

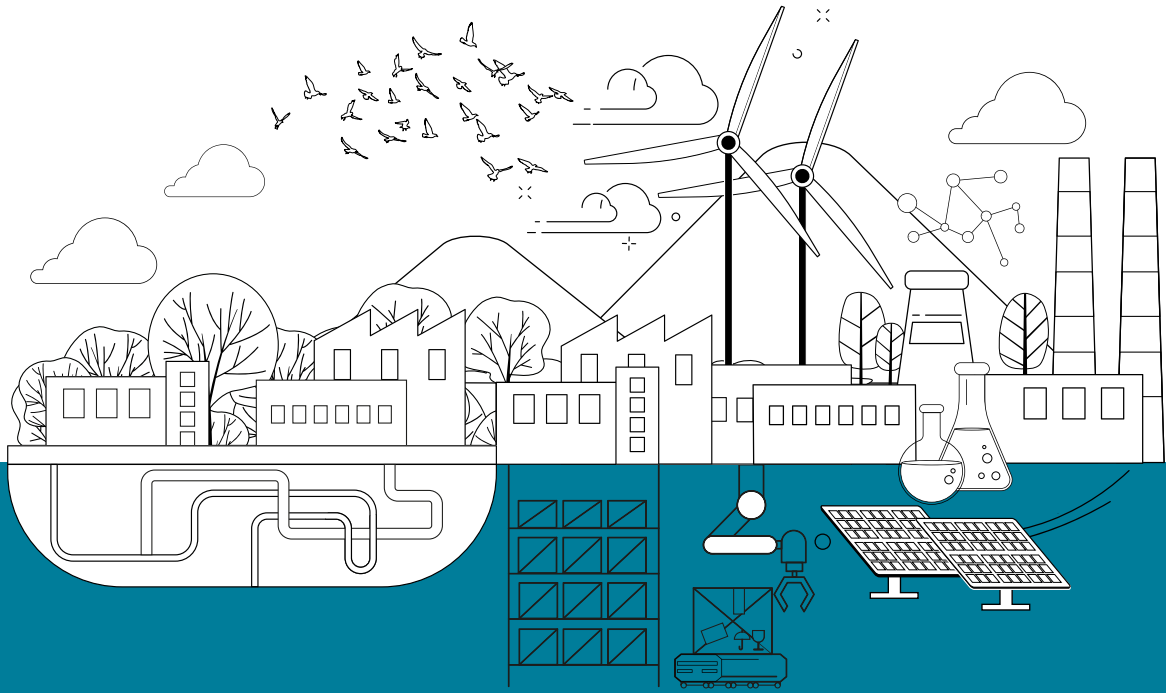


TEKNOLOGIA GARBIEN EUSKAL ZERRENDA
BASQUE LIST OF CLEAN TECHNOLOGIES

2024 BASQUE LIST OF CLEAN TECHNOLOGIES

30%
TAX
DEDUCTION
FOR
COMPANIES





Basque companies have a key tax instrument to accelerate the roll out of the goals of the Basque energy transition and climate change, by using equipment and technologies with a lower environmental impact.

The List consists of the equipment available on the market, with a low degree of implementation in productive sectors and whose application is more advantageous from an environmental perspective compared to other conventional technologies used for the same purpose.

The technologies included in the Basque Clean Technologies List provide the company with tax and environmental benefits, as acquiring any of the technologies on the list results in **30% of the investment cost of the equipment being tax deductible for corporation tax purposes.**

In 2024, the List – until a new update is published – consists of 64 technologies, 16 of which are in the field of renewable energy, 19 in the circular economy and 29 for zero pollution. This document describes each of them, their environmental benefits and the sectors where they are applicable.

The Basque Country has rolled out this tax mechanism thanks to the close cooperation between the Basque Government's Ministry of the Treasury and Finance, and its Ministry of Industry, the Energy Transition and Sustainability, and the tax authorities of the three provincial governments.

In addition, Ihobe - the Basque Government's Environmental Management Agency, the SPRI Group and the Basque Energy Board-EVE are working together to promote and disseminate the List among the Basque industrial fabric.

