

Austria

Obligation to undertake energy efficiency audits

Phase	Federal Energy efficiency act
Native name	Bundes-Energieeffizienzgesetz
Type	Obligation to undertake energy efficiency audits
Added to database	05 May 2021
Access online	Click here to access online

Article

9

Description

The Energy Efficiency Act is the implementation of the EED of the Republic of Austria and was first promulgated in 2014 in the Federal Law Gazette (BGBl. I No. 72/2014). On June 15, 2023, the simple-law amendment (BGBl. I No. 59/2023) entered into force.

Austria's energy consumption has to be reduced to 920 PJ by 2030 under the energy efficiency act. In the years 2021 to 2030, Austria undertakes to achieve cumulative final energy savings of at least 650 PJ, i.e. taking into account their effective duration in this period. The cumulative final energy savings are to be achieved primarily through energy efficiency measures by the federal government, such as subsidy programs.

Companies that supply electricity, natural gas, heating or cooling to end consumers on the basis of a continuing obligation are required to set up telephone contacts and offices for free advice on energy consumption, energy savings, energy costs and energy price developments as soon as threshold values are exceeded. The EEffG also provides for a coordination office to combat energy poverty.

The energy efficiency act requires large companies and energy suppliers to undertake energy audits. Such obligation is based on the size of each company or corporate group. A

large company is defined by having at least 250 employees or a turnover of at least EUR 50 Mio as well as at least EUR 43 Mio of total assets.

Large companies are obliged to undertake energy audits every four years under the energy efficiency act. Companies can conduct either an external energy audit or implement an intra-nationally recognised management system (i.e. energy or environmental management system). Audits have to cover the areas of buildings, transport, and processes, if an area exceeds 10% of total energy consumption. Energy audits shall be conducted by an approved auditor. External auditors have to be listed in a public register.

Regardless of whether a large company decides to carry out an external audit or implement a suitable management system, in principle it can switch to the other option during the commitment period.

Small and medium-sized enterprises (SMEs) can consult an energy advice service and report the contents and findings to the national energy efficiency monitoring agency.

Commentary

The federal government commits itself to improving energy efficiency. Each federal agency must appoint professionally qualified persons to regularly monitor the energy consumption of the respective federal agencies. The federal energy consultants, in turn, compile the information collected and must prepare energy reports based on this information. In addition, the federal government, together with the Federal Real Estate Company, undertakes to save 1,320 TJ of energy between 2021 and 2030.

Results of the first obligation period were published in October 2016, with 59% of the large companies choosing the external energy audit and 41% implementing an energy or environmental management system. Out of the 41% which have chosen a management system, 47% of the companies conducted the international environmental management system according to ISO 14001, and 41% of the companies opted for the energy management system according to ISO 50001.

In 2020, a total of 2,059 large companies reported to the monitoring agency. 1,207 of them have opted for an external audit, whereas 682 companies made use of an internal energy or environmental management system.

Additional metadata

Cost covered by	Employer
Involved actors other than national government	National government
Involvement (others)	None
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Austria: Obligation to undertake energy efficiency audits, Restructuring legislation database, Dublin

Belgium

Obligation to undertake energy efficiency audits

Phase	Energy audit obligation
Native name	Energieaudit voor grote ondernemingen / Audit énergétique pour les grandes entreprises
Type	Obligation to undertake energy efficiency audits
Added to database	17 May 2021
Access online	Click here to access online

Article

Brussels: 8 December 2016 - Order of the Government of the Brussels-Capital Region on the energy audit of large enterprises and the energy audit of the environmental permit. Flanders: 16 Mei 2014 - Besluit van de Vlaamse Regering tot wijziging van diverse besluiten inzake leefmilieu, wat betreft een aanpassing aan de evolutie van de techniek en aan de CLP-verordening. Wallonia: 8 Septembre 2016 - Arrêté du Gouvernement wallon instaurant une obligation d'audit énergétique en exécution du décret du 9 décembre 1993 relatif à la promotion de l'utilisation rationnelle de l'énergie, des économies d'énergie et des énergies renouvelables.

