Netherlands Extractive Industries Transparency Initiative (NL-EITI)

Reconciliation report 2023

May 16, 2024

Primary publication of the reconciliation can be found on the NL-EITI Data Portal.

This report contains the reconciliation of the payment flows between the government and the mineral companies, which was prepared by an independent accountant, Ernst & Young. UBO is included in appendix 1.

The report was adopted by the multi-stakeholder group responsible for the implementation of EITI in the Netherlands. This report has been prepared in accordance with the EITI Standard 2023.

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1.1. Approach and methodology of the reconciliation of payment flows in 2023

1.1.1. Materiality analysis

According to the definition in the EITI standard, payments and revenues are considered material if omission or misstatement has a significant impact on the interpretation of the EITI report. The multi-stakeholder group (NL-EITI MSG) has decided to set a threshold value by applying the Reporting of Payments to Governments Decree of 10 November 2015 and the European Annual Accounts Directive of 2013[1] . The materiality threshold for the reconciliation scope is set at EUR 100,000 and must be applied to any type of payment at company or fiscal unity level[2] .

If the company or fiscal entity has to pay or recover more than EUR 100,000 in relation to one of the income streams included in the final EITI report, it must specify all payments or refunds for that income stream in the relevant year, even if individual payments fall below the threshold value.

After the reconciliation exercise, the Independent Accountant (OA)[3] calculated the coverage ratio for all companies included in the reconciliation scope compared to the total payments received by the government from the entire oil and gas sector. The total reported payments by the companies included amount to 99% of the total payments by the entire sector (see table 5). In our opinion, this reconciliation is sufficiently representative of the oil and gas sector. The EITI report covers all major operators and all significant revenues identified and generated in the Dutch oil and gas sector.

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1 Directive 2013/34/EU of the European Parliament and of 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 some cases also permanent establishments of foreign companies in Netherlands) can file a single tax return and calculate Dutch corporate tax on a consolidated basis by creating a fiscal unity forms.

3 The independent accountant who, on behalf of the NL-EITI MSG, mapped the payment flows between exploration & production companies and the Dutch government and compared the reported payments and receipts. In the EITI Standard this is also called the “Independent Administrator”.

1.1.2 Companies in the reconciliation scope

21 Companies have been included in the reconciliation scope for the year 2023. This concerns 18 companies in the oil and gas sector: one state-owned company, two transport companies and fifteen exploration and production companies. In addition, three salt companies are included in the scope.

Table 1 – List of companies included in the 2023 reconciliation scope

No.	Company	In scope
State participation		
1	Energy Management Netherlands (EBN)	ÿ
Transport of oil and gas		
2	NGT (Noordgastransport BV)	ÿ
3	NOGAT BV (Northern Offshore Gas Transport)	ÿ
E&P companies		
4	Nederlandse Aardolie Maatschappij BV (NAM)	ÿ
5	TotalEnergies E&P Nederland BV	ÿ
6	Wintershall Noordzee BV (BASF)	ÿ
7	RockRose	ÿ
8	Neptune Energy Netherlands BV	ÿ
9	Spirit Energy Netherlands BV	ÿ
10	Vermilion Energy Netherlands BV	ÿ
11	TAQA	ÿ
12	Petrogas E&P Netherlands BV	ÿ
13	Kistos	ÿ
14	Dana Petroleum Netherlands BV	ÿ
15	ONE-Dyas BV	ÿ
16	Jetex Petroleum Ltd	ÿ
17	ExxonMobil Global Producing Netherlands BV	ÿ
18	Hansa Hydrocarbons Limited	ÿ
Salt companies		
19	Frisia Zout BV	ÿ
20	Nedmag Holding BV	ÿ
21	Nobian Salt BV	ÿ

1.1.3 Payment flows

In preparation for the seventh Dutch EITI report, the NL-EITI MSG considered the question of which payment flows should be included in the reconciliation scope.
The table below is based on the evaluation of tax levies on mining activities in the Netherlands and is a summary of the payments made by E&P companies and salt companies to the Dutch government.

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

Revenue stream	Paid to	Definition	In scope
Corporation tax	Tax authorities	Under the Corporate Tax Act 1969, all public limited companies (NVs), private limited companies (BVs) and comparable legal entities in the Netherlands are subject to corporate income tax ('CIT') on their entire profits. Legal entities established outside the Netherlands are subject to corporate income tax in the Netherlands for profits arising from activities in the Netherlands. The corporate income tax rate is 19% on the first 200,000 euros of profit, and 25.8% on the excess.	ÿ

Revenue stream	Paid to	Definition	In scope
Solidarity contribution	Tax authorities	In October 2022, the Council of the European Union adopted regulations on an emergency intervention due to high oil and gas prices. Part of this is a temporary solidarity contribution to the fossil industry (SDB). The EU member states can implement the SDB themselves. In the Netherlands this has led to the 'Temporary Solidarity Contribution Act'. The law means that the Tax Authorities levies SDB on the excess profits that companies have achieved due to the sharply increased raw material prices. The solidarity contribution concerns a levy of 33% on the excess profit (which is the surplus of more than 120% of the reference profit made over the financial years 2018 to 2021).	ÿ
Profit share	Tax authorities	The profit share is a mining levy specified in section 5.1.1 of the Mining Act and is charged to the holder of an extraction permit. The amount of the profit share is 50%, calculated on the basis of the profit and loss account of the license holder.	ÿ
Surface law	Tax authorities	The surface tax is a mining levy specified in paragraph 5.1.1 of the Mining Act. The surface fee is charged annually to the holder of an offshore exploration or production permit. The levy is calculated and paid based on the surface area of the area for which the permit is in force.	ÿ
Cijns	Tax Authorities	Cijns is a mining levy specified in paragraph 5.1.1 of the Mining Act. Cijns is charged to the holder of an extraction permit. In theory, Cijns applies to both offshore and onshore extraction permits, but a rate of 0% applies to offshore. Cijns is calculated and paid based on the turnover achieved in the calendar year for which the tax is levied.	ÿ
State share *NAM specific*	EZK	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 certain concessions from before 1965.	ÿ
Dividends *EBN specific*	EZK	As a state-owned subsidiary, EBN pays out dividends on its profits, after approval by the board.	ÿ
Fees	EZK/SodM	Fees are charged on the basis of Article 133 of the Mining Act. A fee is compensation for services provided to oil and gas companies, such as the granting or transfer of permits, approval of extraction plans and similar services by the Ministry of Economic Affairs and Climate Policy. State Supervision of Mines (SodM) charges mining companies for the performance of the supervisory tasks it has under the Mining Act.	ÿ
State participation (receipts of EBN from the sale of hydrocarbons)	EBN	The Dutch government is often involved in oil and gas extraction projects in the Netherlands. The government's interest in these types of projects is 40 or 50%. EBN, a 100% state-owned subsidiary, represents the interests of the Dutch government as a co-license holder or as a financial beneficiary. State participation is the share that EBN has in the sale of hydrocarbons to the operators, GasTerra or other customers.	ÿ
Cost share reimbursement EBN	EBN	Cash outflow related to EBN's compensation to operators for EBN's share in the costs of oil and gas permits.	ÿ
Levies on salt extraction	EZK	These are levies based on the amount of salt extracted. The levy is paid to EZK by the salt companies.	ÿ
Water board tax and - levies	Water board	The Dutch water boards collect various levies, including a water system levy, a purification levy and a pollution levy. The taxes a company pays depend on the company's situation. NL-EITI MSG has decided on unilateral disclosure by the companies included in the assessment of the taxes and levies paid to the water boards.	ÿ

Environmental taxes

The Netherlands has a number of environmental taxes, which are levied under the Environmental Taxes Act. These taxes aim to tax the use and consumption of energy and environmentally harmful goods and services. For E&P companies, the energy tax and the additional surcharge for sustainable energy and climate transition (ODE) for sustainable energy are relevant, which are levied on the supply of gas or electricity to consumers. The rate is calculated on the basis of a descending amount per cubic meter (gas) or kilowatt hour (electricity).

