

2010 Guidelines on consumer energy bills

The Hague, March 31, 2010

Project name: **2010 Guidelines on consumer energy bills**
Project number: **102714**

Office of Energy Regulation
The Hague, March 31, 2010

Team:

| | |
|-----------------------|-----------------------------|
| Frank Jacobse | Nuon |
| Marjolein Warmenhoven | Essent |
| Roel Kaljee | EnergieNed |
| | |
| Ton Buitelaar | Office of Energy Regulation |
| Koos Borkent | Office of Energy Regulation |

Background of these Guidelines

1. In 2004, the Office of Energy Regulation, in collaboration with the energy industry, drew up guidelines on energy transport invoicing, metering services, and energy supply to consumers.
2. In 2007, the Office of Energy Regulation carried out two studies into invoicing. The first study looked at to what degree energy bills are correct (correct invoices). The second study was a consumer survey and looked at to what degree energy bills are clear (the so-called 'DUIN' study).
3. According these studies, this is what consumers want:
 - Consumers want a 'correct' energy bill.
 - Consumers want to be able to verify the tariffs on their energy bills themselves.
 - Consumers want to see their consumption per tariff period.
 - Consumers want to be able to understand their energy bills.
 - Consumers want to have a summary page with all of the essential information.
 - Consumers want to be able to request a summary page with annexes or individual annexes – and have these sent to them by email, regular mail or internet.
 - Consumers want clear and uniform definitions, and they want to have these explained (preferably in the margin).
4. On January 1, 2009, the capacity tariff for transport services came into effect. From that day onwards, network operators have been required to charge customers a single fixed tariff covering all periodic network costs.
5. It is expected that the Bill on the Amendment of the Dutch Electricity Act 1998 and the Dutch Gas Act for the improvement of the functioning of the electricity and gas markets will be adopted by late 2010 or early 2011. This bill includes the introduction of a mandatory supplier model.
6. This mandatory supplier model means that suppliers provide their customers with an integrated energy bill of the supply costs and the (periodic) network costs.
7. The foregoing had been reason for the Office of Energy Regulation to ask the suppliers to draw up a new proposal for a non-mandatory guideline on energy bills, which would already take into account that the mandatory supplier model would be introduced in the near future.
8. The new NMa Guidelines: provision of information by energy suppliers to consumers¹ have been taken into account in the drafting process of these guidelines.

¹ Decision of the Board of the NMa, Dutch Government Gazette 2009, no. 141172, dated 23 September 2009.

Purpose of these Guidelines

9. The purpose of these guidelines is that consumers are better able to understand their energy bills, and also that they are better able to verify their energy bills. These guidelines thus serve as a model for energy suppliers, consumers and regulators.

Creation and communication

10. The contents of these guidelines have been prepared by the so-called BEEN working group, which was composed of representatives of the energy suppliers.
11. The Office of Energy Regulation fleshed out these guidelines' contents in more detail, and it will also publish these guidelines.
12. In the energy supplier comparison tool, called EnergieWijzer, on consumer information website ConsuWijzer (www.consuwijzer.nl), the Office of Energy Regulation will announce which of the energy suppliers comply with the 2010 Guidelines on consumer energy bills.

Basic principles

13. The 2010 Guidelines on consumer energy bills dovetail with the Guidelines on the provision of information by energy suppliers to consumers, and they enable consumers to compare the tariffs that are used in their energy bills with those that the energy suppliers had offered to them, or with those that the energy suppliers had included in the contract confirmations to their customers.
14. Consumers must be able to compare energy bills when switching energy suppliers.
15. In these Guidelines, a choice has been made for listing the supply tariffs and due energy tax as separate items. In addition, the Office of Energy Regulation prefers to list the energy tariffs on the energy bill with VAT included. If the latter, for technical reasons, led to disproportionately high costs, energy suppliers would then be allowed to list VAT as a separate item.
16. In addition, the 2010 Guidelines on consumer energy bills should leave suppliers enough room to be able to distinguish themselves with the energy bill.
17. Suppliers may offer consumers either a summarized or a detailed energy bill. If suppliers choose to give their customers summarized energy bills, consumers will have the opportunity to

2010 Guidelines on consumer energy bills

request their suppliers to send them a detailed energy bill, which suppliers will then send to them.

18. The actual form of the energy bill (paper, internet or email) depends on what supplier and consumer have agreed upon.
19. Apart from the choice mentioned under marginal 17, consumers can additionally request their supplier to provide them with further details that would enable them to verify their energy bill.
20. Definitions and their explanations that are used in the energy bills are nationally standardized (see the explanation below for the terms used).
21. The 2010 Guidelines on consumer energy bills concern the invoicing of energy distribution (electricity and natural gas) to consumers.
22. The 2010 Guidelines on consumer energy bills came into effect on March 31, 2010. Until January 1, 2011, energy suppliers have the opportunity to implement these guidelines. The implementation of the guidelines precedes the introduction of the mandatory supplier model. From January 1, 2011 onwards, energy bills need to comply with the 2010 Guidelines on consumer energy bills.
23. In late 2009, the energy industry has re-examined the basic principles of the 2010 Guidelines on consumer energy bills. It turned out that consumers completely back these basic principles.
24. Energy bills need to comply with tax regulations.

