

Energy Efficiency Obligation Scheme (EEOS)

Guidance document

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Sustainable Energy Authority of Ireland

SEAI is Ireland’s national energy authority investing in, and delivering, appropriate, effective and sustainable solutions to help Ireland’s transition to a clean energy future. We work with the public, businesses, communities and the Government to achieve this, through expertise, funding, educational programmes, policy advice, research and the development of new technologies.

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0.1	23/12/2022	Circulated to obligated parties	
1.0	22/12/2023	First published	<ul style="list-style-type: none">▪ Section 1.1: Footnote added to refer to the 2023 recast of the Energy Efficiency Directive▪ Section 1.3: Dates and details updated in relation to flexibilities introduced in 2022▪ Section 3: Update to Table 6 ('Standard target calculation process') to include Step 8▪ Section 3.3: Updated to include definitions of 'Exceptional Sales Share Change' and 'Significant Overall Annual Target Impact'▪ Section 4: Clarification that a post-works BER Advisory Report is relevant for homes on a B2 Pathway▪ Section 5.2: Energy saving formula updated▪ Section 9: Table added to show types of personal data collected under EEOS▪ Minor wording and typographical updates throughout to improve clarity

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1 Introduction

1.1 Energy Efficiency Obligation Scheme (EEOS)

Ireland first introduced an Energy Efficiency Obligation Scheme (EEOS) from 2014 in response to Article 7 of the Energy Efficiency Directive (2012)¹. Under Article 7, Member States were required to achieve an energy efficiency target, either through an EEOS, alternative measures, or a combination of both. Since 2014, Ireland has met this requirement through a combination of an EEOS and a package of alternative measures.

1.1.1 2014-2020 obligation period

The first obligation period under the Energy Efficiency Directive ran from 2014-2020. Those companies with sales of at least 600 GWh (final energy) per year were designated as obligated parties under the scheme. They were set annual targets to deliver energy efficiency savings by supporting homes, businesses and other organisations to implement energy efficiency improvement measures.

The annual targets were divided into three sub-targets, as below:

- Non-residential (75%)
- Residential (20%)
- Energy poverty (5%)

Ireland's EEOS achieved 5,189 GWh (primary energy) energy efficiency savings during this period, against an overall target of 4,473 GWh (primary energy).

1.1.2 2021-2030 obligation period

Following an amendment of the Energy Efficiency Directive (2018)^{2 3}, Ireland began preparing for potential changes to the EEOS. An initial public consultation was held in October-November 2019 in relation to the high-level approach.⁴ This informed the decision to use a combination of an EEOS and alternative measures to meet the new target. An 8-week consultation was subsequently held from March-April 2021 in relation to the detail of the new scheme.⁵ A summary of responses and

¹ Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32012L0027&from=EN>

² Directive (EU) 2018/2002 of the European Parliament and of the Council of 11 December 2018 amending Directive 2012/27/EU on energy efficiency: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32018L2002&from=EN>

³ Note that the Energy Efficiency Directive was recast in 2023. Articles 8-10 replace Article 7 from the earlier Directive. Ireland's energy efficiency target has increased under Article 8 relative to Article 7. Member States have until October 2025 to transpose the requirements of the recast Directive into national law. This document continues to refer to the Article 7 target, as the current EEOS Regulations relate to that. Please refer to: Directive 2023/1791 of the European Parliament and of the Council of 13 September 2023 on energy efficiency and amending Regulation (EU) 2023/955 (recast), available at: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32023L1791>

⁴ Public consultation on the implementation of the Clean Energy Package, (DECC) 17 October 2019, available at: <https://www.gov.ie/en/consultation/ac175-public-consultation-on-the-implementation-of-the-clean-energy-package/>

⁵ Public consultation on the redesign of Ireland's Energy Efficiency Obligation Scheme (DECC) 4 March 2021, available at: <https://www.gov.ie/en/consultation/11050-public-consultation-on-the-energy-efficiency-obligation-scheme-eeos/#consultation>

policy decisions was published in October 2021.⁶ The new EEOS Regulations take effect from 1 January 2023. There are some significant changes to the scheme relative to the first obligation period, such as:

- Annual targets are now set in final energy (rather than primary energy)
 - The obligation threshold has now been reduced to 400 GWh per year (from 600 GWh)
 - The sub-targets have been reconfigured:
 - Cross-sector (85%)
 - Residential (10%)
 - Energy poverty (5%)
 - The residential target has been adjusted to now require:
 - A minimum BER uplift of 100 kWh/m²/yr (or 90 kWh/m²/yr alongside the installation of microgeneration technologies)
 - The dwelling BER rating is improved to a B2 or better, or placed on a B2 pathway
 - The energy poverty target has been adjusted to now require:
 - A pre-works BER of D2 or worse; and
 - A post-works BER of B2 or better
- for the dwelling. As before, the homeowner must also meet scheme eligibility criteria.

The overall suite of changes is expected to increase the impact of the EEOS, by better aligning it with the objectives of Ireland's Climate Action Plan, and helping bring homes fully out of Energy Poverty.

1.2 EEOS Regulations (2023 – 2030)

The national Regulations which underpin the current phase of the EEOS are available in S.I. No 522 of 2022, European Union (Energy Efficiency Obligation Scheme) Regulations 2022⁷ ('2022 Regulations').

1.3 Transitional flexibilities (2023)

Some transitional flexibilities were introduced in 2022 to support obligated parties to adapt to the requirements of the new Regulations.

In particular, those obligated parties with a 2022 annual target were permitted to continue to deliver and report eligible energy savings towards their 2022 target during the early months of 2023. The standard table of deemed credits in place during 2022 was permitted to be used towards the 2022 residential and energy poverty targets, as applicable, during this period. The 2022 target year was provisionally closed in December 2023 and the final reports will be issued in Q2 2024.

⁶ Ireland's Energy Efficiency Obligation Scheme: Summary of responses to public consultation and policy decisions on scheme design (DECC) October 2021, available at: <https://assets.gov.ie/200815/7658a109-b44f-4bbc-a377-999cb3e4e27d.pdf>

⁷ Available at: <https://www.irishstatutebook.ie/eli/2022/si/522/made/en/print?q=522&years=2022>

In addition, a new table of deemed credits has been developed for individual domestic measures, which obligated parties may count towards their 2023 cross-sector target. There is no requirement for a pre- and post-works BER to be carried out alongside these deemed measures.

1.4 Purpose of this document

As EEOS scheme administrator, SEAI has developed this guidance document as a form of operating manual for the programme. It is intended to give clarity to obligated parties on how SEAI will administer the programme in accordance with the requirements of the 2022 Regulations. Together with other associated guidance materials which are made available on the SEAI website, this document is intended to make the scheme processes, procedures and requirements as transparent as possible for obligated parties and all other stakeholders.

It remains the responsibility of all obligated parties to satisfy themselves that their activities under EEOS are compliant with the 2022 Regulations.

A word or expression that is used in this Guidance document and that is also used in the EEOS Regulations has, unless the context otherwise requires, the same meaning in this Guidance document as it has in the EEOS Regulations.

1.4.1 Queries

Any queries in relation to the EEOS and its administration should be emailed to:

eeos@seai.ie

2 Obligated parties

This chapter explains the processes for identifying the companies that have an obligation under the EEOS.

2.1 Energy markets

The EEOS has been designed to cover all the main energy markets in the Republic of Ireland – liquid fuel, solid fuel, electricity and natural gas. The types of companies in each of these markets that could be designated as an obligated party are set out in Table 1 below, along with the key sources of energy sales data that will be used to identify those with final energy sales volumes above the obligation threshold.

Table 1 Company types and sources of energy sales data for each relevant energy market

Energy market	Company type(s)	Energy sales data source(s)
Liquid fuel	Liquid fuel importers	National Oil Reserves Agency (NORA)
Solid fuel	Solid fuel distributors Retail energy sales companies	SEAI Energy Policy Statistical Support Unit (EPSSU) Direct submissions made to SEAI for EEOS purposes
Electricity	Retail energy sales companies	Commission for the Regulation of Utilities (CRU)
Natural gas		

2.1.1 Liquid fuel market

Within the liquid fuel market, importers with annual energy sales above the obligation threshold are designated as obligated parties.

Annual energy sales data from the National Oil Reserves Agency (NORA) will be reviewed as part of this process.

2.1.2 Solid fuel market

Within the solid fuel market, solid fuel distributors and retail energy sales companies with annual energy sales above the obligation threshold are designated as obligated parties.

Annual energy sales data from the SEAI Energy Policy Statistical Support Unit (EPSSU) will be reviewed as part of this process, where applicable. In addition, direct submissions from energy companies will be taken into account when identifying obligated parties. This includes information which must be provided (under Regulation 4) and information provided in response to a request from SEAI (under Regulation 17).

Where it is possible to discern that two companies are involved in the sale of the same final energy at different points in the supply chain, the associated energy sales will be assigned to the company that is closest to the energy user and above the obligation threshold.

2.1.3 Electricity and natural gas markets

Within the electricity and natural gas markets, retail energy sales companies with annual energy sales above the obligation threshold will be designated as obligated parties.

Annual energy sales data from the Commission for the Regulation of Utilities (CRU) will be reviewed as part of this process.

2.1.4 Sales across multiple energy markets

Where a company is active in more than one energy market, final energy sales volumes from all relevant markets will be considered in identifying whether the obligation threshold has been met.

2.2 Obligation threshold

The obligation threshold is set at final energy sales of 400 GWh per annum in the Republic of Ireland.

Table 2, below, shows, for a range of liquid and solid fuels (including biofuels and biomass), the approximate sales volumes that are equivalent to the 400 GWh obligation threshold.

