



SEC Partnership

Guidance Notes for the Energy Master Plan Funding Application & Claim Process

March 2021

Contents

What is an Energy Master Plan?	3
Energy Master Plan funding application process.....	5
Section 1 Applicant details.....	5
Section 2 Request for funding.....	6
Section 3 SEC Summary	8
Section 4 EMP strategy and SEC inputs	9
Section 5 Energy Master Plan outputs.....	9
Declaration of Financial resources.....	10
Declaration of De Minimis Aid	10
Community Charter	11
Application sign off	12
What happens after submitting the final Energy Master Plan application?	15
Letter of offer.....	15
Finding your consultant/s	15
Final Energy Master Plan report	16
Energy Master Plan Claim Guide.....	17
Advice from other communities when doing your Energy Master Plan.....	19
Appendix A – Estimating Your Energy Spend.....	20

What is an Energy Master Plan?

“A goal without a plan is just a wish”

-Antoine de Saint-Exupéry

The aim of an Energy Master Plan is to allow a community to understand its' current and future energy needs (in electricity, heat and transport) in order for the community to make informed decisions and prioritise actions. It helps communities to identify opportunities so it can become more energy efficient, use renewable energy where possible, and use smart energy technology if appropriate.

Upon completion of an Energy Master Plan, a community should have a good understanding of how energy is used locally, be able to prioritise opportunities, and have at least a medium-term action plan outlining the practical actions in order to avail of these opportunities.

Communities should also be able to identify the energy baseline and be able to measurably improve on this baseline after they complete energy projects i.e. they should be able to see how many kilowatts/CO2 emissions they can save following successful action.

Community benefits

Doing an Energy Master Plan means your community can have a say in your energy future. It will help your community maximise the benefits from energy projects. The below benefits are worth considering when exploring the scope of your Energy Master Plan.

- **Health** – such as a switch from diesel to electric vehicles reducing local emissions of particulates in car exhaust emissions and improving air quality. Warmer homes and buildings can also aid the health of vulnerable people in the community.
- **Environmental** – moving away from a fossil fuel dependent local energy system is important for the environment, and helps the community become more climate change resilient for current and future generations.
- **Economic** – developing employment opportunities associated with energy supply or enhanced efficiency. Energy efficient buildings are also cheaper to run.
- **Social** – warmer, more comfortable buildings are more likely to be used by the community.
- **Strategic** – you can position your community to avail of opportunities in current and future energy policy, local area plans and future development on a national or regional scale.

General Structure

Communities are diverse and unique in their energy demands, challenges and opportunities. However, the below structure will be relevant to most communities, and will apply a logical approach to developing your energy master plan.

- Desk study – high-level assessment of energy use in the community. Who uses what energy, when, how, where and why.
- Energy audits and BERs – this will provide more detail to the desk study
- Community survey (e.g. for transport or energy awareness)

- Establish energy baseline – based on findings from desk study, energy audits and survey.
- Develop Register of Opportunities
- Community engagement
- Action plan – what are the next steps and how will you implement them

