

Local Benefit Requirements for Wind Energy Projects Across Europe



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EXECUTIVE SUMMARY

Europe needs to accelerate the deployment of wind energy to deliver on its climate, competitiveness and energy security objectives. But this cannot be done without public support. Wind energy depends on a strong social license to operate through broad support from local citizens. The wind industry already committed to ensure that wind energy delivers clear and tangible benefits.

Wind farms in Europe operate within strong frameworks for public participation, local taxation and benefit-sharing. This report sets out what those frameworks look like across EU Member States and beyond and why calls for new EU-level mandates are not needed.

Public participation before project approval is standard across the EU. Environmental Impact Assessment (EIA), Strategic Environmental Assessment (SEA), and spatial planning procedures require early notice, public access to documents, consultation periods of around 30-60 days and public hearings. In most cases ignoring public input can invalidate a permit.

Local communities also benefit directly through taxation. Every EU country levies local taxes on wind projects. In many small municipalities, wind farms are the biggest contributor to municipal budgets. In 2025 alone the European wind industry contributed €2.3 billion in local taxes. This represents a structured and reliable form of benefit-sharing. The numbers speak for themselves. For a reference 10-turbine, 50 MW onshore wind farm, annual local tax payments range from around €200,000 to €600,000 around Europe. While in some regions there are plans for taxation that would reach to up to €1m. This would threaten the financial situation of existing wind farms and make building new projects impossible.

Beyond taxation, most Member States have taken further steps. Three quarters have mandatory or strongly incentivised benefit-sharing frameworks in place. The remaining quarter – mostly countries with limited wind deployment - have no such requirements or incentives but local communities still receive significant local tax revenues.

Where benefit-sharing schemes exist, they differ widely. They vary in legal basis, beneficiary, form and timing. This reflects national legal traditions and local conditions. It also allows developers to adapt benefits to each project. Practice shows that local acceptance is highest when developers engage early, listen to communities, and respond to what locals actually value. Additional EU or national rules would reduce this flexibility.

Member States are also moving in different directions. Some are expanding benefit-sharing approaches. Others are stepping back. In Denmark, studies from the Danish Energy Agency found no clear link between statutory community benefit schemes and higher local support for wind projects. A one-size-fits-all EU requirement would risk ignoring local realities and could undermine investment conditions across the EU.

Wind energy already delivers value for communities through participation rights, local taxation and targeted benefit-sharing. The policy priority should be accelerating wind energy deployment.

OVERVIEW

Mandatory public participation: legally required procedural participation (consultation, hearings, etc.) which allows citizens to deliver feedback on the project.

Mandatory benefit-sharing: legally required redistribution of the economic value created by the wind project to affected communities or residents, through monetary or non-monetary benefits beyond general taxation.

Incentives for voluntary benefit-sharing: legal, regulatory or policy measures encouraging benefit-sharing without making it binding. In practice this leads to tailored benefits in almost all projects.

Local taxation: taxes, levies or other fiscal revenues accruing to local or regional authorities (wind-specific or de facto applicable to wind projects).

Country	Public participation ¹	Benefit-sharing	Local taxation
EU Countries			
Austria	Yes	Incentive	Yes
Belgium	Yes	Yes	Yes
Bulgaria	Yes	No	Yes
Croatia	Yes	Incentive	Yes
Czechia	Yes	No	Yes
Denmark	Yes	Yes	Yes
Estonia	Yes	Yes	Yes
Finland	Yes	No	Yes
France	Yes	Incentive	Yes
Germany	Yes	Yes	Yes

¹ Public participation in wind energy projects is mandatory in the EU, with minimum requirements outlined in Directive 2011/92/EU. However, each country has its own specific rules for public consultation.

Greece	Yes	Yes	Yes
Hungary	Yes	No	Yes
Ireland	Yes	Yes	Yes
Italy	Yes	Yes	Yes
Latvia	Yes	Yes	Yes
Lithuania	Yes	Yes	Yes
Luxembourg	Yes	No	Yes
Netherlands	Yes	Incentive	Yes
Poland	Yes	No	Yes
Portugal	Yes	Yes	Yes
Romania	Yes	Incentive	Yes
Slovakia	Yes	No	Yes
Slovenia	Yes	Yes	Yes
Spain	Yes	Yes	Yes
Sweden	Yes	Upcoming	Yes
Non-EU Countries			
Iceland	No	No	Yes
Norway	Yes	Incentive	Yes
Serbia	Yes	No	Yes
United Kingdom	England & Wales	Yes	In practice
	Scotland	Yes	Incentive
	Northern Ireland	Yes	In practice

ABBREVIATIONS

CfD	Contract for Difference
CPPA	Corporate Power Purchase Agreement
DSO	Distribution System Operator
EIA	Environmental Impact Assessment
EIS	Environmental Impact Study
EEZ	Exclusive Economic Zone
PPA	Power Purchase Agreement
REC	Renewable Energy Community
SEA	Strategic Environmental Assessment
TSO	Transmission System Operator
VAT	Value Added Tax

COMMUNITY ENGAGEMENT

Public Participation

YES

Wind energy is primarily governed at the provincial (Länder) level through “supramunicipal” spatial planning instruments (*überörtliche Raumordnung*), including wind energy zoning plans (*Windkraftzonen, Eignungszonen*). These plans are usually subject to a Strategic or Environmental Impact Assessment. Public participation at this stage follows provincial spatial-planning statutes and SEA rules. The public must be informed of an EIA or SEA at an early stage by the competent planning authority. This authority must also make draft plans and environmental reports publicly available. Any person may submit written comments. The minimum public display period is typically at least 4 to 6 weeks, depending on provincial law. Authorities must document how comments were considered in the final planning decision.

At project level wind farms are subject to the Environmental Impact Assessment (EIA) if the project meets one of the following thresholds:

- More than 30 MW installed capacity.
- More than 20 wind turbines.
- More than 15 MW or more than 10 turbines if located in or near protected areas.

If an EIA is required, the core public participation phase is the public disclosure (*öffentliche Auflage*) of the application documents and the Environmental Impact Statement (*Umweltverträglichkeitserklärung, UVE*). The documents must be made available electronically and physically, and displayed for a minimum of 6 weeks. During this period any person may submit written comments. The provincial authority commissions independent experts who assess environmental impacts and submitted comments. If necessary, a public oral hearing is held where parties may present arguments orally, question expert findings and/or submit supplementary statements.

Benefit-Sharing (Non-Tax)

No

No legal requirements.

Incentive Schemes for Voluntary Benefit-Sharing

YES

An indirect incentive for benefit-sharing exists for Austria’s Renewable Energy Community (REC) framework under the Renewable Energy Expansion Act (EAG 2021). Electricity supplied within an REC benefit from reduced grid tariffs that can amount to 40-60% of normal grid fees. RECs are also exempt from the renewable energy levy and, in certain configurations, from electricity taxes.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Property Tax	Based on assessed value of the land, the tax rate for commercial properties (0.2%) and the municipal multiplier (max. 500%)	Annual municipal tax on the land occupied by a “permanent building”.
Stamp Duty	1% of the annual leasing amount, multiplied by the leasing period in years (max. 18 years)	If a property is not acquired but leased, Austrian stamp duty is triggered for any leasing-contract that is established in writing. If the leasing contract is entered into for an indefinite period, Stamp Duty is calculated by multiplying the annual leasing expense by three.
Municipal Wage Tax <i>(Kommunalsteuer)</i>	3% of the monthly wage bill	Monthly municipal tax that applies to gross wages paid to employees attributable to a permanent establishment. A construction site constitutes a taxable permanent establishment if it lasts more than six months or is expected to do so. If a wind farm is operated without local staff or local permanent establishment, no <i>Kommunalsteuer</i> arises in that municipality.
Provincial Levy	In Burgenland: €3,000/MW/year	Provinces have started to impose levies at a regional level to cover costs relating to the construction and operation of wind power plants.



BELGIUM

COMMUNITY ENGAGEMENT

Public

Participation

YES

WALLONIA

At the start of the project, the developer must organise a public information meeting (reunion d'information publique) that is recorded. All questions raised and answers provided must be included in the permit application file. During the environmental permitting procedure, required for projects ≥ 3 MW, a formal 30-day public consultation must be organised at municipal level.

FLANDERS

Flemish soft law states that the permit application should include a "localisation note" explaining how the developer communicated with local stakeholders before the permit application, and how they will continue during and after the project. This guidance must be considered to successfully obtain permits.

Benefit-Sharing (Non-Tax)

YES

WALLONIA

A decree adopted in 2022 (*Pax Eolienica*) requires project developers to:

- Open up to 24.99% of project capital to citizen cooperatives.
- Open up to 24.99% of project capital to municipalities.

The inclusion of this requirement in binding legislation has raised concerns about the viability of wind projects, and the decree is currently under appeal before the Constitutional Court.

FLANDERS

The provinces of Oost Vlaanderen and Limburg mandate that wind projects include co-ownership for at least 20% of the project (10% local municipality and 10% citizens).

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentive schemes.

LOCAL TAXATION

	Tax/Fee	Rate/Amount	Description
WALLONIA	Municipal Tax Based on Masts and Pylons <i>(Taxe communale sur les mats et pylônes)</i>	€593/year/0.1MW	Annual municipal tax.
	Property Tax on Industrial Installations <i>(précompte immobilier)</i>	€80k/turbine/year	Collected by the Walloon Region. Not in place for 2026 – but will be introduced for 2027.

FLANDERS	Superficies Right Taxation <i>(opstalrecht)</i>	<i>See below</i>	<p>The superficies right is a real estate right that allows a developer to own and operate wind turbines on land owned by someone else, typically up to 99 years. This triggers several fiscal obligations:</p> <ul style="list-style-type: none"> • Registration at a notary can give rise to registration duties • During the term of the right, turbines and infrastructure are subject to property tax
	Registration Tax	5% of the total compensation paid to the landowner	A one-off tax collected by the region of Flanders.
	Property Tax <i>(précompte immobilier)</i>	<p>Base rate: 3,97% of indexed cadastral income</p> <p>On top of this base rate, provincial and municipal surcharges (<i>opcentiemen</i>) may apply.</p>	Annual tax on turbines and infrastructure, collected by the region of Flanders. The municipality only receives the municipal <i>opcentiemen</i> .