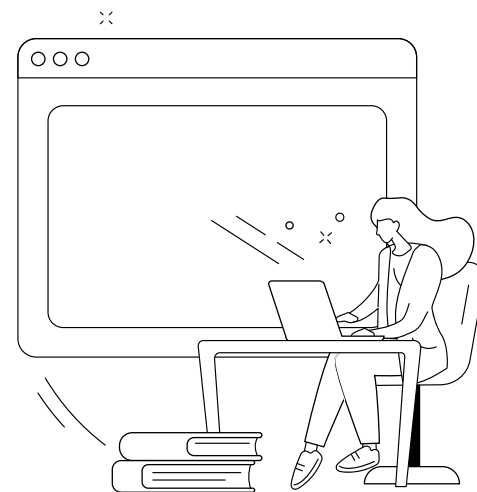


What is the definition of a 'clean technology'?

'Clean technology' is taken to be any process, product or service that reduces negative environmental impacts by means of significant improvements in energy efficiency, sustainable use of resources and environmental protection activities.

The application of clean technologies offers additional advantages, such as:

- Modernising the manufacturing processes, generating greater productivity, quality and safety.
- Increasing efficiency, cutting the manufacturing unit costs and making industries more competitive.
- Generating associated economic activity, by raising the skills sets of complementary service sectors, such as engineering firms, installers, consultants, etc. in their introduction and use.
- Increasing the value added of the industrial activity, by facilitating global competitiveness over other regions.



Characteristics of the technologies on the List

The listed technologies meet characteristics that offer a technical and environmental advantage for companies that acquire them.

Those technologies:

- **Are accessible**, developed industrially and available on the market.
- Have a **limited degree of implementation**, preferably **innovative**, with positive value attached to there being a high number of potential facilities to which the technology can be transferred.
- Have values that **exceed current legislation**.
- Are first and foremost **preventive** rather than end-of-process ones.
- Have a **positive global environmental** impact, better than other available technologies and/or make an important contribution to achieving the **Basque Country's environmental goals**.

Tax benefits for acquiring them

Companies whose address for tax purposes is in the Basque Country can obtain a **30% deduction on the Corporation Tax payable for the amount of the investment** in any of the equipment on the Basque Clean Technologies List.

This deduction is compatible with the **freedom of depreciation** for microcompanies and small enterprises, and with the accelerated depreciation for medium-sized companies as per Article 21 of the Provincial Legislation on Corporation Tax.

This tax benefit is established in Article 65 of the Corporation Tax Provincial Legislation of the three provinces of the Basque Country.

The temporary and quantitative maximum limits to be deducted by a company, permitted by current legislation, are as follows:

- These deductions can only be applied up to 50% of the tax payable.
- Any amounts not deducted due to a shortfall in the tax liability may be applied in the assessments for tax periods that conclude within the immediately following 30 years.

How to report the investment and request a reasoned opinion?

Companies that invest in equipment on the Basque List of Clean Technologies will inform Ihobe of the investment made using the form for that purpose on the Ihobe website (www.ihobe.eus) and request a reasoned opinion.

After checking that the technology meets the definition and that the investment is eligible, Ihobe or EVE - depending on their spheres of action, will answer the company with a **Reasoned Opinion**. The company will attach that report to the documentation required for processing the Corporation Tax.

Any **questions or queries** regarding the application, the eligibility of the costs or the precise identification of the technology subject to deductions can be sent to teknologiagarbiak@ihobe.eus.