Energy tax and the ODE are generally 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 energy tax via the prices of gas and electricity. To the extent that the E&P companies supply gas and/or electricity directly to customers, they also charge the energy tax and the ODE to their customers through the prices. For this reason, the energy tax and the ODE have not been included in the reconciliation.

However, if a user generates energy himself to use it at the place where it is generated, that user must pay the energy tax and the ODE himself. This is sometimes the case with E&P companies and salt extraction companies. The E&P company or the salt company is then the taxpayer. There are many exceptions to the above. Therefore, the direct payments of energy tax and ODE by E&P companies and salt companies to the government are not material and fall outside the scope of the reconciliation.

Social payments

These are all contributions by extractive companies to the promotion of local development and the financing of social projects, in accordance with the EITI standard. This standard encourages multi-stakeholder groups to be highly transparent about social payments and transfers, the parties involved in those transactions and the materiality of those payments and transfers for other contribution streams. Among other things, care must be taken to ensure that these payments can be reported, even if they are not reconcilable.

According to the OECD definition, social expenditure consists of cash contributions, direct provision of goods and services in kind, and tax benefits with social objectives. The contributions may be intended for:

- low-income households;
- elderly;
- people with a disability or illness; •

unemployed, or young people.

A program is 'social' if it aims at a redistribution of resources between households, or at compulsory participation.
The Mining Act does not provide for mandatory social payments. The various stakeholders have confirmed this.

However, there are various companies that support social activities in the Netherlands on a voluntary basis. The companies were therefore also asked to report any social projects. These payments are further specified below in section 1.2.6.

1.1.4 Government agencies

The government agencies that had to report for the NL-EITI report 2023 were:

tax authorities	The Dutch Tax Authorities
EZK	The Ministry of Economic Affairs and Climate

In addition, EBN has been asked to participate in the NL-EITI reconciliation 2023 as part of the Dutch government. According to the definition in requirement 2.6 of the EITI standard, EBN must be considered a state participation. After all, EBN's results are ultimately –
indirect – income for the State, because the State owns all EBN shares.

1.1.5 Reporting at project level

EITI data must be shown broken down by companies, government agencies and revenue streams. The NL-EITI MSG has decided to apply the Reporting of Payments to Governments Decree of 10 November 2015 and the European Annual Accounts Directive of 2013 (Directive 2013/34/EU) for the content and scope of the project reporting concept. According to these regulations, a project is defined as "the operational activities governed by a single agreement or a single license, lease, concession or similar legal agreement, and which form the basis for payment obligations to a public authority. If a plurality of such agreements of that nature are substantially linked, they should nevertheless be regarded as a project."

Furthermore, EU Directive 2013/34/EU states: "Undertakings active in the extractive industry or in the logging of primary forests should not be required to disaggregate and allocate payments on a project basis if those payments have been made with regard to obligations imposed on them at the entity level rather than at the project level. For example, if a company has more than one project in a host country, and the host government levies corporate taxes on the company in respect of the company's total income in the country and not in respect of a specific project or activity there, the company would be permitted to disclose the resulting payment(s) of corporate taxes without specifying a particular project associated with the payment."

Therefore, all payment flows that fall within the 2023 reconciliation scope are broken down by project, with the exception of:

- Corporate tax, solidarity contribution, profit share, state share and Supplementary Payment – because these taxes apply are paid at entity level and not at project level, this cannot be reported per project;
- Dividends – the dividends that EBN pays to EZK are calculated on the basis of the annual profit; this is therefore not possible per project are reported;
- State participation and EBN cost share reimbursements – the revenues from the sale of hydrocarbons received from GasTerra, the operators and other customers, and the EBN cost share reimbursements to the operators cannot be reported per project. This information cannot be retrieved via EBN's information system. However, with regard to the receipts from and payments to NAM, it has been agreed that the data will be reported by EBN and NAM at the following breakdown level and will be used in the reconciliation at that level:

ÿ Groningen: receipts in connection with EBN's share in the gas revenues from the Groningen field,
ÿ Permits granted before 1965 (Schoonebeek): receipts related to income from oil, condensate, sulfur and other hydrocarbons, or income from underground storage, and
ÿ Permits granted after 1965: receipts related to income from oil, condensate, sulfur and other hydrocarbons, or income from underground storage.

Specific information has been added to the reporting form for the payment flows that must be reported per project, so that the field name and permit number can be indicated. The table below indicates which payments must be reported on at project level:

Table 3 – List of payment flows that must be reported on per project

Payment flow	Paid to	Reported at project level
Corporation tax	tax authorities	X
Solidarity contribution	tax authorities	X
Profit share	tax authorities	X
Surface law	tax authorities	ÿ
Cijns	tax authorities	ÿ
State share	EZK	X
Dividends	EZK	X
Fees	EZK/SodM	ÿ
State participation	EBN	X
Reimbursement of EBN's cost share	EBN	X
Levies on salt extraction	EZK	ÿ
Water board taxes and levies	Water Authority	ÿ

1.1.6 Completeness and reliability of the data

To ensure the completeness and reliability of the data, the NL-EITI MSG has decided that all reporting forms submitted by the extraction companies and government authorities must be signed by an authorized official. All forms received from the reporting companies and agencies were indeed signed by an authorized official.

In the Netherlands, all medium-sized and large legal entities must instruct a registered accountant or an Accountant-Administration Consultant to provide an opinion on the annual accounts (BW 2:393, paragraph 1). The annual accounts are usually prepared in accordance with international reporting standards (IFRS). The accountants must apply the international standard for auditing.

For government institutions, the National Audit Service (ADR) is the independent internal auditor of the central government and the Audit Authority in the Netherlands for the European Commission. The statutory task of the Central Government Audit Service follows from the Government Accounts Act 2016. This stipulates that the ADR issues reports in addition to the departmental annual reports of all ministers. The legal task includes:

- provide assurance on the financial statements in the departmental annual report (audit);
- conduct research into the budget management, financial management and material business operations.

The reconciliation reports of previous years and research by the NL-EITI have shown that the differences in reporting between entities and government are not material. The NL-EITI concludes that this provides additional certainty about the reliability of the data.

1.1.7 Reconciliation methodology

The OA has carried out its work in accordance with Dutch standard 4400 (NV COS 4400 – Assignments to perform agreed specific activities relating to financial information). Work has been carried out in accordance with the procedures described in the 'NL-EITI Terms of Reference' and approved by the NL-EITI MSG on December 3, 2019. This has been confirmed in the award decision dated January 31, 2023.

The reconciliation procedures carried out were not intended as audits or controls 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 OA does not provide any certainty with regard to the transactions included in this report. If the OA had carried out additional procedures, other matters might have come to light and may have been reported.

The reconciliation process consisted of the following steps:

- collection of payment data from government agencies and extractive companies, the basis of the reconciliation;
- comparing the amounts reported by government authorities and extractive companies to determine if there are any differences exist between the two sources; and
- contact with government agencies and extraction companies to explain the differences.

The acceptable margin of error for reconciliation differences (after adjustment) between payments from extractive companies and government revenues has been set by the NL-EITI MSG at 1% of total mineral extraction revenues, as reported by government authorities.

1.2. Reconciliation of reported payments to government, in 2023

The total receipts from extraction and salt companies in 2023 amounted to 11,357 million euros, according to statements from the Tax Authorities and EZK. The receipts from the companies within the reconciliation scope amounted to EUR 11,325 million and the receipts from the other companies amounted to EUR 32 million. In section 1.2.9. of this report (table 12) you will find the analysis of the reported income of the companies taken into account.