Description

Large companies are obliged to undertake an energy audit, which is conducted by an approved auditor, when renewing their environmental permit. A mandatory implementation of the cost-effective measures identified during the audit is required. Such measures should be implemented within four years since the permit is issued, extended or renewed.

Each region has their own conditions to determine when companies are considered to be a 'large company':

Brussels: Any building (housing not considered) larger than 3,500m².

Flanders: The energy audit for large companies is mandatory for all establishments that are subject to reporting or licensing requirements and employ more than 250 people or have an annual turnover of more than €50 million and an annual balance sheet total of more than €43 million. On 4 June 2020 the Flemish government added an additional obligation to the measure specifically aimed at supporting and guiding SME's to be more energy efficient. Concretely it became mandatory for all SME's to have an energy audit by 01 April 2023.

Wallonia: A large enterprise is an enterprise that meets at least one of the following two conditions: employs 250 or more full-time equivalents and/or has a turnover exceeding €50 million and an annual balance sheet total exceeding €43 million.

Commentary

No comments available

Additional metadata

Cost covered by	Employer
Involved actors other than national government	Regional/local government
Involvement (others)	None
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Belgium: Obligation to undertake energy efficiency audits, Restructuring legislation database, Dublin

Bulgaria

Obligation to undertake energy efficiency audits

Phase	Energy efficiency act, Small and medium sized enterprises act
Native name	Закон за енергийната ефективност, Закон за малките и средните предприятия
Type	Obligation to undertake energy efficiency audits
Added to database	17 May 2021
Access online	Click here to access online

Article

Art. 14a, Art. 57, Art. 59, Art. 60, Art. 63 of the Energy Efficiency Act Art. 3 of the Small and medium sized enterprises act

Description

The [Energy efficiency act \(EEA\)](#) aims to enhance energy supply security, energy sector competitiveness and environment protection.

Some of the measures provided for in the [EEA](#) include providing energy efficiency improvement activities and measures as well as energy services, establishing a national information system to ensure accessibility and availability of information on the condition of energy efficiency, setting up funding mechanisms for energy efficiency improvement and energy savings certificates, and introducing energy efficiency control and administrative penalty provisions. Regional and local governments are obliged to implement the energy efficiency policy at regional and municipal levels.

Two groups of companies are affected by the [EEA](#) - energy suppliers, defined in Article 14a, paragraph 4 with regard to achieving the energy saving targets, and energy consumers, defined in Article 57, paragraph 2, with regard to mandatory energy efficiency surveys. Municipalities, as actors described in Article 63 of the act, together with actors of Article 57 (2) are required to implement energy consumption management activities.

Mandatory energy efficiency surveys (audits) at least once in four years apply to the companies, defined in Article 57, paragraph 2 of the [EEA](#).

This Article defines the thresholds for energy efficiency audits, as follows: all enterprises in the manufacturing and service sector, other than small and medium-sized enterprises, as defined in Article 3 of the [Small and medium-sized enterprises act \(SMSEA\)](#), industrial systems with annual energy consumption in excess of 3000 MWh, all outdoor artificial lighting systems located in settlements with population exceeding 20 000 inhabitants. Other than small and medium-sized enterprises, as defined in Article 3 of [SMSEA](#), are those with average staff of more than 250 employees, and annual turnover of more than BGN 97.5 million (€49.9 million) and/or total assets over BGN 84 million (€42.9 million).

The owners of enterprises, industrial systems and systems for outdoor artificial lighting have obligations for energy efficiency management. Energy efficiency is managed by maintaining databases of the monthly energy generation and consumption by type of energy, carrying out annual analyses of energy consumption and implementation of other energy efficiency improvement measures. For the purposes of energy efficiency management, the obligated parties are required to prepare annual reports and submit them to the [Sustainable Energy Development Agency \(SEDA\)](#) by 1 March of the year following the reporting year.

