



Netherlands Enterprise Agency

Final Ministerial Order Ijmuiden Ver Gamma-B

*Commissioned by the Ministry of Economic Affairs and
Climate Policy*

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



Order of the Minister of Climate Policy and Green Growth of 11 June 2026, no. WJZ/106640400, designating offshore wind energy as an eligible category in the context of the Stimulation of Sustainable Energy Production and Climate Transition Decree and laying down rules for granting permits for Ste Gamma-B in IJmuiden Ver Wind Farm Zone (Ministerial Order on the Subsidy and Permitting of IJmuiden Ver Wind Farm Site Gamma-B) [Chain ID WGK 29161]

The Minister of Climate Policy and Green Growth,

Having regard to Article 3 (1) of the Framework Act on Economic Affairs, LVVN and KGG Subsidies, Articles 2 (2-4 and 6), 6 (2), 7, 8 (1), 19 (2), 20 (1), 20a, 23 (3-5), 56 (3), 59 (2 and 3), 60 (2 and 7), and 61 (1) of the Decree on the Stimulation of Sustainable Energy Production and Climate Transition, Articles 12a (5), 14 (1d and 2), 14a (2-4), 15a (2), and 25e (2 and 3) of the Offshore Wind Energy Act and Implementing Regulation (EU) 2025/1176;

Has decided the following:

Section 1. Definitions

Article 1

For the purposes of this Order, the following definitions apply:

Decree: Decree on the Stimulation of Sustainable Energy Production and Climate Transition;

Group or group company: group or group company as referred to in Article 24b of Book 2 of the Dutch Civil Code;

Capital commitment: binding reservation of an investor's investment capital made to a fund whereby the fund manager is subject to financial supervision and is subject to authorisation pursuant to Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ 2011, L 174);

Site: Site Gamma-A in the IJmuiden Ver Wind Farm Zone as referred to in Article 1 of the Offshore Wind Energy Act;

Minister: Minister of Climate and Green Growth;

P50 value for net electricity production: the expected annual energy production for a given combination of site and production installation for the production of renewable electricity using wind energy, determined with a probability of 50%;

Lead partner: the applicant who participates in the partnership and is designated in the application to act as lead applicant on behalf of the partnership;

Directive 2013/34/EU: Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC;

Directive 2024/1760: Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859;

Partnership: a partnership without legal personality, consisting of at least two participants not affiliated with a group, which has been established for the purpose of carrying out activities, not being a company;

Implementing Regulation 2025/1176: Commission Implementing Regulation (EU) 2025/1176 of 23 May 2025 specifying the pre-selection and award criteria in auctions for the deployment of energy from renewable sources;

Permit: permit as referred to in Article 12 of the Offshore Wind Energy Act;

Act: Offshore Wind Energy Act.

Section 2. Application for a permit and subsidy

Article 2

1. An application for a permit for the site and an application for a subsidy must be submitted in the period from 26 November 2026 to 10 December 2026 at 17:00.
2. An applicant shall submit a maximum of one application for the permit, which may relate to the procedure of an auction or the procedure with a subsidy.
3. If the applicant applies for a permit in the procedure with a subsidy, he shall submit a maximum of one application for a subsidy.
4. For the purposes of the second and third paragraphs, legal entities and companies in a group or group company shall be regarded as a single applicant.
5. If applicants work together in a partnership, the lead partner shall submit the application on their behalf.

Article 3

1. The design for the wind farm, as referred to in Article 12a (4a) of the Act, shall include at least:
 - a. a wind energy yield calculation that has been drawn up by an independent organisation with expertise in the field of wind energy yield calculations, using reputable calculation models, environmental models, wind models and wind maps and that includes at least the location data, the make, type, technical specifications, including shaft height, rotor diameter and power curve, of the wind turbines, local wind data for the wind farm and a calculation of the P50 value for net electricity production of the wind farm;
 - b. the calculation models, environmental models and wind models used for the wind energy yield calculation;
 - c. documents demonstrating compliance with the applicable Wind Farm Site Decision; and
 - d. information demonstrating that the statement referred to in Article 7.34 (2c) of the Environmental Activities Decree can be submitted in a timely manner.
2. The calculation of the P50 value for net electricity production shall include availability, wake effects, electricity losses and curtailment losses, with the wake effect taking into account only the wind farm for which the application is made.
3. The timetable for construction and operation of the wind farm, referred to in Article 12a (4b) of the Act, states the completion dates of the following activities:
 - a. consent by the operator of the wind farm to the conditions of the offshore electricity transmission system operator for the connection and transmission of electricity in accordance with the Energy Act;
 - b. award of contracts to manufacturers, suppliers and installer;
 - c. installation of the first foundation;
 - d. installation of the first wind turbine;
 - e. start of the retraction of the 66 kV cables on the platform of the offshore electricity transmission system;
 - f. start of the supply of electricity;
 - g. being ready to supply full power for the test phase of the offshore electricity transmission system; and
 - h. decommissioning of the wind farm.
4. The estimate of costs and revenues referred to in Article 12a (4c) of the Act, shall in any case include an operating calculation with:
 - a. specification of the investment costs per component of the production installation;
 - b. an overview of all costs and revenues of the production installation; and
 - c. a calculation of the project return over the duration of the project.
5. The parties involved in the construction and operation of the wind farm, as referred to in Article 12a (4d) of the Act, include the following:
 - a. applicant and, if applicable, any participant in the partnership;
 - b. foundation manufacturer(s);

- c. foundation supplier(s);
 - d. wind turbine manufacturer(s);
 - e. wind turbine installers;
 - f. wind farm cable manufacturer(s);
 - g. wind farm cable installer(s); and
 - h. parties responsible for operation and maintenance of the wind farm.
6. The description of the knowledge and experience of the parties involved, as referred to in Article 12a (4e) of the Act, relates to knowledge and experience of offshore wind farms and includes the following:
- a. installed capacity of the offshore wind farms or the number of offshore energy projects for which the applicant has carried out project management during construction;
 - b. number of foundations produced by the manufacturer(s);
 - c. number of foundations installed by the installers;
 - d. number of wind turbines produced by the manufacturer(s);
 - e. number of wind turbines installed by the installers;
 - f. number of offshore electricity connections for which cabling has been produced by the manufacturer(s);
 - g. number of wind turbines connected by the installer(s) of the wind farm cables;
 - h. installed capacity of wind farms that the parties responsible for operation and maintenance have operated and maintained.
7. Article 2 (a-d) of the General Implementation Regulation for the Stimulation of Sustainable Energy Production and Climate Transition do not apply to the application.

Article 4

1. In addition to Article 12a (4) of the Act, the application contains:
- a. a summary description of the realisation of the project and documents showing it is plausible that the applicable delivery dates from the Development Framework for Offshore Wind Energy, referred to in Article 3.83 of the Energy Act, are met;
 - b. a summary description of the operation and removal of the wind farm;
 - c. a financing plan, including the intended financiers and the intended share they would bear;
 - d. if applicable, a document signed by each participant in a partnership, as follows:
 - 1°. declaration of participation in the partnership;
 - 2°. authorisation for the lead applicant to submit the application;
 - e. the most recently adopted annual accounts of the applicant, its parent company and, where applicable, each of the members of the partnership or the parent companies of the members of the partnership, where the annual accounts relate to a year which is no more than three calendar years before the year in which the application is submitted;
 - f. if the applicant includes a capital commitment in the application, an auditor's report in which the investor and the reserved amount are included;
 - g. if an application has been made in the auction procedure, drafts of supply agreements with third parties for electricity from the wind farm;
 - h. if the applicant belongs to a group or group company, an organisation chart of the group or group company and the registration numbers in the trade register of the legal entities and companies in the group or group company;
 - i. if the applicant applies for a permit in the subsidy procedure, display a tender amount in Euros per kWh to six (6) decimal places;
 - j. If the applicant applies for a permit via an auction procedure, the amount offered, in whole Euros, without decimals.
2. In addition to Article 12a (4) of the Act, and the first paragraph, the application shall contain:
- a. commitments referred to in Article 7;
 - b. where the applicant is under the jurisdiction of a third country that meets at least one of the two criteria set out in Article 5 (b) of Implementing Regulation 2025/1176: a cybersecurity plan that complies with the requirements of that part.

Section 3. General procedural rules

Article 5

1. The permit will be granted in accordance with an auction procedure or a subsidy procedure.
2. Applications in the auction procedure are processed first.
3. Applications in the subsidy procedure will be processed if the auction procedure has not resulted in the award of a permit.

