



STATUTORY INSTRUMENTS.

**S.I. No. 168 of 2026**



EUROPEAN UNION (ENERGY PERFORMANCE OF BUILDINGS)  
REGULATIONS 2026

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EUROPEAN UNION (ENERGY PERFORMANCE OF BUILDINGS)  
REGULATIONS 2026

I, James Browne, Minister for Housing, Local Government and Heritage, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) for the purpose of giving full effect to the provisions of Article 11(1) to (3), (5) and (7), and the first subparagraph of Article 19(2) of, and Annex V to, Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024<sup>1</sup>, hereby make the following regulations:

PART 1

PRELIMINARY AND GENERAL

**Citation, construction and commencement**

1. (1) These Regulations may be cited as the European Union (Energy Performance of Buildings) Regulations 2026.

(2) The Principal Regulations and these Regulations may be cited together as the Energy Performance of Buildings Regulations 2012 to 2026 and shall be construed together as one.

(3) These Regulations shall come into operation on 24<sup>th</sup> day of May 2026.

**Definition**

2. In these Regulations—

“BER certificate” has the meaning given to it in Regulation 3(1) of the Principal Regulations;

“BER record” has the meaning given to it in Regulation 3(1) of the Principal Regulations;

“Principal Regulations” means the European Union (Energy Performance of Buildings) Regulations 2012 (S.I. No. 243 of 2012).

PART 2

ZERO-EMISSION BUILDINGS

**Amendment of Regulation 3 of Principal Regulations**

3. Regulation 3(1) of the Principal Regulations is amended—

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<sup>1</sup> OJ No. L 2024/1275, 08.05.2024.

- (a) by the insertion of the following definition:
- “ ‘zero-emission building’ means a building with a very high energy performance, as determined in accordance with Annex I to the Directive, requiring zero or a very low amount of energy, producing zero on-site carbon emissions from fossil fuels and producing zero or a very low amount of operational greenhouse gas emissions, in accordance with Part 4A;”, and
- (b) by the substitution of the following definition for the definition of “Directive”:
- “ ‘Directive’ means Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024<sup>1</sup> on the energy performance of buildings (recast);”.

### **Insertion of Part 4A into Principal Regulations**

4. The Principal Regulations are amended by the insertion of the following Part after Part 4:

“Part 4A

#### **ZERO-EMISSION BUILDINGS**

##### **Maximum threshold**

28A (1) Subject to paragraph (3) and Regulation 28B, the maximum threshold for the energy demand of a zero-emission building shall be set with a view to achieving not less than the cost-optimal levels established in the most recent cost-optimal report prepared by the State pursuant to Article 6 of the Directive.

(2) The maximum threshold mentioned in paragraph (1) shall be revised following any revision of the cost-optimal levels for the State.

(3) The maximum threshold for the energy demand of a zero-emission building shall be not less than 10 per cent lower than the threshold for total primary energy use established for nearly zero-energy buildings on 28 May 2024.

##### **Different maximum threshold**

28B. Subject to compliance with the respective provisions on cost-optimality, a different maximum threshold may be set for the energy demand of a zero-emission building where the building is one which has been, or is being, renovated.

### **Operational greenhouse gas emissions**

28C (1) The operational greenhouse gas emissions of a zero-emission building shall comply with the maximum threshold established in the national building renovation plan.

(2) The maximum threshold referred to in paragraph (1) may be set at different levels for new and renovated buildings.

### **Capacity to react**

28D. A zero-emission building shall, where economically and technically feasible, offer the capacity to react to external signals and adapt its energy use, generation or storage.

### **Total annual primary energy use**

28E. The total annual primary energy use of a new or renovated zero-emission building, whether delivered through the electricity grid or otherwise, shall be covered by criteria established by the State.”.