BULGARIA

COMMUNITY ENGAGEMENT

Public Participation

YES

For wind projects above 10 MW, which are subject to an Environmental Impact Assessment (EIA), public participation is mandatory. The procedure runs as follows:

- Notification of authorities and affected population through a 7-day online public notice.
- Consultation of the relevant authorities to determine the scope and content of the EIA report.
- Quality assessment of the EIA report by the competent authority within 30 days.
- Public hearing on the EIA report during which any citizen may review the EIA report, comment and ask questions.
- Based on the minutes of the public hearing the competent authority may require the report to be supplemented. If the report is updated it is subject to a new public hearing.

Wind farms must also comply with local spatial plans, giving municipalities a de facto veto power. Municipal Expert Councils (involving professional chambers and local administration) review these plans and their approval is required before a building permit can be issued.

Benefit-Sharing (Non-Tax)

NO

No legal requirements.

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentives.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Property Tax	0.01%-0.45% of the tax value of property	Annual municipal tax that applies to immovable property (i.e. land and buildings).
Waste Collection Fee	Set by each municipality	Annual municipal fee.
Transfer Tax	0.1%-3% of the value of the transferred real estate	One-off fee due if the developer acquires land rights.



CROATIA

COMMUNITY ENGAGEMENT

Public Participation

YES

1. Environmental procedures

A Strategic Environmental Assessment (SEA) procedure applies for strategies, plans and programmes which include among others energy projects like wind farms. This includes an early public notice of the beginning of the SEA and a minimum 30-day public consultation on the Strategic Study and draft strategy, plan or programme.

An Environmental Impact Assessment (EIA) procedure applies for wind energy projects over 20MW. This includes a public disclosure of the EIA study and a minimum 30-day public consultation on the EIA, including public hearings.

A screening is required for projects under 20MW to determine whether a full EIA is required. The procedure includes mandatory public information and a 30-day public disclosure of the Environmental Report.

In case of a cross-border impact, it is mandatory to notify the impacted countries and enable its public to participate.

2. Planning procedure

Public participation is mandatory through a 15 to 30-day public disclosure of draft spatial plans, including consulting the public on the establishment or amendment of this plan

3. Permitting procedure

Concerned parties must be informed and may request permit-related information. For the use of state-owned land for the construction of renewable energy facilities, the Ministry of Economy publishes information on expressions of interest and issued energy-approval decisions.

Benefit-Sharing (Non-Tax)

NO

No legal obligations, although most developers voluntarily contribute to local projects and activities.

Incentive Schemes for Voluntary Benefit-Sharing

YES

In public tenders for energy approvals on state-owned land, developers may voluntarily offer a higher production-based fee than the statutory 1 lipa/kWh in return for higher scores in the tender evaluation process.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Communal Fee <i>(komunalna naknada)</i>	Municipal Rate based on zone coefficient, purpose coefficient (usually higher for energy/industrial facilities than residential uses) and unit value per m ² .	A recurring annual fee similar to a local property tax.
Communal Contribution <i>(komunalni doprinos)</i>	Municipalities define the rate per cubic metre of the “building volume”. The amount can vary dramatically, with local mayors sometimes prescribing very high rates (e.g. €40/m ³) to extract as much revenue as possible from energy projects.	One-time infrastructure fee paid when a building permit is issued to the municipality. It is meant to cover the cost of local infrastructure (roads, utilities, etc.).
Production-based Land Use Levy <i>(naknada za korištenje prostora)</i>	1 lipa/kWh ~€0.0013/kWh	Fixed national rate, paid directly to the host municipality.
Installed Capacity Levy	€1.5/kW	Fixed national rate, paid directly to the host municipality.



CZECH REPUBLIC

COMMUNITY ENGAGEMENT

Public Participation

YES

Public participation is open to the general public through consultations on draft zoning plans, with published documents, the possibility to submit comments and occasional public hearings. This phase is decisive for whether wind farms are territorially allowed.

Mandatory public participation applies to projects subject to an Environmental Impact Assessment (EIA), with project documentation and expert opinions publicly available for a minimum 30-day public consultation period. A public hearing is held where the competent authority or the public considers it necessary, for example in cases of significant environmental impacts or substantial public interest.

For the formal approval process under the Building Act, participation is formal and limited to affected parties (i.e. landowners, residents with property rights to affected real estate, owners of neighbouring land and structures). Associations may also participate if their rights are affected. A notice of initiation of proceedings is published, following which affected parties may submit objections within typically 15 days.

Benefit-Sharing (Non-Tax)

No

No legal requirements.

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentives.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Wind Power Levy	CZH 50/MWh produced	Annual levy applied to electricity generation from wind. 98% of the revenue is allocated to the host municipality (or municipalities).
Agricultural Land Fund (ALF) withdrawal fee (If applicable)	Varies by land quality and area.	One-off fee if agricultural land is permanently or temporarily withdrawn for wind turbines, foundations, access roads or related infrastructure.
Forest Land Conversion Fee (If applicable)	Case-by-case	One-off financial compensation if forest land is temporarily or permanently used for wind turbines, foundations, access roads or related infrastructure.

COMMUNITY ENGAGEMENT**Public Participation**

YES

Onshore wind projects require a municipal planning basis, typically including a “municipal plan supplement” and a “local development plan”. Both the plan documents and any accompanying environmental assessments must undergo an 8-week public consultation. During those 8 weeks, the public can submit comments and objections.

For projects falling under the “Renewable Energy Bonus” (*see below*), developers must organise a public meeting on expected local impacts (no fixed minimum duration, usually 1.5-3 hours), generally held during the public consultation period for the municipal planning documents.

A national “renewable energy travel team” (*VE-rejseholdet*) supports municipalities with citizen dialogue during the planning and permitting process for onshore wind and solar PV projects. It was established as part of the June 2022 Climate Agreement on Green Electricity and Heating to help speed up the rollout of onshore renewable energy.

Benefit-Sharing (Non-Tax)

YES

Denmark applies four statutory community benefit schemes:

- **Loss of Value Scheme** (*Værditabsordningen*): compensation to neighbours for property devaluation, paid by the developer.
- **Sale Option Scheme** (*Salgsoptionsordningen*): immediate neighbours (within 6 times tip height) who experience a loss in value of more than 1% may sell their residential property to the developer during the first year of operation. In this case, the loss of value payment is subtracted.

NB: The evaluation of loss of real estate value is conducted by an independent evaluation committee after construction.

- **Renewable Energy Bonus** (*VE-bonus*): annual, tax-free payments to nearby residents (within 8 times tip height), tied to electricity production and previous year electricity prices (typically the value of producing 6,5 kWh).
- **Green Pool** (*Grøn pulje*): developer-funded grant scheme for local projects, administered by the municipality, amounting to 313,000 DKK/MW for onshore wind.

A 2026 Danish Energy Agency evaluation of these schemes shows that they have limited or no measurable impact on increasing local support. These findings support Green Power Denmark’s position that the current schemes do not achieve their policy goal and therefore should be adjusted or phased out.

The requirement in the Promotion of Renewable Energy Act (2009) that developers must offer at least **20% ownership to local citizens** has been **abolished**. However, more than half of Denmark's installed wind capacity is owned by citizens rather than private companies.

Incentive Schemes for Voluntary Benefit-Sharing
NO
No government incentives.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Corporate Income Tax (<i>Selskabsskat</i>)	22%	<ul style="list-style-type: none"> 85,76% to the State. 14,24% to the municipalities where the company's employees are employed. <p>Green Power Denmark believes that the 14,24% should instead be distributed to the municipalities that host the renewable energy projects.</p>
Property Tax (<i>Ejendomsskat / Grundskyld</i>)	Municipal rates, based on assessed land value	Direct municipal revenue. Wind and solar are reclassified as commercial land, greatly increasing assessed value compared to agricultural land.
Green Pool Contribution (<i>Grøn Pulje</i>)	313,000 DKK/MW for onshore wind	Mandatory developer payments to a municipal fund supporting local projects.
State Block Grant Redistribution	200m DKK/year (2026-2030) Based only on newly connected capacity (2031-2035)	<p>Additional national redistribution to municipalities that have set up new renewable energy capacity or already have a large renewable energy production. It is used to finance public services such as health, schools, elderly care, etc.</p> <p>This does not increase developer costs. Green Power Denmark recommends raising the amount to 400m DKK/year (~€53,500/year)</p>



ESTONIA

COMMUNITY ENGAGEMENT

Public Participation

YES

Public participation takes place during the spatial planning procedure – either to create a Municipal Designated Spatial Plan (defining new wind energy areas) or a Detailed Plan (setting the exact layout in an already designated area). The municipality must inform affected landowners at the start of planning (2 km radius for turbines up to 250 m; 3 km for taller turbines) and issue an announcement through its official channels.

Two mandatory consultation rounds then take place:

- After the municipality prepares the initial planning approach and the Environmental Impact Assessment (EIA) Programme, these documents are placed on public display for at least 30 days. Anyone in Estonia may submit comments.
- When the full spatial plan and EIA are complete, they are again displayed for minimum 30 days and open to feedback. Subsequently, a public discussion meeting must be held.

Benefit-Sharing (Non-Tax)

YES

Since 1 July 2023, Estonia has established a statutory benefit-sharing mechanism through a wind turbine fee (*tuulikutasu*). Developers of both onshore and offshore wind farms must pay a charge to host municipalities to compensate for impacts. It is calculated based on a minimum threshold of 70% of the plant's rated capacity, multiplied by the average power exchange price in the Estonian day-ahead market for the corresponding quarter. Roughly 1% of electricity sales revenue for onshore farms and 0.5% for offshore.

For onshore wind farms, it is distributed equally (50/50) to the municipality and to residents living within 2-3 km of the wind farm.

For offshore wind farms, 10% of the production charge is allocated as compensation to fishery undertakings when applicable. The rest is distributed proportionally among local municipalities within a 20 km radius from the wind farm's turbines. If no local municipalities are within this area, only the compensation to fishery undertakings is applied.