Guidelines regarding energy bills formats

25. The 2010 Guidelines on consumer energy bills list what information needs to be at least included in summarized energy bills and in detailed energy bills.
26. Furthermore, the guidelines include specifications for what consumers at least need to be provided with in order for them to calculate the average prices on the energy bill (optional specification).

Summarized energy bills contain at least the following details:

27. (see example A):
- a. Details of the energy supplier (name and contact details in case of questions).
 - b. The customer's name, billing address, supply address, and EAN code(s) of the connection(s).
 - c. Date and reference number of energy bill.
 - d. Specification of service period the energy bill relates to.
 - e. Specification of meter readings at the beginning and at the end of the service period, the method of reading the meter, the dates of the meter readings, the electricity and gas usage data, and, if applicable, the amount of electricity re-delivered to the grid.
 - f. Overview of energy products and the total amounts per product, and using at least the following breakdown:
 - electricity (excluding the energy tax due)
 - natural gas (excluding the energy tax due)
 - standing charges for supply
 - energy tax on electricity that is due
 - energy tax on natural gas that is due
 - legally required deduction from the energy tax
 - network costs
 - g. Total amount due of the energy bill
 - h. The sum of the monthly payment amounts.
 - i. The amount of the balance due or the refund.
 - j. The amount of VAT due or refunded (mandatory for VAT-liable businesses).
 - k. The new monthly payment amount.
 - l. Emergency helpline number.
 - m. The network operator's contact details.
 - n. A statement that the energy supplier will draw up a detailed energy bill upon request, which includes a detailed specification of the energy costs and usage.

Detailed energy bills contain at least the following information:

28. (see example B):
- a. Usage details for the billed period for each meter. If the usage amount differs from the difference between the meter readings at the beginning and at the end of the service period, an explanation of the applied correction must be included.
 - b. If applicable, the amount of electricity re-delivered, per meter.
 - c. Specification of variable tariff for electricity into high tariff (or normal tariff), low tariff, and, if applicable, types of products.

- d. For electricity and natural gas, at least the total average usage-related tariff (for the service period) needs to be included. An explanation must be included of how the total average tariff was determined.
- e. If applicable, at least the total average tariff for the buy back period for electricity that is exported back needs to be included. An explanation must be included of how the total average tariff was determined.
- f. Breakdown of the supplier's fixed amount into electricity and natural gas.
- g. Breakdown of the network costs into electricity and natural gas.
- h. Details of the connection type by mentioning the nominal capacity (fixed capacity).
- i. Breakdown of the amount of the monthly payments that have already been billed.
- j. VAT specification: breakdown of the amounts of products into the different VAT rates and related amounts, and into distributors and network operators, including VAT number. This specification is only required for distributions to business clients – this is not required for distributions to private consumers.
- k. A statement that, upon request, the energy supplier will make available a calculation of the average prices including a breakdown of the variable tariff components into tariff periods.

If consumers would like to receive additional information in order for them to verify their energy bill, the additional information should contain the following:

- 29. (see example C):
 - a. Upon request, the customer receives a specification of how the average tariffs have been calculated.
 - b. For each product listed on the energy bill, the specification explains how the subtotals have been calculated based on the actually used tariffs per tariff period, weighted for the usage per tariff period.
 - c. The specification relates to all variable and fixed tariff components on the energy bill of the supply tariff, the re-delivery tariff, the energy tax, VAT, and the total of the network costs.

Terms used in these guidelines

Insofar they are featured in the energy bills, at least the following terms must be explained as follows. Distributors may change these texts in order for these to better reflect their corporate identities.

| | |
|-------------------------------------|--|
| EAN code | The EAN code is a unique number, and every connection is assigned one. For example, it makes the administration process easier, when customers move to a new address. |
| Meter readings | These are the readings of the electricity meter or the natural gas meter, which we use to calculate your energy usage. Collecting meter readings can be done in one of the following ways: O = collected by metering company K = submitted by client S = estimated |
| Supply costs | Energy supply tariffs are composed of a standing charge (fixed fee or fixed amount) and a unit rate for the consumed quantities of energy (kWh or m3). |
| Network costs | This is the total amount that the distributor, on behalf of the network operator, periodically charges the customer. These costs are composed of a periodical charge for the connection to your local network operator's network (a periodical connection charge), a periodical charge for energy transport via that network (capacity tariff and standing charge), the costs of the metering service (metering tariff) and the costs of the system services (a system services tariff only applies to electricity). |
| Contact details of network operator | Contact details of the network operators can be found here: or: Contact details of your network operators can be found on our website. |
| Regional surcharge natural gas | Costs of the national transport network for natural gas depend on where you live: the farther you live from Slochteren (Groningen), the higher the costs. The distributor is charged these costs by the operator of the national gas transmission grid. |

