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EPBD COUNTRY INSIGHTS

LEARNING FROM IRELAND'S ENERGY PERFORMANCE CERTIFICATE REFORM AND WHOLE LIFE CARBON FRAMEWORK



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INTRODUCTION AND SUMMARY

Member States had until 29 May 2026 to transpose the recast Energy Performance of Buildings Directive (EPBD). Though no Member State has completed its transposition,¹ several countries have made a strong start.

This analysis presents Ireland's transposition of the updated Energy Performance Certificate (EPC) framework,² which took effect on 24 May 2026.³ EPCs are official documents that indicate the energy performance of a building or building unit, and include recommendations on how to improve a building. They are used to advertise property for sale or rental, and are useful for monitoring the building stock transition. In Ireland, EPCs are known as 'Building Energy Ratings' (BERs).

Ireland was timely and thorough in its compliance with EPBD requirements on EPCs: the new framework is well-developed, simplified and clear.

This analysis includes:

- An overview of the Irish building stock.
- A recap of EPBD requirements on EPCs.
- An analysis of how EPC requirements are implemented through the BER scheme in Ireland, notably covering scale simplification, content and indicator improvements, and how it works to get a BER in practice.
- An explanation of how Ireland is implementing a whole life carbon (WLC) framework, which is linked to the EPC reform, in accordance with the EPBD.
- Recommendations for how to improve Ireland's BERs in the implementation phase and beyond.

MAIN FINDINGS



Ireland transposed the updated EPC framework on time, meeting the May 2026 EPBD transposition deadline.



The new energy performance scales are appropriately distributed and simplified, in line with EPBD requirements.



The BER covers all mandatory indicators and is supplemented by advisory reports for building improvement.



The BER framework has a robust quality control system and includes measures to improve BER affordability.



Ireland is taking early steps to implement a life-cycle global warming potential framework.

Building on this strong foundation, Ireland can now improve other elements of the EPC reform that will result in a more complete and future-proof framework.

Promising next steps could include:

- introducing an A+ class,
- defining worst-performing buildings in law and linking them to EPC classes,
- making a stronger connection between BER and renovation passports,
- legally establishing the optional indicators BERs can display.

Ireland can now move towards ensuring that the BER reform works on the ground, including through measures to introduce the reform to assessors and consumers.

TAKING A LOOK AT THE IRISH BUILDING STOCK

This section provides a general state of play of the Irish building stock by looking at its residential and non-residential segments through the following indicators: total number of buildings, number of issued BERs, and energy consumption by energy product. It does not intend to provide an exhaustive picture of the Irish building stock.

The data comes from multiple sources, including Ireland's Central Statistics Office (CSO), Eurostat, the Joint Research Centre (JRC), the Irish Building Stock Observatory (IBSO) and GeoDirectory.⁴ The data thus refers to various indicators and reference years. As such, each segment is better viewed on its own, rather than in comparison.

RESIDENTIAL BUILDINGS

HIGH EPC COVERAGE, HEAVY RELIANCE ON OIL AND GAS



>2.12 million

dwellings in the residential stock⁵



1.86 million

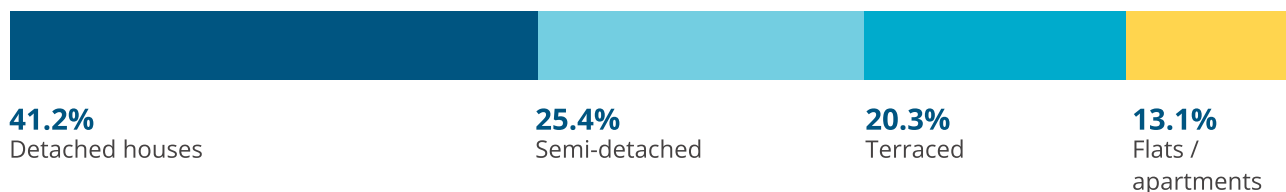
of them occupied



87%

of final energy for heating, cooling and water heating comes from oil, natural gas, solid fossil fuels or peat⁹

COMPOSITION OF THE STOCK⁶



1.37 million

unique dwellings received BERs, according to Ireland's CSO⁷

893,275

individual dwelling BERs verified in 2025 under IBSO's methodology — the subset behind figure 1⁸