Table 2 Energy sales volumes equivalent to 400 GWh obligation threshold (approximate): liquid fuels and solid fuels

Liquid fuel	Volume equivalent to 400 GWh (approximate)	Solid fuel	Volume equivalent to 400 GWh (approximate)
Biodiesel	43.5 million litres	Anthracite	51.7 thousand tonnes
Bioethanol	68.6 million litres	Bituminous	51.7 thousand tonnes
DERV	39.3 million litres	Lignite	72.7 thousand tonnes
Fuel Oil	37.1 million litres	Manufactured Ovoid	45.0 thousand tonnes
Gasoil	39.3 million litres	Pet Coke	44.7 thousand tonnes
Gasoline	42.8 million litres	Wood Briquettes	83.3 thousand tonnes
Kerosene	40.7 million litres	Wood Logs	109.8 thousand tonnes
LPG	58.5 million litres	Wood Pellets	83.3 thousand tonnes


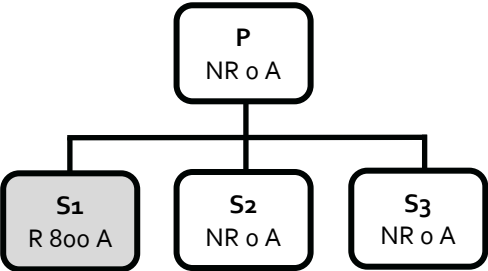
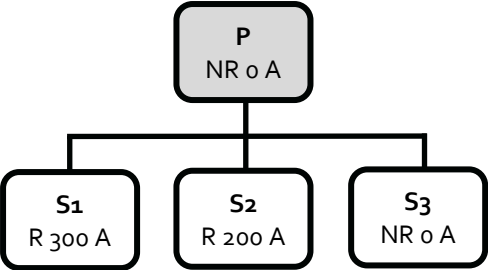
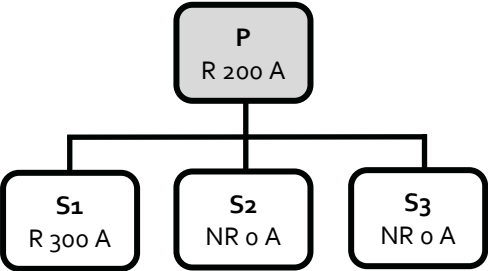
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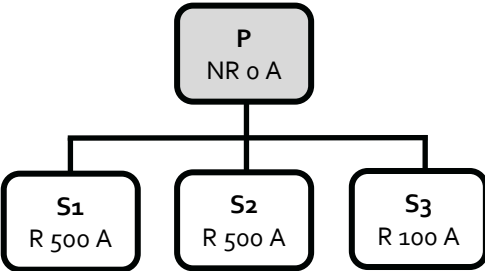
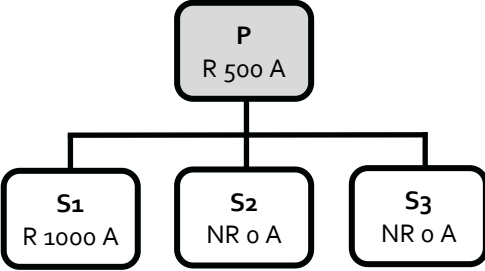
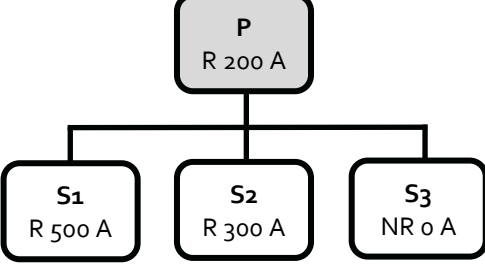
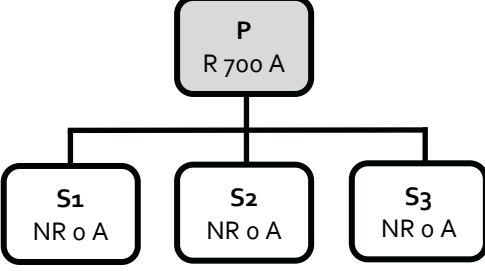
2.3 Company ownership

In some instances, there may be complex ownership structures in place in companies which affect their designation as obligated parties. This section explains how the obligation will be applied in a range of scenarios, in accordance with Regulation 4.

Table 3, below, explains how to identify the company that will be designated an obligated party for eight types of scenarios, in accordance with Regulation 4.

Table 3 Scenarios: obligated party company structures

Ref	Scenario	Obligated party	OP sales	Description
1		Non-group company (NGC)	800	This company is a relevant person with sales above the obligation threshold. It is not a member of a group. It is not an associated person.
2		Subsidiary S1	800	Subsidiary S1 is a relevant person with sales above the obligation threshold. It is a member of a group company but it is not an associated person of another relevant person as no other person in the group is a relevant person.
3		Parent company P	500	Subsidiary S1 and subsidiary S2 are relevant persons and are associated persons as they are both controlled by the same person (parent company P). The parent is not a relevant person but is in control of two or more associated persons who are relevant persons and who, together, have sales above the obligation threshold.
4		Parent company P	500	Subsidiary S1 and their parent company P are relevant persons and both are also associated persons as one controls the other (P controls S1). The combined sales of P and S1 are above the obligation threshold.

5	 <pre> graph TD P["P NR o A"] --- S1["S1 R 500 A"] P --- S2["S2 R 500 A"] P --- S3["S3 R 100 A"] </pre>	Parent company P	1,100	Subsidiaries S1, S2 and S3 are relevant persons and are associated persons as they are all controlled by the same person (parent company P). Even though S1 and S2 could each be obligated parties in their own right, as they are both relevant persons with sales above the obligation threshold, they cannot be the obligated party as there are other relevant persons in their group. The person in control, P, who is not a relevant person but has control of two or more relevant persons, is the obligated party with combined sales of 1100 through S1, S2 and S3.
6	 <pre> graph TD P["P R 500 A"] --- S1["S1 R 1000 A"] P --- S2["S2 NR o A"] P --- S3["S3 NR o A"] </pre>	Parent company P	1,500	Subsidiary S1 and their parent company P are relevant persons and both are also associated persons as one controls the other (P controls S1). The person in control is the obligated party, based on the combined sales of P and S1. As with scenario 5, even though S1 has sales above the obligation threshold, they cannot be the obligated party as they are also an associated person of another relevant person (P).
7	 <pre> graph TD P["P R 200 A"] --- S1["S1 R 500 A"] P --- S2["S2 R 300 A"] P --- S3["S3 NR o A"] </pre>	Parent company P	1000	Subsidiary S1 has sales above the obligation threshold but it is their parent company (P) who is the obligated party. Its sales, for the purposes of setting the target, are the combined sales of all relevant persons in the group, i.e. 1000.
8	 <pre> graph TD P["P R 700 A"] --- S1["S1 NR o A"] P --- S2["S2 NR o A"] P --- S3["S3 NR o A"] </pre>	Parent company P	700	Parent company P is a relevant person but no other members of the group are. The parent company's sales are above the obligation threshold; therefore, the parent company is an obligated party.

Legend:

NGC	Non-group company	R	Relevant person (i.e. person engaged in a relevant activity with energy sales)
P	Parent company	NR	Not a relevant person
OP sales	Volume of final energy sales (annual)	A	Associated person

2.3.1 Changes to obligated party company structure

Where there is a change in an obligated party's ownership structure or group company structure that would affect the size of their obligation or their status as an obligated party, the obligated party must notify SEAI as soon as practicable after the date of the change, in accordance with Regulation 4(4).

2.4 Companies exceeding the obligation threshold for the first time

2.4.1 Legal requirement to notify SEAI

A company who has not previously been issued with a target under EEOS and whose annual energy sales exceed the obligation threshold are required under Regulation 4(3) to notify SEAI, as soon as practicable following the year in which those sales occurred, that they fall within the meaning of obligated party.

2.4.2 Timing

A company that first exceeds the obligation threshold in a given year will, as an obligated party, be issued with a target under EEOS with effect from 1 January two calendar years afterwards. For example, a company which first achieves energy sales of above 400 GWh in 2023 will be issued with its first target for the year commencing 1 January 2025 (see Table 4, below).

Table 4 Date obligation takes effect (example)

Year	Final energy sales	Above obligation threshold?	Date obligation will commence
2021	350 GWh	No	-
2022	390 GWh	No	-
2023	450 GWh	Yes	1 January 2025

2.5 Nominated persons

An obligated party may nominate another company to carry out its obligations in relation to the achievement of its targets, including delivery, calculation and reporting of savings, measurement control and verification, buy out and/or exchange, if applicable, and the provision of information to SEAI.

To nominate a company to perform this role, an obligated party should notify SEAI in writing of the party it wishes to nominate. SEAI will confirm receipt of this nomination in writing.

Similarly, an obligated party may notify SEAI in writing if it wishes to terminate such a nomination. SEAI will confirm receipt of this notification in writing.

SEAI will arrange for nominated persons to have access to the Energy Credit Management System (ECMS), the Project Evaluation Platform (PEP) and any other systems necessary for the performance of the obligations. Such access will be revoked in the event that a nomination is terminated.

SEAI will invite nominated persons to meetings and workshops in place of the relevant obligated party. SEAI will communicate directly with nominated persons on operational matters. For high level

events and communications, including annual compliance reports and Governance Group meeting invitations, for example, SEAI will inform both the nominated person and the obligated party.

Where a company has been nominated to perform the obligations of more than one obligated party, it is required to manage and report separately in respect of each obligated party's obligations.

The obligated party remains responsible for the achievement of their obligation even where they have nominated another person to perform the role on their behalf.

3 Targets

This chapter explains how targets are set for the obligated parties under EEOS.

3.1 High-level targets

The Energy Efficiency Obligation Scheme (2021-2030) has been designed to achieve 60% of Ireland's energy efficiency target for 2030 under Article 7 of the Energy Efficiency Directive. (See table 5 below.)

Table 5 Overview of Ireland's Article 7 target under the Energy Efficiency Directive

Target	Delivery approach	Share of Article 7 Target (%)	Cumulative final energy savings
Ireland's Article 7 Target	Alternative measures and EEOS	100%	60,707 GWh
EEOS Target	EEOS, including co-funded measures	60%	36,424 GWh
Alternative measures	Independent of EEOS	40%	24,283 GWh

Ireland must achieve cumulative final energy savings of 60,707 GWh between 1 January 2021 and 31 December 2030. If this target were met through equal energy savings each year, it would equate to approximately 1,104 GWh of final energy savings annually, where the savings made persist for at least 10 years.⁸

The EEOS will deliver 36,424 GWh of cumulative final energy savings between 1 January 2021 and 31 December 2030. This is equivalent to approximately 662 GWh of final energy savings per year, if equal savings were delivered annually and where those savings persist for at least 10 years.

3.2 Target calculation process

1. The target calculation process is a continuation of the process, set out in Chapter 2, whereby obligated parties are identified. The process is set out in Table 6 below.
2. The minimum achievement requirement will be calculated, as:
 - a. 95 per cent of each sub-target for each year of the obligation period except 2030, and
 - b. 100 per cent of each sub-target for the year 2030.

