



Extractive Industries Transparency Initiative
Nederland

The Netherlands Extractive Industries Transparency Initiative (NL-EITI)

Report 2022



June 2023

This report contains the reconciliation of the payment streams between government and the mineral extraction companies as drawn up by an independent accountant, EY (Ernst & Young Accountants LLP). The reconciliation is preceded by a description of the context of these payment streams and relevant developments in and around the mineral extraction sector over the past year.

The report has been adopted by the multistakeholder group responsible for the implementation of EITI in the Netherlands. This report was drawn up in accordance with the EITI Standard 2019.

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Part I - Context Description

Reading the context description

The purpose of this description is to provide a context for the reconciliation of the payment streams in 2022 between government and the mineral extraction companies. The description starts with an explanation of the organisation of NL-EITI, the approach followed in preparing the NL-EITI report and the international organisation behind the EITI Standard. The next section discusses soil movements in and the parliamentary inquiry into the Groningen natural gas field. What follows is an outline description of the Dutch energy system, the increased dependency on imported gas and gas storage facilities in the Netherlands. The final element of the context description is a consideration of the energy transition and the policy proposals from the EU and the Netherlands. Developments in the field of hydrogen and the importance of the raw materials transition are also considered.

1. Transparency in mineral extraction in the Netherlands and the international EITI organisation

1.1 NL-EITI: Transparency initiative for mineral extraction in the Netherlands

EITI is the international transparency initiative for mineral extraction. EITI stands for Extractive Industries Transparency Initiative. According to the Van Dale dictionary, a mineral is a valuable substance extracted from the Earth. For the Netherlands, this refers to the extraction of natural gas, petrol and salt. On behalf of the Netherlands, a national multistakeholder group is responsible for implementing the global EITI Standard. The multistakeholder group (MSG) consists of representatives of government, industry and civil society organisations. All decisions are taken by consensus.



The Dutch government has been closely involved with EITI since its inception in 2002. Since 2011, the Netherlands has been represented in the international EITI organisation as a donor country. In 2018, the Netherlands also became a member of this global initiative. Membership implies that the EITI Standard must be implemented in the member's country. The purpose of Dutch implementation is: *'to make factual information available about mineral extraction in the Netherlands and the revenue from mineral extraction for the extractive industries and the Dutch government. The NL-EITI thereby wishes to contribute to the social dialogue on the importance of the extractive industries for Dutch society.'*

The first NL-EITI report dealt with the year 2017. In the early years, the report focused on the reconciliation of payment streams. At the end of November 2022, the MSG NL-EITI decided to shift the focus to the contribution to the social dialogue, and with that in mind the scope was expanded to the energy sources that aim to replace oil and gas. On the one hand due to the reduction in domestic gas production, and on the other due to the introduction of climate measures to replace oil and gas with more sustainable alternatives.

The MSG also decided to accelerate the process of reconciliation, in order to be able to publish more up-to-date figures. This calls upon the companies and government authorities that supply the data to accelerate the process.

1.2 EITI Standard: requirements for implementation and the international EITI organisation

The central idea behind the EITI Standard is that a country's natural resources – its minerals – belong to its citizens. One EITI principle is that an insight into the government's long-term revenue and expenditure can support social dialogue and contribute to arriving at appropriate and realistic choices for sustainable development. The MSG wishes to contribute to this goal, with its annual NL-EITI report.

The EITI Standard consists of two chapters. Chapter one breaks down into a number of elements starting with the twelve EITI principles. This is followed by the seven EITI requirements for countries implementing the EITI Standard, including the Netherlands.

1. The EITI requires effective multi-stakeholder oversight, including a functioning multi-stakeholder group that involves the government, companies, and the full, independent, active and effective participation of civil society.
2. The EITI requires disclosures on how the extractive sector is managed, enabling stakeholders to understand the laws and procedures for the award of exploration and production rights, the legal, regulatory and contractual frameworks that apply to the extractive sector, and the institutional responsibilities of the State in managing the sector.
3. The EITI requires disclosures of information related to exploration and production, enabling stakeholders to understand the potential of the sector.
4. An understanding of company payments and government revenues can inform public debate about the governance of the extractive industries. The EITI requires comprehensive disclosure of company payments and government revenues from the extractive industries.
5. The EITI requires disclosures of information related to revenue allocations, enabling stakeholders to understand how revenues are recorded in the national and, where applicable, subnational budgets, as well as track social expenditures by companies.
6. The EITI requires disclosures of information related to revenue allocations, enabling stakeholders to understand how revenues are recorded in the national and, where applicable, subnational budgets, as well as track social expenditures by companies.
7. Regular disclosure of extractive industry data is of little practical use without public awareness, understanding of what the figures mean, and public debate about how resource revenues can be used effectively.

1.3 NL-EITI report: payment streams from companies to government made transparent

The annual NL-EITI report provides an insight into the payment streams from companies from the natural gas, oil and salt sector, to the government. In this report, the payment streams for 2022 are published. The companies, of which there were a total of 20 in 2022, participate on a voluntary basis. The salt company Nobian became the 21st participant in NL-EITI, at the end of 2022. Membership ties in well with the sustainability programme of Nobian.

As the table below shows, in addition to general payment streams such as corporation tax and water authority tax, there are a number of payment streams specific to the oil and gas sector or the salt sector. This is due to the participation by government (companies) in the extraction process or specific levies charged on oil and gas extraction. There is also a specific levy for salt extraction.

Payment streams	Oil and gas sector	Salt sector
Corporation tax	●	●
Profit share	●	
Surface rental	●	
Turnover-based levy	●	
State share	●	
Dividends	●	
Contribution payments	●	
State participation	●	
Reimbursement of costs share EBN	●	
Levies on salt extraction		●
Water authority taxes and levies		●

The payment stream data from the companies' records is compared with the government figures. The comparison is made to determine whether they are in agreement, i.e. reconciled. The reconciliation is carried out by an independent accountant.

In 2022, a total of 18.8 billion cubic metres were extracted from the Dutch gas fields. A total of 0.45 million standard cubic metres of oil were extracted in 2022. This total was lower than in 2021 following the shutting down of production in Schoonebeek, due to polluted production water. The extraction of salt at 5.9 million tonnes remained stable in 2022.

1.4 UBO-information explained

One item in the report is transparency about the owner or the person with actual final authority, also known as the ultimate beneficial owner (UBO). This is elaborated in requirement 2.5 of the EITI Standard. With a private limited liability company (bv) or public limited company (nv) these are: persons with more than 25% of the shares, persons with more than 25% of the voting rights, and persons who have actual authority over the company. On 27 March 2022, all the organisations had to have registered their UBO. In other words, they had to have entered their owners or persons with authority in the UBO register with the Chamber of Commerce. The UBO register is required in accordance with European rules. The aim of the register is to prevent financial and economic crime, such as money laundering, fraud, tax evasion and terrorism financing.

As a consequence of a ruling by the European Court of Justice, from the end of November, the Dutch UBO register is no longer accessible to the public:

- a. The Court finds that the UBO register intends to serve a general interest. The UBO register is an integral part of a European anti-money laundering directive.
- b. This objective justifies an infringement of honouring the right to privacy.
- c. The Court subsequently suggests that a fully public UBO register is insufficiently underpinned and therefore invalid.
- d. The Ministry of Finance subsequently determined at the end of November 2022 that 'for the time being no further provision of information is possible' from the UBO register.

The UBO records in the NL-EITI report followed this approach, as a consequence of which recent UBO information can no longer be reproduced in this report. Unless there is a listed parent company or a parent company located in a country where the UBO register is public. See appendix 1.

2. Licence awarding and the role and position of Energie Beheer Nederland

2.1 Legal Framework

The legal framework for the Dutch mining industry is set out in:

- the Mining Act;
- the Mining Decree; and
- the Mining Regulations.

The Mining Act is a Dutch act that came into force on 1 January 2003 and that replaced the 1810 Mining Act, the 1903 Mining Act, the Mineral Resources Exploration Act and the Continental Shelf Mining Act. The Mining Act integrated all these Acts into a single Act, that applies to both the Dutch territory (onshore) and the Dutch section of the continental shelf (offshore). The Mining Act contains the rules for research into and the exploration and extraction of minerals and geothermal energy, the storage of minerals and all mining-related activities. The Mining Act focuses on minerals, namely natural gas, oil and salt, in as much as these activities take place at a depth of more than 100 metres below the surface of the Earth, and geothermal energy in as far as these activities take place at a depth of more than 500 metres below the surface of the Earth.

In addition to the legal framework of the Mining Act, the industry is also governed by other legislation and general administrative orders, such as implementation measures in the field of spatial planning, the environment, nature, water and external safety.

2.2 Licensing

For the exploration and extraction of minerals and geothermal energy or the storage of substances, a range of different licences are required. The first step towards actually undertaking these activities is the application for an exploration licence, an extraction licence or a storage licence, pursuant to the Mining Act.

The Minister of Economic Affairs and Climate Policy is the competent authority in respect of the above. These licences have the character of a concession: they give the licence holder the exclusive right to carry out a particular activity in a particular area. The exploration licence, for example, grants the licence holder the exclusive right to conduct exploration activities in a particular area. The extraction licence gives the licence holder the exclusive right to carry out extraction activities in a particular area.

The Minister of Economic Affairs and Climate Policy represents the State in all activities relating to the exploration and extraction of minerals and geothermal energy and the storage of minerals and substances. In other words, the Minister is the competent authority. Parties must apply for exploration, production and storage licences from the Minister. The Minister will grant a licence if the relevant legal conditions are satisfied. The Minister can refuse to grant a licence, or change or revoke an existing licence, but only on the basis of grounds set out in the Mining Act.

2.3 Position and role of Energie Beheer Nederland

Pursuant to the Mining Act, EBN is responsible for the public interest, for the planned management and effective exploration and extraction of Dutch oil and natural gas resources. The Dutch State is the sole (100%) shareholder in this private limited company. The Ministry of Economic Affairs and Climate Policy manages the shares. The States Mines, the predecessor to EBN, was set the task almost 60 years ago of representing the economic and social interests of the Dutch State, participating in the Gas Building in the exploration and extraction of oil and natural gas in the Dutch subsurface. EBN also advises the Minister of Economic Affairs and Climate Policy on aspects of the energy policy.

Today, EBN also employs its knowledge, skills and capital in accelerating the energy transition, for example in relation to the use of geothermal energy and the storage of CO₂. EBN is a participant in gas storage facilities and is investigating other forms of energy storage, as well as developments in the field of hydrogen and green gas.

EBN is run as a private enterprise, with an independent Board, Board of Supervisory Directors and financial autonomy. All income generated, including from the sale of the government share in production, is reported in the annual reports. The Dutch government receives dividends on the basis of the booked profits following taxation.

2.3.1 Participation in oil and gas extraction projects.

EBN is involved as a non-executive partner in almost all oil and gas extraction projects in the Netherlands. The organisation's interest in projects of this kind generally amounts to 40%. Compulsory participation by EBN in extraction activities for hydrocarbons has been laid down in the Mining Act since 1963, unless a special exemption is issued by the Minister. At the request of the holder of an exploration licence and following approval from the Minister, EBN also participates in exploration activities.

The licence holder (and any co-licence holders) of an exploration or extraction licence, enters into a cooperation agreement with EBN (an OvS). This OvS agreement forms the contractual basis for conducting mining activities, for their joint account.

The OvS between EBN and the licence holder(s) is a private agreement. The primary objective of the OvS is to settle all issues relating to operational and financial cooperation between EBN and the licence holder(s). The model text for an OvS is available on the website of NL-EITI. The Mining Act specifies that EBN acquires ownership of its share, normally 40%, of all extracted gas and oil (hydrocarbons). The most important elements of these agreements are undertakings relating to:

- appointment of the operator (operational executive) and the execution of the tasks;
- authority within the cooperative venture;
- the budget cycle, such as multiyear plans and annual plans;
- the method of financing and guarantees;
- insurance;
- liabilities;
- periodic reports;
- bookkeeping procedures;
- the method of dealing with drilling proposals;
- the property rights to mining structures;
- the property rights to hydrocarbons;
- the selling method for hydrocarbons;
- the decommissioning of mining structures.

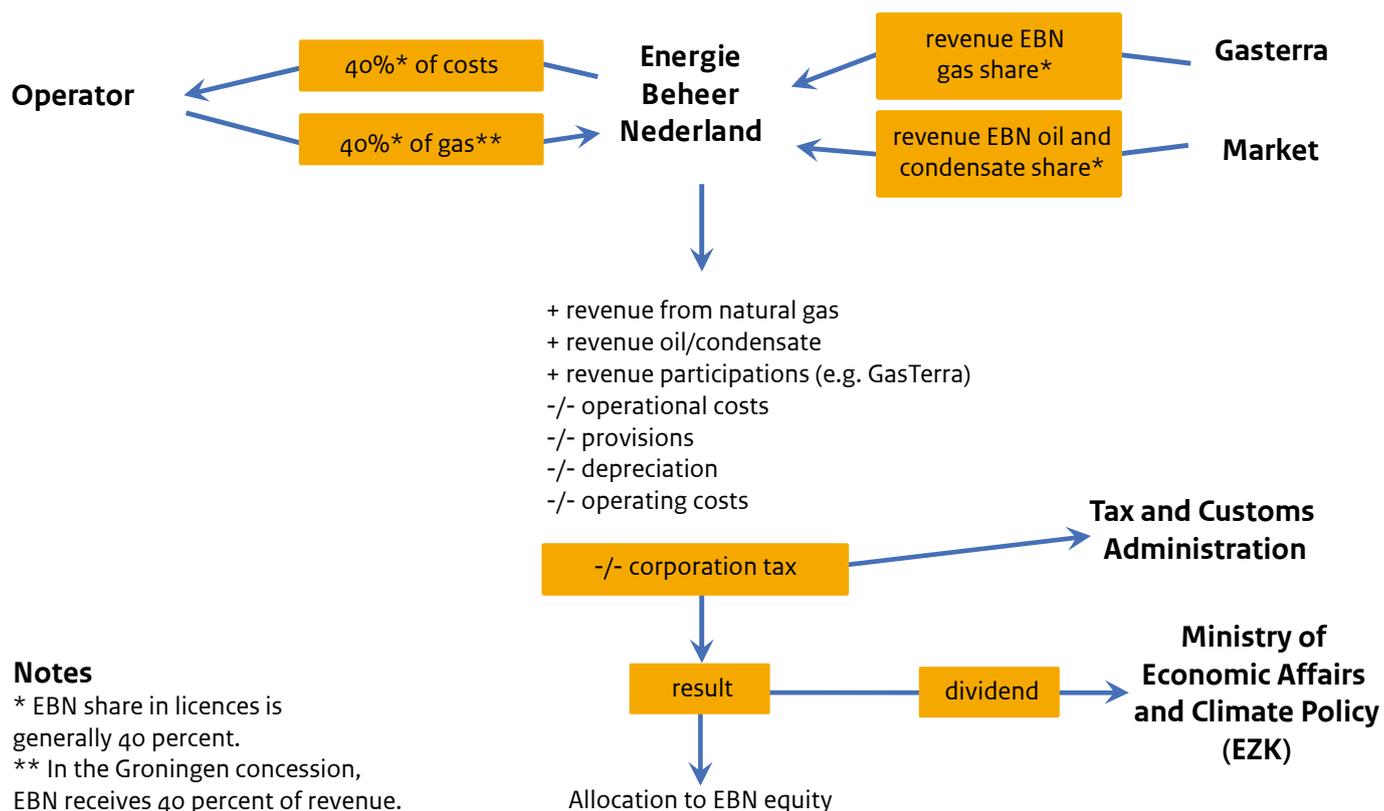
Together with an approved work programme and budget, the OvS forms the basis for the charging on of expenditure and costs by the operator to EBN, and any other co-licence holders. The Accounting Procedure (appendix to the OvS) contains all the agreements about which expenditure and costs can be charged to the joint account.