| | |
|--|---|
| Correction factor for natural gas | <p>The measured volume is corrected for:</p> <p><u>Calorific value:</u> Your gas comes from various sources, not just from the Slochteren gas field. Gas from different gas fields may have different (higher or lower) heating values. This means the calorific value of the supplied gas may slightly deviate from the standard calorific value of the gas from Slochteren. The calorific value is an indication of the heating value of a certain fuel. The higher the calorific value, the less fuel you need to produce the same amount of heat. Calorific values are thus used to correct for the differences in heating values of the supplied gas and the Slochteren gas.</p> <p><u>Temperature:</u> The volume of your gas depends on the temperature. If your meter does not correct for the temperature of the supplied gas, we will apply a standard correction factor of 0.97.</p> |
| Energy tax | <p>Energy tax is a type of ecotax imposed by the government on electricity and natural gas usage. The level of this tax depends on electricity and natural gas usage.</p> |
| Legally required deduction from the energy tax | <p>By way of compensation for the energy tax, a fixed amount will be annually deducted from the energy bill of each connection.</p> |
| Average energy price/tariffs | <p>The prices/tariffs per unit that you see are an average of the prices/tariffs in the time period your energy bill relates to. The standing charges are calculated for each day, based on the prices/tariffs for that day.</p> <p>For the usage costs, your electricity usage is distributed based on your average usage pattern, and for natural gas, based on outside temperatures.</p> |
| New monthly payment amount | <p>Your fixed monthly payment amount has been determined based on your usage in the previous period and on expected price levels. If you expect your usage to significantly change in the next period, we advise you to contact us and have us adjust your monthly payment amount.</p> |
| High/peak/day tariff, low/off-peak/night tariff, normal tariff | <p>If you have a variable rate meter, your electricity usage is charged off-peak tariffs during off-peak hours, and peak tariffs during peak hours. Your local network operator will automatically change the rates of the variable rate meter</p> |

accordingly. Although it may vary in different regions, off-peak hours are on weekdays from 9pm or 11pm until 7am, on weekends and public holidays.

If you have a single rate meter, your electricity usage is charged a normal tariff, irrespective of peak or off-peak hours.

| EXAMPLE A - Summarized bill (including VAT) | | | | | |
|--|------------------------------|------------------|-----------------------|------------------|-----------------|
| Customer details | | | | | |
| Billing address | Berglaan 1 9999 ZZ Bergen | | | | |
| Customer name/ reference number | Jansen/8521-22457 | | | | |
| Billing reference number | 2010-548987 | | | | |
| Billing date | October 25, 2010 | | | | |
| Supply address | Berglaan 1 9999 ZZ Bergen | | | | |
| EAN Code electricity | 58985215454 | | | | |
| EAN Code gas | 58983656321 | | | | |
| Annual bill from | 1 Oct | up to and | 30 Sep | | |
| | | including | | | |
| Electricity (including VAT) | | | | € | 446,83 |
| Gas (including VAT) | | | | € | 252,03 |
| Standing charges for supply (including VAT) | | | | € | 29,20 |
| Other products (including VAT) | | | | € | 390,00 |
| Energy tax (including VAT) | | | | € | 916,68 |
| Energy tax deduction (including VAT) | | | | € | 384,18- |
| Total supplied by our company (including VAT) | | | | € | 1.650,55 |
| Network costs (including VAT) | | | | € | 370,78 |
| Total of this bill (including VAT) | | | | € | 2.021,33 |
| Already charged monthly payments | | | | € | 2.253,99 |
| Received by you | | | | € | 232,66- |
| VAT balance | | | | € | 37,15- |
| New monthly payment (including VAT) | | | | € | 211,65 |
| VAT specification | | | | | |
| Name and VAT number | Over | | Charged | | |
| NV Energy supply company..... | € 1.059,29 | 19,00% | € | 201,26 | |
| NV Other products... | € 327,73 | 19,00% | € | 62,27 | |
| NV Network operator..... | € 311,58 | 19,00% | € | 59,20 | |
| | | | € | 322,73 | |
| VAT in monthly payments | | | € | 359,88 | |
| VAT Balance | | | € | 37,15- | |
| Meter readings | beginning | date/srt* | end | date/srt* | usage |
| Electricity supply high | 16.035 | 1 Oct/k | 19.353 | 30 Sep/o | 3.318 kWh |
| Electricity supply low | 12.411 | 1 Oct/k | 13.615 | 30 Sep/o | 1.204 kWh |
| Electricity re-delivery high | 2.978 | 1 Oct/k | 3.425 | 30 Sep/o | 447 kWh |
| Electricity re-delivery low | 511 | 1 Oct/k | 551 | 30 Sep/o | 40 kWh |
| Gas supply | 25.600 | 1 Oct/k | 27.700 | 30 Sep/o | 2.100 m3 |
| | | | <i>Gas correction</i> | <i>0,996</i> | <i>2.092 m3</i> |
| * srt: collection method: k: from meter reading card; s: estimation; o: physical collection | | | | | |
| Upon request we shall draw up a detailed energy bill which includes a detailed specification of the energy costs and usage | | | | | |
| Emergency helpline number call: 0800-9009 | | | | | |

