Application form

Aggregation of energy tax based on complex determination

Do you have multiple electricity and/or gas connections within a single complex, such as business premises or campus? In that case, you may combine (aggregate) these connections for energy tax purposes, provided they belong to one immovable property. This is the so called complex determination under the Valuation of Immovable Property Act (WOZ). The Tax Authority will then treat 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 aggregation is permitted 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	

Provide details of the connections to be aggregated

Energy product ☐ **Electricity** ☐ **Gas**

Supply period **from** _____ **to** _____

EAN-number *(18 digits)*	**Street and house number**	**City**

If you have more than three connections, please provide them in a separate list (preferably in Excel).

Submit WOZ assessments

For each year for which you request aggregation, you must attach the WOZ assessments of both the owner and the user.

Submit a site plan (if relevant)

Does your request concern aggregation for common areas or facilities, such as lighting or elevators? This often applies to owners' associations (VvEs) or shopping centers. In that case, please submit a site plan of the building, clearly showing how the different parts are connected and where the connections are located. You may demonstrate this with photos, construction drawings, or a clear description.

For this type of aggregation, you do not need to submit a deed of division or WOZ assessments.

Declaration

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

- The connections listed under point 2 supply energy to one immovable property, as stated in the attached WOZ assessment issued by the municipality.
- 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.
- If the situation changes (especially if it affects energy tax), the energy consumer will immediately notify Eneco.

Name of authorized[1] representative

City	
Date	
Signature	

Please send the completed form to the email address of your contact person. You can find this 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

1 If someone other than the energy consumer signs this form, a power of attorney must be attached, along with a Chamber of Commerce extract showing signing authority.