Table 4 – Total receipts by the government from the E&P and salt companies

					in millions of euros
No.	**Income stream**	**Payments from companies taken into account**	**Payments from other companies**	**Total payments**	**Coverage of the reconciliation exercise (% in absolute value)**
tax authorities		**9,101.31**	**20.39**	**9,121.70**	**99.8%**
1	Corporation tax	3,551.21	14.26	3,565.47	99.6%
2	Solidarity contribution	3,175.61	-	3,175.61	100.0%
3	Profit share	1,927.51	6.13	1,933.64	99.7%
4	Surface law	23.56	-	23.56	100.0%
5	Cijns	423.42	-	423.42	100.0%
EZK		**2,223.66**	**11.15**	**2,234.82**	**99.5%**
6	State share (NAM-specific)	47.04	-	47.04	100.0%
7	Surface law (NAM-specific)	1.94	-	1.94	100.0%
8	Cijns (NAM specific)	-	-	-	-
9	Dividends	2,171.48	11.07	2,182.55	99.5%
10	Retributions	3.20	0.08	3.28	97.5%
SodM		**0.53**	**0.11**	**11,357.81**	**82.2%**
11	Fees	0.53	0.11	0.64	82.2%
Total		**11,325.50**	**31.66**	**11,357.16**	**99.7%**

1.2.1. Outcomes of the reconciliation exercise

Reports have been received from all 21 companies and 2 government agencies. The table below shows the aggregated cash flows as reported by the reporting entities. An overview per company can be found in appendix 2.

- The companies initially reported a total payment of 11,317 million euros to the government. That payment was 124 million euros lower than the government's reported income.
- Of this difference, 8 million euros could be explained from the company side, while 115 million euros was explained from the government side. It should be noted that a large part of this is explained by the ExxonMobil corporate tax initially reported by the Tax Authorities of approximately 105 million, which was paid from another ExxonMobil entity and which was therefore excluded from the reconciliation scope after correction by both the Tax Authorities and ExxonMobil. .

Table 5 – Outcomes of the reconciliation exercise

		Resolved discrepancies	in millions of euros
Aggregated payments	**Initially reported**	**Total payments**	**Custom reporting**
Businesses	11,316.81	8.69	11,325.50
Government	11,440.53	(115.03)	11,325.50
Difference	**123.72**	**(123.72)**	**-**

1.2.2. Payments per company

Detailed results of the reconciliation exercise per company can be found in the following table, which lists the differences identified after reconciliation between the amount that the extractive companies within the scope report having paid and the amount that the government authorities report having received.

Table 6 – Results of the reconciliation exercise per company (in millions of euros)

No.	Company	Extraction companies	Government	Difference
	E&P companies	**11,284.32**	**11,284.32**	**-**
1	Dana Petroleum Netherlands BV	(26.15)	(26.15)	-
2	Energie Beheer Nederland BV	7,047.03	7,047.03	-
3	ExxonMobil Global Producing Netherlands BV	82.90	82.90	-
4	Hansa Hydrocarbons Limited	-	-	-
5	Jetex Petroleum Ltd	0.22	0.22	-
6	Nederlandse Aardolie Maatschappij BV	3,676.06	3,676.06	-
7	Neptune Energy Netherlands BV	39.79	39.79	-
8	ONE-Dyas BV	5.06	5.06	-
9	Petrogas E&P Netherlands BV	30.76	30.76	-
10	Rockrose (NL) CS 1 BV	39.42	39.42	-
11	Spirit Energy Netherlands BV	0.05	0.05	-
12	Taqa Offshore BV	9.81	9.81	-
13	TotalEnergies E&P Nederland BV	272.85	272.85	-
14	Vermilion Energy Netherlands BV	72.94	72.94	-
15	Wintershall Noordzee BV	(0.96)	(0.96)	-
16	Kistos BV	34.55	34.55	-
	Oil & gas transport companies	**13.65**	**13.65**	-
17	NOGAT BV	9.92	9.92	-
18	Noordgastransport BV	3.73	3.73	-
	Salt companies	**27.53**	**27.53**	-
19	Nobian Salt BV	23.43	23.43	-
20	Frisia Zout BV	3.00	3.00	-
21	Nedmag Holding BV	1.09	1.09	-
	Total payments	**11,325.50**	**11,325.50**	**-**

In appendix 2 you will find a table with the consolidated figures per company (based on the reporting forms of the extraction companies and government agencies) and adjustments after the reconciliation procedures carried out by the OA.

1.2.3. Payments per income stream

The following table shows the results of the reconciliation exercise per income stream.

Table 7 – Results of the reconciliation exercise by revenue stream

				in millions of euros
No.	**Income stream**	**Extraction companies**	**Government**	**Difference**
E&P Companies		**11,322.97**	**11,322.97**	-
tax authorities		**9,101.31**	**9,101.31**	**-**
1	Corporation tax	3,551.21	3,551.21	-
2	Solidarity contribution	3,175.61	3,175.61	-
3	Profit share	1,927.51	1,927.51	-
4	Surface law	23.56	23.56	-
5	Cijns	423.42	423.42	-
EZK		**2,221.12**	**2,221.12**	**-**
6	State share (NAM-specific)	47.04	47.04	-
7	Surface law (NAM specific)	1.94	1.94	-
8	Cijns (NAM specific)	-	-	-
9	Dividends	2,171.48	2,171.48	-
10	Fees	0.66	0.66	-
SodM		**0.53**	**0.53**	**-**
11	Fees	0.53	0.53	-
Salt companies		**2.54**	**2.54**	-
EZK		**2.54**	**2.54**	**-**
12	Fees	2.54	2.54	-
Total payments		**11,325.50**	**11,325.50**	**-**

In appendix 3 you will find a table with the consolidated figures per income stream (based on the reporting forms of the extractive companies and the government authorities) and adjustments following the reconciliation procedures carried out by the OA.

1.2.4. Reporting at project level

The companies included in the reconciliation scope were requested to report the payments per project, insofar as the taxes were levied per project. Of the payments that had to be reported per project, 100% were actually reported per project.

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

					in millions of euros
No.	**Income stream**	**To be reported per project**	**Payments from companies taken into account**	**Payments reported by included companies per project**	**%**
tax authorities			**446.98**	**446.98**	**100%**
1	Surface law	ÿ	23.56	23.56	100%
2	Cijns	ÿ	423.42	423.42	100%
EZK				**3.20**	**100%**
3	Fees	ÿ	3.20	3.20	100%
SodM				**0.53**	**100%**
4	Fees	ÿ	0.53	0.53	100%
Total payments			**450.71**	**450.71**	100%

Government agencies were also asked to report payments per project, to the extent that taxes were levied per project. All payments reported by the public authority were broken down by project where required.
In appendices 4.1 to 4.3 you will find the breakdown of the payments reported by the companies according to individual payment flows, companies and projects.

1.2.5. EBN receipts 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 interest in these types of projects is generally 40%.

All revenues collected, including the sale of the government's share in production, are included in the annual reports. The Dutch government receives dividends based on booked profits after tax.

In order not to double count the income of the Dutch state from these oil and gas extraction projects, only payments from EBN to the Tax Authorities and EZK have been interpreted as direct income from the sector, as presented in section 1.2.3.

Income that EBN has received from E&P companies for its share in the various oil and gas extraction projects, and the payments that EBN has made to the operators for its share of the operational and capitalized expenses, are separately stated in this section for information purposes and are not included as additional income for or levies by the government.

According to data provided by EBN, the revenues for the state's share in the various oil and gas extraction projects and the payments to operators for costs and capex in 2023 were broken down by operators as follows. The split of NAM was based on: statement from NAM, since EBN administers at a different level. The totals are consistent with this.