Article 6

1. The deposit or bank guarantee, as referred to in Article 15a (1) of the Act, amounts to €100,000,000.
2. The period within which the deposit or bank guarantee must be provided is four weeks after the date on which the Minister granted the permit.
3. If the condition referred to in the second paragraph is not met in time, the permit for the site in question will be granted to the next applicant in the ranking.
4. The period for which the deposit or bank guarantee must be provided ends no later than the moment the Minister has been notified of readiness for supply of full power for the test phase of the offshore electricity transmission system.
5. A security deposit shall be taken out with an insurer holding at least a long-term A rating issued by a credit rating agency in accordance with Regulation (EC) No 1060/2009 of the European Parliament and Council of 16 September 2009 on credit rating agencies.
6. The bank guarantee is issued by a bank established within the European Economic Area.
7. The amount of the deposit or bank guarantee that is forfeited pursuant to Article 15a (4) is:
 - a. €10,000,000 for the period during which the permit holder did not carry out the activities specified in the permit for that period;
 - b. €10,000,000 for each month following the period during which the permit holder not carry out the activities specified in the permit for that period; and
 - c. €100,000,000 if the Minister decides to revoke the permit on the basis of Article 17 (1, 2 or 4) of the Act.

Article 7

In any event, the Minister will decide against an application for a permit if the applicant does not undertake to:

- a. comply with the requirement that no more than 85% of the permanent magnets of the wind turbines come from a single third country;
- b. comply with the requirement that at least 75% of the wind turbines in the application:
 - 1°. do not originate from the People's Republic of China;
 - 2°. no more than four of the following main specific components originate in the People's Republic of China:
 - a. nacelle (assembly);
 - b. rotor hubs;
 - c. main yaw and adjusting angle bearings;
 - d. direct drive systems, including generator, or gearbox drive systems, including generator;
 - e. permanent magnets of wind turbines;
 - f. wind turbine gearboxes;
 - g. rotor blades;
 - h. towers(masts);
 - i. foundations; and
 - 3°. the direct drive systems or gearbox, including generator, do not originate in the People's Republic of China;
- c. unless the applicant qualifies as a natural person, a company not in the scope of Directive 2013/34/EU (Corporate Sustainability Reporting Directive) within the meaning of Articles 19a and 29a of that Directive or a renewable energy community organisation, take measures to address the core elements of due diligence as referred to in Article 5(1)(a) to (g) of Directive 2024/1760 (the Corporate Sustainability Due Diligence Directive) and to provide documentation thereon during the term of the permit, in a manner specified in the permit decision;

- d. assess the carbon footprint of the project components based on an objective, transparent and non-discriminatory carbon footprint assessment methodology;
- e. measure and communicate the carbon footprint of project components based on life-cycle assessment methodologies set out in the permit award decision;
- f. ensure all rotor blades used are recyclable for at least 70% of the total original weight, where the calculation is described in accordance with NEN-EN 45555:2019 or a comparable standard, the recyclability percentage and the intended recycling technique have been verified in accordance with ISO 14034 or a comparable standard and where the recycling technique is at the level of Technology Readiness Level 6;
- g. during the term of the permit, provide information about the ease of repair and maintenance or ease of improving, reusing, remanufacturing and refurbishing products, in a manner specified in the permit award decision;
- h. that an operator established within the European Economic Area retains operational control of the installation and to provide documentation thereof during the term of the permit;
- i. where the applicant relies on suppliers for the supply of ICT products used in the wind turbines or the provision of ICT services related to their operation under the jurisdiction of a third country that meets at least one of the two criteria set out in Article 5 (b) of Implementing Regulation 2025/1176: provide documentation showing that those suppliers are also taking the measures referred to in that section;
- j. during the term of the permit, to provide: customs documentation and other relevant documents as referred to in Article 16 (5) of Implementing Regulation 2025/1176, including digital bills of materials for all digital hardware components and hardware subcomponents of the supplied wind turbines and all software and firmware used therein, in a manner detailed in the permit award decision.

Article 8

1. The periods referred to Article 14 (1d) of the Act are:
 - a. 39 months after the permit has become irrevocable for starting construction of the wind farm; and
 - b. 54 months after the permit has become irrevocable for starting operation of the wind farm.
2. When assessing the technical feasibility of the construction and operation of a wind farm, as referred to in Article 14 (1a) of the Act, the following shall in any case be taken into account:
 - a. the design for the wind farm submitted by the applicant, as referred to in Article 12a (4a) of the Act; and
 - b. the information submitted by the applicant with regard to knowledge and experience with offshore wind farms, as referred to in Article 3, paragraph 6, of this Order.
3. When assessing the financial feasibility of the construction and operation of a wind farm, as referred to in Article 14 (1a) of the Act, account shall in any event be taken of the estimate of the costs and revenues submitted by the applicant, as referred to in Article 12a (4c) of the Act, and the data referred to in Article 4 (c, d, e and f). The combined size of the applicant's equity and capital commitments shall be at least 20% of the total investment costs for the wind farm to which the application relates.
4. At the request of the applicant, the following shall be included in determining the combined amount of equity and capital commitments referred to in the third paragraph:
 - a. where applicable: the equity of the participants, or capital commitments made to the participants in the partnership; and
 - b. if the applicant or a participant in a partnership is a subsidiary: the equity capital of the parent company, or capital commitments made to the parent company.
5. When assessing the plausibility that the construction and operation of a wind farm can commence within the periods referred to in the first paragraph, the following shall in any case be taken into account:
 - a. the timetable provided by the applicant, as referred to in Article 12a (4b) of the Act; and
 - b. whether, in the timetable provided, the period for approval of the conditions of the offshore electricity transmission system operator for connection and transmission of electricity, in accordance with the Energy Act, is a maximum of 12 months after the permit has been granted.
6. When assessing the economic feasibility of the construction and operation of a wind farm, as referred to in Article 14(1e) of the Act, the estimate of the costs and revenues submitted by the applicant, as referred to in Article 12a (4c) of the Act, shall in any event be taken into account.

Section 4. Auction

Article 9

1. A bid in the auction procedure is valid if Article 4, paragraph 1, part j, of this Order is met.
2. A submitted bid cannot be amended.
3. If several valid bids have the same highest value, the Minister determines the 'highest bid' by drawing lots between these bids.
4. The permit holder shall make the one-off payment of the bid within four weeks after the permit has been granted in the manner stated in the permit award decision.
5. The amount referred to in Article 25e (3) of the Act is € 0.

Section 5. Subsidy

Article 10

Upon application, the Minister will grant a subsidy to one producer of renewable electricity produced by a production installation for the generation of renewable electricity using offshore wind located at Site Gamma-B in the IJmuiden Ver Wind Farm Zone.

Article 11

In any case, the Minister will reject an application for a subsidy if:

- a. an application for a permit has not been submitted in time;
- b. no permit is granted;
- c. a permit is awarded in the auction procedure.

Article 12

1. The subsidy ceiling is €4,698,000,000.
2. The criteria for ranking, referred to in Article 60 (1b and c) of the Decree do not apply.

Article 13

The tender amount is a maximum of €0.116 per kWh.

Article 14

1. The subsidy will be provided for a period of 15 years.
2. The subsidy recipient will put the production installation into operation within five years and six months of the date of the decision to grant the subsidy.

3. Production installations as referred to in Article 10 of this Order are designated as production installations as referred to in Article 23 (3) of the Decree.

Article 15

1. The basic electricity price, as referred to in Article 20 (1) of the Decree is € 0.037694 per kWh for production installations as referred to in Article 10 of this Order.
2. The maximum number of full-load hours referred to in Article 23 (5) of the Decree for production installations, as referred to in Article 10 of this Order, is equal to the P50 value for net electricity production included in the application.
3. The maximum number of full-load hours is a maximum of 4,000 hours if the P50 value for the net electricity production, as included in the application for the permit, is higher than 4,000 hours.
4. The revenue limit amount (yield threshold), referred to in Article 20a of the Decree, is € 0.134 per kWh.

Article 16

The subsidy, referred to in Article 10 of this Order, contains state aid and will not be granted until the European Commission has approved this scheme in a procedure referred to in Article 108 (3) of the Treaty on the Functioning of the European Union.

Section 6. Final provisions

Article 17

This Ministerial Order will enter into force on 1 October 2026.

Article 18

This Ministerial Order is referred to as: Ministerial Order on the Subsidy and Permitting of IJmuiden Ver Wind Farm Site Gamma-B.

This Ministerial Order will be published in the Government Gazette with the Explanatory Notes.

The Hague, 11 June 2026

*The Minister of Climate Policy and Green Growth,
S. van Veldhoven-van der Meer*

EXPLANATORY NOTES

1. Reason and purpose

The Climate Act sets the target of a 55% reduction in greenhouse gas emissions by 2030 and climate neutrality by 2050. This is in line with the climate ambitions of the European Union and the ambition of the European Union to accelerate and increase the production of energy from renewable sources. The European Climate Act¹ includes a European target of 55% reduction for 2030, with a further focus on offshore wind energy.

Offshore wind energy is essential for achieving green growth and sustainability in the Netherlands and is of great importance for making the Dutch energy system more resilient. However, the business case for offshore wind farms in the Netherlands is currently under pressure due to sharply increased costs for financing and materials, among other things. In addition, electricity demand is rising more slowly than previously anticipated, partly due to challenges in making energy-intensive industry more sustainable. This has made it more difficult for wind farm developers to enter into long-term power purchase contracts prior to the construction of the wind farm. This is a major cause of the deteriorating business case. This has led to the successful subsidy-free permitting of recent years becoming uncertain. In order to prevent development of offshore wind energy stagnating, the Minister of Climate and Green Growth (hereinafter referred to as the Minister) announced, in the Offshore Wind Energy Action Plan on Budget Day 2025, that offshore wind energy would be subsidised in 2026². Therefore, this Ministerial Order regulates the award of the permit for Site Gamma-B in the IJmuiden Ver Wind Farm Zone through the subsidy procedure.