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentive schemes.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Land Tax	0.1%-0.5% of the cadastral value of the land	Annual municipal tax.
Wind Turbine Fee	1% of electricity sales revenue (onshore) 0.5% of electricity sales revenue (offshore)	Annual compensation fee distributed as follows: <ul style="list-style-type: none">• Onshore: 50% to the municipality, 50% to residents living within 2-3 km of the wind farm.• Offshore: 10% to fishery undertakings, the rest is distributed proportionally among local municipalities within a 20 km radius from the wind farm's turbines. If no local municipalities are within this area, only the compensation to fishery undertakings is applied.



FINLAND

COMMUNITY ENGAGEMENT

Public Participation

YES

Under the Environmental Impact Assessment Act, the permitting authority (*Lupa- ja valvontavirasto*) conducts two mandatory public consultations one on the EIA programme and one on the EIA report. The developer also organises public events at both stages.

Public consultations also take place during the land zoning process. General plans (prepared by the municipality) – necessary for small wind projects – and regional plans (prepared by the regional council) – also required for large wind projects – are both subject to public consultation before they can be adopted.

Developers commonly undertake additional voluntary engagement. Finnish Energy and other associations are actively promoting early communication and co-creation with local communities.

Benefit-Sharing (Non-Tax)

NO

No legal obligations. However, developers often agree on voluntary community funds, local infrastructure investments or other local contributions.

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentives.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Corporate Income Tax	20% (18% from 2027 onwards)	Split between <ul style="list-style-type: none"> State: 76,35%. Municipalities: 23,65%.
Real Estate Tax (Kiinteistövero)	For electricity production facilities: up to 3,10%. If a municipality hasn't set a specific rate for electricity production, the industrial property rate applies: 0,93%-2,00%	A municipal tax levied on the investment cost of the wind farm. The tax base includes the foundation, tower and nacelle. Taxable value is initially set at 75% of investment cost (proposed 35% for offshore projects is being discussed in Parliament). This rate is then reduced annually by 2,5%, until it reaches a floor of 49%. In 2024, municipalities received a total of €46.7 million in wind farm real estate (1,9% of all real estate tax paid in Finland), a 29,9% increase from

2023 and a 197,6% increase from 2020. In 33 municipalities, the wind power real estate tax was over 20% of all the municipality's real estate tax. 13 municipalities received over €1 million.

Proposed Real Estate Tax on Offshore Wind in EEZ (under review by the Parliament)	3,10% rate applied to 35% of investment cost.	Split between <ul style="list-style-type: none">• State: 80%.• Close by municipalities: 20%.
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COMMUNITY ENGAGEMENT**Public Participation****YES**

Wind farms over 50 metres in height or over 20 MW where turbine height is between 12-50 metres - in fact almost all commercial projects developed in France – are classified as “Classified Installations for Environmental Protection”. Therefore, they are subject to an environmental authorisation.

In the scope of this procedure, the developer must conduct a “prior consultation” (*concertation préalable*), before the permit application is submitted. This includes providing clear, accessible and sufficient information to the public on the project and allowing the public to express views (no specific formats are imposed). This results in a mandatory “consultation summary report” (*bilan de concertation*) – to be submitted as part of the permit application – describing how the public was engaged upstream and how their inputs were considered.

Since the APER Law of 2023 (Art. 16), outside designated renewable energy acceleration areas, developers must set up a “project committee” (*comité de projet*) at their own expense, composed of local authorities and relevant institutions (e.g. agricultural syndicates, environmental authorities, TSO/DSO representatives, etc.), that must assemble before the environmental authorisation request to discuss the project’s objectives, characteristics, socio-economic impacts, cost estimates, capacity, environmental and land use impacts.

Once the environmental authorisation request is submitted, a minimum 3-month (4-month if an environmental authority opinion is required) public consultation is organised². Two mandatory public meetings take place: one at the start of the consultation period, one at the end. During this time, all members of the public can comment on the project. It must be conducted partly online, ensuring digital access to all documentation. This documentation includes: a presentation of the project, the Environmental Impact Assessment (EIA), a non-technical summary of the EIA, opinions of all relevant parties (e.g. fire department, military, municipality, landowners, etc.). An independent public enquiry commissioner or panel, designated by the administrative court and paid for by the developer, collects and synthesises public observations before rendering a positive or negative

² Introduced by the Green Industry Act of 2023, this new public consultation procedure replaced the 30-day public enquiry (“*enquête publique*”) for wind energy projects whose permit applications were submitted after 22 October 2024.

opinion on the project. The prefect, in their final decision to authorise or not project, must consider the commissioner’s opinion.

For industrial projects with investment costs exceeding €600m (notably offshore wind), the National Commission for Public Debate (CNDP) organises a public debate that lasts 4-6 months.

Beyond individual wind energy projects, public participation in wind energy related decisions is mandated by law. The 2021 Law on Climate and Resilience established Regional Energy Committees, composed of local elected officials, tasked with promoting dialogue with municipalities on regional energy-related issues (e.g. regional targets for renewable energy deployment). The designation of renewable energy acceleration zones is within the purview of municipalities, with the obligation to hold a consultation with residents.

Benefit-Sharing (Non-Tax) *No legal requirements.*
NO

Incentive Schemes for Voluntary Benefit-Sharing *France incentivises voluntary community benefit-sharing in wind projects through a bonus points system (*bonus participatif*) in competitive tenders organised by the Energy Regulatory Commission (CRE). Under the tender specifications in force since 2021 (“CRE 5” tenders), out of an overall scoring chart of 100, projects may obtain a bonus of 2 points for co-investment (where locals are silent investors) and 3 to 5 points for co-ownership (where locals hold a significant portion of project equity and voting rights).*
YES

This incentive replaced earlier mechanisms that took the form of price-based bonuses (i.e. higher feed-in premiums), which were progressively abandoned and converted into non-price evaluation criteria to ensure compliance with EU competition and state-aid law.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Flat-rate Tax on Network Companies <i>(Impôt Forfaitaire sur les Entreprises de Réseau)</i>	€8,360 / MW installed capacity <i>(as of 1 Jan 2024)</i>	Direct local tax, payable from 1 January of the year following connection to the grid. For wind farms, revenues are shared between the department (30%) , the intermunicipal collaboration framework (50%) and the host municipality (20%) . The host municipality can negotiate with the intermunicipality to receive more from their 70% share.

		Before 2019, depending on the tax regimes of the specific intermunicipality, host municipalities could receive no direct share of this tax.
Development Tax <i>(Taxe d'Aménagement)</i>	€3000 / turbine	One-off fee paid during construction to receive the building permit. Distributed between the department and the municipality. Applicable if wind turbine height exceeds 12 metres.
Property Tax on Built Property <i>(Taxe Foncière sur les Propriétés Bâties)</i>	Based on cadastral rental value and local rate	Direct local tax distributed between the municipality and intermunicipality. <i>The 2024 Finance Law excludes wind turbine masts from this tax.</i>
Business Property Tax <i>(Cotisation Foncière des Entreprises)</i>	Based on rental value of business premises and local rate	Direct local tax distributed between the municipality and intermunicipality. For a wind farm, it applies to the surface occupied by the wind farms different components. <i>The 2024 Finance Law exonerates wind turbine masts from this tax.</i>
Value-Added Contribution <i>(Contribution sur la Valeur Ajoutée des Entreprises)</i>	Calculated by multiplying the taxable value-added and a specific rate that depends on turnover	Direct local tax distributed between the department (47%) and the intermunicipality (53%). Applicable for all companies with annual turnover exceeding €152,500. <i>Planned full phase-out around 2027.</i>
Maritime Public Domain Tax on Offshore Wind <i>(Taxe éolienne en mer sur le domaine public maritime)</i>	€20,248 / MW installed capacity	Annual tax for offshore wind farms up to 22 km from coasts, distributed the following way: <ul style="list-style-type: none"> • Coastal municipalities from which the turbines are visible: 50% • Fisheries and Aquaculture Committees: 35% • French Office for Biodiversity: 10% • Sea Rescue Organisations: 5%
Exclusive Economic Zone Tax on Offshore Wind <i>(Taxe éolienne en mer en zone économique exclusive)</i>	€20,248 / MW installed capacity	Annual tax for offshore wind farms between 22 and 370 km from coasts, situated in France's exclusive economic zone. This tax is collected by the State and finances sustainable marine initiatives.



GERMANY

COMMUNITY ENGAGEMENT

Public Participation
YES

Public participation in wind energy projects is mandated at national level and is included in federal state legislation. It takes place formally through the planning process.

Outside designated wind energy areas a mandatory 30-day project-specific public consultation applies.

Inside designated wind energy areas public consultation is mandatory in the process of drafting and passing the regional plan that determines wind energy areas: the draft plan is presented to the public for feedback, input is reviewed, the draft is revised accordingly. Following this, reviews are subject to another citizen consultation and the finalised plan is sent to a higher administrative authority for approval.

Benefit-Sharing (Non-Tax)
Yes

Some federal states require or allow **co-ownership offers** to residents within 2.5 km of the centre of the wind turbine tower.

- **Mandatory:** Mecklenburg-Western Pomerania (at least 10% owned by host municipalities, at least 10% offered to eligible residents with a maximum share price of €500).
- **Permitted:** North Rhine-Westphalia, Lower Saxony, and Saarland.

§6 EEG (Renewable Energy Sources Act) stipulates that wind park operators can **voluntarily** pay €0.002/kWh to municipalities within 2.5 km of the turbine tower. 9 out of 13 states have made benefit-sharing with host communities mandatory:

- **Mandatory municipal payments** (usually €0,002/kWh): Bavaria, Brandenburg, Saxony, Saxony-Anhalt and Thuringia.
- **Mandatory municipal payments** (usually €0,002/kWh) **AND choice of one instrument from a toolbox for residents within 2.5 km radius** (i.e. direct payments, co-ownership offers, funding a charitable foundation, discounted electricity tariffs): North Rhine-Westphalia, Lower Saxony and Saarland.
- **Mandatory annual payment to local citizens** (€2.5k/MW installed capacity): Mecklenburg Western-Pomerania.