⁸ To calculate the cumulative savings achieved, the annual savings for each year are multiplied by the number of years in the period (2021-2030) for which they will be in effect. Measures with a lifetime of at least 10 years would therefore count for 10 years if completed in 2021, nine years if completed in 2022, eight years if completed in 2023, etc.

Table 6 Standard target calculation process

Step	Description
1	Collect the relevant energy sales data for a particular year.
2	Identify those companies which meet the criteria to be obligated parties (in accordance with Chapter 2).
3	Subtract the free allowance of 400 GWh from each obligated party's actual energy sales to determine their eligible sales.
4	Sum the eligible sales from all obligated parties.
5	Calculate each obligated party's share of the total eligible sales.
6	Apply this percentage to determine each obligated party's share of the overall annual target.
7	Split each obligated party's target 85:10:5 to determine the sub-targets for cross-sector, residential and energy poverty.
8	Where applicable, apply corrections to individual obligated party targets, to: <ul style="list-style-type: none"> • Account for the cumulative impact of flexibilities applied in previous target years; • Implement new flexibilities for the current and/or future target years; • Implement a target increase where elected by the individual obligated party under Regulation 21(1); and/or • Implement an approved target transfer, where requested by two individual obligated parties under Regulation 9.

3.2.1 Data availability issues

1. At Step 1 of the standard target calculation process, set out above, there may be difficulty in obtaining energy sales data for one of more company. This will potentially impact on SEAI's ability to calculate the annual EEOS targets and sub-targets for the company in question and all other obligated parties.
 - a. In this case, SEAI will contact the relevant company in writing to request the energy sales data be provided directly.
 - b. Having received such a request from SEAI in writing, the company is required to provide the information requested as soon as practicable.
 - c. In the event that the company:
 - i. does not provide the information requested, or
 - ii. unduly delays providing the information requested,
SEAI will, for the purpose of calculating the scheme targets, determine the energy sales data for the company in question, based on best information available to SEAI on the date of the calculation.
 - d. The energy sales data determined by SEAI in this case will be used for the calculation of targets as if it was provided by the obligated party.

2. In the event that, after SEAI calculates the annual EEOS targets and sub-targets for all obligated parties, SEAI receives further relevant energy sales data required for the calculation of targets, SEAI will undertake analysis to determine whether it is necessary to recalculate the targets.
 - a. If the energy sales data provided will result in a significant difference for the overall annual target, SEAI will recalculate the targets for all obligated parties as soon as may be, which – in the interests of the integrity of the scheme – may be at the beginning of the next target year.

- b. If the energy sales data provided will result in a significant difference in the targets for one or more individual obligated parties, but not for the wider scheme, SEAI will recalculate the targets for the particular obligated party affected as soon as may be, which – depending on the specific circumstances – may be at the beginning of the next target year.
- c. If the energy sales data provided will not result in a significant difference in the targets for any obligated parties, SEAI will not recalculate the targets.

3.3 Notification of targets

1. The Minister will notify each obligated party in writing of its annual EEOS target and sub-targets. The notification will take the form of an Energy Efficiency Notice (EEN) and will include the information set out in Figure 1, below.

Target Year	2023	2024	2025	2026	2027	2028	2029	2030
TOTAL								
Annual New Savings Requirement								
Annual EEOS Target								
CROSS SECTOR								
Annual New Savings Requirement								
Cross Sector Target								
Minimum Achievement Requirement								
RESIDENTIAL								
Annual New Savings Requirement								
Residential Target								
Minimum Achievement Requirement								
ENERGY POVERTY								
Annual New Savings Requirement								
Energy Poverty Target								
Minimum Achievement Requirement								

Figure 1 Target information contained in an Energy Efficiency Notice

2. A new EEN will be issued to all obligated parties:
 - a. In (or within the three months before) the years 2023, 2024, 2027 and 2030; and
 - b. Where a change to the annual targets for one of more individual obligated parties is triggered by any of the circumstances set out at bullet 4, below, which would result in a significant overall annual target impact.

3. A new EEN will be issued to one or more individual obligated parties:
 - a. In the event that a Target Transfer Application they have submitted to SEAI is approved;
 - b. Where an obligated party has elected to receive a target increase, to address a shortfall in energy credits achieved against the minimum achievement requirement for a particular target year; and/or
 - c. Where a change to an obligated party's annual targets is triggered by any of the circumstances set out at bullet 4, below, which does not have a significant impact for the overall annual target.

4. The types of circumstances mentioned at bullets 2(b) and 3(c) above include:
 - a. A company has newly met the definition of an obligated party, in relation to a specific target year;
 - b. A company has ceased to meet the definition of an obligated party, in relation to a specific target year;
 - c. A company has experienced an exceptional sales share change;
 - d. Changes in an existing obligated party's company ownership and/or group company structure impacts on its designation as an obligated party or its actual annual energy sales.

5. In consultation with obligated parties, SEAI has adopted the below policy:
 - a. An 'exceptional sales share change' is a sales share change of over 15 per cent (relative to the reference year) which is sustained over two consecutive calendar years.
 - b. A 'significant overall annual target impact' is a change of at least five per cent in the sum of all obligated party targets.

6. An EEN will remain in force unless and until revoked by the issue of an updated EEN to the obligated party concerned.

3.4 Approaches to achieving the targets

There are a number of options available to obligated parties to achieve their targets:

1. Deliver eligible energy efficiency savings
2. Exchange with another obligated party
3. Make a financial contribution to the Minister (i.e. buy-out of energy credits)

Obligated parties may use one or more of these approaches. As an alternative, obligated parties may arrange to:

4. transfer their target(s) to another obligated party

3.4.1 Delivering eligible energy efficiency savings

This is the most common way in which obligated parties are likely to achieve their EEOS targets and can also often be the most cost effective. Obligated parties can support homes, businesses and other organisations to make energy efficiency improvements to their buildings, vehicles, processes and infrastructure within the Republic of Ireland. The savings achieved must meet the criteria set out in Chapters 4, 5 and 6 including eligibility, calculation of savings and measurement, control and verification.

- Energy efficiency improvements within an obligated party's own facilities can be counted towards the targets, subject to meeting all the usual eligibility criteria in Chapters 4-6
- EEOS support may be provided alongside SEAI domestic and commercial grants, where the standard EEOS requirements are met, including the requirement that an obligated party must be material to the energy savings achieved.
- Obligated parties may choose to establish or partner with a One Stop Shop registered with SEAI, in order to support homeowners with home energy upgrades.
- Obligated parties may nominate another company to manage their obligation on their behalf, including delivery of eligible energy efficiency savings, as set out in Chapter 1 Obligated parties.
- Delivered energy savings are reported to SEAI after the works have been completed. SEAI will then carry out some checks to validate the energy credits before they can count towards the obligated party's targets.
- It is important to factor in any potential issues which may delay projects, to ensure that sufficient energy savings are achieved, assessed for compliance and reported to SEAI by the annual deadline.

3.4.2 Exchanging with another obligated party

Energy credits which have already been validated by SEAI can be exchanged with another obligated party. This offers flexibility, for example, where:

- an obligated party has exceeded one of their sub-targets but has a shortfall against another sub-target, and may be able to exchange with another obligated party;
- an obligated party does not deliver sufficient energy credits for one or more sub-targets, and may be able to arrange to receive surplus energy credits from another obligated party.

Obligated parties seeking to use this mechanism should be aware that it is dependent upon reaching agreement with another obligated party.

Full details are available in section 7.2 Exchange of energy credits.

3.4.3 Buying out a share of the target

Obligated parties can make a financial contribution to the Minister for payment into the Energy Efficiency National Fund (the “Fund”) in order to achieve compliance with a share of their target.

Full details are available in section 7.3 Buy out of energy credits.

3.4.4 Transferring targets to another obligated party

An obligated party has the option of transferring some or all of its target for a particular year, to another consenting obligated party. In this case, the Energy Efficiency Notices for both obligated parties will be updated and reissued. Responsibility for achieving the transferred target(s) will lie with the recipient obligated party.

1. Both obligated parties involved in a target transfer must complete and sign a Target Transfer Application Form, which is then submitted to SEAI and sets out:
 - a. The name of the obligated party requesting the target transfer
 - b. The name of the obligated party to receive the target transfer
 - c. Details of the specific target, or portion thereof, to be transferred, including:
 - i. Name of sub-target(s)
 - ii. Volume of energy savings to be transferred per sub-target (kWh)
 - iii. The target year that the transaction relates to
 - iv. Confirmation of whether the transfer relates to the total annual new savings requirement for the relevant sub-target(s) or only a portion
2. SEAI may require additional information from either or both obligated parties concerned.
3. SEAI will assess the application, taking into account the following considerations:
 - a. Whether the obligated party to receive the target transfer has achieved its minimum targets in previous years
 - b. The extent to which the transfer will increase the target(s) of the recipient obligated party
 - c. Adherence to the requirements set out in this section
 - d. Any other relevant considerations
4. Following its assessment, SEAI will notify both obligated parties in writing of its decision and, where relevant, the reasons for that decision.
5. Following approval of a target transfer application, the targets for both obligated parties will be updated and new Energy Efficiency Notices will be issued. SEAI will update the targets on ECMS.
6. Target transfer applications can be made no later than:
 - a. the 31st of March in the target year concerned, or

b. 28 days after the receipt of an energy efficiency notice containing the annual EEOS target and sub-targets for the target year concerned,
whichever is the later.

7. Targets may not be transferred to a company that is not an obligated party.

8. SEAI will not be involved in the commercial terms of any target transfer between two obligated parties.

4 Qualifying actions

To be considered a qualifying action under EEOS, an energy efficiency improvement measure must:

- i. Be implemented during the obligation period (2021-2030)
- ii. Meet all relevant materiality requirements, and
- iii. Meet the requirements of the relevant sub-target.

Notes:

- Energy efficiency savings achieved outside of the Republic of Ireland are not eligible under this scheme.
- Measures which do not achieve a reduction in final energy consumption are not eligible under this scheme.
 - For example, the installation of microgeneration technologies, such as a photovoltaic system (PV), can shift an end user's energy source from the national electricity grid to renewables, but it does not reduce the amount of final energy being consumed, and is therefore not eligible under the scheme.