Each month, EBN pays its share of the expenditure and costs to the operator, from the joint account. EBN finances its own investments. To this end, EBN borrows funds from external lenders or finances its investments from incoming cashflow. EBN receives no grant or other contributions from the government for participating in oil and gas extraction. However, for eligible projects, use is made of fiscal schemes such as the Energy Investment Allowance (EIA).

The NL-EITI reconciliation report contains an overview of the revenue received by EBN from the sale of hydrocarbons, payments for pipelines and gas storage, and payments for operating costs, capital investments and decommissioning costs. The report also contains an overview of incoming and outgoing payment streams from and to the Ministry of Economic Affairs and Climate Policy, the Tax and Customs Administration, operators, GasTerra and other clients.

Schematic overview of the money streams from and to EBN

The overview below is a schematic reproduction of the way in which EBN participates in licences for oil and gas extraction and various money streams created in that process.



Notes

- * EBN share in licences is generally 40 percent.
- ** In the Groningen concession, EBN receives 40 percent of revenue.

3. Groningen gas field: soil movement and the parliamentary inquiry

3.1 Soil movement in the Groningen gas field

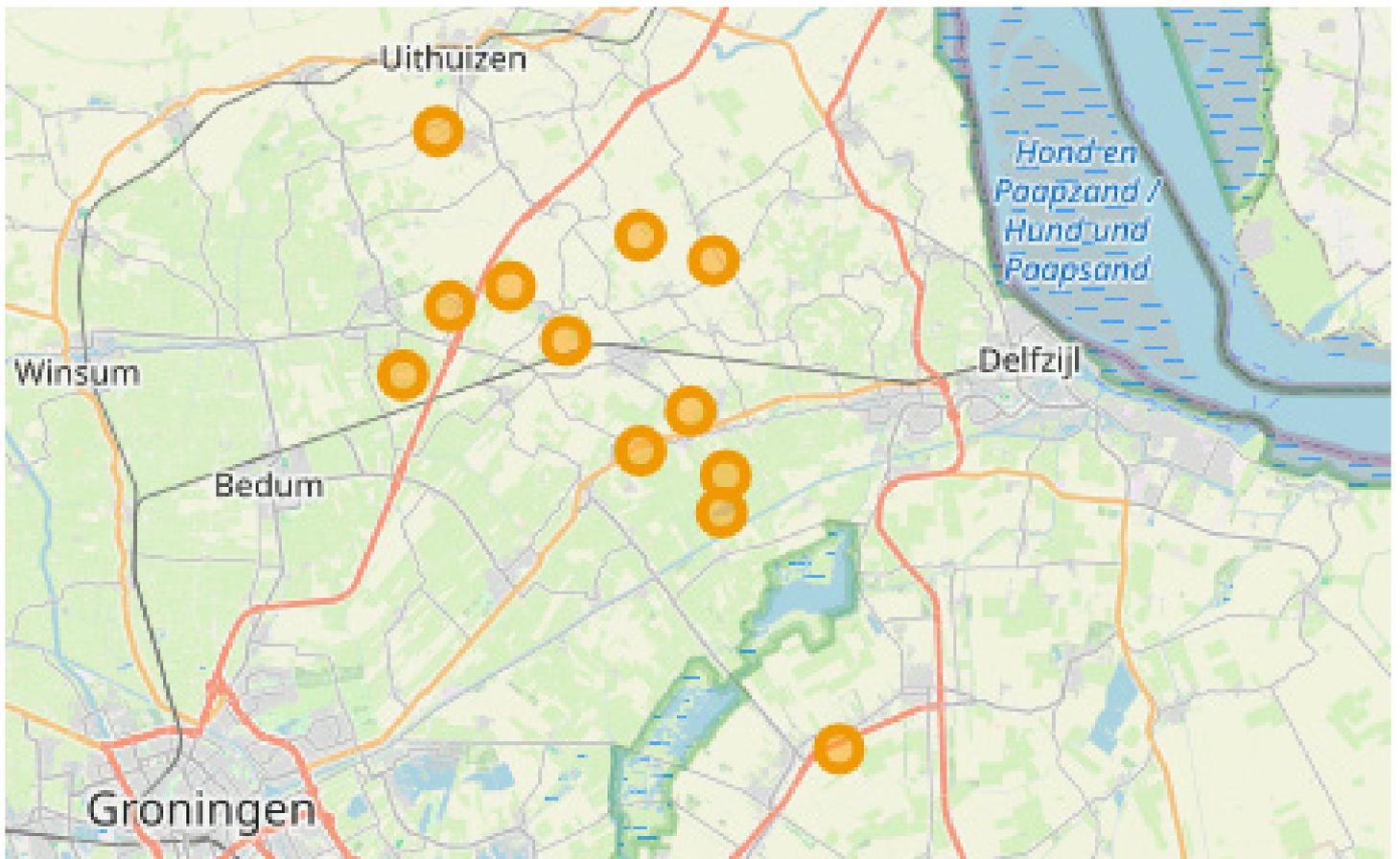
Gas extraction in Groningen started in 1963. For years, the Netherlands has benefited from the enormous Slochteren gas bubble – one of the largest natural gas reserves in the world. However, it became clear in 2012 that gas extraction could result in more powerful earthquakes in Groningen than was previously estimated, with serious consequences for the safety of the residents of the province. In 2018, the decision was taken to fully halt gas extraction. The operating principle for extraction since 2018 has been to not extract more from the Groningen gas field than was necessary for security of supply.

The supporting arguments from the Explanatory Memorandum for this decision were that ‘... gas extraction from the Groningen gas field is caused by soil movement. This soil movement consists of soil subsidence and soil vibration, or earthquakes. The gas in the subsurface is present in porous rock strata. Soil subsidence occurs when the pressure in the pores of the reservoir rock is reduced, because the gas is removed, resulting in compacting of the rock strata. As a consequence, the soil subsides. Compaction of the reservoir rock can also cause movement between the rock strata. This movement can manifest itself in the form of earthquakes (seismic threat). Reducing the annual extraction level will ensure that the pace at which the gas-bearing rock is compressed also falls. This in turn will reduce the rate of soil subsidence’ (House of Representatives, session year 2017–2018, 34 957, no. 3).



Source: Netherlands Government Gazette 2017, 28922

The map below shows the earthquakes between 2006 and 2022 with a magnitude of 3.0 or higher on the Richter scale. The earthquakes take place at an average depth of 3 kilometres. This is relatively shallow for earthquakes, which generally occur much deeper.



Source: Seismic & Acoustic Data Portal KNMI

Date	Location	Magnitude
8-8-2006	Westeremden	3,5
30-10-2008	Loppersum	3,2
27-6-2011	Garrelsw eer	3,2
16-8-2012	Huizinge	3,6
7-2-2013	Zandwee r	3,2
2-7-2013	Garrelsw eer	3,0
13-2-2014	't Zandt	3,0
30-9-2015	Hellum	3,1
8-1-2018	Zeerijp	3,4
22-5-2019	Westerwij twerd	3,4
16-11-2021	Garrelsw eer	3,2
8-10-2022	Wirdum	3,1

3.2 Parliamentary inquiry and Cabinet response

The parliamentary inquiry committee into natural gas extraction in Groningen, installed on 9 February 2021, is responsible for investigating the decision-making on natural gas extraction, earthquakes, damage claim settlement and reinforcement.

The aim of this inquiry committee was finding truth and acquiring an explanatory insight into the decision-making on natural gas extraction, damage claim settlement and reinforcement in Groningen. This will make it possible to arrive at a judgement on the entire period and to learn lessons, as a contribution to the future prospects for Groningen, and future policy development.

In the extraction of natural gas in Groningen, the interests of the people of Groningen were structurally ignored. With disastrous consequences for them. This is the main conclusion of the parliamentary inquiry committee into gas extraction in Groningen. In its report 'Groningers before Gas', the committee suggests that the Netherlands has a debt of honour to the people of Groningen, and issues recommendations on how this debt can be repaid. The report was presented to the House of Representatives on 24 February 2023.

'Repaying the debt of honour starts with prioritising the interests of the people of Groningen', suggested committee chair Tom van der Lee. 'The safety, the protection of the property, the health and the wellbeing of the people of Groningen were given insufficient consideration in the decision-making about gas extraction in Groningen.' The inquiry committee concluded that a change of perspective is needed. In Van der Lee's words: 'It is not merely a question of liability. It is also about the moral obligation to remove the pain and suffering brought upon Groningen and the people of Groningen and – unavoidably – to free up the necessary additional manpower, funding and effort.'

In response, at the end of April 2023, the Cabinet offered its apologies to all those who have suffered, for whom the gas extraction and the way in which its consequences were dealt with have resulted in physical, mental and social harm and feelings of anxiety, stress and unsafety.

The Cabinet has announced 50 concrete measures in implementation of the recommendations of the Van der Lee committee.

In total, more than 22 billion euros have been reserved for solving the problems arising from natural gas extraction. Of that total, 8.7 billion is for existing policy, and 13.5 billion for new policy.

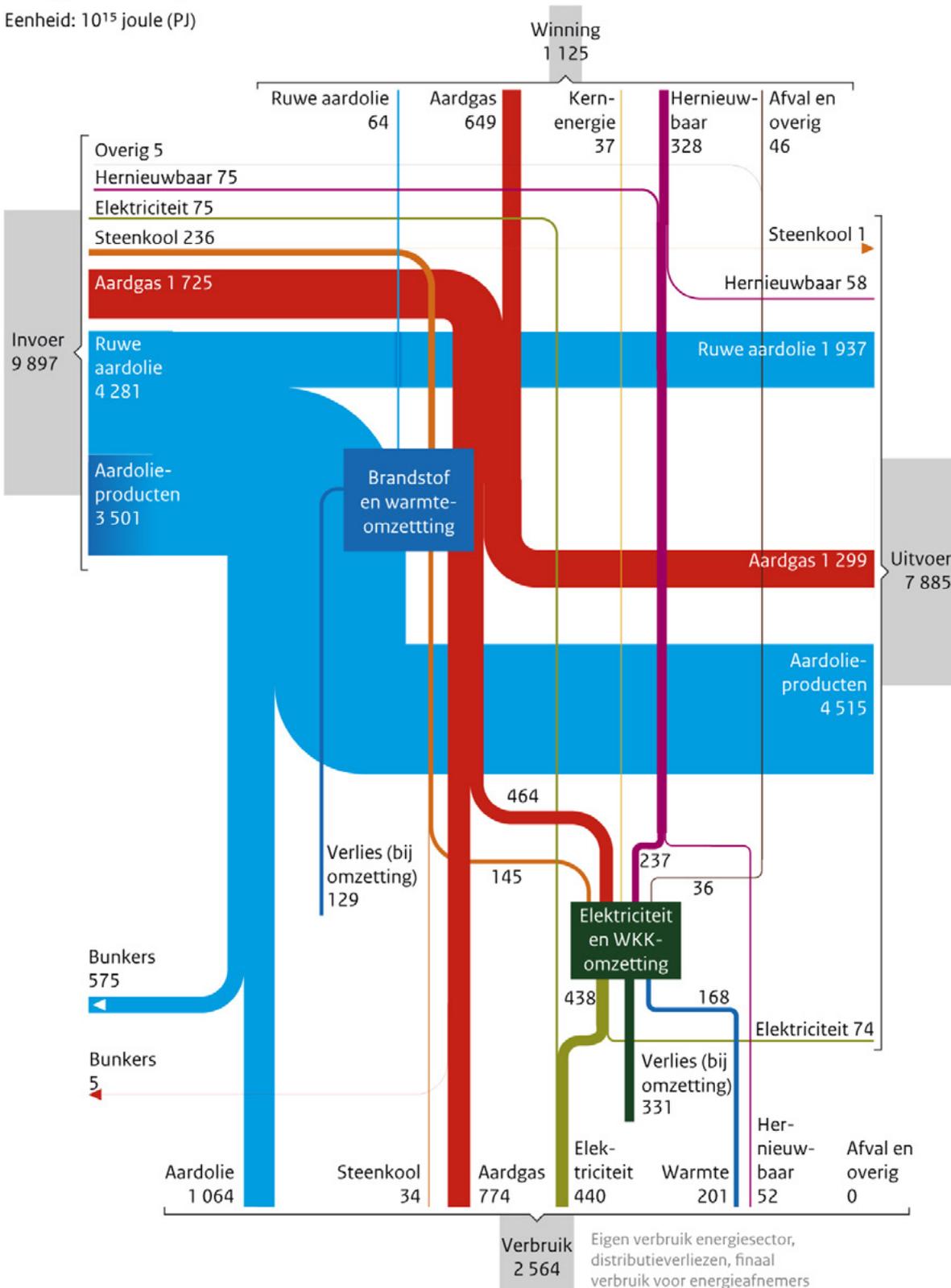
4. Dutch energy system, dependency on imports and gas storage

4.1 The Dutch energy system

Natural gas and oil play an important role in the Dutch energy system. The figure below shows the extraction, import, export and consumption in 2021. In terms of extraction, natural gas represents the lion's share, followed by renewable energy. The Netherlands is also responsible for a large volume of oil and natural gas transit. The share of oil and natural gas in consumption amounts to approximately 80%. In other words, these minerals occupy a large share of the energy flows within the energy system.

Energiestromen, 2021

Eenheid: 10¹⁵ joule (PJ)



4.2 Dependency on gas imports

Before 2018, the Netherlands was a net exporter of natural gas. However, due to extraction restrictions in Groningen, the Netherlands has become dependent on foreign gas.

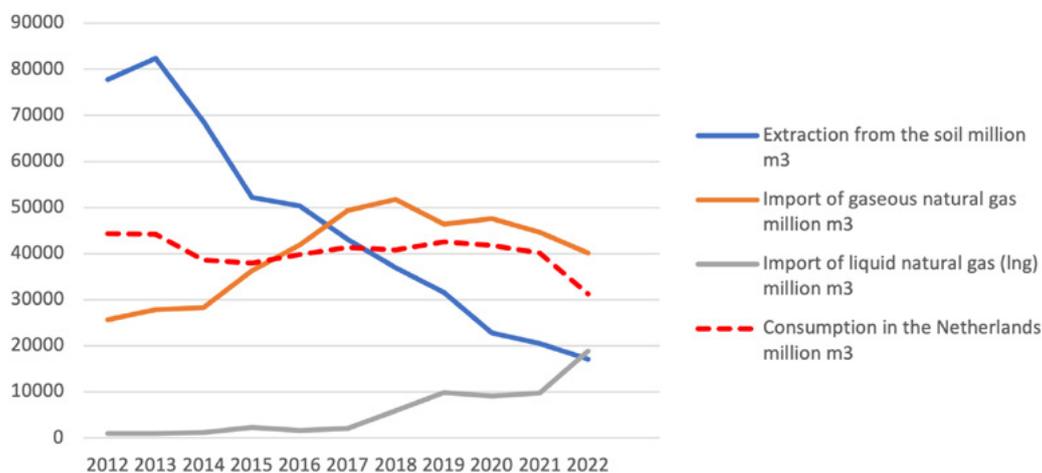
Due to the presence of relatively large gas storage facilities in the Netherlands, and the seasonal demand for gas at home and abroad, the import balance is subject to a strong seasonal pattern. In the summer, the storage facilities are filled with gas from the Netherlands and abroad, and in the winter, gas demand is satisfied with deliveries from the storage facilities and from own extraction.

