

Latest version of LEED recognized in Dutch policy

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An individual taking on his or her municipal or national government does not have to look like [this](#).

Consider LEED AP Gerrit-Jan Teunissen, and how he successfully petitioned the Netherlands government to expand the criteria for a subset of the tax code that now recognizes the use of the latest version of LEED launched just last year.

In short, LEED is now eligible for the same tax benefits in the Netherlands as BREEAM. To our knowledge, this is the first time LEED v4 has been specifically referenced in public policy anywhere in the world.

A remarkable feat that gives the country a significant “advantage of the many game changing elements of LEED’s most up to date rating system,” as Roger Platt, USGBC’s Senior Vice President of Global Policy and Law.

Teunissen, known amongst his colleagues as “center of LEED in The Netherlands,” has been working on LEED projects since 2007, with a highlight in 2010, when the country’s first LEED building, the Royal Bank of Scotland, was certified.

BREEAM has had a well-positioned presence in the Netherlands for the last five years and is incentivized by the government through tax subsidies since 2011.

Yet, why not LEED?

“The government first told me that LEED, according to their information, is ten years old, out-of-date and not suitable for buildings in The Netherlands,” said Teunissen, who has worked on half of the LEED buildings in his country. “I responded by saying, ‘But there’s always an update of the LEED system.’”

At the time, that update was LEED 2009, and Teunissen knew he could demonstrate it was on par to BREEAM.

“While BREEAM is adapted to the local circumstances it does not take into account international comparability with projects from across the border,” Teunissen said. “When you do a LEED project, you are working with companies who use an international language. We [LEED users] can mention the credits and everyone knows what we are talking about.”

Teunissen began his lobbying last July, making a presentation to the government comparing both the LEED and BREEAM systems.

“It became apparent to the government that both systems were equivalent,” said Teunissen. “You can use LEED here but if the government is not telling the market it is a possibility, well, that’s a disadvantage.”

Six months later and after much petitioning, a new stipulation within the Dutch tax policy emerged:

As of 1 January 2014, LEED v4 NC buildings in the Netherlands are eligible to receive two tax deductions (under the MIA and Vamil schemes). The MIA tax deduction allows for LEED Gold projects to claim a 13.5% one-time deduction from 50% of the investment cost of the building in the year of investment. LEED Platinum buildings may claim a 27% one-time deduction from 50% of the investment cost of the building in the year of investment. Additional deductions under Vamil are allowed due to the depreciation of 75% from 50% the building’s value (common allowed annual depreciation is circa 2% and under limited conditions) . The Vamil provides an ongoing tax benefit, beginning in the year of investment and allows trade-off over years. The Vamil scheme allows for a more lenient calculation of a building’s depreciation value, resulting in a higher deduction value. Both LEED Gold and Platinum projects receive the same deduction percentage under Vamil.

Teunissen is currently developing an association to facilitate this kind of activities, because this is not only beneficial to the work of his employer TRAJECT, but also has potential to improve the real estate market in the Netherlands.

This policy modification is a major victory for the Netherlands, LEED and most importantly, for Teunissen. The Netherlands has long been a leader in green, resilient cities comprised of high performance buildings. Teunissen is an example of resilient, high performing leadership.