2. Designation of offshore wind energy sites

Sites are designated exclusively in a wind farm zone that has been designated in the North Sea Programme. The North Sea Programme is a policy plan adopted pursuant to the Environment and Planning Act. The North Sea Programme 2022-2027 includes the designation of the IJmuiden Ver Wind Farm Zone, among others. The Wind Farm Site Decision determines where and under what conditions a wind farm may be built and operated. TenneT has been appointed as system operator of the offshore electricity transmission system and is therefore responsible for connection of the wind farms to the offshore electricity transmission system, connection to land and integration into the onshore electricity system. In line with the Offshore Wind Energy Development Framework (hereinafter: the Development Framework), TenneT's technical concept is based on (substation) platforms into which a maximum of 2 GW of wind energy capacity can be fed.

All turbines present are considered to be part of the wind farm, subject to the conditions of the Site Decision. Any other generation techniques, such as offshore solar energy, and other activities, such as storage, do not fall under the Offshore Wind Energy Act (hereinafter referred to as the Act) and are not covered by the Site Decision and the permit that can be applied for under this Ministerial Order. Other permits are required for these activities, including an environmental permit. In addition, other applicable regulations, including the Electricity Grid Code, and TenneT's model agreements (Realisation Agreement and a Connection and Transmission Agreement) also apply.

3. Procedure

3.1 Choice of procedure

The Offshore Wind Energy Act is the legal framework that underpins the roll-out of offshore wind energy. The Act has four procedures for awarding a permit for construction and operation of offshore wind farms, namely: the subsidy procedure, the comparative assessment procedure, comparative assessment procedure with a financial bid and the auction procedure.

Pursuant to Article 14a (3) of the Act, market conditions were investigated and consultations were held with the Minister of Finance prior to the decision regarding which procedure to apply.

The decision was made for the parallel application of a subsidy procedure and an auction

¹ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulation (EC) No 401/2009 and Regulation (EU) 2018/1999.

² Parliamentary Papers II 2024/2025, 33 561, no. 91.

procedure. These are both part of a single Ministerial Order³. Under current market conditions, the likelihood of a subsidy-free application is considered limited. The auction procedure is, however, included under this Ministerial Order to maximise social benefits in the event that market conditions – during the application submission period – enable subsidy-free applications once again.

3.2 Ranking

If the application is complete and has not been rejected pursuant to Article 14 of the Offshore Wind Energy Act, in conjunction with Articles 7 and 8 of this Ministerial Order, the application will be further assessed. Applications in the auction procedure take precedence over applications in the subsidy procedure. Applications in the auction procedure are ranked higher in the event of a higher bid. If there are no applications via the auction procedure, the applications are ranked in the subsidy procedure. In this case, applications are ranked higher with a lower tender amount. Applicants must indicate under which procedure their application is submitted.

In the case of an application in the subsidy procedure, the tender amount must be submitted to six decimal points. Where the application is submitted in the auction procedure, the bid is submitted without decimal (zero decimal points). This prevents equal bids from being submitted and two or more parties being ranked highest. In the exceptional case that this does happen, the final ranking will be determined by drawing lots. For applications in the subsidy procedure, this is stipulated in Article 60 (7b) of the Decree on the Stimulation of Sustainable Energy Production and Climate Transition (hereinafter: the SDEK Decree). Drawing lots also take place in the auction procedure in the exceptional case that there are two equal bids.

3.3 Auction procedure

Pursuant to Article 25f of the Offshore Wind Energy Act, the Minister grants the permit to the applicant with the highest bid in the auction procedure.

There are several ways in which an auction can be designed. The various options regarding the addition of the auction procedure to the Offshore Wind Energy Act are described in a report by consultancy firm NERA⁴. When designing an auction, an important choice is whether the auction covers one or more rounds. The format of a closed application in a single round is the easiest to implement, but does not allow for *price discovery* to mitigate a *winner's curse*. Price discovery requires an expectation of competing applications in the auction procedure, which is not the case in current market conditions. *Winner's curse* refers to the risk that the winner of an auction pays too much because they overestimate the value. In recent years, wind farm developers have gained a great deal of experience nationally and internationally in determining the value of an offshore wind farm. Therefore, in the event that an application is received in the auction procedure, it is likely that an application in the auction procedure contains a bid that underestimates the estimated value (*bid shading*). An auction with several rounds therefore has no added value in circumstances of low to no competition for subsidy-free bids. The auction procedure therefore takes place with a closed bid in a single round. This is also in line with past permitting procedures in which the applicant could make a one-off closed financial offer.

An application in the auction procedure includes a one-off payment that must be made within four weeks after the permit has been granted in the manner stipulated in the decision. The amount must be submitted, in euros without decimals, in the application. Failure to pay the amount (on time) constitutes non-compliance with the permit conditions, and enforcement action may be taken. This can ultimately lead to revocation of the granted permit. This also means that the deposit or bank guarantee, as referred to in Article 15a of the Act, is forfeit. The amount forfeit is then €100,000,000 (Article 6, seventh paragraph, opening words and part c of this Order). Since this method ensures that the security deposit or bank guarantee also provides security for honouring a bid made in the auction procedure, this fulfils the obligations of Article 25e, second paragraph, opening lines and part e, and third paragraph, of the Act, which stipulates that rules are laid down by Ministerial Order on the provision of security for a bid.

³ *Parliamentary Papers II 2018/2019*, 35 092, no. 3.

⁴ <https://open.overheid.nl/documenten/ronl-b8383380-19c5-4846-8a48-fefe66fca5fa/PDF>

3.4 Subsidy procedure

3.4.1 General

Pursuant to Article 21 (1) of the Offshore Wind Energy Act, the Minister grants the permit to the applicant awarded the subsidy. The subsidy will be awarded to the applicant with the lowest tender amount. The tender amount is submitted in Euros per kWh, to six decimal points. A subsidy awarded under this Ministerial Order has a term of 15 years for the permit holder.

The rules governing the subsidy award procedure are set out in the SDEK Decree. The subsidy mechanism of this Decree is also referred to as the 'SDE++'. Offshore wind energy is not a category eligible for SDE++ subsidies. The SDEK Decree has been amended to allow for awarding subsidies for offshore wind energy with a similar mechanism.

The SDE++ is a system through which the Minister supports companies that generate sustainable energy or apply techniques that reduce CO2 emissions. In doing so, the Minister compensates for the unprofitable part of a project: the difference between the costs of the sustainable technology and the revenues generated. If the annual average market price is lower than the price bid in the tender application, there will be a deficit and the Minister will pay a subsidy. As the annual average market price rises or exceeds the tender price, the Minister pays less or nothing at all. The payment is always made in arrears retroactively, based on the actual production. As a result, the SDE++ ensures that companies receive support for making sustainable projects financially feasible, without using too much public money.

The method of subsidisation in this Order anticipates the introduction of so-called *Contracts for Difference*⁵.

3.4.2 Subsidy ceiling

The maximum commitment budget is calculated on the basis of the maximum subsidy that could theoretically be paid out for a 1 GW wind farm. It is calculated as the product of the 1 GW capacity, the maximum number of full-load hours, the number of years and the difference between the maximum tender price and the base energy price. The Site Decision includes the possibility of installing up to a maximum of 1.15 GW of capacity. It is possible to submit an application for this total capital as long as the maximum commitment budget is not exceeded. For example, by submitting a bid with a tender price that is significantly below the maximum tender price set. Applicants should note, however, that any application that exceeds the subsidy ceiling will be rejected.

Actual cash expenditure is expected to be significantly lower, as energy prices are likely to be higher than the base energy price, the project may install less than the maximum capacity and may, in practice, produce less than the maximum number of eligible full-load hours.

3.4.3 Maximum tender amount

The maximum tender amount has been determined based on an independent calculation by the Netherlands Environmental Assessment Agency (Planbureau voor de Leefomgeving, PBL), following a market consultation.

In the subsidy procedure, an applicant is required to submit a bid. This bid consists of a tender amount for the site in question that does not exceed the maximum tender price set.

3.4.4 Base electricity price

The base electricity price is a lower limit for the correction amount. The correction amount is an annual variable amount that, deducted from the base amount (also known as the tender amount/price), determines how much subsidy the permit holder receives. It is based on the expected market value of the renewable energy. If market prices rise, the correction amount also increases, which results in a lower subsidy payment.

The base electricity price is two-thirds of the long-term electricity price. If the market price (and thus the correction amount) is lower than the base electricity price, then no subsidy is paid for this, because the applicant must be able to bear that difference itself in order to be profitable. This prevents subsidies from being provided for part of the costs that are not considered "unprofitable" under the scheme, and thus prevents unnecessary use of public funds.

