extended to December 31, 2023.

SOLAR WATER HEATER SCHEME

Type. Central government grant scheme for RES heating systems.

Description. The Solar Water Heaters scheme is administered by the Regulator for Energy and Water Services to encourage the use of energy-efficient equipment in the domestic sector. This scheme is funded through national funds and applies to private individuals (natural persons) for use in their residential properties, and for organisations that are not carrying out an economic activity. This scheme was launched using Government Notice GN539 of 2021 and has been extended until December 31, 2023.

Amount: This scheme provides a grant of 75% for the solar water heater up to €1,400. Another supplementary fund of up to €500 is allocated for general maintenance of the solar heater over its lifetime. Eligible expenditure includes the purchase of a Solar Water Heater or Collector including VAT and its maintenance over the years.

Source: <https://rews.org.mt/#/en/sdgr/465-2021-solar-water-heater-scheme>

HEAT PUMP SCHEME

Type. Central government grant scheme for RES heating systems.

Description. The Heat Pump Water Heater scheme is administered by the Regulator for Energy and Water Services to encourage the use of energy-efficient equipment in the domestic sector. This scheme is funded through national funds and applies to private individuals (natural persons) for use on their residential properties, and for organisations that are not carrying out an economic activity. This scheme launched using Government Notice 538 of 2021 has been extended until December 31, 2023.

Amount: This scheme provides a grant of 50% of the eligible costs up to €1,000. Eligible expenditure includes the purchase of a heat pump water heater including VAT.

Source: <https://www.rews.org.mt/#/en/sdgr/466-2021-heat-pump-water-heater-scheme>

NETHERLANDS

In the Netherlands, the main support scheme for renewable heating remains the ISDE scheme. For 2023 the subsidies and % of investment that is subsidised have increased. In addition, the 'Energiebespaarlening' provides low-interest loans for homeowners and owners associations for RES heating and other energy-saving measures. The SDE++, which provides subsidies to enterprises for renewable heating is closed but is likely to reopen in September 2023. There exist other funds for renewable electricity production, which were included in the last report.

SUSTAINABLE ENERGY INVESTMENT SUBSIDY SCHEME (SUBSIDIE DUURZAME ENERGIE VOOR PARTICULIEREN ISDE)

Type. Central government grant scheme for RES heating systems.

Description. The Sustainable energy investment subsidy (ISDE) is dedicated to heat pumps, solar boilers, connection to district heating, and thermal insulation. This will reimburse part of the costs after purchasing the device. Heat pumps up to 70 kW are promoted. The heater has to be equipped with an air-to-water heat pump, a groundwater heat pump, or a water-to-water heat pump. Solar water heaters, with a total opening area of up to 200 m², are also promoted. The solar boiler is intended for the production of domestic hot water or for heating a room in combination with the production of domestic hot water.

Amount: For the heat pumps the subsidy is €500 for heat pumps smaller than 1 kW. For an air-water heat pump larger than 1kW the subsidy is € 1,500 +150 €/kW; for water-water and ground source heat pumps the subsidy is € 3.750 for heat pumps between 1 and 10 kW (+150 €/kW for larger heat pumps). Heat pumps installed from 01/01/2022 onwards generally receive a higher subsidy amount depending on the specific appliance, which can be found in the ISDE heat pump appliance list. There is a premium of €150 for A+ heat pumps, and €300 for A++ or higher. For the solar boilers installed after 01/01/2022, up to 10 m², the subsidy amount is 1.02 € per kWh of annual production and 0.45 € per kWh of annual production for a surface area of >10m². Solar boilers installed from 01/01/2022 onwards generally receive a higher subsidy amount depending on the specific appliance, which can be found in the ISDE solar boiler appliance list. If the solar boiler also produces spatial heating next to warm water the subsidy increases with €225 for A+ and €450 for A++.