| EXAMPLE A - Summarized bill (excluding VAT) | | | | | |
|--|------------------------------|------------------|-----------------------|------------------|-----------------|
| Customer details | | | | | |
| Billing address | Berglaan 1 9999 ZZ Bergen | | | | |
| Customer name/ reference number | Jansen/8521-22457 | | | | |
| Billing reference number | 2010-548987 | | | | |
| Billing date | 25 oktober 2010 | | | | |
| Supply address | Berglaan 1 9999 ZZ Bergen | | | | |
| EAN Code electricity | 58985215454 | | | | |
| EAN Code gas | 58983656321 | | | | |
| Annual bill from | 1 Oct | up to and | 30 Sep | | |
| | | including | | | |
| Electricity | | | | € | 375,49 |
| Gas | | | | € | 211,79 |
| Standing charges for supply | | | | € | 24,54 |
| Other products | | | | € | 327,73 |
| Energy tax | | | | € | 770,32 |
| Energy tax deduction | | | | € | 322,84- |
| Total supplied by our company | | | | € | 1.387,02 |
| Network costs | | | | € | 311,58 |
| VAT | | | | € | 322,73 |
| Total of this bill | | | | € | 2.021,33 |
| Already charged monthly payments | | | | € | 2.253,99 |
| Received by you | | | | € | 232,66- |
| VAT balance | | | | € | 37,15- |
| New monthly payment (including VAT) | | | | € | 211,65 |
| VAT specification | | | | | |
| Name and VAT number | Over | | Charged | | |
| NV Energy supply company..... | € 1.059,29 | 19,00% | € | 201,26 | |
| NV Other products... | € 327,73 | 19,00% | € | 62,27 | |
| NV Network operator..... | € 311,58 | 19,00% | € | 59,20 | |
| | | | € | 322,73 | |
| VAT in monthly payments | | | € | 359,88 | |
| VAT Balance | | | € | 37,15- | |
| Meter readings | beginning | date/srt* | end | date/srt* | usage |
| Electricity supply high | 16.035 | 1 Oct/k | 19.353 | 30 Sep/o | 3.318 kWh |
| Electricity supply low | 12.411 | 1 Oct/k | 13.615 | 30 Sep/o | 1.204 kWh |
| Electricity re-delivery high | 2.978 | 1 Oct/k | 3.425 | 30 Sep/o | 447 kWh |
| Electricity re-delivery low | 511 | 1 Oct/k | 551 | 30 Sep/o | 40 kWh |
| Gas supply | 25.600 | 1 Oct/k | 27.700 | 30 Sep/o | 2.100 m3 |
| | | | <i>Gas correction</i> | <i>0,996</i> | <i>2.092 m3</i> |
| * srt: collection method: k: from meter reading card; s: estimation; o: physical collection | | | | | |
| Upon request we shall draw up a detailed energy bill which includes a detailed specification of the energy costs and usage | | | | | |
| Emergency helpline number call: 0800-9009 | | | | | |

| EXAMPLE B - Detailed bill (including VAT) | | | | | | |
|---|------------------------------|----------------------------|-----------------------|------------------|-----------------|-----|
| Customer details | | | | | | |
| Billing address | Berglaan 1 9999 ZZ Bergen | | | | | |
| Customer name/ reference number | Jansen/8521-22457 | | | | | |
| Billing reference number | 2010-548987 | | | | | |
| Billing date | 25 oktober 2010 | | | | | |
| Supply address | Berglaan 1 9999 ZZ Bergen | | | | | |
| EAN Code electricity | 58985215454 | | | | | |
| EAN Code gas | 58983656321 | | | | | |
| Annual bill from | 1 Oct | up to and including | 30 Sep | | | |
| Elektricity (including VAT) | | | | € | 446,83 | |
| Gas (including VAT) | | | | € | 252,03 | |
| Standing charges for supply (including VAT) | | | | € | 29,20 | |
| Other products (including VAT) | | | | € | 390,00 | |
| Energy tax (including VAT) | | | | € | 916,68 | |
| Energy tax deduction (including VAT) | | | | € | 384,18- | |
| Total supplied by our company (including VAT) | | | | € | 1.650,55 | |
| Network costs (including VAT) | | | | € | 370,78 | |
| Total of this bill (including VAT) | | | | € | 2.021,33 | |
| Already charged monthly payments | | | | € | 2.253,99 | |
| Received by you | | | | € | 232,66- | |
| VAT balance | | | | € | 37,15- | |
| New monthly payment (including VAT) | | | | € | 211,65 | |
| VAT specification | | | | | | |
| Name and VAT number | Over | | Charged | | | |
| NV Energy supply company..... | € 1.059,29 | 19,00% | € 201,26 | | | |
| NV Other products... | € 327,73 | 19,00% | € 62,27 | | | |
| NV Network operator..... | € 311,58 | 19,00% | € 59,20 | | | |
| | | | € 322,73 | | | |
| VAT in monthly payments | | | € 359,88 | | | |
| VAT Balance | | | € 37,15- | | | |
| Meter readings | beginning | date/srt* | end | date/srt* | usage | |
| Electricity supply high | 16.035 | 1 Oct/k | 19.353 | 30 Sep/o | 3.318 | kWh |
| Electricity supply low | 12.411 | 1 Oct/k | 13.615 | 30 Sep/o | 1.204 | kWh |
| Elektricity re-delivery high | 2.978 | 1 Oct/k | 3.425 | 30 Sep/o | 447 | kWh |
| Elektricity re-delivery low | 511 | 1 Oct/k | 551 | 30 Sep/o | 40 | kWh |
| Gas supply | 25.600 | 1 Oct/k | 27.700 | 30 Sep/o | 2.100 | m3 |
| | | | <i>Gas correction</i> | <i>0,996</i> | 2.092 | m3 |
| * srt: collection method: k: from meter reading card; s: estimation; o: physical collection | | | | | | |
| Emergency helpline number call: 0800-9009 | | | | | | |