3.4.5 Maximum full-load hours

⁵ *Parliamentary Papers II 2025/2026, 33 561, no. 91.*

In practice, it is unlikely that a project will generate more than an average of 4000 full-load hours per year. To prevent the required budget reservations for the Government from becoming too excessive, this Ministerial Order stipulates that the maximum number of full-load hours is a maximum of 4000.

3.4.6 Revenue threshold

The revenue threshold amount (cap) is an excess profit mechanism, serving to offset potential windfall profits, up to a maximum of the amount paid out in subsidy. This means the permit holder must repay the subsidy received in the event that the annual average electricity price exceeds the revenue threshold amount.

In line with the SDE++, the revenue threshold amount has been set at €0.018/kWh above the maximum tender price. This prevents the permit holder from making excess profits during exceptional situations involving very high energy prices, without significantly reducing the financeability of projects.

3.4.7 Subsidy payment start date

Pursuant to Article 6 of the SDEK Decree, the subsidy recipient can specify the start date of the subsidy period. This may not start later than 5.5 years after the date of the subsidy decision. The time may also be set retroactively. The start of the period for which the subsidy is provided may differ for a maximum of five parts of the subsidy award decision. There must be a period of at least two months between the different start dates.

Because the 15-year subsidy period starts no later than 5.5 years after the subsidy has been granted, the subsidy period is expected to start no later than mid-2032, assuming the permit is awarded in the first quarter of 2027. Electricity transmission can commence from April 2031, although TenneT may not be able to guarantee full transmission capacity by that time. In principle, this does not prevent the subsidy period from starting. Should there be underutilisation of eligible annual production during the subsidy period, the wind farm developer will have the option of banking the unused volume in the 16th year, at the end of the subsidy period; so-called forward banking. Backward banking is no longer possible since introduction of the revenue threshold.

4. Applying for a permit

4.1 Applications per lot

Article 2 (1) of this Ministerial Order sets out the period within which applications for the permit for Site Gamma-B in the IJmuiden Ver Wind Farm Zone can be submitted. Article 2(2) of this Order sets the number of applications that can be submitted per applicant to a maximum of one. The applicant therefore submits either an application in the subsidy procedure or an application in the auction procedure. Multiple applications by an applicant, either within the same or a different procedure, is not possible.

Article 2 (3) of this Order provides that legal entities and companies in a group or group company are to be regarded as a single applicant. The definition of 'group or group company' is based on Article 24b of Book 2 of the Dutch Civil Code. A group is (i) an economic unit, (ii) in which legal entities and companies are organisationally linked and (iii) with central or joint management. Group companies are legal entities and companies that are linked to each other.

It was decided to limit the scope for submitting applications in this way, so that parties can be prevented from submitting strategic applications to increase their chance of obtaining a permit. Alignment with existing definitions and thus also existing legal concepts of 'group' and 'group company' ensures the understandability of the definition.

If an applicant is part of a group or group company, an organisational chart of the group or group company must be attached to the application, stating the registration numbers in the trade register.

A partnership is an arrangement that does not have legal personality, consisting of at least two participants which are not affiliated with a group, that has been established for the purpose of carrying out activities, not being a company. In the case of a partnership, the lead partner of the partnership submits the licence application on behalf of the participants (Article 2, fourth paragraph, of this Order). If several parties jointly establish a company that submits the application, this is an application by this company and not an application on behalf of the members of a partnership. The definitions of partnership and lead partner are based on the formulations in Article 1 of the Framework Decision on National EZK and LNV Subsidies.

A tool for submitting applications is available via the Netherlands Enterprise Agency (RVO) website. The data and documents that must be submitted with the application are specified in Articles 3 and 4 of this Ministerial Order.

4.2 No fees charged for applications

No fees are charged for processing an application for a permit.

Furthermore, the costs incurred for site surveys in preparation for the Site Decision, ranging from €15 million to €20 million, are not charged to the permit holder, whether the process involves a subsidy or an auction. Making a distinction in this regard could lead to *gaming*: an application with a low tender amount to avoid the costs of site surveys in the auction procedure.

4.3 Bank guarantee or security deposit

The rules regarding the bank guarantee or security deposit as a suspensive condition, as referred to in Article 15a of the Act, are laid down in Article 6 of this Ministerial Order. Under this Order, it is also possible for an insurer to issue a security deposit, provided the insurer has, at least, a long-term A rating from a rating agency. This ensures a level playing field between banks and insurers and also offers the permit holder more flexibility to comply with this suspensive condition. The bank guarantee must be issued by a bank established within the European Economic Area.

In addition, it is stipulated that the total bank guarantee or deposit will be forfeited if the Minister decides to revoke the permit or if the permit holder submits a request for revocation and the Minister intends to honour this request. In this way, it is made clear before the application period what will happen to the bank guarantee or deposit in such cases.

4.4 Feed-in tariff risk

Compared to the online public consultation on the draft tender regulations for this Ministerial Order, the maximum tender amount has been increased to continue to provide sufficient budgetary leeway for two competitive tenders, notwithstanding the risk and uncertainties associated with the planned feed-in tariff. Given the budgetary leeway offered, the market is expected to factor the risks of foreseeable developments regarding the feed-in tariff into applications, based on the best information available before the tender closes. After the permit has been granted, there is no scope for the permit holder to enter into discussions with the Government about additional compensation as further details emerge about the design and level of the feed-in tariff.

5. Assessment of applications

5.1 General

The permit will only be granted if it is sufficiently plausible that construction and operation of the wind farm is technically feasible, financially and economically viable, can be started within the periods referred to in Article 8, paragraph 1 of this Order, meets the Site Decision requirements and criteria arising from the European Net Zero Industry Act (NZIA)⁶. These requirements apply as pre-selection criteria which every application must meet before being ranked, whether as an application in the subsidy or auction procedure.

5.2 Investment Assessment Office

Pursuant to Article 14 (3) of the Act, the Investment Assessment Office (*Bureau Toetsing Investerings*, BTI) assesses the admissibility of granting a permit to an applicant by investigating possible risks to national security. This assessment will consider, for example, the financial reliability of the company concerned, the way the company is managed and directed, and the degree of transparency. In addition, the track record of the party or parties involved regarding the safeguarding of security and their technical expertise for reliable operation of the activities in question will be examined.

If there are significant risks to public safety, security of supply, or continuity of provision, the award of a permit to an applicant may be refused.

⁶ Regulation (EU) 2024/1735 of the European Parliament and of the Council of 13 June 2024, establishing a framework of measures for strengthening Europe's net zero technology production ecosystem and amending Regulation (EU) 2018/1724.

5.3 Assessment of the feasibility of the intended planning for the construction of the offshore wind farm

The electricity from the IJmuiden Ver (IJV) Gamma-B site will land on the Maasvlakte. TenneT will connect the IJV Gamma-B site to the same 2 GW direct current platform as the IJV Gamma-A site. The Development Framework includes provisions on the planned delivery procedure for direct current (DC) connections. Unlike alternating current (AC) connections, a DC connection must be tested. To do this, the entire wind farm must be connected and ready to supply full power. This requires close cooperation between the wind farm developer and TenneT from the moment the permit is granted. It is therefore important that the wind farm developer indicates in the schedule whether, within 12 months of obtaining the permit, they can agree to the terms set by the offshore transmission system operator for the connection and transmission of electricity. Due to the mutual dependencies and obligations between TenneT and the permit holder, as outlined in the Development Framework, to adhere to this commissioning procedure and meet the delivery dates, Article 3 (3) of this Ministerial Order requires the applicant to specify certain dates in the construction and operation schedule: the dates the date for commencing the pulling of 66 kV cables onto the offshore transmission system platform, and being ready to deliver full power for the joint test phase. The final delivery dates for the offshore transmission system are in the Development Framework.

In view of the offshore transmission system delivery dates, the periods referred to in Article 8 (1) of this Ministerial Order have been set at 39 months after the permit becomes irrevocable for start of construction of the wind farm and 54 months after the permit becomes irrevocable for start of operation of the wind farm. This is based on the assumption that the permit will become irrevocable on 1 April 2027. The permit can only be granted if, based on the application, it is sufficiently plausible that construction and operation of the wind farm can be started within these periods. These periods therefore only relate to the assessment of the application and not necessarily to the periods that will be included in the permit conditions. The periods specified in the permit conditions will be linked to the milestones for the delivery of the offshore transmission system, which will be part of the Development Framework that will be published prior to or simultaneously with the adoption of the final Ministerial Order. An aim when setting the milestones in the Development Framework is that there should be at least five years between the expected date the permit becomes irrevocable and the date the wind farm is ready to supply full power.