Incentive Schemes for Voluntary Benefit-Sharing
YES

Developers can be reimbursed by the grid operator for the sum paid to the local authorities, but only if they have received EEG support (e.g. market premium or feed-in tariffs).

Germany has also created a special category for citizen-owned renewable energy projects (defined as citizens detaining majority voting rights) within its

auction framework. These projects benefit from special auction rules, such as exemptions from auctions for projects up to 18 MW.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Corporate Income Tax	15% tax + additional solidarity surcharge of 5,5% applied to the tax = roughly 15.825%	Applied at national level on taxable profits. Distributed equally (50/50) between the Federal Government and states.
Trade Tax (<i>Gewerbesteuer</i>)	14% on average	<p>The primary local tax for all commercial enterprises including wind farms. Levied by municipalities; rate varies by location. Paid annually with quarterly advance payments.</p> <p>Special allocation rule for wind farms operating across multiple municipalities:</p> <ul style="list-style-type: none"> • 10% of the tax allocation is based on employee wages. • 90% on installed capacity. <p>This ensures that municipalities where wind turbines are located, rather than the company's headquarter municipality, receives most of the tax revenue</p>
Property Tax (<i>Grundsteuer</i>)	Amount determined by the property's assessed value and each municipality's own assessment rate	Local tax on land and real estate, levied by the municipality and determined annually.
Real Estate Transfer Tax (<i>Grunderwerbssteuer</i>)	Purchase price multiplied by the tax rate (3.5-6.5% depending on the state)	One-off payment only if land is purchased (many wind farms lease land to avoid this tax). Collected by federal states.

COMMUNITY ENGAGEMENT
Public Participation
YES

Wind farms in Greece larger than 10 MW are subject to an Environmental Impact Assessment (EIA) and an Environmental Approval Decision (AEPO).

Public consultation is mandatory during the EIA Process. The developer must submit an Environmental Impact Study (EIS) to the competent authority: Ministry of Environment & Energy (for large projects larger than 60MW, or larger than 45MW if located in protected area), or decentralised administration (for smaller projects between 10-60 MW, or between 10-45 MW if located in protected area). A minimum 30-day public consultation follows. The EIA gets published on the official electronic environmental registry and notices sent to affected municipalities, regional authorities and relevant public bodies. During this period citizens have the right to review the EIS and submit formal comments.

The Regional Council is required to issue an opinion on the project which includes seeking the views of the Municipal Council(s) of the affected area. This ensures direct involvement of the local authorities before any approval is granted.

The environmental authority is not required to follow public opinion, but it must demonstrate that all comments were duly examined. Failure to do so exposes the permit to annulment by administrative courts.

Benefit-Sharing (Non-Tax)
YES

Greek wind farms are subject to a Special RES Fee that depends on the remuneration scheme under which they operate. Projects that are supported by a CfD with DAPEEP (Greek RES operator) pay a fee equivalent to 3% of their turnover, while projects not covered by a CfD with DAPEEP (such as those operating under a corporate PPA) are subject to a flat charge of €2/MWh generated. This fee is collected by DAPEEP and redistributed at the local level: 40% is returned directly to households in the hosting communities in the form of electricity bill discounts. The remaining 60% is allocated to municipalities to fund environmental projects, local development initiatives, and broader community support measures.

Incentive Schemes for Voluntary Benefit-Sharing
NO

No government incentive schemes.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Land Usage Fee	€3,000-4,000/ha	<p>A one-off fee paid before construction begins covering the total area excavated for wind turbine foundations and associated works.</p> <p>Applies primarily to forest land where most Greek wind farms are located.</p>
Reforestation Cost	€10,000/ha	<p>Developers are required to reforest an area equivalent to that affected by wind farm construction. Alternatively, they may make a single payment of the equivalent cost directly to the Forest Authority.</p>
Special RES Fee	<p>3% of turnover (if under a CfD with DAPEEP)</p> <p>€2/MWh (if not under a CfD with DAPEEP, e.g. corporate PPA)</p>	<p>The fee is collected by DAPEEP (RES Operator):</p> <ul style="list-style-type: none"> • 40% is returned as electricity bill discounts to local households in hosting communities. • 60% is allocated to municipalities for environmental projects, local development and community support.

COMMUNITY ENGAGEMENT

Public Participation

YES

Any use or occupation of privately owned land requires the owner's permission and a signed agreement. This applies to temporary land use (e.g., work sites), construction impacts, utility lines, and the creation of easements. If the project causes restrictions on land use or reduces property value, the owner must receive compensation or an indemnification agreement.

When the project requires a change to the Local Building Regulation (HÉSZ), meaning the planned site is not currently zoned for energy production, municipalities must legally involve residents. This process includes:

- Issuing a public notice announcing the start of the amendment.
- Making draft documents available to the public.
- Providing a comment period for objections.
- Holding a public municipal council meeting where the amendment is discussed.
- A final council vote on the zoning modification.

Benefit Sharing (Non-Tax)

No

No legal obligation. However, municipalities frequently negotiate additional expectations as part of zoning modifications or development agreements.

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentive schemes.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Local Business Tax	0-2%	Applied on gross margin. Paid directly to the municipality.
Property Tax	Up to 3% of the value of non-agricultural land	May be applied by municipalities, but in practice is often not imposed on wind farms.

It is worth noting that wind energy developers in Hungary are subject to a 9% corporate income tax and a 31% income tax on energy suppliers ("Robin Hood Tax") applied to their pre-tax profits, resulting in a very high tax burden at the national level.



ICELAND

Note: Iceland’s first utility-scale wind farm is expected to be commissioned this year. As wind power deployment is still at an early stage in the country, the regulatory and policy framework remains limited and will continue to evolve. Further regulatory developments are therefore expected in the near future as operational experience is gained and the sector matures.

COMMUNITY ENGAGEMENT

Public Participation *No specific requirements for wind energy projects.*

NO

Benefit-Sharing (Non- *No legal requirements.*

Tax)

NO

Incentive Schemes for *No government incentives.*

Voluntary Benefit-

Sharing

NO

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Property Tax <i>(fasteignaskattur)</i>	Up to 1.65% of the property value (rates set by municipality)	Municipal tax applicable to wind turbines as they are typically classified as “industrial property” (C-category).

COMMUNITY ENGAGEMENT
**Public
Participation**
 YES

Wind energy projects in Ireland follow the same public participation rules as all major infrastructure under national planning law. There are no additional or wind-specific legal requirements for community engagement.

Mandatory steps include:

- Site notices placed at or near the proposed project location.
- Newspaper advertisements (national and local) mirroring the site notice.
- Full planning applications, including the Environmental Impact Assessment Report, made available for a 5-week public inspection at the local authority office.
- Prescribed bodies, including relevant State agencies and Government departments, informed about the application.

Although not legally mandatory, national guidance encourages early engagement:

- The 2006 Wind Energy Development Guidelines *strongly recommend* early dialogue with communities before submitting a planning application.
- The 2016 Code of Practice for Wind Energy Development in Ireland, Guidelines for Community Engagement was developed with little to no industry input, yet most developers in Ireland use it to inform their approach to community engagement which typically goes well beyond what is legally required (as detailed above).
- The 2019 Draft Revised Guidelines states that early community involvement is *essential* and suggest developers submit a *Community Report* with their application.

**Benefit-Sharing
(Non-Tax)**
 YES

New wind farms built with the support of the Government's Renewable Electricity Support Scheme (RESS) must contribute €2/MWh to a community benefit fund, managed by the local community for up to 16.5 years. Projects developed outside the RESS, such as those built under Corporate Power Purchase Agreements where companies directly buy electricity from a generator, have no obligations but typically choose to pay something similar to align with best practice. From the community benefit fund, a payment of €1,000 to near neighbours (within 1 km) is required.

Older REFIT-era projects, before the RESS started in the early 2020s, commonly contributed €1,000/MW capacity for the 15-year duration of their contract.

Developers may also voluntarily set up a Construction Fund during the construction phase.

Total Irish wind community contributions reached €6.65 million in 2024.

Incentive Schemes for Voluntary Benefit-Sharing
NO
No government incentives.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Commercial rates	<p>The Net Annual Value (NAV), annual rental value of a wind farm, is determined by the Valuation Office (State agency) for each county.</p> <p>The Annual Rate (ARV) is applied by each local authority independently, in the range of 0.19-0.3 (<i>as of March 2025</i>).</p> $\text{NAV} \times \text{ARV} = \text{Commercial Rate}$	<p>Wind farms pay annual commercial rates to the host local authority (county council). This is the most significant local tax on Irish wind farms.</p> <p>Nearly €70 million in commercial rates were paid by wind farms in 2025.</p> <p>Wind currently represents 3.6% of national rates revenue, but up to 10% for rural counties such as Cavan, Donegal, Mayo, Roscommon and Tipperary, and even more than 20% for Kerry, Leitrim and Offaly;</p>
Development Levy	Rate per MW installed applied by each local authority independently, in the range of €10k-€15k/MW	One-off payment made to the host local authority, between granting of planning permission and beginning of construction.
Road Reinstatement Bonds (sometimes)	Project-specific	Some local authorities require bonds to ensure the satisfactory reinstatement of any public roads affected by the development

COMMUNITY ENGAGEMENT
Public Participation
YES

Public participation in Italian wind projects is mandatory during the zoning and permitting phases.

The Strategic Environmental Assessment (SEA) procedure applies to wind energy zoning plans and regional energy plans, setting the framework for future project authorisations. The competent authority must publish the draft plan and the Environmental Report and open a mandatory minimum 60-day public consultation. During this procedure any member of the public may submit written observations. These comments must be considered before plan approval and their consideration explicitly documented.

Onshore wind farms with a total installed capacity of 30 MW or more are subject to an Environmental Impact Assessment (EIA). Projects between 1-30 MW are subject to screening at regional level to determine whether a full EIA is required.