Table 9 – EBN receipts from the sale of hydrocarbons, compensation for pipelines and gas storage and payments for costs and capex in 2023

					in millions of euros
No.	**Company**	**EBN's receipts from the sale of hydrocarbons**	**Payments by EBN in connection with costs and capex in permits**	**Net cash flow**	**Reconciled**
1	Nederlandse Aardolie Maatschappij BV (NAM)	(1,460.40)	566.25	(2,026.64)	ÿ
	Groningen	(1,634.09)	368.31	(2,002.41)	ÿ
	Permits granted before 1965 (Schoonebeek)	173.70	23.67	150.03	ÿ
	Permits granted after 1965	-	174.26	(174.26)	ÿ
2	Neptune Energy Netherlands BV	-	142.30	(142.30)	ÿ
3	Petrogas E&P Netherlands BV	-	55.96	(55.96)	ÿ
4	Wintershall Noordzee BV	5.91	81.61	(75.71)	ÿ
5	ONE-Dyas BV	0.02	83.27	(83.25)	ÿ
6	TAQA	175.70	15.36	160.34	ÿ
7	Vermilion Energy Netherlands BV	0.17	37.69	(37.52)	ÿ
8	Dana Petroleum Netherlands BV	12.93	18.64	(5.71)	ÿ
9	Kistos	-	24.51	(24.51)	ÿ
10	Spirit Energy Netherlands BV	-	0.57	(0.57)	ÿ
11	TotalEnergies E&P Nederland BV	0.04	109.80	(109.76)	ÿ
12	RockRose	-	-	-	ÿ
13	Hansa Hydrocarbons Limited	-	-	-	ÿ
14	Jetex Petroleum Ltd	-	0.10	(0.10)	ÿ
15	ExxonMobil Global Producing Netherlands BV	-	-	-	ÿ
16	GasTerra	1,723.76	after	1,723.76	ÿ
17	Other EBN customers	28.13	after	28.13	ÿ
	Total	**486.26**	**1,136.08**	**(649.81)**	

The receipts from the sale of hydrocarbons to GasTerra and other EBN customers are only reported by EBN. The breakdown of (i) EBN's receipts from the sale of hydrocarbons and (ii) the payments by EBN in connection with capex costs in permits relating to NAM have been confirmed at a total level by both EBN and NAM, but at the further breakdown level in the table above is only visible to NAM.

As indicated in the table below for 2023, EBN's receipts from the sale of hydrocarbons and fees for pipelines and gas storage amounted to EUR 2,120 million, expenses for costs and capex, dividends, and corporate tax totaled EUR 5,007 million, and therefore a net cash deficit of 2,887 million euros.

Table 10 – Summary of EBN transactions in 2023

				in millions of euros
		Incoming cash flows	**Cash outflows**	**Net cash flow**
Receipts				
Receipts from the sale of hydrocarbons	Gasterra, operators and other customers	2,120.36	1,634.09	486.26
Payments				
Payments for costs and capex in permits	Operators		1,136.08	(1,136.08)
Dividends	EZK		2,171.48	(2,171.48)
Corporation tax	tax authorities		1,699.94	(1,699.94)
Total		**2,120.36**	**5,007.50**	**(2,887.14)**

1.2.6. Social payments

There are no mandatory social payments in the Netherlands, but a number of E&P companies voluntarily made social payments in 2023.

Two companies in the scope of this report reported an individual material voluntary social payment in 2023. Nedmag Holding BV reported an individual material voluntary social payment in 2023 for an amount of € 125,000. TAQA reported an individual material voluntary social payment in 2023 in the amount of €100,000.

Table 11 – Social payments in 2023

Legal entity name	**Beneficiary**	**Location**	**Date**	**Description of the action or project**	**Payments in money (EUR)**
Nedmag Holding BV	Delfsail Foundation	Delfzijl	31-12-2023	Main sponsor Delfsail 2024	125,000
TAQA	Cultural Fund	-	2023	Supporting local cultural activities	100,000

1.2.7. Environmental payments

In 2023, the total energy tax payments amounted to 725,304 euros and the ODE payments (sustainable energy surcharge) amounted to 0 euros, as this was included in the energy tax in 2023.

1.2.8. Payments to water boards

The NL-EITI MSG has decided on unilateral disclosure by the companies included in the assessment of the taxes and levies paid to the water boards.

A total of 1,267,960 euros in taxes and levies were paid to the water boards in 2023. In appendix 5 you will find the breakdown by companies and projects.

1.2.9. Analysis of reported income

The table shows the analysis of E&P companies' reported revenues in 2023, compared to the previous year.

Table 12 – Development of reported income

		2023	2022	2021	Difference 23-22 amount	Difference 23-22%	Difference 22-21 amount	Difference 22-21 %
								in millions of euros
E&P companies		**11,297.98**	**3,406.70**	**255.52**	**7,891.27**	**232%**	**3,151.18**	**1233%**
tax authorities		**9,076.32**	**3,400.75**	**249.97**	**5,675.57**	**167%**	**3,150.78**	**1260%**
1	Corporation tax	3,526.22	1,798.22	231.22	1,728.01	96%	1,567.00	678%
2	Solidarity contribution	3,175.61	-	-	3,175.61	-	-	-
3	Profit share	1,927.51	1,479.20	(46.81)	448.31	30%	1,526.01	-3260%
4	Surface law	23.56	22.12	24.16	1.45	7%	-2.04	-8%
5	Cijns	423.42	101.22	41.40	322.20	318%	59.82	144%
EZK		**2,221.12**	**5.29**	**5.54**	**2,215.83**	**41883%** 44.26	**-0.25**	**-5%**
6	State share (NAM-specific)	47.04	2.78	1.85	1594%		0.93	50%
7	Surface law (NAM specific)	1.94	1.91	-	0.04	-	1.91	-
8	Cijns (NAM specific)	-	-	-	-	-	-	-
9	Dividends	2,171.48	-	2.79	2,171.48	-	-2.79	-100%
10	Fees	0.66	0.61	0.90	0.05	9%	-0.29	-32%
SodM		**0.53**	**0.67**	**0.01**	**(0.14)**	**-20%**	**0.66**	**6569%**
11	Fees	0.53	0.67	0.01	(0.14)	-20%	0.66	6569%
Salt companies		**27.53**	**17.91**	**0.82**	**9.61**	**54%**	**17.09**	**2085%**
tax authorities		**24.99**	**14.58**	**0.81**	**10.41**	**71%**	**13.77**	**1700%**
12	Corporation tax	24.99	14.58	0.81	10.41	71%	13.77	1700%
EZK		**2.54**	**3.34**	**0.01**	**(0.80)**	**-24%**	**3.33**	**333%**
13	Fees	2.54	3.34	0.01	(0.80)	-24%	3.33	333%
Total payments		**11,325.50**	**3,424.62**	**256.34**	**7,900.88**	**231%**	**3,168.28**	**1236%**

The differences between 2023 and the previous reporting periods (2022 and 2021) are:

- Corporate tax: the corporate tax paid to the Tax Authorities has increased by 1,728 million in 2023 compared to the previous reporting period. This is mainly due to the fact that high profits were recorded in the period 2022-2023 as a result of higher prices and the deferral of payments in the period 2020-2022.
- As a result of the higher profits by E&P companies, the solidarity contribution has been introduced. This leads to an increase of 3,175 million euros in tax received.
- Profit share: the profit share of E&P companies paid to the Tax Authorities has increased by 448 million in 2023 compared to the previous reporting period. Due to rising energy prices in 2022 and 2023, the final assessments paid in the course of 2023 are significantly higher than the provisional assessments previously charged.
- Tax: the tax paid to the tax authorities has increased by 322 million in 2023 compared to the previous reporting period. This is almost entirely the result of an increase in the tax paid by NAM to the tax authorities, which is directly related to the change in NAM's turnover and as a result of the temporary additional tax levy for the 2023 financial year.
- Dividends: the EBN dividend paid to the Tax Authorities was 2,171 million euros in 2023. This is the result of the positive year that EBN had in 2022, as a result of which the dividends paid to the Dutch state (which owns a stake in EBN) were higher.

1.3 National budget

In the Netherlands, the proceeds from mineral extraction benefit the general resources of the government. The benefits are accounted for in Article 5 of the budget of the Ministry of Economic Affairs and Climate. They then flow to the State Treasury. For more information, see: https://www.rijksfinancien.nl/memorie-van-toelichting/2022/OWB. In the Netherlands there is no transfer of resources to non-governmental authorities.