4.1 Energy poverty

To achieve energy poverty credits by delivering energy efficiency improvement measures:

1. The **dwelling** must have:
 - a. a pre-works BER of D2 or worse, and
 - b. a post-works BER of B2 or better

AND

2. The **owner** must be either:
 - a. a local authority or an approved housing body, or
 - b. an owner-occupier, with at least one occupant in receipt of a welfare payment that is deemed eligible under a free energy upgrade scheme administered by SEAI from the Department of Social Protection.

The up-to-date list of eligible welfare payments for 2(b) above is available on the SEAI website.⁹ For illustrative purposes, the eligible welfare payments in December 2022 included:

- Fuel Allowance¹⁰ as part of the National Fuel Scheme.
- Job Seekers Allowance for over six months and have a child under seven years of age
- Working Family Payment
- One-Parent Family Payment
- Domiciliary Care Allowance
- Carers Allowance and live with the person you are caring for
- Disability Allowance for over six months and have a child under seven years of age

4.2 Residential

To achieve residential energy credits by delivering energy efficiency improvement measures, the works must EITHER:

1. For the first set of upgrades at a dwelling carried out and notified under these EEOS rules by an obligated party:
 - a) Achieve the applicable minimum uplift requirement:
 - (i) 100 kWh/m²/yr; or
 - (ii) 90 kWh/m²/yr, where a domestic microgeneration measure is installed as part of the same package of works,
 - b) And either:
 - (i) Achieve a post-works BER of B2 (or better) for the dwelling, or
 - (ii) Meet the B2 pathway requirements:
 - Move the dwelling closer to achieving a post-works BER of B2 or better, and
 - The advisory report relating to the relevant BER certificate is discussed with, and provided to, the owner or occupant of the dwelling

OR

2. For the second or subsequent set of upgrades at a dwelling carried out and notified under these EEOS rules by the same obligated party:
 - a) Achieve a post-works BER of B2 (or better) for the dwelling.

⁹ Available at: <https://www.seai.ie/grants/home-energy-grants/fully-funded-upgrades-for-eligible-homes/>

¹⁰ More information about Fuel Allowance is available at: <https://www.gov.ie/en/service/00aa38-fuel-allowance/>

4.2.1 BER uplift

The BER uplift is calculated as follows:

$$\text{BER Uplift} = \text{PE}_{(\text{pre})} - \text{PE}_{(\text{post})}$$

where:

PE_(pre) is the value shown in the pre-works BER report for primary energy per m² floor area; and

PE_(post) is the value shown in the post-works BER report for primary energy per m² floor area.

In general, the BER uplift will need to be at least 100 kWh/m²/yr for the project to be eligible under the residential target. However, if there is a value greater than zero in the 'Energy produced and saved' row of the report, signalling that a microgeneration system has been installed, then the uplift needs to be at least 90 kWh/m²/yr.

4.2.2 B2 Pathway

1. Where SEAI receives a notification for residential energy credits where a post-works BER of B2 or better is not achieved (option 1(b)(ii) above), our validation checks will include confirmation that the dwelling is on a B2 pathway and that the works carried out have moved the dwelling closer to achieving a post-works BER of B2 or better.
2. In all cases, it is mandatory that the advisory report from either the pre- or post-works BER for the dwelling is provided to and discussed with the homeowner.
3. To support the SEAI EEOS validation checks and to ensure the best outcome for the homeowner, it is recommended that a Home Energy Assessment is carried out in advance of the works and the details provided to, and discussed with, the homeowner, including:
 - a. A pre-works BER for the dwelling, together with an Advisory Report
 - b. A technical report on the energy efficiency of the home
 - c. Details on the energy upgrades needed to get the home to a B2 rating or better
 - d. A heat pump technical assessment, detailing the energy upgrades required to make the home suitable for a heat pump
 - e. A report explaining how the recommended energy upgrades will improve the comfort of the home and help to reduce energy bills
 - f. An estimate of the costs of the recommended energy upgrades

4. As part of our validation checks, SEAI may cross-check that the energy efficiency improvement measures carried out correspond with those set out in the Home Energy Assessment documentation.
5. Where a full Home Energy Assessment has not been carried out, the obligated party will need to be able to provide supporting documentation to demonstrate that the works carried out place the home on a credible B2 Pathway.
6. It is expected that, for the majority of residential notifications which place a home on a B2 pathway, the B2 Pathway will be the outcome agreed in advance between the obligated party and the homeowner¹¹.
7. It is acknowledged that there may be cases where the obligated party originally intends to support a package of works that would achieve a post-works BER of B2 or better but unintended circumstances result in the dwelling instead being placed on a B2 pathway. Where this occurs, the obligated party may EITHER:
 - a. Notify the project towards the residential target, where:
 - i. the minimum uplift has been met;
 - ii. it can be demonstrated that the home has been placed on a B2 pathway;
 - iii. the Advisory Report from the pre- or post-works BER was provided to and discussed with the homeowner; and
 - iv. all standard requirements are met, OR:
 - b. Notify the individual energy efficiency improvement measures from the project, for which deemed scores are available, towards the cross-sector target.
8. There is a range of scenarios in which SEAI will consider that the B2 Pathway requirements are not achieved, including the following:
 - a. where one or more of the measures installed are not identified on the pathway documentation;
 - b. where one or more of the measures installed as part of the package will need to be removed in future in order to achieve a BER of B2, for example, heating controls installed on an older heating appliance;
 - c. where one or more of the measures installed do not meet the specifications identified in the pathway documentation, for example, where the pathway documentation included a wall U-value of 0.21 W/m²K but the post-works BER report indicates that only 0.25 W/m²K was achieved.

Note, a revised B2 pathway could potentially remediate the items listed above.

¹¹ In this section relating to the B2 pathway, the term 'homeowner' refers equally to either the owner or occupant of the dwelling, as applicable.

4.3 Cross-sector

To achieve cross-sector energy credits by delivering energy efficiency improvement measures, the works must result in:

- verifiable energy efficiency improvements in:
 - a building
 - transport, or
 - a manufacturing process.

4.4 Materiality requirements

Obligated parties must be able to demonstrate that they were material to the implementation of any energy efficiency improvement measure that they notify to SEAI.

1. To be material means that,
 - a) The obligated party must have contributed to the realisation of the specific individual measure in question, and
 - b) Their contribution influenced the end-user's decision to undertake the energy efficiency investment.
2. The obligated party must therefore be able to demonstrate that the project beneficiary (usually the homeowner or organisation which invested in the project):
 - a) Is aware that the obligated party in question supported the project, including
 - i. the nature of the support provided, and
 - ii. the value of that support.
 - b) Had secured EEOS support in advance of installation of the energy efficiency works.
 - c) Has confirmed that the obligated party was material to the energy savings achieved.
3. It is strongly recommended that obligated parties use the standard EEOS templates, completed accurately and in full, in support of their materiality, including:
 - a) A homeowner waiver, for residential measures
 - b) A declaration of client organisation, for non-residential projects.
4. As a proxy for the requirement to have influenced the end-user's decision to invest, SEAI will accept evidence that the obligated party support was offered in advance of installation of the energy efficiency works. Some examples of evidence that could be provided include:
 - A pre-works agreement between the delivery partner and the beneficiary, in which the name of the obligated party and details of the type of support they are giving is included, or
 - The combination of:
 - i. A contract or written agreement between the obligated party and a delivery partner, setting out details of the type(s) of energy efficiency improvement

measures to be carried out and the type of EEOS support to be provided, dated in advance of the works carried out, and

- ii. A joint declaration /waiver between the delivery partner and the beneficiary, specifying the details of the works to be completed, and dated after the contact agreement with the obligated party and before the works are carried out.
5. For residential energy credits and energy poverty credits, the pre-works BER must be reflective of the dwelling immediately before the EEOS works commence. The post-works BER must be dated no more than six years after the date of the pre-works BER. Obligated parties that deliver qualifying actions in conjunction with SEAI grant schemes should note that the schemes may have additional requirements in relation to BER dates.
 6. It is not permissible for an obligated party to submit notifications to SEAI of energy efficiency improvement measures unless the materiality requirements are met. Examples of cases where an obligated party is not material to the energy savings include:
 - Where a BER was completed for a home and then one or more energy efficiency improvement measures were completed before the obligated party became involved. This BER must not be used as the pre-works BER for a residential or energy poverty project, as the obligated party was not material to some or all of the savings that would be calculated.
 - Where an obligated party, or a contractor working on their behalf, discovers that a dwelling has already been upgraded with a number of energy efficiency improvements without any EEOS support. Those completed works are not eligible for EEOS support and must not be submitted towards an obligated party's targets, as the obligated party was not material to the energy savings achieved.
 - Where energy efficiency measures are installed in accordance with Part L of the building regulations as part of a new build, it is not possible for the obligated party to be material to the savings under EEOS.
 - Two obligated parties cannot be considered material to the same energy savings.
 7. Where an obligated party agrees in advance to provide financial support towards an energy efficiency improvement project but subsequently withdraws their support following completion of the works, another obligated party which matches the original offer of support will be considered to meet materiality requirement 2(b). This is on the basis that the offer of EEOS support influenced the original investment decision.
 - This flexibility will not apply to the residential target for second or subsequent upgrades at a dwelling where the minimum requirement is not met.

5 Calculation of eligible energy savings

There are a number of calculation methodologies in place for quantifying the eligible energy savings achieved by supporting qualifying actions. Details of each one and the types of measure and/or sub-target(s) it relates to are set out in this chapter.

At the point of making a notification to SEAI, these will be unvalidated energy credits. It is only following satisfactory completion of SEAI's validation checks that the energy credits will be valid and count towards the obligated party's target.

5.1 What is an energy credit?

1 energy credit = 1 kWh (final energy)
--

An energy credit has the value of one kilowatt hour (final energy). Each unit of an obligated party's target that has been achieved is represented by one energy credit. There are three ways to achieve energy credits:

1. Energy efficiency savings which are delivered and reported to SEAI by an obligated party will, following validation by SEAI, count as energy credits towards the obligated party's target.
2. Energy credits which have already been validated by SEAI, can be exchanged with another obligated party. The associated energy credits will then count towards the target of the obligated party receiving them.
3. Where an obligated party buys out a share of its target (by making a contribution to the Minister to go towards the Fund), the obligated party's target will be credited with the associated number of energy credits.