Energy Master Plan – step by step approach

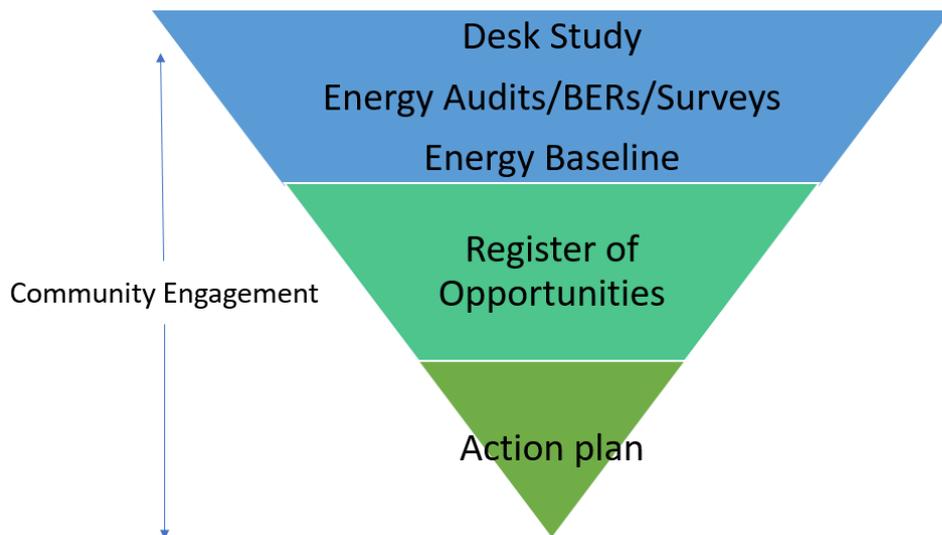


Figure 1. Step by step approach to conducting an Energy Master Plan

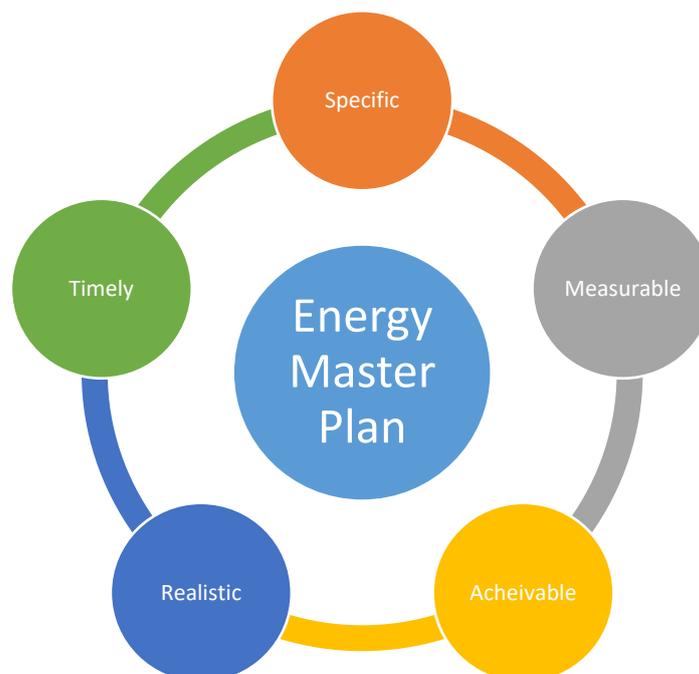


Figure 2. Use S.M.A.R.T goals if they help guide you to how you want to conduct your Energy Master Plan

Energy Master Plan funding application process

An SEC member, you can apply for Energy Master Plan funding to develop a practical knowledge base and action plan for your Sustainable Energy Community.

As the SEC committee would be contributing their time and skills and local knowledge to the development of the Energy Master Plan, SEAI will 100% grant fund the energy consultant required to complete the project as part of the partnership.

The Energy Master Plan funding application asks several important questions. These questions require some thought and consideration, and it will take some time and effort to complete. There are 5 sections in total

- Section 1: Applicant details
- Section 2: Funding request
- Section 3: SEC summary (this section looks at the work done to date)
- Section 4: EMP Strategy & SEC inputs (this section looks at the work that will be done during the EMP)
- Section 5: EMP outputs (this section looks at what the SEC plans are for the EMP after its complete)
- Declaration of financial resources
- Declaration of De Minimus
- Community Charter
- Application sign-off

Remember, your mentor is available to help you.

This section below will go through the application in detail and is designed to be a guide as you fill it out. There will also be tips and prompts to help you think about what the best way is to approach your Energy Master Plan.

Section 1 Applicant details

Each SEC will first need to determine what organisation is going to be the grant applicant. It can be the SEC committee themselves, but a bank account and tax clearance number needs to be set up if they do not already exist. Alternatively, the SEC can operate through another organisation if this was a suitable option.