## PART 3

### CONSEQUENTIAL AMENDMENTS TO PRINCIPAL REGULATIONS

#### **Amendment of Regulation 33 of Principal Regulations**

5. Regulation 33 of the Principal Regulations is amended—

- (a) in paragraph (1), by the substitution of “Regulation 3(1) of the European Union (Energy Performance of Buildings) Regulations 2022 (S.I. No. 376 of 2022).” for “Article 14(4) of the Directive.”, and
- (b) in paragraph (2), by the substitution of “Regulation 4(1) of the European Union (Energy Performance of Buildings) Regulations 2022 (S.I. No. 376 of 2022).” for “Article 15(4).”.

## PART 4

### AMENDMENT OF SCHEDULES TO PRINCIPAL REGULATIONS

#### **Amendment of Schedule 1 to Principal Regulations**

6. The Principal Regulations are amended by the substitution of the schedule set out in Schedule 1 to these Regulations for the schedule in Schedule 1 to the Principal Regulations.

**Amendment of Schedule 2 to Principal Regulations**

7. The Principal Regulations are amended by the substitution of the schedule set out in Schedule 2 to these Regulations for the schedule in Schedule 2 to the Principal Regulations.

PART 5  
FINAL PROVISION

**Transitional provision**

8. A—

- (a) BER certificate generated or issued, or
- (b) BER record created,

on a date before the date of the coming into operation of these Regulations shall continue to be valid after that second-mentioned date notwithstanding the coming into operation of these Regulations.

SCHEDULE 1

Regulation 6

“SCHEDULE 1

FORM OF BUILDING ENERGY RATING (BER) FOR DWELLING

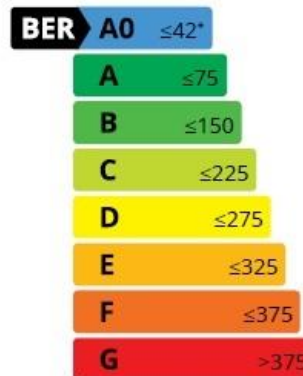


Rialtas na hÉireann  
Government of Ireland

**Building Energy Rating (BER) Certificate**

The rating for the building detailed below is: **A0**

Address	XX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX
Validity <sup>1</sup>	Day Month Year – Day Month Year
BER number	00000000
Building type	XXXXXXXX
Build year	0000
Assessor	XXXXXXXX
Assessor No.	000000
Assessor Company	XXXXXXXX XXXXXXXX
Assessor Company No.	000000



Units=kWh/(m<sup>2</sup>.y)  
\* & ZEB<sup>2</sup> Criteria

Scan the QR code<sup>3</sup> for additional information about your BER and planning your home energy upgrade or visit [www.seai.ie/ber](http://www.seai.ie/ber)



**Building Energy Data**

<p>Annual Primary Energy<sup>4</sup> Use per floor area: <b>00 kWh/(m<sup>2</sup>.y)</b> Total use: <b>0,000 kWh/y</b></p>	<p>Annual Final Energy<sup>5</sup> Use per floor area: <b>00 kWh/(m<sup>2</sup>.y)</b> Total use: <b>0,000 kWh/y</b></p>
<p>Renewable Energy<sup>6</sup> <b>00%</b> of total used Produced on site: <b>0,000 kWh</b></p>	<p>Building Energy Demand<sup>7</sup> <b>00 kWh/(m<sup>2</sup>.y)</b></p>
<p>Global Warming Potential<sup>8</sup> XXXXX</p>	<p>Operational Greenhouse Gas<sup>9</sup> <b>00 kgCO<sub>2</sub>eq/(m<sup>2</sup>.y)</b></p>

**Building Energy Rating (BER) Certificate**

BER number **00000000**

**Additional Building Energy Data**

Main Energy Carrier  
XXXXXXX

Renewable Energy Source  
XXXXXXX

Does the building have the capacity to react to external signals and adjust the energy consumption?<sup>10</sup>  
**Yes/No**

Does the heat distribution system have the capacity to work at low or more efficient temperature levels?  
**Yes/No**

**Recommended Provider for Renovation Advice**



**Sustainable Energy Authority of Ireland**  
3 Park Place, Hatch Street,  
Dublin 2, D02 FX65  
<https://www.seai.ie>  
[customer.service@seai.ie](mailto:customer.service@seai.ie)

