Support Scheme for Renewable Heat

Terms & Conditions (Version 3)

18 June 2020

1. Context

1.1 This document sets out the updated Terms & Conditions for the Scheme encompassing the operational aid aspect of the Scheme and replacing those published on 10 September 2018. The Terms & Conditions deal with investment aid, through the provision of a grant for eligible heat pumps and operational aid, through the payment of a tariff for eligible biomass or biogas heating systems, including boilers and HE CHP heating systems.

1.2 The Scheme was approved by the Government on 5 December 2017[1]. The Scheme Overview[2] sets out the structure and objectives of the Scheme, the types of supports to be provided by the Scheme and a high-level framework for the Terms & Conditions.

1.3 SEAI is the Scheme administrator determined by the Government and set out in the Scheme Overview. A Memorandum of Understanding clearly sets out the powers, functions and responsibilities of both SEAI and the Minister in relation to the Scheme.

1.4 As the Scheme administrator, SEAI has developed the Terms & Conditions, which have been reviewed and approved by the Minister.

1.5 The Terms & Conditions will apply until the final payment(s) are made under the Scheme or until they are superseded by a new version of the Terms & Conditions, whichever comes first.

1.6 Any reference to any legislation, regulation, directive, guidelines etc. includes any modification, amendment, re-enactment, extension or consolidation of the legislation together with any secondary legislation made under it for the time being in force.

1.7 SEAI may develop updates or amendments to the Terms & Conditions, for review and approval by the Minister for the purposes of administering the Scheme, achieving the Scheme's objectives and ensuring compliance with national and EU legislation.

1.8 The provisions of the Terms & Conditions should not be read by an applicant as

[1] Government Decision No. S180/20/10/1210A.
[2] https://www.dccae.gov.ie/en-ie/energy/topics/Renewable-Energy/heat/Pages/Heat.aspx

exhaustive. An applicant will be required to comply with all applicable laws in undertaking, completing and realising the application for investment aid or operating aid under the Scheme.

1.9 A glossary of definitions is set out in Schedule 1.

2. Scheme Operating Rules and Guidelines

2.1 In addition to the Terms & Conditions, SEAI has developed a set of Scheme Operating Rules and Guidelines for investment aid and a set of Scheme Operating Rules and Guidelines for operating aid which will also apply to Scheme applicants. The Scheme Operating Rules and Guidelines will provide additional details and clarity for applicants and will ensure the efficient operation of the Scheme. SEAI will update the Scheme Operating Rules and Guidelines, over the lifetime of the Scheme, as required.

2.2 To be eligible for support under the Scheme, successful Scheme applicants will need to comply with all relevant requirements set out in the Terms & Conditions, the Scheme Operating Rules and Guidelines, the Letter of Offer issued by SEAI and the written agreement, known as the Grant Agreement or the Tariff Agreement, entered into between the successful applicant and SEAI, including demonstrating compliance with ongoing obligations.

2.3 In the event of a conflict or an inconsistency between terms, the level of authority is ordered as follows: the Scheme Overview, the Terms & Conditions and the Scheme Operating Rules and Guidelines. For the avoidance of doubt, nothing in the Scheme Operating Rules and Guidelines can override the Terms & Conditions or the Scheme Overview. Similarly, the Terms & Conditions cannot override the Scheme Overview.

2.4 The Scheme Overview, the Terms and Conditions and the Scheme Operating Rules and Guidelines for investment aid and operational aid will be published on SEAI's website.

3. Support mechanisms

3.1 The Scheme will support eligible projects through one **or other** of the following support mechanisms described at 3.2 or 3.3.

3.2 Operational aid based on useable heat output in new installations or installations which currently use a fossil fuel heating system and convert to using the following technologies:

- biomass heating systems; or
- anaerobic digestion heating systems.

3.3 Investment-aid (i.e. a grant) to support investment in renewable heating systems that use one of the following technologies:

- air source heat pumps; or
- ground source heat pumps; or
- water source heat pumps.

4. Operational aid

4.1 Tariff

4.1.1 Operating aid will only be granted in accordance with the European Commission's decision on State aid for the Support Scheme for Renewable Heat (SA.50807).

4.1.2 Operational aid will be provided for approved projects that invest in eligible renewable technologies by way of a multi-annual payment (for a period of up to 15 years), based on prescribed tariffs. Each tariff will set the amount of aid that the applicant will receive in respect of each unit of heat energy used for an eligible purpose (as described in greater detail below).

4.1.3 The amount of heat energy is measured in megawatt hours (MWh) or kilowatt hours (kWh). The tariffs are, and will continue to be, expressed in euro per unit of energy equivalent (e.g. c/kWh) and may vary by technology, level of energy used and period of support in years.

4.1.4 The table below details the tariffs for the eligible renewable technologies for operational aid:

Tier	Lower Limit (MWh/yr)	Upper Limit (MWh/yr)	Biomass Heating Systems Tariff (c/kWh)	Anaerobic Digestion Heating Systems (c/kWh)
1	0	300	5.66	2.95
2	300	1,000	3.02	2.95
3	1,000	2,400	0.50	0.50
4	2,400	10,000	0.50	0.00
5	10,000	50,000	0.37	0.00
6	50,000	N/A	0.00	0.00

4.1.5 The tariffs will be reviewed as set out in section 4.2.

4.1.6 For a project that is approved for operational aid under the Scheme, the tariff rates that apply for the full support period of the project will be the tariff rates in place on the date the Letter of Offer is issued (i.e. the date the project is approved by SEAI), except where:

i. the period between the date the Letter of Offer is issued, and subsequent commencement of operation, exceeds the time period set out for this purpose in the Tariff Agreement. In such cases, a new Letter of Offer, or an amended Letter of Offer, may be issued to the applicant and the tariff rates that will apply for the full support period of the project will be the tariff rates in place on the date of the new or amended Letter of Offer; or

ii. there is an adjustment as provided for in section 4.2.2.