Source: <https://www.rvo.nl/subsidie-en-financieringswijzer/isde/woningeigenaren>

<https://zoek.officielebekendmakingen.nl/stcrt-2020-65131.html>

<https://www.rvo.nl/subsidies-financiering/isde/zakelijke-gebruikers#maatregelen-en-voorwaarden>

ENERGIEBESPAARLENING

Type. Central government soft loan scheme for RES heating systems.

Description: Attractive loans provided by the Nationale Warmtefonds (which operates in service of the Dutch government to facilitate the energy transition) specifically for energy-saving measures. Loans are available for homeowners and owners' associations. The loans contain low-interest rates that are usually tax-deductible. The loan can be used for various measures, including various types of insulation, energy-efficient central heating, heat pumps, solar boilers, or solar panels. The loan can also be used for a Hybrid heat pump. Since the end of 2022, there are special loans against 0% interest for low-income homeowners. The loans can be used in combination with the subsidies of the ISDE.

Amount: homeowners: loan between €1.000-25.000 (or max. €65.000 if one wants to make their house almost or fully CO₂-neutral). Owners' associations: loans from €25.000 (max €33.000 per apartment; or €65.000 for the 'Very Energy-Efficient package' or the 'Nul on the Metre' package).

Source: <https://www.warmtefonds.nl/>

<https://www.milieucentraal.nl/energie-besparen/energiesubsidies-en-leningen/energiebespaarlening/>

STIMULERING DUURZAME ENERGIEPRODUCTIE EN KLIMAATTRANSITIE (SDE++)

Type: government subsidy for investments in large-scale renewable energy projects aimed at enterprises and non-profits.

Description: subsidies on five themes: renewable energy (e.g. osmosis, hydropower, solar, wind), renewable heat (e.g. biomass, solar thermal, geothermal), renewable gas, CO₂-restricted heat (e.g. aqua thermal, residual heat, solar PV + heat pump, industrial heat pump, electric boiler), and CO₂-restricted production (e.g. hydrogen through

electrolysis, carbon-capture, carbon-storage). Programme ran in five phases throughout 2022 with each a maximum amount of subsidy per ton CO₂ (which increases per phase). The programme is likely to reopen in September 2023.

Amount: Subsidies are calculated based on base- and correction rates (in €/kW). Basic rates are fixed per type of installation (e.g. solar or wind) and are the maximum amount for which a subsidy can be requested (it is possible to request a lower subsidy than the basic rate, which improves the chance of getting the subsidy). The correction rate represents the expected revenue from the renewable energy/captured CO₂ and depends on the average market value of the renewable energy/captured CO₂. The correction rate has a floor price (the 'basic energy price', i.e. ⅓ of the expected revenue from the renewable energy captured CO₂). The basic rates for each technology can be found in the SDE++ 2022 leaflet. General formula for calculation subsidy:

All categories (except carbon capture/storage):
$$\frac{\text{requested subsidy (€/kW)} - \text{expected long-term market price}}{\text{emission-factor (kg CO}_2 \text{ kWh)}/1000}$$

Source: <https://www.rvo.nl/subsidies-financiering/sde#category%C3%ABn>
https://www.rvo.nl/sites/default/files/2022-05/Brochure_SDE_plus-plus-2022.pdf

POLAND

For Poland, the three Clean Air Priority programmes are still running with three levels of support depending on income. From 2023 the support has increased, and the lowest income families can get up to 100% support. The program supports RES heating, as well as oil and gas boilers. My Heat Priority Programme supports the installation of heat pumps, but only in new residential buildings.

The other schemes mentioned in the last report do not support heating or are not active anymore.

MY HEAT PRIORITY PROGRAMME (MOJE CEPLO)

Type. Central government grant scheme for RES heating systems.

Description. The program finances the installation of heat pumps in new residential buildings.

Amount: up to 30% of costs (45% large family card holders), max. PLN 21.000 for ground source heat pumps, and max. PLN 7.000 for air-water and air-air heat pumps.