Information to be completed in the form via www.ihobe.eus

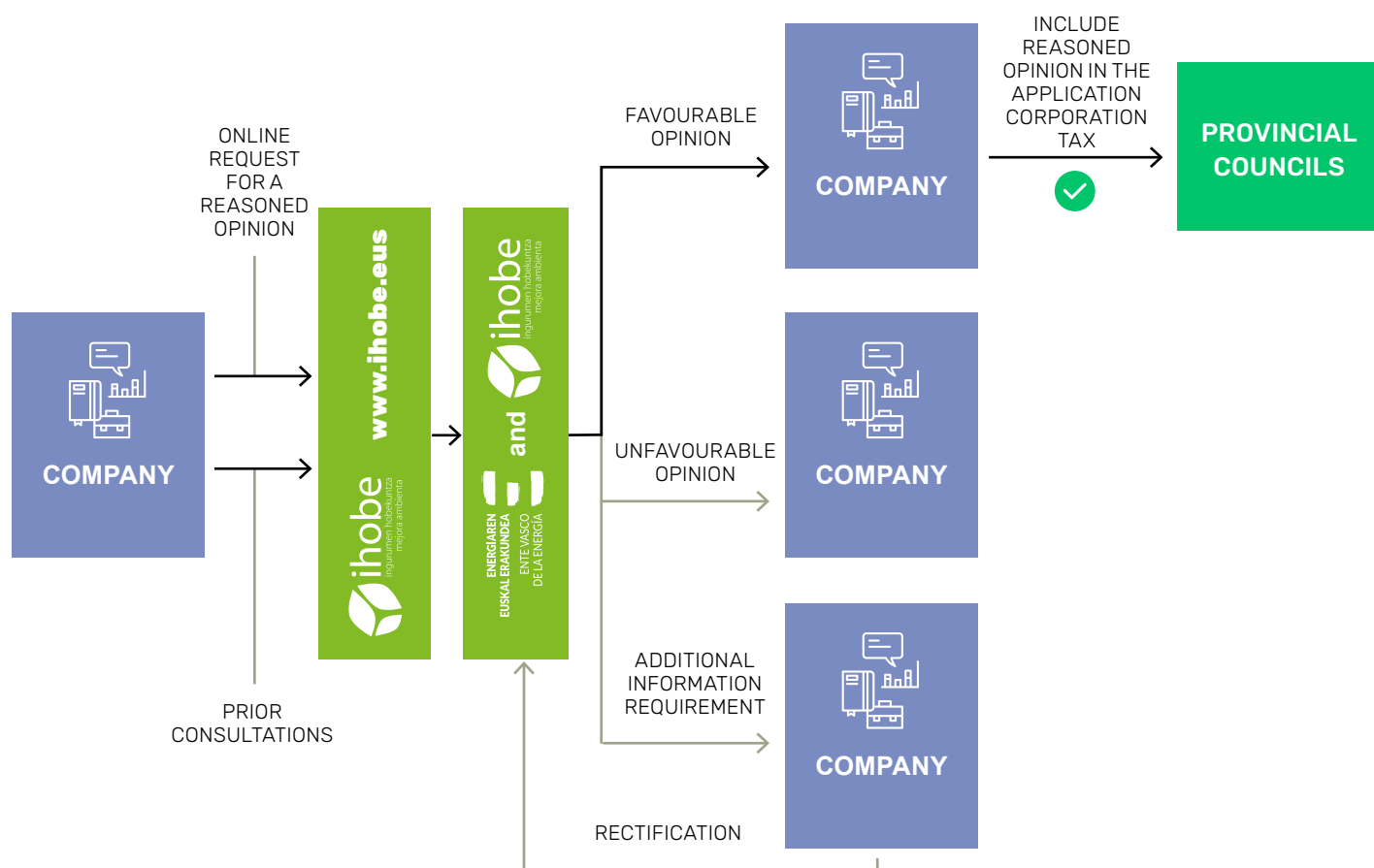
- Contact Person.
- Details of the company acquiring the equipment: company name, tax number, size, municipality, province for tax purposes, NACE sector, technical contact, financial contact of the company purchasing the equipment.
- Details of the acquired equipment: name of the acquired equipment, date of purchasing the equipment, site on which the acquired equipment is to be installed, no of equipment units purchased, total cost of the investment, eligible costs of the equipment purchase, declaration of other grants received for the same concepts.
- Details of the manufacturer of the purchased equipment: company name, location.
- Details of the company selling the purchased equipment: company name, location, contact.