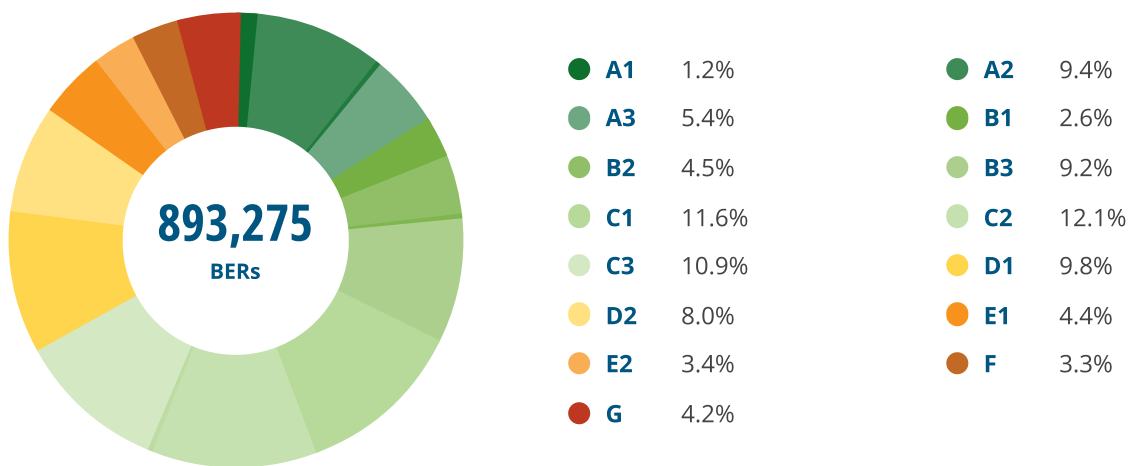


Figure 1: Number of BERs issued for Ireland's dwellings by Q4, 2025 (using old BER scales). Source: IBSO
 Note: The numbers and proportions represent the issued BERs, not the performance of the entire residential segment.

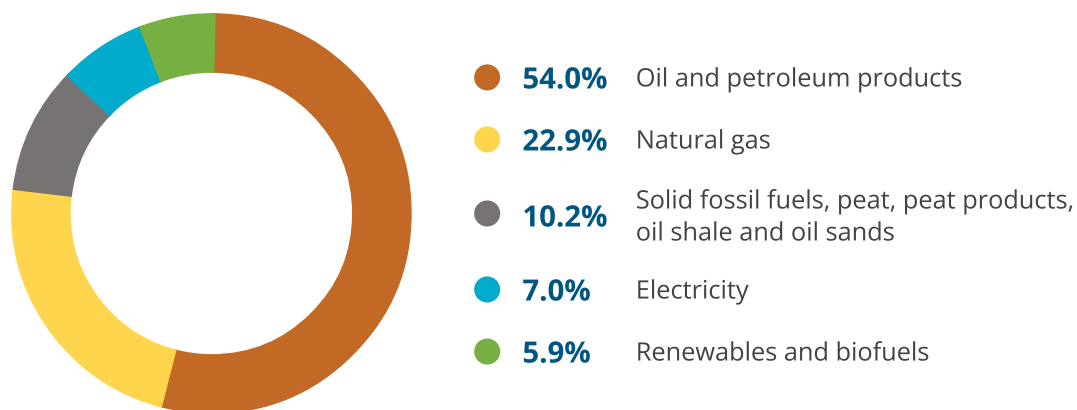


Figure 2: Disaggregated final energy consumption in households for space heating and cooling, and water heating by energy product in 2024. Measured in terajoules. Source: Eurostat.