4.2 Tariff review

4.2.1 Annual review

4.2.1.1 The tariffs offered to new applicants will be reviewed, and potentially modified, on at least an annual basis. The appropriate level of the tariff is dependent upon a range of factors that combine to incentivise uptake. The factors include variations in costs such as the capital and installations costs, the operation costs, and the fuel costs of both the renewable and counterfactual technologies. Based on the volume of successful applications to the Scheme and observed or estimated changes in the value of the underlying drivers of the tariff amounts over time, it may therefore be appropriate to change the level of tariff offered to some, or all eligible renewable technologies, and/or to add or remove tariffs for specific eligible renewable technologies. Any such tariff changes will be subject to approval by the Minister, with the agreement of the Minister for Public Expenditure and Reform.

4.2.1.2 The annual tariff reviews will not impact the tariffs that apply to projects that are approved or in operation.

4.2.1.3 The tariffs contained in the table at 4.1.3 above have been calculated using the methodology documented in the economic analysis conducted as part of the Scheme design. SEAI, with the consent of the Minister, will be entitled to review or amend the tariff calculation methodology for future reviews. The methodology is designed to identify the payment required to assist in bridging the gap in lifetime cost between the renewable heating technology, and the lowest relevant counterfactual cost.

4.2.1.4 Inputs to the review will include historic market uptake and progress to output targets as well as calculations to assess the impact of input variables. SEAI will conduct the tariff review process. The tariff review process will be subject to review and approval by the Minister. Any changes to the tariffs will be subject to approval by the Minister with the agreement of the Minister for Public Expenditure and Reform.

4.2.1.5 Where a review leads to tariff changes, the new tariffs will apply to all projects issued with a Letter of Offer dated the day immediately after the new tariffs are approved by the Minister (i.e. from 12.01am on the day after the approval of the new tariffs by the Minister).

4.2.2 Periodic review

4.2.2.1 The Scheme provides for the periodic review of tariffs to ensure projects that are already approved and are not yet in operation or projects that are in operation do not benefit from windfall gains as a result of significant changes in market conditions. The Minister may adjust downwards the tariff level that applies to projects that are already approved and are not yet in operation or projects that are in operation. However, any downward adjustment will only apply to future payments.

4.2.2.2 Periodic reviews will apply to the tariff for biomass heating systems only.

4.2.2.3 The periodic review will be undertaken at least annually, alongside the annual tariff review. SEAI retains the right, at any time during the course of the Scheme, to recommend to the Minister that a periodic review should be undertaken. The Minister will conduct the periodic review process and any changes to the tariffs will be subject to the agreement of the Minister for Public Expenditure and Reform.

4.2.2.4 The primary factor included in the periodic review is the change in the biomass reference price. The review will use a 3-year moving average of the biomass reference price in order to mitigate against the impacts of short-term volatility in market prices. Where the periodic review indicates a reduction of more than 20% for any tariff in place at the date of the periodic review an update of that tariff will be triggered.

4.2.2.5 The periodic review will never lead to a revised tariff higher than the original tariff level set out in the Tariff Agreement, or to a revised tariff lower than the tariff being offered to new Scheme applicants for the same technology and tier, at the date of completion of the periodic review.

4.2.2.6 The periodic review will use real prices where appropriate determined by reference to the year in which the Letter of Offer was issued to the Scheme participant. The Consumer Price Index published by the Central Statistics Office shall be used to calculate the real prices.

4.2.2.7 Any tariff adjustments made by the Minister following a periodic review will apply to all projects within the affected tier (i.e. tariff band).

5. Investment aid

5.1 The grant will support up to 30% of the cost of:

- air source heat pumps;
- ground source heat pumps; and
- water source heat pumps.

5.2 Eligible costs will be determined by SEAI for each project by reference to GBER. Article 41.6 of GBER states that "*the eligible costs shall be the extra (heating system) investment costs necessary to promote the production of energy from renewable sources*". The applicant shall provide evidence of the extra (heating system) investment costs in the form requested by SEAI at the time of application.

6. Applications

6.1 Eligible applicants

6.1.1 Applicants must be a commercial, industrial, agricultural, district heating operator, or other non-domestic heat users at sites not covered by the ETS.

6.1.2 Applicants who apply for investment aid or operational aid cannot be in receipt of other public funding for the same heating system, as defined in the Scheme Operating Rules and Guidelines. Where other support is in place, and the applicant is applying for operational aid or investment aid, the applicant must demonstrate that there is no duplication of support for the renewable heat output included in the application for support under the Scheme.

6.1.3 Applicants that are in receipt of supports under the REFIT scheme will not be eligible for operational aid under the Scheme.

6.1.4 HE CHP projects in receipt of support for heat output under the Scheme may be eligible to compete for support for electricity output under the RESS, subject to the

terms and conditions of the RESS, State aid approval and appropriate design for efficient operation.

6.1.5 Evidence of solvency and tax compliance must be provided at application stage, at payment stage and on an ongoing basis over the full period of support.

6.1.6 No aid will be granted to an undertaking which is subject to an outstanding recovery order following a previous European Commission decision declaring an aid illegal and incompatible with the internal market.

6.1.7 No aid will be granted to "*an undertaking in difficulty*" as defined by Article 2(18) of GBER in the case of investment aid or paragraph (16) of the EEAG in the case of operational aid.

6.1.8 No aid will be paid in respect of a project which has commenced operation prior to the project start date. Similarly, no aid will be payable by SEAI in respect of any cost(s) incurred and/or activities commenced on a project before the project start date. The project start date is the date of the Letter of Offer issued by SEAI to a successful applicant and is detailed in the Grant Agreement or the Tariff Agreement.