According to Article 59, the energy audit shall be performed by persons entered in a public register (Article 60) maintained by [SEDA](#). They should be merchants within the meaning given by the [Commerce Act](#), should have at their disposal the requisite technical devices and energy efficiency consultants, both of which should meet specific requirements set forth by dedicated ordinances to the [EEA](#).

The energy audit for companies or energy saving evaluations for enterprises producing, transmitting, distributing and supplying energy, may be performed by the above or by experts of the respective enterprise.

Commentary

The [EEA](#) national target sets forth saving primary energy of at least 27.89% and final energy consumption of at least 31.67% of the reference scenario [PRIMES 2007](#) for the period 1 January 2021 - 31 December 2030. The Act has introduced measures including the obligation to undertake municipal energy efficiency programmes, requirements for energy efficiency labelling, the use of minimum standards for energy efficient appliances, energy efficiency labelling, obligatory energy efficiency surveys (audits) and amendments of the energy performance standards for existing buildings.

Additional metadata

Cost covered by	Companies
Involved actors other than national government	Other
Involvement (others)	Sustainable Energy Development Agency (a legal successor of the executive Energy Efficiency Agency. SEDA is a legal entity supported by the state budget with a status of an executive agency with the Ministry of Energy.
Thresholds	Affected employees: No, applicable in all circumstances Company size: 250 Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Bulgaria: Obligation to undertake energy efficiency audits, Restructuring legislation database, Dublin

France

Obligation to undertake energy efficiency audits

Phase	Energy code
Native name	Code de l' énergie
Type	Obligation to undertake energy efficiency audits
Added to database	05 May 2021
Access online	Click here to access online

Article

Energy code, L233-1 to L. 233-4 (compulsory energy audit) Energy code, R233-1 and R233-2 (thresholds above which a legal entity must carry out an energy audit) Energy code, D.233-3 to D.233-9 (application of the energy audit) Article 40 of the law n° 2013-619 of 16 July 2013

Description

Since the entry into force of law n°2013-619, large companies are obliged to conduct an energy audit every four years under article L233-1 of the French Energy Code. According to article 40 of the law n° 2013-619, the first audit should have been completed by 5 December 2015. In this context, large companies are those with 250 or more employees, or an annual turnover of over €50 million, and/or total assets exceeding €43 million in the last two accounting years (art.R233-2 Energy Code).

The audits cover at least 80% of the company's energy bill (art. D.233-3 of the Energy Code) but certified companies under NF EN ISO 50001, a norm specifying energy management measures, are exempted from this obligation (art. D.233-4 of the Energy Code). The energy audits must be carried out within the framework of an environmental management system in accordance with standard NF EN ISO 14001 (art D.233-5 of the Energy Code).

Article D. 233-6 of the Energy Code defines those qualified to carry out an energy audit:

- an external service provider holding a "quality mark" that meets a set of requirements in terms of resources and skills and issued by a body accredited by a signatory of the multilateral agreement taken within the framework of the European coordination of accreditation bodies;
- internal staff of the company, however, persons carrying out the energy audit may not be directly involved in the audited activity on the site concerned.

Article L233-1 of the Energy Code stipulates that companies subject to the energy audit obligation shall electronically transmit the information relating to the implementation of the obligation on an IT platform dedicated to the collection of energy audits. Regional public authorities (DREAL, DEAL or DRIEE depending on the region considered, all are regional bodies under the authority of the Prefect of the region) are responsible for the control of evidence and documents uploaded to this platform and the sanctioning of any offenders. If obligations are breached, the administrative authority shall give the company concerned a formal notice to comply with its obligations. If the company does not comply with this formal notice within the set time limit, the administrative authority may impose a fine. This fine may not exceed 2% of the turnover (excluding tax) of the last financial year closed, increased to 4% in the event of a new breach of the same obligation.