In response to earthquake risks, the Netherlands has reduced extraction from the Groningen gas field. As a consequence, to fill its gas stocks, the Netherlands has become dependent on foreign suppliers. The most important gas exporter to the Netherlands and Europe is Russia. Because there is no alternative for Russian gas, even small delivery discrepancies can lead to price rises. In 2019, Russia supplied 200 billion cubic metres of natural gas to Europe. A 15 billion cubic metre reduction in 2021 soon led to price rises in Europe. In 2021, the gas price increased sixfold, from 20 euros to 130 euros per megawatt hour, in December. This price is based on the Dutch TTF trading post. This refers to the wholesale price for the supply over the coming months. The Netherlands is dependent for around 15% of its gas needs on Russian gas. The TTF gas price subsequently peaked in August 2022 at more than 300 euros, and since September 2022 has been around 200 euros per megawatt hour. By the end of December 2022, the TTF gas price fell further to around 100 euros and by the end of May 2023 is just below 30 euros per megawatt hour. Meanwhile, dependence on Russian gas has fallen sharply.

In November 2022, the Cabinet decides to introduce a temporary solidarity contribution for the fossil sector. This solidarity contribution will be introduced with retroactive effect over the year 2022. This means that the large profits that have been achieved or will be subject to additional taxation as a result of sharply increased energy rates. The proceeds of this solidarity contribution, which is expected to amount to €3 billion, will be used to fund the energy ceiling for small consumers.

Extraction, import and consumption of natural gas

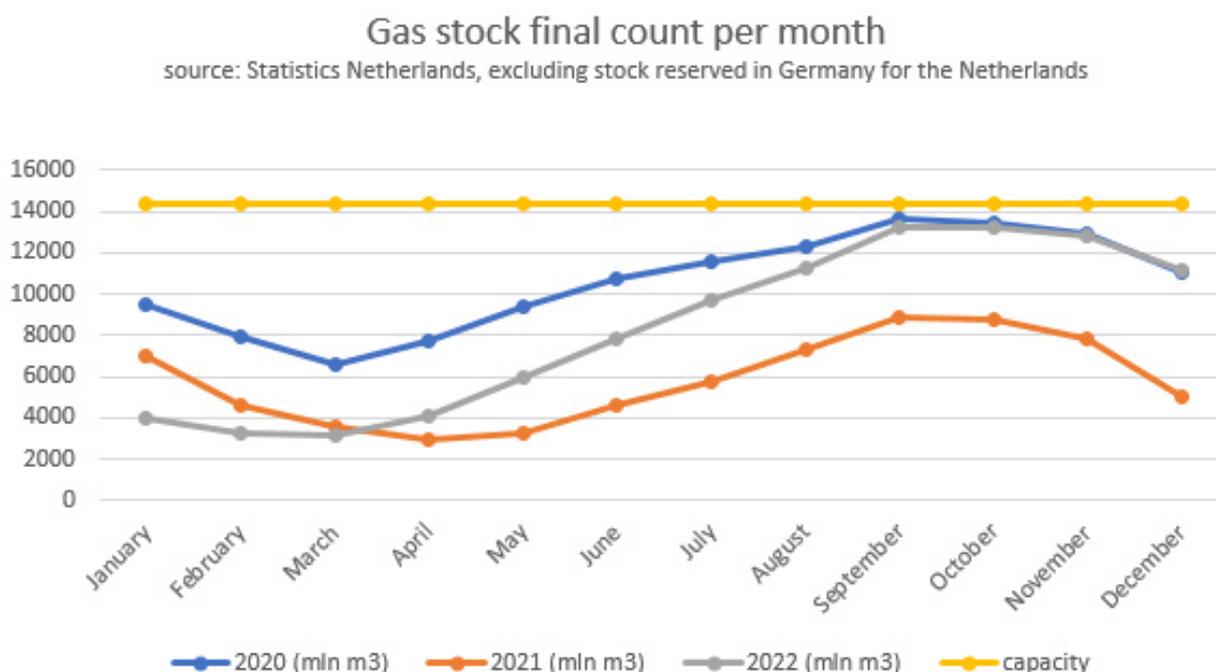
source: Statistics Netherlands, figures for the last two years not yet definitive



In 2022, a total of 17.1 billion cubic metres were extracted from the Dutch gas fields. Due to the downturn in extraction, the dependency on imported natural gas has increased. In 2017, more natural gas was imported than consumed, for the first time. In 2018, more was consumed than extracted, for the first time. In 2022, more liquid natural gas was imported than extracted from the Dutch gas fields. More gas extraction in the North Sea is part of the broader Cabinet policy, together with energy conservation and the accelerated development of sustainably generated energy. This acceleration in the North Sea provides extra gas in both the short and long term. The Ministry of Economic Affairs expects that in the short term (one to three years) approximately one billion m3 extra gas can be produced per year. In the longer term (over five years) it can provide additional production of 2 to 4 billion m3 per year. The extra production applies for a period of 10 years; the expectation is that the fields will then be empty. Increasing gas extraction in the North Sea helps to fill the gas storage facilities. The subject of public debate is whether this extracted gas is only available for the Netherlands. In 2022, the Netherlands consumed one quarter less gas than in 2021. A total of 31 billion cubic metres of gas were consumed. This is the lowest level since 1972. In particular, major industrial companies and households consumed less natural gas.

4.3 Underground gas storage

The shortages on the natural gas market are also reflected in the buffer capacity of the Dutch underground storage facilities. At the end of 2021, this capacity was clearly lower than in 2020. In 2022, this has returned to the 2020 level.



The primary purpose of underground storage is to cover peak consumption in the winter and in that way to prevent major differences in the gas price between summer and winter; it also prevents immediate shortages occurring, if gas imports stagnate or other disruptions occur in the supply. With a low buffer capacity, a cold winter can result in high price rises and in exceptional cases, a threat to the security of supply. Normally speaking, the gas storage facilities are almost completely filled before the start of the winter, but this was not the case for the first time in years, in 2021.

The national government maintains no strategic gas stocks, and the Minister for Climate and Energy has no plans to do so. The stocks that are available in the Netherlands are referred to by the Minister as operational stocks, that meet a large proportion of the winter demand for gas. This gas is sold to the highest bidder in the Netherlands or abroad, and is not reserved for users in the Netherlands. EU legislation in fact specifies that strategic stocks may not be restricted to the country in which they are held. Since the middle of this year, the national government has provided financial support to ensure that the gas storage facilities are filled, because there were insufficient financial stimuli for market parties to fill the storage facilities. A number of other countries within the EU do have a strategic gas stock.

In February 2023, for example, as last year, the cabinet opted for a combination of measures to fill the Bergermeer gas storage at Alkmaar. EBN has been commissioned to fill the Bergermeer gas storage to 20 terawatt hours (approximately 2,047 million m³), insofar as market parties do not. EBN was asked to maintain about 7 terawatt hours (about 717 million m³) of the gas that EBN has already maintained in the Bergermeer gas storage until the first quarter of 2024. Instead, EBN buys other gas to meet demand. About 520.5 million euros has been reserved for this. The actual costs depend in particular on the summer winter spread, which is the positive difference between the purchase price in the summer and the sales price in the winter.

5. Energy transition

The energy transition refers to the switch to a renewable energy supply. This transition has been initiated in order to tackle climate change. The reduced availability of fossil fuels and the dependency on international energy supply also play a role.

5.1 The European Union

On 14 July 2021, under the title *Fit for 55*, the European Commission presented a package of policy proposals for aligning European climate policy with the targets laid down in the European Climate Act. The package contains changes for almost all key pillars of European energy policy. In a series of different proposals, new or stricter obligations are presented. The Netherlands will be required to formulate a policy that ensures these obligations are met. The Netherlands faces a number of serious binding challenges as a result of an obligation to achieve an additional reduction of around 15 megatonnes, by 2030, in the built environment, mobility, agriculture and light industry, a target for green hydrogen consumption and targets for energy saving and renewable energy. This will be further added to in 2022, with the plan REPowerEU, the aim of which is to make the EU independent of Russian fossil fuel before 2030, in the light of the Russian invasion of Ukraine.

5.2 Coalition agreement

In the Coalition Agreement *Looking out for each other, looking ahead to the future*, established in December 2021, among others the new government made the following undertakings in respect of the energy transition:

- Establishing a climate and transition fund of €35 billion for the next 10 years. In order to install the necessary energy infrastructure (electricity, heat, hydrogen and CO₂) to implement green industry policy and to improve sustainability of mobility and the built environment.
- Promoting the supply of renewable energy sources by focusing on additional offshore wind, rooftop solar, geothermal energy, green gas and aquathermal energy. At the same time, the production and import of hydrogen will be scaled up.
- In the energy mix, nuclear energy could supplement solar, wind and geothermal energy, and could be deployed for the production of hydrogen. This will also make the Netherlands less dependent on gas imports.
- Investigating the possibilities of scaling down the financial incentives for fossil fuels, and subsequently wherever possible, terminating financial incentives for these fuel types. As far as possible, this will be carried out in collaboration with other countries, in connection with our establishment climate.
- Realising targets over and above the climate agreement means that the space for CO₂ storage (CCS) will be increased.

5.3 Cabinet investments in clean energy and climate neutrality

The Cabinet wishes to do more in order to achieve the climate goals for 2030 (55% less CO₂ emissions) and 2050 (climate neutral). The Netherlands also wishes to become less dependent on gas from Russia. Without facing shortages.

In order to meet these targets, in September 2022, the Cabinet took the following measures:

- a. The establishment of and investment in the Climate Fund. Via this fund, the Cabinet can arrange the necessary spending in order to achieve the climate goals. For example investing in greener industry, sustainability or the construction of new nuclear power plants. €35 billion will be available for this purpose over the next 10 years.
- b. Additional wind farms on the North Sea. The Cabinet will designate 3 new areas for offshore wind farms. Together with the 2 previously designated areas, this amounts to a total of 5 new wind farms. These 5 wind farms will generate an additional 10.7 gigawatts of wind energy, by 2030. Twice as much as the combined annual consumption of all Dutch households. This will bring the total capacity of wind energy to 21 gigawatts, by 2030. This in turn will make offshore wind energy the largest source of electricity in the Netherlands, in 2030. The Cabinet has allocated €1.69 billion from the Climate Fund for this project. The money will among others be spent on ensuring shipping safety and strengthening and protecting the North Sea ecosystem.
- c. From 2023 onwards, more companies must meet the energy saving obligation. Above all large energy consumers. Including companies participating in the European system for emission trading (EU-ETS). The energy saving obligation requires companies to take all possible energy saving measures with a payback time of 5 years or less. The Cabinet will also be tightening up supervision on compliance.

The aim is to achieve at least a 55% reduction in CO₂ emissions in the Netherlands, by 2030, compared with 1990 levels. The Cabinet wishes to introduce certainty, to counteract any setbacks. For that reason, in practice, the Cabinet is aiming for a higher target, which amounts to approximately 60%. To plug the remaining gap, at the end of April 2023, the Cabinet plans to announce a package of 22 megatonnes, over and above the coalition agreement. Each sector will be called upon to make an additional contribution. The scale of that contribution is based on the possibilities of reducing CO₂ emissions faster, within the sectors, by 2030.

In April 2023, more than 1,600 sustainable projects have been approved for support via the SDE++ scheme for 2022. This is the most important government scheme for encouraging the production of renewable energy and reducing CO₂ emissions. On this occasion, a maximum budget of around €12 billion has been allocated for this purpose. That is the maximum subsidy for the entire term of the scheme. The actual level of expenditure is expected to be lower, because energy and CO₂ prices may be higher, or because certain projects will not be implemented. All approved projects can together save a total of 4.6 megatonnes of CO₂ per year.

5.4 Offshore wind energy and infrastructure

At the end of April 2023, TenneT presented the Target Grid strategy. In that strategy, the scenario from Netbeheer Nederland with the highest form of electrification has been chosen. With its starting point the end situation in 2045, TenneT wishes to create a robust picture of the required electricity network, and guarantee that the necessary preparations are made, on time. With Target Grid, TenneT has introduced a new system of close-knit DC high-voltage connections – the direct current (overlay) grid. The direct current overlay grid can effectively transport large quantities of renewable electricity from the North Sea to industry.

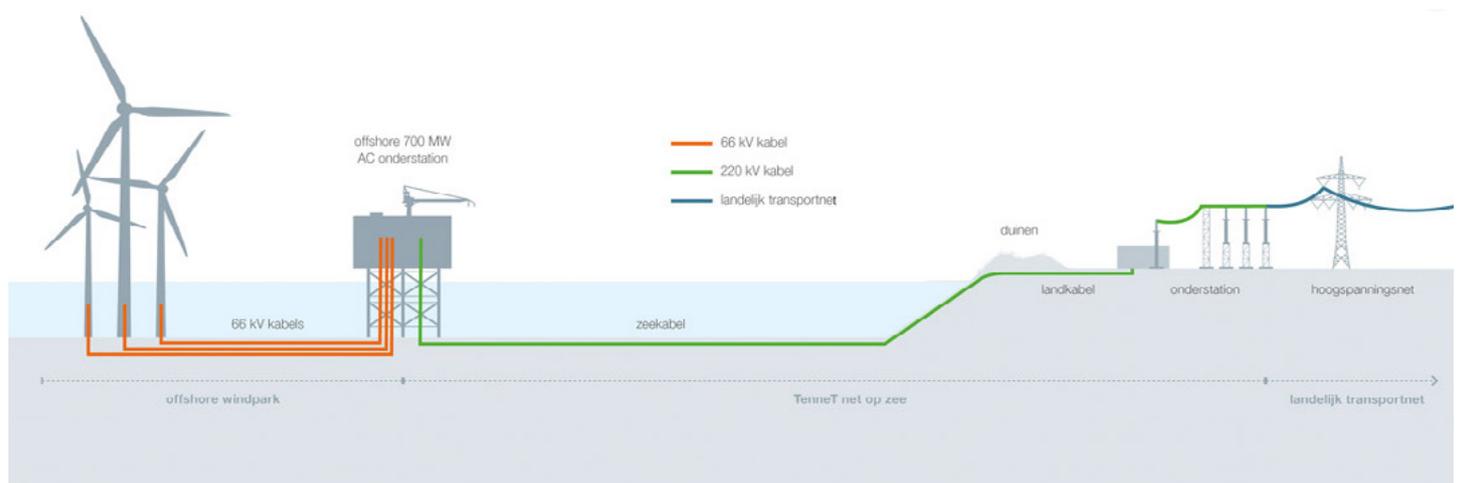
Representatives of the high-voltage grid operator TenneT, the collaborative venture Hitachi Energy/Petrofac and the three consortium partnerships GE/Sembcorp (SMOP), GE/McDermott and Siemens Energy/Dragados officially signed the contract in Berlin at the end of April 2023, confirming the largest European tender to date for the energy transition infrastructure. The total volume of the contracts for the components of the 14 systems amounts to around 30 billion euros. The result is a transmission capacity for offshore wind energy in the German and Dutch North Sea that is capable of generating the same amount of energy as 28 large-scale electricity power stations.



Source: TenneT

This marks the conclusion by TenneT of the awarding process for the offshore and onshore conversion stations for a total of 14 offshore grid connection systems. Eight in the Netherlands and six in Germany. These 14 systems are due to have been completed by 2031. The 'core components', in other words the innovative 2GW technology for converting from alternating current to direct current and back again, for all these projects will exclusively be manufactured in the European production locations of the members of the consortium.

Since 2016, TenneT Nederland has been the offshore grid operator. The offshore grid transports wind energy generated offshore to the onshore electricity grid. This transport takes place from wind farm zones in the North Sea. The government has allocated these zones for the generation of renewable energy. TenneT connects wind farms to the national high-voltage grid via standard 700 megawatt (MW) connections alternating current and 2,000 megawatt (2 GW) direct current for wind farms located further out to sea. For wind farms further from the coast, conversion to direct current is cheaper. Direct current cables suffer less energy loss and are cheaper per kilometre. In addition, up to five times more direct current can be transported through a cable of the same diameter than alternating current.