Source: <https://mojecieplo.gov.pl/o-programie/#rodzaje-przedswiezec>

CLEAN AIR PRIORITY PROGRAM SUBSIDIES (PROGRAM CZYSTE POWIETRZE - DOFINANSOWANIA)

Type. Central government grant scheme for fossil and RES heating systems.

Description. The purpose of the program is to improve air quality and reduce greenhouse gas emissions by replacing heat sources and improving the energy efficiency of single-family residential buildings. It is the main scheme for this type of buildings. There are three grant levels: basic grant level (for natural persons who are owners or co-owners of single-family residential buildings, with an annual income not exceeding PLN 135.000), increased grant level (for natural persons who are owners or co-owners of single-family residential buildings, with a monthly income per one member not exceeding PLN 1,894 (multi-person household) or PLN 2,651 (single-person household), and highest grant level (for natural persons who are owners or co-owners of single-family residential buildings, with a monthly income per one member not exceeding PLN 1.090 (multi-person household) or PLN 1,526 (single-person household), or have an eligible right to receive an allowance. The programme co-financed the replacement of old and ineffective solid fuel heat sources with efficient ones and other interventions. From 2023 higher maximum amounts and % of costs are granted. It is possible to get a Clean Air Loan. The programme runs till 2027.

Amount. The amount depends on the technologies: air/water heat pump: 40% of the cost, max PLN 12.600, or 70% and max 22.000 for low-income families, or 100% and max 31.500 for lowest-income families; air/water heat pump (higher efficiency class): 55% of the cost, max PLN 19.400, or 80% and max 28.100 for low-income families, or 100% and max 35.200 for lowest-income families; air/air heat pump: 40% of the cost, max PLN 4.400, or 70% and max 7.800 for low-income families, or 100% and max 11.100 for lowest-income families; ground source heat pump: 55% of the cost, max PLN 28.000, or 80% and max 40.700 for low-income families, or 100% and max 50.900 for lowest-income families; gas condensation boiler: 40% of the cost, max PLN 6.100, or 70% and max 10.700 for low-income families, or 100% and max 15.300 for lowest-income families; oil condensation boiler: 40% of the cost, max PLN 7.400, or 70% and max 13.000 for low-income families, or 100% and max 18.500 for lowest-income families; wood gasification/wood pellet boiler: 40% of the cost, max PLN 6.600/5.600, or 70% and max 11.700/9.700 for low-income families, or 100% and max 16.700/13.900 for lowest-income families; wood gasification/wood pellet boiler (best standard): 45% of the cost, max PLN 9.000/9.100, or 70% and max 14.300 for low-income families, or 100% and max 20.400 for lowest-income families; electric heating: 40% of the cost, max PLN 5.600, or 70% and max 9.700 for low-income families, or 100% and max 13.900 for lowest-income families; solar thermal: 40% of the cost, max PLN 8.100, or 70% and max 14.300 for low-income families, or 100% and max 20.400 for lowest-income families. Max 66.000 PLN (99,000 low-income families; 135,000 lowest-income families) in total for projects.

Source: <https://czystepowietrze.gov.pl/czyste-powietrze/>

CLEAN AIR PRIORITY PROGRAM STOP SMOG

Type. Central government grant scheme for fossil and RES heating systems.

Description. The program finances the replacement or liquidation of heat sources and thermal modernization in single-family residential buildings of energy-poor people in heavily polluted areas. The program is intended for energy-poor people who own or co-own single-family residential buildings. Scope of the Program is the

replacement or elimination of high-emission heat sources with low-emission ones, including gas and oil boilers; the thermal modernization of single-family residential buildings; the connection to the heating or gas network. The support is through municipalities, municipalities apply to the programme.

Amount: up to 70% of funding for investment costs from the state budget.

Source: <https://czystepowietrze.gov.pl/stop-smog-2/>

CLEAN AIR PRIORITY PROGRAM THERMOMODERNIZATION RELIEF (PROGRAM CZYSTE POWIETRZE - ULGA TERMOMODERNIZACYJNA)

Type. Central government tax reduction scheme for fossil and RES heating systems.