Commentary

Article 8 of directive 2012/27/EU relating to energy efficiency stipulates an energy audit be conducted for large firms every four years. This provision has been transposed at legislative level by the law of 16 July 2013 (article 40). Last decree and ministerial order needed for the implementation of this measure have been published at the end of 2014.

According to a publication (ADEME - bilan 2017), this obligation concerns approximately 5,000 companies and two years after this obligation came into force, in 2017, 4,955 companies had declared themselves on the audit collection platform set up and 3,599 finalised their deposit. The majority of companies chose to carry out an audit (3,164), 291 opted for ISO certification and 142 did a mix of both. In two thirds of cases, the audits focused on a single activity, most often the building. However, one third carried out an audit on transport. In light of interviews carried out by the ADEME, "For two thirds of the respondents, the introduction of this regulation was the opportunity to carry out an energy audit for the first time. Regulatory compliance was the main motivation for carrying out this audit (94% of respondents), but for more than one in two companies, this exercise was also carried out with the idea of reducing their company's energy consumption".

Previously, mandatory energy audits, carried out by experts appointed by the Ministry of Industry, were required every three years from 1977 to 1997 for industrial facilities consuming more than 300 toe per year (20,000 sites in France). The degree of compliance

in 1994 was only 40%, partly due to inadequate resources. Energy savings identified are about 3% of energy consumption with an average return of investment of four to five years. The regulation was changed in September 1998 and these mandatory audits are no longer required.

Additional metadata

Cost covered by	Employer
Involved actors other than national government	Regional/local government Other
Involvement (others)	external service providers in charge of the audit (design office, engineering office, consulting engineer.....)
Thresholds	Affected employees: No, applicable in all circumstances Company size: 250 Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), France: Obligation to undertake energy efficiency audits, Restructuring legislation database, Dublin

Germany

Obligation to undertake energy efficiency audits

Phase	Act on energy services and other energy efficiency measures (EDL-G)
Native name	Gesetz über Energiedienstleistungen und andere Energieeffizienzmaßnahmen (EDL-G)
Type	Obligation to undertake energy efficiency audits
Added to database	05 May 2021
Access online	Click here to access online

Article

Act on energy services and other energy efficiency measures, articles 8, 8a-c, 12

Description

Large companies (that is, companies that do not qualify as small and medium-sized enterprises) have been obliged to provide evidence of their first energy audit – as defined by DIN EN 16247 – by 5 December 2015 and to conduct at least one energy audit every fourth year since the date of the first audit. Companies with an ISO 50001 certificated energy management system or an environmental management system are exempted from the obligation.

The Federal Office for Economic Affairs and Export Control (BAFA) will undertake random samples to check compliance and impose sanctions (up to €50,000) if non-compliance is detected.

Commentary

This provision was created in order to implement article 8 of the European energy efficiency directive into domestic law.

Additional metadata

Cost covered by	Employer
Involved actors other than national government	Other
Involvement (others)	The Federal Office for Economic Affairs and Export Control (BAFA) is responsible for ensuring compliance.
Thresholds	Affected employees: No, applicable in all circumstances Company size: 249 Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Germany: Obligation to undertake energy efficiency audits, Restructuring legislation database, Dublin

Hungary

Obligation to undertake energy efficiency audits

Phase	Act LVII. of 2015. on energy efficiency and Government Decree 122/2015 (V. 26.) on the implementation of the Energy efficiency act
Native name	2015.évi LVII. törvény az energiahatékonyságról; és végrehajtási rendelete: 122/2015. (V. 26.) Korm. rendelet az energiahatékonyságról szóló törvény végrehajtásáról
Type	Obligation to undertake energy efficiency audits
Added to database	04 May 2021
Access online	Click here to access online

Article

Act LVII/2015, Article 2

Description

Large companies are obliged to conduct an energy audit every fourth year and to register at the Hungarian Energy and public utility regulatory office (Magyar Energetikai és Közmű-szabályozási Hivatal - MEKH). The registration obligation and data provision obligation on energy savings will be updated on a yearly basis. Enterprises can alternatively adopt an energy management system (ISO 50001 certification), which will exempt them from the obligation. The energy audit has to be conducted by an approved registered energy auditor.