6.1.9 There are no minimum or maximum heat capacity limits for projects other than district heating where a minimum eligible size applies. District heating is defined as a system consisting of a central heat source with an Eligible Heat capacity of 70kW or higher and a network of at least two different final users operating with heat consumption meters at each point of delivery or the heat exchanger. The heating system must distribute thermal energy in the form of steam, hot water or other liquid heat medium, from a central source of production through a network to multiple buildings or sites, for the use of space, water or process heating. All users must have a commercial (consumption-based payment) contract with the heat producer.

6.1.10 SEAI will assess each district heating scheme on a case by case basis. SEAI may impose additional requirements to those set out in the Terms and Conditions and the Tariff Scheme Operating Rules and Guidelines on district heating scheme projects by requiring further information, documentary evidence, energy calculations and/or drawings from applicants applying in respect of a district heating scheme project.

6.1.11 Individual projects under the Scheme that exceed the 250MW threshold detailed in point 20(b) of the EEAG will be individually notified to the European Commission for assessment before benefiting from operating aid under the Scheme.

6.2 Application process

6.2.1 Applications will be made via an online application form to SEAI and will include, at least, the applicant's name and the size of the undertaking, a description of the project, including its location and start and end dates, for investment aid the amount of aid needed to carry it out and the eligible costs, and a description of the counterfactual (alternative non-renewable heating option). For operational aid, an estimate of the annual eligible heat will be required.

6.2.2 Any support granted will be for the specific purposes outlined in the application and the annual level of payments for operational aid will be capped based on the specific eligible renewable technology and approved use.

6.2.3 An application must define the asset demanding heat (i.e. the space, process or water to be heated) which must be identified by:

- a physical boundary that fully incorporates the system(s) providing its purpose; and
- a heat energy balance accounting for and including all heat energy sources, energy use and energy demand; and
- encompassing heat energy services (i.e., desired outcomes that necessitate the consumption of energy).

6.2.4 As part of the application process, the applicant is required to complete a technical submission form. The technical submission form requires each applicant to submit detailed information in respect of a project and includes an energy efficiency evaluation.

6.2.5 No investment aid or operating aid will be provided for any eligible renewable technology that is installed or operated in order to meet a regulatory requirement or as stipulated by a licence condition.

6.2.6 Successful applicants whose applications comply with the eligibility criteria may receive a Letter of Offer and a Grant Agreement or Tariff Agreement from SEAI.

6.2.7 The time period for completion of a project will be set out in the Grant Agreement or the Tariff Agreement and will normally be one year, unless otherwise agreed to by SEAI in writing with the applicant. The extension may be based on the nature, scale or complexity of the project. Any decision to extend the time period set out in the Grant Agreement or the Tariff Agreement beyond one year will at all times be at the discretion of SEAI. For the avoidance of doubt, the time period for completion

of a project will always be included in the Grant Agreement or the Tariff Agreement.

6.2.8 SEAI reserves the right to include project milestones in the Grant Agreement or the Tariff Agreement issued to an applicant.

6.2.9 An applicant must be in receipt of a Letter of Offer and a Grant Agreement or Tariff Agreement before work on the project starts.

6.2.10 On completion of the project the applicant must notify SEAI, who, on verification of the eligible renewable technology and the requisite meter reading(s), will approve payment.

6.2.11 SEAI may seek clarification and further evidence to validate an application and SEAI will be the arbiter in relation to the application process.

7. Common Provisions

7.1 To be eligible for support under the Scheme applicants will need to comply with all relevant requirements set out in the Terms & Conditions, the Scheme Operating Rules and Guidelines, the Letter of Offer issued by SEAI and the written agreement, known as the Grant Agreement or the Tariff Agreement, including demonstrating compliance with ongoing obligations.

7.2 All eligible renewable technologies and heat use supported under the Scheme must be based or take place within the State. This does not preclude a beneficiary having its headquarters, or being predominantly established, outside the State. In this instance, an applicant must have an Establishment, and a Branch and/or a Subsidiary in the State.

7.3 Accordingly, to be eligible to participate in the Scheme, each applicant is required to be:

i. a national of an EU Member State or a State belonging to the European Economic Area; or

ii. a body corporate/undertaking having an Establishment, and a Branch and/or a Subsidiary in the State at the time the Application is made and at the time of payment of the investment aid or operating aid.

7.4 Only the prospective owner of the eligible renewable technology shall be eligible to make an application for investment aid or operating aid in respect of such technology. An owner or prospective owner of the eligible renewable technology

whose only interest in such technology will be as a financier or lessor (and not as an energy services contractor, or operator, or off-taker of heat) shall not be eligible to make an application for, or to receive, investment aid and operating aid in respect of such technology.

7.5 Only the legal owner of the eligible renewable technology shall (having applied for such support) be entitled to receive investment aid or operating aid in respect of such technology.

7.6 The recipient of investment aid or operating aid (being and remaining at all relevant times the legal owner of the eligible renewable technology) will be responsible for complying with the Scheme documents, including maintaining compliance with the eligibility criteria, the ongoing obligations, facilitating access for inspections and demonstrating compliance with the Terms and Conditions, the Tariff Scheme Operating Rules and Guidelines, the Letter of Offer and the Tariff Agreement. Where the eligible renewable technology is operated by a party other than the recipient of investment aid or operating aid, the recipient of investment aid or operating aid shall procure and ensure that the operator of the eligible renewable technology undertakes to comply, and in fact complies, with all relevant obligations.

7.7 Eligible heat

7.7.1 To qualify under the Scheme, heat must be both useful heat and used for eligible purposes.

7.8 Useful heat

7.8.1 For the purposes of the Scheme, useful heat is defined as heat produced to satisfy an economically justifiable heat demand.