Source: TenneT

5.5 Hydrogen network and storage

Dutch industry is responsible for around 25% of the nation's CO₂ emissions. Making industry sustainable through electrification is only possible to a limited extent. High temperature processes such as those used in the chemical industry and for steel production cannot be electrified. At present, industry still consumes a huge volume of natural gas and coal. Renewable hydrogen offers an excellent alternative. By replacing fossil fuels with renewable hydrogen and by connecting the five major industry clusters to the hydrogen network, a large proportion of Dutch industry can be made sustainable

The Netherlands Hydrogen Network will be installed by Gasunie, and will bring together supply and demand for renewable hydrogen. By 2030, five major industry clusters will be linked together, backed up by large-scale hydrogen storage. The network will also have international connections. Hynetwork Services (a 100% subsidiary of Gasunie) will be installing the national hydrogen network. The network consists of around 1,200 km of pipeline which in 2030 will link together five major Dutch industry clusters (Rotterdam, Zeeland, North Sea Canal Area, Noord-Nederland and Zuid-Limburg). The network is connected with storage and import facilities for hydrogen, and major industrial centres in Belgium and Germany.



Source: Hynetwork Services

Around 85% will consist of existing natural gas pipelines reused for hydrogen; the remainder will be new pipelines. Hynetwork Services was awarded the government contract in 2022 for the installation of the network. 1.5 billion euros have been budgeted for the project, of which the government will provide a maximum of 750 million euros in the form of a subsidy to encourage the development of hydrogen.

In addition to industrial application, hydrogen in the energy transition is important for large-scale storage for solar and wind energy. By 2030, according to the Climate Agreement, electrolysis capacity will have risen to between 3 and 4 gigawatts, with sufficient storage locations and infrastructure. At the end of 2022, the Cabinet further tightened these targets and the new intended target is 8 gigawatts electrolysis capacity by 2032. Here, the term electrolysis refers to the conversion of water into hydrogen and oxygen, through the addition of electricity. By using renewable energy generated by sun and wind, the result is green or renewable hydrogen.

5.6 Raw materials transition: national raw materials strategy and EU regulation

The aim of the national raw materials strategy announced in December 2022 is to increase the security of supply for critical raw materials in the medium to long term. For many companies it is essential that the supply of critical raw materials be maintained at a sufficiently high level. In particular the production of renewable energy technology for the energy transition will mean a greater demand for minerals and metals such as lithium, cobalt and rare Earth metals. These natural resources are also essential for digital technologies, technologies in healthcare and defence materiel. In addition to its economic value, worldwide control over critical resources is acquiring an increasingly geopolitical dimension. Europe is an important player, but also vulnerable.

The Cabinet is focused on the following five courses of action: 1) Circularity and innovation, 2) sustainable European mining and refining, 3) diversification, 4) more sustainable international chains and 5) knowledge creation and monitoring. These courses of action tie in closely with European policy (for example the Critical Raw Materials Act) and national policy (such as the National Programme for a Circular Economy).

Alongside an updated list of critical raw materials, this legislation will contain a list of strategic raw materials crucial for technologies essential for the green and digital ambitions of Europe and for defence and aerospace applications, but which in the future will be subject to potential supply risks. By introducing this Regulation, the lists of both critical and strategic raw materials will be included in EU legislation. The Regulation will lay down clear standards for internal capacity in the entire strategic supply chain for raw materials and to diversify provision of the EU at the latest by 2030 as follows:

- at least 10% of annual consumption of the EU for extraction;
- at least 40% of annual consumption of the EU for processing;
- at least 15% of annual consumption of the EU for recycling.
- In every relevant stage of processing no more than 65% of annual consumption of each strategic raw material in the EU may originate from a single third country.

Consulted sources: [cbs.nl](https://www.cbs.nl), [clo.nl](https://www.clo.nl), [economie.rabobank.com](https://www.economie.rabobank.com), commission.europa.eu/index_nl, [fd.nl](https://www.fd.nl), [hystock.nl](https://www.hystock.nl), [hynetwork.nl](https://www.hynetwork.nl), [gasunie.nl](https://www.gasunie.nl), [pbl.nl](https://www.pbl.nl), [klimaatakkoord.nl](https://www.klimaatakkoord.nl), [knmi.nl](https://www.knmi.nl), [mijnraad.nl](https://www.mijnraad.nl), [nlog.nl](https://www.nlog.nl), [rekenkamer.nl](https://www.rekenkamer.nl), [rijksoverheid.nl](https://www.rijksoverheid.nl), [ser.nl](https://www.ser.nl), [sodm.nl](https://www.sodm.nl), [TenneT.eu](https://www.TenneT.eu).

Part II - Reconciliation of payment streams

Guide to reading the reconciliation of payment streams

Firstly, an explanation is provided about the approach to and methodology for the reconciliation of payment streams for 2022. The results of the reconciliation are then reproduced as totals, per government authority, per company and per payment stream. Subsequently, the reported outcomes for the year 2022 are compared with those for 2021 and 2020, and placed in context. This is followed by a number of appendices with specified information about the reconciliation.

6. Benefits and reconciliation of extraction companies in 2022

6.1 Approach to and methodology for the reconciliation of payment streams in 2022

6.1.1 Materiality analysis

According to the definition in the EITI Standard, payments and revenue are viewed as material, if omission or incorrect reporting influences the interpretation of the EITI report. The multi-stakeholder group (NL-EITI MSG) has decided to establish a threshold value for application of the Decree on Disclosing Payments to Government Entities dated 10 November 2015 and the European Directive on annual financial statements from 2013¹. The materiality threshold for the scope of reconciliation has been set at 100,000 euros and must be applied to every type of payment at the level of the company or the fiscal unity.²

If the company or the fiscal unity is required to pay or be paid back more than 100,000 euros, in relation to one of the income flows reported in the eventual EITI report, that company or fiscal unity must specify all payments or return payments for that income flow in the year in question, even if individual payments are below the threshold value.

Following the reconciliation exercise, the Independent Accountant (IA)³ calculated the degree of coverage for all companies included in the reconciliation scope, in relation to the total payments received by the government from the entire oil and gas sector. The total reported payments by the companies included amounts to 99% of the total payments by the entire sector (see Table 5). In our judgement, this reconciliation is thereby sufficiently representative for the oil and gas sector. The EITI report relates to all important operators and all significant revenues identified and generated in the Dutch oil and gas sector.

1 Directive 2013/34/EU of the European Parliament and the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings.

2 Fiscal unity regime: A group of companies registered in the Netherlands (and in certain cases also permanent establishments of foreign companies in the Netherlands) may file a tax return and calculate the Dutch corporation tax on a consolidated basis, by forming a fiscal unity.

3 NL-EITI The independent accountant who on behalf of the NL-EITI MSG mapped out the payment streams between exploration & production companies and the Dutch government, thereby comparing the reported payments and receipts with each other. In the EITI Standard, this independent accountant is also referred to as the 'Independent Administrator'.

Companies in the reconciliation scope

21 companies are included in the reconciliation scope for the year 2022. For the oil and gas sector this relates to 18 companies, one state participation, two transport companies and fifteen exploration and production companies. In addition, three salt companies are included in the scope. Nobian Salt BV was newly added for the year 2022.

Table 1 - List of companies included in the reconciliation scope 2022

Nr.	Company	In scope
State participation		
1	Energie Beheer Nederland (EBN)	✓
Transport of oil and gas		
2	NGT (Noordgastransport B.V.)	✓
3	NOGAT BV (Northern Offshore Gas Transport)	✓
Exploration & production companies		
4	Nederlandse Aardolie Maatschappij BV (NAM)	✓
5	TotalEnergies E&P Nederland BV	✓
6	Wintershall Noordzee BV (BASF)	✓
7	RockRose	✓
8	Neptune Energy Netherlands B.V.	✓
9	Spirit Energy Nederland BV	✓
10	Vermilion Energy Netherlands BV	✓
11	TAQA	✓
12	Petrogas E&P Netherlands BV	✓
13	Kistos	✓
14	Dana Petroleum Netherlands BV	✓
15	ONE-Dyas BV	✓
16	Jetex Petroleum Ltd	✓
17	ExxonMobil Global Producing Netherlands BV	✓
18	Hansa Hydrocarbons Limited	✓
Salt companies		
19	Frisia Zout B.V.	✓
20	Nedmag Holding BV	✓
21	Nobian Salt BV	✓

6.1.2 Payment streams

In preparing the sixth Dutch EITI report, the NL-EITI MSG considered the question which payment streams should be included in the reconciliation scope.

The table below is based on the evaluation of the tax levied on mining activities in the Netherlands and is a summary of the payments by E&P companies and salt companies to the Dutch government.

Table 2 - Description of the payment streams from E&P and salt companies to the Dutch government

Income stream	Paid to	Definition	In scope
Corporation tax	Tax and Customs Administration	Under the 1969 Corporation Tax Act (Wet op de vennootschapsbelasting 1969), all public limited companies (NVs), private limited companies (BVs) and comparable entities in the Netherlands are required to pay corporation tax on their total profits. Legal entities outside the Netherlands are required to pay corporation tax in the Netherlands on profits generated from activities in the Netherlands. The rate for corporation tax is 15% on the first 395,000 euros of profit and 25.8% on any further profit.	✓
Profit share	Tax and Customs Administration	The profit share is a mining levy specified in Section 5.1.1 of the Mining Act and is charged to the holder of a production licence. The level of the profit share equates to 50%, calculated on the basis of the profit and loss account of the licence holder.	✓
Surface rental	Tax and Customs Administration	The surface rental is a mining levy specified in Section 5.1.1 of the Mining Act. The surface rental is charged annually to the holder of an offshore exploration or production licence. The levy is calculated and paid on the basis of the surface area of the area to which the licence applies.	✓
Turnover-based levy	Tax and Customs Administration	The turnover-based levy is a mining levy specified in Section 5.1.1 of the Mining Act. The turnover-based levy is charged to the holder of a production licence. In theory, the turnover-based levy relates both to offshore and onshore production licences, but offshore production is subject to a 0% rate. The turnover-based levy is calculated and paid on the basis of the turnover generated in the calendar year over which tax is levied.	✓
State share Name-specific	EZK	The State share is based on a private agreement between the Dutch government, Shell, ExxonMobil and NAM. The levy amounts to 10% of the profit from specified concessions dating before 1965.	✓
Dividends EBN-specific	EZK	As a state participation, EBN pays dividend on its profit, following approval by the board.	✓
Contribution payments	EZK/SSM	Contribution payments are charged under Article 133 of the Mining Act. A contribution payment is a payment for services rendered to oil and gas companies such as the issuing of or transfer of licences, approval of production plans and similar services, by EZK. The State Supervision of Mines (SSM) charges costs to the mining companies for the implementation of the supervisory duties of SSM pursuant to the Mining Act.	✓

Income stream	Paid to	Definition	In scope
State participation (by EBN revenue from the sale of hydrocarbons)	EBN	The Dutch government is often involved in oil and gas production projects in the Netherlands. The government interest in projects of this kind is 40 or 50%. EBN, a 100% state participation, represents the interests of the Dutch government as co-licence holder or as financial beneficiary. State participation is the share of EBN in the sale of hydrocarbons to operators, GasTerra or other customers.	✓
Reimbursement of cost share EBN	EBN	Outgoing cash flow relating to the payment by EBN to operators for the EBN share in the costs of oil and gas licences.	✓
Levies on salt extraction	EZK	These levies are based on the quantity of salt produced. The levy is paid to EZK by the salt companies.	✓
Water authority taxes and levies	Water authority	The Dutch water authorities collect various levies including a water system levy, a purification levy and a contamination levy. The taxes to be paid by a company will depend on its situation. NL-EITI MSG has decided to unilaterally publish the taxes and levies paid by the companies included, to the water authorities.	✓

Environmental taxes

The Netherlands charges a number of environmental taxes, which are levied under the Environmental Taxes Act (*Wet belastingen op milieugrondslag*). The aim is to tax the use and consumption of energy and environmentally harmful goods and services. The following taxes are relevant for E&P companies: the energy tax and the surcharge for sustainable energy and climate transition (ODE). These are levied on the supply of gas or electricity to consumers. The rate is calculated on the basis of a decreasing amount per cubic metre (gas) or kilowatt hour (electricity).

Generally speaking, energy tax and the ODE are not paid to the government by the E&P companies themselves, but by the energy companies – the suppliers of gas and electricity. These companies charge the energy tax via the prices of gas and electricity. In as much as the E&P companies do supply gas and/or electricity directly to customers, they too charge the energy tax to their clients, via the prices. For this reason, the energy tax and ODE are not included in the reconciliation.

However, if a user generates its own energy, for use at the location where it is generated, that user must itself pay the energy tax and the ODE. This is sometimes the case for E&P companies and salt companies. The E&P company or the salt company is then the tax payer. There are many exceptions to the above. For that reason, the direct payments of energy tax and ODE by E&P companies and salt companies to government are not material and are therefore beyond the scope of the reconciliation.

Social payments

These are all contributions from production companies aimed at promoting local development and the financing of social projects, in accordance with the EITI Standard. This standard encourages multi-stakeholder groups to be extremely transparent about social payments and transfers, the parties involved in these transactions and the materiality of those payments and transfers for other contribution streams. Amongst other things, attention must be paid to ensure that these payments can be reported on, even if they are not reconcilable.

According to the OECD definition, social payments consist of contributions in cash, direct supply of goods and services in kind, and tax benefits with social objectives. These contributions can be intended for:

- low-income households;
- the elderly;
- persons with a handicap or illness;
- the unemployed or young people.

A programme is considered 'social' if its purpose is to redistribute funds between households or compulsory participation.

The Mining Act does not provide for compulsory social payments. This is confirmed by the various stakeholders.

Nonetheless, a number of companies support activities in the Netherlands on a voluntary basis. Consequently, the companies were asked to report any social projects. These payments are further specified below, in Section 6.2.6.

6.1.3 Government authorities

The government authorities required to issue a report for the NL-EITI report 2022 were:

Tax and Customs Administration	The Dutch Tax and Customs Administration
EZK	The Ministry of Economic Affairs and Climate Policy

In addition, as part of the Dutch government, EBN was asked to participate in the NL-EITI reconciliation 2022. According to the definition in requirement 2.6 of the EITI Standard, EBN must be considered part of the Dutch State. The results of EBN are after all eventual revenue for the State because the State owns all shares of EBN.

6.1.4 Reporting at project level

EITI data must be reproduced broken down into companies, government authorities and income streams. For the content and scope of the draft project report, the NL-EITI MSG has decided to apply the Decree on Disclosing Payments to Government Entities of 10 November 2015 and the European Annual Financial Statement Directive of 2013 (2013/34/EU). According to these regulations, a project must be taken to mean 'the operational activities that are governed by a single contract, licence, lease, concession or similar legal agreement and form the basis for payment liabilities to a government. Nonetheless, if multiple such agreements are substantially interconnected, this should be considered a project.'

EU Directive 2013/34/EU also specifies that: 'Undertakings active in the extractive industry or the logging of primary forests should not be required to disaggregate and allocate payments on a project basis where payments are made in respect of obligations imposed on the undertakings at the entity level rather than the project level. For instance, if an undertaking has more than one project in a host country, and that country's government levies corporate income taxes on the undertaking with respect to the undertaking's income in the country as a whole, and not with respect to a particular project or operation within the country, the undertaking would be permitted to disclose the resulting income tax payment or payments without specifying a particular project associated with the payment.'