Description. Tax-reduction for (co)owners of single-family houses. Discounts can be combined with subsidies from the Clean Air Programme. The goal of the program is to improve energy efficiency and to reduce dust and other pollutant emissions to the atmosphere from existing single-family residential buildings or to avoid air pollution emissions from newly built single-family residential buildings. Financial support covers the preparation of design documentation (modernization of the internal installation and replacement of the heat source, reconstruction of the roof for insulation), purchasing of equipment, installations (substation with temperature programmers, heat pumps, condensing gas boilers, solar collectors, photovoltaic cells), purchasing of building materials as a part of building thermos-modernization.

Amount: The amount of the deduction cannot exceed PLN 53,000.

Source: <https://czystepowietrze.gov.pl/ulga-termomodernizacyjna-2/>

PORTUGAL

The More Sustainable Buildings Programme is open for application from August 16 to October 31, 2023. It supports RES heating.

Information on programs can be found at <https://www.fundoambiental.pt/home.aspx>.

MORE SUSTAINABLE BUILDINGS (PROGRAMA DE APOIO A EDIFÍCIOS MAIS SUSTENTÁVEIS)- CLOSED

Type. Central government subsidy scheme for energy efficiency and RES heating systems.

Description. The Portuguese “Program for more sustainable buildings” (Programa de Apoio Edifícios mais Sustentáveis) is open from August 16 to October 31, 2023, and funds energy efficiency and renewable energy measures in buildings in Portugal. Windows, insulation, RES heating/cooling, and photovoltaics are supported.

Amount. Heat pumps and solar thermal systems (minimum energy class A+) maximum 85% and maximum € 2000. There is a bonus of 10% for some geographical areas.

Sources:

<https://www.fundoambiental.pt/apoios-prr/c13-eficiencia-energetica-em-edificios/05c13-i012023-paes-2023-1-aviso.aspx>

ROMANIA

Currently, no support is available for RES heating in single-family houses in Romania. Information on funding programs under the Environmental Fund can be found at https://www.afm.ro/programe_finantate.php. Under the Recovery and Resilience Plan, there is a grant programme for energy efficiency in multi-family residential buildings.

PROGRAM EFFICIENT HOME “CASA EFICIENTĂ ENERGETIC” – CURRENTLY NO APPLICATIONS

Type. Central government grant scheme for fossil and RES heating systems.

Description. The program Casa eficientă energetic is aimed to increase energy efficiency in single-family dwellings. The program subsidises condensation boilers, heat pumps (except air/air heat pumps) solar thermal panels, micro cogenerators (natural gas, biogas, gasification of household waste and non-household waste, such as wood waste, wood pellets, agricultural pellets), and other interventions (mechanical ventilation with heat recovery, insulation, LED, etc.).

Amount. The amount of financing is granted differently, depending on the energy efficiency indicators reached. The maximum amount is RON 70.000, including VAT for each project, without exceeding 60% of the total value of the eligible investment expenses (40, 50, or 60%).

Source. https://www.afm.ro/casa_eficienta_energetic.php
https://www.afm.ro/casa_eficienta_energetic_ghid_finantare.php

SLOVAKIA

In Slovakia, the Green for Households provides vouchers to support the installation of renewable energy sources. Concerning heating this includes heat pumps, biomass boilers, and solar collectors. There is no support for fossil heating. Programmes can be found at <https://www.op-kzp.sk/energetika/>.

PROGRAM GREEN FOR HOUSEHOLDS (ZELENÁ DOMÁCNOSTIAM)

Type. Central government grant scheme for RES heating systems.

Description. Under the Zelená domácnostiam program of the Slovak Innovation and Energy Agency (Slovenská inovačná a energetická agentúra SIEA), the following technologies are promoted: heat pumps, biomass boilers, solar thermal as well as wind turbines and photovoltaic. The application period for the programme reopened on June 6 2022 and will remain open until 31 December 2023 or until funds are exhausted. At the moment only interest in support can be registered, but further funding for the programme is being prepared.