The requirements for an Applicant are similar to other grant initiatives:

- Are recognised by Revenue (e.g. have a tax clearance number)
- Structure: Steering committee, Main Contact, Chairperson and Financial Controller
- State whether you are eligible to claim back VAT separately or not. If not, SEAI can cover the VAT so you are not out of pocket, but the SEC must supply a letter from Revenue (you can

call your local tax office to send you this) stating that they are not eligible. Maximum funding thresholds still apply.

The table below shows the information required to fill in Section 1. Please ensure you fill in all fields.

Section 1: Applicant Details

SEC Title			
Lead Applicant Company Name			
Principal Business Activity			
Company Number			
Tax Clearance Advisory No. (TCAN)			
Are you able to claim back VAT?			
If yes, please provide your VAT no.			
Contact Details	First Name		Surname
Address			
Eircode	Please provide your Eircode		
Telephone		Mobile	
Email		Website	
Is the Lead Applicant the Primary Contact for SEAI communication?	Yes / No <i>If "No", please include contact info for the Primary Contact below:</i>		
Financial Controller / Treasurer		Email	

Section 2 Request for funding

Section 2: Request for Funding – Energy Master Plan (EMP) development

Funding requested <i>Indicate requested grant from the maximum threshold amounts set out below: Note: Guidance on definition of SEC Levels 1-4 is provided in the EMP Funding Application Guidelines</i>	Grant requested <i>(tick box)</i>
Level 1 SEC €10,000 (Scale: street/village with spend of up to €2m)	<input type="checkbox"/>
Level 2 SEC €15,000 (Scale: Town/Island with spend of up to €20m)	<input type="checkbox"/>
Level 3 SEC €20,000 (Scale: County/ Regional with spend of up to €50m)	<input type="checkbox"/>
Level 4 SEC €25,000 (Scale: National/ Other with spend over €50m)	<input type="checkbox"/>
How do you propose to use the requested EMP funding? Please describe what you expect to have in your scope and ensure it is in line with the value of grant requested. Please note that the funding is for an energy consultant to carry out an EMP and register of opportunity on behalf of the SEC. Feasibilities are not eligible under EMP funding.	
Professional service requirements Scope of work the consultant will carry out (please add detail of the work)	Costs (€) Please state VAT or ex VAT*
Total**	
<i>*It is up to the applicant to provide a letter from Revenue confirming they will not be claiming VAT back separately if they wish to claim VAT under the grant.</i> <i>**total cannot exceed grant levels (i.e. level 2 will be €15,000 with or without VAT)</i>	

Funding Request

Your first step is to determine what funding level is most appropriate for your SEC and select the option that is most suitable. Your community is eligible for different levels of funding depending on the annual energy spend. When deciding, you should consider all the sectors in your community (e.g. residential, commercial, agricultural, transport etc). CSO data and average energy spend data is sufficient at this point. See Appendix A for more information.

Don't forget you can ask your mentor for advice if you are unsure.

Professional Services

You need to consider what professional input is required for your energy master plan. You don't need detailed cost information at application stage, but you should include an estimate of what you think the costs might be. For example, an average BER assessment can cost *approximately* €100-€200, and an energy audit on a community centre might cost *approximately* €500 (these estimates are subject to size, location, and complexity of the building and how much detail you want from the assessment).

These services should be appropriate to the funding level being sought. While most of the funding request should be allocated to data collection, you can use some funding (max. 20%) to get professional help on wider community engagement (specifically linked to the Energy Master Plan).

Examples of such Energy Master Plan professional services include, but are not limited to the following:

- Detailed desk study analysis on the area
- BER ratings for households
- Energy Audits for community buildings and enterprises
- Energy mapping
- Community surveys
- Energy consultant to put together Register of Opportunities

You may need one energy consultant for the entire Energy Master Plan, or you may need more than one – this will depend on the scope of your plan and availability of professionals in the area to conduct the work.

