



Netherlands Enterprise Agency

Announcement of offshore wind energy subsidy tender IJmuiden Ver Gamma-B

Commissioned by the ministry of Economic Affairs and Climate

*>> Sustainable. Agricultural. Innovative.
International.*

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Re Announcement of offshore wind energy subsidy tender IJmuiden Ver
Gamma-B

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Attachment(s)

1 - Substantiation of effectiveness, efficiency and evaluation in accordance with the Government Accounts Act 3.1

Dear Chairman,

In accordance with the Coalition Agreement, the Government is investing in clean and affordable domestically produced energy. In doing so, the Government is making a strong commitment to offshore wind energy. Offshore wind energy is the engine of the energy transition and contributes to a sustainable Netherlands. Offshore wind energy also increases energy independence and resilience in the face of geopolitical unrest. Starting next year, the Government will stimulate the rollout of offshore wind energy with *contracts for difference*, as announced in the Letter to Parliament of 20 March 2026. ¹This year, the Government is stimulating the further rollout of offshore wind with two 1 GW subsidy tenders.

In the Offshore Wind Energy Action Plan of 16 September 2025, the intention was announced to permit two sites, each for 1 GW of offshore wind energy, with subsidies in 2026.² In preparation for the tender rounds, the Netherlands Environmental Assessment Agency (*Planbureau voor de Leefomgeving*, PBL) advised on the maximum tender amount following a market consultation³. With the level of the advised maximum tender amounts, there was budgetary capacity for 1 GW, instead of the planned 2 GW. For this reason, the previous Government chose to initially open 1 GW to tender with subsidies and to comprehensively assess the budget for the second 1 GW during the spring decision-making process.

In the Spring Memorandum, the Government made funds available for the licensing of a second 1 GW offshore wind energy site in 2026, subject to parliamentary approval of the first supplementary budget (related to the Spring Memorandum) of the Ministry of Climate Policy and Green Growth (*Ministerie van Klimaat en Groene Groei*, KGG). This is in line with the motion adopted on 3 March 2026 by Member Oosterhout et al.⁴ and with the Offshore Wind Energy Action Plan.

¹Parliamentary Papers II 2025/26, 31 239, no. 445 (2026D13075).

²2025D39426 (Offshore Wind Action Plan).

³Netherlands Environmental Assessment Agency, 16 January 2026, Advice offshore wind tender 2026, Maximum tender amount for the TOWOZ concept

⁴Parliamentary Papers II 2025/2026, 36800-XXIII no. 26.

This second 1 GW tender contributes to energy independence, climate objectives, the economy, the sustainability of industry, and a more robust supply chain.

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Site selection

The Government intends to award subsidised permits for two 1 GW sites in 2026. Firstly, this concerns the 1 GW IJmuiden Ver Gamma-A site.⁵ For this, the online consultation on the draft tender regulations (Ministerial Order) was open for six weeks starting 16 January. Secondly, it concerns the 1 GW IJmuiden Ver Gamma-B site. This site was chosen – in coordination with TenneT – because IJmuiden Ver Gamma-A and IJmuiden Ver Gamma-B will be connected to the same offshore platform and the relevant Wind Farm Site Decisions are irrevocable.

Procedure

The draft Ministerial Order for IJmuiden Ver Gamma-B was published following the Government's announcement of the Spring Memorandum. This has been published subject to parliamentary approval of the first supplementary budget for KGG. Only once both Houses have approved these will the tender be opened in the autumn. By doing so, the Government aims to give wind farm developers sufficient time to prepare an application. Therefore, the Government will close the tenders for IJmuiden Ver Gamma-A and Gamma-B in December 2026. The precise dates will be announced no later than in the final Ministerial Orders which the Government will publish in the second quarter of this year.

IJmuiden Ver Gamma-A and Gamma-B will be connected to the same TenneT offshore platform, with a landing at Maasvlakte. By granting permits for the sites simultaneously, the offshore wind farms can be connected to the platform at the same time, thereby optimising utilisation of the offshore grid. As a result, the Government is slightly pushing back the tender round for IJmuiden Ver Gamma-A from the previously planned closing date of end of September. This aligns with the responses received during the market consultation on the draft Ministerial Order to provide more preparation time. Although there is uncertainty regarding the precise amount of consequential costs for TenneT, this leads to delay costs, on the one hand, but avoids costs for additional offshore work for the phased connection on the other.

The draft Ministerial Order for IJmuiden Ver Gamma-B is identical to the draft Ministerial Order for IJmuiden Ver Gamma-A consulted on, with the exception of the maximum tender amount and thus the available budget.