5.2 Dwelling-specific BER-based energy savings

Energy poverty credits and Residential energy credits will be calculated based on dwelling-specific BERs.

The Dwelling Energy Assessment Procedure (DEAP) is the national methodology for calculating and assessing the energy required for space heating, ventilation, water heating and lighting, less savings from energy generation technologies. The methodology has been established by SEAI in accordance with the BER regulations, is based on IS EN 13790 and is compliant with the methodology framework in the EU Energy Performance of Buildings Directive (EPBD).

DEAP calculates the annual final (delivered) energy consumption, the primary energy consumption and the carbon dioxide emissions for the standardised occupancy of a dwelling. The output of a DEAP calculation is a BER.

The eligible energy savings achieved by supporting qualifying actions under the residential and energy poverty targets are calculated as set out in Figure 2, below:

$$\text{Eligible energy savings} = [(DE_{(pre)} + DEPS_{(pre)}) - (DE_{(post)} + DEPS_{(post)})] \times CF$$

Figure 2 Formula for calculating eligible energy savings in relation to the Energy poverty and Residential targets

where:

- DE_(pre)** is the Total value shown in the pre-works BER Dwelling Report for delivered energy;
- DEPS_(pre)** is the value shown in the post-works BER Dwelling Report for delivered energy produced and saved;
- DE_(post)** is the Total value shown in the post-works BER Dwelling Report for delivered energy;
- DEPS_(post)** is the value shown in the post-works BER Dwelling Report for delivered energy produced and saved; and
- CF** is the applicable correction factor, i.e. 0.91.

5.2.1 Additionality and lifetimes

1. This formula calculates the energy savings achieved in a dwelling by determining the reduction in energy demand, excluding the impact of renewables, multiplying this by the floor area, and, finally, multiplying by a correction factor.
2. There are a number of aspects of this calculation method which help ensure the savings are additional to what would have happened in the absence of the EEOS:
 - The use of DEAP, the national methodology for assessing dwelling energy requirement, and the calculation of a unique score for each dwelling based on its pre-works and post-works BER, gives confidence that the savings calculations are specific to those homes.
 - The impact of microgeneration is excluded from the calculation, as primary energy savings are not eligible under EEOS. This is because microgeneration technologies do not reduce energy demand, only displace it. Excluding this from the calculation, protects the energy savings from being inflated.
 - A correction factor of 91% is applied to correct for the rebound effect, whereby households take back some of the savings as increased internal temperatures. The level at which this factor has currently been set was informed by detailed research carried out on behalf of SEAI. This value will apply from 2023 and may undergo review

periodically over the obligation period to ensure that it remains set at an appropriate level, taking into account changes in the energy performance of homes in Ireland.

- There are Exchequer-funded supports in place alongside obligated party supports for many of the energy upgrade projects that this calculation method relates to. In all cases where there is an overlap, Ireland will not count the savings separately towards the Article 7 target via an alternative measure. Where there is EEOS support provided, the savings will be counted in full towards the EEOS savings for Article 7. The combined effect of the supports from the Exchequer and the obligated parties is expected to drive significant uptake of deep retrofit measures, which would not occur in the absence of those supports.
3. The lifetime of the measures that this scoring method relates to is expected to be longer than the obligation period, which runs from 2021-2030. Each measure entails a deep retrofit of a dwelling, making a significant reduction in the home's modelled annual energy requirement and bringing it to – or closer to – a BER of B2 or better. The lifetime applied for these measures is therefore ten years, which is the maximum available under EEOS in terms of how Ireland reports savings against its Article 7 target.

5.3 BER-based deemed savings (domestic)

Deemed savings are available for individual domestic measures under the cross-sector target.

1. A table of deemed savings has been produced by SEAI, to take effect from 2023, for a range of individual domestic measure types. This table is available on the EEOS website.¹²
2. Where an obligated party wishes to support a measure type which is not included in the published table, they may submit a request to SEAI to create a new score for that measure type.
3. SEAI will consider the following criteria when reviewing a request to create a new score for a measure type that is not included in the published table:
 - a. Number of obligated parties interested in supporting the measure type – a least one must be interested
 - b. Expected level of uptake
 - c. Whether the savings can be calculated in DEAP
 - d. Extent to which it is possible to quantify the energy savings achieved in accordance with the requirements of Annex V of the Energy Efficiency Directive (2018)
 - e. Typical level of energy savings achieved
 - f. Value-for-money
 - g. Nature of measure type – it must be generic, not unique to a single entity

¹² Available at www.seai.ie/eeos

- h. Lifetime
 - i. Availability of competent installers
 - j. Suitability for quality assurance checks
 - k. Any other relevant considerations
4. SEAI is committed to encouraging and supporting innovation among obligated parties and the supply chain in the achievement of the EEOS targets. Requests for scores for innovative measure types are welcome.
5. For new behavioural measure types, it is expected that a randomised control trial would be required before a decision could be made on whether to introduce a standard deemed score.

5.3.1 Additionality and lifetimes

The eligible energy savings have been calculated in broad alignment with the dwelling-specific BER-based calculation method used for the energy poverty and residential targets.

- The BER database was reviewed to identify the characteristics of the median dwelling in terms of energy requirements and size. A baseline dwelling was then created to match these characteristics. Each individual measure type was then applied to this dwelling separately. The formula set out at Figure 1 above was then applied, in accordance with the dwelling-specific BER-based calculation methodology, including the same correction factor of 0.91, to produce each deemed score.
- The lifetime of these deemed measures is considered to be at least ten years for the majority of the measures. Heating controls are an exception to this, and a lifetime of five years has been assumed.
- Deemed scores are only available for measures installed in homes built before 2011, unless otherwise stated.
- It is therefore expected that, overall, the savings claimed using deemed scores will be additional to those that would have occurred in the absence of EEOS.

5.4 Deemed savings (Electric Vehicles)

Deemed savings are available for electric vehicles (EVs) under the cross-sector target. Savings for 2023-2024 are set out in Table 7, below:

Table 7 Deemed savings for electric vehicles

Type of EV	Deemed credits
Registered as a private car	3,085
Commercial vehicle - car	3,085
Commercial vehicle - van	3,947
Commercial vehicle - truck	74,566
Commercial vehicle - bus	104,395

1. These deemed scores are valid until 31 December 2024. From 2025 onwards, it is assumed that the energy efficiency of internal combustion engine (ICE) vehicles on the market will be improved, so the energy credits achieved by supporting a switch to an EV will be reduced.
2. An EV energy credits calculator is available on the EEOS webpage for use by obligated parties. The deemed credits are included, with updated values available from 2025.
3. For commercial vehicles, the EV energy credits calculator also has an option to calculate the savings with reference to the vehicle's actual mileage. Where actual mileage values are used, obligated parties must provide supporting evidence as part of their NREC application.
4. The obligated party must be able to demonstrate that they were material to the purchase of a new or imported EV, which is newly registered in the Republic of Ireland for the first time.

5.4.1 Additionality and lifetime

1. The deemed savings have been calculated using the formula set out in Figure 3, below:

$$\text{Eligible energy savings} = [\text{sFEC}_{\text{ref}} - \text{sFEC}_{\text{eff}}] \times \frac{\text{DT}}{100} \times n \times f_{\text{BEH}}$$

Figure 3 Formula for calculating eligible energy savings in relation to electric vehicles

where:

- sFEC_{ref}** is the final energy consumption of the reference vehicle (kWh/100km);
- sFEC_{eff}** is the assumed final energy consumption of the efficient vehicle (kWh/100km);
- DT** is the average yearly mileage (km/a);
- n** is the number of efficient vehicles purchased; and
- f_{BEH}** is a factor to account for behavioural effects.

2. Average mileage values for each vehicle type were based on national figures, where available, and where national figures were unavailable, European figures were used.
3. The deemed savings available reduce over time to reflect the projected improvements in the energy efficiency of the baseline fossil fuel vehicles during the obligation period.
4. The lifetime of the measure is considered to be 10 years, as only those vehicles which are registered for the first time in Ireland are eligible.

5.5 Calculation tools

SEAI has developed energy savings calculation tools for a number of technologies. They are available on the EEOS webpage¹³ and may be added to over time.

For illustrative purposes, the tools available as of January 2023 include:

- Electric vehicles
- Lighting
- Pipe insulation
- Steam trap replacement

These tools have been developed to facilitate the use of robust engineering calculations for a range of technologies supported under EEOS, in a way which is predictable and proportionate for obligated parties.

5.5.1 Additionality and lifetime

1. The energy credits calculated using these tools must relate only to energy efficiency improvement projects where the savings are additional to what would have occurred in the absence of the EEOS supports provided.
2. For well-established technologies such as LED lighting, obligated parties will need to demonstrate clearly in their NREC application that the energy savings notified are additional. There are two options for obligated parties to demonstrate this for lighting projects:
 - i. By supporting a full lighting re-design; or
 - ii. By supporting any lighting project, and including within the associated M&V report details of how the baseline would have changed over the course of the current EEOS obligation period in the absence of EEOS supports. Only those savings which are additional to the new baseline should be submitted as energy credits.

¹³ Available at: www.seai.ie/eeos

5.6 Measurement and verification of non-residential energy savings

Eligible energy savings for those non-domestic measures for which there is no calculation tool or deemed score available under EEOS, must be determined by the obligated party using a measurement and verification (M&V) approach broadly aligned with the requirements of the International Performance Measurement and Verification Protocol (IPMVP) or equivalent, such as ISO 50015. The M&V Report must be completed by a professionally competent individual, who is independent from the works carried out. SEAI expects obligated parties to submit M&V reports which present information that is accurate, complete, conservative, consistent, relevant and transparent.¹⁴

¹⁴ Further detail on the M&V approach is set out in our guidance on authenticating and claiming non-residential energy credits. Available at www.seai.ie/eeos

6 Measurement, control and verification

SEAI has established, in accordance with Regulation 14, a system for the measurement, control and verification of energy savings delivered and notified by obligated parties under EEOS. This chapter sets out details of this system and quality assurance activities and requirements under the programme.