The permit holder can assume, and will be held to in the permit, the milestones of the Development Framework, namely: the platform is ready for the retraction of the 66 kV cables on the platform of the offshore transmission system (*cable pull-in*), the wind farm is ready for full power supply and the delivery of the direct current connection. There is a possibility that the permit will become irrevocable considerably later than anticipated due to a possible objection and appeal procedure initiated by another party. If, due to an objection and appeal procedure, the period between the permit becoming irrevocable and platform being ready for *cable pull-in* is less than 48 months, the Minister will consult with TenneT and the permit holder and determine a new schedule for the milestones for the delivery of the transmission system and wind farm. In that case, pursuant to Article 15 (4) of the Act, the Minister will, in principle, make use of the option to grant an exemption from the obligations to carry out certain activities within the specific time periods stated in the permit. The Minister will also, in principle, make use of the option to grant an exemption from the obligations to carry out certain activities within specific periods if the offshore transmission system platform is not ready for the withdrawal of the 66 kV cables on the platform of the offshore transmission system by the delivery date, as referred to in the Development Framework. Granting an exemption prevents the bank guarantee or deposit being forfeited.

5.4 Assessment of technical feasibility

When assessing the technical feasibility for construction and operation of a wind farm, the data submitted regarding knowledge and experience with offshore wind farms is examined, among other things. To this end, the applicant may also have experience with the realisation of other types of offshore energy projects, such as the construction of mining platforms. In this way, parties that already have experience in carrying out complex offshore projects do not have to hire another party for project management.

Information on the knowledge and experience of the parties involved is now only included in the assessment of whether the construction and operation of the wind farm is technically feasible. This is different from, for example, the permit procedures for Nederwiek Site I-A and IJV Alpha and Beta, in which the knowledge and experience of the parties involved was also part of the comparative test. In the context of this Ministerial Order, the information regarding the knowledge and experience of the parties involved is only used to assess whether it is plausible that the parties involved are technically capable of building and operating a wind farm. No minimum requirements have been set for this.

5.5 Assessment of financial feasibility

The assessment of financial feasibility will take into account, among other things, the combined size of equity and capital commitments. Capital commitments are only taken into account if the definition as included in Article 1 of this Ministerial Order is met. The construction and operation of a wind farm will only be considered financeable if the application shows that the combined size of the applicant's equity and capital commitments is at least 20% of the total investment cost for the wind farm. To determine the combined size of equity and capital commitments for a partnership, the equity capital and capital commitments of the members of the partnership and their parent company(ies) will be taken into account at the applicant's request. If the applicant is part of a group, the equity and capital commitments of the parent company will be taken into account at the applicant's request.

The capital requirement in Article 8 (3) of this Order is intended to prevent the permit from being awarded to a party that is not financially sound. An applicant may also be deemed sufficiently financially sound based on the capital of other parties participating in the application. This is reflected in Article 8 (4) of this Order. The capital of other parties is only taken into account at the request of the applicant.

It is not intended that another party should be responsible for the applicant's obligations. Therefore, the terms parent and subsidiary in Article 8 (4b) of this Order must be interpreted broadly. For example, if the applicant is a joint venture, the combined size of the equity and capital commitments of all joint venture partners and their parent companies can be taken into account. In the case of a private limited company in formation, both the assets of the parent company(ies) and the founding party can be taken into account. In the case of an application by a limited partnership (hereinafter: CV), in addition to the separate assets of the CV, the combined size of the equity and capital commitments of the founding partner and its parent company(ies) can also be included.

The site for which a permit is awarded under this Ministerial Order is not located in a territorial sea. Therefore, no right of superficies is established for the construction of installations on the seabed of these sites that would have to be paid for the permit recipient.

5.6 Assessment of the criteria stemming from the Net Zero Industry Act

The NZIA requires Member States to set qualitative requirements for auctions and tenders of 'net zero technologies' (such as renewable energy). This involves pre-selection or award criteria in areas such as security, resilience, full and timely implementation of the project, corporate social responsibility, CO2 footprint and circularity.

From 30 December 2025, Member States must apply the requirements in the Act to at least 30% of auctioned volume (or at least 6 GW) of renewable energy per calendar year. These requirements are linked as pre-selection criteria to the permitting procedures for offshore wind energy, because in recent years considerable experience has already been gained on the various topics through comparative assessment (with financial bid). This will allow the Netherlands to meet the requirement of 30% auctioned volume per year with a single successful permitting procedure. The criteria are designed to result in a cost increase that is as small as possible.

The manner in which Member States must apply the NZIA criteria is set out in Implementing Regulation (EU) 2025/1176⁷. This Implementing Regulation is based on the NZIA.

5.7 Ability to execute the project fully and on time

Article 6 of Implementing Regulation (EU) 2025/1176 sets out a pre-selection criterion relating to the ability to implement the project fully and on time. Pursuant to Article 6 (1) it is mandatory to require at least two of the documents mentioned therein. This Ministerial Order includes the provision of all the documents mentioned as a requirement (Article 4). The reason for requiring all the documents of Article 6 (1) is that the construction and operation of an offshore wind farm is a relatively large project compared to other projects to which the NZIA applies. The documentation requirements are in line with Article 6(2) of Implementing Regulation 2025/1176, which requires that the documentation requirements be adapted to, among other things, the project costs and the risks of the project.

⁷ Commission Implementing Regulation (EU) 2025/1176 of 23 May 2025 specifying the pre-selection and award criteria in auctions for the deployment of energy from renewable sources

5.8 Corporate Social Responsibility

Building on international standards⁸ and already existing legislation on due diligence, the applicant must provide insight into what measures it is taking with regard to corporate social responsibility. This must cover the applicant's general business activities related to the granting of the permit.

Article 2 (2) of Implementing Regulation (EU) 2025/1176 defines due diligence as the process by which companies identify, prevent and mitigate the negative environmental and social impacts of their business activities in relation to, in this case, the construction and operation of the offshore wind farm, and account for the way in which they deal with them; These include adverse impacts related to the company's own operations and its upstream and downstream value chain, including through its products or services, as well as through its business relationships.

To this end, the applicant must address the core elements of due diligence from Article 5 (1a to g) of the Corporate Sustainability Due Diligence Directive (EU) 2024/1760 on (hereinafter: CSDDD), which entered into force on 25 July 2024. The CSDDD must be implemented in Dutch law by 26 July 2028 at the latest. The core components follow from Article 5(1a to g) of the CSDDD:

- (a) integrating due diligence into their policies and risk management systems in accordance with Article 7;
- (b) identifying and assessing actual or potential adverse impacts in accordance with Article 8 and, where appropriate, prioritising actual and potential adverse impacts in accordance with Article 9;
- (c) preventing and reducing potential adverse impacts, and terminating and mitigating actual adverse impacts as far as possible, in accordance with Articles 10 and 11;
- (d) providing remediation of actual adverse impacts in accordance with Article 12;
- (e) meaningful cooperation with stakeholders in accordance with Article 13;
- (f) establishing and maintaining a notification mechanism and a complaints procedure in accordance with Article 14;
- (g) monitoring of the effectiveness of their due diligence policies and measures in accordance with Article 15.

In the application, the applicant shall commit to comply with the due diligence requirement set out in Article 7c (1). The applicant must provide insight into the policy pursued based on statements of assurance from third parties regarding due diligence and must provide this before the start of construction of the wind farm. This obligation is elaborated in the permit award decision. For the delivery of this, parties can think of the annual independent monitoring results that are part of participation in the International Responsible Business Conduct Agreement for Renewable Energy (*IRBC Renewable Energy Agreement*) led by the Dutch Social and Economic Council.

5.9 Carbon footprint and circular economy

5.9.1 Introduction

Increasing geopolitical uncertainty and the need to achieve economic and sustainability goals towards 2030 and 2050 require an acceleration of the transition to a circular, climate-neutral and autonomous European economy. The Netherlands also emphasises that circular measures contribute to climate and energy objectives. The availability of materials is crucial for the feasibility and practicability of the energy transition. The Government wants to work towards a fully circular economy by 2050. Through the National Programme for a Circular Economy⁹ (NPCE), the Government is committed to the broad raw materials transition. The NPCE includes measures for the manufacturing industry to increase

⁸ This includes (but is not limited to) the United Nations Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, the OECD Guidelines for Multinational Enterprises on Corporate Social Responsibility, the OECD Due Diligence Guidance for Corporate Social Responsibility, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and relevant Union legislation on corporate sustainability due diligence, in particular Directive (EU) 2024/1760 (CSDDD), Directive (EU) 2022/2464 (CSRD), and Delegated Regulation (EU) 2023/2772.

⁹ <https://www.rijksoverheid.nl/binaries/rijksoverheid/documenten/beleidsnotas/2023/02/03/nationaal-programma-circulaire-economie-2023-2030/Nationaal+Programma+Circulaire+Economie+2023-2030.pdf>

security of supply and at the same time reduce the environmental and social impact of raw materials. It also stimulates innovation and market development. In addition to the NPCE, the Government is strengthening security of supply of critical raw materials through the National Raw Materials Strategy (*Nationale Grondstoffenstrategie, NGS*)¹⁰. The European Commission has also set several strategic goals in the European Critical Raw Materials Act (CRMA) to achieve a long-term resilient economy. The goals aim to strengthen the value chain by striving for a substantial degree of self-sufficiency in strategic and critical raw materials for European consumption. The Government is currently investigating how this can lead to implementing legislation for the CSDDD.