7.8.2 Economically justifiable heat demand is defined as a heating demand that does not exceed that which would otherwise be satisfied at market conditions by heat generation processes other than the renewable energy proposal.

7.8.3 Justifiable heat demand is incorporated within the energy efficiency criterion.

7.8.4 SEAI retain the right to decide if the proposed heat is useful for Scheme purposes.

7.9 Eligible purposes

7.9.1 For the purposes of the Scheme, eligible purposes are defined as heat used for one or more of the following purposes:

- heating a space, including rooms or other enclosed spaces within buildings, typically through the supply of hot liquid to heat emitters, such as radiators and underfloor heating;
- heating water that is used within a commercial, agricultural, public sector or industrial building, or district heating scheme; or
- process heat, in the form of steam or hot water for processes such as industrial cooking, pasteurisation, chemical manufacture and agriculture.

7.9.2 The following purposes will not be eligible heat uses under the Scheme:

- heating for the use of single domestic dwellings whether associated with another commercial heat use or not (e.g. single domestic dwellings connected to an office, shop, farm or other heat use are not eligible);
- direct heating of external surfaces;
- heating of open or partially open external spaces, e.g. recreational facility, partially enclosed work area or open swimming pools;
- swimming pools in single domestic dwellings;
- drying digestate from an AD plant;
- wood fuel drying;
- the generation of electricity;
- pasteurisation purposes in AD plants; or
- other purposes to be determined at the discretion of SEAI.

7.9.3 Should there be any lack of clarity in relation to eligibility for the Scheme, SEAI will determine eligibility.

7.10 Heat Use in Buildings

7.10.1 Where, in the opinion of SEAI, the effectiveness of the heat energy service is dependent on the fabric of the building, the building conditions set out in this section 7.10 will apply. It is likely that this will include all heat pump space heating and some water and process heating demands. It is recognised that the energy efficiency of some water and process heating demands will not be dependent on the fabric of the building.

7.10.2 For applications that will not be subject to the building conditions set out in this

section 7.10, SEAI will require the applicant to provide, where available and appropriate, the primary and most suitable benchmark and/or best practice recommended for energy efficiency in the industry in which the applicant operates. Benchmark information can be included with an application along with source reference and affiliation.

7.10.3 For the purposes of the Scheme, a building is defined as any permanent or long-lasting associated building/structure of whatever kind and whether fixed or moveable which, except for doors, windows and appropriate ventilation, is wholly enclosed on all sides with a roof or ceiling and walls.

7.10.4 Tents, polytunnels and similar associated buildings/structures which are erected on a temporary basis will not be eligible under the Scheme.

7.10.5 The Scheme will not support the production of renewable heat to meet the requirements of existing or new building regulations. NEAP is the methodology for demonstrating compliance with specific aspects of Part L of the Building Regulations, including calculating the renewable energy ratio for the actual building and reporting the result on the compliance output report for comparison against a minimum required value. Renewable heat generated to meet the minimum renewable energy compliance level will not be eligible. Useful heat produced over and above the regulatory requirement may be eligible for support.

7.10.6 For the purposes of the Scheme, eligible spaces will be defined by reference to the Building Regulations and the Building Regulations Technical Guidance Document B, Fire Safety 2006, or updated regulations as may occur at a future date.

7.10.7 Eligible spaces will include institutional residential (group 2a) and other residential (group 2b), offices (group 3), shops (group 4a), shopping centres (group 4b), and some assembly and recreation buildings (group 5), industrial buildings (group 6) and storage buildings (group 7a).

7.10.8 Single residential dwellings (group 1) will not be eligible for support.

7.10.9 Heating of multiple domestic properties may be eligible as part of a district heating scheme.

7.11 Energy Efficiency Criteria

7.11.1 Applicants must demonstrate that the eligible renewable technologies and heat-using processes adhere to (and continue, for the period of support, to adhere to) verified energy efficiency criteria.

7.11.2 All applications for investment aid must demonstrate that the specific heat pump proposal can deliver the desired heat output.

7.11.3 In the case of applications for investment aid in respect of heat pumps for space, or space and water heating, and for all such applications where, in the opinion of SEAI, the efficiency of the heat energy service is dependent on the fabric of the building, (as defined in 7.10.1) minimum building heat loss criteria apply, as follows:

7.11.3.1 Buildings that achieve the 2008 Building Regulations heat loss criteria for new buildings - Technical Guidance Document L, Table 2 Elemental Heat Loss Method: Maximum average elemental U-value (W/m2K), for roofs walls and windows, or better, are deemed to meet the minimum heat loss criteria.

7.11.3.2 Where buildings do not meet the 2008 Building Regulations heat loss criteria for new buildings, they may qualify by achieving EXEED Certification, including a major energy upgrade, and applicants must demonstrate that the specific heat pump proposal can deliver the desired heat output.

7.11.3.3 Renovated buildings that do not meet the Table 2 elemental U-values for roofs, walls and windows will not be eligible without EXEED Certification.

7.11.4 Building automation and control systems are required for all buildings with a combined heating and ventilation system effective rated output of more than 290kW.

7.11.5 Energy efficiency works are required to comply with all parts of the Building Regulations, including Part L Conservation of Fuel and Energy, Part B Fire, Part F Ventilation, Part D Materials and Workmanship, as well as other Building Regulations as required.

7.11.6 Biomass and biogas heating systems may qualify under the Scheme through a qualitative evaluation of baseline energy performance, energy performance improvement action (where appropriate) and energy management of the asset, building or process for which, the renewable heat system is delivering the energy service.

7.11.7 To qualify for support under the Scheme, energy performance and energy management criteria can be demonstrated by certification to the SEAI EXEED Certification standard or by otherwise demonstrating compliance to equivalent

criteria, subject to the satisfaction of SEAI. This applies to any asset, including assets undertaking a major energy upgrade, major renovation, and brownfield or greenfield investments.