Retrospective Grant Payment	
Payment will be made to the SEC nominated bank account only. The SEC must pay the energy consultant from this bank account to be reimbursed by SEAI. Payment to personal bank accounts is not permitted.	
SECs can choose to submit interim milestone payments to assist with cash flow. There is a maximum of four milestones allowed for the EMP and the final milestone must be no later than 12 months after the start date after the Letter of Offer is received.	
Please confirm your SEC has a dedicated bank account (yes/no)	
Please confirm you can complete your EMP in less than 12 months (yes/no)	

The final step in Section 1 is to tick the boxes shown in the table above to confirm you have a dedicated bank account through the SEC for this grant and that you can complete the EMP in less than 12 months.

Section 3 SEC Summary

In Section 3 we want to get an understanding of the work your SEC has undertaken to date. Please consider the following when summarizing your community:

General information

- What is the geographic area?
- How many households and businesses are in the area?
- Is it rural, urban or suburban?
- Who are the other stakeholders in your community e.g. local authority, industry, farmers etc.

Energy-related information

- Who is in the steering group?
- What level of community engagement has there been so far?
- Are there any energy efficiency projects underway or completed?
- What are the energy challenges and opportunities in your community?
- What do you anticipate will be the challenges and opportunities when doing the Energy Master Plan?
- Is there any other relevant information?

Section 4 EMP strategy and SEC inputs

In Section 4, we want to get an understanding how your SEC will work together to achieve your EMP.

Section 4: EMP Strategy & SEC inputs			
Q1. How will the SEC team participate in the EMP?			
<i>(for example, coordination with the consultant and local community, working with the mentor, previous energy studies, local data. A sample format is included in Appendix C of the Application Guide to assist you. Your mentor can help with this)</i>			
Q2: Time - Outline your estimate of the SEC inputs for the proposed EMP			
<i>A sample format is included in Appendix C of the Application Guide to assist you here:</i>			
Energy Master Plan Activities	Number of people involved	Average hours per person	Total hours
Survey of energy users (house calls, Chamber of Commerce engagement etc)			
Energy Use Data Collection			
Review of energy data			
Communicating of results to community			
Identification of solutions			
Total Hours			
Total value (*€21.90 per hour)			
Q3. What do you think will be the challenges and opportunities in your community when doing an Energy Master Plan?			
Q3 Response			

Section 5 Energy Master Plan outputs

In section 5, we want to understand if you have thought about what you will do after your EMP report is complete. This is a very important section and is designed to help you figure out how to get the most from your EMP. Your application should include answers to the questions in the table below

Section 5: Energy Master Plan outputs
Q1: Please provide a general summary of your expectations of the Energy Master Plan and how the outputs will help your community. Please use the prompts below
<ol style="list-style-type: none"> What practical outputs does your SEC want from the Energy Master Plan (e.g. Energy efficiency projects, Energy awareness in the community, to apply for other grants, etc.)? How will your SEC achieve these outputs? How will you use your EMP once completed? How will your SEC measurably improve on the energy baseline? How will these outputs benefit your SEC's future ambitions?

Declaration of Financial resources

As the grant is paid retrospectively, SEAI require the SEC to declare that they can access the funds to cover the grant amount until the costs are reclaimed. The amount declared must be for the full grant amount.

You must also copy in your company letterhead and logo to the application in this section

Please note for Local Authorities that have signed up the SEAI MoU to providing bridge financing for SECs, this declaration is not required.

Please ensure you copy your company Letterhead and Logo here. If you do not have company letterhead, please add your SEC name and Address

DECLARATION OF FINANCIAL RESOURCES FOR THE PROJECT

I, _____, in my capacity as Managing Director/Treasurer / (or equivalent) of _____ (hereinafter called the "Organisation") confirm to the Sustainable Energy Authority of Ireland that the Organisation has access the full amount (€ _____) to meet the costs of the project outlined in the Organisation's grant application to the Sustainable Energy Communities Partnership Agreement.