Amount. The base rate for solar collectors for a family house is € 400/kW of installed capacity of solar collectors, and the maximum amount of support is 1.400 € per installation; outside district heating areas the amount is € 440/kW, and the maximum € 1.540 per installation. The basic rate for a heat pump for a family house is € 272/kW of installed heat pump power, and the maximum amount of support is € 2.720 per installation. The basic rate for biomass boilers for a family house is 80 €/kW of installed boiler power, and the maximum amount of support is € 1.200 per installation.

Source: <https://zelenadomacnostiam.sk/sk/domacnosti/podporovane-zariadenia/>

SLOVENIA

In Slovenia, incentive offerings for various technologies, including renewable energy as well as fossil heating systems, are all combined under the “Eko Fund”. This fund is managed by the central government and offers different options for financial support, such as subsidies and soft loans. In the newest call, there is no support for condensing gas boilers. There are no additional local-level support schemes. A list of all subsidies and loans from the “Eko Fund” can be found at <https://www.ekosklad.si/prebivalstvo>.

ECO FUND SUBSIDIES AND LOANS (EKO SKLAD)

Type. Central government grant and soft loans scheme for fossil and RES heating systems.

Description. The Eko Fund makes subsidies and loans available for various technologies: heat pumps, solar thermal, biomass boilers, and micro-cogeneration (only loans). It also funds connection to district heating systems and ventilation with heat recovery.

Amount for subsidies. Solar thermal: up to 30% of the investment value, maximum € 300 per m². Biomass boilers from 20 to 60% of the investment value, maximum from € 2.000 to € 5.000. Heat pumps: from 20 to 50% of the investment value, maximum from € 2.500 to € 5.000. When replacing an old heating device, the subsidy is 40% (50% in municipalities with air quality plans). The maximum for an air-water heat pump is € 2,500 (€ 3,200 in municipalities with an air quality plan) and for a water-water and ground source heat pump € 4,000 (€ 5,000 in municipalities with an air quality plan).

Amount for loans. 3-month Euribor plus 1,3%, minimum loan amount € 1.500.

Source: <https://www.ekosklad.si/prebivalstvo/pridobite-spodbudo/seznam-spodbud/solarni-ogrevalni-sistem>
<https://www.ekosklad.si/prebivalstvo/pridobite-spodbudo/seznam-spodbud/kurilne-naprave-na-lesno-biomaso>
<https://www.ekosklad.si/prebivalstvo/pridobite-spodbudo/seznam-spodbud/toplotne-crpalke>
https://ekosklad.si/uploads/63a68e74-89cf-4955-8ffd-e9a4a10f0f7d/Eko-sklad_99SUB-OB22_POZIV_spr.pdf

SPAIN

The call for the PREE programme has been closed (since July 2021). The PREE 5000 program is still running. Grants and funding for the rehabilitation of homes can be found at https://www.idae.es/ayudas-y-financiacion_0. Spain has a remarkable decentralization of funding schemes as the country is distributed in Autonomous Communities and other regions that obtain great decision-making power from the central government. Interestingly, most regions have RE heating funding schemes but the capital, Madrid. Many regions have or have had a so-called "Aid for self-consumption and storage with renewable energy sources and the implementation of renewable thermal systems in the residential sector".

PREE 5000. REHABILITACIÓN ENERGÉTICA DE EDIFICIOS EN MUNICIPIOS DE RETO DEMOGRÁFICO

Type. Central government grant scheme for RES heating systems.

Description. PREE 5000 is eligible in municipalities with less than 20,000 inhabitants and with no towns larger than 5,000 inhabitants. The Program is governed by Royal Decree 691/2021, of August 3, 2021, which regulates the aid program for energy renovation actions in existing buildings and regulates the direct granting of aid from this program to the autonomous communities and cities of Ceuta and Melilla. The programme promotes the improvement of the energy efficiency of thermal installations and the substitution of conventional energy for solar thermal energy, geothermal energy, heat pumps, and biomass. The budget for the program has been extended several times.