For cost-effective deployment of offshore wind energy, it is essential that there is a transition from a linear supply chain to a circular supply chain, which allows for more effective and efficient use of scarce materials and products within future wind sites. It is desirable that in the long term regulations should be drawn up for the use of materials for the components in the wind farm in order to protect the environment. At present, regulations to sufficiently safeguard the public value of environmental protection cannot be sufficiently stringent, partly due to the information asymmetry between market parties and the Government. In addition, the wind energy sector is still in the early stages of the transition to circular design.

Article 7(c) of this Ministerial Order is intended to increase the transparency of business operations. Promoting transparency is a first step and gives the wind energy sector, but also the Government, more insight into consumption of raw materials, environmental impact and value retention of the components of an offshore wind farm. In addition, reports can ensure that the permit holder has sufficient insight into consumption of raw materials, environmental impact and value retention throughout the entire chain of wind farms early in the process and continuously during all phases of the project. The prescribed requirements for the entire chain regarding the intended or applied materials and products are a necessary first step towards industry standards for the products, materials and services within future wind farms. Finally, there are also process-based improvement opportunities to be achieved within the wind energy sector, such as embracing a sector-specific methodology for Life Cycle Assessment (LCA). Encouraging this type of reporting will increase transparency about the products and services traded between companies. The requirements are explained in more detail in the paragraphs below.

¹⁰ <https://open.overheid.nl/documenten/ronl-c97cca89a0c360bc012f5d6da3d54dd1844a6d33/pdf>

5.9.2 Applicant's commitments on the subjects of carbon footprint and circular economy

Article 7 (d, e and f) provides that an application will be rejected if the applicant fails to make the aforementioned commitments. These are commitments that relate to the project's carbon footprint and circularity.

Those requirements are based on Articles 8 and 9 of Implementing Regulation 2015/1176. The commitments are included as a requirement or condition with the permit after the permit has been granted.

5.9.3 Calculating the carbon footprint

Article 7 (d) regulates for a mandatory commitment to assess the carbon footprint of the components of the project through a carbon footprint assessment methodology. It must be an objective, transparent and non-discriminatory method.

5.9.4 Life Cycle Assessment (LCA)

Article 7 (e) regulates for a mandatory commitment to measure and report on the carbon footprint of components of the project based on a Life Cycle Assessment (LCA). The permit award decision will specify in more detail how the LCA should be carried out.

5.9.5 Recyclability of rotor blades

Article 7(f) stipulates a mandatory commitment to design all rotor blades used in such a way as to achieve a minimum recycling potential. This is expressed as a minimum percentage of the total weight of the original rotor blades used that is recyclable and can therefore be separated into fibres and other original material types. This includes, but is not limited to, fibres, resins, wood and metal. If materials such as resin oil that are formed can be used in the production of new products by the intended recycling technique, these materials may be included as recyclable materials in the calculation for the recyclability percentage. Low-grade processing by backfilling, *co-processing* or a pure energy recovery technology (incineration) does not qualify as a valid recycling technique for this regulation.

There is a chance that recycling techniques and methods for rotor blades will develop rapidly and a risk that a submitted recycling technique or method will become obsolete by the end of the life of the rotor blades. For this reason, it is only mandatory to report on the recycling potential. The permit holder is not obliged to recycle the turbine blades used according to the submitted recycling technique, method or degree of recyclability at the end of life of the rotor blades. However, a condition for assessment has been set with regard to the level of technology readiness. The proposed technology must be sufficiently developed that technology is proven at the prototype level. The proposed recycling technology should have at least a *Technology Readiness Level* (TRL) of 6 at the start of construction of the wind farm.

TRL 6 is the prototype system level. This means that: (i) the components and process have been scaled up to prove the industrial potential and its integration within the entire system; (ii) most of the issues identified have been resolved previously; (iii) the system has been identified and modelled on a full commercial scale; (iv) the LCA and economic assessments have been further developed; (v) the results of laboratory tests of the prototype system are close to the desired configuration in terms of performance, weight and volume; (vi) it is already known how the test environment differed from the operational environment and whether this was in line with expectations; and (vii) it is known whether and how the problems that may have been identified will be resolved in subsequent versions.

The permit holder substantiates that the submitted recyclability percentage is plausible. The substantiation of the recyclability percentage is provided in accordance with NEN EN45555:2019 or a similar standard. In addition, the permit holder shall verify the submitted recyclability percentage and recycling technique and its required TRL by submitting an environmental technology verification in accordance with ISO 14034:2016 or a similar standard.

The Environmental Technology *Verification* (ETV) according to ISO14034:2016 should ensure that, at the end of their life, the intended rotor blade design and/or technology has the highest possible chance of being processed into usable secondary raw materials such as resins, fibres, adhesives, coatings, etc.

5.10 Requirements in the permit decision related to the circular economy and carbon footprint

5.10.1 Product Decomposition List

The permit decision will specify that all data related to the circular economy and the carbon footprint referred to in the permit decision must be provided on the basis of a product decomposition list.

The product decomposition list is a list of the products to be used at least at the level of Classification of *Products by Activities* (CPA) with the code up to six decimal points, and in any event relates to the following parts of the wind farm:

- a. the wind turbine, consisting of a tower, nacelle, rotor blades and any measuring equipment of the wind turbines;
- b. the foundation;
- c. scour protection and any transition piece; and
- d. the cabling that connects the individual wind turbines and connects them to a connection point (*inter-array cables*).

More information about the CPA can be found in section 5.10.3.

5.10.2 Raw material and greenhouse gas analysis

The permit decision will specify the specific scope of the raw material and greenhouse gas analysis and thus the scope that the permit holder must use when providing the information. The wind energy sector does not yet have accepted sector-wide reporting standards and/or calculation methodologies that provide insight into the consumption of raw materials, environmental impact and value retention of products and materials throughout the value chain of all parts of the wind farm. This could take the form of a standardised LCA or a digital product passport, for example. Such a standard promotes transparency in the sector and makes it easier to compare, assess or share data and assumptions. This allows everyone in the sector to learn from each other and the sector as a whole can go through the raw materials, environment and climate transition more quickly.

Where possible, internationally customary methodologies and standards are included in the permit decision. This is in line with the product rules (*Product Category Rules*, PCR) for a LCA for production and supply of electricity, drawn up with the wind energy sector, and with the standard for a LCA of construction products that is customary in tenders for the infrastructure of wind farms. The applicant must at all times use the internationally customary methodologies and standards that apply during the preparation of the raw material, environment, climate and product analysis.

The permit holder will be required to report based on the modules of EN15804_2012+A2, broken down by the production phase (A1-A3), construction phase (A4, A5), use phase (B1 to B5), end of life (C1 to C4), or on classification of the PCR 2007:08 *Electricity, steam and hot/cold water generation and distribution* (5.0.0), broken down by chain processes (upstream & downstream) and core processes.

5.10.3 Classification of products linked to activities

The permit decision will provide more information about the Classification of *Products by Activities* (CPA) that the permit holder must use when providing the information. The CPA provides the common European framework for the comparison of statistical data on goods and services. The CPA forms the basis for the classification of goods and services in supply and uses tables of the National Accounts. Statistics Netherlands also uses this to specify industrial purchases in part of the Production Statistics. The European principle is that the structure of the CPA should reflect the economic origin of products. The CPA can be seen as the European version of the Central Product Classification (CPC) recommended by the United Nations.

5.10.4 Raw materials

The permit decision will specify that the permit holder must provide access to critical, strategic and biotic raw materials and substances of very high concern. Critical raw materials are the most economically important raw materials, for which there is the greatest risk of supply coming to a halt. Strategic raw materials are raw materials for which demand is expected to increase exponentially, with a complex production process and a greater risk of supply problems. Biotic raw materials are extracted from living sources, of plant or animal origin (including algae and bacteria). Substances of very high concern are substances that are dangerous to humans and the environment, for example because they impede reproduction, are carcinogenic or accumulate in the food chain.

5.10.5 Environmental Cost Indicator (ECI)

Under the permit award decision, the permit holder will be obliged to submit a report including the ECI. ECI is a weighted environmental cost indicator that is commonplace within civil engineering to express the environmental impact over the entire life cycle as a one-point score. The characterised

environmental effects are multiplied by a fixed shadow price. The weighting factors are provided by RVO. Within ongoing tenders for offshore grids, this ECI is already requested by TenneT. The use of ECI within civil engineering is anchored in legislation in the circular climate policy of the Minister of Infrastructure and Water Management, an existing policy that is being further scaled up. The underlying LCA method for the ECI or a specific environmental impact such as CO₂ equivalent is identical. There is therefore no question of an increase in burden with the request for both parts.

5.10.6 Environmental Declaration

Under the permit decision, the permit holder will be obliged to validate data by means of an Environmental Declaration¹¹. The external assessment, as prescribed in the ECI methodology based on the assessment protocol of the National Environmental Database Foundation, meets the requirements of a Type 3 Environmental Product Declaration (EDP). Type 3 (ISO 14025) EDPs are verified by an independent third party. A 'product' refers to the level of the CPA to six decimal places.