1. The quality management system (QMS) referred to above was developed by SEAI, aligned with ISO 9001:2015, for the administration of the EEOS. At the heart of this system is the quality product, validated energy credits.
2. Each obligated party is required to implement a quality management system, aligned with ISO 9001:2015, to underpin their activities under the EEOS and measure and verify associated energy savings. The purpose of this system is to ensure that assigned targets are achieved. When effectively implemented, each obligated party's QMS should identify any potential issues before notification to SEAI, enabling them to be addressed in advance, so that only eligible energy savings are notified to SEAI.
3. The high-level structure of EEOS quality systems is set out in Figure 4, below. This shows that all energy credits are assured in the first instance by each obligated party, in accordance with their QMS. The unvalidated energy credits are then subject to additional validation by SEAI, in accordance with the SEAI QMS.

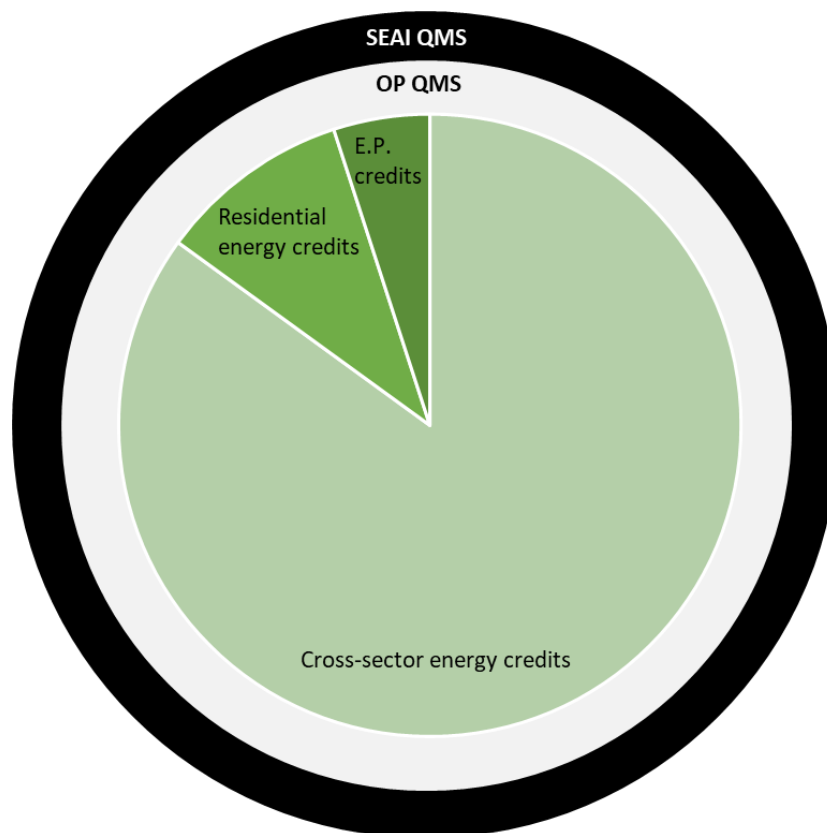


Figure 4 EEOS quality systems: high-level structure

6.1 Obligated party QMS requirements

1. The obligated party is responsible for the quality of all energy credits they notify to SEAI, irrespective of origin. This applies even in cases where, for example, Exchequer funding has been provided in conjunction with obligated party support for a particular project.
2. At a minimum, each obligated party's QMS must be aligned with ISO 9001: 2015.
3. Each obligated party must carry out independent and documented verification on a statistically significant and representative sample of all relevant qualifying actions implemented for the purpose of achieving its annual EEOS target.
4. It is the responsibility of the obligated party to determine the volume of energy efficiency improvement measures that they will need to audit as part of their QMS, taking into account:
 - a. The requirement for the sample to be statistically significant
 - b. That the measures audited must include a representative sample of project types, size, sub-sector, location and supplier/sub-contractor
 - c. Any relevant risk factors
 - d. organisational risk appetite
 - e. (as a control) that the audit volumes must not be lower than the indicative levels shown in Table 8, below, relative to the volume of measures completed

Table 8 Reference floor for audit volumes

Volume of energy efficiency improvement measures completed	Sample size must not be below these indicative levels	
	Sample size	% of overall volume of measures completed
1 - 19	1 - 19	100%
20 - 199	20	10% - 100%
200 - 1,000	20 - 100	10%
1,000 - 10,000	100	1% - 10%
10,000 +	100 +	1%

5. All audits are to be conducted by an auditor or competent person who is independent of the qualifying actions carried out. For example, if Company A is commissioned to carry out the works, Company A should not audit the works. However, the obligated party themselves or another independently commissioned Company B may audit the works of Company A.
6. All issues discovered by obligated party audits should be addressed and rectified before the associated eligible energy savings are notified to SEAI.
7. Any endemic failure or major issue discovered by the obligated party's quality assurance activities should be recorded in their non-conformity logs. They should also be reported to SEAI when discovered to agree on a remediation plan and any other actions that need to be

taken. Reworks should be carried out across the wider batch and will be subject to inspection.

8. Obligated parties are required to provide their non-conformity logs to SEAI on request, demonstrating the outcome of their quality assurance processes and any necessary remediation.

6.2 SEAI QMS activities

As part of the SEAI QMS for EEOS, a number of activities are undertaken to confirm the eligibility of the qualifying actions undertaken by obligated parties and to validate the associated energy credits notified. These activities include:

- annual QMS audits
- automated checks of notifications received against the Energy Credit Management System (ECMS) database and/or the BER database
- technical evaluation (including desktop assessment and/or site inspection) of measurement and verification reports submitted for non-residential projects
- technical evaluation of domestic measures, including desktop assessment and/or site inspection
- independent validation of EEOS QMS

In addition to these EEOS-specific quality assurance activities, the SEAI oversight and auditing of BER reports and assessors gives assurance of the national-level BER data, which underpins the eligible energy savings for the residential and energy poverty targets.

SEAI maintains a SharePoint folder for each obligated party in which important documentation can be securely shared between both parties, including:

- records of evaluation activities and outcomes
- supporting documentation requested by SEAI
- non-conformity log for each obligated party
- annual reports for each obligated party

6.2.1 Non-conformities

- Where SEAI identifies that notified works have not been completed or were not supported by EEOS, this will result in a significant non-conformity (SNC) being raised.
- Where SEAI identifies that works have been completed but the measures require remedial works in order to achieve energy savings, this will result in a non-conformity being raised.
- In all cases where a non-conformity or SNC is identified for an obligated party, they are required to:
 - take action to correct the non-conformity,

- undertake a root cause analysis to identify how the issue occurred and the scope of the issue,
- carry out corrective actions to avoid any recurrence, and
- update the non-conformity log with details of their findings and actions taken.

Associated energy credits will be placed on hold until the matter is resolved. Where the non-conformity is found to impact on the unvalidated energy credits achieved, this will be taken into account by SEAI when determining the final volume of energy credits achieved.

- In the event that SEAI identifies a non-conformity against our own QMS, that non-conformity will be recorded in our non-conformity log for EEOS. A review will be carried out and actions taken if appropriate to correct the issue and to avoid any recurrence.

6.2.2 QMS audits

1. SEAI arranges for an independent audit of each obligated party's QMS to be carried out annually.
2. Good practice observations are recorded, as well as improvement actions.
3. Obligated parties are required to facilitate the audits, to carry out the improvement actions identified and to provide details to SEAI once the actions are completed.
4. A thematic review is undertaken by the auditor and the findings are presented to all obligated parties at a meeting of the EEOS Governance Group. This includes an overview of the findings and a list of recommended process improvements for SEAI. SEAI will review the improvement actions and, where appropriate, make changes to address the issues identified. SEAI will present on their actions taken at a subsequent Governance Group meeting.
5. Where an obligated party's QMS has been independently certified against the requirements of ISO 9001: 2015, SEAI will seek to reduce the frequency of QMS audits, dependent upon the specific circumstances which apply. Considerations will include whether EEOS activities were included within the scope of the external audit, the timing of the most recent audit, the current status of the certification and any other relevant factors.

6.2.3 Domestic measures

There are a range of domestic energy efficiency improvement measure types which are eligible under EEOS, including packages of measures bringing homes to (or towards) a BER of B2 or better under the residential and energy poverty targets, and single measure upgrades under the cross-sector target. The core validation activities which apply are set out below.

1. SEAI has developed the Energy Credit Management System (ECMS), for the notification and recording of qualifying actions and the associated energy credits, to be counted towards obligated party targets.
2. At the point when Residential energy credits and their associated qualifying actions are notified to SEAI, automatic checks will be carried out within ECMS to check measure eligibility and scoring.
3. A representative sample of measures will be selected by SEAI for desktop assessment. Additional documentary evidence may be requested from obligated parties in support of this. Documentation to be reviewed may include some of the items set out in the table below

Table 9 Types of documentary evidence which may be reviewed as part of SEAI desktop assessment

	Documentation	Purpose
1	pre-works and post-works BER Dwelling Reports	To check that the minimum uplift requirement has been achieved To check that the B2 requirement has been met To check that the works have been carried out as part of this project To check that the energy credits notified are correct
2	Home Energy Assessment documentation (Optional) and pre- or post-works BER Advisory Report	For cases where the dwelling has been placed on a B2 pathway, to check that the measures carried out place the home on a B2 pathway
3	Signed homeowner waiver	To confirm: <ul style="list-style-type: none"> - The works took place - The OP supported the works and they would not have happened without that support - Which OP it relates to - The nature of support provided - that the Advisory Report from the pre- or post-works BER was provided and discussed with the homeowner
4	Installer registration number (RGI, RECI, NSAI/IAB)	To confirm that the installer is competent to carry out the work
5	Certificate number (RGI, RECI)	To confirm that the works have been carried out in accordance with regulations
6	Product make and model (or manufacturer and agreement cert number)	To confirm that the product installed is suitable
7	Commissioning statement by installer	To confirm the date on which the works were completed To confirm that the works were carried out to our quality standards
8	Photographs (before and after)	To confirm works were completed
9	Homeowner invoice	To confirm works were invoiced, and therefore completed
10	Contract/receipt for works	To confirm works were agreed and/or paid for, and therefore completed
11	Other	To confirm works were completed and eligible under the scheme, where other documentation is not applicable

4. A representative sample of measures will be selected by SEAI for site inspection. The purpose of the inspection is to check that the measures have been installed correctly and will achieve energy savings.

6.2.4 Non-domestic measures

Every non-domestic measure – with the exception of commercial EVs for which deemed scores have been applied – is submitted in the first instance to the Project Evaluation Platform (PEP) and requires both an NREC application to be completed online and an M&V report to be submitted, in which details of the methodology used to determine the eligible energy savings for the project are set out.