Managing Director/Treasurer (or equivalent): (Print) _____ *To be filled in*

Signature: _____ *To be filled in*

Date: _____ *To be filled in*

Declaration of De Minimis Aid

This EMP grant is being operated under the de minimis regulation. SEAI must ensure that any grant approved for a grantee, when added to other aid, will not bring them above the allowed limit. As an applicant you are also obliged to ensure you stay within the limits. Therefore, you must make a full declaration of all other de minimis aid received in the last three years. The current limit for a company, or group, irrespective of size or location, is €200,000 over a three-year period.

Please note for Local Authorities that have signed up the SEAI MoU to providing bridge financing for SECs, this declaration is not required.

DECLARATION STATEMENT OF DE MINIMIS AID

(Delete which ever not applicable)

I confirm that I **have/have not** received any de minimis aid during the previous 3 fiscal years or it **does not apply** in the context outlined above (i.e. current fiscal year and the previous two fiscal years):

If you **have** then please complete the following table outlining the de minimis aid received during the previous 3 fiscal years (i.e. current fiscal year and the previous two fiscal years):

<i>Body providing the assistance / aid</i>	<i>Value of assistance (calculating the Gross Grant Equivalent)</i>	<i>Date of assistance</i>

De Minimus Declaration

<i>Company</i>	<i>To be filled in</i>
<i>Client Name</i>	<i>To be filled in</i>
<i>Signature</i>	<i>To be filled in</i>
<i>Date</i>	<i>To be filled in</i>

Community Charter

Your community charter set out your goals and ambitions for your community. It is a key part of your Energy Master Plan application. A community charter is a one-page overview of your sustainable energy community's vision and goals. The community charter is a statement of intent and represents the collective ambition of your community. It is not a legal document.

Your community charter should be signed by a steering committee member on behalf of your sustainable energy community. Your charter can evolve over time and should reflect your main areas of interest in sustainable energy.

You should create the community charter that suits your needs and goals. Here are five components that are often incorporated in community charters:

- Vision Statement – A single sentence, describing what your SEC would like to achieve.
- Elaborated Vision / Goals.
- Guiding Principles – A statement on how your group will operate to achieve its goals.
- Community Support – A sentence to note the level of community support for the project and comment on progress to date.
- Commitments

Community Charter

SEC Project Name:

Our Vision... *To be filled in*

We will do this by... *To be filled in*

We commit to: *To be filled in*

We the undersigned are fully supportive of the vision, aims and commitments outlined above.

Name	Position/ title:
<i>To be filled in</i>	<i>To be filled in</i>

Application sign off

The last part of your application is to review the checklist and tick the boxes before signing off the application. If the checklist is left unticked, the application will be sent back. Once all boxes are ticked, the application can be signed and dated by the lead and submitted to SEC@SEAI.ie

ENERGY MASTER PLAN FUNDING APPLICATION SIGNATURE AND CHECKLIST

Please **sign and date below** when you have i) completed your application and ii) **ticked the checklist**.
Once complete, please submit your Energy Master Plan funding application to sec@seai.ie

CHECKLIST	NOTES
<input type="checkbox"/> Are you aware that all grant funding is retrospective?	
<input type="checkbox"/> Are you aware a letter from Revenue is required to claim VAT?	If you are not eligible to claim back VAT separately through Revenue, it can be covered by the grant (max. grant amount still applies). A letter from your local tax office confirming this will allow the grant to cover VAT will be required before you make your first claim
<input type="checkbox"/> Have you signed, and dated the declaration statement of de minimis aid and declaration of financial resources for the project?	
<input type="checkbox"/> Are you aware that should your application be successful, SEAI will require the final EMP report to be made publicly available? Please tick this box to confirm your consent to the publication of the EMP report.	It is the SEC's responsibility to ensure that any personal data contained in the EMP report is safeguarded before submitting your final report. The SEC may consider: <ol style="list-style-type: none"> 1. Redacting personal data from the EMP report before the final report is submitted 2. Inserting all personal data into an appendix within the EMP report so that any personal data can be referred to by reference to the appendix. The appendix will not be shared by SEAI when the EMP report is published 3. Ensuring informed consent has been received from the data owner to share their personal information (if any) in the EMP report