For that reason, all payment streams within the scope of the reconciliation 2022 are disaggregated to project level, with the exception of:

- Corporation tax, profit share, state share and Supplementary Payment. Because these taxes are paid at entity level and not at project level, reporting per project is not possible.
- Dividends – the dividends paid by EBN to EZK are calculated on the basis of the annual profit; For that reason, it is not possible to report on these dividends per project;
- State participation and payments of the cost share of EBN – it is not possible to report per project on the revenue from the sale of hydrocarbons received from GasTerra, the operators and other customers or about the payment of the cost share of EBN to the operators. With regard to the revenue and payments to NAM, however, it has been agreed that the data will be reported by EBN and NAM, with the following level of disaggregation, and will be used at the level in the reconciliation:

- Groningen: revenues relating to the share of EBN in the gas revenues from the Groningen gas field;
- Licences issued before 1965 (Schoonebeek): revenue relating to income from oil, condensate, sulphur and other hydrocarbons or income from underground storage; and
- Licences issued after 1965: revenue relating to income from oil, condensate, sulphur and other hydrocarbons or income from underground storage.

For the payment streams that must be reported per project, specific information has been added to the reporting form, so that the field name and licence number can be indicated. The table below indicates about which payments reporting must be made at project level:

Table 3 - List of payment streams on which reporting must be made at project level

Payment stream	Paid to	Reported at project level
Corporation tax	Tax and Customs Administration	X
Profit share	Tax and Customs Administration	X
Surface rental	Tax and Customs Administration	✓
Turnover-based levy	Tax and Customs Administration	✓
State share	EZK	X
Dividends	EZK	X
Contribution payments	EZK/SSM	✓
State participation	EBN	X
Reimbursement of cost share EBN	EBN	X
Levies on salt extraction	EZK	✓
Water authority taxes and levies	Water authority	✓

6.1.5 Completeness and reliability of the data

To safeguard the completeness and reliability of the data, the NL-EITI MSG decided that all reporting forms submitted by the production companies and the government authorities must be signed by an authorised officer. All forms received from the reporting companies and authorities were indeed signed by an authorised officer.

In the Netherlands, all medium-sized and large legal entities are required to instruct a registered accountant or an Accountant-Administration consultation to issue an opinion on the financial statements (Dutch Civil Code 2:393 (1)). As a rule, the financial statements are drawn up according to the International Financial Reporting Standards (IFRS). De accountants are required to apply the international auditing standard.

For government authorities, the independent internal auditor for national government is the Government Audit Service (ADR) and for the European Commission the Audit Authority in the Netherlands. The statutory task of the ADR is based on the Compatibility Act 2016. This Act specifies that the ADR must issue reports with the departmental annual reports of all Ministers. The statutory task includes:

- providing certainty on the financial overviews in the departmental annual report (audit);
- conducting an investigation of the budget management, financial management and material operations as undertaken.

The reconciliation reports from previous years reveal that the differences in reporting between entities and government are not materially important.

6.1.6 Reconciliation methodology

The IA carried out its work in accordance with the Dutch standard 4400 (NV COS 4400 on engagements to perform agreed-on specific tasks relating to financial information). Work was conducted in accordance with the procedures described in the 'NL-EITI Terms of Reference' as approved on 3 December 2019 by the NL-EITI MSG. This is confirmed in the award decision dated 31 January 2023.

The reconciliation procedures conducted were not intended as audits or inspections in line with the International Standards on Auditing, the International Standards on Review Engagements or the Dutch further regulations on auditing and other standards (NV COS). This means that the IA provided no certainty in respect of the transactions included in this report.

The reconciliation process consisted of the following stages:

- gathering of payment data from government authorities and production companies, the basis for the reconciliation;
- comparing the amounts reported by the government authorities and the production companies, to determine whether there are differences between the two sources; and
- contacting government authorities and production companies to explain the differences.

The acceptable error margin for reconciliation differences (following adjustment) between payments by production companies and income received by government was set by NL-EITI MSG at 1% of the total income from mineral extraction, as reported by the government authorities.

6.2 Reconciliation of reported payments to government, in 2022

Total revenue from production and salt companies in 2022, according to the statement of the Tax and Customs Administration and EZK, amounted to 3,444.5 million euro. Revenue from the companies within the reconciliation scope amounted to 3,424.62 million euros and revenue from other companies 19.88 million euro. Section 6.2.9. of this report (Table 12) provides an analysis of the revenue reported by the companies included.

Table 4 - Total revenue of government from the E&P and salt companies

in million euros					
No.	Income stream	Payments by included companies	Payments by other companies	Total payments	Coverage of the reconciliation exercise (% in absolute value)
Tax and Customs Administration		3,415.33	19.02	3,434.35	99%
1	Corporation tax	1,812.79	7.68	1,820.47	100%
2	Profit share	1,479.20	11.24	1,490.44	99%
3	Surface rental	22.12	0.10	22.22	100%
4	Turnover-based levy	101.22	-	101.22	100%
EZK		8.63	0.86	9.49	91%
5	State share (NAM-specific)	2.78	-	2.78	100%
6	Surface rental (NAM-Specific)	1.91	-	1.91	100%
7	Turnover-based levy (NAM-specific)	-	-	-	100%
8	Dividends	-	-	-	100%
9	Contribution payments	3.94	0.86	4.80	82%
SSM		0.67	-	0.67	100%
10	Contribution payments	0.67	-	0.67	100%
Total		3,424.62	19.88	3,444.50	99%

6.2.1 Outcomes of from the reconciliation exercise

Reports were received from all 21 companies and two government authorities. The table below shows the aggregated cash flows as specified by the reporting entities. An overview per company appears in Appendix 2.

- The companies initially reported total payment of 3,427 million euro to the government. This payment was 57 million euro higher than the income reported by the government.
- Of this difference, 3 million euro was explainable on the company side, while 54 million euro was explained on the government side.

Table 5 - Outcomes of the reconciliation exercise

		Solved differences		in million euros
Aggregated payments	Initially reported (EUR)	Total payments	Adjusted report (EUR)	
Companies	3,427.24	(2.61)		3,424.62
Government	3,370.61	54.01		3,424.62
Difference	56.62	(56.62)		0.00

All solved differences have been discussed and approved by the parties concerned.

6.2.2 Payments per company

Detailed outcomes of the reconciliation exercise per company appear in the following table in which the differences are reported that were observed following reconciliation, between the amount that the production companies report having paid within the scope and the amount that the government authorities report having received.

Table 6 – Outcomes of the reconciliation exercise per company

in million euros				
No.	Company	Production companies	Government	Difference
E&P companies		3383.98	3383.98	-
1	Dana Petroleum Netherlands BV	93.13	93.13	-
2	Energie Beheer Nederland BV	1387.50	1387.50	-
3	ExxonMobil Global Producing Netherlands BV	50.26	50.26	-
4	Hansa Hydrocarbons Limited	0.00	0.00	-
5	Jetex Petroleum Ltd	0.10	0.10	-
6	Nederlandse Aardolie Maatschappij B.V.	1159.73	1159.73	-
7	Neptune Energy Netherlands B.V.	12.39	12.39	-
8	ONE-Dyas BV	1.65	1.65	-
9	Petrogas E&P Netherlands BV	67.07	67.07	-
10	Rockrose (NL) CS 1 BV	53.04	53.04	-
11	Spirit Energy Nederland B.V.	0.87	0.87	-
12	Taqa Offshore BV	68.60	68.60	-
13	TotalEnergies E&P Nederland BV	227.56	227.56	-
14	Vermilion Energy Netherlands BV	91.26	91.26	-
15	Wintershall Noordzee B.V.	104.33	104.33	-
16	Kistos BV	66.49	66.49	-
Olie & gas transport companies		22.73	22.73	-
17	NOGAT BV	15.48	15.48	-
18	Noordgastransport B.V.	7.25	7.25	-
Salt companies		17.91	17.91	-
19	Nobian Salt BV	15.26	15.26	-
20	Frisia Zout B.V.	0.35	0.35	-
21	Nedmag Holding BV	2.31	2.31	-
Total payments		3424.62	3424.62	-

Appendix 2 includes a table with the consolidated figures per company (based on the reporting forms from the production companies and government authorities) and adjustments following the reconciliation procedures conducted by the IA.

6.2.3 Payments per income stream

The table below shows the outcomes of the reconciliation exercise per income stream.

Table 7 – Outcomes of the reconciliation exercise per income stream

in million euros				
No.	Income stream	Production companies	Government	Difference
E&P companies		3,421.28	3,421.28	-
	Tax and Customs Administration	3,415.33	3,415.33	-
1	Corporation tax	1,812.79	1,812.79	-
2	Profit share	1,479.20	1,479.20	-
3	Surface rental	22.12	22.12	-
4	Turnover-based levy	101.22	101.22	-
	EZK	5.29	5.29	-
5	State share (NAM-specific)	2.78	2.78	-
6	Surface rental (NAM-Specific)	1.91	1.91	-
7	Turnover-based levy (NAM-specific)	-	-	-
8	Dividends	-	-	-
9	Contribution payments	0.61	0.61	-
	SSM	0.67	0.67	-
10	Contribution payments	0.67	0.67	-
Salt companies		3.34	3.34	-
	EZK	3.34	3.34	-
11	Contribution payments	3.34	3.34	-
Total payments		3,424.62	3,424.62	-

Appendix 3 includes a table with the consolidated figures per income stream (based on the reporting forms from the production companies and government authorities) and adjustments following the reconciliation procedures conducted by the IA.

6.2.4 Reporting at project level

The companies included in the reconciliation scope were asked to report payments per project in as much as the tax was levied per project. Of the payments for which reporting had to be carried out per project, 100% were actually specified per project.

Table 8 - Payments per project as indicated by the E&P companies

in million euros					
No.	Income stream	Report per project	Payments by included companies	Payments reported per project by the included companies	%
Tax and Customs Administration			123.34	123.34	100%
1	Surface rental	✓	22.12	22.12	100%
2	Turnover-based levy	✓	101.22	101.22	100%
EZK			3.94	3.94	100%
3	Contribution payments	✓	3.94	3.94	100%
EZK			0.67	0.67	100%
4	Contribution payments	✓	0.67	0.67	100%
Total payments			127.95	127.95	100%

The government authorities were also asked to report on the payment per project, in as much as the taxes were levied per project. All payments reported by the government authorities were broken down to project level, where required.

Appendices 4.1 through to 4.3 provide a breakdown of the payments reported by the companies according to individual payment streams, companies and projects.

6.2.5 EBN revenue from the sale of hydrocarbons and payments by EBN for costs and capex

EBN is involved as a non-executive partner in almost all oil and gas extraction projects in the Netherlands. The organisation's interest in projects of this kind generally amounts to 40%.

All income generated, including from the sale of the government share in production, is reported in the annual reports. The Dutch government receives dividends on the basis of the booked profits following taxation.

To avoid double counting the income accruing to the Dutch State from these oil and gas extraction projects, only payments by EPN to the Tax and Customs Administration and EZK are viewed as direct income from the sector, as presented in Section 6.2.3. Income received by EBN from E&P companies for its share in the various oil and gas extraction projects, and the payments made by EBN to the operators for its share in the operational and capitalised expenditure are reported separately in this section, for informational purposes, and are not counted as additional income for or levies by the government.

According to the data issued by EBN, the income for the state share in the various oil and gas extraction projects and the payments to operators for costs and capex in 2022 were broken down according to operators, as follows.

Table 9 - Revenues to EBN from the sale of hydrocarbons, payments for pipelines and gas storage and payments for costs and capex in 2022

in million euros					
No.	Company	Revenue to EBN from the sale of hydrocarbons	Payments by EBN in connection with costs and capex in licences	Net cash flow	Reconciled
1	Nederlandse Aardolie Maatschappij BV (NAM)	4,146.44	708.08	3,438.36	✓
	<i>Groningen</i>	3,757.25	516.90	3,240.35	✓
	<i>Licences issued before 1965 (Schoonebeek)</i>	1.15	27.34	(26.19)	✓
	<i>Licences issued after 1965</i>	388.04	163.84	224.20	✓
2	Neptune Energy Netherlands B.V.	-	124.07	(124.07)	✓
3	Petrogas E&P Netherlands BV	-	46.42	(46.42)	✓
4	Wintershall Noordzee BV	6.57	55.91	(49.34)	✓
5	ONE-Dyas BV	(0.15)	58.84	(58.99)	✓
6	TAQA	33.38	2.03	31.35	✓
7	Vermilion Energy Netherlands BV	0.11	25.50	(25.39)	✓
8	Dana Petroleum Netherlands BV	19.58	41.58	(21.99)	✓
9	Kistos	(0.01)	23.73	(23.74)	✓
10	Spirit Energy Nederland BV	0.01	0.90	(0.89)	✓
11	TotalEnergies E&P Nederland BV	-	72.71	(72.71)	✓
12	RockRose	-	-	-	✓
13	Hansa Hydrocarbons Limited	-	-	-	✓
14	Jetex Petroleum Ltd	-	0.07	(0.07)	✓
15	ExxonMobil Global Producing Netherlands BV	-	-	-	✓
16	GasTerra	4,930.21	n/a	4,930.21	✗
17	Other customers of EBN	45.55	n/a	45.55	✗
	Total	9,181.69	1,867.92	7,313.76	

The revenue from the sale of hydrocarbons to GasTerra and other customers of EBN were only reported by EBN.

As shown in the table below for 2022, the revenue to EBN from the sale of hydrocarbons and payments by EBN for pipelines and gas storage amounted to 9,182 million euro. Expenditure for costs and capex, dividends and corporation tax totalled 3,255 million euro, resulting in a net cash surplus of 5,926 million euro.

Table 10 - Summary transactions EBN in 2022

in million euros				
		Incoming cash flows	Outgoing cash flows	Net cash flow
Revenue				
Revenue from the sale of hydrocarbons	GasTerra, operators and other customers	9,181.69		9,181.69
Payments				
Payments for costs and capex in licences	Operators		1,867.92	-1,867.92
Dividends	EZK		-	-
Corporation tax	Tax and Customs Administration		1,387.50	-1,387.50
Total		9,181.69	3,255.42	5,926.27

6.2.6 Social payments

There are no compulsory social payments in the Netherlands, but a number of the E&P companies made voluntary social payments in 2022. None of the companies in the reconciliation scope reported on individual social payments in 2022, for an amount of 100,000 euro or more.

6.2.7 Environmental payments

In 2022, total payments in energy tax amounted to 478,135 euro and the ODE payments (surcharge for sustainable energy) amounted to 583,972 euro.

6.2.8 Payments to water authorities

NL-EITI MSG decided to unilaterally publish the taxes and levies paid by the companies included, to the water authorities.

In total, in 2022, 6,633,111 euro were paid in tax and levies to the water authorities. Appendix 5 contains a breakdown according to companies and projects.

6.2.9 Analysis of reported income

The table below shows an analysis of the reported income of E&P companies in 2022, compared with previous years.