Amount: 40% of the eligible cost.

Source: <https://www.idae.es/ayudas-y-financiacion/para-la-rehabilitacion-de-edificios/programa-pree-5000-rehabilitacion>

PROGRAMA PREE. REHABILITACIÓN ENERGÉTICA DE EDIFICIOS - CLOSED

Type. Central government grant scheme for RES heating systems.

Description. The Program was governed by Royal Decree 737/2020, of August 4, 2020, which regulates the aid program for energy renovation actions in existing buildings and regulates the direct granting of aid from this program to the autonomous communities and cities of Ceuta and Melilla. The programme promotes also the improvement of the energy efficiency of thermal installations, such as the substitution of conventional energy for solar thermal energy, geothermal energy, or biomass, and improvement of the energy efficiency of the generation subsystems not included previously (e.g. heat pump), improvement of the energy efficiency of distribution, regulation, control and emission subsystems of thermal installations. The budget for the program has been extended several times. The calls closed on July 31, 2021. A new call might be under way after a Royal Decree 36/2023, of January 24.

Amount: 35% of the eligible cost. In the case of renovation of individual homes or premises within buildings, this percentage will be 25% and 15%, respectively. The value can be increased by, up to 15% if it meets the social criteria, up to 15% if the action reaches energy class A, and up to 20% if the action criterion is met integrated.

Source: <https://www.idae.es/ayudas-y-financiacion/para-la-rehabilitacion-de-edificios/convocatorias-cerradas/programa-pree>

REALIZACIÓN DE INSTALACIONES DE ENERGÍAS RENOVABLES TÉRMICAS EN EL SECTOR RESIDENCIAL

Type. Central government grant scheme for RES heating systems.

Description. The Program is governed by Royal Decree 477/2021, of 29 June 2021, which approves the direct granting to the autonomous communities and the cities of Ceuta and Melilla of aid for the implementation of various incentive programmes linked to self-consumption and storage, with renewable energy sources, as well as the implementation of renewable thermal systems in the residential sector (incentive program 6), within the framework of the Recovery, Transformation, and Resilience Plan. The programme runs until 31 December 2023.

Amount. Air-water heat pumps 500 €/kW (max. 3.000 €/dwelling); solar thermal 450-900 €/kW (max. 550-1.800 €/dwelling), a family can expect a subsidy of 1.800 € for a 4 m² solar thermal system; biomass 250 €/kW (max. 2.500-3.000 €/dwelling); geothermal or hydrothermal heat pump 1.600-2.250 €/kW (max. 9.000-13.500 €/dwelling).

A major modification of Royal Decree 477/2021, of 29 June 2021 was published on 18 May 2022 in Royal Decree 377/2022. It includes the following eight aspects:

- Include natural persons who carry out some economic activity (self-employed) in incentive programs 1, 2, and 3.
- Allow budget extensions that may be carried out, to provide for a reserve for certain final recipients in certain programs.
- Facilitate the business model of energy service companies and clarify the definition of programs in relation to actions carried out for a third party and collective self-consumption.
- Allow that in incentive programs 1, 2, and 3 it can be a company that performs installations for individuals or other companies in any location.
- Make the storage capacity that is allowed to be installed more flexible. The ratio of installed storage capacity to generation power is increased from 2 kWh/kW to 5 kWh/kW.
- Inclusion of firewood as a fuel that can be used in biomass installations. It was limited only to pellets, leaving out an important part of rural Spain. Ecodesign and DNSH (do no significant harm) requirements are maintained.
- Simplification in monitoring requirements, especially for actions of program 6 of implementation of renewable thermal systems in the residential sector.
- Technical drafting improvements in some sections, including Annex III. Maximum eligible costs, reference costs, and amount of aid.