7.12 Baseline Energy Performance

7.12.1 In line with ISO50001 and IS399, energy performance is defined as measurable results related to energy efficiency, energy use and energy consumption.

7.12.2 Where the application is for an existing heat use, the applicant must provide evidence of actual heat energy consumption over a full seasonal cycle (typically one year or as deemed necessary by SEAI).

7.12.3 Where available and appropriate, comparison with industry benchmarks and/or best practice is recommended, such as CIBSE, EU BREF published benchmark data or equivalent. Benchmark information can be included with an application with source reference and affiliation.

7.12.4 In all cases, the applicant must submit forecasted energy performance and an annual energy consumption profile as an output of the design process.

7.12.5 An energy balance study must be completed by the applicant that establishes a baseline of the overall extent of energy use and consumption and which identifies, at a high level, opportunities for energy performance improvement.

7.12.6 New or significantly changed assets may generate the energy performance baseline from the forecasted energy performance.

7.13 Energy Performance Improvement Actions

7.13.1 For investment aid, as a minimum, energy performance improvement action will be necessary if the building average U-value is outside the energy efficiency criteria threshold set for the heat pumps (see section 7.11) or if the baseline heat energy use exceeds acceptable benchmark level.

7.13.2 For investment aid and operational aid, the applicant must present documented evidence that they have challenged the heating service, at the asset level, including: the energy service requirement; the process delivering the energy service(s); optimal selection of equipment, including suitable technologies, control systems and plans for completion, operation and maintenance on completion.

7.13.3 For investment aid and operational aid, the applicant must present a clear heat

energy requirement calculation including comparison with best practice for the proposed use.

7.14 Energy Management

7.14.1 The applicant must provide a heat energy measurement plan that includes metering and ongoing energy performance measurement and monitoring.

7.14.2 Applicants must present evidence that demonstrates the effectiveness of the energy management process in place, or proposed in the case of new operations, and the ongoing energy efficiency improvement targets.

7.15 Energy Efficiency Evaluation

7.15.1 A qualitative evaluation methodology will be used to assess energy performance of an asset for all proposals other than buildings that qualify by way of a minimum threshold average U-Value.

7.15.2 Where an applicant is pursuing SEAI EXEED Certification, the application must include a current revision of the following EXEED outputs, which will then be incorporated within the evaluation process:

- Project Execution Plan;
- Energy Balance Study; and
- Opportunities Register.

7.15.3 Applications qualifying by pursuance to SEAI EXEED Certification are required to attain certification within an agreed timeframe of 18 months.

7.15.4 Where an applicant is not pursuing SEAI EXEED Certification the application must include an equivalent qualitative evaluation for energy performance which will be used and will be subject to ongoing inspection by the SEAI.

7.15.5 Applicants will be informed of the outcome of the proposal evaluation. Unsuccessful applicants can address deficiencies and reapply while the Scheme remains open for applications.

7.16 Heat Measurement

7.16.1 Heat meters will be required for all eligible renewable technologies to measure and validate eligible heat. Electricity meters will also be required in the case of heat pumps.

7.16.2 All meters and metering systems shall comply with the Measuring Instrument Directive (2014/32/EU) and the Legal Metrology (European Conformity Assessment of Measuring Instruments) Regulations 2018 (S.I. No. 2 of 2018) and must be certified to accuracy Class 2.

7.16.3 Applicants must ensure that the meters are installed, completed, calibrated and maintained appropriately.

7.16.4 Some projects may require multiple meters to accurately measure qualifying heat. Where a fossil-fueled or other back-up plant is present, it must be metered separately and must not contribute towards the heat generation meter readings of the Scheme eligible plant. The requirement for meters and meter readings will be established by SEAI for each project.

7.16.5 Applicants must retain documented evidence demonstrating ongoing compliance (including maintenance and calibration records and meter readings), which will be subject to inspection by SEAI. Applicants will be required to submit readings on a quarterly basis confirming the amount of renewable heat energy used for eligible purposes.

7.16.6 SEAI retain the right to access, use and share the relevant meter data to evaluate ongoing compliance with the Scheme and for research to compile the data in appropriate anonymised form for reporting purposes.

8. Heating technology (equipment)

8.1 Eligible renewable technologies must be purchased and installed as new after the date of the Letter of Offer that has been issued to the applicant by SEAI for Scheme support.

8.2 Heat pumps

8.2.1 Heat pumps must measure all electrical input to the heat pump system and must meet the minimum energy performance requirements laid out in Commission Regulations with regards to Eco-Design Requirements for Space Heaters and Combination Heaters.

8.2.2 Heat pumps must have a SCOP of at least 2.5. The methodology for calculating the seasonal coefficient of performance for heat pumps is provided in European Standard EN 14825 (2016).

8.2.3 To qualify under the Scheme, heat pumps may utilise energy stored in the form of heat in outdoor air, beneath the ground or in surface water, provided the heat is subsequently transferred by liquid or steam. Air is not allowed as a heat transfer medium.

8.2.4 As described in Commission Decision 2013-114-EU, heat pumps which extract heat from outdoor air which includes a portion of exhaust air, will be considered eligible.

8.2.5 For the purposes of guidance, SEAI will publish a set of documents relating to heat pumps. The documents comprise a Technology Guide, an Implementation Guide and an Operation and Maintenance Guide, as updated by SEAI over the lifetime of the Scheme as required. These documents, along with other references contained in the Terms & Conditions will provide an applicant with guidance on good practice. MIS 3005 provides guidance for sizing heat pumps under 45 kW_{th}. CIBSE Guides (in particular Guide B) and BSRIA Building Applications Guide BG 7/2009 should be referred to for the design of larger systems.