Appendix 1 - Public ultimate beneficial owners (UBO) information

Participant's trade name	Chamber of Commerce*- number	Parent company	UBO information
Dana Petroleum Netherlands BV	27120679	Dana Petroleum Limited	Register United Kingdom
EBN BV	14026250	n/a	Dutch state
ExxonMobil Producing Netherlands BV	20122275	Exxon Mobil Corporation	Nasdaq
Frisia Zout BV	01089417	K+S Aktiengesellschaft	Frankfurt Stock Exchange
Jetex Petroleum Limited	n/a	Highland Petroleum Limited	Register United Kingdom
Nederlandse Aardolie Maatschappij BV	04008869	Shell plc (50%)	London Stock Exchange
		Exxon Mobile Corporation (50%)	Nasdaq
Neptune Energy Netherlands BV	27113806	Neptune Energy Group Limited	Register United Kingdom
RockRose (NL) CS1 BV	34319421	Viaro Investment Limited	Register United Kingdom
Spirit Energy Netherlands BV	34081068	Spirit Energy Limited	Register United Kingdom
TAQA Energy BV	27149802	Abu Dhabi National Energy Company - PJSC	Abu Dhabi Stock Exchange
TotalEnergies EP Nederland BV	27075440	TotalEnergies SE	Paris Stock Exchange
Vermilion Energy Netherlands BV	34201179	Vermilion Energy Inc.	Nasdaq

*KvK = Chamber of Commerce

For an explanation, see the NL-EITI Data Portal

Appendix 2 - Reconciliation of cash flows per company

										in millions of euros
		Initially submitted forms			**Adjustments**			**Final amounts**		
No.	**Company**	**Company (a)**	**Government (b)**	**Difference (ab)**	**Company (d)**	**Government (e)**	**Difference (the)**	**Company (f)**	**Government (g)**	**Final difference (fg)**
E&P companies		**11,276.07**	**11,399.15**	**(123.08)**	**8.25**	**(114.83)**	**123.08**	**11,284.32**	**11,284.32**	**-**
1	Dana Petroleum Netherlands BV	(26.15)	(26.71)	0.56	-	0.56	(0.56)	(26.15)	(26.15)	-
2	Power management Netherlands BV	7,047.03	7,061.76	(14.73)	(0.00)	(14.73)	14.73	7,047.03	7,047.03	-
3	ExxonMobil Global Producing Netherlands Ltd	83.00	188.37	(105.37)	(0.10)	(105.47)	105.37	82.90	82.90	-
4	Hansa Hydrocarbons Limited	-	-	-	-	-	-	-	-	-
5	Jetex Petroleum Ltd	0.21	0.22	(0.01)	0.01	-	0.01	0.22	0.22	-
6	Nederlandse Aardolie Maatschappij BV	3,668.54	3,665.57	2.96	7.52	10.48	(2.96)	3,676.06	3,676.06	-
7	Neptune Energy Netherlands BV	39.79	39.79	-	-	-	-	39.79	39.79	-
8	ONE-Dyas BV	5.06	5.06	-	-	-	-	5.06	5.06	-
9	Petrogas E&P Netherlands BV	30.76	39.09	(8.32)	-	(8.32)	8.32	30.76	30.76	-
10	Rockrose (NL) CS 1 BV	37.99	38.68	(0.69)	1.44	0.74	0.69	39.42	39.42	-
11	Spirit Energy Netherlands BV	0.05	0.05	-	-	-	-	0.05	0.05	-
12	Taqa Offshore BV	16.93	9.81	7.12	(7.12)	0.00	(7.12)	9.81	9.81	-
13	TotalEnergies E&P Netherlands BV	267.07	272.05	(4.98)	5.77	0.80	4.98	272.85	272.85	-
14	Vermilion Energy Netherlands BV	72.30	73.19	(0.90)	0.64	(0.25)	0.90	72.94	72.94	-
15	Wintershall Noordzee BV	(0.96)	(0.96)	-	-	-	-	(0.96)	(0.96)	-
16	Kistos BV	34.46	33.19	1.27	0.09	1.36	(1.27)	34.55	34.55	-
Oil & gas transport companies		**13.65**	**13.65**	**0.00**	**(0.00)**	**-**	**(0.00)**	**13.65**	**13.65**	**-**
17	NOGAT BV	9.92	9.92	-	-	-	-	9.92	9.92	-
18	Noordgastransport BV	3.73	3.73	0.00	(0.00)	-	(0.00)	3.73	3.73	-
Salt companies		**27.09**	**27.73**	**(0.64)**	**0.44**	**(0.20)**	**0.64**	**27.53**	**27.53**	**-**
19	Nobian Salt BV	22.99	23.43	(0.44)	0.44	-	0.44	23.43	23.43	-
20	Frisia Zout BV	3.00	3.21	(0.20)	-	(0.20)	0.20	3.00	3.00	-
21	Nedmag Holding BV	1.09	1.09	-	-	-	-	1.09	1.09	-
Total		**11,316.81**	**11,440.53**	**(123.72)**	**8.69**	**(115.03)**	**123.72**	**11,325.50**	**11,325.50**	**-**

Appendix 3 - Reconciliation of cash flows per income stream

										in millions of euros
		Initially submitted forms			Adjustments			Final amounts		
No.	Company	Company (a)	Government (b)	Difference (ab)	Company (d)	Government (e)	Difference (the)	Company (f)	Government	Final (g) difference (fg)
tax authorities		**9,094.77**	**9,204.23**	**(109.45)**	**6.54**	**(102.91)**	**109.45**	**9,101.31**	**9,101.31**	**-**
1	Corporation tax	3,549.15	3,654.13	(104.97)	2.06	(102.91)	104.97	3,551.21	3,551.21	-
2	Solidarity contribution	3,175.61	3,175.61	0.00	(0.00)	-	(0.00)	3,175.61	3,175.61	-
3	Profit share	1,921.11	1,927.51	(6.40)	6.40	-	6.40	1,927.51	1,927.51	-
4	Surface law	25.50	23.56	1.94	(1.94)	-	(1.94)	23.56	23.56	-
5	Cijns	423.40	423.42	(0.02)	0.02	-	0.02	423.42	423.42	-
EZK		**2,221.62**	**2,235.79**	**(14,17)**	**2.04**	**(12,13)**	**14,17**	**2,223.66**	**2,223.66**	**-**
6	State share (NAM-specific)	47.04	48.99	(1.94)	-	(1.94)	1.94	47.04	47.04	-
7	Surface law (NAM specific)	-	-	-	1.94	1.94	-	1.94	1.94	-
8	Cijns (NAM specific)	-	-	-	-	-	-	-	-	-
9	Dividends	2,171.48	2,183.56	(12.09)	-	(12.09)	12.09	2,171.48	2,171.48	-
10	Fees	3.10	3.24	(0.14)	0.10	(0.04)	0.14	3.20	3.20	-
SodM		**0.42**	**0.52**	**(0.10)**	**0.11**	**0.01**	**0.10**	**0.53**	**0.53**	**-**
11	Fees	0.42	0.52	(0.10)	0.11	0.01	0.10	0.53	0.53	-
Total payments		**11,316.81**	**11,440.53**	**(123.72)**	**8.69**	**(115.03)**	**123.72**	**11,325.50**	**11,325.50**	**-**

Appendix 4.1 – Breakdown of the reported surface rights by companies and projects

