



CONCERTED ACTION
**ENERGY EFFICIENCY
DIRECTIVE**

CA EED 3 Study Visit: Netherlands 2025

**Implementation of the energy audit (Art. 11) in the
Netherlands and the Dutch energy saving
obligation**

Public Proceedings

25th & 26th September 2025

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1. Purpose of the 6th Study visit

In the Netherlands, companies are legally obliged to implement all energy-savings measures with a payback period of five years or less. While this obligation has attracted interest across the EU, many questions remain regarding its practical implementation and enforcement. This in particular in light of the EED recast and the provision under Article 11.

To address these, the Ministry of Climate Policy and Green Growth, together with the Netherlands Enterprise Agency (RVO), hosted a Study Visit on the 25th and 26th of September 2025. The visit took place at the RVO offices in The Hague and featured a site visit at Schiphol Airport.

The Study Visit presented lessons for Member States that are interested in identifying the differences and similarities between the EED Audit requirements and the Dutch energy-saving obligation and in particular for Member States that wish to go beyond the EED audit requirement by exploring a mandatory implementation of cost-effective energy-saving measures resulting from identification in the energy audit.

The Dutch energy-savings team explained how the national energy-saving obligation relates to the EED energy audit (Article 11), how the obligation is structured, its key components, how measures are identified following a standardised calculation method for the payback period, how companies can demonstrate compliance, and how enforcement is organised. The obligation targets 90,000 business locations and institutions across the Netherlands.

Key Topics:

- EED-audit implementation in The Netherlands
- Dutch Energy Saving Obligation; description, implementation, enforcement
- Energy Investment Allowance
- Company visit Schiphol Airport

During the 6th Study Visit of the CA EED in The Netherlands, 29 experts and policy makers from 18 Member States, among which 9 from the Netherlands shared their experiences and knowledge on energy audits (Art. 11 EED) and the Dutch energy-saving obligation.

2. Programme

Thursday 25 th September 2025	
<i>The Netherlands Enterprise Agency (RVO), Prinses Beatrixlaan 2, The Hague</i>	
09:00 – 09:30	Arrival and coffee
09:30 – 09:40	Welcome and introductions – Deputy director Energy Markets at the Ministry of Climate Policy and Green Growth & Coordinator of the Concerted Action on the Energy Efficiency Directive at RVO
09:40 – 10:00	The Energy saving obligation in the context of the political landscape in the Netherlands – Ministry of Climate Policy and Green Growth
10:00 – 10:30	Implementation of the EED Audit (Article 11) in the Netherlands – RVO
10:30 – 11:00	<i>Coffee break</i>
11:00 – 12:00	Notification Obligation – Structure and Compliance – RVO
12:00 – 13:00	<i>Lunch</i>
13:00 – 14:00	Energy Saving Measures List – RVO
14:00 – 15:00	Local Enforcement – Local Environmental Agency Representative
15:00 – 15:30	<i>Coffee break</i>
15:30 – 16:30	Workshop: Incentives for Energy Efficiency identified by the energy audit
16:30 – 17:00	Q&A and Wrap-up
19:00	Networking dinner at de Basiliek

Friday 26 th September 2025	
<i>Schiphol Spaces – Evert van de Beekstraat 354, Schiphol</i>	
08:30 – 09:30	<i>Transfer from The Hague to Schiphol Auditorium by bus</i>
09:30 – 09:45	<i>Welcome and coffee</i>
09:45 – 10:45	Energy Investment Allowance (EIA) – RVO
10:45 – 11:00	<i>Coffee break</i>
11:00 – 13:00	Company Presentation and Tour – Schiphol Airport
13:00 – 14:00	Q&A and Wrap-up
14:00 – 14:30	Transfer to Schiphol Airport and public transport network

3. Presentations

The following presentations were delivered at the Study Visit. The publicly available presentations are linked below.

Welcome to Study Visit presentation – Netherlands Enterprise Agency
Ministry of Climate Policy and Green Growth and Netherlands Enterprise Agency

1 EED-audit regulations 2025 presentation – Netherlands Enterprise Agency
Ministry of Climate Policy and Green Growth

[2 EED-audit NL presentation public version](#)
The Netherlands Enterprise Agency

[3 Energy Saving Obligation presentation](#)
The Netherlands Enterprise Agency

4-Supervision of Dutch Energy legislation presentation
Omgevingsdienst noordzeekanaalgebied

[5 Energy Investment Allowance presentation](#)
The Netherlands Enterprise Agency

6 Schiphol Airport
Schiphol Group

4. Session summary and key findings

On the first day, the participants were welcomed by the Deputy director Energy Markets at the Ministry of Climate Policy and Green Growth as well as the Coordinator of the Concerted Action on the Energy Efficiency Directive at The Netherlands Enterprise Agency.

