Application form

Aggregation of energy tax connections without WOZ demarcation

Do you have multiple electricity and/or gas connections that do not belong to buildings or properties with their own WOZ registration? In certain cases, you may combine (aggregate) these connections for energy tax purposes, provided they form part of a single activity, function, or system. Examples include technical installations of water boards, drinking water companies, district heating networks, public infrastructure, and cable operators. The Tax Authority will then treat the energy consumption as if it comes from one connection. Use this form to request aggregation and provide the necessary information about your energy connection(s).

Retroactive start date

You may apply for aggregation retroactively for up to five calendar years. A request for the oldest year (five years back) must be submitted before December 1 of the current year. Please ensure that all required documents are completed and attached to guarantee a timely processing of your request. More information on when connections may or may not be clustered can be found in section 7.2.5 of the Environmental Taxes Handbook.

Do you want to aggregate connections within a single complex?
If you have multiple energy connections within one complex with a single WOZ registration, you may also be allowed to cluster these connections. To apply for this, please use the Application Form for Aggregation of Energy Tax Based on Complex Determination.

Consumer / declarant information

Company name	
Address	
Postal code and city	
Account number	
Telephone number	

Submit a list of connections

To assess your request, we require detailed information. Please provide a list, preferably in Excel, with at least the following data:

If you have three or fewer connections, you may fill in the table below:

Connection 1

EAN-number *(18-digit code of the connection)*	
Residential function	☐ **Yes/No** ☐ **Indepent** *(WOZ-object?)* ☐ **Yes/No** ☐
Function *(For example: street lighting, pumping station, or traffic light)*	
Complex determination *(See attachment to determine which type of complex determination applies to your connection)*	
Clustering *(To which separate cluster does the connection belong (if multiple similar complex determinations apply)? Indicate, for example: "sewer system cluster 1')*	
Address *(Street, house number and city)*	

Connection 2

EAN-number *(18-digit code of the connection)*	
Residential function	☐ **Yes/No** ☐ **Indepent** *(WOZ-object?)* ☐ **Yes/No** ☐
Function *(For example: street lighting, pumping station, or traffic light)*	
Complex determination *(See attachment to determine which type of complex determination applies to your connection)*	
Clustering *(To which separate cluster does the connection belong (if multiple similar complex determinations apply)? Indicate, for example: "sewer system cluster 1')*	
Address *(Street, house number and city)*	

Connection 3

EAN-number
(18-digit code of the connection)

Residential function ☐ Yes/No ☐

Indepent ☐ Yes/No ☐
(WOZ-object?)

Function
(For example: street lighting, pumping station, or traffic light)

Complex determination
(See attachment to determine which type of complex determination applies to your connection)

Clustering
(To which separate cluster does the connection belong (if multiple similar complex determinations apply)? Indicate, for example: "sewer system cluster 1')

Address
(Street, house number and city)

Declaration

The undersigned hereby declares on behalf of the above-mentioned energy consumer:

- The listed connections supply energy to buildings and properties without an independent WOZ registration.
- Connections for objects that do have a WOZ registration as independent real estate are not included in this list and are therefore not part of this application. (Note: a residential function, such as living or working, may indicate that it is an independent WOZ object.)
- The energy consumer is responsible for providing accurate information. If incorrect data results in additional tax, fines, or interest imposed by the Tax Authority, the energy consumer will pay these costs directly to Eneco.
- This declaration remains valid as long as the situation does not change. Any changes that affect energy tax must be reported immediately to Eneco.

Name of authorized representative

City	
Date	
Signature	

Please send the fully completed form to the email address of your account manager. You can find the email address at the top right of your invoice. Questions? Chat with us via eneco.nl/zakelijk.

What happens next?

We will forward your aggregation request to the Tax Authority — even if we are not yet your energy supplier. The Tax Authority may also contact you directly. Therefore, it is important to provide your contact details. The review process usually takes at least three months. If the Tax Authority decides to carry out an on-site inspection, the response time may be longer. After three months, we will contact the Tax Authority for an update.

If you have previously received approval for aggregation from the Tax Authority via another energy supplier, please attach a copy of that approval. We can then refer to it in this new application.