Company / Fiscal entity	Government agency	Permit/field number Date		Net payment (in €)
Dana Petroleum	tax authorities	F02a	29-3-2023	219,112
Dana Petroleum	tax authorities	F03c	29-3-2023	260,420
Dana Petroleum	tax authorities	P10a	29-3-2023	4,490
Dana Petroleum	tax authorities	P10b	29-3-2023	88,902
Dana Petroleum	tax authorities	P11b	29-3-2023	188,580
Jetex Petroleum Ltd.	tax authorities	P10c	15-4-2023	154,083
Jetex Petroleum Ltd.	tax authorities	P8b	15-4-2023	64,601
NAM	tax authorities	Beijerland	Unknown	125,720
NAM	tax authorities	Botlek Breeddiep	Unknown	7,184
NAM	tax authorities	Botlek IV	Unknown	198,458
NAM	tax authorities	The Marne	Unknown	5,388
NAM	tax authorities	Drenthe IIb	Unknown	1,689,138
NAM	tax authorities	Hardenberg	Unknown	144,578
NAM	tax authorities	Middelie	Unknown	848,610
NAM	tax authorities	North Frisia	Unknown	1,429,616
NAM	tax authorities	Tietjerksteradeel III	Unknown	150,864
NAM	tax authorities	Twenthe	Unknown	246,950
NAM	tax authorities	Groningen	Unknown	2,667,060
NAM	tax authorities	F17c	Unknown	16,164
NAM	tax authorities	J9	Unknown	10,782
NAM	tax authorities	K7	Unknown	366,384
NAM	tax authorities	K8*	Unknown	367,282
NAM	tax authorities	K11a*	Unknown	23,348
NAM	tax authorities	K14a	Unknown	111,352
NAM	tax authorities	K15	Unknown	369,976
NAM	tax authorities	K17a	Unknown	178,702
NAM	tax authorities	K18a	Unknown	32,328
NAM	tax authorities	L2	Unknown	364,588
NAM	tax authorities	L9	Unknown	367,282
NAM	tax authorities	L13	Unknown	370,874
NAM	tax authorities	M9a	Unknown	191,274
NAM	tax authorities	N7a	Unknown	126,618
NAM	tax authorities	B17 F01 B16b E03a E06a F02b	Unknown	408,434
NAM	tax authorities	F4a	Unknown	53,222
Neptune	tax authorities	D18a	Unknown	52,084
Neptune	tax authorities	E17a,E17b	Unknown	102,372
Neptune	tax authorities	E16a	Unknown	26,042
Neptune	tax authorities	E15c	Unknown	100,576
Neptune	tax authorities	F3b	Unknown	39,512
Neptune	tax authorities	G16a	Unknown	118,536
Neptune	tax authorities	G17a	Unknown	43,104
Neptune	tax authorities	G17c & G17d	Unknown	116,740

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Company / Fiscal entity	Government agency	Permit/field number Date		Net payment (in €)
Neptune	tax authorities	G13b	Unknown	4,784
Neptune	tax authorities	K3a	Unknown	74,534
Neptune	tax authorities	K9a & K9b	Unknown	79,922
Neptune	tax authorities	K2b	Unknown	98,780
Neptune	tax authorities	L10 & L11a	Unknown	448,102
Neptune	tax authorities	L3.	Unknown	243,194
Neptune	tax authorities	L12a	Unknown	106,862
Neptune	tax authorities	L12b & L15b	Unknown	82,616
Neptune	tax authorities	L15c	Unknown	3,592
Neptune	tax authorities	L4c	Unknown	10,776
Neptune	tax authorities	L5a	Unknown	146,374
Neptune	tax authorities	N7b	Unknown	78,126
Neptune	tax authorities	Q13a	Unknown	26,940
Neptune	tax authorities	E7	Unknown	239,600
Neptune	tax authorities	L1c	Unknown	10,776
Neptune	tax authorities	K9c & K9d	Unknown	132,006
Neptune	tax authorities	K12a	Unknown	239,766
Neptune	tax authorities	L7d	Unknown	5,388
Neptune	tax authorities	D15a	Unknown	55,676
Neptune	tax authorities	L7e & L8f	Unknown	12,259
Neptune	tax authorities	G14a & G17b	Unknown	173,314
Neptune	tax authorities	K3c	Unknown	28,736
One-Dyas	tax authorities	M1a & M1c	28-3-2023	48,492
One-Dyas	tax authorities	M7a	28-3-2023	56,574
One-Dyas	tax authorities	L11b	28-3-2023	41,308
One-Dyas	tax authorities	P18d	28-3-2023	1,796
One-Dyas	tax authorities	Botlek Maasmond	28-3-2023	2,694
One-Dyas	tax authorities	Q16c-Deep	28-3-2023	18,858
One-Dyas	tax authorities	S3a	28-3-2023	1,796
One-Dyas	tax authorities	T1	28-3-2023	898
One-Dyas	tax authorities	Botlek-Maas	28-3-2023	2,694
One-Dyas	tax authorities	L11d	28-3-2023	153,558
One-Dyas	tax authorities	Q16a	28-3-2023	24,246
One-Dyas	tax authorities	P18b	28-3-2023	33,226
One-Dyas	tax authorities	P11a	28-3-2023	4,490
One-Dyas	tax authorities	L11c	28-3-2023	6,286
One-Dyas	tax authorities	N4, N5 & N8	28-3-2023	385,242
One-Dyas	tax authorities	N7c	28-3-2023	77,228
One-Dyas	tax authorities	N1	28-3-2023	163,436
One-Dyas	tax authorities	F6b/part	28-3-2023	233,480
One-Dyas	tax authorities	F6c/d	28-3-2023	38,571
One-Dyas	tax authorities	M4a	6/20/2023	111,985
One-Dyas	tax authorities	M2a & M2b	6/20/2023	57,414
Petrogas	tax authorities	A12a	30-3-2023	118,536
Petrogas	tax authorities	A12d	30-3-2023	29,634
Petrogas	tax authorities	A15a	30-3-2023	60,166

Company / Fiscal entity	Government agency	Permit/field number Date		Net payment (in €)
Petrogas	tax authorities	A18a	30-3-2023	98,780
Petrogas	tax authorities	A18c	30-3-2023	42,206
Petrogas	tax authorities	B10c/B13a	30-3-2023	226,296
Petrogas	tax authorities	A12b/B10a	30-3-2023	70,044
Petrogas	tax authorities	B16a	30-3-2023	60,166
Petrogas	tax authorities	P/9a	30-3-2023	15,266
Petrogas	tax authorities	P/9c	30-3-2023	16,164
Petrogas	tax authorities	Q/1a shallow + Q/1b shallow	30-3-2023	37,716
Petrogas	tax authorities	Q/2c	30-3-2023	28,736
Spirit	tax authorities	J3b & J6a	22-3-2023	41,964
TAQA	tax authorities	Alkmaar	7-3-2023	10,776
TAQA	tax authorities	P18a	7-3-2023	94,290
TAQA	tax authorities	P15c	7-3-2023	30,532
TAQA	tax authorities	P15a,b	7-3-2023	106,862
TAQA	tax authorities	P18c	7-3-2023	5,388
TAQA	tax authorities	Bergen II	7-3-2023	198,458
TAQA	tax authorities	Bergermeer	7-3-2023	17,062
TotalEnergies EP	tax authorities	J3a	31-3-2023	26,940
TotalEnergies EP	tax authorities	K2c	31-3-2023	36,818
TotalEnergies EP	tax authorities	K3b	31-3-2023	6,286
TotalEnergies EP	tax authorities	K1a	31-3-2023	35,022
TotalEnergies EP	tax authorities	F15a	31-3-2023	46,696
TotalEnergies EP	tax authorities	K4b/K5a	31-3-2023	204,744
TotalEnergies EP	tax authorities	K6a / K6b / L7a / L7b / L7c	31-3-2023	371,772
TotalEnergies EP	tax authorities	F6	31-3-2023	7,184
TotalEnergies EP	tax authorities	L1a	31-3-2023	26,940
TotalEnergies EP	tax authorities	K5b	31-3-2023	121,230
TotalEnergies EP	tax authorities	L1d	31-3-2023	6,286
TotalEnergies EP	tax authorities	L1e	31-3-2023	10,776
TotalEnergies EP	tax authorities	L4a	31-3-2023	125,720
TotalEnergies EP	tax authorities	K4a	31-3-2023	187,682
TotalEnergies EP	tax authorities	L1f	31-3-2023	15,266
Vermilion Energy Netherlands	Tax Authorities	Gorredijk	Unknown	563,944
Vermilion Energy Netherlands	Tax Authorities	Leeuwarden	Unknown	246,950
Vermilion Energy Netherlands	Tax Authorities	Oosterend	Unknown	61,064
Vermilion Energy Netherlands	Tax Authorities	Slootdorp	Unknown	88,004
Vermilion Energy Netherlands	Tax Authorities	Steenwijk	Unknown	88,004
Vermilion Energy Netherlands	Tax Authorities	Zuidwal	Unknown	5,388
Vermilion Energy Netherlands	Tax Authorities	Drenthe IIa	Unknown	6,286
Vermilion Energy Netherlands	Tax Authorities	Drenthe IIIa	Unknown	898
Vermilion Energy Netherlands	Tax Authorities	Drenthe IV	Unknown	6,286
Vermilion Energy Netherlands	Tax Authorities	Drenthe V	Unknown	22,450
Vermilion Energy Netherlands	Tax Authorities	Drenthe VI	Unknown	325,076
Vermilion Energy Netherlands	Tax Authorities	Papekop	Unknown	31,430
Vermilion Energy Netherlands	Tax Authorities	Andel Va	Unknown	54,778
Vermilion Energy Netherlands	Tax Authorities	Andel Ex	Unknown	126,618
Company / Fiscal entity	**Government agency**	**Permit/field number Date**		**Net payment (in €)**