An introduction to national and EU policy on energy efficiency and enterprises

The first presentation focussed on the energy saving obligation in the context of the political landscape in the Netherlands. The Netherlands has a long history of nudging enterprises to save energy. National policy and legislation includes a **notification obligation** for locations with an energy use of at least 50,000kWh or 25,000m³ natural gas equivalent and an **investigation obligation** for locations with an energy use of 10 GWh or 170,000 m³ natural gas equivalent. In addition, enterprises are mandated to implement all energy efficiency measures with a payback period of 5 years or less. These measures are identified on the Energy Savings Measures List. In addition, Article 11 of the Energy Efficiency Directive stipulates that enterprises with an average annual consumption of at least 85 TJ of energy over the previous three years implement an **energy management system** and that other enterprises, with an average annual consumption of at least 10 TJ of energy over the previous three years, are subjected to **energy audits**.

Article 11 EED – audit in the Netherlands (EU policy)

The second [presentation](#) provided more detail on the implementation of the **EED audit in the Netherlands**. The national competent authority is the Netherlands Enterprise Agency, where around 4-6 FTE process audit reports, share them with the local authorities and subject enterprises whose report is not submitted or approved to appropriate penalties. The EED audit reporting template was discussed. The Netherlands participates in the EU project **LEAPto11**, which supports with the transposition and implementation of the new Article 11 in the EED recast. The recast includes a change in the **target group**. Around 3,000 enterprises are targeted by Article 11 of the EED. As a result, several enterprises are no longer covered (e.g. services sector) whereas other enterprises are newly covered (e.g. green houses, logistics sector) by the audit obligation. In addition, around 1,000 enterprises are subject to the requirement of an energy management system. An English translation of the EED-audit-reporting templates for enterprises, both at group and branch level, has been made available on the CA EED website ([Template establishment report EED audit obligation](#) and [Template enterprise report EED audit obligation](#)).

The Energy Savings Obligation in the Netherlands (national policy)

The presentations before and after lunch on the first day provided more detail on the **Energy Savings Obligation** in Dutch law. This obligation is in addition to the requirements of Article 11 EED. Enterprise locations with activities that affect the environment and an annual energy consumption of at least 50,000kWh or 25,000m³ of natural gas equivalent are required to take energy saving measures with a payback period of 5 years or less.

The Netherlands Enterprise Agency [presented](#) the methodology to calculate the payback period of a measure. The formula is the required investment added to the funding costs, divided by a yearly cost reduction resulting from the implementation of the measure. The methodology is used to set the **Recognized Energy Savings Measures List** (EML). The list features measures with a payback period of 5 years or less and distinguishes between measures related to buildings, facilities and processes. The list is updated regularly to reflect changes in energy prices and the technological and financial feasibility of energy efficiency measures for enterprises. An English version of the list has been made available on the CA EED website ([Recognized Energy Savings Measures List \(EML\) 2023 EN](#)).

Enterprises targeted by the Energy Savings Obligation are subject to the **notification obligation** and need to report on the implementation of energy savings measures to the Netherlands Enterprise Agency. These businesses may also show compliance with the Energy Savings Obligation by submitting their own calculation in line with the methodology to identify which energy efficiency measures they need to implement. Larger enterprises with complex processes (e.g. industrial) are subject to an **investigation obligation** and must use the methodology to identify the energy efficiency measures with a payback period of less than five years.

Compliance and enforcement

A representative from a local environmental service (North Sea Canal Area) provided more clarity on enforcement of energy-savings legislation. The responsibility of the environmental agencies spans ambient emissions, soil, noise, safety and risk regulation and sustainability. The local environmental agencies supervise energy efficiency. The North Sea Canal Area covers around 8.500 targeted enterprises. Enterprises report on their energy savings every four years (notification obligation), following which the local environmental service supervises through appointments, inspection on site, approval or warning letters, re-inspection and enforcement, as required. The local environmental service issues around five penalties per year and notices high compliance after re-inspection.