5.10.7 Maintenance

Under the permit decision, the permit holder will be obliged to provide access to product support. Part of this is (preventive) maintenance that can contribute to value retention of products within their value chain. This means that maintenance also contributes to value retention after the operational period of the wind farm.

5.10.8 Residual value

Under the permit decision, the permit holder will be obliged to elaborate on the residual value of the components in the wind farm. By paying attention to value retention, the residual value of the wind farm remains higher. Being able to separate into elements, building components, materials or raw materials, increases the value retention of individual products (or parts of these products) and thus the residual value of these individual products. The ecological value retention increases as the reuse of materials, components and products takes place as high as possible on the R-Ladder. The R-ladder indicates the degree of circularity with 'reject' and 'reconsider' on the top step to 'reclaim' on the bottom step.

5.10.9 Circular strategies

Basically, Basically, the NPCE sets out four 'knobs' that can be turned to make a design or product more circular. These knobs stem from advice from the Netherlands Environmental Assessment Agency.¹²

These knobs represent a simplified representation of the R-ladder¹³. The four circular strategies are: (1) reduction in the use of raw materials; (2) substitution of raw materials and components; (3) high-quality processing of raw materials; and (4) extending the life of wind farm components.

Under the permit decision, the permit holder will be obliged to indicate how each of the four circular strategies mentioned above has been dealt with in the design of the wind farm. The following questions must always be answered: (1) Why are the design choices mentioned by the permit holder opportune for the circular strategy in question?; (2) What are the total, additional costs, rounded to fifty thousand Euros, compared to a conventional design?; and (3) What stage of development are the circular innovations, if applied, and what is the expected development over the next ten years at an annual level? The applicant can refer to the TRL or to production capacity, for example. This information can be used in the future to evaluate the effectiveness, proportionality and feasibility of the circular designs submitted.

¹¹ An Environmental Declaration is a communication and transparency instrument that makes it possible to assess the environmental impact of a product over its entire life cycle.

¹² *National Circular Economy Programme 2023–2030 | Policy brief | Rijksoverheid.nl.*

¹³ *The R-ladder indicates the degree of circularity. As a rule of thumb, the higher a strategy (such as refuse and rethink) is on the R-ladder, the more raw material use can be avoided. However, this must be considered per product group. For example, to extend the lifespan of an elevator, it may be necessary to initially use more raw materials so that the elevator lasts longer. This reduces the total use of raw materials and the associated environmental pressure.*

5.10.10 Knowledge sharing

Under the permit decision, the permit holder will be obliged to disclose the documentation related to the circularity and carbon footprint of the wind farm, with the exception of confidential business information. It is mandatory to share the complete information with the permitting authority. This data is essential to ultimately make a transition to circular offshore wind farms. Above all, this information is needed to ultimately work towards industry standards. The transition towards the circular economy is gaining momentum and it is essential that parties learn from each other.

5.10.11 Bundling reports

The reports required under the permit decision regarding the circular economy and carbon footprint may be bundled in a single report.

5.10.12 Updating information after changes

Under the permit decision, when it submits a request for a change, for example by modifying the turbine, in the period after 18 months and up to and including 40 months after the permit for the construction and operation of the wind farm becomes irrevocable, the permit holder will be obliged to also update the data (and share it with the permit issuer) on the carbon footprint and circular economy and submit it no later than 48 months after the permit became irrevocable.

5.11 Cyber and data security

Article 4(2) of this Ministerial Order implements Article 5 of Implementing Regulation (EU) 2025/1176. The requirements are, in part, similar to the national requirements arising from the most recently published Gamma Site Decision (Regulation 7). The requirements set out in this Ministerial Order are assessed in the context of granting a permit, and the requirements in the Site Decision apply to the applicant that ultimately obtains a permit.

Article 4 (2a) of this Ministerial Order requires the commitments referred to in Article 7 of this Ministerial Order. For reasons of national security, the operator is required to commit to being able to provide documentation showing that an entity established within the European Economic Area retains operational control over the installation during the operation of the offshore wind farm. However, the Implementing Regulation additionally requires that this commitment be made at the time of application. If the applicant relies on suppliers for the supply of ICT products or services, a commitment is also required that the applicant will provide documentation showing that those suppliers also comply with European cybersecurity regulations, and if these suppliers come from high-risk third countries, that the applicant will provide a cybersecurity plan setting out how it will guarantee the security of the installation. More specifically, the applicant must commit to demonstrate that it will take necessary measures to ensure that the data generated during the business activity related to the wind farm is stored within, and not transferred outside, the European Economic Area. To assess whether a third country should be seen as high-risk, use can be made of publicly available information from the AIVD (General Intelligence and Security Service), MIVD (Defence Intelligence and Security Service) and NCTV (National Coordinator for Counterterrorism and Security). Examples include 'Threat Assessment of State Actors', 'Cyber Security Assessment of the Netherlands', the AIVD annual report and the MIVD annual report.

Article 4 (2b) of this Ministerial Order concerns the implementation of Article 5 (b) of the Implementing Regulation. An applicant under the jurisdiction of a third country referred to in that section shall submit a cybersecurity plan with the application. To assess which third countries fall within the scope of the provision, the applicant can look at various publications, including the State Actors Threat Assessment, the Cyber Security Assessment Netherlands and other publications by the Ministry of Justice and Security and the General Intelligence and Security Service. Such publications specifically refer to countries with offensive cyber programmes. It may also concern publications at the level of the European Union. These publications are subject to change, in view of changes in cyber risks.

This system ensures that risks are identified early and comprehensively, that security is demonstrably organised from the design stage and that operational control remains within European jurisdiction. This increases the reliability of the future energy supply and contributes to national security.

5.12 Resilience

Article 7 of Implementing Regulation (EU) 2025/1176 aims to reduce strategic dependencies of third countries in the value chain of, among other things, wind energy. This Implementing Regulation is an elaboration of Article 26 of the NZIA, which requires Member States to take into account the contribution of a tender to resilience. Article 7 of the Implementing Regulation sets

out in more detail how Member States should apply the resilience requirement.

Article 7 (a and b) of this Ministerial Order contain the resilience-related requirements. Article 7 (a) requires that no more than 85% of the permanent magnets of the wind turbines may come from one third country.

Article 7 (b) stipulates that for 75% of the wind turbines in the project, the final product may not originate from the People's Republic of China. The *final product* is the marketable product that represents a strategic net zero technology, as defined in the EU list of strategic technologies. For offshore wind energy, the end product is the wind turbine, consisting of rotor blades, nacelle, tower and drive system, including generator, and excluding foundations and infield cables. *Originating from* means that an end product or component is mainly produced or manufactured in a country, and that the value creation of the product or component takes place there. If parts come from multiple countries, the country of origin is determined on the basis of the location where the main processing or value creation took place.

In addition to the requirement that 75% of the finished products may not originate in China, 75% of these products may not have more than four components, as described in Article 7 of this Order, originating in China, whereby, in any event, the drive systems, with direct drive or gearbox, including generator, may *not* originate in China. In addition, a maximum of 85% of the permanent magnets in the wind turbines may come from China. This must therefore be explicitly taken into account when selecting components.

With regard to Article 7 (b), part 2, none of these three components may originate from China for the components in subsection c (main, yaw and adjusting angle bearings).

Wind turbine manufacturers have been consulted on the requirements in Article 7. Sufficient production capacity is expected to be available. In exceptional cases of force majeure, flexibility may be granted, for example when external circumstances make timely delivery impossible or lead to significant cost increases. Ordinary market developments, such as price increases or limited availability of components, are not included. The best way to demonstrate force majeure is to demonstrate that external circumstances have led to exceptional consequences, such as that various suppliers have become >20% more expensive than at the time of submission of the application, or that timely delivery has become impossible.

Article 7 (j) of this Ministerial Order requires that an applicant must undertake to provide customs documentation and other relevant documents including bills of materials of digital hardware (sub)components, software and firmware of the supplied wind turbines. This is intended to allow for the assessment of compliance with Article 7 of Implementing Regulation (EU) 2025/1176. Article 16 (5) of this Implementing Regulation requires the Member State to provide that customs documentation and other relevant documents in order to assess compliance with Article 7 of the Implementing Regulation. With the requirement that bills for materials must be provided specifies 'other relevant documents'.

The provision of information about digital hardware (sub)components, software and firmware of the supplied wind turbines can be done via the turbine supplier if desired, so that compliance with the scheme can be checked without business sensitive information being disclosed to the supplier. In that case, the provider must make enforceable agreements with the turbine supplier about this.

The permit holder is obliged to provide the parts list on request in a machine-readable format that meets a current and commonly accepted technical standard.

The bills for materials for hardware with digital (sub)components include all (sub)components that have been developed by the turbine manufacturer itself or purchased directly from third parties, including information about the producer and country of origin of the components in question.