Applicant name	To be filled in
Signature	To be filled in
Date	To be filled in

Some important points to note:

- No two Energy Master Plans will be identical, but there will be many common features. Each SEC is expected to design and develop their own plan in line with the aims of their Community Charter.
- You can design your Energy Master Plan to suit your capacity. Some plans will be more detailed than others. Please note that every community is encouraged to look at efficiency first and foremost. Efficiency work is low risk and has high payback.
- The Energy Master Plan is a live record of energy status and progress against targets. It will evolve as your SEC progresses.
- The Energy Master Plan is technology neutral – this isn't for feasibility studies of specific technologies.
- The Energy Master Plan is not for someone to get one or two buildings done – this has to be done for the benefit of the community i.e. as many energy users as possible.
- A max. of 20% can be used for community engagement *directly* related to the energy master plan as long as the purpose and benefit of it is clear.
- It's fine to start relatively small – you can be more ambitious later.
- The EMP report shall be published for the benefit of the wider community.

Remember, your Energy Master Plan is in itself an energy project. It will be the foundation for other applications and projects in your community.

What happens after submitting the final Energy Master Plan application?

Letter of offer

Once submitted to SEAI, the application will go through internal approvals. If successful, you will receive a letter of offer (also known as a grant agreement). Once you send back the signed letter of offer within 14 days of receipt, you are free to commence your Energy Master Plan.

The Letter of Offer sets out terms of the grant. Some key terms to note are:

1. The amount awarded
2. The start and end date
3. SEC requirement to provide a final version of the report (with data protection considerations) for publishing.

Finding your consultant/s

At this stage, communities will seek an appropriate energy professional/s to carry out the technical aspect of the plan. Due to public procurement rules, we ask that you seek three quotes in writing (i.e. via email) before deciding on the right consultant to work with you on this project. If you do not choose the cheapest quote, please provide justification as to why you choose a more expensive option.

You can find a list of registered professionals on SEAI's website:

<https://www.seai.ie/resources/find-a-registered-professional/>

Please note, this isn't a formal tender process.

It is recommended that you provide as much information on what you want out of your Energy Master Plan as possible (most of this should be in your application) so that you can get as accurate a quote as possible. It is also recommended that you ensure there is an initial scoping meeting with the consultant/s so that they are clear on what your aims are. They also might be able to advise on appropriate methods or approaches to your Energy Master Plan.

Final Energy Master Plan report

Outlined below is an approximate structure of the *final* Energy Master Plan report.

1. Introduction

- The community and its local energy system
- Overview of “whole system” approach
- Aims and objectives

2. Local Infrastructure (existing local infrastructure & energy generation)

- Electricity
- Heat
- Transport
- Renewable energy generation

3. Characterisation of the community

- Overview
- Population of community
- Employment
- Residential (overview and estimate of fuel poverty levels)
- Non-residential (local authority, business and other non-domestic users in community)
- Transport (gas oil, petrol/diesel, bus vehicle fuel, household vehicles, EVs)
- Environment (summary of environmental and cultural heritage designations, estimated natural resources)

4. Energy Baseline

- Breakdown of; and overall energy demand (domestic, non-domestic for electricity, heat & transport)

5. Options Appraisal

- Local context (e.g. local development plans, local strategies/action plans etc.)
- Community commentary/views on areas of action
- Community energy opportunities – efficiency, renewables, smart energy technologies

6. Action plan (including a detailed Year 1 plan)

- ### **7. Appendices** – this should include any surveys, energy audits or other data collection methods. Include the excel spreadsheet versions of the energy baseline and register of opportunities. Any other relevant documents.