Sanctions will be imposed on registered enterprises and/or auditors by the MEKH if non-compliance is detected. An energy audit obligation also applies to enterprises that claim a corporate income tax relief after energy efficiency investment measures.

Act LVII/2015 (amended in each year since its enactment) requires the government to set out the national energy saving target for 2020 and 2030. The primary energy consumption

and final energy consumption goals to be achieved by 2020 and 2030 are defined as indicative energy efficiency targets. These targets are set out in the integrated national energy and climate plan in accordance with Articles 4 and 6 of Regulation (EU) 2018/1999 of the European Parliament and of the Council. When setting the indicative energy efficiency target for 2030, it should be taken into account that the European Union's energy consumption in 2030 should not exceed 1,128 Mtoe of primary energy and 846 Mtoe of final energy. The results of measures taken to support households shall be communicated to the European Commission in the framework of the integrated national energy and climate plan.

The Act also outlines the responsibilities of the Hungarian Energy and public utility regulatory office (MEKH) to monitor the quality of energy efficiency measures adopted by companies. MEKH's responsibilities include collecting data on energy efficiency, recording and publishing energy efficiency savings, maintaining a list of energy auditors and an energy efficiency website, undertaking assessments of energy supply sources, classifying new energy production facilities based on their efficiency, approving the cost-benefit analysis and keeping a record of costs and expenditures. MEKH should also outline minimum energy efficiency standards for government buildings: at least 3% of the total area is subject to energy efficiency renovations annually.

From 1 January, 2021, Hungary introduced an energy efficiency obligation system (EKR). Under the new system underpinned by legislation, energy retailers are obliged to meet energy efficiency targets that are set to increase gradually year-by-year until 2030. The targets are expected to be achieved either by implementing energy efficiency investments directly benefitting end-users (companies or residents) or buying already implemented energy efficiency investments on the secondary market. The projects get certified and approved with a reporting obligation to the MEKH. Details on this system are also laid out in government decree 122/2015.

In March 2023, government decree 122/2015 was amended to include, as a new Article 4/A, the goal that measures set out in the decree should help the renewable heating and cooling sectors grow by an annual 1.3%. A list of related policy and responsible authorities are contained in Annex 8 III.

Commentary

According to a report by EY, the energy costs of medium-sized and large Hungarian companies tripled during 2022. The rising costs gave companies two options: raise their prices to compensate for the high costs (79% chose this) or start energy efficiency improvements. While 80% of companies plan to launch an energy investment, this is hindered by a lack of resources and uncertainty in the regulatory background, according to

company executives responding to EY's survey.

Additional metadata

Cost covered by	Employer
Involved actors other than national government	Other
Involvement (others)	The Hungarian Energy and Public Utility Regulatory Authority ("Magyar Energetikai és Közmű-szabályozási Hivatal" MEKH
Thresholds	Affected employees: No, applicable in all circumstances Company size: 249 Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Hungary: Obligation to undertake energy efficiency audits, Restructuring legislation database, Dublin

Latvia

Obligation to undertake energy efficiency audits

Phase	Energy efficiency law
Native name	Energoefektivitātes likums
Type	Obligation to undertake energy efficiency audits
Added to database	22 April 2021
Access online	Click here to access online