Files to be attached to the Ihobe application

- Technical files: detailed files specifying the technical characteristics of each equipment.
- Detailed costs of the equipment: investment budget broken down and identifying the eligible costs.
- Invoices accrediting the cost of the equipment.

- Receipts for the invoices submitted and which accredit payment of the equipment.
- As applicable, grant programme decision.
- As applicable, authorisations or permits needed for the commissioning of the equipment.
- As applicable, form authorising a representative. When the application is made through a representative.

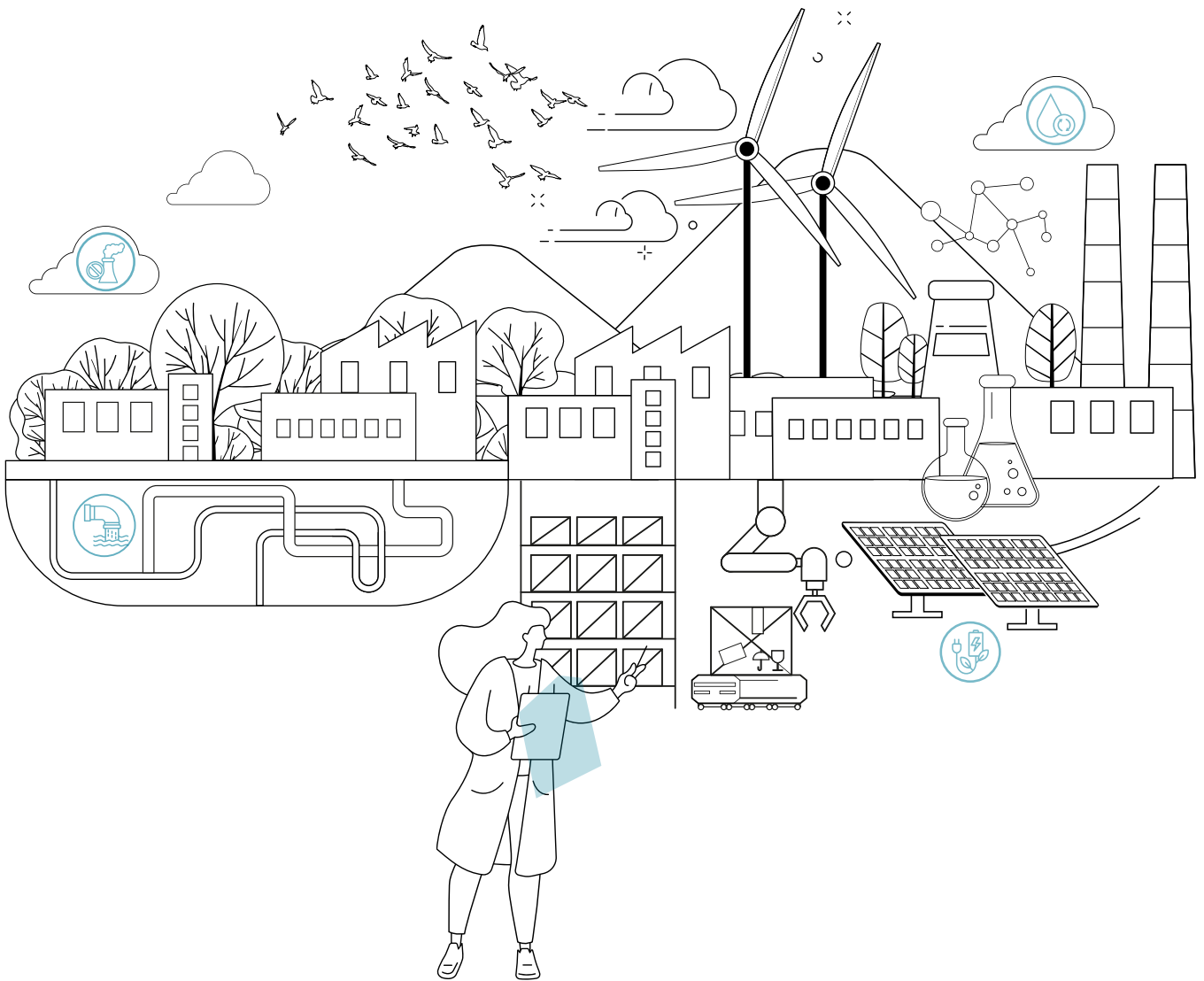
The process for the tax deduction on the corporation tax payable, which is summarised in the graphic below, is:



- **Application for** Reasoned Opinion **through www.ihobe.eus** by the company (or its representative). Please note that the person of the company or its delegate will have to be registered with the website to submit the application.
- Receipt of the **Reasoned Opinion** so that the company can attach it to process the corporation tax by the Provincial Treasuries. The company may also receive a required for more detailed information or, in specific cases, a refusal to issue a reasoned opinion.
- Ihobe **regularly updates the Provincial Treasury** on the progress regarding the Reasoned Opinions issued and answers any query by the provincial authority.

More information at www.ihobe.eus

Equipment of the 2024 Basque List of Clean Technologies



Equipment of the 2024 Basque List of Clean Technologies*



CODE	WATER
A-1000	Microfiltration
A-1001	Ultrafiltration
A-1002	Ion exchangers
A-1005	Electrodialysis
A-1006	Electrocoagulation (EC)
A-1007	Inverse osmosis (IO)
A-1008	Membrane bioreactor
A-1010	Static filter for water intake with mesh size < 10 mm
A-1011	Self-cleaning fine-grain sieve



CODE	AIR EMISSION
B-2001	Portable extractor booth with emission purification system
B-2002	VOC emissions treatment unit by adsorption with solvent recovery
B-2004	VOC emission treatment unit by thermal oxidation and heat recovery
B-2005	Dry electrofilter for particulates between PM ₁₀ and PM _{2.5}
B-2007	Curing unit for paints and coatings with low solvent content by ultraviolet rays
B-2008	Damp electrofilter for particulates between PM ₁₀ and PM _{2.5}
B-2010	Regenerative thermal oxidation
B-2011	Catalytic oxidation
B-2012	Low NOx emission burner (NOx emissions < 100 mg/Nm ³ for gas burners, < 300 mg/Nm ³ for liquid fuel burners)
B-2013	Fixed venturi tubes (air distributors for water paint booths)
B-2014	Closed mould system-RTM process
B-2015	Phase II gas recovery active system in fuel dispensers

* The new additions are shown in bold.



CODE	AIR EMISSION
B-2016	Tank cleaning closed system with solvent regeneration
B-2018	Ionisation (plasma treatment)
B-2019	Photo-oxidation
B-2020	Biowasher
B-2021	Biofilter for gas treatment
B-2022	Cascade pipes with level detectors
B-2024	Laminator that uses solvent-free adhesives



CODE	WASTE
C-3000	Coolant filtering mobile equipment
C-3001	Briquetting press
C-3002	Metal salt crystallisation
C-3004	Sludge electric drying for small productions
C-3005	Non-ferrous metal separator
C-3006	Waste plastic separator
C-3007	RFID technology for waste collection and management
C-3008	Coating and paint stripping by induction
C-3009	Laser cleaning and surface treatment
C-3010	Vacuum evaporator
C-3011	VIS and NIR beamsplitters
C-3012	Fluidised bed dryers
C-3013	Regeneration of foundry moulding sands



CODE	ENERGY
D-4010	Compact microcogeneration unit
D-4013	High performance heat pumps (SPF > 2.5)
D-4018	Flat solar thermal collector to heat water



CODE	ENERGY
D-4019	Vacuum solar thermal collector to heat water
D-4020	Photovoltaic panel
D-4021	Wind turbines
D-4027	Climate control equipment by means of residual heat or renewables
D-4028	Electric vehicle**
D-4029	Electric vehicle charging points
D-4032	Geothermal facility with heat pump
D-4033	Solid biomass boilers with performances over 90%
D-4034	Hydrogen electrolyzers
D-4035	Advanced membrane separators and reactors
D-4036	Hydrogen burners with low NOx emissions
D-4037	Fuel cell hydrogen vehicle
D-4038	Hydrogen dispensing system for mobility (hydrogenerators)