2010 Guidelines on consumer energy bills

| Specification | Usage | Unit | Price including VAT | | Charged |
|--|-------------|-------------|---------------------|------------|-------------------|
| Elektricity | | | | | |
| Purple power high | 3.318 | kWh | € 0,1263 | € | 419,01 |
| Re-delivery high | 447 | kWh | € 0,1254- | € | 56,07- |
| Total Purple power high | 2871 | kWh | € 0,1264 | € | 362,95 |
| Purple power low | 1.204 | kWh | € 0,0721 | € | 86,78 |
| Re-delivery low | 40 | kWh | € 0,0725- | € | 2,90- |
| Total Purple power low | 1164 | kWh | € 0,0721 | € | 83,88 |
| Total electricity usage | 4035 | kWh | € 0,1107 | € | 446,83 |
| Gas | | | | | |
| Yellow gas | 2092 | m3 | € 0,1205 | € | 252,03 |
| Total gas usage | 2092 | m3 | € 0,1205 | € | 252,03 |
| Standing supply charges | | | | | |
| Electricity | 365 | days | € 0,0500 | € | 18,24 |
| Gas | 365 | days | € 0,0300 | € | 10,96 |
| Total standing supply charges | 365 | days | € 0,0800 | € | 29,20 |
| Other products | | | | | |
| Heating boiler rent | 365 | days | € 1,00 | € | 365,00 |
| Finance low-energy light bulbs | | number | | € | 25,00 |
| Total other products | | | | € | 390,00 |
| Energy tax | | | | | |
| Energy tax on electricity | 4035 | kWh | € 0,1304 | € | 526,27 |
| Energy tax on gas | 2092 | m3 | € 0,1866 | € | 390,41 |
| Total Energy tax | | | | € | 916,68 |
| Energy tax deduction | 365 | days | € 1,0526- | € | 384,18- |
| TOTAL SUPPLIED BY OUR COMPANY | | | | | € 1.650,55 |
| Network costs | | | | | |
| Elektricity (up to and including 3x25A) | 365 | days | € 0,5500 | € | 200,76 |
| Gas (up to and including 40m3/h, 500 tot 7500 m3/y) | 365 | days | € 0,4658 | € | 170,02 |
| Total network costs | 365 | days | € 1,0158 | € | 370,78 |
| TOTAL OF THIS BILL (including VAT) | | | | | € 2.021,33 |
| Already charged monthly payments | | | | | € 2.253,99 |
| | Oct | Nov | Dec | Jan | |
| | € 165,42 | € 165,42 | € 165,42 | € 187,13 | |
| | Feb | Mar | Apr | May | |
| | € 187,13 | € 187,13 | € 187,13 | € 187,13 | |
| | Jun | Jul | Aug | Sep | |
| | € 187,13 | € 211,65 | € 211,65 | € 211,65 | |
| Received by you | | | | | € 232,66- |
| VAT balance | | | | | € 37,15- |
| New monthly payment (including VAT) | | | | | € 211,65 |
| Specification new monthly payment | | | € 211,65 | | |
| Based on the following usages and tariffs and other products | | | | | |
| Elektricity supply high | 3.318 | kWh | € 0,2256 | | |
| Elektricity supply low | 1.204 | kWh | € 0,1755 | | |
| Gas supply | 2.092 | m3 | € 0,2642 | | |
| Heating boiler rent | | | | | |
| Finance low-energy light bulbs | | | | | |
| Upon request we shall make avialable a calculation of the average prices including a breakdown of the variable tariff components into tariff periods | | | | | |

| EXAMPLE B - Detailed bill (excluding VAT) | | | | | | |
|--|------------------------------|----------------------------|-----------------------|------------------|-----------------|--|
| Customer details | | | | | | |
| Billing address | Berglaan 1 9999 ZZ Bergen | | | | | |
| Customer name/ reference number | Jansen/8521-22457 | | | | | |
| Billing reference number | 2010-548987 | | | | | |
| Billing date | 25 oktober 2010 | | | | | |
| Supply address | Berglaan 1 9999 ZZ Bergen | | | | | |
| EAN Code electricity | 58985215454 | | | | | |
| EAN Code gas | 58983656321 | | | | | |
| Annual bill from | 1 Oct | up to and including | 30 Sep | | | |
| Electricity | | | | € | 375,49 | |
| Gas | | | | € | 211,79 | |
| Standing charges for supply | | | | € | 24,54 | |
| Other products | | | | € | 327,73 | |
| Energy tax | | | | € | 770,32 | |
| Energy tax deduction | | | | € | 322,84- | |
| Total supplied by our company | | | | € | 1.387,02 | |
| Network costs | | | | € | 311,58 | |
| VAT | | | | € | 322,73 | |
| Total of this bill | | | | € | 2.021,33 | |
| Already charged monthly payments | | | | € | 2.253,99 | |
| Received by you | | | | € | 232,66- | |
| VAT balance | | | | € | 37,15- | |
| New monthly payment (including VAT) | | | | € | 211,65 | |
| VAT specification | | | | | | |
| Name and VAT number | Over | | Charged | | | |
| NV Energy supply company..... | € 1.059,29 | 19,00% | € 201,26 | | | |
| NV Other products... | € 327,73 | 19,00% | € 62,27 | | | |
| NV Network operator..... | € 311,58 | 19,00% | € 59,20 | | | |
| | | | € 322,73 | | | |
| VAT in monthly payments | | | € 359,88 | | | |
| VAT Balance | | | € 37,15- | | | |
| Meter readings | beginning | date/srt* | end | date/srt* | usage | |
| Electricity supply high | 16.035 | 1 Oct/k | 19.353 | 30 Sep/o | 3.318 kWh | |
| Elektricity supply low | 12.411 | 1 Oct/k | 13.615 | 30 Sep/o | 1.204 kWh | |
| Elektricity re-delivery high | 2.978 | 1 Oct/k | 3.425 | 30 Sep/o | 447 kWh | |
| Elektricity re-delivery low | 511 | 1 Oct/k | 551 | 30 Sep/o | 40 kWh | |
| Gas supply | 25.600 | 1 Oct/k | 27.700 | 30 Sep/o | 2.100 m3 | |
| | | | <i>Gas correction</i> | <i>0,996</i> | 2.092 m3 | |
| * srt: collection method: k: from meter reading card; s: estimation; o: fysical collection | | | | | | |
| Emergency helpline number call: 0800-9009 | | | | | | |