Supplier information

Name	Eneco Zakelijk B.V.
Address	Marten Meesweg 5
Postal code and city	3068 AV Rotterdam

Annex I

Permitted applications of complex determination

Customer type	Complex determination	Method of demarcation	Required information
Municipalities	Sewer system/ wastewater	Per continuous sewer system (per takeover point water board), per owner, per user	- Sewer plan (to demonstrate ownership) - Drawings of the continuous sewer system showing the takeover point of the water board
Public and private entities	Street lighting	Per region, by owner, by user	List of connections
Public and private entities	Traffic signaling (traffic lights, pedestrian crossings, bicycle crossings)	Per facility, per region, per owner, per user	List of connections
Public and private entities	Signposting	Per facility, per region, per owner, per user	List of connections
Public and private entities	Market stalls and fairground connections	Per market/fairground location, per owner, per operator	List of connections
Public and private entities	Harbor cabinets / central quay connections	Per quay, per owner	List of connections
Public and private entities	Tram networks	Per continuous network, per owner, per user	List of connections
Public and private entities	Trolleybus networks	Per continuous network, per owner, per user	List of connections
Public and private entities	Telephone booths	Per facility, per region, per owner, per operator	List of connections
Water companies	Installations for extraction and transport of raw water and production of clean water	Per continuous system, per owner, per user	List of connections
Water companies	Installations for transport and distribution of clean water	Per continuous system, per owner, per user	List of connections
Water boards	Wastewater treatment plants and associated pumps/ installations	Per treatment plant, per owner, per user	List of connections
Rijkswaterstaat	Waterway network	Per continuous road network, per owner, per user	List of connections
Rijkswaterstaat	National road network (A-roads and N-roads)	Per continuous road network, per owner, per user	List of connections
Transport companies and others	Bus and tram shelters	Per facility, per region (per concession area), per owner, per user	List of connections
Transport companies	Passenger information systems	Per facility, per region (per concession area), per owner, per user	List of connections

Customer type	Complex determination	Method of demarcation	Required information
Cable companies	Cable networks for CAI signal transmission	Per continuous network, per owner, per user	List of connections
Energy suppliers	District heating networks	Per continuous network, per owner, per user	List of connections
Network / gas transport companies	Electricity and gas (transport) networks	Per continuous network, per owner, per user	List of connections
Telecom companies	Fixed telephone networks	Per network, per owner, per user	List of connections
Railway companies	Railway network, including facilities directly serving and necessary for passenger and freight transport (e.g. switch heating, traffic control posts)	Case-by-case assessment by the Tax Authority	List of connections
Ministry of the Interior	C-2000 network (police)	Case-by-case assessment by the Tax Authority	List of connections
Telecom companies	Production stations, pipelines, booster stations	Case-by-case assessment by the Tax Authority	List of connections
Chemical companies with production sites	Productiestations, pijpleidingen en boosterstations	Case-by-case assessment by the Tax Authority	List of connections
Salt companies	Salt extraction systems	Case-by-case assessment by the Tax Authority	List of connections

Non-permitted applications of complex determination

Customer type	Complex determination	Method of demarcation	Required information
Public and private entities	Electronic advertising boards, billboards, advertising columns	Not applicable	Not applicable
Public and private entities	Fountains	Not applicable	Not applicable
Public and private entities	Lighting of artworks	Not applicable	Not applicable
Public and private entities	Electronic waste, glass, and textile containers (DIFTAR)	Not applicable	Not applicable
Public and private entities	Speed cameras (standalone)	Not applicable	Not applicable
Public and private entities	Monument lighting	Not applicable	Not applicable
Public and private entities	Bridges	Not applicable	Not applicable
Public and private entities	Locks	Not applicable	Not applicable
Public and private entities	Clocks (freestanding in municipalities or attached to buildings)	Not applicable	Not applicable

Customer type	Complex determination	Method of demarcation	Required information
Public and private entities	Air quality monitoring stations (“snuffelpalen”)	Not applicable	Not applicable
Public and private entities	City maps / municipal maps	Not applicable	Not applicable
Public and private entities	Civil defense sirens (BB sirens)	Not applicable	Not applicable
Public and private entities	Bicycle parking facilities	Not applicable	Not applicable
Banken	ATMs	Not applicable	Not applicable
Netbeheerders	Charging stations for electric vehicles	Not applicable	Not applicable
Public and private entities	Central caravan connections	Not applicable	Not applicable
Public and private entities	Winter road maintenance (gritting/salting)	Not applicable	Not applicable
Public and private entities	Parking meters	Not applicable	Not applicable
Public and private entities	CCTV surveillance	Not applicable	Not applicable