NON-RESIDENTIAL BUILDINGS

MODERATE EPC COVERAGE, MAINLY SUPPLIED BY ELECTRICITY AND GAS



210,658

units in the non-residential stock¹⁰



86,435

BERs issued for non-dwellings between 2009 and Q2 2026¹¹



50%

of final energy for heating, cooling and water heating supplied by electricity¹²

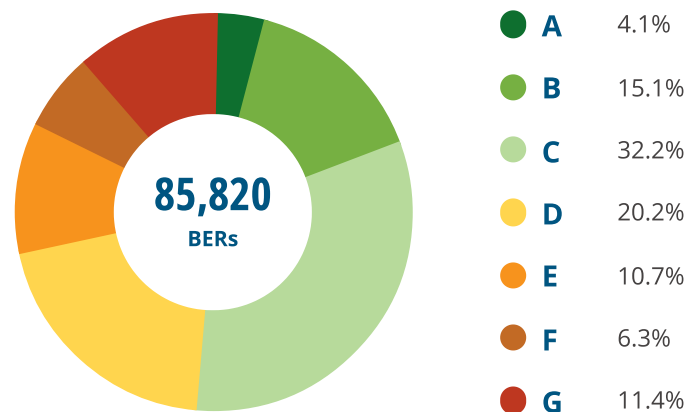


Figure 3: Number of BERs issued for Ireland's non-dwellings by Q1, 2026. Source: Ireland's CSO.
Note: The numbers and proportions represent the issued BERs, not the performance of the entire non-residential segment. The Irish CSO assigned previously issued BERs to the new BER scale and displays data in the new scales (A, B, C).

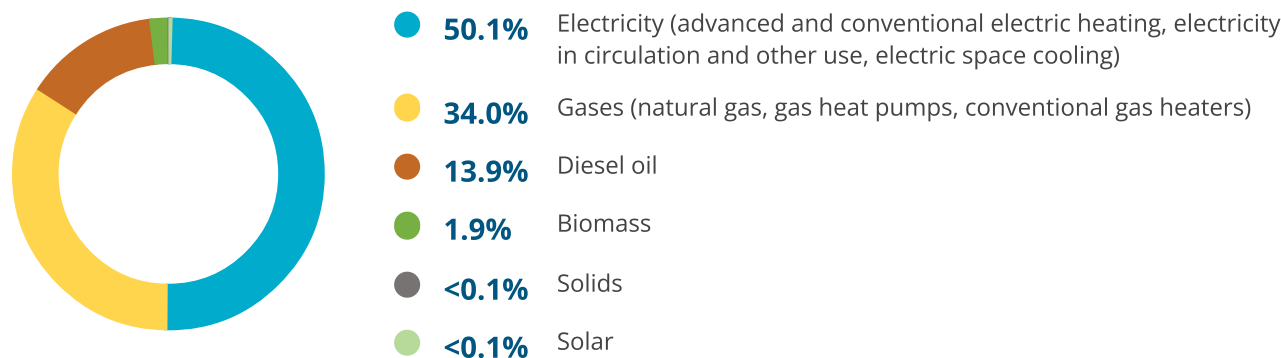


Figure 4: Final energy consumption in tertiary sector for space heating and cooling, and water heating by fuel group in 2023. Measured in ktoe. Source: JRC-IDEE5-2023

EPC CLASSES

A reformed and simplified scale¹³

WHAT DOES THE EPBD REQUIRE?

Transform EPC classes to an A-G scale.¹⁴

Art 19§2

WHAT DOES THE POLICY LOOK LIKE IN IRELAND?

BER classes are redefined from A0 to G, simplifying the previous 15-class system.

Different scales with separate kWh/(m².y) thresholds are defined for dwellings, and for buildings other than dwellings, which are further separated by building type.

The scales are available in the regulations,¹⁵ and all comply with the new A0 to G scaling included in the EPBD.¹⁶