2010 Guidelines on consumer energy bills

| Specification | Usage | Unit | Price excluding VAT | | Charged |
|--|-------------|-------------|---------------------|---------------|-------------------|
| Elektricity | | | | | |
| Purple power high | 3.318 | kWh | € | 0,1061 | € 352,11 |
| Re-delivery high | 447 | kWh | € | 0,1054- | € 47,11- |
| Total Purple power high | 2871 | kWh | € | 0,1062 | € 305,00 |
| Purple power low | 1.204 | kWh | € | 0,0606 | € 72,93 |
| Re-delivery low | 40 | kWh | € | 0,0609- | € 2,44- |
| Total Purple power low | 1164 | kWh | € | 0,0606 | € 70,49 |
| Total electricity usage | 4035 | kWh | € | 0,0931 | € 375,49 |
| Gas | | | | | |
| Yellow gas | 2092 | m3 | € | 0,1012 | € 211,79 |
| Total gas usage | 2092 | m3 | € | 0,1012 | € 211,79 |
| Standing supply charges | | | | | |
| Electricity | 365 | days | € | 0,0420 | € 15,32 |
| Gas | 365 | days | € | 0,0252 | € 9,21 |
| Total standing supply charges | 365 | days | € | 0,0672 | € 24,54 |
| Other products | | | | | |
| Heating boiler rent | 365 | days | € | 0,84 | € 306,72 |
| Finance low-energy light bulbs | | number | | | € 21,01 |
| Total other products | | | | | € 327,73 |
| Energy tax | | | | | |
| Energy tax on electricity | 4035 | kWh | € | 0,1096 | € 442,24 |
| Energy tax on gas | 2092 | m3 | € | 0,1568 | € 328,07 |
| Total Energy tax | | | | | € 770,32 |
| Energy Tax deduction | 365 | days | € | 0,8845- | € 322,84- |
| TOTAL SUPPLIED BY OUR COMPANY | | | | | € 1.387,02 |
| Network costs | | | | | |
| Elektricity (up to and including 3x25A) | 365 | days | € | 0,4622 | € 168,70 |
| Gas (up to and including 40m3/h, 500 tot 7500 m3/y) | 365 | days | € | 0,3914 | € 142,87 |
| Total network costs | 365 | days | € | 0,8536 | € 311,58 |
| VAT | | | | | € 322,73 |
| TOTAL OF THIS BILL (including VAT) | | | | | € 2.021,33 |
| Already charged monthly payments | | | | | € 2.253,99 |
| | Oct | Nov | Dec | Jan | |
| | € 165,42 | € 165,42 | € 165,42 | € 187,13 | |
| | Feb | Mar | Apr | May | |
| | € 187,13 | € 187,13 | € 187,13 | € 187,13 | |
| | Jun | Jul | Aug | Sep | |
| | € 187,13 | € 211,65 | € 211,65 | € 211,65 | |
| Received by you | | | | | € 232,66- |
| VAT balance | | | | | € 37,15- |
| New monthly payment (including VAT) | | | | | € 211,65 |
| Specification new monthly payment | | | | | |
| | | | € | 211,65 | |
| Based on the following usages and tariffs and other products | | | | | |
| Electricity supply high | 3.318 | kWh | € | 0,2256 | |
| Elektricity supply low | 1.204 | kWh | € | 0,1755 | |
| Gas supply | 2.092 | m3 | € | 0,2642 | |
| Heating boiler rent | | | | | |
| Finance low-energy light bulbs | | | | | |
| Upon request we shall make avialable a calculation of the average prices including a breakdown of the variable tariff components into tariff periods | | | | | |