- At the point when an NREC application is received, an initial quality control check is carried out. If the application is found to be incomplete, it is returned to the applicant (i.e. the obligated party that submitted it).
- A risk assessment is carried out, whereby projects are designated as low, medium or high risk.¹⁵ The criteria considered are:
 - A. Project size
 - B. % of obligated party target
 - C. Technology
 - D. Complexity
 - E. Previous inspection record
 - F. Calculation method
 - G. M&V report
- All low-risk projects and 50% of the medium-risk projects are given provisional approval and moved to ECMS. The associated energy credits will remain unvalidated for up to 6 weeks. During this window, SEAI may carry out sample-based checks, which may include desktop and/or on-site checks. At the end of this period, where no issues have been identified, the energy credits will be visible on ECMS as validated energy credits.
- All high-risk projects and 50% of medium-risk projects will undergo technical evaluation, which will include a desktop assessment and may also entail an on-site inspection.
- In all cases where SEAI conduct technical evaluation of an NREC application, feedback will be provided to the obligated party.

¹⁵ The NREC Risk Assessment Process: Guidance Note is available at www.seai.ie/eos

7 Administration of energy credits

7.1 Reporting unvalidated energy credits

1. There are two SEAI platforms for obligated parties to report unvalidated energy credits under the EEOS:
 - ECMS
 - residential energy credits
 - energy poverty credits
 - deemed credits
 - PEP
 - Non-residential energy credits
2. Obligated parties are required to regularly submit details of the eligible energy savings they have achieved towards their targets, using the appropriate system above.
3. Obligated parties may only submit notifications to these systems with respect to qualifying actions which are eligible under the programme and quality assured in accordance with their QMS.
4. The energy savings associated with ECMS notifications will appear as unvalidated energy credits for a period of (typically) six weeks¹⁶, during which SEAI will carry out validation activities, as set out in section 6 Measurement, control and verification, above. Following successful validation, the energy credits will count towards obligated party targets on ECMS.
5. For submissions to PEP:
 - projects which are approved will move to ECMS with the energy credits already validated and counting towards obligated party targets on ECMS.
 - projects which are provisionally approved will move to ECMS will unvalidated energy credits for a period of (typically) 4-6 weeks¹⁷, during which SEAI will carry out validation activities, as set out in section 4.4 Measurement, control and verification, above. Following successful validation, the energy credits will count towards obligated party targets on ECMS.

¹⁶ The default timeline for residential, energy poverty and deemed cross sector notifications to appear as validated energy credits in ECMS is set at 6 weeks. However, this can be extended in cases where issues are identified and further time is needed to complete the validation activities.

¹⁷ The default timeline for non-residential notifications with provisional PEP approval to appear as validated energy credits in ECMS is set at 4 weeks, but may be increased to 6 weeks during busy periods. The validation window can be extended in cases where issues are identified and further time is needed to complete the validation activities.

6. Where obligated parties support the uptake of energy efficiency improvement measures in conjunction with SEAI grant schemes, the associated eligible energy savings may be transferred automatically to ECMS from the other programme.
7. Obligated parties will be able to monitor their progress towards their targets in ECMS. In addition, SEAI will share a progress report with obligated parties at quarterly bilateral meetings.

7.1.1 Timelines for submission

1. Submissions towards an annual target can be made until the 15th of January of the year following the target year. For example, submissions relating to the 2023 target year may be submitted until the 15th of January 2024.
2. It is strongly recommended that final submissions are made well in advance of the deadline and during standard working hours, to avoid any projects missing the annual deadline due to technical problems.
3. A maximum of 30% of projects in any one year, both in terms of new annual savings and numbers of projects, can be submitted from 1 December to 15 January for evaluation and inclusion against that year's target. Any projects in excess of the 30% limit will automatically go towards the following year's target.

7.1.2 Multi-annual projects

1. Where an obligated party embarks on a large project that is expected to achieve at least 1 GWh of eligible energy savings, and the implementation of which is to be carried out over a number of years, a phased approach to allocation of the savings from the project may be implemented.
2. Scenarios that may be eligible for this phased allocation of savings include:
 - A. An energy efficiency project which will not generate energy efficiency savings until year 2 (or later);
 - B. An energy efficiency project which will generate energy efficiency savings by the end of year 1 but will not have a completed M&V report until year 2 (or later);
 - C. An energy efficiency project which will generate a portion of energy efficiency savings by the end of year 1 but will not begin making the full level of energy efficiency savings until year 2 (or later).
3. Where a project spans two years, three options for phased allocation of savings are available for energy suppliers, subject to a maximum of 75% in year 1. These options are outlined in Table 10 below.

Table 10 Allocation of savings for two-year projects

Year	Option 1	Option 2	Option 3
Year 1	25%	50%	75%
Year 2	75%	50%	25%

4. In order for savings to be recorded in the first year of a project, depending on the scenario that applies:
 - a. a credible M&V Plan must be provided;
 - b. the obligated party must be in a position to demonstrate substantial completion of the works in line with the obligated party's estimate of achievement;
 - c. there must be evidence that works completed to date are expected to progress to full completion;
 - d. there must be evidence to suggest that the energy savings being achieved in year 1, if applicable, are most likely in line with expectations.
5. For projects exceeding two years in duration the allocation of savings is to be agreed on a project-by-project basis with SEAI.
6. For projects not completed as envisaged, SEAI reserves the right to revoke any energy credits associated with the project that were not achieved.
7. For projects which will not be completed within the obligation period, the phased allocation of savings will not apply.

7.2 Exchange of energy credits

1. Both obligated parties involved in an exchange must complete and sign an Energy Credit Exchange Form, which is then submitted to SEAI and sets out:
 - a. The name of the obligated party giving energy credits
 - b. The name of the obligated party receiving energy credits
 - c. The volume of energy credits being exchanged
 - d. The sector those energy credits relate to
 - e. The target year that the transaction relates to
2. SEAI may require additional information from either or both obligated parties concerned.
3. SEAI will assess the application, taking into account the following considerations:
 - a. Whether the obligated party giving energy credits has sufficient validated energy credits on ECMS for the specific sector and annual period
 - b. Whether the exchange will cause the obligated party giving energy credits to become non-compliant with the minimum requirement for the relevant sub-target
 - c. Adherence to the requirements set out in this section

d. Any other relevant considerations

4. Following its assessment, SEAI will notify both obligated parties in writing of its decision and, where relevant, the reasons for that decision.
5. Following approval of an exchange application, SEAI will update ECMS with two journal entries which will:
 - a. reduce the energy credit balance for the obligated party giving energy credits,
 - b. increase the energy credit balance for the obligated party receiving energy credits, and
 - c. record the details of the exchange against the two new notification IDs generated – see example in Table 11, below.

Table 11 Example: ECMS update to record an exchange of energy credits

ID	Type	Date Created	Period	PES	Sector	Status	Energy Credit Assigned (kWh)
3456789	Inter PES	20/02/2024	2023	EnergyCo A	Residential	Valid	-500,000
3456790	Inter PES	20/02/2024	2023	EnergyCo B	Residential	Valid	500,000

6. The two ECMS records created as part of an exchange are not directly linked to any specific qualifying actions. Responsibility for quality assurance of qualifying actions that are notified to ECMS remains with the original obligated party, even in the event of any quality issues arising following an exchange of energy credits.
7. Exchange applications can be made no later than the 31st of March in the year following the target year concerned. For example, to exchange energy credits in relation to the 2024 residential target, two obligated parties will need to apply no later than 31st March 2025.
8. Exchange applications can be made throughout the year, including before an obligated party has achieved its own targets. However, it is the responsibility of the obligated party to ensure that by year end, they have achieved their minimum achievement requirement in each sector.
9. Energy credits may only be exchanged with another obligated party in relation to the same sectoral category (e.g. Residential to Residential).
10. Energy credits which have been achieved by making a financial contribution to the Minister for payment into the Energy Efficiency National Fund (i.e. buy-out and financial sum) are not eligible for exchange.
11. SEAI will not be involved in the commercial terms of any exchange between two obligated parties.

7.3 Buy-out of energy credits

1. An obligated party can submit an Energy Credit Buy-out Application Form to SEAI, with the following information:
 - a. The name of the obligated party
 - b. The number of energy credits to be bought out
 - c. The sector those energy credits relate to
 - d. The target year that the transaction relates to

2. SEAI may request additional information.

3. SEAI will assess the application, taking into account the following considerations:
 - a. The status of any other buy out applications made by this obligated party to date
 - b. The share of the relevant sub-target that would be met through buy outs for the relevant target year
 - c. The obligated party's energy credit balance towards each of their sectoral targets at the time of the request
 - d. The share of the relevant sub-target that would be met including buy outs and all other delivery mechanisms
 - e. Adherence to the requirements set out in this section
 - f. Any other relevant considerations

4. Following its assessment, SEAI will notify the obligated party in writing of its decision and, where relevant, the reasons for that decision.

5. Where a buy-out application is approved, SEAI will contact the obligated party in writing to request the agreed contribution to be made to the Minister for payment into the Fund. This amount will be calculated based on the number of energy credits approved for buy out multiplied by the buy-out price for the relevant sectoral target. The obligated party is required to complete the payment within 28 days from the date of this payment request.

6. Once the buy-out payment is received by the Minister, SEAI will update ECMS with the associated energy credits – see example in Table 12, below.

Table 12 Example: ECMS update to record a buy-out transaction

ID	Type	Date Created	Period	PES	Sector	Status	Energy Credit Assigned (kWh)
3456791	Buyout	01/04/2024	2023	EnergyCo C	Energy Poverty	Valid	1,200,000

7. Buy-out applications can be made no later than the 31st of March in the year following the target year concerned. For example, to buy out energy credits in relation to the 2024 residential target, an obligated party will need to apply no later than 31st March 2025.

8. The number of energy credits that an obligated party can buy out is capped at 30 per cent of each sub-target for a target year. In the example in Table 13, below, it shows that an obligated party with a residential sub-target of 400 kWh in Year 4 could buy out up to 30% of that target, which equates to 120 kWh. If the obligated party were to buy out the maximum amount each year against that residential target, that would equate to a buy-out of 30 kWh per year, which would equal 120 kWh by Year 4. Alternatively, if the obligated party did not buy out any of their residential target in Years 1-3, they would be able to buy out up to 120 kWh in Year 4.