Table 11 - Development of reported income

								in million euros			
	2022	2021	2020	Difference 22-21 amount	Difference 22-21 %	Difference 21-20 amount	Difference 21-20 %				
E&P companies	3,406.70	255.52	159.90	3,151.18	1233%	95.62	60%				
Tax and Customs Administration	3,400.75	249.97	119.24	3,150.78	1260%	130.73	110%				
1 Corporation tax	1,798.22	231.22	87.25	1,567.00	678%	143.97	165%				
2 Profit share	1,479.20	(46.81)	(130.79)	1,526.01	-3260%	83.98	-64%				
3 Surface rental	22.12	24.16	29.02	(2.04)	-8%	-4.86	-17%				
4 Turnover-based levy	101.22	41.40	133.76	59.82	144%	-92.36	-69%				
EZK	5.29	5.54	39.34	(0.25)	-5%	-33.8	-86%				
5 State share (NAM-specific)	2.78	1.85	2.60	0.93	50%	-0.75	-29%				
6 Surface rental (NAM-Specific)	1.91	-	-	1.91	-	-2.6	-				
7 Turnover-based levy (NAM-specific)	-	-	-	-	-	0	-				
8 Dividends	-	2.79	35.91	(2.79)	-100%	-33.12	-92%				
9 Contribution payments	0.61	0.90	0.83	(0.29)	-32%	0.07	8%				
SSM	0.67	0.01	1.32	0.66	6569%	-1.31	-99%				
10 Contribution payments	0.67	0.01	1.32	0.66	6569%	-1.31	-99%				
Salt companies	17.91	0.82	5.40	17.09	2085%	-4.58	-85%				
Tax and Customs Administration	14.58	0.81	5.40	13.77	1700%	-4.59	-85%				
11 Corporation tax	14.58	0.81	5.40	13.77	1700%	-4.59	-85%				
EZK	3.34	0.01	-	3.33	33265%	0.01	-				
11 Contribution payments	3.34	0.01	-	3.33	33265%	0.01	-				
Total payments	3,424.62	256.34	165.30	3,168.28	1236%	91.04	55%				

The differences between 2022 and the previous reporting periods (2021 and 2020) are:

- Corporation tax: the corporation tax paid to the Tax and Customs Administration in 2022 rose by 1,581 million compared with the previous reporting period. This is mainly due to the fact that in earlier reporting periods (2021 and 2020), the E&P companies and salt companies in question had applied for a deferral of payment for corporation tax. As a consequence, in 2022, corporation tax was actually paid over a larger number of periods.
- Profit share: the profit share paid to the Tax and Customs Administration by the E&P companies in 2022 rose by 1,526 million compared with the previous reporting period. Due to rising energy prices in 2022, the definitive assessments actually paid in the course of 2022 were considerably higher than the preliminary assessments charged previously.
- Turnover-based levy: the turnover-based levy paid to the Tax and Customs Administration in 2022 rose by 60 million compared with the previous reporting period. This is almost entirely due to a rise in the turnover-based levy paid by the NAM to the Tax and Customs Administration, which relates directly to the change in turnover of the NAM.

6.3 National budget

In the Netherlands, revenue from mineral extraction accrues to the general resources of the State. Income is accounted for in Article 5 of the budget of the Ministry of Economic Affairs and Climate Policy. The funds are then transferred to the State Treasury. For more information: <https://www.rijksfinancien.nl/memorietoeelichting/2022/OWB>. There is no transfer of funds to non-government, in the Netherlands.

Appendix 1

Public ultimate beneficiary owner (UBO) information

Trade name of participant	KvK* number	Parent company	UBO information
Dana Petroleum Netherlands B.V.	27120679	Dana Petroleum Limited	United Kingdom Register
EBN B.V.	14026250	N/A	Dutch State
ExxonMobil Producing Netherlands B.V.	20122275	Exxon Mobil Corporation	Nasdaq
Frisia Zout B.V.	01089417	K+S Aktiengesellschaft	Frankfurt Stock Exchange
Jetex Petroleum Limited	N/A	Highland Petroleum Limited	United Kingdom Register
Neptune Energy Netherlands B.V.	27113806	Neptune Energy Group Limited	United Kingdom Register
RockRose (NL) CS1 B.V.	34319421	Viaro Investment Limited	United Kingdom Register
Spirit Energy Nederland B.V.	34081068	Spirit Energy Limited	United Kingdom Register
TAQA Energy B.V.	27149802	Abu Dhabi National Energy Company - P.J.S.C.	Abu Dhabi Stock Exchange
TotalEnergies EP Nederland B.V.	27075440	TotalEnergies SE	Paris Stock Exchange
Vermilion Energy Netherlands B.V.	34201179	Vermilion Energy Inc.	Nasdaq

*KvK = Chamber of Commerce

Appendix 2

Reconciliation of cash flows per company

in million euros		Initially submitted forms			Changes			Eventual amounts		
No.	Company	Company	Government	Difference	Company	Government	Difference	Company	Government	Eventual difference
		(a)	(b)	(a-b)	(d)	(e)	(d-e)	(f)	(g)	(f-g)
Oil and Gas companies		3,383.76	3,328.59	55.17	0.22	55.39	(55.17)	3,383.98	3,383.98	-
1	Dana Petroleum Netherlands BV	93.13	93.13	-	-	-	-	93.13	93.13	-
2	Energie Beheer Nederland BV	1,387.50	1,326.22	61.28	-	61.28	(61.28)	1,387.50	1,387.50	-
3	ExxonMobil Producing Netherlands BV	50.26	50.26	-	-	-	-	50.26	50.26	-
4	Hansa Hydrocarbons Limited	-	-	-	-	-	-	-	-	-
5	Jetex Petroleum Ltd	0.10	0.10	-	-	-	-	0.10	0.10	-
6	Nederlandse Aardolie Maatschappij B.V.	1,159.71	1,161.64	(1.93)	0.02	(1.91)	1.93	1,159.73	1,159.73	-
7	Neptune Energy Netherlands B.V.	12.39	12.43	(0.04)	-	(0.04)	0.04	12.39	12.39	-
8	ONE-Dyas BV	1.65	1.65	(0.00)	0.00	-	0.00	1.65	1.65	-
9	Petrogas E&P Netherlands BV	67.07	67.06	0.00	-	0.00	(0.00)	67.07	67.07	-
10	Rockrose (NL) CS 1 BV	52.81	53.11	(0.31)	0.24	(0.07)	0.31	53.04	53.04	-
11	Spirit Energy Nederland B.V.	0.86	0.87	(0.01)	0.01	-	0.01	0.87	0.87	-
12	Taq Offshore BV	68.55	68.60	(0.05)	0.05	-	0.05	68.60	68.60	-
13	TotalEnergies E&P Nederland BV	227.56	227.56	-	-	-	-	227.56	227.56	-
14	Vermilion Energy Netherlands BV	91.30	95.13	(3.84)	(0.04)	(3.87)	3.84	91.26	91.26	-
15	Wintershall Noordzee B.V.	104.41	104.33	0.08	(0.08)	-	(0.08)	104.33	104.33	-
16	Kistos BV	66.48	66.49	(0.02)	0.02	-	0.02	66.49	66.49	-
Pipeline companies		25.60	24.43	1.17	(2.87)	(1.70)	(1.17)	22.73	22.73	-
17	NOGAT BV	15.48	16.30	(0.82)	-	(0.82)	0.82	15.48	15.48	-
18	Noordgastransport B.V.	10.13	8.14	1.99	(2.87)	(0.88)	(1.99)	7.25	7.25	-
Salt companies		17.88	17.59	0.28	0.04	0.32	(0.28)	17.91	17.91	-
19	Nobian Salt BV	15.26	15.26	-	-	-	-	15.26	15.26	-
20	Frisia Zout B.V.	0.32	0.03	0.29	0.03	0.32	(0.29)	0.35	0.35	-
21	Nedmag Holding BV	2.30	2.31	(0.01)	0.01	-	0.01	2.31	2.31	-
Total		3,427.24	3,370.61	56.62	(2.61)	54.01	(56.62)	3,424.62	3,424.62	-

Appendix 3

Reconciliation of cash flows per income stream

in million euros										
No.	Company	Initially submitted forms			Changes			Eventual amounts		
		Company (a)	Government (b)	Difference (a-b)	Company (d)	Government (e)	Difference (d-e)	Company (f)	Government (g)	Eventual difference (f-g)
	Tax and Customs Administration	3,419.96	3,366.29	53.67	(4.63)	49.04	(53.67)	3,415.33	3,415.33	-
1	Corporation tax	1,815.49	1,763.75	51.74	(2.70)	49.04	(51.74)	1,812.79	1,812.79	-
2	Profit share	1,479.23	1,479.20	0.04	(0.04)	(0.00)	(0.04)	1,479.20	1,479.20	-
3	Surface rental	24.01	22.12	1.90	(1.90)	-	(1.90)	22.12	22.12	-
4	Turnover-based levy	101.22	101.22	0.00	(0.00)	-	(0.00)	101.22	101.22	-
	EZK	6.67	3.61	3.06	1.95	5.02	(3.06)	8.63	8.63	-
5	State share (NAM-specific)	2.78	-	2.78	-	2.78	(2.78)	2.78	2.78	-
6	Surface rental (NAM-Specific)	-	-	-	1.91	1.91	-	1.91	1.91	-
7	Turnover-based levy (NAM-specific)	-	-	-	-	-	-	-	-	-
8	Dividends	-	-	-	-	-	-	-	-	-
9	Contribution payments	3.90	3.61	0.29	0.05	0.34	(0.29)	3.95	3.95	-
	SSM	0.60	0.72	(0.11)	0.06	(0.01)	(0.11)	0.67	0.67	-
10	Contribution payments	0.60	0.72	(0.11)	0.06	(0.05)	(0.11)	0.67	0.67	-
	Total payments	3,427.24	3,370.61	56.62	(2.61)	54.01	(56.62)	3,424.62	3,424.62	-

Appendix 4

4.1 - Breakdown of reported surface rental according to companies and projects

Company/Fiscal unity	Governmental authority	Licence/field number	Date	Net payment (in €)
Dana Petroleum	Tax and Customs Administration	F02a	28-3-2022	265,555
Dana Petroleum	Tax and Customs Administration	F03c	28-3-2022	250,850
Dana Petroleum	Tax and Customs Administration	P10a	28-3-2022	4,325
Dana Petroleum	Tax and Customs Administration	P10b	28-3-2022	85,635
Dana Petroleum	Tax and Customs Administration	P11b	28-3-2022	181,650
Jetex Petroleum Ltd.	Tax and Customs Administration	P10c	21-3-2022	71,712
Jetex Petroleum Ltd.	Tax and Customs Administration	P08b	17-3-2022	29,952
Kistos	Tax and Customs Administration	Donkerbroek-Main	Unknown	19,030
Kistos	Tax and Customs Administration	Donderbroek-West	Unknown	865
Kistos	Tax and Customs Administration	Akkrum-11	Unknown	5,190
Kistos	Tax and Customs Administration	Q7	Unknown	361,570
Kistos	Tax and Customs Administration	Q10a	Unknown	45,845
Kistos	Tax and Customs Administration	Q8	Unknown	69,984
Kistos	Tax and Customs Administration	Q11	Unknown	42,048
Kistos	Tax and Customs Administration	Q10b	Unknown	105,696
Kistos	Tax and Customs Administration	Terschelling M10a/M11	Unknown	97,113
NAM	Tax and Customs Administration	Beijerland	Unknown	121,100
NAM	Tax and Customs Administration	Botlek III	Unknown	197,220
NAM	Tax and Customs Administration	De Marne	Unknown	5,190
NAM	Tax and Customs Administration	Drenthe I1b	Unknown	1,627,065
NAM	Tax and Customs Administration	Hardenberg	Unknown	139,265
NAM	Tax and Customs Administration	Middelie	Unknown	817,425
NAM	Tax and Customs Administration	Noord-Friesland	Unknown	1,377,080
NAM	Tax and Customs Administration	Tietjerksterdeel III	Unknown	145,320
NAM	Tax and Customs Administration	Twenthe	Unknown	237,875
NAM	Tax and Customs Administration	Groningen	Unknown	2,569,050

Company/Fiscal unity	Governmental authority	Licence/field number	Date	Net payment (in €)
NAM	Tax and Customs Administration	F17C	Unknown	15,570
NAM	Tax and Customs Administration	J9	Unknown	10,386
NAM	Tax and Customs Administration	K7	Unknown	352,920
NAM	Tax and Customs Administration	K8*	Unknown	353,785
NAM	Tax and Customs Administration	K11a*	Unknown	22,490
NAM	Tax and Customs Administration	K14a	Unknown	107,260
NAM	Tax and Customs Administration	K15	Unknown	356,380
NAM	Tax and Customs Administration	K17a	Unknown	172,135
NAM	Tax and Customs Administration	K18a	Unknown	31,140
NAM	Tax and Customs Administration	L2	Unknown	351,190
NAM	Tax and Customs Administration	L9	Unknown	353,785
NAM	Tax and Customs Administration	L13	Unknown	357,245
NAM	Tax and Customs Administration	M9a	Unknown	184,245
NAM	Tax and Customs Administration	N7a	Unknown	121,965
NAM	Tax and Customs Administration	B17 F01 B16b E03a E06a F02b	Unknown	393,408
NAM	Tax and Customs Administration	F4a	Unknown	69,984
NAM	Tax and Customs Administration	Twenthe	Unknown	7,136
NAM	EZK	Rijswijk, Rossum-De Lutte, Schoonebeek, Schoonebeek SGDA, Tubbergen	29-9-2022	1,905,507
Neptune	Tax and Customs Administration	E15C	3-1-2022	96,880
Neptune	Tax and Customs Administration	L10 & L11a	3-1-2022	431,635
Neptune	Tax and Customs Administration	E7	3-1-2022	230,800
Neptune	Tax and Customs Administration	D15a & D15b	3-1-2022	53,630
Neptune	Tax and Customs Administration	D18a	3-1-2022	50,170
Neptune	Tax and Customs Administration	E16a	3-1-2022	25,085
Neptune	Tax and Customs Administration	E17a & E17b	3-1-2022	98,610
Neptune	Tax and Customs Administration	F3b	3-1-2022	38,060

Company/Fiscal unity	Governmental authority	Licence/field number	Date	Net payment (in €)
Neptune	Tax and Customs Administration	G13b	3-1-2022	4,608
Neptune	Tax and Customs Administration	G14b & G17b	3-1-2022	381,465
Neptune	Tax and Customs Administration	G16a	3-1-2022	114,180
Neptune	Tax and Customs Administration	G17a	3-1-2022	41,520
Neptune	Tax and Customs Administration	G17c & G17d	3-1-2022	112,450
Neptune	Tax and Customs Administration	K1c	3-1-2022	237,010
Neptune	Tax and Customs Administration	K2b	3-1-2022	95,150
Neptune	Tax and Customs Administration	K3a	3-1-2022	71,795
Neptune	Tax and Customs Administration	K3c	3-1-2022	27,680
Neptune	Tax and Customs Administration	K9a & K9b	3-1-2022	76,985
Neptune	Tax and Customs Administration	K9c & K9d	3-1-2022	127,155
Neptune	Tax and Customs Administration	K12a	3-1-2022	230,955
Neptune	Tax and Customs Administration	L1c	3-1-2022	10,380
Neptune	Tax and Customs Administration	L3	3-1-2022	116,928
Neptune	Tax and Customs Administration	L4c	3-1-2022	10,380
Neptune	Tax and Customs Administration	L5a	3-1-2022	140,995
Neptune	Tax and Customs Administration	L12a	3-1-2022	102,935
Neptune	Tax and Customs Administration	L12b & L15b	3-1-2022	79,580
Neptune	Tax and Customs Administration	L15c	3-1-2022	3,460
Neptune	Tax and Customs Administration	N7b	3-1-2022	75,255
Neptune	Tax and Customs Administration	Q13a	3-1-2022	25,950
Neptune	Tax and Customs Administration	F05	3-1-2022	114,624
Neptune	Tax and Customs Administration	L7d	3-1-2022	5,190
Petrogas	Tax and Customs Administration	A12a	31-3-2022	168,675
Petrogas	Tax and Customs Administration	A18a	31-3-2022	198,085
Petrogas	Tax and Customs Administration	A12b/B10a	31-3-2022	67,470
Petrogas	Tax and Customs Administration	A18c	31-3-2022	40,655