Questions and discussion

There was high interest in the presentations as evidenced by the many technical questions. Especially the difference between the Dutch national obligations on one side, and the audit and energy management system obligations in Article 11 of the EED on the other side, was the subject of many questions. The administrative burden for enterprises was discussed. Identifying the target enterprises is a challenge in many Member States. Member States recognized that the obligated enterprises were more readily identified under the national obligations (location based) than under the EED obligations (energy usage based). There were a number of questions on the role of RVO and the local environmental agencies, since the private sector plays a bigger part in the verification of reports in some Member States.

The last part of the first day was a workshop to encourage Member States to share key challenges and best practices on the implementation of Article 11 of the EED and more generally on policy for energy saving by enterprises. Participants were divided among the following three tables:

- Policy
- Implementation of Article 11 of the EED
- Compliance and enforcement

The discussion on the implementation of the EED audit (Article 11) revealed three key challenges and opportunities. Firstly, identifying the targeted enterprises (with an annual energy use of 10 TJ or more over the previous three years) is a challenge to many Member States. Access to enterprise energy use data varies per Member States, and in some Member States the data is available to the national bureau of statistics, but not to the energy authority. The Netherlands identifies enterprises per sector and has access to energy usage of enterprises. Both Sweden and the Netherlands rely to some extent on enterprises for coming forward and self-identifying as all enterprises are expected to be aware of the law. Secondly, many Member States found a Recognized Measures List useful as it simplifies energy efficiency for enterprises and discussed how this is relevant to their context. Thirdly, Member States discussed how to encourage enterprises to take measures identified by an energy audit, including by offering a template for following up and making financing available to enterprises.

Financing for energy efficiency measures

The second day started with a [presentation](#) on the Energy Investment Allowance, a tax scheme that stimulates investment in energy saving, the energy transition, energy balancing and renewable energy among entrepreneurs. An enterprise that invests in assets for a more efficient energy use can deduct 40% of the investment from their profit to receive a tax benefit of 10.3% on average. The scheme has existed for 25 years. With an investment of €3.2 billion reported in 2024, around 1,520 kt CO₂ was saved. The scheme can only be applied for measures that are not legally mandated, meaning with a payback period of more than 5 years. Popular investments in 2024 include solar panels, batteries, heat pumps and insulation of existing buildings.

Site visit to Schiphol

Schiphol Group hosted the participants during the second day in one of the buildings outside the airport. The sustainability managers from Schiphol Group presented their sustainability strategy, which includes energy

efficiency, flexibilisation of energy use (charging, generation, storage, etc.) and reinforcement of the grid. Schiphol operates its own grid. Schiphol has to adhere to relevant EU policy (e.g. Fit-for-55, RePowerEU, Green Deal), Dutch policy, legislation (e.g. EPBD, EED) and targets for CO₂ reduction and energy use. Schiphol has implemented an Energy Management System in accordance with ISO 50001. They are in close contact with the competent local environmental agency. Schiphol provided a number of examples of measures, like LED lighting, electric busses, and energy efficient screens. The site visit was to the heating system of one of the buildings owned by Schiphol. A number of buildings and the terminal are powered by aquifer thermal energy storage and complemented by electric heat pumps as needed. Schiphol Group has also lowered the set temperature of the terminal for more energy efficiency.

Wrap up

The wrap up included a discussion among Member States in small groups, and they identified the following common takeaways:

- There are many differences between Member States in the governance set-up and the roles and responsibilities of relevant authorities. Participants learned that there are alternative ways to enforce energy audits.
- Data availability is a challenge to Member States, especially to target the right enterprises.
- National and EU policies can co-exist. While additional national policy can support the implementation of EU law, the administrative burden for enterprises needs to be considered in the set-up.
- A Recognized Measures List can be helpful and is inspiring to many Member States. Such a list requires maintenance and continuous updating as prices, investment opportunities and energy savings technology changes.
- Exchanging knowledge and experiences among Member States is helpful and supports the implementation of the EED.

5. Further reading

[Template establishment-report-EED-audit obligation](#)

[Template enterprise-report-EED-audit obligation](#)

[Approved Measures List \(EML\) 2023 EN](#)

6. Photographs



Site visit at Schiphol to the energy efficiency heating system powered by underground thermal energy