8.3 Biomass boilers

8.3.1 Biomass boilers must meet the minimum performance requirements laid out in Commission Regulation (EU) 2015/1189 of 28 April 2015 and Directive 2009/125/EC of the European Parliament and of the European Council with regards to the requirements for solid fuel boilers.

8.3.2 In line with current NEAP guidelines the minimum energy efficiency standards for biomass boilers will be:

i. 75% for boiler capacity </= 20kW; and
ii. 77% for boiler capacity > 20kW.

8.3.3 Technologies using liquid fuel will not be eligible.

8.3.4 For the purposes of guidance, SEAI will publish a set of documents relating to biomass boilers. The documents comprise a Technology Guide, an Implementation Guide and an Operation and Maintenance Guide, as updated by SEAI over the lifetime of the Scheme as required. These documents, along with other references contained in the Terms & Conditions will provide an applicant with guidance on good practice. MIS 3004 provides guidance for sizing biomass boilers under 45 kW_{th}. CIBSE Guides (in particular CIBSE Guide AM15) and BSRIA Building Applications Guide BG 1/2008 should be referred to for the design of larger systems

8.4 Anaerobic Digestion biogas boilers

8.4.1 In line with the Building Regulations, or any amendment of that legislation, or any related and applicable legislation, boilers in which biogas is used, must meet a minimum seasonal efficiency of 90%.

8.4.2 For all eligible renewable technologies that use biogas or biomethane, the relevant IE/EN/BS standards for natural gas systems (Iso 20675:2018 (EM) and ISO/TC 255) apply. In the absence of specific standards/regulations, the manufacturer's standards will apply.

8.4.3 For the purposes of guidance, SEAI will publish a set of documents relating to anaerobic digestion biogas boilers. The documents comprise an Overview, a Technology Guide, an Implementation Guide and an Operation and Maintenance Guide, as updated by SEAI over the lifetime of the Scheme as required. These documents, along with other references contained in the Terms & Conditions will provide an applicant with guidance on good practice. Where relevant CIBSE Guides (in particular Guide C) and BSRIA Building Applications Guide BG 31/2017 should be referred to as best practice guidelines for the design of biogas systems.

8.5 High Efficiency Combined Heat and Power

8.5.1 HE CHP heating systems that use biomass or biogas may receive operational aid for the eligible heat output.

8.5.2 A CHP unit must be certified as being a HE CHP unit by the CRU in order to qualify for support under the Scheme. The unit must maintain this certification in order to continue to receive support.

8.5.3 Heat from HE CHP used for cooling, through absorption chillers, may also be considered for support where emissions improvement can be demonstrated.

8.5.4 For all HE CHP systems, relevant standards and regulations apply, with specific reference to Biogas and Biomethane the relevant IE/EN/BS standards for natural gas systems apply (Iso 20675:2018 (EM) and ISO/TC 255). In the absence of specific standards/regulations the manufacturers installation standards shall apply.

8.5.5 For the purposes of guidance, SEAI will publish a set of documents relating to HE CHP renewable Eligible Technologies. The documents comprise a Technology Guide, an Implementation Guide and an Operation and Maintenance Guide, as updated by SEAI over the lifetime of the Scheme as required. These documents, along with other references contained in the Terms & Conditions will provide an applicant with guidance on good practice. Further, MIS 3007 and MIS 3007-2

provide guidance for Micro CHP systems. CIBSE Guides (in particular CIBSE Guide AM12) and BSRIA Building Applications Guide BG 2/2007 should be referred to as best practice guidelines for the design of larger systems.

9. Eligible renewable technologies standards

9.1 The applicant must engage a competent contractor to install, complete and maintain the eligible renewable technology. The contractor must be certified by an accredited training programme or training provider at the time of works. All works must be carried out in accordance with supplier specifications and relevant regulations.

10. Sustainability

10.1 SEAI will require applicants to verify all sustainability criteria detailed in section 10. Compliance with the sustainability criteria will form part of an applicant's ongoing obligations for the duration of support for the Scheme.

10.2 An applicant must confirm compliance with the sustainability criteria through self-declaration as part of an annual compliance declaration that every applicant will be required to submit to SEAI to confirm compliance with its ongoing obligations. This obligation is greater than current legal requirements contained in the Directive of the European Parliament and the Council on the Promotion of the Use of Energy from Renewable Sources but is aligned with the guidance document issued by the European Commission associated with the same legislation and the forthcoming legislation.

10.3 SEAI may amend and update the certification requirements in order to ensure compliance with the requirements of Directive (EU) 2018/2001 of the European Parliament and the Council on the Promotion of the Use of Energy from Renewable Sources (Recast).

10.4 Types of Feedstock for biomass and biogas

10.4.1 For the purposes of the Scheme, biomass is defined as the biodegradable fraction of products, waste and residues from agriculture (including vegetal and animal substances), forestry and related industries including fisheries and aquaculture.

10.4.2 Eligible renewable technologies may be permitted to use solid biomass contained in waste as a fuel source however Feedstock shall not be diverted to heat use from recycling or reuse. The requirements of the Commission Directive 2008/98/EC shall inform the eligible use of waste. The combustion of the biodegradable fraction of

municipal waste to produce heat is not eligible for support.

10.4.3 Technologies using food based biofuels are not eligible for support under the Scheme.

10.5 Biomass sustainability requirements

10.5.1 All biomass fuel must meet (and continue, for the period of support, to meet) the Scheme sustainability requirements in order to receiver Scheme payments.

10.5.2 For biomass produced in Ireland, there are clear monitoring and enforcement systems in place under existing legislation, monitored by the Forestry Service, the relevant local authorities and the National Parks and Wildlife Service. Verification of the Cross-Compliance Requirements rests with DAFM and the Department of Culture, Heritage and the Gaeltacht.