The Government expects to be able to award the permits in the first quarter of 2027, provided there are sufficient bids in the tenders. The wind farms are expected to be commissioned in 2032.

⁵Parliamentary Papers II 2025/2026, 33561, no. 99.

Financial

The Government intends to apply a maximum tender amount of €103/MWh for IJmuiden Ver Gamma-B.⁶ This is slightly lower than for IJmuiden Ver Gamma-A, as the expected wind energy yield of IJmuiden Ver Gamma-B is slightly higher due to the location of the site. This means the commitment budget (subsidy ceiling) has been set at approximately €3.92 billion and the expected cash expenditures are estimated at approximately €2.27 billion. The actual commitments and cash expenditures depend on the winning tender amount and the development of electricity prices.

To enable the award of subsidised offshore wind farm permits in 2026, a reservation is being made in the KGG budget. Based on the recommended maximum tender amount and the long-term electricity price outlook, an estimate of the expected cash expenditures has been made. The opening budget is equal to the commitment budget, which is the maximum subsidy amount to be disbursed. This is therefore the maximum amount the recipient can receive based on the subsidy decision. This only applies in the event of a long-term low electricity price.

The expected cash expenditures are lower than the opening budget because, in the event of higher prices, the subsidy amount to be paid out is adjusted for revenue from the market for the supply of electricity. Therefore, the expected cash expenditures are not based on the maximum amount to be paid out, but on the amount expected to be paid out based on the multi-year forecast of electricity prices. The actual cash expenditures incurred during the term of the subsidy are subject to the development of electricity prices. This is comparable to the SDE++ system.

Upon publication of the draft Ministerial Orders, the Senate and the House of Representatives will still have to vote on the Spring Memorandum/first supplementary budget, and thus also on the budget for the IJmuiden Ver Gamma-B tender. The opening of the IJmuiden Ver Gamma-B tender is therefore subject to Parliament's approval of the budget.

Possible feed-in tariff for producers

The Netherlands Authority for Consumers and Markets (ACM) plans to introduce a producer tariff, whereby not only the consumer but also the producer pays for the electricity grid. The PBL was unable to include the introduction of a feed-in tariff for electricity producers, as proposed by the ACM, in the maximum tender amount. The reason for this is that it is currently unclear whether this feed-in tariff will be implemented and, if so, how it will be structured. If a feed-in tariff is introduced, it will lead to cost increases that wind farm developers are currently unable to estimate or limit, and consequently also pose risks to the success of the tender. The Government has brought these risks to the attention of the ACM. Depending on whether the ACM decides to introduce a feed-in tariff and, if so, the timeframe within which the ACM publishes the design of the feed-in tariff, the

⁶Netherlands Environmental Assessment Agency, 16 January 2026, Advice offshore wind tender 2026, Maximum tender amount for the TOWOZ concept

feed-in tariff could affect the success of the IJmuiden Ver Gamma-A and Gamma-B tenders.

Online consultation

The responses to the online consultation on the draft Ministerial Order for IJmuiden Ver Gamma-A are currently being processed and may lead to a change in the final Ministerial Orders for both IJmuiden Ver Gamma-A and Gamma-B, as the tender regulations are identical.

Although the tender regulations for Gamma-A and Gamma-B are identical and changes resulting from the consultation for Gamma-A also apply to Gamma-B, the draft Ministerial Order for Gamma-B is also open for consultation for six weeks. After all, the sites are situated differently.

The House of Representatives will be informed of any changes, partly in response to the online consultation, no later than with the final Ministerial Orders. Changes may relate, for example, to the design of the tender regulation, the pre-selection criteria implementation of the European Net Zero Industry Act, and the level of the maximum *strike price*. The final Ministerial Orders will be published simultaneously.

In conclusion

The success of the tenders for IJmuiden Ver Gamma-A and IJmuiden Ver Gamma-B is important for energy independence, contributing to climate targets, making industry more sustainable, and maintaining a robust supply chain that is strongly intertwined with the Dutch economy. The Government continues to take steps for a continuous and realistic rollout of offshore wind energy. This also applies to the future permitting of offshore wind farms via *contracts for difference*.