Where an EIA applies the Environmental Impact Study must be published on the competent authority's online portal. During a mandatory minimum 30-day public consultation any member of the public may submit a written or electronic observation. Authorities must evaluate and respond to comments. For projects exceeding total investments of €300 million (excl. VAT) for the complete set of contracts involved a public debate is mandatory for a maximum duration of 120 days.

Benefit-Sharing (Non-Tax)
YES

The 2024 Italian Consolidated Act on Renewables confirms that environmental and territorial compensation measures may be required from renewable energy operators as part of the authorisation process. For wind projects authorised under the "Single Authorisation" (Autorizzazione Unica) regime the type and amount of compensation are determined through negotiation between the developer and the municipalities affected by the project. For wind projects authorised under the "Simplified Authorisation" (Procedura Abilitativa Semplificata) regime compensation obligations are not fixed by national law. However, regional rules and administrative practice often provide for compensation measures that, in practice, are calculated as a percentage of annual project revenues, commonly in the range of approximately 2–3%.

Incentive Schemes for Voluntary Benefit-Sharing
YES

The Ministerial Decree of 6 December 2023 introduced nationwide incentives for Renewable Energy Communities (RECs) with power plants larger than 1 MW installed capacity. The scheme provides:

- A premium tariff paid for 20 years for renewable electricity shared within the REC. This tariff combines a fixed component (highest for small plants and decreasing as size increases) and a variable component (linked to wholesale prices). Typical premiums range from €70-120/MWh, the maximum is set at €130/MWh.
- A capital grant of up to 40% of eligible investment costs for projects located in municipalities with fewer than 5,000 inhabitants financed through the National Recovery and Resilience Plan (PNRR).

The total budget amounts to approximately €5.7bn, with a target of 5 GW of community-based capacity by 2027 (current status: 150 MW). Access is conditional on open and voluntary participation, local control and the REC's primary purpose being environmental, social or local economic benefit – not profit maximisation. The deadline to access this incentive regime is 31 December 2027.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Regional Tax on Productive Activities (IRAP)	3.9% (Italian regions can increase this rate by up to 0.92%)	This regional tax is applied as a supplement to corporate income tax.
Real Estate Tax	General rate: 0.76% (can be increased or decreased by 0.3% by the municipality) of cadastral value, multiplied by 1.05.	Municipal tax on land occupied by the wind farm's installations. The taxable value is not based on the property's market price - but its cadastral value (<i>rendita catastale</i>). This cadastral value is increased by 5% before it is taxed.

COMMUNITY ENGAGEMENT

Public Participation

YES

Community engagement for onshore wind projects is primarily governed by Environmental Impact Assessment (EIA) Law and municipal spatial-planning procedures.

Public participation is mandatory at two main stages of the EIA process:

- At the start of the EIA affected residents must be publicly notified and a public consultation meeting is organised. The public consultation period lasts 30 days.
- At the end of the EIA there is a second public notification and public consultation on the EIA conclusions - again with a thirty-day consultation period.

Municipal spatial planning procedures also include mandatory public consultations. Spatial plans are typically reviewed or updated every 10 years, and public participation is an integral part of these processes.

Benefit-Sharing (Non-Tax)

YES

Latvia has a mandatory compensation scheme for communities hosting wind farms: a payment of €2,500/MW installed capacity per year. It is distributed as follows:

- 50% allocated to the host municipality.
- 50% paid directly to local residents living within 2 km of the wind turbines. The payment to residents is untaxed. Municipalities may allocate a higher share to residents - up to 90%.

The benefit for a resident ranges from a 1- to 3-month minimum salary per year (minimum salary in Latvia is €700).

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentives.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Real Estate Tax	0.2%–3% of cadastral value (rate set by municipalities)	Municipal tax that applies to wind farm property and infrastructure.
Compensation Fee	€2,500/MW installed capacity/year	Introduced in 2024, these compensation payments apply to onshore and offshore wind farms with a capacity of 1MW or more. These payments are made to the host municipalities, which then distribute the compensation amounts to eligible residents.

COMMUNITY ENGAGEMENT

Public Participation YES For projects subject to an Environmental Impact Assessment (EIA) developers must notify the public; disclose project information (location, technical parameters, expected environmental impacts, mitigation measures, etc.); organise a public meeting; allow written public comments; and respond to them in the EIA report. Final documentation must justify why comments were considered or not in the final project design.

Developers have to inform owners of affected land plots or properties within four times turbine hub height about the plans to build a wind farm, indicating the specific location. An agreement must be signed with buildings within four times turbine hub height that are: residential buildings; hotels; cultural buildings; general education, vocational and higher education institutions; kindergartens; nurseries; scientific buildings intended for educational purposes; buildings for recreational, medical, sports and religious purposes; special purpose buildings related to accommodation, etc. It is also necessary to sign an agreement with land plot owners within one time turbine hub height.

Benefit-Sharing (Non-Tax) YES Since 1 July 2023, all operators of renewable energy projects larger than 100 kW must pay an annual fee of €1/MWh (when the electricity price on the exchange in Lithuania is not lower than €1/MWh). This is distributed in the following way:

- 85% is allocated to community projects carried out within a distance of 15 km from the wind farm. These are selected through competitions administered by the Environmental Project Management Agency (EPMA).
- 15% is directly allocated to residents living within 1.5 km of the wind farm.

Incentive Schemes for Voluntary Benefit-Sharing NO *No government incentives.*

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Real Estate Tax	0.5%-3% of the taxable value of the property	Annual municipal tax. It is estimated that an average wind farm pays €20,000-€35,000 in real estate tax annually.

Land Tax	0.01%-4% of the taxable value of the land	Annual municipal tax that only applies if the operator is the owner of the land (not a tenant).
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COMMUNITY ENGAGEMENT
Public Participation
YES

Any Class 1 *commodo* authorization request for the installation of a new wind turbine is subject to a public consultation (*enquête publique*) during which the public may submit observations on the project. All commercial turbines are classified as Class 1 establishments. This triggers the full *commodo* procedure, which under the 1999 law involves:

- The municipal authority posts a notice prominently at the intended site; the complete dossier is deposited at the town hall where all interested parties can consult it. The application must be published in at least four daily newspapers printed and published in Luxembourg. The developer bears the costs of this publication.
- After the 15-day display period the mayor or their delegate collects written observations and conducts the public inquiry, at which all interested parties who present themselves are heard.
- The mayor's office then draws up a formal record of the enquiry. The dossiers, with proof of publication, the enquiry record, and the opinion of the college of mayor and aldermen of the concerned municipalities, are returned to the Environment Administration (*Administration de l'environnement*).

A wind farm with more than two turbines also falls within the scope of a mandatory Environmental Impact Assessment (EIA). This is a separate, additional procedure. After validation by the competent authorities, the complete EIA dossier is submitted to a minimum 30-day public consultation to allow citizens to submit their observations. The EIA procedure concludes with a “reasoned conclusion” from the competent authority, which takes account of the public observations. This is essential for obtaining the *commodo*, nature protection and water authorisations.

Wind projects must also be compatible with the communal general development plan (*plan d'aménagement general*), giving municipalities significant discretion over land designation.

**Benefit-Sharing
(Non-Tax)**
NO

No legal requirements. Although, most developers give the host municipality and its residents the possibility of purchasing shares in the wind project.

**Incentive Schemes
for Voluntary
Benefit-Sharing**
NO

No government incentives.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Municipal Business Tax	National base of 3% + the municipal multiplier Generally varies between 6.5%-10.5% of taxable profits	Annual municipal tax on taxable profits.
Property Tax	Based on the cadastral value	Annual municipal tax on land and built structures.



NETHERLANDS

COMMUNITY ENGAGEMENT

Public Participation

YES

Onshore wind farms require a spatial planning decision, typically a municipal zoning plan or a provincial integration plan. Once a draft plan is prepared it is published and made available for public inspection. The public may submit written views on the draft plan. The minimum duration of the inspection and submission period is 6 weeks. Participation is open to all members of the public and takes place through written submissions. After the consultation period the authority takes the submitted views into account when adopting the final spatial plan.

Public participation is also mandatory when a project is subject to an Environmental Impact Assessment (EIA). The environmental report is published and made available for inspection. The public may submit written comments on the environmental information. The minimum duration of the EIA consultation period is 6 weeks. Participation is open to all members of the public and takes place through written submissions. The authority includes a summary in the final environmental decision explaining how the submitted comments were considered.

Benefit-Sharing (Non-Tax)

NO

No legal requirements. The Dutch Climate Agreement (2019) includes an objective that by 2030, 50% of onshore renewable-energy projects should be owned by local residents and local enterprises. However, the Agreement is an intergovernmental policy accord, not legislation and explicitly frames this as an ambition to be pursued through cooperation and voluntary arrangements.

Incentive Schemes for Voluntary Benefit-Sharing

YES

Municipalities and provinces encourage voluntary benefit-sharing in wind projects through their roles in land allocation, project selection, and spatial planning. When acting as contracting authorities or landowners under the General Administrative Law Act (Algemene wet bestuursrecht) and the Environment and Planning Act (Omgevingswet). This can be done with participation-related criteria such as local financial participation or community funds in tenders, land-lease agreements, and planning policy rules.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Property Tax (<i>Onroerendezaakbelasting</i>)	Municipal set rate on the value of the property	Annual municipal tax on immovable property.



NORWAY

COMMUNITY ENGAGEMENT

Public Participation

YES

Wind Energy projects must comply with two parallel legal frameworks: the Planning and Building Act (plan- og bygningsloven) and the Energy Act (energiloven).

Since 1 July 2023 an approved municipal zoning plan is required before an energy licence can be issued, giving the municipality a de facto veto right. Under the Planning and Building Act the developer submits a draft zoning plan to the municipality which then runs a mandatory 6-week public consultation. If the municipality advances the plan a second 6-week consultation is required before the plan can be adopted.

Under the Energy Act the developer submits a notification and proposed Environmental Impact Assessment (EIA) programme to both the municipality and the NVE (Norwegian Water Resources and Energy Directorate). A minimum 6-week public consultation follows. Once the EIA is complete it is sent for another minimum 6-week consultation before the energy licence application can be decided.

