



STATUTORY INSTRUMENTS.

S.I. No. 195 of 2026

EUROPEAN UNION (ENERGY PERFORMANCE OF BUILDINGS) (NO.
2) REGULATIONS 2026

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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 effect to the provisions of Article 19(2) of, and Annex V to, Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024¹, hereby make the following regulations:

PART 1

PRELIMINARY AND GENERAL

Citation, collective citation and commencement

1. (1) These Regulations may be cited as the European Union (Energy Performance of Buildings) (No. 2) Regulations 2026.

(2) These Regulations shall be included in the collective citation Energy Performance of Buildings Regulations 2012 to 2026.

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

Definitions

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

ISSUE OF BER CERTIFICATES FOR BUILDINGS OTHER THAN
DWELLINGS

Amendment of Regulation 3 of Principal Regulations

3. Regulation 3(1) of the Principal Regulations is amended by the insertion of the following definition:

¹ OJ No. L 2024/1275, 08.05.2024.

“ ‘ZEB Renovate’ means a renovated 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;”.

Amendment of Regulation 11 of Principal Regulations

4. Regulation 11 of the Principal Regulations is amended by the insertion of the following paragraphs after paragraph (4):

“(5) The building energy rating classes for the building types specified in column (1) of Schedule 6 shall be—

- (a) less than or equal to the number set out in columns (2) to (8), or
- (b) greater than the number set out in column (9),

as the case may be, opposite that entry in column (1).

(6) The building energy rating threshold for ZEB Renovate for the building types specified in column (1) of Schedule 6 shall be not greater than the number set out in column (10) opposite that entry in column (1).”.

PART 3

AMENDMENT OF SCHEDULES TO PRINCIPAL REGULATIONS

Amendment of Schedule 3 to Principal Regulations

5. The Principal Regulations are amended by the substitution of the schedule set out in Schedule 1 to these Regulations for the schedule in Schedule 3 to the Principal Regulations.

Amendment of Schedule 4 to Principal Regulations

6. The Principal Regulations are amended by the substitution of the schedule set out in Schedule 2 to these Regulations for the schedule in Schedule 4 to the Principal Regulations.

Insertion of Schedule 6 to Principal Regulations

7. The Principal Regulations are amended by the insertion, after Schedule 5, of the schedule set out in the Schedule 3 to these Regulations.

PART 4
FINAL PROVISION

Transitional provision

8. In respect of a building other than a dwelling, 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 5

“SCHEDULE 3

Regulation 11(1), (2) & (3)

FORM OF BUILDING ENERGY RATING (BER) FOR A BUILDING OTHER THAN A DWELLING



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 ¹	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/(m².y)
* & ZEB² Criteria

Scan the QR code³ for additional information about your BER and planning your home energy upgrade or visit www.seai.ie/ber

Building Energy Data

	Annual Primary Energy⁴ Use per floor area: 00 kWh/(m².y) Total use: 0,000 kWh/y		Annual Final Energy⁵ Use per floor area: 00 kWh/(m².y) Total use: 0,000 kWh/y
	Renewable Energy⁶ 00% of total used Produced on site: 0,000 kWh		Building Energy Demand⁷ 00 kWh/(m².y)
	Global Warming Potential⁸ XXXXX		Operational Greenhouse Gas⁹ 00 kgCO₂eq/(m².y)

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?¹⁰
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

Assessor Signature

Assessor: XXXXXXX

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/(m².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 (ZEB²) 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 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 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 CO₂ 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 6

“SCHEDULE 4

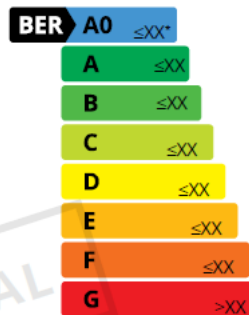
Regulation 11(1) & (3)

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



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 ¹	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/(m².y)
* & ZEB² Criteria

Scan the QR code³ for additional information about your BER and planning your home energy upgrade or visit www.seai.ie/ber



Building Energy Data

<p>Annual Primary Energy⁴ Use per floor area: 00 kWh/(m².y) Total use: 0,000 kWh/y</p>	<p>Annual Final Energy⁵ Use per floor area: 00 kWh/(m².y) Total use: 0,000 kWh/y</p>
<p>Renewable Energy⁶ 00% of total used Produced on site: 0,000 kWh</p>	<p>Building Energy Demand⁷ 00 kWh/(m².y)</p>
<p>Global Warming Potential⁸ XXXXX</p>	<p>Operational Greenhouse Gas⁹ 00 kgCO₂eq/(m².y)</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?¹⁰
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

Assessor Signature

Assessor: XXXXXXXX

”

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/(m².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 (ZEB²) 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 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 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 CO₂ 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 3*Regulation 7*

“SCHEDULE 6

Regulation 11(5) & (6)

**TOTAL PRIMARY ENERGY THRESHOLDS (kWh/(m².y)) FOR BUILDING
ENERGY RATING CLASSES FOR BUILDINGS OTHER THAN
DWELLINGS**

Building Type	Energy Rating A0	Energy Rating A	Energy Rating B	Energy Rating C	Energy Rating D	Energy Rating E	Energy Rating F	Energy Rating G	ZEB Renovate Threshold
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Residential Institutions - Universities and colleges	70	140	280	420	560	700	840	840	155
Emergency services	275	350	700	1050	1400	1750	2100	2100	605
General Assembly and Leisure plus Night Clubs and Theatres	140	185	370	555	740	925	1110	1110	310
General Industrial and Special Industrial Groups	115	175	350	525	700	875	1050	1050	255
Hotels	190	270	540	810	1080	1350	1620	1620	310
Non-residential Institutions – Community / Day Centre	85	110	220	330	440	550	660	660	190
Non-residential Institutions - Libraries Museums and Galleries	90	140	280	420	560	700	840	840	200

Non-residential Institutions - Primary Health Care Building	70	120	240	360	480	600	720	720	155
Offices and Workshop businesses	40	120	240	360	480	600	720	720	90
Others – Miscellaneous 24hr activities	500	1000	2000	3000	4000	5000	6000	6000	1100
Others - Passenger terminals	90	170	340	510	680	850	1020	1020	200
Residential Institutions - Care Homes	110	205	410	615	820	1025	1230	1230	240
Residential Institutions - Hospitals	210	300	520	740	960	1180	1400	1400	305
Residential spaces	65	125	250	375	500	625	750	750	145
Restaurant and Cafes/ Drinking Establishments and Hot Food takeaways	160	250	500	750	1000	1250	1500	1500	350
Retail and Financial/Professional services	70	180	360	540	720	900	1080	1080	190
Schools	30	60	120	180	240	300	360	360	50
Secure Residential Institutions	105	230	460	690	920	1150	1380	1380	230
Storage or Distribution	50	175	350	525	700	875	1050	1050	110



GIVEN under my Official Seal,
7 May, 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 19(2) of Directive 2024/1275 of the European Parliament and of the Council of the 24 April 2024 into the law of the State. The Regulations provide that on, and from, 24 May 2026, a new category of building energy rating (A0) corresponding to zero emissions buildings shall be introduced for buildings other than dwellings. The existing alpha numerical system from A1 to G will be simplified to use only letters and the previous subdivisions shall no longer apply. A ‘ZEB Renovate’ indicator is being introduced for renovated buildings. 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
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
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r-phost: publications@opw.ie

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