2010 Guideline on consumer energy bills

| EXAMPLE C - Full specification | | | | | | | | | | | | | | |
|---------------------------------|-----------------------------|----------------|---------------|-----------------|--------------|--------------------------------|---------------------------|--------------------|-----------------|----------|-----------------|--------------|---------|----------|
| SPECIFICATION CONSUMPTION COSTS | | | | | | | | | | | | | | |
| ----- | | | | | | | | | | | | | | |
| Electricity usage costs (kWh) | | | | | | | | | | | | | | |
| Products | Meter readings beginning | date/srt* | end | date/srt* | usage | Tariff | Subtotal | VAT | Total | | | | | |
| Purple power high | 16.035 | 1 Oct/k | 16.812 | 31 Dec/s | 777 | € 0,0951 | € 73,89 | € 73,89 | 19,00% | € 14,04 | € 87,93 | | | |
| Purple power high | 16.812 | 1 Jan/s | 18.319 | 30 Jun/s | 1.507 | € 0,1053 | € 158,69 | € 158,69 | 19,00% | € 30,15 | € 188,84 | | | |
| Purple power high | 18.319 | 1 Jul/s | 19.353 | 30 Sep/o | 1.034 | € 0,1156 | € 119,53 | € 119,53 | 19,00% | € 22,71 | € 142,24 | | | |
| Purple power high | 16.035 | 1 Oct/k | 19.353 | 30 Sep/o | 3.318 | € 0,1061 | € 352,11 | € 352,11 | 19,00% | € 66,90 | € 419,01 | | | |
| Re-delivery high | 2.978 | 1 Oct/k | 3.115 | 31 Dec/s | 137 | € 0,0951 | € 13,03 | € 13,03 | 19,00% | € 2,48 | € 15,50 | | | |
| Re-delivery high | 3.115 | 1 Jan/s | 3.285 | 30 Jun/s | 170 | € 0,1053 | € 17,90 | € 17,90 | 19,00% | € 3,40 | € 21,30 | | | |
| Re-delivery high | 3.285 | 1 Jul/s | 3.425 | 30 Sep/o | 140 | € 0,1156 | € 16,18 | € 16,18 | 19,00% | € 3,07 | € 19,26 | | | |
| Purple power high | 2.978 | 1 Oct/k | 3.425 | 30 Sep/o | 447 | € 0,1054 | € 47,11 | € 47,11 | 19,00% | € 8,95 | € 56,07 | | | |
| | | | | | | | SUBTOTAL Excl. VAT | € 305,00 | SUBTOTAL | | € 362,95 | | | |
| Purple power low | 12.411 | 1 Oct/k | 12.856 | 31 Dec/s | 445 | € 0,0551 | € 24,52 | € 24,52 | 19,00% | € 4,66 | € 29,18 | | | |
| Purple power low | 12.856 | 1 Jan/s | 13.278 | 30 Jun/s | 422 | € 0,0624 | € 26,33 | € 26,33 | 19,00% | € 5,00 | € 31,34 | | | |
| Purple power low | 13.278 | 1 Jul/s | 13.615 | 30 Sep/o | 337 | € 0,0655 | € 22,07 | € 22,07 | 19,00% | € 4,19 | € 26,27 | | | |
| Purple power low | 12.411 | 1 Oct/k | 13.615 | 30 Sep/o | 1.204 | € 0,0606 | € 72,93 | € 72,93 | 19,00% | € 13,86 | € 86,78 | | | |
| Re-delivery low | 511 | 1 Oct/k | 525 | 31 Dec/s | 14 | € 0,0551 | € 0,77 | € 0,77 | 19,00% | € 0,15 | € 0,92 | | | |
| Re-delivery low | 525 | 1 Jan/s | 537 | 30 Jun/s | 12 | € 0,0624 | € 0,75 | € 0,75 | 19,00% | € 0,14 | € 0,89 | | | |
| Re-delivery low | 537 | 1 Jul/s | 551 | 30 Sep/o | 14 | € 0,0655 | € 0,92 | € 0,92 | 19,00% | € 0,17 | € 1,09 | | | |
| Purple power low | 511 | 1 Oct/k | 551 | 30 Sep/o | 40 | € 0,0609 | € 2,44 | € 2,44 | 19,00% | € 0,46 | € 2,90 | | | |
| | | | | | | | SUBTOTAL Excl. VAT | € 70,49 | SUBTOTAL | | € 83,88 | | | |
| | | | | | | | TOTAL Excl. VAT | € 375,49 | TOTAL | | € 446,83 | | | |
| Gas usage costs | | | | | | | | | | | | | | |
| Products | Meter readings beginning | date/srt* | end | date/srt* | usage | correction | Tariff | Regional surcharge | Subtotal | VAT | Total | | | |
| Yellow gas | 25.600 | 1 Oct/k | 26.053 | 31 Dec/s | 453 | 451 | € 0,0381 | € 17,19 | € 0,0580 | € 26,17 | € 43,37 | 19,00% | € 8,24 | € 51,61 |
| Yellow gas | 26.053 | 1 Jan/s | 27.359 | 30 Jun/s | 1.306 | 1.301 | € 0,0437 | € 56,85 | € 0,0580 | € 75,46 | € 132,31 | 19,00% | € 25,14 | € 157,45 |
| Yellow gas | 27.359 | 1 Jul/s | 27.700 | 30 Sep/o | 341 | 340 | € 0,0483 | € 16,41 | € 0,0580 | € 19,70 | € 36,11 | 19,00% | € 6,86 | € 42,97 |
| Yellow gas | 25.600 | 1 Oct/k | 27.700 | 30 Sep/o | 2.100 | 2.092 | € 0,0432 | € 90,46 | € 0,0580 | € 121,34 | € 211,79 | 19,00% | € 40,24 | € 252,03 |
| | | | | | | Correction for calorific value | | | | | | 1,027 | | |
| | | | | | | Correction for temperature | | | | | | 0,970 | | |
| | | | | | | Total gas correction | | | | | | 0,996 | | |