CODE	NOISE
E-5000	Absorbing silencer



CODE	RESOURCES
F-6000	Self-cleaning mineral filter
F-6004	Ultrasound cleaning, degreasing and drying machine
F-6005	Coating chamber using steam phase techniques (PVD)
F-6006	Minimum quantity lubrication (MQL) system
F-6007	Degreasing in closed circuit (activated carbon + vacuum distiller)
F-6009	Organic phosphatation and/or degreasing

** The deduction for electric mobility investments from the corporation tax payable will be applicable at the criterion of the Treasury of the respective province. Check with the respective Treasury Department as to whether or not to apply the deduction.

2024 equipment list by application sectors



CODE	APPLICABLE IN ALL SECTORS
A-1010	Static filter for water intake with mesh size < 10 mm
A-1011	Self-cleaning fine-grain sieve
B-2015	Phase II gas recovery active system in fuel dispensers
C-3008	Coating and paint stripping by induction
C-3010	Vacuum evaporator
D-4010	Compact microcogeneration unit
D-4013	High performance heat pumps (SPF > 2.5)
D-4018	Flat solar thermal collector to heat water
D-4019	Vacuum solar thermal collector to heat water
D-4020	Photovoltaic panel
D-4021	Wind turbines
D-4027	Climate control equipment by means of residual heat or renewables
D-4028	Electric vehicle
D-4029	Electric vehicle charging points
D-4032	Geothermal facility with heat pump
D-4033	Solid biomass boilers with performances over 90%
D-4034	Hydrogen electrolyzers
D-4035	Advanced membrane separators and reactors
D-4036	Hydrogen burners with low NOx emissions
D-4037	Fuel cell hydrogen vehicle
D-4038	Hydrogen dispensing system for mobility (hydrogenerators)
E-5000	Absorbing silencer



CODE	CHEMICAL INDUSTRY (NACE 20)
A-1000	Microfiltration
A-1002	Ion exchangers
A-1005	Electrodialysis
A-1006	Electrocoagulation (EC)
A-1007	Inverse osmosis (IO)
A-1008	Membrane bioreactor
B-2002	VOC emissions treatment unit by adsorption with solvent recovery
B-2004	VOC emission treatment unit by thermal oxidation and heat recovery
B-2005	Dry electrofilter for particulates between PM ₁₀ and PM _{2.5}
B-2008	Damp electrofilter for particulates between PM ₁₀ and PM _{2.5}
B-2010	Regenerative thermal oxidation
B-2011	Catalytic oxidation
B-2012	Low NOx emission burner (NOx emissions < 100 mg/Nm ³ for gas burners, < 300 mg/Nm ³ for liquid fuel burners)
B-2016	Tank cleaning closed system with solvent regeneration
B-2018	Ionisation (plasma treatment)
B-2019	Photo-oxidation
B-2020	Biowasher
B-2021	Biofilter for gas treatment
C-3002	Metal salt crystalliser
F-6004	Ultrasound cleaning, degreasing and drying machine




CODE	MANUFACTURING OF PLASTIC AND RUBBER PRODUCTS (NACE 22)
B-2007	Curing unit for paints and coatings with low solvent content by ultraviolet rays
B-2010	Regenerative thermal oxidation
B-2011	Catalytic oxidation
B-2014	Closed mould system-RTM process




CODE	MANUFACTURING OF PLASTIC AND RUBBER PRODUCTS (NACE 22)
B-2024	Laminator that uses solvent-free adhesives
C-3009	Laser cleaning and surface treatment