Energy Master Plan Claim Guide

1. Payment Process

- Payment requests are to be submitted by the Lead Applicant to sec@seai.ie with all required supporting documents
- All payments will be paid by electronic funds transfer to the designated bank account. SEAI aim to make payment 14 days from receipt of a full claim. SEAI payments are made on Thursdays only. Incomplete or incorrect submissions will result in delayed payment
- Your mentor can help you with the claim process.
-

2. Payment Documentation

To claim your milestone payments, you must email the following documents to sec@seai.ie

- a) Completed Payment Request Form
- b) Progress Reports
- c) Invoices
- d) Proof of payment

a) Payment Request Form

The Payment Request Form is to be filled out, signed (a typed name is not sufficient), and dated by the lead grantee. This information can be found in Schedule A of your Grant Agreement. Enter the Value of the Works completed to date and the grant amount you are claiming.

You will use the same payment request form over the life of the grant to help track spend

Sample payment request form:

b) Progress report

To make a claim, you will need to prove that work has been carried out. An interim report from the Energy consultant showing the progress to date for interim claims can be submitted or the Final EMP report agreed by the SEC for final payment.

c) Invoices

The invoice must show the following items

- Must have supplier name
- Must be addresses to the grantee
- Date (dated after the project start date and before the grant end date, any orders, purchases or works which pre-date or post-date the Grant Agreement ineligible.
- Invoice number - An invoice with 'cash sale' is not eligible. You must be able to show payment through your bank statement.
- Description of work

Sample invoice:

Energy Consultant Ltd.					
123 Main St. Ballytown, Co. Meath Tel: 01 7880000 Date: 01/06/17					
Invoice to: Ballytown CLG Ballytown Co. Meath			Invoice No. : 00005785 Our Order Ref : 00055555 Your order Ref : 645437 VAT Reg No. : 4545454B		
Activity Description	Daily Rate	Amount of days	Amount ex VAT	VAT	Total
BER Assessments	600	1.5	900	207	1107
Community Centre Energy Audit	600	1	600	120	720
Net Total	1,500.00				
VAT Total	327.00				
Gross Amount	1,827.00				

d) Proof of Payment

SEAI requires a copy of the Grantees Bank statement showing the payment to the supplier as proof of payment.

The bank statement needs to clearly show

1. the payment amount matching the invoice
2. the date the money was transferred
3. the bank details in the header (such as SEC name, account number, bank name, etc.)

Please note that an invoice stamped 'Paid' is not an acceptable form of proof of payment and SEAI will not accept payments made to the consultant via personal bank accounts.

3. Claiming VAT

If you have stated in your application that you are not eligible to claim back VAT separately and have not yet provided a letter from Revenue to state that, you will need to supply this with your claim.

You can obtain this letter from Revenue through the following methods:

1. Logging into ROS.ie and in 'My Enquiries' section in the top right-hand corner, select VAT in the dropdown and send them a query (this is the fastest way)
2. Calling the business revenue team on 01 7383612
3. You can call your local tax office

Advice from other communities when doing your Energy Master Plan

“Communicate with another group who have been through it & have been successful.”

“Keep it simple, only commit to something achievable”

“Gather like-minded people first and then get as much information as possible. Also, go on the organised visits as they are very worthwhile.”

“Get the full assistance of both the mentor and the specialized resources available from the SEC in regard to scope and costing. Review each stage with the SEC committee in particular with members who have had experience of project work.”

“Be as clear as possible about what it is and what it is leading towards. Secondly, learn from what others are doing and apply what makes sense in your context.”

“Be very clear about what you want to achieve with the EMP and the time investment required from the SEC.”