Company/Fiscal unity	Governmental authority	Licence/field number	Date	Net payment (in €)
Petrogas	Tax and Customs Administration	A12d	31-3-2022	28,545
Petrogas	Tax and Customs Administration	A15a	31-3-2022	57,955
Petrogas	Tax and Customs Administration	B16a	31-3-2022	57,955
Petrogas	Tax and Customs Administration	B10c/B13a	31-3-2022	217,980
Petrogas	Tax and Customs Administration	Q/1a shallow + Q/1b shallow	31-3-2022	36,330
Petrogas	Tax and Customs Administration	Q/2c	31-3-2022	27,680
Petrogas	Tax and Customs Administration	P/9c	31-3-2022	15,570
Petrogas	Tax and Customs Administration	P/9a	31-3-2022	14,705
Spirit Energy	Tax and Customs Administration	J3b & J6a	5-9-2022	41,051
Taqa International BV	Tax and Customs Administration	Alkmaar	24-3-2022	10,380
Taqa International BV	Tax and Customs Administration	P18a	24-3-2022	90,825
Taqa International BV	Tax and Customs Administration	P15c	24-3-2022	29,410
Taqa International BV	Tax and Customs Administration	P15a,b	24-3-2022	102,935
Taqa International BV	Tax and Customs Administration	P18c	24-3-2022	5,190
Taqa International BV	Tax and Customs Administration	Bergen II	24-3-2022	191,165
Taqa International BV	Tax and Customs Administration	Bergermeer	24-3-2022	16,435
TotalEnergies EP	Tax and Customs Administration	J3a	4-1-2022	25,950
TotalEnergies EP	Tax and Customs Administration	K2c	4-1-2022	35,465
TotalEnergies EP	Tax and Customs Administration	K3b	4-1-2022	6,055
TotalEnergies EP	Tax and Customs Administration	K1a	4-1-2022	33,735
TotalEnergies EP	Tax and Customs Administration	F15a	4-1-2022	44,980
TotalEnergies EP	Tax and Customs Administration	K4b/K5a	4-1-2022	197,220
TotalEnergies EP	Tax and Customs Administration	K6a/K6b/L7a/L7b/L7c	4-1-2022	358,110
TotalEnergies EP	Tax and Customs Administration	F6	4-1-2022	6,920
TotalEnergies EP	Tax and Customs Administration	L1a	4-1-2022	25,950
TotalEnergies EP	Tax and Customs Administration	K5b	4-1-2022	116,775
TotalEnergies EP	Tax and Customs Administration	L1d	4-1-2022	6,055

Company/Fiscal unity	Governmental authority	Licence/field number	Date	Net payment (in €)
TotalEnergies EP	Tax and Customs Administration	L1e	4-1-2022	10,380
TotalEnergies EP	Tax and Customs Administration	L4a	4-1-2022	121,100
TotalEnergies EP	Tax and Customs Administration	K4a	4-1-2022	180,785
TotalEnergies EP	Tax and Customs Administration	L1f	4-1-2022	14,705
Vermilion Energy Netherlands	Tax and Customs Administration	Gorredijk	Unknown	543,220
Vermilion Energy Netherlands	Tax and Customs Administration	Leeuwarden	Unknown	237,875
Vermilion Energy Netherlands	Tax and Customs Administration	Oosterend	Unknown	58,820
Vermilion Energy Netherlands	Tax and Customs Administration	Slootdorp	Unknown	84,770
Vermilion Energy Netherlands	Tax and Customs Administration	Steenwijk	Unknown	84,770
Vermilion Energy Netherlands	Tax and Customs Administration	Zuidwal	Unknown	64,010
Vermilion Energy Netherlands	Tax and Customs Administration	Drenthe IIa	Unknown	6,055
Vermilion Energy Netherlands	Tax and Customs Administration	Drenthe IIIa	Unknown	865
Vermilion Energy Netherlands	Tax and Customs Administration	Drenthe IV	Unknown	6,055
Vermilion Energy Netherlands	Tax and Customs Administration	Drenthe V	Unknown	21,625
Vermilion Energy Netherlands	Tax and Customs Administration	Drenthe VI	Unknown	313,130
Vermilion Energy Netherlands	Tax and Customs Administration	Papekop	Unknown	30,275
Vermilion Energy Netherlands	Tax and Customs Administration	Andel Va	Unknown	52,765
Vermilion Energy Netherlands	Tax and Customs Administration	Andel Vb	Unknown	121,965
Vermilion Energy Netherlands	Tax and Customs Administration	Tietjerksteradiel	Unknown	216,250
Vermilion Energy Netherlands	Tax and Customs Administration	Waalwijk	Unknown	87,365
Vermilion Energy Netherlands	Tax and Customs Administration	Marknesse	Unknown	15,570
Vermilion Energy Netherlands	Tax and Customs Administration	Zuid Friesland III	Unknown	89,960
Wintershall	Tax and Customs Administration	D12a	01-03-2021	185,110
Wintershall	Tax and Customs Administration	D12b	01-03-2021	35,465
Wintershall	Tax and Customs Administration	E18a	01-03-2021	865
Wintershall	Tax and Customs Administration	F10	01-03-2021	231,377
Wintershall	Tax and Customs Administration	F11	01-03-2021	34,620

Company/Fiscal unity	Governmental authority	Licence/field number	Date	Net payment (in €)
Wintershall	Tax and Customs Administration	F16	01.03.2021	15,570
Wintershall	Tax and Customs Administration	F18 Deep	01.03.2021	26,815
Wintershall	Tax and Customs Administration	K18b	01.03.2021	134,075
Wintershall	Tax and Customs Administration	L16a	01.03.2021	205,870
Wintershall	Tax and Customs Administration	L5b	01.03.2021	205,005
Wintershall	Tax and Customs Administration	L5c	01.03.2021	6,920
Wintershall	Tax and Customs Administration	L6a	01.03.2021	287,180
Wintershall	Tax and Customs Administration	L6b	01.03.2021	51,900
Wintershall	Tax and Customs Administration	L8a	01.03.2021	38,060
Wintershall	Tax and Customs Administration	L8b	01.03.2021	59,685
Wintershall	Tax and Customs Administration	P12	01.03.2021	83,040
Wintershall	Tax and Customs Administration	P6	01.03.2021	18,165
Wintershall	Tax and Customs Administration	F17a Deep	01.03.2021	333,890
Wintershall	Tax and Customs Administration	Q4	01.03.2021	36,330
Wintershall	Tax and Customs Administration	Q1-D	01.03.2021	121,100
Total				24,021,209

4.2 - Breakdown of reported turnover-based levies according to companies and projects

Company/Fiscal unity	Governmental authority	Licence/field number	Date	Payment (in €)	Repayment (in €)	Net payment (in €)
ExxonMobil Producing Netherlands B.V.	Tax and Customs Administration	8149 70 175	3/23/2022	3,109,871		3,109,871
Nederlandse Aardolie Maatschappij B.V.	Tax and Customs Administration	Groningen	4/15/2022	89,312,342		89,312,342
Nederlandse Aardolie Maatschappij B.V.	Tax and Customs Administration	Noord Friesland	4/15/2022	7,055,883		7,055,883
Nederlandse Aardolie Maatschappij B.V.	Tax and Customs Administration	Middelie	4/15/2022	788,322		788,322
Vermilion Energy Netherlands BV	Tax and Customs Administration	Drenthe VI	3/1/2022	599,586		599,586
Vermilion Energy Netherlands BV	Tax and Customs Administration	Drenthe VI	11/1/2022	3,173		3,173
Vermilion Energy Netherlands BV	Tax and Customs Administration	Drenthe VI	11/1/2022	352,642		352,642
Total						101,221,819

4.3 - Breakdown of reported contribution payments to companies and projects

Contribution payments EZK

Company/Fiscal unity	Governmental authority	Licence number	Field name	Date	Net payment (in €)
Dana Petroleum	EZK		F03C	8-3-2022	2,030
Dana Petroleum	EZK		F03C	8-3-2022	2,030
Dana Petroleum	EZK		F02a-Pliocene	24-8-2022	5,500
Dana Petroleum	EZK		F03C	23-11-2022	5,500
Dana Petroleum	EZK		F02a	21-12-2022	5,500
NAM	EZK	14012768		1-3-2022	2,289
NAM	EZK	14012770		1-3-2022	2,249
NAM	EZK	14012769		1-3-2022	2,244
NAM	EZK	14012771		1-3-2022	5,514
NAM	EZK	14012787		1-6-2022	2,249
NAM	EZK	14012822		23-3-2022	17,960
NAM	EZK	14012820		2-8-2022	5,561
NAM	EZK	14012821		2-8-2022	5,592
NAM	EZK	14012902		27-5-2022	2,298
NAM	EZK	14012978		14-7-2022	2,030
NAM	EZK	14012980		14-7-2022	8,968
NAM	EZK	14012979		14-7-2022	5,859
NAM	EZK	14013030		25-8-2022	2,030
NAM	EZK	14013059		9-8-2022	2,030
NAM	EZK	14013055		9-8-2022	2,030
NAM	EZK	14013058		9-8-2022	2,030
NAM	EZK	14013060		9-8-2022	2,030
NAM	EZK	14013057		19-9-2022	5,607
NAM	EZK	14013056		9-8-2022	2,030
NAM	EZK	14013119		15-11-2022	5,955

Company/Fiscal unity	Governmental authority	Licence number	Field name	Date	Net payment (in €)
NAM	EZK	14013117		15-11-2022	5,981
NAM	EZK	14013118		15-11-2022	5,500
NAM	EZK	14013228		20-12-2022	2,030
NAM	EZK	14013227		20-12-2022	2,030
NAM	EZK	14013232		23-12-2022	2,030
NAM	EZK	14013231		23-12-2022	2,030
NAM	EZK	14013229		23-12-2022	2,030
NAM	EZK	14013230		23-12-2022	2,030
NAM	EZK	14013234		23-12-2022	2,030
NAM	EZK	14013233		23-12-2022	2,030
Neptune Energy	EZK		K2B-A8ST1	1-5-2022	1,920
Neptune Energy	EZK		Q13a	1-5-2022	4,300
Neptune Energy	EZK		F04a & F04b	6-9-2022	11,000
Neptune Energy	EZK		F5	6-9-2022	5,500
Neptune Energy	EZK		L10L	7-5-2022	2,030
Neptune Energy	EZK		L07 & L08	21-7-2022	8,480
Neptune Energy	EZK		F05-06	7-5-2022	2,030
Neptune Energy	EZK		G16A-A	21-7-2022	5,500
Neptune Energy	EZK		G17cd-A	28-7-2022	5,500
Neptune Energy	EZK		D15-A	10-11-2022	5,500
Neptune Energy	EZK		K2Ba	10-11-2022	5,500
Neptune Energy	EZK		G13-B	26-10-2022	5,500
One-Dyas	EZK	14012826		1-12-2022	1,920
One-Dyas	EZK	14012825		1-12-2022	1,920
One-Dyas	EZK	14012900		23-5-2022	5,200
One-Dyas	EZK	14012901		23-5-2022	4,300
One-Dyas	EZK	14012962		13-6-2022	2,030

Company/Fiscal unity	Governmental authority	Licence number	Field name	Date	Net payment (in €)
One-Dyas	EZK	14012995		13-7-2022	2,030
One-Dyas	EZK	14013038		29-8-2022	5,500
One-Dyas	EZK	14013037		8-10-2022	2,030
One-Dyas	EZK	14013040		29-8-2022	6,570
One-Dyas	EZK	14013226		14-12-2022	2,030
One-Dyas	EZK	14013249		12-12-2022	2,030
One-Dyas	EZK	14013269		28-12-2022	2,030
One-Dyas	EZK	14013276		28-12-2022	8,694
Petrogas	EZK	A12/B10a	A12/B10a	8-5-2022	(8,020)
Petrogas	EZK	P09C-E-F	P09C-E-F	13-6-2022	(9,500)
Petrogas	EZK	P09A-B-D	P09A-B-D	13-6-2022	(9,500)
Petrogas	EZK	P09C-E-F	P09C-E-F	13-5-2022	9,500
Petrogas	EZK	P09A-B-D	P09A-B-D	13-5-2022	9,500
Petrogas	EZK	A12b/B10a	A12b/B10a	8-5-2022	8,480
Petrogas	EZK	A12b/B10a	A12b/B10a	20-5-2022	8,020
Petrogas	EZK	P09A-B-D	P09A-B-D	15-7-2022	5,500
Petrogas	EZK	P09C-E-F	P09C-E-F	15-7-2022	5,500
Petrogas	EZK	A18c	A18c	18-11-2022	5,500
Petrogas	EZK	A18a	A18a	18-11-2022	5,500
Petrogas	EZK	A12d	A12d	18-11-2022	5,500
Petrogas	EZK	B10c/B13a	B10c/B13a	18-11-2022	5,500
Petrogas	EZK	A12a	A12a	18-11-2022	5,500
Petrogas	EZK	A15a	A15a	18-11-2022	5,500
Petrogas	EZK	Q1	Q1	6-3-2022	5,200
Petrogas	EZK	P8a	P8a	13-5-2022	5,200
Petrogas	EZK	A15-A12 PT	A15-A12 PT	16-12-2022	4,540
Petrogas	EZK	P09C-E-F	P09C-E-F	13-6-2022	4,300

Company/Fiscal unity	Governmental authority	Licence number	Field name	Date	Net payment (in €)
Petrogas	EZK	P09A-B-D	P09A-B-D	13-6-2022	4,300
Petrogas	EZK	Q1	Q1	25-11-2022	2,030
Petrogas	EZK	Q1	Q1	16-12-2022	2,030
Petrogas	EZK	Q1	Q1	16-12-2022	2,030
Petrogas	EZK	P9	P9	16-12-2022	2,030
Taqa Offshore	EZK	14012941		19-5-2022	(4,300)
Taqa Offshore	EZK	14012940		19-5-2022	(8,127)
Taqa Offshore	EZK	14012907		19-5-2022	4,300
Taqa Offshore	EZK	14012908		19-5-2022	8,127
Taqa Offshore	EZK	14012948		20-5-2022	4,540
Taqa Offshore	EZK	14012945		25-5-2022	8,587
Total Energies	EZK	14012710		28-10-2021	4,300
Total Energies	EZK	14012711		28-10-2021	2,023
Total Energies	EZK	14012758		24-11-2021	4,300
Total Energies	EZK	14012757		24-11-2021	4,300
Total Energies	EZK	14012981		6-9-2022	5,500
Total Energies	EZK	14012998		7-5-2022	5,500
Total Energies	EZK	14013033		21-7-2022	5,500
Total Energies	EZK	14013039		28-7-2022	5,500
Total Energies	EZK	14013116		10-11-2022	5,500
Total Energies	EZK	14013197		11-1-2022	5,500
Vermilion Energy	EZK		LEEUWARDEN EAST	1-1-2022	8,020
Vermilion Energy	EZK		SLOOTDORP	7-1-2022	4,300
Vermilion Energy	EZK		ANDEL VA	8-1-2022	6,394
Vermilion Energy	EZK		DRENTHE VI	8-1-2022	9,618
Vermilion Energy	EZK		Q16A NON-OP	7-1-2022	5,500
Vermilion Energy	EZK		Q16A NON-OP	7-1-2022	5,500

Company/Fiscal unity	Governmental authority	Licence number	Field name	Date	Net payment (in €)
Vermilion Energy	EZK		LEEUWARDEN EAST	11-1-2022	2,030
Vermilion Energy	EZK		OOSTEREND	11-1-2022	2,030
Vermilion Energy	EZK		KOOTSTERTILLE	7-1-2022	47,668
Vermilion Energy	EZK		DRENTHE VI	7-1-2022	12,100
Vermilion Energy	EZK		DRENTHE VI	8-1-2022	8,480
Vermilion Energy	EZK		DRENTHE VI	8-1-2022	44,290
Vermilion Energy	EZK		GORREDIJK	11-1-2022	5,300
Vermilion Energy	EZK		GORREDIJK	11-1-2022	10,600
Vermilion Energy	EZK		WAALWIJK	11-1-2022	22,881
Wintershall	EZK	14012925		5-3-2022	(9,500)
Wintershall	EZK	14012827		28-1-2022	1,920
Wintershall	EZK	14012899		5-3-2022	9,500
Wintershall	EZK	14012926		23-5-2022	4,300
Wintershall	EZK	14013000		29-7-2022	2,030
Wintershall	EZK	14013043		8-8-2022	5,500
Wintershall	EZK	14013042		25-8-2022	5,500
Wintershall	EZK	14013054		8-11-2022	2,030
Wintershall	EZK	14013115		20-10-2022	5,500
Kistos	EZK	14012950		19-5-2022	2,030
Frisia Zout	EZK	ETM/EM/11110679	Havenmond	27-4-2022	321,241
Frisia Zout	EZK			Unknown	31,300
Nedmag Holding	EZK			23-6-2022	542,887
Nedmag Holding	EZK			Unknown	7,400
Nobian	EZK	E/EAM/89004315	WAS 2021	25-4-2022	2,433,031
Nobian	EZK			Unknown	650
Total					3,949,100