Stientje van Veldhoven-van der Meer
Minister of Climate Policy and Green Growth

Appendix 1: Substantiation of effectiveness, efficiency and evaluation in accordance with the Government Accounts Act 3.1.1

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Element	Explanation
<p>Goals</p>	<p>Offshore wind energy makes a major societal contribution. For example, it contributes to energy independence, the Dutch economy, the sustainability of the Netherlands, and the supply chain. With the Roadmap for approximately 21 GW of offshore wind energy around 2030, a rollout path has been outlined for the development of offshore wind energy that should contribute to investment decisions in offshore wind energy and the sustainability of industry. Furthermore, the North Sea Wind Energy Infrastructure Plan stipulates that a robust 30 GW in 2040 applies as a minimum requirement for offshore wind energy needed to enable the sustainability plans of the Netherlands and industry.</p> <p>However, the rollout of offshore wind energy along the foreseen path outlined in the Offshore Wind Energy Roadmap has been under pressure in recent years due to sharply increased development costs and reduced and uncertain revenues for wind farm developers. This has a direct impact on achieving climate targets and energy independence, puts a brake on the economy, delays or leads to the cancellation of the industrial transition to sustainability, and has adverse consequences for the supply chain.</p>
<p>Policy instruments</p>	<p>The instrument is the permitting of offshore wind energy using the subsidy procedure. This means that a winning application in the tender obtains a permit under the Offshore Wind Energy Act and a subsidy decision pursuant to the Decree on the Stimulation of Sustainable Energy Production and Climate Transition, under which the SDE++ system is implemented.</p> <p>The subsidy for offshore wind energy operates according to the same system as the SDE++ scheme, through which the Minister of Climate and Green Growth supports companies that generate sustainable energy or apply technologies that reduce CO₂ emissions. The Minister reimburses the unprofitable part of a project: the difference between the costs of the sustainable technology and revenues from the market. If the market price is lower than the amount bid in the tender application, a subsidy is paid out. When electricity prices rise, the amount of cash expenditure decreases. Payment is based on the actual realised production. As a result, this system ensures that companies receive support to</p>

	<p>make sustainable projects financially viable in the most cost-effective way possible.</p> <p>Such a form of support can still be deployed until mid-2027. From July 2027, the European Commission requires that price certainty support for renewable electricity projects be provided only in the form of <i>Contracts for Difference (CfD)</i>. This is mandatory under European regulations and is already a widely used instrument abroad. CfDs are currently being developed in national legislation. CfDs offers the possibility for funds to flow back to the State as well, if the electricity price is above the <i>strike price</i>, the level at which a developer has a profitable business case.</p>
Financial consequences for the Government	<p>Based on the maximum tender amount of €103/MWh, expected cash expenditures are estimated at approximately €2.27 billion (over the period 2032-2046) and a commitment budget/subsidy ceiling of €3.92 billion. The provision and the estimate will be lower if the winning tender amount is lower than the maximum tender amount. Actual expenditures depend on the development of electricity prices during the eligible period of 15 years from the commissioning of the offshore wind farm.</p>
Financial consequences for social sectors	<p>By providing as much continuity as possible in the rollout of offshore wind energy, TenneT's delay costs, which are reflected in the grid tariffs, are limited as much as possible.</p>
Intended effectiveness	<p>The sharply increased development costs and reduced and uncertain revenues for wind farm developers have led to the emergence of an unprofitable gap that has rapidly grown. Subsidies are made available to cover this based on actual production. The subsidy is paid out retroactively based on the annual average electricity price.</p>
Targeted efficiency	<p>The subsidy only covers the unprofitable portion, the difference between the market price for energy and the cost price for generation by the wind farm. In addition, a base electricity price is applied. If the electricity price falls below the base electricity price, no additional subsidy is paid out.</p> <p>With the maximum tender amount of €103/MWh, the subsidy intensity for this tender comes to € 213/tonne CO₂. This falls within the maximum subsidy intensity of €300/tonne CO₂ applicable to the SDE++.</p>

	<p>This may turn out lower depending on the lower winning tender amount. The final expenditure during the term subsequently depends on the development of electricity prices. By way of illustration, the average subsidy intensity of applications in the onshore wind energy categories in the SDE++ 2025 round averages approximately €163/tonne CO₂. It should be noted that the production costs of offshore wind energy are higher compared to onshore wind energy due to the location.</p> <p>The application of a price certainty mechanism is in line with global developments. Although overseas tenders cannot be compared one-to-one with Dutch tenders, they provide a good indication of the challenging market conditions currently prevailing worldwide for offshore wind energy.</p>
Evaluation	<p>With the launch of the online consultation on the draft Ministerial Order, anyone can respond to the regulation. This provides an opportunity to adapt the draft Order into the final Ministerial Order. The consultation also serves as an indicator of the willingness and the likelihood of success of the tender. After the tender has closed, the results and success of the tender will be evaluated in order to learn from it for subsequent tenders regarding budget allocation and tender design. These lessons will also be incorporated as much as possible into the development of the <i>Contract for Difference</i>, which must be applied from mid-2027.</p>

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