



STATUTORY INSTRUMENTS.

S.I. No. 113 of 2026

EUROPEAN UNION (CERTIFICATES FOR RENEWABLE
ELECTRICITY) REGULATIONS 2026

S.I. No. 113 of 2026

EUROPEAN UNION (CERTIFICATES FOR RENEWABLE
ELECTRICITY) REGULATIONS 2026

I, DARRAGH O'BRIEN, Minister for Transport, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving effect to Article 25(4) of Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018¹ as amended by Directive (EU) 2023/2413 of the European Parliament and of the Council of 18 October 2023², hereby make the following regulations:

1. These Regulations may be cited as the European Union (Certificates for Renewable Electricity) Regulations 2026.

2. (1) In these Regulations –

“Act of 2007” means the National Oil Reserves Agency Act 2007 (No. 7 of 2007);

“Agency” means the National Oil Reserves Agency;

“Alternative Fuels Infrastructure Regulation” means Regulation (EU) 2023/1804 of the European Parliament and of the Council of 13 September 2023³ on the deployment of alternative fuels infrastructure, and repealing Directive 2014/94/EU;

“Directive” means Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018¹ on the promotion of the use of energy from renewable sources, as amended by Commission Delegated Regulation (EU) 2022/759⁴, Directive (EU) 2023/2413², Commission Delegated Directive (EU) 2024/1405⁵ and Directive (EU) 2024/1711⁶;

“electric vehicle” has the same meaning as it has in the Alternative Fuels Infrastructure Regulation;

“IDRO” means the Identification Registration Organisation appointed under the European Union (Deployment of Alternative Fuels Infrastructure – Identification Registration Organisation) Regulations 2026 (S.I. No. 52 of 2026) in the State for the purposes of Article 20 of the Alternative Fuels Infrastructure Regulation;

“ISAE 3000” means the International Standard for Assurance Engagements 3000 developed by the International Auditing and Assurance Standards Board;

¹ OJ No. L.328, 21.12.2018, p.82

² OJ L, 2023/2413, 31.10.2023

³ OJ No. L 234, 22.9.2023, p. 1

⁴ OJ L 139, 18.5.2022, p. 1

⁵ OJ L, 2024/1405, 17.5.2024

⁶ OJ L, 2024/1711, 26.6.2024

“recharging point”, “recharging pool” and “recharging station” have the same meaning as they have respectively in the Alternative Fuels Infrastructure Regulation;

“renewable transport fuel obligation account” and “renewable transport fuel obligation certificate” have the same meaning as they have respectively in Part 5A of the Act of 2007;

(2) A word or expression that is used in these Regulations and is also used in the Directive has, unless the context otherwise requires, the same meaning in these Regulations as it has in the Directive.

3. These Regulations apply to renewable transport fuel obligation account holders that apply for a renewable transport fuel obligation certificate under section 44G(1AA) of the Act of 2007 in respect of renewable electricity supplied at publicly accessible recharging stations in the State.

4. The Agency shall establish, review, and maintain a procedure by which renewable transport fuel obligation account holders may demonstrate compliance with the requirements of the Directive with respect to renewable electricity and the share of renewable energy in transport within the obligation referred to under Article 25(1) of the Directive.

5. The share of renewable electricity dispensed in road transport shall be calculated using the following method:

- (a) the calculation of the share of renewable electricity in the electricity supplied to electric vehicles shall refer to the average share of renewable electricity supplied in the State in the two year period before the year in which the electricity was supplied to the electric vehicles;
- (b) by way of derogation from paragraph (a), in the case where electricity is obtained from a direct connection to an installation generating renewable electricity and supplied to electric vehicles, that electricity shall be counted as renewable.

6. (1) A renewable transport fuel obligation account holder, on application for a renewable transport fuel obligation certificate under section 44G(1AA) of the Act of 2007 for renewable electricity dispensed in road transport, shall furnish to the Agency the following:

- (a) the unique identification code issued by the IDRO;
- (b) the quantity of grid electricity supplied to publicly accessible recharging points;
- (c) the quantity of renewable electricity supplied to publicly accessible recharging points from direct connections to installations generating renewable electricity;

- (d) such other information as the Agency may require for the identification of a recharging point, recharging station, or recharging pool;
- (e) such other information as the Agency may require for the purposes of considering the application.

(2) The information submitted to the Agency under this Regulation shall be accompanied by a report verifying the information completed by an independent person in accordance with the requirements for assurance engagements prescribed in ISAE 3000, or an equivalent standard as may be agreed with the Agency.

7. (1) A renewable transport fuel obligation account holder who has supplied renewable electricity in road transport shall arrange for an independent audit of the data referred to in Regulation 6(1) and the information submitted to the Agency under these Regulations on a quarterly basis in accordance with paragraphs (2) and (3) and the procedure established by the Agency under Regulation 4.

(2) The audit referred to in paragraph (1) shall –

- (a) evaluate the frequency and methodology of sampling and the robustness of the data,
- (b) verify that the systems used by the renewable transport fuel obligation account holder concerned are accurate, reliable and protected against fraud,
- (c) meet the requirements specified for assurance engagements as set out in ISAE 3000, or an equivalent standard as may be agreed with the Agency, and
- (d) include a report in such form as the Agency may require.

(3) A renewable transport fuel obligation account holder shall deliver the report referred to in paragraph (2)(d) to the Agency no later than 3 months after the end of each calendar year



GIVEN under my Official Seal,
25 March, 2026.

DARRAGH O'BRIEN,
Minister for Transport.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
D08 XAO6

Teil: 046 942 3100
r-phost: publications@opw.ie

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
MOUNTSHANNON ROAD,
KILMAINHAM, DUBLIN 8,
D08 XAO6

Tel: 046 942 3100
E-mail: publications@opw.ie

€ 3.00