Contribution payments SSM

Company/Fiscal unity	Governmental authority	Licence number	Field name	Date	Net payment (in €)
Dana Petroleum	SSM		Foza	23-11-2022	8,678
Dana Petroleum	SSM		P11b-De Ruyter	23-11-2022	8,678
Neptune Energy	SSM		L10-EE	24-10-2022	-4,300
Neptune Energy	SSM		L10-BB	24-10-2022	-4,300
Neptune Energy	SSM		K12-PC	24-10-2022	-4,300
Neptune Energy	SSM		F3-FB-PP	24-10-2022	-4,300
Neptune Energy	SSM		F3-OLT	24-10-2022	-4,300
Neptune Energy	SSM		G17d-A	24-10-2022	-4,300
Neptune Energy	SSM		K12-BD	24-10-2022	-4,300
Neptune Energy	SSM		L10-AC	24-10-2022	-4,300
Neptune Energy	SSM		L10-AR	24-10-2022	-4,300
Neptune Energy	SSM		L10-AD	24-10-2022	-4,300
Neptune Energy	SSM		Payment decision making	25-10-2022	4,080
Neptune Energy	SSM		Payment notifications	25-10-2022	8,320
Neptune Energy	SSM		Payment drilling activities	25-10-2022	11,946
Neptune Energy	SSM		Payment non-production installations	25-10-2022	145,802
Neptune Energy	SSM		Payment production installations	25-10-2022	5,000
One-Dyas	SSM	14013279		15-12-2022	-56,370
One-Dyas	SSM	14013180		15-12-2022	56,370
One-Dyas	SSM	14013280		28-12-2022	66,370
Petrogas	SSM	A12	A12	18-11-2022	1,188
Petrogas	SSM	B13	B13	18-11-2022	5,280
Petrogas	SSM	A12	A12	18-11-2022	4,160
Petrogas	SSM	B13	B13	18-11-2022	4,160
Petrogas	SSM	A12	A12	18-11-2022	3,600

Company/Fiscal unity	Governmental authority	Licence number	Field name	Date	Net payment (in €)
Petrogas	SSM	A12	A12	18-11-2022	1,020
Petrogas	SSM	B13	B13	18-11-2022	1,020
Petrogas	SSM	A12	A12	18-11-2022	1,020
Petrogas	SSM	Q/1-Q20	Q/1-Q20	18-11-2022	3,089
Petrogas	SSM	Q1	Q1	18-11-2022	3,089
Petrogas	SSM	Q/1-Q/2c	Q/1-Q/2c	18-11-2022	1,236
Petrogas	SSM	Q1	Q1	18-11-2022	7,011
Petrogas	SSM	Q1	Q1	18-11-2022	3,922
Petrogas	SSM	P9	P9	18-11-2022	3,922
Petrogas	SSM	A/18 PT	A/18 PT	18-11-2022	7,011
Petrogas	SSM	B13 PT	B13 PT	18-11-2022	7,011
Petrogas	SSM	A12 PT	A12 PT	18-11-2022	7,011
Spirit Energy	SSM	Unknown	Unknown	Unknown	11,178
Taq Offshore	SSM	14013173		23-11-2022	37,098
Total Energies	SSM	14013176		26-10-2022	103,038
Vermilion Energy	SSM	Unknown	Unknown	11-1-2022	101,748
Wintershall	SSM	14,013,174	Q8, F16, L6, L8, P6, D12, L5, P12, Q1, Q4	17.11.2022	118,891
Kistos	SSM	14013184	Unknown	26-10-2022	6,236
Kistos	SSM	14013185	Unknown	26-10-2022	8,089
Total					666,904

Appendix 5

Breakdown of water authority taxes and levies according to companies and projects

Company/Fiscal unity	Governmental authority	Field name	Date	Net payment (in €)
NAM	Water authority	Waterschap Noorderzijlvest	14-2-2022	42,909.00
NAM	Water authority	Waterschap Noorderzijlvest	14-2-2022	57,537.00
NAM	Water authority	Waterschap Noorderzijlvest	14-2-2022	290,383.00
NAM	Water authority	Waterschap Hunze & Aa's	14-2-2022	50,701.00
NAM	Water authority	InVra Plus	14-2-2022	1,403.60
NAM	Water authority	Province of Groningen	9-5-2022	22,714.59
NAM	Water authority	Province of Groningen	9-5-2022	54,661.75
NAM	Water authority	Province of Groningen	9-5-2022	53,520.72
NAM	Water authority	Waterschap Noorderzijlvest	9-5-2022	2,613.60
NAM	Water authority	Waterschap Fryslân	18-5-2022	3,114.50
NAM	Water authority	Waterschap Noorderzijlvest	4-7-2022	101,919.00
NAM	Water authority	Waterschap Noorderzijlvest	4-7-2022	41,102.00
NAM	Water authority	Waterschap Noorderzijlvest	4-7-2022	76,793.87
NAM	Water authority	Waterschap Noorderzijlvest	4-7-2022	18,098.00
NAM	Water authority	Waterschap Noorderzijlvest	4-7-2022	94,619.00
NAM	Water authority	Waterschap Noorderzijlvest	4-7-2022	6,940.00
NAM	Water authority	Municipality of Eemsdelta	11-7-2022	250,000.00
NAM	Water authority	Municipality of Midden-Groningen	14-11-2022	69,203.04
NAM	Water authority	Waterschap Hunze & Aa's	14-11-2022	15,049.00
NAM	Water authority	Waterschap Hunze & Aa's	14 November 2022	4,694.00
NAM	Water authority	Waterschap Hunze & Aa's	14-11-2022	2,528.00
NAM	Water authority	Waterschap Hunze & Aa's	14-11-2022	1,676.00
NAM	Water authority	Waterschap Hunze & Aa's	14-11-2022	5,982.00
NAM	Water authority	Waterschap Hunze & Aa's	14-11-2022	48,576.00
NAM	Water authority	Waterschap Noorderzijlvest	14-11-2022	124,150.00
NAM	Water authority	Waterschap Noorderzijlvest	14-11-2022	28,229.00

Company/Fiscal unity	Governmental authority	Field name	Date	Net payment (in €)
NAM	Water authority	Waterschap Noorderzijlvest	14-11-2022	63,243.00
NAM	Water authority	Waterschap Noorderzijlvest	14-11-2022	83,810.00
NAM	Water authority	Waterschap Noorderzijlvest	14-11-2022	155,341.00
NAM	Water authority	GEO-HYDRO	11-1-2022	12,806.64
NAM	Water authority	De Graaf Water Matters	11-1-2022	10,967.44
NAM	Water authority	GEO-HYDRO	2-2-2022	7,152.31
NAM	Water authority	De Graaf Water Matters	2-2-2022	11,942.70
NAM	Water authority	GEO-HYDRO	7-3-2022	8,862.65
NAM	Water authority	De Graaf Water Matters	7-3-2022	8,957.03
NAM	Water authority	GEO-HYDRO	4-4-2022	7,851.99
NAM	Water authority	De Graaf Water Matters	4-4-2022	10,164.00
NAM	Water authority	GEO-HYDRO	9-5-2022	12,307.99
NAM	Water authority	De Graaf Water Matters	9-5-2022	8,385.30
NAM	Water authority	GEO-HYDRO	2-6-2022	16,714.64
NAM	Water authority	De Graaf Water Matters	2-6-2022	15,563.63
NAM	Water authority	GEO-HYDRO	11-7-2022	8,980.09
NAM	Water authority	De Graaf Water Matters	11-7-2022	11,879.18
NAM	Water authority	GEO-HYDRO	18-8-2022	6,841.34
NAM	Water authority	De Graaf Water Matters	18-8-2022	635.25
NAM	Water authority	GEO-HYDRO	12-9-2022	7,074.57
NAM	Water authority	De Graaf Water Matters	12-9-2022	9,434.37
NAM	Water authority	GEO-HYDRO	5-10-2022	13,873.75
NAM	Water authority	De Graaf Water Matters	5-10-2022	13,312.69
NAM	Water authority	GEO-HYDRO	3-11-2022	16,248.18
NAM	Water authority	De Graaf Water Matters	3-11-2022	14,039.03
NAM	Water authority	GEO-HYDRO	6-12-2022	17,803.03
NAM	Water authority	De Graaf Water Matters	6-12-2022	11,688.60

Company/Fiscal unity	Governmental authority	Field name	Date	Net payment (in €)
NAM	Water authority	Arcadis Nederland BV	11-7-2022	16,771.81
NAM	Water authority	Arcadis Nederland BV	12-9-2022	19,934.75
NAM	Water authority	SWECO Nederland B.V	26-9-2022	4,903.53
NAM	Water authority	SWECO Nederland B.V	10-10-2022	34,210.63
NAM	Water authority	Arcadis Nederland BV	10-10-2022	17,871.70
NAM	Water authority	SWECO Nederland B.V	31-10-2022	2,804.18
NAM	Water authority	Arcadis Nederland BV	31-10-2022	20,521.60
NAM	Water authority	SWECO Nederland B.V	14-11-2022	23,635.23
NAM	Water authority	SWECO Nederland B.V	6-12-2022	7,943.65
NAM	Water authority	SWECO Nederland B.V	19-12-2022	12,062.49
NAM	Water authority	Arcadis Nederland BV	19-12-2022	18,983.69
NAM	Water authority	Wetterskip Fryslân	4-4-2022	74,496.22
NAM	Water authority	Wetterskip Fryslân	4-4-2022	122,368.08
NAM	Water authority	Provinsje Fryslân	4-4-2022	200,365.25
NAM	Water authority	Municipality of Noard East Fryslân	4-4-2022	65,827.33
NAM	Water authority	Provincie Fryslân	4-7-2022	500,000.00
NAM	Water authority	INFRAM	24-2-2022	34,898.15
NAM	Water authority	INFRAM	5-5-2022	33,648.61
NAM	Water authority	INFRAM	12-7-2022	26,176.11
Nedmag	Water authority	Unknown	14-10-2022	3,085,500.00
Nobian	Water authority	water authority taxes 2021 Veendam	6-1-2022	1,741.00
Nobian	Water authority	water authority taxes 2022 Binnendijks DZL	20-5-2022	2,721.56
Nobian	Water authority	water authority taxes 2022 Midwolda	20-5-2022	22.32
Nobian	Water authority	water authority taxes 2022 Winschoten	14-6-2022	43.33
Nobian	Water authority	water authority taxes 2022 Veendam pumping station	6-7-2022	222.00
Nobian	Water authority	water authority taxes 2022 Binnendijks DZL	6-7-2022	17.33
Nobian	Water authority	water authority taxes 2022 Binnendijks DZL	14-9-2022	555.72

Company/Fiscal unity	Governmental authority	Field name	Date	Net payment (in €)
Nobian	Water authority	water authority taxes 2022 Binnendijks DZL	14-9-2022	23.03
Nobian	Water authority	water authority taxes 2022 Scheemda Winschoten	12-10-2022	902.94
Nobian	Water authority	water authority taxes 2022 Binnendijks DZL	12-10-2022	58.91
Nobian	Water authority	water authority taxes 2022 Winschoten loc 1	16-11-2022	144.00
Nobian	Water authority	water authority taxes 2022 Binnendijks DZL	16-11-2022	191.77
Nobian	Water authority	water authority taxes 2022 Westerlee Scheemda	5-12-2022	516.48
Nobian	Water authority	water authority taxes 2022 Winschoten loc 1	5-12-2022	144.00
Nobian	Water authority	Mensinkweg € 454.25 and Site Hengelo Boortorenweg € 16,985.50	10-2-2022	16,985.50
Nobian	Water authority	Built (Drillings)	24-6-2022	136.15
Nobian	Water authority	Rougoorweg Voggelhoe	10-2-2022	172.50
Nobian	Water authority	Unbuilt/Unbuilt roads/nature site/built Enschede. Havenweg 15	24-10-2022	279.82
Nobian	Water authority	Unbuilt	22-9-2022	94.48
Nobian	Water authority	Unbuilt	8-9-2022	51.00
Nobian	Water authority	Unbuilt/unbuilt roads/built (Boortorenweg 27, Eetgerinksweg 25, W'se Havenweg Boring, Mensinkweg 46, Rougoorweg 31)	24-10-2022	15,658.16
Nobian	Water authority	Mensinkweg € 454.25 and Site Hengelo Boortorenweg € 16,985.50	10-2-2022	454.25
Nobian	Water authority	Nature site/unbuilt/built (drillings)	24-6-2022	1,002.59
Nobian	Water authority	Nature site/unbuilt/built (drillings)	24-6-2022	76.94
Nobian	Water authority	Nature site/unbuilt/built (drillings and pump station)	24-6-2022	1,081.51
Nobian	Water authority	Nature site/unbuilt/built (drillings and Kwinkelerweg 400)	24-6-2022	366.55
Nobian	Water authority	Water pumping costs Haimersweg	8-4-2022	596.12
Nobian	Water authority	Water pumping costs Twekkelerweg 25	8-4-2022	601.59
Nobian	Water authority	Water pumping costs Marsteden 15	8-4-2022	557.84
Nobian	Water authority	Water pumping costs Twekkelerweg 204	8-4-2022	541.43
Nobian	Water authority	Pumping station costs Boortorenweg 20 (Ldg-bridge)	6-12-2022	57.50
Nobian	Water authority	Built (Eetgerinksweg 0)	2-9-2022	27.10
Nobian	Water authority	Unbuilt/Built (drillings E'se Havenweg)	14-10-2022	27.20

Company/Fiscal unity	Governmental authority	Field name	Date	Net payment (in €)
Nobian	Water authority	Reminder costs and assessment	7-10-2022	46.07
Vermilion Energy	Water authority	KOOTSTERILLE	1-1-2022	1,456.40
Vermilion Energy	Water authority	KOOTSTERILLE	1-2-2022	5,053.92
Vermilion Energy	Water authority	KOOTSTERILLE	1-4-2022	65,642.24
Vermilion Energy	Water authority	KOOTSTERILLE	1-4-2022	17,664.03
Vermilion Energy	Water authority	KOOTSTERILLE	1-4-2022	43,486.91
Vermilion Energy	Water authority	KOOTSTERILLE	1-5-2022	11,723.82
Vermilion Energy	Water authority	KOOTSTERILLE	1-7-2022	31,350.70
Vermilion Energy	Water authority	KOOTSTERILLE	1-8-2022	1,723.87
Vermilion Energy	Water authority	KOOTSTERILLE	1-11-2022	15,154.32
Vermilion Energy	Water authority	KOOTSTERILLE	1-11-2022	842.01
Vermilion Energy	Water authority	KOOTSTERILLE	1-12-2022	912.08
Wintershall	Water authority	P6B	18.10.2022	8,405.00
Wintershall	Water authority	P2	18.10.2022	14,874.00
Wintershall	Water authority	D12A	18.10.2022	10,782.00
Total				6,633,111.07

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