Vermilion Energy Netherlands	Tax Authorities	Tietjerksteradiel	Unknown	224,500
Vermilion Energy Netherlands	Tax Authorities	Papekop	Unknown	31,430
Vermilion Energy Netherlands	Tax Authorities	Andel Va	Unknown	54,778
Vermilion Energy Netherlands	Tax Authorities	Andel Ex	Unknown	126,618
Vermilion Energy Netherlands	Tax Authorities	Tietjerksteradiel	Unknown	224,500
Vermilion Energy Netherlands	Tax Authorities	Waalwijk	Unknown	90,698
Vermilion Energy Netherlands	Tax Authorities	Marknesse	Unknown	16,164
Vermilion Energy Netherlands	Tax Authorities	South Friesland III	Unknown	93,392
Wintershall	tax authorities	D12a	17-3-2023	192,172
Wintershall	tax authorities	D12b	18-3-2023	36,818
Wintershall	tax authorities	E18a	19-3-2023	898
Wintershall	tax authorities	F10	20-3-2023	240,199
Wintershall	tax authorities	F11	21-3-2023	35,940
Wintershall	tax authorities	F16	22-3-2023	16,164
Wintershall	tax authorities	F18 Deep	23-3-2023	27,838
Wintershall	tax authorities	K18b	24-3-2023	139,190
Wintershall	tax authorities	L16a	25-3-2023	213,724
Wintershall	tax authorities	L5b	26-3-2023	212,826
Wintershall	tax authorities	L5c	27-3-2023	7,184
Wintershall	tax authorities	L6a	28-3-2023	298,136
Wintershall	tax authorities	L6b	29-3-2023	53,880
Wintershall	tax authorities	L8a	30-3-2023	39,512
Wintershall	tax authorities	L8b	31-3-2023	61,962
Wintershall	tax authorities	P12	1-4-2023	3,592
Wintershall	tax authorities	P6	2-4-2023	18,858
Wintershall	tax authorities	F17a Deep	3-4-2023	346,628
Wintershall	tax authorities	Q4	4-4-2023	8,082
Wintershall	tax authorities	Q1-D	5-4-2023	125,720
Kistos	tax authorities	Q8-Q10B-Q11	Unknown	226,044
Kistos	tax authorities	Q7-Q10A	Unknown	422,958
Kistos	tax authorities	Donderbroek-West	Unknown	898
Kistos	tax authorities	Donkerbroek-Main	Unknown	19,756
Kistos	tax authorities	Akkrum-11	Unknown	5,388
Total				**23,562,426**

Appendix 4.2 – Breakdown of the reported taxes by companies and projects

Company / Fiscal entity	Government agency	Permit /fieldnumber	Date	Payment (in €)	Refund (in €)	Net payment (in €)
ExxonMobil Producing Netherlands BV	tax authorities	8149 70 175	30-3-2023	7,189,777		7,189,777
Nederlandse Aardolie Maatschappij BV	tax authorities	Groningen	31-3-2023	395,587,469		395,587,469
Nederlandse Aardolie Maatschappij BV	tax authorities	North Friesland	1-4-2023	13,968,586		13,968,586
Nederlandse Aardolie Maatschappij BV	tax authorities	Middelie	2-4-2023	6,193,448		6,193,448
Nederlandse Aardolie Maatschappij BV	tax authorities	Botlek IV	Unknown	68		68
Nederlandse Aardolie Maatschappij BV	tax authorities	Botlek Breeddiep	Unknown	68		68
Vermilion Energy Netherlands BV	Tax Authorities	Drenthe VI	Unknown	51,730		51,730
Vermilion Energy Netherlands BV	Tax Authorities	Drenthe VI	Unknown	429,048		429,048
Total						**423,420,194**

Appendix 4.3 – Breakdown of the reported taxes by companies and projects

Company / Fiscal entity	Government agency	Permit number / Field name	Date	Net payment (in €)
Dana Petroleum	EZK	P11-B Unity	1-2-2023	49,919
Dana Petroleum	EZK	F02	1-2-2023	10,734
Dana Petroleum	EZK	P11-B DR	1-2-2023	14,328
NAM	EZK	APP RETRIBUTIONS RET-50017	27-11-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-50015	27-11-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-49005	17-11-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-48029	17-11-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-49007	17-11-2023	5,500
NAM	EZK	APP LEGES LEG-48006	13-11-2023	10,500
NAM	EZK	APP RETRIBUTIONS RET-47010	9-10-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-51004	9-10-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-48006 SCH CHP/OBI	9-10-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-47006 COV-24	2-10-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-47005 BEDUM	2-10-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-46014 Munnekezijl	2-10-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-46013	2-10-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-40007	2-10-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-40003	2-10-2023	5,500
NAM	EZK	APP LEGES: LEG-40002	1-9-2023	10,500
NAM	EZK	APP RETRIBUTIONS RET - 45013	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45014	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45015	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45016	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45019	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45018	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45012	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45017	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45004	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45002	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45003	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45007	8/14/2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45006	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45005	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45009	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45008	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45010	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET - 45011	14-8-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-46002	12-7-2023	2,030
NAM	EZK	APP RETRBUTIONS RET-44006	12-7-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-42015	7/7/2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-43003 MIDDLE-300	7/7/2023	5,500

Company / Fiscal entity	Government agency	Permit number / Field name	Date	Net payment (in €)
NAM	EZK	APP RETRIBUTIONS RET-43005 SCHOONEBEEK-109	7/7/2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-44001 BOTLEK-1	7/7/2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-45021 SCHOONEBEEK-350	7/7/2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-42011	7/7/2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-42012	7/7/2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-42009	1-7-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-40014	1-7-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-42008	1-7-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-39022	1-6-2023	2,030
NAM	EZK	APP RET-37008 BOTLEK III SPLIT BOTLEK-IV+BREED	4-4-2023	11,000
NAM	EZK	APP RETRIBUTIONS RET-37022	6-2-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-37021	6-2-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-37048	6-2-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-37058	6-2-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-38004	6-2-2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-37012	1-2-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-37009	1-2-2023	5,500
NAM	EZK	APP RET-35031 AMENDED WP COLLENDOORN	1-2-2023	19,404
NAM	EZK	APP RETRIBUTIONS RET-37037 SUM-14	26-1-2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-36010	1/19/2023	5,607
NAM	EZK	APP RETRIBUTIONS RET-35026	1/19/2023	5,607
NAM	EZK	APP LEGES LEG-27010	1/19/2023	10,500
NAM	EZK	APP RETRIBUTIONS RET 31048	1/19/2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-35010	1/19/2023	5,500
NAM	EZK	APP RETRIBUTIONS RET-31032	1/16/2023	5,607
NAM	EZK	APP RETRIBUTIONS RET 31037	1/16/2023	5,607
NAM	EZK	APP RETRIBUTIONS RET-32007	1/16/2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-35005	1/16/2023	2,030
NAM	EZK	APP RETRIBUTIONS RET-35019	1/16/2023	5,500
NAM	EZK	14013307	9-2-2023	5,500
One-Dyas	EZK	F06-07	24-1-2023	1,056
One-Dyas	EZK	F06-08	24-1-2023	214
One-Dyas	EZK	F06-08	24-1-2023	4,160
One-Dyas	EZK	F06-08	24-1-2023	2,904
One-Dyas	EZK	L11b	24-1-2023	1,020
One-Dyas	EZK	L11-B	24-1-2023	6,178
One-Dyas	EZK	L11-B	24-1-2023	1,250
One-Dyas	EZK	M01-03	24-1-2023	510
One-Dyas	EZK	M7-A	24-1-2023	3,089
One-Dyas	EZK	M7-A	24-1-2023	1,250
One-Dyas	EZK	MSM-01	24-1-2023	31