“Make sure that there is buy-in from the whole community and not just a small technical-oriented group. Tidy towns should be involved, residents’ associations, local PPN members etc. Also, businesspeople and local authority. The potential of SEC is enormous, but it must be presented in such a way as not to frighten off non-technical people. Focus on this stage before formally tackling an Energy Master Plan. Find out what the community wants - solar with feed-in tariffs? Heat pumps? More retrofitting? Electric car power points? Stake in windfarm? Ownership of turbine? This can be done through surveys, questionnaires, focus groups, seminars etc. Let the possibilities be known generally **GENERATE EXCITEMENT!**”

“Every community should have one.”

Appendix A – Estimating Your Energy Spend

The follow proxies are an aid to help you establish an approximate level of energy spend for your SEC as part of your EMP application. Consider the following sectors:

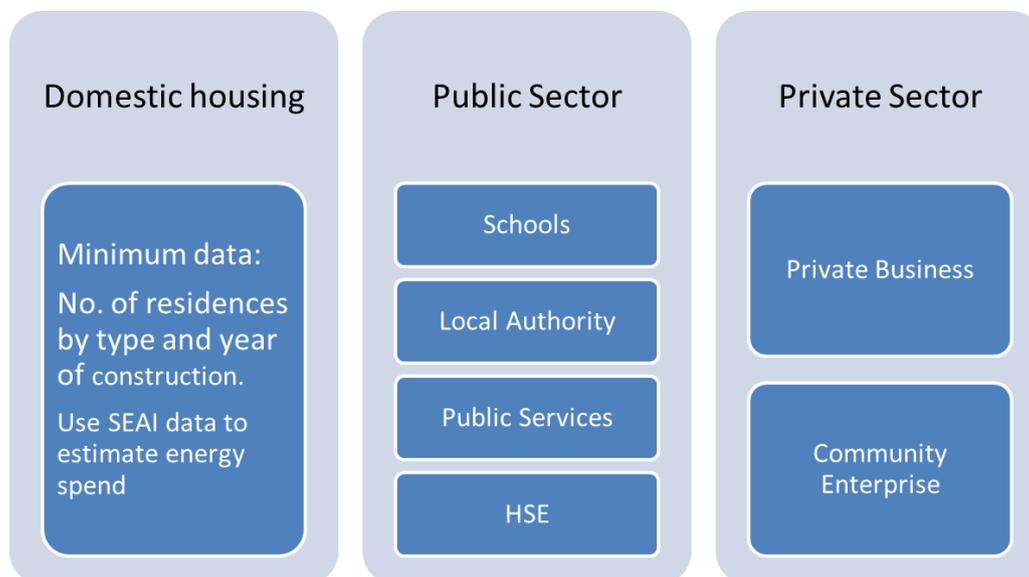


Figure 4. Different sectors to consider when calculating annual energy spend in your community

Residential:

Based on the 2018 SEAI publication "[Energy In the Residential Sector](#)", the average Irish dwelling consumed approximately 18.5 megawatt hours of energy, 80% of which was for space and water heating (primarily oil or gas) and 20% of which was electricity.

On average, the energy spend of an average household is €1990 for both heating and electricity.

Tables 1 and 2 in SEAI's "[Your Guide to Building Energy Ratings](#)" also provide indicative BER rating grades for typical homes based on age and heating type and associated annual running costs for space and water heating based these bands.

Transport:

The average Irish private motorist usually drives the following amount on an annual basis:

- 17,000 kilometres (10,500 miles) on average for petrol vehicles.
- 24,000 kilometres (15,000 miles) on average for diesel vehicles.

Using [average real-world consumption values](#) for economical driving at current average fuel prices this equates to an annual spend of €1,525 per car for petrol vehicles or €1,680 for diesel.

Business:

- Small business – low volume: up to €10,200 annually on gas / €5,100 on electricity.
- Medium business – medium volume: up to €36,000 annually on gas / €21,000 on electricity.
- Large business – high volume: about €36,000 or more annually on gas / €21,000 or more on electricity