CODE	METALLURGY, MANUFACTURING OF IRON, STEEL AND FERROALLOY PRODUCTS (NACE 24)
A-1000	Microfiltration
A-1001	Ultrafiltration
A-1002	Ion exchangers
A-1005	Electrodialysis
A-1007	Inverse osmosis (IO)
B-2001	Portable extractor booth with emission purification system
B-2002	VOC emissions treatment unit by adsorption with solvent recovery
B-2004	VOC emission treatment unit by thermal oxidation and heat recovery
B-2005	Dry electrofilter for particulates between PM ₁₀ and PM _{2.5}
B-2008	Damp electrofilter for particulates between PM ₁₀ and PM _{2.5}
B-2010	Regenerative thermal oxidation
B-2011	Catalytic oxidation
B-2012	Low NOx emission burner (NOx emissions < 100 mg/Nm ³ for gas burners, < 300 mg/Nm ³ for liquid fuel burners)
B-2020	Biowasher
B-2021	Biofilter for gas treatment
C-3000	Coolant filtering mobile equipment
C-3001	Briquetting press
C-3002	Metal salt crystalliser
C-3004	Sludge electric drying for small productions
C-3009	Laser cleaning and surface treatment



CODE	METALLURGY, MANUFACTURING OF IRON, STEEL AND FERROALLOY PRODUCTS (NACE 24)
C-3013	Regeneration of foundry moulding sands
F-6000	Self-cleaning mineral filter
F-6004	Ultrasound cleaning, degreasing and drying machine
F-6006	Minimum quantity lubrication (MQL) system
F-6007	Degreasing in closed circuit (activated carbon + vacuum distiller)
F-6009	Organic phosphatation and/or degreasing



CODE	MANUFACTURING METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENTO (NACE 25)
A-1000	Microfiltration
A-1001	Ultrafiltration
A-1002	Ion exchangers
A-1005	Electrodialysis
A-1007	Inverse osmosis (IO)
A-1006	Electrocoagulation (EC)
A-1008	Membrane bioreactor
B-2004	VOC emission treatment unit by thermal oxidation and heat recovery
B-2005	Dry electrofilter for particulates between PM ₁₀ and PM _{2.5}
B-2007	Curing unit for paints and coatings with low solvent content by ultraviolet rays
B-2010	Regenerative thermal oxidation
B-2011	Catalytic oxidation
B-2013	Fixed venturi tubes (air distributors for water paint booths)
B-2021	Biofilter for gas treatment
C-3000	Coolant filtering mobile equipment
C-3002	Metal salt crystalliser
C-3004	Sludge electric drying for small productions