Table 13 Example: maximum buy-out levels, overall and by sub-target, over multiple years

	Sub-target	Year 1	Year 2	Year 3	Year 4
Annual New Savings Requirement (kWh)	<i>Cross-Sector</i>	850	850	850	850
	<i>Residential</i>	100	100	100	100
	<i>Energy Poverty</i>	50	50	50	50
	<i>Total</i>	1,000	1,000	1,000	1,000
Annual EEOS Target (kWh)	<i>Cross-Sector</i>	850	1,700	2,550	3,400
	<i>Residential</i>	100	200	300	400
	<i>Energy Poverty</i>	50	100	150	200
	<i>Total</i>	1,000	2,000	3,000	4,000
Maximum Buy-Out of Annual EEOS Target (and Sub-Targets)	<i>Cross-Sector</i>	255	510	765	1,020
	<i>Residential</i>	30	60	90	120
	<i>Energy Poverty</i>	15	30	45	60
	<i>Buy-out Total</i>	300	600	900	1200
	<i>Buy-out Total (%)</i>	30%	30%	30%	30%

9. The buy-out prices set out in Table 14, below, were published in Iris Oifigiúil on the 13th of December 2022.^{18 19} They may be revised from time to time during the obligation period.

Table 14 Buy-out prices, last updated here December 2022

Sector	Buy-out price
Cross-Sector	€ 0.24 / kWh
Residential	€ 0.69 / kWh
Energy Poverty	€ 2.19 / kWh

7.4 Publication of energy credits

SEAI will publish the total energy credits achieved each year on the EEOS webpage. The quantity achieved by each obligated party will also be published, in a format as indicated in the example below:

Table 15 Example of format and type of EEOS energy credit information that will be published annually

Obligated party	New energy credits achieved in [INSERT YEAR] (kWh)
Obligated Party 1	
Obligated Party 2	
Obligated Party 3	
Overall	

¹⁸ Available at: <https://www.irisoifigiuil.ie/currentissues/IR131222.pdf> or <https://www.irisoifigiuil.ie/>

¹⁹ For information: The buy-out mechanism exists for two key reasons, (i) to offer obligated parties a reasonable degree of flexibility for achieving compliance with their EEOS targets, and (ii) to ensure that the EEOS-related share of Ireland's Article 7 target can be funded even if the savings associated with a portion of the EEOS targets are not achieved by the obligated parties. The buy-out prices are therefore not intended to reflect the cost to obligated parties of delivering their targets, but the cost of achieving savings one year later through Exchequer-funded schemes.

8 Compliance

The EEO has been designed to support Ireland's compliance with Article 7 of the Energy Efficiency Directive (2018). It is therefore expected that obligated parties will achieve their annual targets, which in turn will help ensure that Ireland's annual targets are achieved.

This chapter sets out the annual process for assessing obligated party compliance with their targets, and the options available for those with a shortfall to their targets.

Any obligated parties that experience issues during the year which could result in a potential shortfall at the end of a target year are encouraged to contact SEAI to discuss the situation at the earliest possible opportunity, as there may be actions that could be taken to address the issue and avoid non-compliance.

8.1 Annual end of year process

1. SEAI will issue to each obligated party their provisional compliance position against each of their sub-targets for the target year by the **1st of March** of the following year.
2. The latest date for the submission of the forms listed below is **31st of March** of the year following the target year:
 - a. Energy Credit Exchange Form
 - b. Buy Out Application Form
3. In the case that a buy-out application is received and approved, we will process the buy-out as the final transaction of the year for that obligated party.
4. In April of each year, SEAI will reconcile the final position for each obligated party, with respect to their targets for the previous target year and issue an End of Year Report to each obligated party.
5. Following communication of the above, each obligated party is required to make a declaration confirming their position in relation to energy credits achieved, reallocated energy credits, exchanged energy credits, bought-out energy credits and targets transferred.
6. SEAI will also issue a final position overview report to the Minister and, as soon as may be after receiving this report, the Minister will notify each obligated party of its compliance position in respect of each of its sub-targets for the target year concerned. The Minister will issue a compliance certificate to each obligated party containing the information set out in Figure 5 below.

COMPLIANCE CERTIFICATE

Obligated Party:

Target Year:

Date:

		Cross-sector target	Residential target	Energy poverty target
Targets				
A	Sub-target (kWh)*			
B	Minimum Achievement Requirement (MAR) (kWh)*			
Achievement				
C	Energy credits achieved (in kWh)**			
Compliance position				
D	Difference (energy credits to sub-target) (C-A) (kWh)			
E	Difference (energy credits to MAR) (C-B) (kWh)			
F	Final compliance position (compliant/non-compliant)			
Where final position is one of non-compliance (F)				
G	Level of shortfall to MAR (MARS) (kWh)			
H	Financial sum (€)***			
I	Target increase (kWh)****			

*for the target year concerned, as per the most recent energy efficiency notice issued

**where 1 energy credit = 1 kWh eligible energy saving

***based on the formula in Section 8.2.1, below

****based on the formula in Section 8.2.2, below

Figure 5 Details contained in a Compliance Certificate

8.2 Non-compliance

1. Where the compliance certificate for an obligated party shows a final position of non-compliance, the obligated party is required to, either:
 - a. Elect, if applicable, to receive the target increase set out on the compliance certificate, to be added to its annual target for the current year (i.e. the year following the target year to which the non-compliance relates), or
 - b. Pay the financial sum set out on the compliance certificate to the Minister for payment into the Fund.

8.2.1 Target increase

2. The target increase is calculated, where applicable, for each sub-target, using the formula in Table 16, below:

Table 16 Formula for calculating target increase

$\text{Target increase (kWh)} = [\text{MARS} \times \text{cumulative lag factor}] + [\text{MARS} \times 0.25]$
--

where:

MARS is the level of shortfall against the minimum achievement requirement in kWh of new energy savings, and

cumulative lag factor is the factor, set out in Table 17 below, relating to the year after the target year concerned, which reflects the impact on the cumulative savings resulting from a delay of one year in delivering the MARS.

Table 17 Cumulative lag factor, by target year

Target Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Obligation Period Year	1	2	3	4	5	6	7	8	9	10
Multiplier	10	9	8	7	6	5	4	3	2	1
Cumulative lag factor		0.11	0.13	0.14	0.17	0.2	0.25	0.33	0.5	1

3. It not possible for an obligated party to elect a target increase:
 - a. for the same sub-target in two consecutive target years, or
 - b. if the shortfall relates to the final target year of the obligation period.

4. Where an obligated party wishes to elect to receive a target increase, this election must:
 - a. be in writing, and
 - b. be received by the Minister not later than 40 days after the date of the compliance certificate concerned.

5. Where an obligated party has elected to receive a target increase:
 - a. The targets concerned will be updated accordingly, and
 - b. A new Energy Efficiency Notice will be issued by the Minister to the obligated party.

8.2.2 Financial sum

6. The financial sum is calculated for each sub-target, as applicable, using the formula in Table 18, below:

Table 18 Formula for calculating the financial sum

$\text{Financial sum (€)} = \text{MARS} \times \text{BO} \times 1.25$

where:

MARS is the level of shortfall against the minimum achievement requirement in kWh of new energy savings, and

BO is the buy-out price for the sub-target concerned on the date of the relevant compliance certificate.

7. Where an obligated party has not elected, or was not eligible to elect, to receive a target increase, that obligated party must pay the financial sum to the Minister, not later than 100 days after the date of the compliance certificate concerned.
8. An obligated party that has paid the financial sum to the Minister in accordance with the requirements, is deemed to have complied with the sub-target concerned for the relevant target year.

9 Data collection and retention

9.1 GDPR

SEAI and the obligated parties undertake to comply with their obligations under all national and EU data protection legislation including but not limited to Data Protection Acts 1988 to 2018 and Regulation (EU) 2016/679 (the “General Data Protection Regulation”).

Obligated parties should retain access to the necessary supporting data regarding energy efficiency improvement measures while the scheme remains active with an additional 3 years to facilitate final auditing of the scheme following the report of energy efficiency savings. This means the data should be retained until 2033.

The types of personal data collected under EEOS are set out in Table 19, below, together with the purpose of their processing.

Table 19 Types of personal data collected under EEOS

Type	Sector	Personal data	Purpose
Collected for all measures	Non-residential	Work email addresses and employee names from obligated parties, client organisations and third parties	To facilitate our verification activities of unvalidated energy credits.
	Residential and Energy Poverty	MPRN, address	
To be made available on request	Residential and Energy Poverty	Signed waiver, including customer name, signature and address. Contact details for site inspection, including customer name and phone number.	

9.2 EEOS cost data

1. SEAI will assess the costs of compliance with the EEOS annually.
2. SEAI will contact all obligated parties in quarter two each year to collect information regarding their costs of delivering the scheme for the previous target year.
3. Obligated parties are required to provide the information requested within six weeks of the request.
4. The information provided will not be published. It will be used to improve understanding of the scheme internally in SEAI and DECC for the purposes of:
 - More effective evaluation and monitoring of the scheme, which may help:
 - improve the design of future schemes,
 - identify potential improvements to existing scheme processes, and
 - improve value-for-money for obligated parties and billpayers,

- Allowing for the comparison of the cost-effectiveness of the EEOS and other policy measures designed to improve energy efficiency,
- Estimating the burden of the EEOS on energy consumers.

The collection and analysis of the EEOS costs should therefore lead to a more effective scheme, to the benefit of both the obligated parties and Irish energy consumers.

5. SEAI shall preserve the integrity and confidentiality of private and/or commercially sensitive information provided to SEAI by an obligated party.

10 Governance

10.1 Governance

This document and any dispute or claim arising out of; or in connection with, it or its subject matter or formation (including any non-contractual disputes or claims) shall be governed by and construed in accordance with the laws of Ireland; and SEAI, Individuals or Obligated Parties hereby submit to the exclusive jurisdiction of the courts of Ireland.

10.2 Dispute resolution

SEAI, Individuals or Obligated Parties shall use reasonable endeavours to resolve any dispute amicably.

Where resolution is not achieved by SEAI, Individuals or Obligated Parties, the dispute shall be referred to mediation, the cost of which shall be borne equally between the parties involved in the mediation.

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