One-Dyas	EZK	MSM-01	24-1-2023	4,160
Company / Fiscal entity	**Government agency**	**Permit number / Field name**	**Date**	**Net payment (in €)**
One-Dyas	EZK	MSM-01	24-1-2023	528
One-Dyas	EZK	N04-03	24-1-2023	1,020
One-Dyas	EZK	N04-03	24-1-2023	1,020
One-Dyas	EZK	N04-03	24-1-2023	622
One-Dyas	EZK	N04-03	24-1-2023	4,160
One-Dyas	EZK	N04-03	24-1-2023	11,616
One-Dyas	EZK	P11-11	24-1-2023	510
One-Dyas	EZK	P11-11	24-1-2023	153
One-Dyas	EZK	P11-11	24-1-2023	4,160
One-Dyas	EZK	P11-11	24-1-2023	4,356
One-Dyas	EZK	P11-E	24-1-2023	3,089
One-Dyas	EZK	P11-E	24-1-2023	1,250
One-Dyas	EZK	Q16FA	24-1-2023	3,089
One-Dyas	EZK	Q16Maasmond	24-1-2023	3,089
One-Dyas	EZK	Q16Maasmond	24-1-2023	1,250
Taqa	EZK	14013318	25-1-2023	44,396
TotalEnergies EP	EZK	14013319	2-2-2023	105,282
Kistos	EZK	14013322	25-1-2023	45,777
Frisia Salt	EZK	ETM/EM/11110679 Harbor mouth	8-5-2023	473,865
Nedmag Holding	EZK	119270757	22-3-2023	100,899
Nobian	EZK	E/EAM/89004315	30-3-2023	1,961,341
Total				**3,197,827**

Appendix 5 – Subdivision of water board taxes and levies by companies and projects

Company / Fiscal entity	Government agency	Field name	Date	Net payment (in €)
NAM	Water Authority	Noorderzijlvest Water Board	17-1-2023	732,567
NAM	Water Authority	Hunze & Aa's Water Board	17-1-2023	24,018
NAM	Water Authority	Noorderzijlvest Water Board	12-4-2023	229,232
NAM	Water Authority	Noorderzijlvest Water Board	12-4-2023	290,915
NAM	Water Authority	Noorderzijlvest Water Board	12-4-2023	16,213
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	47,182
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	18,069
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	77,102
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	131,181
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	881,881
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	609,184
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	63,969
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	30,088
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	23,424
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	1,739
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	92,264
NAM	Water Authority	Noorderzijlvest Water Board	11-7-2023	19,155
NAM	Water Authority	Hunze & Aa's Water Board	11-7-2023	220,122
NAM	Water Authority	Hunze & Aa's Water Board	11-7-2023	69,832
NAM	Water Authority	Hunze & Aa's Water Board	11-10-2023	70,310
NAM	Water Authority	Hunze & Aa's Water Board	12-10-2023	50,113
NAM	Water Authority	Hunze & Aa's Water Board	12-10-2023	11,440
NAM	Water Authority	Noorderzijlvest Water Board	12-10-2023	306,458
NAM	Water Authority	Hunze & Aa's Water Board	12-10-2023	15,060
NAM	Water Authority	Hunze & Aa's Water Board	12-10-2023	2,646
NAM	Water Authority	Hunze & Aa's Water Board	12-10-2023	6,253
NAM	Water Authority	Hunze & Aa's Water Board	12-10-2023	1,146
NAM	Water Authority	Wetterskip Fryslân	27-6-2023	10,534
NAM	Water Authority	Wetterskip Fryslân	12-10-2023	8,224
NAM	Water Authority	Province of Friesland	17-4-2023	1,000,000
NAM	Water Authority	Wetterskip Fryslân	27-6-2023	10,534
NAM	Water Authority	It Fryske Gea	21-11-2023	47,883
TAQA	Water Authority	Purification levy 2023 - Alkmaar	2/20/2023	758
TAQA	Water Authority	Purification levy 2023 - Bergen II	2/20/2023	186
TAQA	Water Authority	Purification levy 2023 - Bergermeer	1-5-2023	2,261
TAQA	Water Authority	Purification levy 2023 - Bergermeer	22-5-2023	186
TAQA	Water Authority	Water board tax 2023 - Bergen II	22-5-2023	632
TAQA	Water Authority	Other - Bergen II	7-6-2023	500
TAQA	Water Authority	Purification levy 2021 - Bergen II	7/17/2023	167
TAQA	Water Authority	Water board tax 2023 - Alkmaar	24-7-2023	5,107

Company / Fiscal entity	Government agency	Field name	Date	Net payment (in €)
TAQA	Water Authority	Water board tax 2023 - Bergermeer	24-7-2023	37,039
TAQA	Water Authority	Water board tax 2023 - Bergen II	24-7-2023	1,908
TAQA	Water Authority	Water board tax 2023 - Bergen II	16-10-2023	1,385
TAQA	Water Authority	Water board tax 2022 - Bergermeer	20-11-2023	40,478
TAQA	Water Authority	Water board tax 2022 - Bergen II	20-11-2023	1,335
TAQA	Water Authority	Water board tax 2022 - Alkmaar	20-11-2023	9,966
Wintershall	Water Authority	P2	18-10-2023	22,770
Frisia	Water Authority	14013348	23-3-2023	10,500
Frisia	Water Authority	14013599	2-8-2023	10,500
Frisia	Water Authority	14013474	19-5-2023	27,600
Frisia	Water Authority	14013698	9/29/2023	27,600
Frisia	Water Authority	14013849	15-12-2023	10,500
Nobian	Water Authority	95452099	8-2-2023	18,808
Nobian	Water Authority	95452099	8-2-2023	318
Nobian	Water Authority	94889760	2/13/2023	58
Nobian	Water Authority	98681107	8/30/2023	536
Nobian	Water Authority	94889748	15-3-2023	173
Nobian	Water Authority	95493265	10-3-2023	191
Nobian	Water Authority	99025311	19-10-2023	3,998
Nobian	Water Authority	99025315	20-10-2023	2,776
Nobian	Water Authority	2103314077	8/31/2023	13,207
Nobian	Water Authority	2102828243	31-7-2023	711
Nobian	Water Authority	2103410122	1/31/2023	59
Nobian	Water Authority	2103361135	10/31/2023	108
Nobian	Water Authority	2103553618	11/30/2023	47
Nobian	Water Authority	2102831485	3-5-2023	21
Nobian	Water Authority	2101335430	31-7-2023	1,576
Nedmag	Water Authority	Discharge costs 2021	9-3-2023	88,188
Nedmag	Water Authority	RTK reimbursement	9/28/2023	807,070
Total				**6,267,960**

This is a publication of:

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Publication number: RVO-102-2024/RP-INT