Article

8, 9, 10, 15

Description

Large companies regularly carry out energy audits. A company with more than 249 employees or whose annual turnover exceeds €50 million and an annual balance sheet of €43 million is defined as a large company. The list of large companies is established by the Central Statistical Office before 1 December each year, using data from the enterprise's last validated accounting period. An enterprise is included in the list of large enterprises if it fulfils the criteria of a large enterprise for two consecutive reference periods. A company included in the list of large large companies is obliged to carry out one of the following actions within one year of being included in that list: * carry out an energy audit covering at least 90 per cent of the total final energy consumption, and continue to carry out a regular energy audit every four years; * implement and maintain a certified energy management system in accordance with the energy management standard, covering at least 90 per cent of the total final energy consumption; * implement and maintain a certified supplementary environmental management system in accordance with the environmental management standard, covering at least 90 per cent of the total final energy consumption.

An energy audit must include a detailed overview of: * the structure and energy efficiency of buildings or groups of buildings, processes or equipment, including transport, energy

consumption; * energy efficiency improvement measures with maximum estimated energy savings or economic returns if possible based on a life cycle cost analysis, as well as low-cost measures.

The large company have to implement all or at least three of the energy efficiency improvement measures identified in the first or current energy audit report (or by the certified energy management system or supplementary environmental management system) with the highest estimated energy savings or economic return.

The Ministry of Economy sets up an energy efficiency monitoring system. The responsible authority (The State Construction Control Bureau of Latvia) must monitor energy efficiency, maintain the system and record energy savings. The procedure and structure of the system will be determined by the Cabinet of Ministers.

Apart from obligations for the large enterprises, business organisations, individual companies and municipalities are entitled to enter into a voluntary agreement with the State to improve energy efficiency.

Commentary

An energy audit is a thorough assessment of the energy consumption of a company including its buildings, processes and transport use. Its goal is to identify cost-effective ways to save energy. Audits can identify often quite simple ways for companies to save energy and money such as properly insulating pipes in a factory.

Article 8 – (4) of the [Energy Efficiency Directive \(2012/27/EU\)](#), states that enterprises that are not SMEs, are subject to an energy audit carried out in an independent and cost-effective manner by qualified and/or accredited experts or implemented and supervised by independent authorities under national legislation, at least every four years.

Alternatively to the energy audit, a large enterprise can implement an energy management system that impacts more in comparison with an energy audit. An energy management system is based on a strategic process that aims to improve energy usage/efficiency.

Moreover, Member States should develop programmes to encourage SMEs to undergo energy audits.

Additional metadata

Cost covered by Companies Employer

Involved actors other than national government	Other
Involvement (others)	The State Construction Control Bureau of Latvia The Ministry of Economics
Thresholds	Affected employees: No, applicable in all circumstances Company size: 249 Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Latvia: Obligation to undertake energy efficiency audits, Restructuring legislation database, Dublin

Netherlands

Obligation to undertake energy efficiency audits

Phase	Temporary arrangement for the implementation of Articles 8 and 14; Energy efficiency directive
Native name	Tijdelijke regeling implementatie artikelen 8 en 14; Richtlijn energie-efficiëntie
Type	Obligation to undertake energy efficiency audits
Added to database	05 May 2021
Access online	Click here to access online

Article

Section 18 of the Act Implementing EU Energy Efficiency Directives; Articles 4-6 of Temporary arrangement for the implementation of Articles 8 and 14; Articles 8 and 14 of Energy efficiency directive.

Description

EED energy audit

The EED energy audit is an obligation arising from the European energy efficiency directive (EED). Its purpose is to make companies and institutions aware of their energy consumption and of the options for saving energy and making the energy consumption more sustainable. The energy audit provides a detailed overview of all energy flows within the company. The audit also provides insights into possible saving measures and their expected effects. This concerns, among other things, the energy consumption of buildings, industrial processes and installations, including transport and heat.

An EED energy audit report consists of:

- a schematic overview of all existing energy flows (including transport);

- a description of the main factors influencing energy consumption;
- a quantified overview of the company's energy saving potential;
- a description of all possible cost-effective energy saving measures.