The software and firmware bills of materials include a complete decomposition of all software components that the wind turbine manufacturer (a) developed itself, (b) commercially sourced, or (c) obtained from open source. These software bills of materials shall at least comply with the requirements set out in the 2025 Minimum Elements for a Software Bill of Materials (SBOM) produced by CISA (Cybersecurity & Infrastructure Security Agency), or, where available, with the machine-readable SBOM format required by the Cyber Resilience Regulation (Regulation (EU) 2024/2847 of the European Parliament and of the Council of 23 October 2024 on horizontal cybersecurity requirements for products with digital elements and amending Regulations (EU) No. 168/2013 and (EU) 2019/1020 and Directive (EU) 2020/1828).

If a change takes place in the digital hardware, (sub)components, software or firmware used in the wind turbines, new parts lists must be produced. Historical bills of materials will be kept for at least a period of five years. The requirements set out in Article 7 of the NZIA Implementing

Regulation apply cumulatively: an applicant must therefore meet all the conditions. The rules are based on the EU's high-risk dependence on Chinese production of magnets, drive systems and various other wind components, as established by the European Commission.

5.13 Permit requirements that may result from the application

After the permit has become irrevocable, the permit holder is obliged to carry out all activities related to the permit in accordance with the law, this Ministerial Order, the Site Decision, the permit conditions, and in accordance with the information submitted with the application and on the basis of which the application was assessed in the subsidy procedure or that of an auction. In the event of a violation of this obligation, authority exists to impose an administrative enforcement order (Article 27 of the Act) or to revoke the permit (Article 17, second paragraph, opening words and part b, of the Act). An applicant does not make any reservations in his application with regard to the performance of the activity.

The permit conditions will include that, after the permit has become irrevocable, the permit holder reports annually to the permit issuer on: (1) progress of the construction of the production installation until the time of its commissioning and (2) annual wind-generated electricity production per site and per wind turbine from when the production installation is put into operation.

6. Provision of bank guarantee after permit is awarded

To increase the chance of winning, it is possible to submit an application for a permit for both Sites IJV Gamma-A and -B. If an applicant wins the permits for both sites and only wants to develop one site, the applicant has the option not to provide the required bank guarantee within the period of four weeks after the permit has been granted. In that case, the permit is awarded to the next applicant in the ranking.

7. Scarce permit

Based on this Ministerial Order, a permit for construction and operation of an offshore wind farm is granted. It is a scarce permit and therefore potential candidates are given the opportunity to compete for the permit in a competitive and non-discriminatory manner.

8. Online consultation

The draft Ministerial Order has been publicly consulted on. The responses from the consultation have been processed and may or may not be part of the final Order.

The main reactions were to the budgetary leeway that was offered. Almost all wind farm developers indicated that this was too tight, mainly because of the risk of the feed-in tariff and the consequences of an Iran war for which more budgetary leeway is needed for a positive business case. The maximum tender amount has therefore been increased. The consultation report has been published on the consultation portal.

9. State aid

Since the tender procedure for awarding the permit is followed by award of a subsidy, state aid is provided, for which approval has been requested from the European Commission. The formal notification will take place after the final tender arrangements have been published. Approval is expected within a few months. Article 16 regulates that a subsidy is only granted after approval has been given.

10. Regulatory burden

10.1 Introduction

Under this Ministerial Order, the applicant must provide information for the various preselection criteria set out in the Order. This information is largely already available to applicants, because it is relevant for internal decision-making about the application. It is possible that applications submitted under this Order can be diverse in terms of commitment, preparation time, complexity and size. However, by designing the preselection criteria as objectively as possible, it is possible these differences between applicants will be limited.

Determining the administrative burden for the current permit tender is mainly an approach based on a number of general principles (see explanation below).

Under this Order, a total of one permit is available for the site. In accordance with Article 2 (2), an applicant must submit a maximum of one application. In addition, it is not necessary for applicants to provide proof of financial guarantees from the parent organisation(s).

10.2 Application

For an application, the applicant must provide information on the basis of which the technical and financial feasibility is assessed. The production estimates are also part of this. Articles 3 and 4 of this Ministerial Order further elaborate on this information obligation, also for the purpose of assessing the preselection criteria of Article 7.

The calculation of the administrative burden is based on the deployment of approximately 12 full-time jobs over a period of six months and a fixed hourly rate of €60. This results in approximately €748,800 in administrative costs for submitting an application. Given the current market conditions, it is difficult to estimate how many applications will be submitted. For a somewhat competitive permit application, at least three applications are desirable. Total costs for this phase are then estimated at €2,246,400. These costs will be higher if more than the assumed three applications are to be expected.

10.3 Monitoring and accountability

During the construction of the production installation, annual reports must be made on the progress of the realisation of the production installation up to the time the production installation is put into operation. It is a brief description of the progress of the project in relation to a number of benchmarks. In this way, it can be assessed when the production installation can be put into operation and whether this will happen within the set period. The annual obligations are based on four hours per year. This results in approximately €240 per permit awarded. One permit is granted. This brings the annual costs to about €240. For a period of five years, the costs therefore total €1,200.

In addition, the permit holder is subject to a number of reporting obligations based on the preselection criteria. The permit holder must report (once) on electricity production, corporate social responsibility, carbon footprint, circular economy, cyber and data security, and resilience.

The reporting obligation on electricity production is based on two hours per month. This amounts to annual costs of approximately €1,440. During the total operational life of the wind farm (approximately 35 years), these costs amount to approximately €50,400.

For Corporate Social Responsibility, reporting must be done during the construction of the offshore wind farm. This reporting obligation is based on one full-time employee (FTE) per year. This results in approximately €124,800 in costs annually. The permit holder will report annually until the offshore wind farm is ready for supply of full power for the test phase, as specified in the time periods in the permit. This is a maximum of five years. For this period, these costs amount to approximately €624,000.

The reporting obligation on carbon footprint and circular economy is based on part-time (half full-time) job for one year. The permit holder will report once, within the period of 18 months after the permit becomes irrevocable. The permit holder will submit the end-of-life plan no later than 12 months before the expiry date of the permit. This results in approximately €62,400 in costs.

For the reporting obligation on cyber and data security, a safety strategy is submitted with the application, which must be expanded on six months before construction of the offshore wind farm. The more extensive safety strategy is based on 80 hours and €4,800.

For the resilience reporting obligation, it must be demonstrated that the requirements set for applied components and their origin have been met. A lot of information is expected to be made available via the supplier. A one-off effort of 200 hours is assumed for obtaining and bundling the information. The costs for this amount to approximately €12,000.

Total costs for the monitoring and accountability phase are then expected to amount to €754,800.

10.4 Bank guarantee and security deposit

When applying for a bank guarantee or security deposit, the regulatory burden for parties will increase. This is due to the fact that it must be applied for and that a monthly amount will have to be paid during the term of the bank guarantee or deposit. This is based on a period of up to five

years between the application and the use of the bank guarantee or deposit for (partial) payment of the amount due. Compared to the other option offered by law, a deposit, the regulatory burden with a bank guarantee is relatively greater, due to the additional costs during the term of the bank guarantee. The applicant can choose between a bank guarantee or a deposit.

Assuming an average security of €100,000,000 and the costs of 1% per year, the costs of a bank guarantee come to an average of approximately €1,000,000 per year. This amounts to approximately €5,000,000 in total.

10.5 Objection procedure

Every applicant has the option of objecting and subsequently appealing against the award of a permit and subsidy, and the decision on the objection, respectively. A total of three objection and appeal procedures are used to determine the administrative burden. The costs of objections should be included in the concept of regulatory burden costs. The burdens arising from any appeal procedures are not regarded as a regulatory burden, because they are related to the guarantee function of a fair and efficient administration of justice. The administrative burden for objection procedures is approximately €10,000 per procedure. The total one-off cost for objection procedures is therefore expected to be approximately €30,000.

10.6 Total regulatory burden costs

The permit tender procedure potentially results in the following regulatory burden:

Phase	One-off regulatory burden for all applicants combined	Cumulative annual regulatory burden for the permit holder
Application	€ 2,246,400	–
Monitoring and accountability	–	€ 754,800
Bank guarantee and security deposit	–	€ 5,000,000
Objection procedures	€ 30,000	–
Total	€ 2,276,400	€ 5,754,800

The total one-off cost for this permit tender procedure therefore amounts to approximately €2,276,400 and total cumulative annual costs to a maximum of €5,754,800.

By way of comparison – to the extent it is possible to give an indication within the margins of uncertainty – at an estimated average electricity price of €75 per megawatt hour, a 1 GW wind farm, assuming a maximum of 4000 full-load hours over 35 production years, will have a turnover of approximately €10.5 billion. In this comparison, the one-off regulatory burden costs amount to 0.022% of the hypothetical turnover and the cumulative annual costs amount to 0.055% of the hypothetical turnover in percentage.

The percentage of the one-off regulatory burden costs will be higher if more than the currently assumed three applications are to be expected.

Finally, this permitting procedure has no regulatory impact on citizens and small and medium-sized enterprises (SMEs), because they are not expected to submit any applications. Therefore, no SME test was carried out.

10.7 Advisory Board on Regulatory Burden

The Advisory Board on Regulatory Burden (ATR) has not selected the file for formal advice because it has little impact on the regulatory burden.

*The Minister of Climate Policy and Green Growth,
S. van Veldhoven-van der Meer*

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