**Assessor Signature**

Assessor: XXXXXXXX

**Building Energy Rating (BER) Certificate**

BER number 00000000

**Explanatory Notes**

The Building Energy Rating (BER) is an indication of the energy performance of this building. The calculation includes the energy use for space heating, water heating, space cooling, ventilation, lighting, and the energy produced by renewables. It is expressed as primary energy use per unit floor area per year, kWh/(m<sup>2</sup>.y) on the basis of standard occupancy. The BER is calculated on the basis of data provided to and by the BER Assessor, and using the version of the assessment software when the BER was published. A future BER assigned to this building may be different, as a result of changes to the building or to the assessment software. An 'A0' rated building is a Zero Emission Building (ZEB<sup>3</sup>) and the most energy efficient.

1. Please be aware that should a subsequent BER assessment be carried out during this validity date, that this BER cert shall no longer be valid and the subsequent certificate will replace this BER.
2. A Zero Emission Building (A0) is a building with a very low amount of energy, producing zero on-site carbon emissions from fossil fuels and producing zero or a very low amount of operational greenhouse gas emissions.
3. Scan the QR code or visit the Internet website of Sustainable Energy Authority of Ireland at [www.seai.ie/ber](http://www.seai.ie/ber) for additional information about your BER and planning your home energy upgrade.
4. Primary energy use is the total amount of energy used in a year. It includes the final energy used directly by the end-user, but also the energy inputs to transformation processes such as electricity generation and oil refining and other losses such as those arising from electricity transmission and distribution.
5. Final energy use is the energy used directly in the building in a year, inclusive of the efficiency of the building's systems. Final energy does not include energy lost during the generation, transmission, and distribution of the energy.
6. Renewable energy produced in the building and the curtilage of that building.
7. Energy Demand is the calculated energy that needs to be delivered to maintain the requirements for indoor environmental quality regardless of its source or the efficiency of the systems therein.
8. The Global Warming Potential (GWP) over a building's whole life cycle indicates the building's overall contribution to emissions that lead to climate change. It brings together greenhouse gas emissions embodied in construction products, direct and indirect emissions from the use stage, and emissions related to disposal of products at the end of the life of the building.
9. Greenhouse gas emissions are the emissions associated with the energy consumption of the technical building systems expressed as the climate impact of different greenhouse gases in terms of the amount of CO<sub>2</sub> that would cause the same amount of warming.
10. A capacity to react to external signals and adjust the building's energy consumption, generation, and storage automatically, in accordance with the assessment procedure, helping reduce costs, and ease pressure on the electricity grid at periods of high demand.

SCHEDULE 2

Regulation 7

“SCHEDULE 2

FORM OF PROVISIONAL BUILDING ENERGY RATING (BER) FOR NEW DWELLING

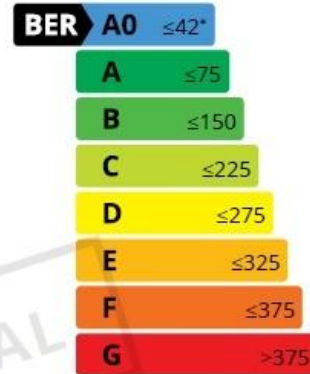


Rialtas na hÉireann  
Government of Ireland

**Building Energy Rating (BER) Certificate**

The rating for the building detailed below is: **A0**

Address	XX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX
Validity <sup>1</sup>	Day Month Year - Day Month Year
BER number	00000000
Building type	XXXXXXXX
Build year	0000
Assessor	XXXXXXXX
Assessor No.	000000
Assessor Company	XXXXXXXX XXXXXXXX
Assessor Company No.	000000



Units=kWh/(m<sup>2</sup>.y)  
\* & ZEB<sup>2</sup> Criteria

Scan the QR code<sup>3</sup> for additional information about your BER and planning your home energy upgrade or visit [www.seai.ie/ber](http://www.seai.ie/ber)



