

Energy tax declarations

Could your company qualify for a lower energy-tax rate or an exemption?

Energy tax (energiebelasting) is charged on the electricity and natural gas supplied to your company. In specific situations, a different rate or an exemption may apply. To allow Axpo to assess and, where applicable, apply the correct treatment, please submit the declaration that matches your situation before delivery starts or as early as possible.

Important: This overview is a practical guide, not tax advice. Eligibility depends on the statutory conditions and your specific situation. Please notify Axpo promptly if your circumstances change.

Electricity declarations

Your situation	Declaration and what it does	When to act
You re-supply electricity to third parties, for example via a closed distribution system.	Resupply / onward supply declaration (Verklaring doorlevering). This may allow electricity that is passed on to be supplied without energy tax at this stage, provided the relevant parties account for energy tax themselves.	Submit before the relevant supply starts. Usually submitted once; tell Axpo if the situation changes.
Your business use exceeds 10 million kWh per year.	Business electricity-use declaration (Verklaring zakelijk verbruik elektriciteit). This enables the business-use tax rate for qualifying consumption.	Submit as soon as possible. It is generally valid indefinitely, subject to continuing eligibility.
You have multiple electricity and/or gas meters at the same location.	WOZ-object / cumulation declaration (Verklaring WOZ-object). It supports the correct aggregation of consumption across qualifying connections at one location, which may affect the tax brackets and the energy-tax reduction.	Contact Axpo early. Supporting documentation may be required.

The electricity connection supplies a property where people can stay, such as an office or home.	Residence-function declaration (Verklaring verblijfsfunctie). This supports application of the annual energy-tax reduction for a qualifying electricity connection.	Submit before the reduction is applied and notify us of changes.
Electricity is used for chemical reduction or electrolytic or metallurgical processes.	Process-exemption declaration (Verklaring vrijstelling elektriciteit chemische reductie, elektrolytische en metallurgische procedés). Qualifying process electricity may be eligible for an exemption or tax relief.	Submit before delivery or before 1 January for the relevant year where required; reassessment may be needed annually.

Natural-gas declarations

Your situation	Declaration and what it does	When to act
You re-supply natural gas to third parties, for example via a closed distribution system.	Resupply / onward supply declaration for gas (Verklaring doorlevering gas). This may allow gas that is passed on to be supplied without energy tax at this stage, provided the relevant parties account for energy tax themselves.	Submit before the relevant supply starts. Usually submitted once; notify Axpo if the situation changes.
You operate a combined heat and power (CHP / WKK) installation and use gas to generate electricity.	CHP generation declaration (Verklaring opwekking / WKK). Gas used in a qualifying CHP installation may be eligible for a full or partial energy-tax exemption.	Submit promptly at the start of supply. Conditions and deadlines may apply.
Natural gas is used in metallurgical or mineralogical processes.	Process-exemption declaration (Verklaring vrijstelling aardgas voor metallurgische en mineralogische procedés). Qualifying gas use may be eligible for an exemption or tax relief.	Submit before delivery or before 1 January for the relevant year where required; reassessment may be needed annually.

How to submit a declaration

- ✓ *Check the description above and identify the declaration that fits your use of electricity or gas.*
- ✓ *Request the relevant form from Axpo and complete it fully for the applicable connection(s).*
- ✓ *Send the signed declaration and supporting documents to Axpo as early as possible.*
- ✓ *Wait for confirmation. Axpo will review the information and confirm whether and from when it can be reflected on your invoice.*

A declaration is connection- and situation-specific. If your consumption, installation, property use, legal entity, or onward-supply arrangement changes, please tell Axpo promptly so we can reassess the tax treatment.

Need help?

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Information current as of September 2026. Applicable energy-tax rules, rates and declaration requirements can change. Axpo applies the treatment based on the information and documentation provided by the customer.