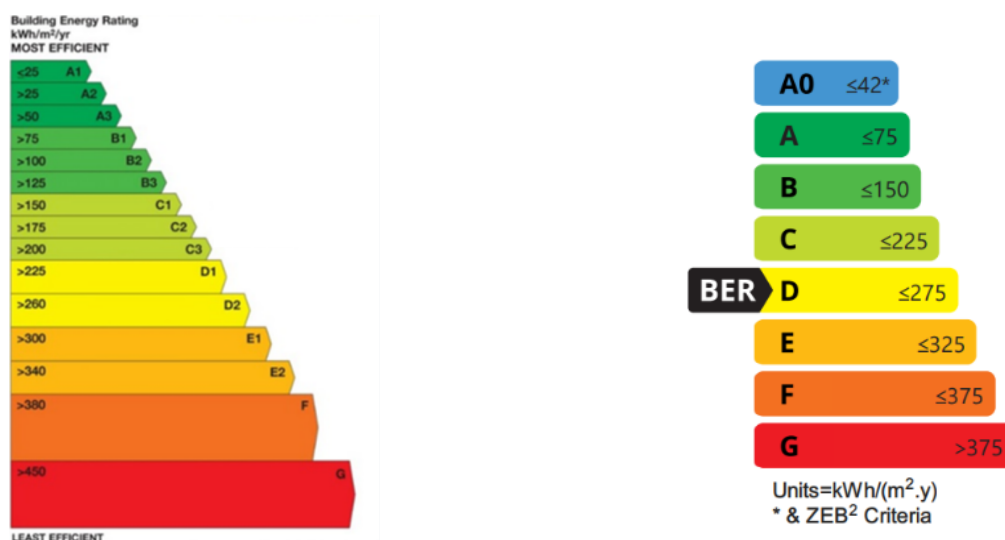


Figure 5: old (left) and new (right) BER sample for dwellings

Assign A (or A0) class to the zero-emission building (ZEB) standard.

Art 19§2

The A0 class corresponds to ZEB and aligns with EPBD requirements on ZEB classification.

An additional 'ZEB Renovate' label (mentioned in regulations as 'indicator')¹⁷ is introduced alongside classes for renovated buildings. It features separate primary energy consumption thresholds in kWh/(m².y) that are higher than ZEB thresholds for new buildings. This is done to acknowledge that renovated buildings will not necessarily be able to achieve the same level of performance as a newly constructed ZEB, but the 'ZEB Renovate' label still aligns with ZEB requirements regarding zero on-site carbon emissions from fossil fuels.¹⁸

Assign G class to the very worst-performing buildings.

Art 19§2

G-rated buildings are the least energy efficient, although no legal definition of 'worst-performing building' is currently available in national BER regulations.

Ensure appropriate distribution between B-F classes (or A-F, if A0 is introduced).

Art 19§2

The A to F classes demonstrate appropriate distribution of primary energy consumption thresholds in line with the Commission EPBD Guidance document on EPC scales:¹⁹

Dwellings: the A to F classes (as available in the BER sample²⁰ provided by the Sustainable Energy Authority of Ireland) have a slightly varying but overall balanced distribution²¹ of primary energy consumption thresholds.

Non-dwellings: the A to F classes (as available in the regulation for buildings other than dwellings²²) have an even distribution of primary energy consumption thresholds.

An optional A+ class can be introduced for 'energy-positive' buildings.²³

Art 19§2

An A+ class for energy-positive buildings has not been established in Ireland.

Further considerations for stronger EPBD implementation:

- To ensure greater effectiveness of the BER as a market instrument and incentive towards higher building performance, the 'ZEB Renovate' label should be more clearly displayed in the BER design. Currently, the label is displayed by a star, next to the class which corresponds to the building's yearly energy consumption per m².
- Ireland's National Building Renovation Plan²⁴ should include the national definition of worst-performing buildings and clearly establish their link with the G class of the BER.
- Establishing an A+ class could help Ireland speed up the electrification of buildings, especially residential buildings in areas which are still highly dependent on fossil fuels. Buildings that aim to reach the A+ class should be given preferential treatment in subsidy programmes to support the transition towards buildings which have a very high energy performance, and which generate more renewable energy on-site annually than their total annual primary energy demand.
- As BERs issued under the old framework remain valid for 10 years after issuance, Ireland should ensure that they coexist seamlessly on the market with BERs issued under the new scale.



Busy street in Dublin, Ireland. Photo by Juho Luomala.

EPC QUALITY

Indicators and recommendations are in line with the EPBD, but accessibility needs to be improved

WHAT DOES THE EPBD REQUIRE?

Adopt the mandatory EPC template defined in Annex V, including mandatory indicators on energy demand, renewable energy supply, greenhouse gas (GHG) emissions, as well as other optional indicators.

Art 19§2

Include, in the EPC, recommendations for the technically feasible, cost-effective improvement of the building, its energy performance, operational GHG emissions, and indoor environmental quality.

Art 19§5

WHAT DOES THE POLICY LOOK LIKE IN IRELAND?