Large companies are obliged to carry out an energy audit every four years. The obligation applies to the companies that consume more than 50,000 kWh electricity or 25,000 m3 gas per year. Companies under the energy covenants are exempted from the obligation.

As of 1 July 2019, there is also an obligation to provide information on energy savings. This means that companies should report which energy-saving measures they have implemented from this date.

A company is obliged to perform the EED energy audit if it is a large company that does not have an SME (small and medium-sized enterprise) status according to European principles. This is the case if a company (or institution with an economic activity) has 250 employees or more, including participation of or in partner companies and affiliated companies; or has an annual turnover of more than €50 million and an annual balance sheet total of more than €43 million, including participation of or in partner companies and affiliated companies.

Environmental protection act

In the Netherlands, businesses must comply with the energy saving regulations listed in the Activities decree (Activiteitenbesluit). They achieve compliance by reducing their energy demand, by applying sustainable technologies and by using renewable energy sources.

- If a company's annual energy consumption exceeds 50,000 kWh (electricity), 25,000 m3 (gas) or the equivalent in another fuel, the company must take energy-saving measures if it can recover the costs in less than 5 years. Recognised energy saving measures have been laid down for each sector.
- If a company consumes more than 200,000 kWh (electricity) or 75,000 m3 (gas), the municipal authorities may require the company to carry out an energy saving study.

Commentary

Before 1 July 2019, reporting of energy efficiency measures was done through [RVO.nl](https://www.rvo.nl), an online submission portal which provides information to assist obligated parties.

The lists of recognised measures (EML Erkende Maatregelenlijst) were introduced in 2015. Updated sector specific lists of recognised energy efficiency measures were published and entered into force in April 2019.

The payback method was published in July 2019.

Additional metadata

Cost covered by	Employer
Involved actors other than national government	Other
Involvement (others)	Companies
Thresholds	Affected employees: No, applicable in all circumstances Company size: 250 Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Netherlands: Obligation to undertake energy efficiency audits, Restructuring legislation database, Dublin

Poland

Obligation to undertake energy efficiency audits

Phase	Regulation of the Minister of Energy of 5 October 2017 on the detailed scope and method of preparing an energy efficiency audit and methods of calculating energy savings
Native name	Rozporządzenie Ministra Energii z dnia 5 października 2017 r. w sprawie szczegółowego zakresu i sposobu sporządzania audytu efektywności energetycznej oraz metod obliczania oszczędności energii
Type	Obligation to undertake energy efficiency audits
Added to database	17 May 2021
Access online	Click here to access online

Article

Par. 1-8 of Regulation of the Minister of Energy of 5 October 2017 on the detailed scope and method of preparing an energy efficiency audit and methods of calculating energy savings

Description

An energy audit and an energy efficiency audit are often mistaken for each other. These are activities of various scope and goals. An energy audit is mandatory for large enterprises, covering the entire energy economy of the enterprise, and its purpose is to identify potential energy savings. With exceptions, an energy efficiency audit is voluntary, and it concerns a specific project or undertakings aimed at improving energy efficiency. It is carried out for the purpose of obtaining so-called white certificates, explained below.

The energy audit must be carried out or commissioned by entrepreneurs who, in at least one of the last two financial years:

- employed an average of 250 or more employees or;

- achieved an annual net turnover from the sale of goods, products and services and financial operations in excess of EUR 50 million or the total assets of their balance sheet at the end of one of these years exceeded EUR 43 million.

According to the definition contained in the Act, an energy efficiency audit refers to a study containing an analysis of energy consumption and which determines the technical condition of a facility, technical device or installation, containing a list of projects aimed at improving the energy efficiency of a facility, technical device or installation, as well as an assessment of their economic and possible profitability. achieving energy savings.

As indicated above, conducting an energy efficiency audit is voluntary but there are exceptions. Enterprises selling electricity, heat or gaseous fuels to end users are legally obligated to obtain and submit, for redemption to the President of the Energy Regulatory Office (ERO), a certain number of energy efficiency certificates or to pay a substitute fee.