2010 Guideline on consumer energy bills

Standing supply charges

| | Period | from | up to and including | Number of days | Tariff | Energy tax | Subtotal | VAT | Total |
|---|--------------|--------------|---------------------|----------------|--------------------------------|------------|----------|-----|----------------------|
| Standing supply charge electricity | 1 Oct | 1 Oct | 31 Dec | 92 | € 0,0360 | € 3,31 | € - | € - | € 3,31 |
| Standing supply charge electricity | 1 Jan | 1 Jan | 30 Sep | 273 | € 0,0440 | € 12,01 | € - | € - | € 12,01 |
| Standing supply charge electricity | 1 Oct | 1 Oct | 30 Sep | 365 | € 0,0420 | € 15,32 | € - | € - | € 15,32 |
| Standing supply charge gas | 1 Oct | 1 Oct | 31 Dec | 92 | € 0,0230 | € 2,12 | € - | € - | € 2,12 |
| Standing supply charge gas | 1 Jan | 1 Jan | 30 Sep | 273 | € 0,0260 | € 7,10 | € - | € - | € 7,10 |
| Standing supply charge gas | 1 Oct | 1 Oct | 30 Sep | 365 | € 0,0252 | € 9,21 | € - | € - | € 9,21 |
| | | | | | TOTAL Excl. VAT € 24,54 | | | | TOTAL € 29,20 |

Energy tax

| | Period | from | up to and including | Number kWh | Tariff energy tax on electricity | Subtotal | VAT | Total | |
|-------------------------------------|--------------|--------------|---------------------|--------------|----------------------------------|----------|---------|----------|-----------------------|
| Energy tax on electricity bracket 1 | 1 Oct | 1 Oct | 31 Dec | 1.071 | € 0,1085 | € 116,20 | € 22,08 | € 138,28 | |
| Energy tax on electricity bracket 2 | 1 Oct | 1 Oct | 31 Dec | - | € 0,0398 | € - | € - | € - | |
| Energy tax on electricity bracket 1 | 1 Jan | 1 Jan | 30 Sep | 2.964 | € 0,1100 | € 326,04 | € 61,95 | € 387,99 | |
| Energy tax on electricity bracket 2 | 1 Jan | 1 Jan | 30 Sep | - | € 0,0385 | € - | € - | € - | |
| Energy tax on electricity | 1 Jan | 1 Jan | 30 Sep | 4.035 | € 0,1096 | € 442,24 | € 84,03 | € 526,27 | |
| Energy tax on gas bracket 1 | 1 Oct | 1 Oct | 31 Dec | 451 | € 0,1529 | € 68,96 | € 13,10 | € 82,06 | |
| Energy tax on gas bracket 2 | 1 Oct | 1 Oct | 31 Dec | - | € 0,1385 | € - | € - | € - | |
| Energy tax on gas bracket 1 | 1 Jan | 1 Jan | 30 Sep | 1.641 | € 0,1579 | € 259,11 | € 49,23 | € 308,35 | |
| Energy tax on gas bracket 2 | 1 Jan | 1 Jan | 30 Sep | - | € 0,1385 | € - | € - | € - | |
| Energy tax on gas | 1 Jan | 1 Jan | 30 Sep | 2.092 | € 0,1568 | € 328,07 | € 62,33 | € 390,41 | |
| | | | | | TOTAL Excl. VAT € 770,32 | | | | TOTAL € 916,68 |
| Energy tax deduction | 1 Oct | 1 Oct | 31 Dec | 92 | € - | € - | € 15,46 | € 96,84 | |
| Energy tax deduction | 1 Jan | 1 Jan | 30 Sep | 273 | € - | € - | € 45,88 | € 287,35 | |
| Energy tax deduction | 1 Oct | 1 Oct | 30 Sep | 365 | € - | € - | € 61,34 | € 384,18 | |

Network costs

| | Period | from | up to and including | Number of days | Tariff | Energy tax | Subtotal | VAT | Total |
|----------------------------------|--------------|--------------|---------------------|----------------|---------------------------------|------------|----------|----------|-----------------------|
| Network costs electricity | 1 Oct | 1 Oct | 31 Dec | 92 | € 0,4094 | € 37,66 | € 7,16 | € 44,82 | |
| Network costs electricity | 1 Jan | 1 Jan | 30 Sep | 273 | € 0,4800 | € 131,04 | € 24,90 | € 155,94 | |
| Network costs electricity | 1 Oct | 1 Oct | 30 Sep | 365 | € 0,4622 | € 168,70 | € 32,05 | € 200,76 | |
| Network costs gas | 1 Oct | 1 Oct | 31 Dec | 92 | € 0,3660 | € 33,67 | € 6,40 | € 40,07 | |
| Network costs gas | 1 Jan | 1 Jan | 30 Sep | 273 | € 0,4000 | € 109,20 | € 20,75 | € 129,95 | |
| Network costs gas | 1 Oct | 1 Oct | 30 Sep | 365 | € 0,3914 | € 142,87 | € 27,15 | € 170,02 | |
| | | | | | TOTAL Excl. VAT € 311,58 | | | | TOTAL € 370,78 |

* srt: collection method: k: from meter reading card; s: estimation; o: physical collection

Emergency helpline number call: 0800-9009