The BER displays all mandatory indicators in accordance with EPBD Annex V. A QR code leading to more detailed information available online is provided in the BER.²⁵ All BER information is available in the national BER Register online.²⁶

An advisory report on how to improve the building is issued after the BER assessment.²⁷

The BER's QR code includes information on planning for a home energy upgrade.

Further considerations for stronger EPBD implementation:

- The BER sample, published by SEAI, contains all mandatory indicators. However, from all available public information used for this analysis (national regulations, BER sample, QR code), it is not clear whether Ireland's EPC document will include data on any of the optional indicators suggested by the EPBD (such as the average U-value of building envelope elements, more details on technical building systems, and links to other tools and instruments). Ireland should consider adding some optional indicators to the information shared in the BER, by enshrining a list of optional indicators in national law.
- The BER's digital accessibility is a plus. However, the rollout of digital BER should be accompanied by non-digital alternatives and in-person support to ensure the inclusion of households with limited digital literacy or access.
- The BER could be made more useful through improved links with digital building logbooks and renovation passports – more information on links with other tools is available in the next section.²⁸
- The BER advisory report covers the improvement of buildings holistically. However, it can be advanced further to explicitly include a section with recommendations on indoor environmental quality. This will ensure that BERs contribute to the improvement of residents' health and wellbeing.

IRELAND IS TAKING EARLY STEPS TO IMPLEMENT A LIFE-CYCLE GLOBAL WARMING POTENTIAL FRAMEWORK

EPBD Article 7§2 and Annex III require the calculation of new buildings' life-cycle global warming potential (GWP) and its disclosure in EPCs. This obligation applies to all new buildings as of 1 January 2030, with an earlier 2028 deadline for large new buildings. The calculation should follow the Commission's Delegated Regulation of 16 December 2025 as regards the Union framework for the national calculation of life-cycle GWP.²⁹

Ireland developed a national methodology for assessing the life-cycle GWP of buildings ahead of the EU Delegated Regulation. It published a draft national life-cycle GWP calculation methodology in April 2025, undertook a public consultation, and submitted the final methodology for governmental approval in May 2026. In parallel, Ireland developed a database of generic carbon factors and a calculation workbook, providing the practical tools needed to calculate and report whole life GWP in EPCs.³⁰

Ireland's calculation methodology, which is based on Level(s) and the EN 15978 standard, is compliant with EPBD Annex III and the 2025 Delegated Regulation.

Ireland's success was made possible thanks to:

- **Industry commitment.** The private sector took a leading role in quantifying WLC, demonstrating that industry-led implementation can precede and support regulatory requirements.³¹
- **The INDICATE LIFE project.** Running in Ireland since 2022, the project has collected over 50 case studies, including 46 new buildings, 4 renovations, and 2 hybrid cases, and informed the national life-cycle GWP calculation methodology, database and workbook.³²

EPC SCALABILITY

Good reliability, focus on affordability, but further attention needed for issuance triggers and links to other advisory tools

WHAT DOES THE EPBD REQUIRE?

Ensure EPC issuance at construction, sale, rental, major renovation and renewal of the rent contract.

Art 20§1

Establish independent quality control systems ensuring that issued EPCs are valid and that professionals are independent, trained and certified.

Art 19§4

Ensure affordability of EPCs for all households and consider specific financial support for vulnerable households.

Art 19§4

Better integrate EPCs with other information and support instruments, including one-stop shops and renovation passports.

Art 19§13, 14

WHAT DOES THE POLICY LOOK LIKE IN IRELAND?

BER issuance is required on construction, sale and rental in accordance with previous Irish regulations.³³

The BER assessment journey is guided and well-explained by supportive documents, available on the SEAI website such as the Homeowner's Checklist.³⁴

The National Register of certified BER assessors is accessible online.³⁵ BER assessors are responsible for the quality of issued BERs.