10.5.3 Applicants must confirm that Feedstock, regardless of country of origin, used for biomass and HECHP units, approved under the Scheme, complies with all relevant regulations, standards and the existing legislation detailed in 10.5.4, 10.5.5 and 10.5.6.

10.5.4 Biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land:

i. with high biodiversity value, i.e. primary forests, specially protected areas, special areas of conservation and highly biodiverse grasslands;
ii. with high carbon stock, i.e. wetlands, continuously forested areas; or
iii. that was undrained peatland in January 2008.

10.5.5 Biomass fuels produced from forest biomass shall meet the following requirements:

i. the country of origin of the biomass has harvesting laws, and monitoring and enforcement systems (or where not available in the country of origin, that management systems are in place at forest sourcing area level) to ensure:

   a. it is carried out in accordance with a harvesting permit;
   b. forest regeneration is in place;
   c. nature protection areas, including peatlands and wetlands, are protected;
   d. impacts on soil quality and biodiversity are minimised; and
   e. it does not exceed the long-term production capacity of the forest.

ii. the country (or regional economic integration organisation) meets the following LULUCF requirements:

a. is party to or has ratified the Paris Agreement;
b. has submitted and Nationally Determined Contribution to the UNFCCC or there are laws in place (in accordance with the Paris Agreement) to conserve and enhance carbon stocks and sinks; and
c. has a national system for reporting GHG emissions and removals from land use including forestry and agriculture.

10.5.6 Applicants must produce heat with lifecycle GHG emissions of less than or equal to 24 gCO_{2eq}/MJ of heat generated in order to be eligible under the Scheme. This equates to a minimum 70% GHG saving compared to a fossil fuel comparator for heating of 80 gCO_{2eq}/MJ.

10.5.7 If biomass sustainability requirements detailed in section 10.5 are not demonstrated through a recognised verifiable certification process, applicants must, in order to ensure compliance, have management systems at the forest sourcing area level in place to ensure that carbon stocks and sinks levels in the forest are maintained for the long term and have a documented lifecycle GHG emissions calculation for all biomass used.

10.5.8 The criteria detailed in this paragraph are greater than current legal requirements.

10.6 Biogas sustainability requirements

10.6.1 The obligations detailed in this section 10.6 are greater than current legal requirements.

10.6.2 Biogas is defined as gas produced by the bacterial fermentation of biomass in the absence of oxygen.

10.6.3 Eligible AD technologies must be closed digestate storage systems.

10.6.4 Eligible AD technologies with an annual capacity <10,000 t/yr must have a waste management facility permit, from the local authority. Larger eligible AD technologies, with an annual capacity >10,000 t/yr must have an industrial emissions licence from the EPA.

10.6.5 If the Feedstock is classified as ABP, the eligible AD technology must be in receipt of an ABP licence from DAFM and must comply with the ABP Regulations. A full list

of ABP Feedstock and the waste risk categories is available on the DAFM website.

10.6.6 Biogas from landfill sites will not be eligible for support under the Scheme.

10.6.7 The biogas fuel, at the point of use, must have lifecycle GHG emissions of less than or equal to 24 gCO_{2eq}/MJ of net calorific value.

10.6.8 Sustainability criteria will apply to Feedstock. Certification of Feedstock through approved sustainability certification schemes to demonstrate compliance will be identified by SEAI.

10.6.9 In the absence of approved certification, AD Feedstock shall consist of a maximum of 20% grass silage or other harvested energy crop in order to meet sustainability requirements.

10.6.10 All biogas proposals must clearly demonstrate robust traceability and verification of fuel source for all eligible heat claims.

11. Air quality standards

11.1 Applicants must comply with all applicable environmental legislation and the regulatory requirements of the EPA and/or competent authority, as appropriate, with regard to air, waste and water.

11.2 ELVs for air shall be those set out in the applicable environmental legislation, including but not limited to:

i. For combustion plants with a rated thermal input equal or greater than 50MWth[3]

If applicable, and not excluded by the Industrial Emissions Directive, combustion plants must have a licence with the EPA under the Industrial Emissions Directive as applied by the European Union (Industrial Emissions) Regulations 2013 (S.I. No. 138 of 2013).

[3] Applicants should note that larger combustion plants (above 20 MWth) normally fall within the ETS and would therefore be ineligible for the Scheme.

ii. For combustion plants with a rated thermal input equal to or greater than 1MWth and less than 50 MWth[4]

If applicable, and not excluded by the MCP Directive, the combustion plant must be registered with the EPA under the MCP Directive as applied by the MCP Regulations and comply with the ELVs set out in the MCP Regulations.

The MCP Regulations also apply to a combination formed by new medium combustion plants pursuant to regulation 10 including a combination where the total rated thermal input is equal to or greater than 50MW, unless the combination constitutes an industrial emissions activity for the purposes of the Environmental Protection Agency Act 1992 as amended.

Periodic measurements shall be required at least:

i. every three years for MCPs with a rated thermal input equal to or greater than 1 MW and less than or equal to 20 MW; or
ii. every year for MCPs with a rated thermal input greater than 20MW.

The frequency of periodic measurements shall in any case not be lower than once every five years, as per Part 1 of the MCP Regulations.

The ELVs set out in Part 2 Schedule 2 of the MCP Regulations must be applied from 20 December 2018 for all new and applicable eligible renewable technologies.

iii. For solid fuel boilers with a rated thermal output of less that 1MWth.

If applicable, and not excluded by the Eco-Design Regulations, the solid fuel boiler must meet the eco-design requirements detailed in the Eco-Design Regulations and comply with the energy efficiency requirements and the ELVs in the Eco-Design Regulation, under Annex II.

The scope of this paragraph is greater than the current legal requirements contained in the Eco-Design Regulations.

[4] Applicants should note that larger combustion plants (above 20 MWth) normally fall within the ETS and would therefore be ineligible for the Scheme.