Source: <https://www.idae.es/ayudas-y-financiacion/para-energias-renovables-en-autoconsumo-almacenamiento-y-termicas-sector>

LOCAL SUPPORT FOR RES HEATING SYSTEMS

Different local grants exist in the Spanish regions.

A compendium on different subsidy schemes in the regions, most of them not only for heating systems but also for building rehab et. al., can be found here:

<https://instalacionesyeficienciaenergetica.com/ayudas-y-subvenciones-eficiencia-comunidades-autonomas/>

Open schemes for RES domestic heating June 2023:

Andalusia: Biomass heating, Solar thermal.

<https://www.agenciaandaluzadelaenergia.es/sopORTEinteractivoOrden/actuaciones-incentivables/actuaciones-incentivables-por-tipo-de-beneficiario/>

Improvement actions in which the following are obtained:

Reduction of non-renewable primary energy consumption of at least 30%, reduction of the overall annual energy demand for heating and cooling of at least 7%, or modification or replacement of thermal envelope elements that comply with thermal transmittance and air permeability values established in the CTE.

<https://www.juntadeandalucia.es/organismos/fomentoarticulaciondelterritorioyvivienDa/areas/vivienDa-rehabilitacion/plan-eco-vivienDa/paginas/plan-eco-viv-p4.html>

Aragón: Aid linked to self-consumption, storage and thermal systems with renewable energy sources

<https://www.aragon.es/tramitador/-/tramite/ayudas-ligadas-al-autoconsumo-almacenamiento-y-sistemas-termicos-con-fuentes-de-energia-renovable-renovables>

<https://www.aragon.es/-/mejora-eficiencia-energetica>

Balearic Islands: Grants for Renewable thermal systems.

https://www.caib.es/seucaib/es/200/personas/tramites?pag=2®s_pag=10&filtro=%7B%22texto%22%3A%22eficiencia+energ%C3%A9tica%22%2C%22familias%22%3A%22%22%2C%22materias%22%3A%22%22%2C%22agrupacionMaterias%22%3A%22%22%2C%22ua%22%3A%221%22%7D

Canary Islands: Aid for Renewable thermal systems.

<https://planderecuperacion.gob.es/como-acceder-a-los-fondos/convocatorias/BDNS/627188/ayudas-a-la-implantacion-de-energias-termicas-renovables>

Cantabria: Energy rehabilitation actions in existing buildings, in execution of the Energy Rehabilitation Programme for existing buildings in demographically challenged municipalities (PREE 5000 Programme).

Castilla La Mancha: Aid for energy rehabilitation actions in existing housings in Castilla-La Mancha and Aid for energy rehabilitation actions in existing housings in municipalities of demographic challenge. Aid for thermal renewable energy systems.

<https://www.jccm.es/index.php/tramites/1004886>

<https://www.jccm.es/index.php/tramites/1004779>

Catalonia: "Next Generation" housing grants; Aid for self-consumption and storage, with renewable energy sources and the implementation of renewable thermal systems in the residential sector (Catalan Energy Institute ICAEN)

<https://icaen.gencat.cat/es/energia/ajuts/energias-renovables/ajuts-renovables-2022/index.html>

Valencia: Aid for self-consumption and storage with renewable energy sources and the implementation of renewable thermal systems in the residential sector. Aid for energy rehabilitation actions in existing housings in municipalities of demographic challenge.

<https://www.ivace.es/index.php/es/ayudas/energia/ayudas-ahorro-y-eficiencia-energetica-energias-renovables-y-autoconsumo-solicitud-abierta/55059-ayudas-al-autoconsumo-y-el-almacenamiento-con-fuentes-de-energia-renovable-y-a-la-implantacion-de-sistemas-termicos-renovables>

<https://www.ivace.es/index.php/es/ayudas/energia/ayudas-ahorro-y-eficiencia-energetica-energias-renovables-y-autoconsumo-solicitud-abierta/55267-ayudas-rehabilitacion-energetica-en-edificios-existentes-en-municipios-de-reto-demografico-pree5000>

Galicia: Thermal renewable energy installation projects in the residential sector: Biomass, solar thermal, heat pumps.

https://www.inega.gal/subvencions/subvencions/Energiasrenovables/2021/ficha_renovables2021_0008.html

La Rioja: Realization of self-consumption facilities with renewable energy sources in the residential sector, public administrations and the third sector, with or without storage (until December 2023). Realization of thermal renewable energy installations in the residential sector. Energy rehabilitation actions in existing buildings, in execution of the Energy Rehabilitation Programme for Existing Buildings in Demographically Challenged Municipalities.