SEAI also defines strong BER quality assurance mechanisms. BER assessors can expect to be audited in three ways: data review audit (at least once a year), desk review audit and documentation and practice review (also at least once a year). Each breach of rules is rated on three severity levels and leads to appropriate disciplinary action for BER assessors. These penalties range from mandatory training to termination of registration.³⁶ Moreover, SEAI offers other activities to ensure the quality of certificates and assessors, such as continuing professional development workshops.³⁷

The price of a BER is rather accessible, ranging between EUR 150 to 300.³⁸ SEAI offers an EUR 350 grant per property for BER assessment through registered one-stop shops.³⁹ Additionally, the Warmer Homes Scheme supports vulnerable households (recipients of social welfare schemes) in getting a free BER as well as implementing energy efficiency measures if they own and reside in the oldest buildings.⁴⁰

Ireland is currently developing its national renovation passport framework, taking into account integration with BER.⁴¹ Different stakeholders are running renovation passport pilots for some segments of the building stock and are developing tools and processes. For example, the Irish Green Building Council's Pilot, KatRisk's BERWOW platform and the OneClick Reno project all work on BER and renovation passport integration.⁴²

Further considerations for stronger EPBD implementation:

- From the publicly available information used for this analysis, major renovations and the renewal of existing rental contracts do not appear to be new issuance triggers for BERs, deviating from EPBD requirements. Further amendments to the national law should be made to bring this in line with the EPBD.
- Many energy-poor or vulnerable households cannot benefit from specific support. The scope of the Warmer Homes Scheme could be expanded to include energy-poor households who are not eligible for social welfare support.⁴³
- Explicitly and legally link the national renovation passport scheme to the new BER framework. While SEAI is already considering this integration based on the results of ongoing research projects, the best way to maximise the impact of both policy instruments will be to create strong links from the outset, and to require mandatory renovation passports at least for certain segments of the building stock.⁴⁴



Galway, Ireland. Photo by Francesco Dondi.

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- 3** Found in: S.I. No. 243/2012, S.I. No. 168/2026, S.I. No. 195/2026 and documents provided by the Sustainable Energy Authority of Ireland online. seai.ie/ber
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- 12** JRC, Joint Research Centre's Integrated Database of the European Energy System (JRC-IDEES) (data refers to 2023; accessed in August 2026). data.jrc.ec.europa.eu
- 13** BER scales are available in S.I. No. 168/2026, S.I. No. 195/2026. irishstatutebook.ie
- 14** As per EPBD, Article 19§2: Member States that on 29 May 2026 already designate A0 as ZEB, may continue using this designation instead of A as ZEB. In this case, A-F should have an appropriate distribution.
- 15** The scales are available in regulations S.I. No. 168/2026, S.I. No. 195/2026. irishstatutebook.ie
- 16** The scale transformation will result in the following class change for residential buildings (numbers refer to kWh/(m².y)): [A0] performance classes A1 (all), A2 lower part (25–42) become A0 (if other ZEB criteria are met); [A] A2 upper part (42–50), A3 (all) become A; [B] B1, B2, B3 become B; [C] C1, C2, C3 become C; [D] D1 (all), D2 lower part (260–275) become D; [E] D2 upper part (275–300), E1 lower part (300–325) become E; [F] E1 upper part (325–340), E2 lower part (340–375) become F; [G] E2 upper sliver (375–380), F (all), G (all) become G.
- 17** S.I. No. 195/2026 explanatory note mentions 'ZEB Renovate' as an 'indicator'. This should not be confused with mandatory and optional indicators that should be displayed in EPCs in accordance with EPBD Annex V.
- 18** As per EPBD, Article 11§4: Member States may adjust the maximum threshold for the energy demand of a zero-emission building for renovated buildings [...].
- 19** Clarification of 'appropriate distribution' is given in C/2025/6438, the Commission Notice providing guidance on EPBD, Annex III. It specifies that classes should not be artificially small or large, typically having 'even bandwidth' of kWh/(m².y) thresholds for simplicity, understandability and consistency. Member States may also apply 'varying bandwidth' to reflect distribution to their national building stock characteristics (e.g. avoiding empty classes across the scale). eur-lex.europa.eu
- 20** SEAI website, BER sample (accessed: June 2026).
- 21** Width of classes is the following: A class – 33 band ranges; B class – 75; C class – 75; D class – 50; E class – 50; F class – 50.
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- 23** While not explicitly labelled as such, the A+ class is conceptually like an "energy-positive" building, as it is being defined as a "building with a maximum threshold for energy demand, which is at least 20% lower than the maximum threshold for ZEB, and which generates more renewable energy on-site annually than its total annual primary energy demand" (EPBD Article 19§2).
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