**Building Energy Data**

	Annual Primary Energy <sup>4</sup> Use per floor area: 00 kWh/(m <sup>2</sup> .y) Total use: 0,000 kWh/y		Annual Final Energy <sup>5</sup> Use per floor area: 00 kWh/(m <sup>2</sup> .y) Total use: 0,000 kWh/y
	Renewable Energy <sup>6</sup> 00% of total used Produced on site: 0,000 kWh		Building Energy Demand <sup>7</sup> 00 kWh/(m <sup>2</sup> .y)
	Global Warming Potential <sup>8</sup> XXXXX		Operational Greenhouse Gas <sup>9</sup> 00 kgCO <sub>2</sub> eq/(m <sup>2</sup> .y)

**Building Energy Rating (BER) Certificate**BER number **00000000****Additional Building Energy Data**Main Energy Carrier  
XXXXXXXRenewable Energy Source  
XXXXXXXDoes the building have the capacity  
to react to external signals and  
adjust the energy consumption?<sup>10</sup>**Yes/No**Does the heat distribution system  
have the capacity to work at low or  
more efficient temperature levels?**Yes/No****Recommended Provider for Renovation Advice****Sustainable Energy Authority of Ireland**3 Park Place, Hatch Street,  
Dublin 2, D02 FX65  
<https://www.seai.ie>  
[customer.service@seai.ie](mailto:customer.service@seai.ie)**Assessor Signature**

Assessor: XXXXXXXX

## Building Energy Rating (BER) Certificate

BER number 00000000

### Explanatory Notes

The Building Energy Rating (BER) is an indication of the energy performance of this building. The calculation includes the energy use for space heating, water heating, space cooling, ventilation, lighting, and the energy produced by renewables. It is expressed as primary energy use per unit floor area per year, kWh/(m<sup>2</sup>.y) on the basis of standard occupancy. The BER is calculated on the basis of data provided to and by the BER Assessor, and using the version of the assessment software when the BER was published. A future BER assigned to this building may be different, as a result of changes to the building or to the assessment software. An 'A0' rated building is a Zero Emission Building (ZEB<sup>2</sup>) and the most energy efficient.

1. Please be aware that should a subsequent BER assessment be carried out during this validity date, that this BER cert shall no longer be valid and the subsequent certificate will replace this BER.
2. A Zero Emission Building (A0) is a building with a very low amount of energy, producing zero on-site carbon emissions from fossil fuels and producing zero or a very low amount of operational greenhouse gas emissions.
3. Scan the QR code or visit the Internet website of Sustainable Energy Authority of Ireland at [www.seai.ie/ber](http://www.seai.ie/ber) for additional information about your BER and planning your home energy upgrade.
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9. Greenhouse gas emissions are the emissions associated with the energy consumption of the technical building systems expressed as the climate impact of different greenhouse gases in terms of the amount of CO<sub>2</sub> that would cause the same amount of warming.
10. A capacity to react to external signals and adjust the building's energy consumption, generation, and storage automatically, in accordance with the assessment procedure, helping reduce costs, and ease pressure on the electricity grid at periods of high demand.

”.



GIVEN under my Official Seal,  
21 April, 2026.

JAMES BROWNE,  
Minister for Housing, Local Government and  
Heritage.

**EXPLANATORY NOTE**

*(This note is not part of the instrument and does not purport to be a legal interpretation.)*

These Regulations transpose Article 11(1) to (3), (5) and (7) and the first subparagraph of Article 19(2) of Directive 2024/1275 of the European Parliament and of the Council of the 24 April 2024 on the energy performance of buildings (recast) into Irish law. The Regulations provide that from the 24 May 2026, a new category of building energy rating (A0) corresponding to zero emissions buildings shall be introduced. The existing alpha numerical system from A1 to G will be simplified to use only letters and the previous subdivisions shall no longer apply. Additional metrics relating to energy usage, global warming potential and greenhouse gases will be reported on the new BER certificates issued.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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BÓTHAR BHAILE UÍ BHEOLÁIN,  
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