If a licence is granted NVE requires the developer to submit a detailed project plan which is subject to a further 3 to 6-week public consultation before final construction approval.

All consultations must be publicly announced through appropriate channels (i.e. local newspapers, municipal website).

Benefit-Sharing (Non-Tax)

NO

No legal requirements. However, the industry publicly supports the introduction of a federal-level compensation framework.

Incentive Schemes for Voluntary Benefit-Sharing

YES

As a tender criterion offshore wind developers had to demonstrate how their projects would generate “positive local ripple effects” (i.e. support to the local supply chain, competence building, workforce development, etc.).

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Resource Rent Tax	25%	Norway considers wind energy a national resource, so wind producers pay a 25% tax on their net electricity revenue (<i>units produced multiplied by the hourly spot market price, minus operating costs and investment deductions</i>). It is collected by the national Government and partially redistributed to all municipalities across Norway.
Production Fee	0.023 NOK/ kWh (~€0.002/KWh)	This inflation-adjusted fee is allocated to a federal fund. Host municipalities and local organisations can apply to the fund for grants supporting nature conservation, recreational

infrastructure or reindeer herding-related measures (where relevant).

Municipality Property Tax	Typically, 0.5%-0.6% of assessed asset value (rate set by municipality)	Direct financial benefit for host municipalities.
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Renewables Norway estimates that a host municipality earns on average NOK 700,000-1,000,000/turbine/year (~€60,000-80,000 /turbine/year)



POLAND

COMMUNITY ENGAGEMENT

Public Participation Public participation is required where a project is subject to an Environmental Impact Assessment (EIA) during which project documentation must be made publicly available. Any member of the public may submit written or electronic comments during a minimum 30-day consultation period. The responsible authority must consider all submissions and the final environmental decision must include a summary explaining how public comments were addressed.

YES

Benefit-Sharing (Non-Tax) *No legal requirements. Amendments made in 2025 to Poland’s Distance Act introduced mandatory annual cash payments of up to PLN 20,000/MW of installed capacity distributed to households located within 1 km of new wind farms. However, the amendment was vetoed by President Nawrocki and never entered into force.*

NO

Incentive Schemes for Voluntary Benefit-Sharing *No government incentives.*

NO

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Property Tax	On land: rate set by municipality per m ² (max. 1.45 PLN/m ²) On structures: 2% of taxable value	Annual municipal tax that applies to land, buildings and structures. For wind farms, it applies to turbines and associated infrastructure (transformer stations, power cable easements, service roads).



PORTUGAL

COMMUNITY ENGAGEMENT

Public Participation

YES

Public participation is mandatory during the Environmental Impact Assessment (EIA) procedure.

- The definition of the scope of the EIA can be subject to a 15-day public consultation.
- Once the EIA is completed a minimum 30-day public consultation must be organised before authorities issue an “EIA conformity” decision.
- Notifications are ensured via public notice and disclosure within statutory consultation procedures.

Additional public participation steps may arise where the project requires municipal planning or urban-development approvals, such as amendments to municipal plans or building permits under Portugal’s territorial-planning framework.

Benefit-Sharing (Non-Tax)

YES

Portugal does not impose a general obligation to offer community co-ownership. However, for large onshore wind projects, co-investment options may form part of a mandatory community involvement proposal. For renewable plants larger than 20 MW or 10 turbines, the permitting framework requires the developer to include a “community involvement project proposal”. The law provides examples of eligible measures: enabling traditional activities on land (e.g. grazing, agriculture), local job creation, biodiversity actions with local associations/schools, supplying electricity to energy communities or local industries and offering co-investment options to local residents.

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentives.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Corporate Income Tax	19%	Applied at national level on taxable profits. Municipalities can levy a municipal surtax (<i>derrama municipal</i>) of up to 1.5% of taxable profit. Where a wind farm operates in multiple municipalities, the surtax is apportioned according to statutory formulas linked to wage mass/payroll.

Municipal Property Tax (Imposto Municipal sobre Imóveis)	Typically, 0.3%-0.45% (set by municipality)	Annual municipal tax (IMI), with proportional allocation if the wind farm spans multiple municipalities. Wind farms are classified as industrial urban properties for IMI purposes. Taxable base includes substations, control buildings, foundations, and towers.
Municipal Real Estate Transfer Tax (Imposto Municipal sobre as Transmissões Onerosas de Imóveis)	Transaction-based	Municipal tax that applies at the development stage where land or real estate is purchased for the wind project.
One-off compensation for UPAC	€1,500/MVA of allocated grid-connection capacity	One-off compensation that applies where a municipal self-consumption unit (UPAC) arrangement is not applicable because a UPAC is already installed.

COMMUNITY ENGAGEMENT

Public Participation
YES

Community engagement in Romania takes place throughout the early development, construction, and operation phases.

During the land use and zoning phase (PUZ – Zonal Urban Plan), public consultation is a mandatory component of the preparation and approval process. Public consultation occurs in several stages, including an initial notification phase (publication of the intent to prepare the plan), a proposal stage, and a final approval stage. While the duration varies depending on the municipality, consultation periods commonly range from at least 15 to 30 days per consultation stage allowing stakeholders time to review documentation and submit feedback. These stages also include public debate meetings and the obligation for authorities to publish responses to comments received.

In the environmental permitting phase, public participation is required as part of the Environmental Impact Assessment (EIA) procedure. This involves multiple consultation points including screening, scoping, and review of the environmental report. Authorities must publish notices regarding the availability of environmental documentation and ensure that the public has sufficient time to examine it. Although Romanian legislation does not always specify a uniform duration for all projects, in line with EU requirements, the public consultation period for reviewing EIA documentation is typically no shorter than 30 days. Public debate meetings are organised during this period and stakeholders can submit written comments and observations. The competent environmental authority is required to review and address all comments before issuing the development consent and these inputs must be reflected in the final decision-making process.

Benefit-Sharing (Non-Tax)
NO

No legal obligations.

Incentive Schemes for Voluntary Benefit-Sharing
YES

Under Romanian Fiscal Code (Law no. 227/2015) companies may deduct up to 20% of the corporate income tax or 0.7% of turnover provided that these amounts are allocated to NGOs, cultural, heritage, social or community projects. This mechanism encourages sustained engagement with local communities as part of the companies' ESG strategy.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Building Tax	0,2%-1,3% of the value of wind turbine foundations and towers	Annual municipal tax. The rate is set by the Local Council under Romanian Fiscal Code (Law no. 227/2015).
Land Tax	Variable (based on land category, area, location)	Annual municipal tax on land used for wind farms, calculated according to the Fiscal Code.



SERBIA

COMMUNITY ENGAGEMENT

Public Participation

YES

Public participation is mandatory for projects subject to an Environmental Impact Assessment (EIA).

The competent authority must publicly notify the public that an application for a decision on the need for an EIA has been submitted and make the application available for public insight. The public must be given the opportunity to submit written opinions and comments during the procedure for deciding whether an EIA is required. This must be considered by the competent authority when adopting a decision.

If an EIA is required, the competent authority must notify the public about the initiation of the procedure for determining the scope and content of the EIA study. The public can then submit an opinion on the proposed scope and content. After the EIA study is prepared the competent authority must organise a minimum 40-day public consultation. This must be accompanied by a public presentation and discussion of the EIA study enabling the public to ask questions and give feedback. The competent authority must review and evaluate all comments and objections submitted by the public before deciding whether to grant or refuse environmental approval.

Benefit-Sharing (Non-Tax)

No

No legal requirements.

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentives.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Property Tax	Up to 0.4% of the value of the asset	Annual municipal tax applied to wind turbines, substations and auxiliary buildings as well as the land on which these structures are located.



SLOVAKIA

COMMUNITY ENGAGEMENT

Public Participation

YES

Public consultation is mandatory during the Environmental Impact Assessment (EIA) process:

- The competent authority must promptly publish information on the initiation of the EIA procedure.
- All relevant EIA documentation must be made publicly available.
- The public is granted clear deadlines to submit comments, and public hearings must be announced in advance to allow the public to participate and express views.

Benefit-Sharing (Non-Tax)

No

No legal obligation.

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentive schemes.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Property Tax (<i>daň z nehnuteľností</i>)	Building tax = €0.033/m ² per year (can be increased by municipalities) Land Tax = 0.25% of land value/year (can be increased by municipalities)	Annual municipal tax on buildings and structures (classified as immovable property) and land on which the wind farm is located.
Local Development Fee	€3-€35/ m ² (exact rate is set by each municipality)	One-off payment collected by the municipality. Applies only if a municipality opts in and adopts it via a generally binding ordinance. It is an impact-type fee intended to finance local infrastructure, public facilities and development needs created by new construction.



SLOVENIA

Note: No commercial wind farms are yet operational in Slovenia. The legal framework exists but much of it has been tested only in the context of failed or stalled permitting processes.

COMMUNITY ENGAGEMENT

Public Participation

YES

Public participation is mandatory in the spatial planning and Environmental Impact Assessment (EIA) procedure.

The State must identify priority areas for wind energy through spatial planning acts, prepared by the Ministry of National Resources and Spatial Planning. These spatial plans are subject to a Strategic Environmental Assessment (SEA). The Ministry submits a draft to the Ministry of Environment, Climate and Energy (MOKE) for an opinion on adequacy. If deemed adequate, the document is displayed publicly for a minimum 30-day public inspection during which any member of the public may submit a comment. A public presentation of the draft plan, open to the general public, is mandatory. MOKE issues a decision on acceptability of the plan based on comments received.

At project-level, for those subject to an EIA, the report and other relevant documents are subject to a minimum 30-day public consultation which is open to any member of the public.

Once the building permit is issued a one-off compensation is also paid by the State to municipalities amounting to €200,000/MW for projects larger than 1MW. If the project spans over multiple municipalities, the compensation is proportionally distributed based on installed capacity in each municipality.

Benefit-Sharing (Non-Tax)

NO

No legal requirements.