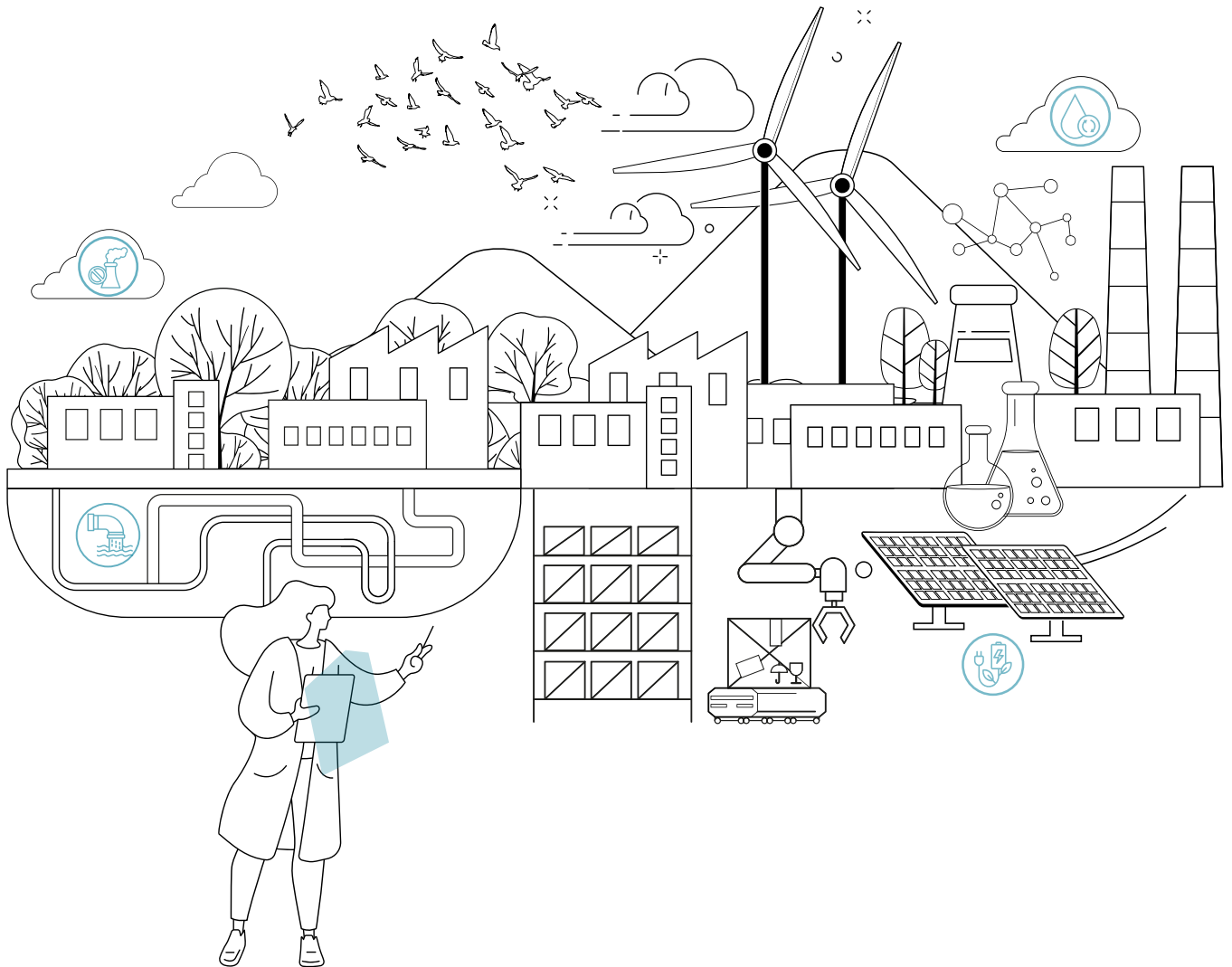
CODE	MANUFACTURING METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENTO (NACE 25)
C-3009	Laser cleaning and surface treatment
F-6000	Self-cleaning mineral filter
F-6004	Ultrasound cleaning, degreasing and drying machine
F-6005	Coating chamber using steam phase techniques (PVD)
F-6006	Minimum quantity lubrication (MQL) system
F-6007	Degreasing in closed circuit (activated carbon + vacuum distiller)
F-6009	Organic phosphatation and/or degreasing



CODE	MANUFACTURING VEHICLES (NACE 29)
B-2001	Portable extractor booth with emission purification system
B-2002	VOC emissions treatment unit by adsorption with solvent recovery
B-2010	Regenerative thermal oxidation
B-2011	Catalytic oxidation
B-2013	Fixed venturi tubes (air distributors for water paint booths)
C-3000	Coolant filtering mobile equipment
C-3009	Laser cleaning and surface treatment
F-6000	Self-cleaning mineral filter
F-6006	Minimum quantity lubrication (MQL) system
F-6007	Degreasing in closed circuit (activated carbon + vacuum distiller)
F-6009	Organic phosphatation and/or degreasing



CODE	WASTE TREATMENT (NACE 38)
A-1001	Ultrafiltration
A-1002	Ion exchangers
A-1006	Electrocoagulation (EC)
A-1007	Inverse osmosis (IO)
B-2005	Dry electrofilter for particulates between PM ₁₀ and PM _{2.5}
B-2018	Ionisation (plasma treatment)
B-2019	Photo-oxidation
B-2020	Biowasher
B-2021	Biofilter for gas treatment
B-2022	Cascade pipes with level detectors
C-3001	Briquetting press
C-3005	Non-ferrous metal separator
C-3006	Waste plastic separator
C-3007	RFID technology for waste collection and management
C-3011	VIS and NIR beamsplitters
C-3012	Fluidised bed dryers



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