

Appendix 1
Calculation of energy tax costs at an average brickwork

Production of bricks	44.847 tons			
Use of natural gas				
Steam generation	385 MWh	=	35.000 m3	
Burners in drying chambers	5.288 MWh	=	480.727 m3	
Burners in kilns	21.631 MWh	=	1.966.455 m3	
Other usage, mainly for heating of buildings	112 MWh	=	10.182 m3	
Total	27.416 MWh		2.492.364 m3	

DK - Gas tax	2,199 DKK/m3
NL - Gas tax	0,0236 Euro/m3
DE - Gas tax	5,5 Euro/MWh
DE - Gas tax relief	1,38 Euro/MWh

Definition and possible refunds	
Definition after the Danish energy tax legislation	Refund - gas tax
Normal process	91,9%
Normal process	91,9%
Mineralogical process	100,0%
Heating of buildings	0,0%

Energy tax costs		
DK (DKK)	NL (Euro)	DE (Euro)
6.234	-	1.586
85.627	-	-
-	-	-
22.390	240	461
114.251	240	2.048

DKK 1.793 DKK 15.275 (kurs: 7,46)

Definition and possible refunds	
Definition after the Dutch energy tax legislation	Refund - gas tax
Mineralogical process	100,0%
Mineralogical process	100,0%
Mineralogical process	100,0%
Heating of buildings	0,0%

Definition and possible refunds	
Definition after the German energy tax legislation	Refund - gas tax
Normal process	25,1%
Mineralogical process	100,0%
Mineralogical process	100,0%
Normal process	25,1%