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentives. However, direct grants of up to €25 million are available for wind energy projects 100% owned by Renewable Energy Communities.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Charge for the Use of Building Land (NUSZ)	Based on cadastral value of the land	Annual municipal fee levied on vacant land designated for construction and land with existing structures.
Municipal Utility Fee	Determined by each municipality	One-off fee paid to the municipality before a building permit is issued, meant to cover a

portion of the costs for public infrastructure
(roads, water, etc.).



SPAIN

COMMUNITY ENGAGEMENT

Public Participation

YES

At the national level the principal binding requirement for public participation in wind energy projects stems from Law 21/2013 on Environmental Assessment which obliges developers subject to an EIA to open a period of public information and consultation (usually lasting 30 days) during the permitting process allowing affected citizens, local authorities and civil society organisations to submit comments.

Benefit-Sharing (Non-Tax)

YES

In March 2026, Real Decreto-ley 7/2026 amended the Electricity Sector Law to introduce a legal basis for requiring “a return of benefits to citizens and local communities in the vicinity of electricity generation facilities”. The details of this obligation - eligible beneficiaries, acceptable mechanisms (financial participation, community funds, reduced tariffs, etc.) and compliance criteria - are still being developed through secondary legislation. As of April 2026, the Ministry for the Ecological Transition has opened formal public consultations on the implementing orders.

Some Autonomous Communities have established mandatory co-ownership offers for wind energy projects:

- The Balearic Islands: renewable energy projects larger than 5 MW must offer at least 20% of project ownership to local residents or businesses.
- Catalonia: renewable energy projects larger than 10 MW must offer at least 20% financial participation or ownership to local resident or businesses

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentives. However, the Ministry for Ecological Transition and Demographic Challenge has announced that it intends to introduce Environmental sustainability, resilience and local economic development as new award criteria for auctions. This proposal is currently subject to a public consultation.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Property Tax <i>(Impuesto sobre Bienes Inmuebles)</i>	Municipal rate (0.4%-1.3%) applied to cadastral value of land and permanent structures.	Annual municipal property tax. Applies to turbine foundations, substations and associated buildings.
Business Activity Tax <i>(Impuesto sobre Actividades Económicas)</i>	Fixed bands by installed capacity (MW), location adjustments possible	Annual tax levied on any business activity conducted within the territory of the municipality. Large wind farms often exceed

the exemption threshold (€1 million).

Tax on construction, installations and works

(Impuesto sobre Construcciones, Instalaciones y Obras)

Up to 4 % of construction budget (municipal discretion)

One-off tax due at construction stage. Applies to turbines, access roads, substations, grid connection works. One of the most financially significant local taxes during development.

Regional-specific wind energy taxes

Aragón

Environmental tax on wind farms

(Impuesto ambiental sobre parques eólicos)

A two-part levy composed of
 1) A fixed charge of €1,400/MW installed capacity
 2) A tiered per-turbine based fee based on turbine dimensions (tower height + rotor radius), with higher bands applying to larger turbines (*see table*)

Introduced by Law 2/2024, this regional tax applies annually to operating wind farms. Under certain conditions, self-consumption is exempt from this tax.

Combined height	Fee up to band	Fee per extra meter
0	€0	€38
125m	€4,750	€35
200m	€7,375	€30
250m	€8,875	€25

Cantabria

Fee for the Establishment of Wind Farms on Rural Land

(Canon por implantación en suelo rústico de parques eólico)

Fixed fee per wind turbine, by total number of wind turbines, plus €9 per metre of turbine height.

Introduced by Law 5/2022, this annual regional fee applies to operating wind farms on rural land. Wind farms for self-consumption, smaller than 5 MW, or authorised before 16 July 2022 are exempt.

N° of turbines	Fee
1-3	€3,000/unit + €9/meter of height
4-8	€5,000/unit + €9/meter of height
9-15	€7,300/unit + €9/meter of height
>15	€8,300/unit + €9/meter of height

Fixed fee per wind turbine.

Castilla-La Mancha

Wind Energy Levy

(Canon eólico)

N° of turbines	Fee
1-2	€0/unit
3-7	€489/unit
8-15	€871/unit
>15	€1,233/unit if turbines ≤ total MW of park €1,275/unit if turbines > total MW of park

Introduced by Law 9/2011, this annual regional tax applies to operating wind farms to compensate for environmental and territorial impacts. Wind farms for self-consumption or smaller than 5 MW are exempt.

Castilla y León	Fixed fee per wind turbine, by turbine rated power.	<table border="1"> <thead> <tr> <th>Power/unit</th> <th>Fee</th> </tr> </thead> <tbody> <tr> <td>≤ 500 kW</td> <td>€2,000/unit</td> </tr> <tr> <td>500-1,000 kW</td> <td>€3,800/unit</td> </tr> <tr> <td>1,000-1,500 kW</td> <td>€6,000/unit</td> </tr> <tr> <td>1,500-2,000 kW</td> <td>€8,500 unit</td> </tr> <tr> <td>>2000 kW</td> <td>€12,000/unit</td> </tr> </tbody> </table>	Power/unit	Fee	≤ 500 kW	€2,000/unit	500-1,000 kW	€3,800/unit	1,000-1,500 kW	€6,000/unit	1,500-2,000 kW	€8,500 unit	>2000 kW	€12,000/unit	Introduced by legislative decree 1/2013, this annual regional tax applies to operating wind farms to compensate for environmental and visual impacts. Experimental facilities and installations during their first five years of operation are exempt.				
Power/unit	Fee																		
≤ 500 kW	€2,000/unit																		
500-1,000 kW	€3,800/unit																		
1,000-1,500 kW	€6,000/unit																		
1,500-2,000 kW	€8,500 unit																		
>2000 kW	€12,000/unit																		
Wind Energy Levy (Canon eólico)																			
Galicia	Fixed annual fee per wind turbine, by the total number of turbines in the wind farm	<table border="1"> <thead> <tr> <th>N° of turbines</th> <th>Fee</th> </tr> </thead> <tbody> <tr> <td>1-3</td> <td>€0/unit</td> </tr> <tr> <td>4-7</td> <td>€2,300/unit</td> </tr> <tr> <td>8-15</td> <td>€4,100/unit</td> </tr> <tr> <td>>15</td> <td>€5,900/unit</td> </tr> </tbody> </table>	N° of turbines	Fee	1-3	€0/unit	4-7	€2,300/unit	8-15	€4,100/unit	>15	€5,900/unit	Established by Law 8/2009, this annual regional tax applied to operating onshore wind farms to compensate for environmental impacts. Revenue is channelled to the <i>Environmental Compensation Fund</i> .						
N° of turbines	Fee																		
1-3	€0/unit																		
4-7	€2,300/unit																		
8-15	€4,100/unit																		
>15	€5,900/unit																		
Wind Energy Levy (Canon eólico)																			
Galicia	Fee per km of evacuation line, varying by line type and voltage.	<table border="1"> <thead> <tr> <th>Type of Electricity transmission</th> <th>Fee</th> </tr> </thead> <tbody> <tr> <td>Underground</td> <td>€10,000/km</td> </tr> <tr> <td>Overhead (≤30 kV)</td> <td>€22,000/km</td> </tr> <tr> <td>Overhead (30-66 kV)</td> <td>€29,200/km</td> </tr> <tr> <td>Overhead (66-132 kV)</td> <td>€43,800/km</td> </tr> <tr> <td>Overhead (>132 kV)</td> <td>€58,000/km</td> </tr> </tbody> </table>	Type of Electricity transmission	Fee	Underground	€10,000/km	Overhead (≤30 kV)	€22,000/km	Overhead (30-66 kV)	€29,200/km	Overhead (66-132 kV)	€43,800/km	Overhead (>132 kV)	€58,000/km	Established by Law 2/2004, this annual regional tax applies to operating offshore wind farms.				
Type of Electricity transmission	Fee																		
Underground	€10,000/km																		
Overhead (≤30 kV)	€22,000/km																		
Overhead (30-66 kV)	€29,200/km																		
Overhead (66-132 kV)	€43,800/km																		
Overhead (>132 kV)	€58,000/km																		
Levy on Offshore Wind Power Electricity Transmission (Canon a las infraestructuras de evacuación de eólica marina)																			
La Rioja	Fixed fee per wind turbine, by rated power and by the total number of turbines.	<table border="1"> <thead> <tr> <th>Power/unit</th> <th>1-5 turbines</th> <th>6-10 turbines</th> <th>>11 turbines</th> </tr> </thead> <tbody> <tr> <td>≤ 1 MW</td> <td>€650</td> <td>€850</td> <td>€1,050</td> </tr> <tr> <td>1-5 MW</td> <td>€800</td> <td>€1,000</td> <td>€1,200</td> </tr> <tr> <td>> 5 MW</td> <td>€950</td> <td>€1,150</td> <td>€1,350</td> </tr> </tbody> </table>	Power/unit	1-5 turbines	6-10 turbines	>11 turbines	≤ 1 MW	€650	€850	€1,050	1-5 MW	€800	€1,000	€1,200	> 5 MW	€950	€1,150	€1,350	Introduced by Law 6/2024, this annual regional tax applies to operating wind farms in La Rioja. Wind farms for self-consumption or with installed capacity below 5 MW are exempt.
Power/unit	1-5 turbines	6-10 turbines	>11 turbines																
≤ 1 MW	€650	€850	€1,050																
1-5 MW	€800	€1,000	€1,200																
> 5 MW	€950	€1,150	€1,350																
Renewable Energy Levy (Canon de energías renovables)																			
Basque Country	Fixed fee per wind turbine, by rated power and by the total number of turbines.	<table border="1"> <thead> <tr> <th>Power/unit</th> <th>1-5 turbines</th> <th>6-10 turbines</th> <th>>11 turbines</th> </tr> </thead> <tbody> <tr> <td>≤ 1 MW</td> <td>€2,600</td> <td>€3,400</td> <td>€4,200</td> </tr> <tr> <td>1-5 MW</td> <td>€3,200</td> <td>€4,000</td> <td>€4,800</td> </tr> <tr> <td>< 5 MW</td> <td>€3,800</td> <td>€4,600</td> <td>€5,400</td> </tr> </tbody> </table>	Power/unit	1-5 turbines	6-10 turbines	>11 turbines	≤ 1 MW	€2,600	€3,400	€4,200	1-5 MW	€3,200	€4,000	€4,800	< 5 MW	€3,800	€4,600	€5,400	Introduced by Law 1/2024, this annual regional tax applies to operating wind farms in the Basque Country. Wind farms for self-consumption or with installed capacity 5 MW are exempt.
Power/unit	1-5 turbines	6-10 turbines	>11 turbines																
≤ 1 MW	€2,600	€3,400	€4,200																
1-5 MW	€3,200	€4,000	€4,800																
< 5 MW	€3,800	€4,600	€5,400																
Renewable Energy Levy (Canon de energías renovables)																			



COMMUNITY ENGAGEMENT

Public Participation

YES

Swedish wind permitting follows the Environmental Code and municipal planning framework, followed by the County Administrative Board.