[White certificates](#) are energy efficiency certificates issued for the energy effect (energy savings) resulting from the implementation of the modernisation project. The first step to obtain a white certificate is to perform an energy efficiency audit for a selected project. The audit report constitutes an attachment to the application for their issuance. The right to have white certificates is obtained through an administrative decision of the ERO. After submitting the application, the ERO issues a decision on granting the promise of white certificates, and after the investment is completed and reported to the ERO, white certificates acquire the value of marketable property rights, listed on the stock exchange (Towarowa Giełda Energii). The unit of the real monetary value of the white certificate is a tonne of oil equivalent (toe). White certificates give rise to property rights that are monetary and are sold on the Polish Power Exchange, where they are bought by entities that do not improve energy efficiency, even though they are obliged to do so.

Commentary

Currently, the programme '[Technical support to promote energy audit and investments in the field of energy efficiency in small and medium-sized enterprises](#)' is being carried out, which is financed from the funds of the European Union Structural Reform Support Service (SRSS). The programme provides, inter alia, the collecting of best practices on energy efficiency and measures to improve it in small and mid-size enterprises (SMEs) and to create a database of these practices.

Additional metadata

Cost covered by Employer

Involved actors other than national government	National government
Involvement (others)	None
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Poland: Obligation to undertake energy efficiency audits, Restructuring legislation database, Dublin

Slovakia

Obligation to undertake energy efficiency audits

Phase	Act No. 321/2014 on energy efficiency
Native name	Zákon č. 321/2014 Z. z. o energetickej efektívnosti a o zmene a doplnení niektorých zákonov
Type	Obligation to undertake energy efficiency audits
Added to database	22 April 2021
Access online	Click here to access online

Article

§14 (1), (3) and (9); §31 (1)g

Description

For a large enterprise it is mandatory:

- to ensure that an energy audit is carried out at least every four years;
- to implement a certified energy management system; or
- to introduce a certified environmental management system.

The ministry issues a generally binding legal regulation which it establishes:

- the procedure for carrying out an energy audit,
- the content of the written report on the energy audit,
- a set of data for the energy efficiency monitoring system, which is the output of the energy audit, and
- a set of data for the energy efficiency monitoring system, which is the output of the certified system.

A large enterprise that implemented a certified energy system or a certified environmental system must:

- notify the monitoring system operator within one year, and
- send a dataset about the energy efficiency monitoring system to the monitoring system manager, at least once every four years.

Micro enterprise and SME, which ensured an energy audit co-financed from public resources or from support programs of international financial institutions is obliged:

- to keep written report on the energy audit for the term specified by co-financing organisation, and
- to provide the report on request to the monitoring system manager within 30 days.

Commentary

An energy audit is a thorough assessment of the energy consumption of a company including its buildings, processes and transport use. Its goal is to identify cost-effective ways to save energy. Audits can identify often quite simple ways for companies to save energy and money such as properly insulating pipes in a factory.

Article 8 – (4) of the [Energy Efficiency Directive \(2012/27/EU\)](#), states that enterprises that are not SMEs, are subject to an energy audit carried out in an independent and cost-effective manner by qualified and/or accredited experts or implemented and supervised by independent authorities under national legislation, at least every four years.

Alternatively to the energy audit, a large enterprise can implement an energy management system that impacts more in comparison with an energy audit. An energy management system is based on a strategic process that aims to improve energy usage/efficiency.

Moreover, member states should develop programmes to encourage SMEs to undergo energy audits.

Additional metadata

Cost covered by	Employer
Involved actors other than national government	National government
Involvement (others)	None

Thresholds

Affected employees: No, applicable in all circumstances

Company size: No, applicable in all circumstances

Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Slovakia: Obligation to undertake energy efficiency audits, Restructuring legislation database, Dublin