<https://www.larioja.org/industria-energia/es/energia/ayudas-vigentes-transicion-energetica/ayudas-energias-renovables-termicas>

<https://www.larioja.org/industria-energia/es/energia/ayudas-vigentes-transicion-energetica/pree-5000>

<https://www.larioja.org/industria-energia/es/energia/ayudas-vigentes-transicion-energetica/ayudas-autoconsumo>

Cantabria: Implementation of self-consumption installations, with renewable energy sources, in the residential sector, public administrations and the third sector, with or without storage.

https://dgicc.cantabria.es/detalle/-/journal_content/56_INSTANCE_DETALLE/16626/21367359

Installation of thermal renewable energy installations in the industrial, agricultural, service and/or other sectors of the economy, including the residential sector. Thermal applications for heat and/or cold production in buildings: domestic hot water, heating, cooling, air-conditioning of swimming pools, either directly or through district heating and/or cooling micro-grids. The technologies to be subsidised are Solar thermal, Geothermal, Aerothermal, Hydrothermal, Biomass, District heating and/or cooling microgrids.

https://dgicc.cantabria.es/detalle/-/journal_content/56_INSTANCE_DETALLE/16626/26233748

Madrid: Aid program for renewables in self-consumption, storage and thermal systems.

<https://www.fenercom.com/actuacion/praast-programas-de-ayudas-para-energias-renovables-en-autoconsumo-almacenamiento-y-sistemas-termicos/>

Navarre: Aid for self-consumption and storage with renewable energy sources. Subsidies to improve the energy efficiency of homes and buildings

<https://www.navarra.es/es/tramites/on/-/line/ayudas-para-la-rehabilitacion-energetica-de-edificios>

<https://www.navarra.es/es/tramites/on/-/line/ayudas-para-mejorar-la-eficiencia-energetica-de-las-viviendas>

<https://www.navarra.es/es/tramites/on/-/line/Ayudas-al-autoconsumo-y-al-almacenamiento-con-fuentes-de-energia-renovable?pageBackId=5722676>

Basque country: Incentive program linked to self-consumption and storage, with renewable energy sources, as well as the implementation of renewable thermal systems in the residential sector (until December 2023)

<https://www.eve.eus/Programa-de-ayudas/2020/Programa-de-incentivos-ligados-al-autoconsumo-y-al.aspx>

SWEDEN

While Sweden offers tax reductions for the installation work, including work costs for the installation of heating systems (also gas boilers), it offers no other schemes to subsidize the purchase of heating systems. The amount of the scheme is overall less relevant compared to other countries' ones.

TAX DEDUCTION (ROT-AVGRAD)

Type. Central government tax reduction scheme for fossil and RES heating systems.

Description. The decision to introduce the ROT (Rot-avgrad) deduction was made in the Riksdag on May 13, 2009. Individuals who own homes, holiday homes, or condominiums are entitled to deduct 30% of the labour costs of the installation (not of the technology) for works on the house (in condominiums: for internal maintenance). The deduction may also concern interventions on the heating system, such as the installation of heat pumps, biomass boilers, gas/oil/diesel boilers, and solar panels.

Amount: the maximum deduction is SEK 50.000 per person per year and is 30% of the cost of the work (not the technology).

Source:

<https://www.skatteverket.se/foretagochorganisationer/skatter/rotochrut/gerarbetetratttillrotavdrag.4.5c1163881590be297b5173bf.html>