Before a permit application is submitted developers must go through the pre-application phase which includes a mandatory early public consultation to define the scope of the EIA and gather views from the affected residents and authorities

Once the developer submits the permit application and EIA, another public consultation round (timelines are not fixed in law) is opened where stakeholders can submit comments.

A permit cannot be granted without municipal approval (“*kommunal tillstyrkan*”), commonly called the municipal veto. A national scheme exists under which the Swedish Energy Agency pays municipalities annually to incentivise them to host wind farms. The amount is equivalent to the property tax revenues generated by wind power installations within their territory (typically SEK 20,000/MW per year). The scheme has been budgeted at SEK 340 million for 2025 and SEK 370 million for 2026.

Benefit-Sharing (Non-Tax)

UPCOMING

Sweden is preparing legislation introducing profit-sharing with nearby residents, expected to enter into force **1 July 2026**. The exact percentage has not yet been specified but the compensation should be higher the closer the residential building is to the wind farm. Eligible recipients should live within 9 turbine heights from the nearest turbine. This compensation is tax-free for beneficiaries.

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentive schemes.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Property Tax	0.5% of the assessed value of the wind farm	The entire value of the wind farm is determined by multiple factors such as installed capacity, bidding zone (electricity price area) or new electricity price factor adjustments. 100% is redistributed to the host municipality.



UNITED KINGDOM



ENGLAND & WALES

COMMUNITY ENGAGEMENT

Public Participation

YES

Public participation is legally required throughout the planning phase.

Onshore wind projects larger than 50 MW or offshore wind projects larger than 100 MW installed capacity are classified as “Nationally Significant Infrastructure Projects” (NSIP) and require development consent by the Secretary of State for Energy Security and Net Zero under *the Planning Act 2008*. In those cases the developer must conduct a mandatory maximum 6-month pre-application consultation with local communities and prescribed bodies. This includes developing the consultation approach with the Local Authority and submitting a Consultation Report explaining who was consulted, how consultation was conducted and how responses were considered. The Planning Inspectorate then determines whether the application is accepted for examination. Once the application is accepted a formal examination process of maximum 6 months follows during which “interested parties” (registered members of the public) may submit written comments and attend hearings on the project. The statutory participatory rights of Interested Parties (Section 102, Planning Act 2008) allow them to:

- Be invited to a preliminary meeting.
- Request and be heard at an open-floor hearing.
- Be heard at an issue-specific hearing (if held).
- Be notified when the examination concludes.
- Be notified of the reasons for the final decision.

For onshore projects smaller than 50 MW consent is determined by the local planning authority under *the Town and Country Planning Act* but the project is still subject to Environmental Impact Assessment (EIA) screening. Where a full EIA applies the Environmental Statement must be published and a mandatory minimum 30-day public consultation must be opened during which any person may submit written comments. Local planning authorities normally run the planning-stage consultation in parallel for 21-28 days. Decision-makers are legally obliged to consider and respond to comments.

Benefit-Sharing (Non-

Tax)

NO

No legal obligations.

However, the UK Department for Energy Security and Net Zero updated its *Community Benefits Guidance for Onshore Wind* in July 2025 which sets out a clear voluntary benchmark: for commercial onshore wind projects with an installed capacity of 5 MW or greater developers are expected to offer

community benefits with a value equivalent to £5,000/MW/year, index-linked and paid for the entire operational lifetime of the project. This guidance is widely followed in England and Wales. Over £6.5 million per year is distributed to Welsh communities via a Community Benefit Fund. In England this amount rises to around £10 million per year.

Community-owned projects are expressly exempt and the guidance reiterated that community benefits must be entirely separate from permitting decisions.

There are no mandatory co-ownership requirements and lack thereof cannot be a material consideration in permitting decisions. However, Welsh Government energy policy expresses an expectation that new energy projects include an element of shared ownership aiming for 1.5 GW of locally owned renewable energy by 2035 without setting it out in statute.

Incentive Schemes for Voluntary Benefit-Sharing
NO *No government incentives.*

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Business Rates	Rateable Value of the installation x Uniform Business Rate multiplier (set annually by the UK for England).	Wind farms are assessed for business rates as non-domestic property. Billing authorities (local councils) collect the full amount, then retain a proportion locally under the Business Rates Retention Scheme in England or the Welsh Local Government Finance Settlement in Wales.

COMMUNITY ENGAGEMENT**Public Participation**

YES

Public participation is legally required throughout the planning phase.

Onshore wind projects with an installed capacity of 50 MW or more require consent from the Scottish Ministers while projects below 50 MW are under the purview of local planning authorities. For projects larger than 50 MW, an Environmental Impact Assessment (EIA) is mandatory. For projects smaller than 50 MW, and EIA is mandatory where the project characteristics indicate the likelihood of significant environmental effects. The EIA Report must be published and subject to a minimum 30-day public consultation period. Comments must be considered and reported on.

Benefit-Sharing (Non-Tax)

NO

No legal obligations.

However, community benefit-sharing is highly institutionalised through the Scottish Government's *Good Practice Principles for Community Benefits from Onshore Renewable Energy Developments*. These principles promote a benchmark of £5,000/MW per year, index-linked to inflation and paid for the full operational lifetime of the project. Over £55 million per year is distributed to Scottish communities via Community Benefit Funds. All community benefit schemes in Scotland are recorded in the Community Benefits Register administered by Local Energy Scotland. Recently, the Scottish Affairs Committee at Westminster has recommended that this benchmark be increased to £12,000/MW.

Already in 2024, Highland Council proposed a Social Value Charter introducing community benefit payments of £12,500/MW, with £5,000 allocated to local communities and £7,500 to a strategic fund administered by the Council. However, consultancy firm BiGGAR Economics estimated that this framework would render up to 80% of planned wind farms financially unviable. As a result, and uptake has been minimal to date, with only one company—SSEN Transmission—having signed up.

Incentive Schemes for Voluntary Benefit-Sharing

YES

Scotland provides targeted government support for shared-ownership projects through schemes administered by Local Energy Scotland, most notably the Community and Renewable Energy Scheme (CARES). This scheme offers grants or loans to community bodies under four forms:

- CARES Enablement Grant: Up to £25,000 (the value of the grant is determined by innovation or scheme complexity). It can be used to fund feasibility for energy systems or renewable energy projects, investigation of shared ownership opportunities or work to maximise the impact from community benefit association with renewable energy projects.

- CARES Development Loan: Up to £150,000 (10% interest rate) can be provided for projects with a reasonable chance of success. A write-off can be applied which allows applicants to develop projects at a lower risk.
- CARES Bridging Loan: Up to £100,000 (10% interest rate) without write-off continues to be available for larger CARES projects at later stages of development to support additional costs to financial close.
- CARES Innovation Fund: Up to £150,000 to either fund innovation activity or improve the viability of projects by grant funding elements of the project.

Since 2014 Scottish Government policy has stated an ambition that new onshore wind projects should offer shared-ownership opportunities as standard, defining shared ownership broadly as any arrangement in which a community body becomes a financial partner in the project over its lifetime (no minimum ownership percentage is prescribed in law or policy). Over 50% of new commercial projects offer this. However, this is not mandatory and permitting consent cannot be refused solely on that basis.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
Business Rates	Rateable Value of the installation x Scottish national non-domestic rate Approx. £12,750-£13,770/MW per year	Wind farms pay non-domestic rates collected by councils. Revenues go into the Scottish Consolidated Fund and are then allocated to councils through the local government finance settlement. Host authorities are not guaranteed to retain the rates generated locally.
Scottish Crown Estate Marine Net Revenues Offshore only	Seabed option fee + Seabed rent Local councils have received a total of £62 million total between 2019 and 2025 from these fees.	Mandatory seabed option fees (to “reserve” an area of seabed before construction) and rent (annual rent for using the seabed during operation) paid by offshore wind developers to Crown Estate Scotland. Net revenues from marine assets within 12 nautical miles are redistributed annually to coastal local authorities using an agreed formula based on adjacent sea area and revenue generation. <i>In the case of England, Wales, and Northern Ireland, 100% of these Crown Estate Marine Revenues go to HM Treasury with no redistribution at the local level.</i>



NORTHERN IRELAND

COMMUNITY ENGAGEMENT

Public Participation

YES

Public participation is legally required throughout the planning phase.

Unlike in Great Britain there is no fixed statutory megawatt threshold for onshore wind triggering an Environmental Impact Assessment (EIA). Instead, projects are assessed through case-by-case screening, with larger or more complex projects typically classified as “major development” and required to prepare an Environmental Statement. Where an EIA is required, the Environmental Statement must be made publicly available and subject to a minimum 30-day public consultation period. Statutory consultees (public bodies prescribed by regulation because of their environmental or functional responsibilities) are required to respond within 21 days.

Benefit-Sharing (Non-Tax)

NO

No legal obligation. However, developers often mirror the £5,000/MW/year level used in Great Britain in order to meet stakeholder expectations.

Incentive Schemes for Voluntary Benefit-Sharing

NO

No government incentives.

LOCAL TAXATION

Tax/Fee	Rate/Amount	Description
District Rates	Rateable Value of the installation multiplied by the district rate (set by local councils)	Municipal property tax. Funds local services (waste, planning, leisure, etc.)