11.3 SEAI retains the right to request periodic measurements of ELVs for the eligible renewable technology to confirm compliance with the environmental legislation detailed at i, ii, and iii, whichever is applicable.

11.4 All emission measurements shall be conducted by an ISO 17025 accredited air monitoring contractor.

11.5 Applicants will be required to furnish a copy of a certificate of registration or equivalent, or a licence, issued by the EPA, or the equivalent certifying document issued by another competent authority, if requested by SEAI for the purposes of demonstrating compliance with legislative requirements. Similarly, applicants must be able to demonstrate compliance with the Eco-Design Regulations in accordance with the methods set out in the Eco-Design Regulations.

12. Biomass fuel quality

12.1 An applicant consuming biomass under the Scheme must meet (and continue, for the period of support, to meet) the applicable fuel quality criteria specified by the equipment or the eligible renewable technology supplier and/or manufacturer.

12.2 Fuel must be certified by the Wood Fuel Quality Association (WFQA) or an equivalent quality scheme.

13. Payments

13.1 Operational Aid

13.1.1 The annual budget for operational aid under the Scheme will be capped at a level set by the Minister with the agreement of the Minister for Public Expenditure and Reform.

13.1.2 Applications for operational aid will only be approved where the annual budget cap is sufficient to meet the sum of the project budget caps for all approved projects. Investment aid and operating aid will be granted on a first come first served basis until the annual budget is exhausted. Changes in the Scheme annual budget cap will only impact the approval of new projects and will not impact projects that are already approved.

13.1.3 Each project approved for operational aid will be assigned an eligible heat cap and a project budget cap by SEAI.

13.1.4 The eligible heat cap is a limit on the quantum of eligible heat that will be supported for a project in each consecutive twelve month period commencing on

the first day of operation, as agreed by SEAI. The eligible heat cap will be based on factors such as the expected heat demand and maximum running hours of the project in a typical year which will translate to the maximum level of eligible heat for a project. It may provide for additional factors such as an annual variation and approved eligible growth in heat output as appropriate. The eligible heat cap will not be increased over the lifetime of the project.

13.1.5 The project budget cap will contain an upper limit on the level of payment that a project can receive under the Scheme in each consecutive twelve month period commencing on the first day of operation, as determined and agreed by SEAI. The project budget cap is determined from the eligible heat cap and the tariffs included in the Tariff Agreement. The project budget cap will not be increased over the lifetime of the project.

13.1.6 SEAI reserves the right to reduce the eligible heat cap and/or the project budget cap during the lifetime of the project in circumstances where the Scheme participant fails to produce the forecasted heat demand, or in cases where the Scheme participant fails to maintain the standards of heat energy efficiency. Once reduced, neither cap can be subsequently increased.

13.1.7 Operational aid will be based on actual consumption of eligible heat validated by the submission of readings from approved meters.

13.1.8 Payments shall be calculated as the product of:

i. eligible heat use; and
ii. the relevant tariff(s) by tier.

13.1.9 Payments will be made to applicants on a quarterly basis for a maximum period of 15 years, provided they continue to satisfy eligibility criteria and ongoing obligations, which will be monitored and verified by SEAI.

13.1.10 The period of support will be limited to 15 years (or such lesser period as applies to that specific application) commencing on the date that operation commences.

13.1.11 The latest date on which operating aid may be granted under the Scheme is 1 December 2025. No payments will be made to beneficiaries under the Scheme after 1 December 2040.

13.2 Investment aid

13.2.1 Total investment aid to any one project shall not exceed €1 million.

13.2.2 Investment aid payments will be based on an evaluation of the submitted project proposals clearly outlining the cost estimates of both the heat pump proposal and a credible non-renewable alternative.

13.2.3 When a project is approved for investment aid, SEAI will set out:

i. the approved eligible costs and the grant offer in the Grant Agreement; and
ii. the percentage of investment aid deemed eligible.

14. Ongoing obligations

14.1 SEAI retains the right to cease all payment and to seek reimbursement of the investment aid or operational aid if the Terms & Conditions, the Scheme Operating Rules and Guidelines and/or the Grant Agreement and/or the Tariff Agreement are not complied with.

14.2 All applicants will be obliged to facilitate site and document inspection by SEAI.

14.3 Operating aid

14.3.1 Recipients of operational aid must retain documents and evidence of the following, all of which will be subject to audit and inspection by SEAI:

i. measurement and reporting of heat data, meter readings, maintenance and calibration reports, fuel data (quality and quantity (invoices and certificates as appropriate));
ii. periodic inspections of the eligible renewable technology and heat meter(s);
iii. compliance with sustainability obligations;
iv. maintenance of the eligible renewable technology; and
v. records of operation of the eligible heat use (including, where appropriate, units of production, operating hours, or other operational confirmation).

14.4 Investment aid

14.4.1 Recipients of investment aid must submit a full annual seasonal performance factor calculation for each of the first five years of operation including an outline of the range of Coefficient of Performance achieved each year. The submission should include all relevant heat and electricity meter readings and data, and it should be accompanied by evidence of the heat energy performance management process (such as documented records of actions taken to maintain and improve performance and maintenance records as specified by the equipment's supplier and/or installer and/or manufacturer). SEAI may determine that an extended

reporting period is required, based on the type and cost of the eligible renewable technology.

15. Transparency

15.1 SEAI will publish on its website the following Scheme information for all awards of investment aid and operating aid:

- the identity of the beneficiaries;
- the form and amount of aid granted to each beneficiary;
- the date of granting;
- the type of undertaking (SME/large company);
- the region in which the beneficiary is located (Border, Midland and Western or Southern and Eastern); and
- the principal economic sector in which the beneficiary has its activities.

15.2 The information will be published by SEAI within six months of the date of granting of aid. The information will be maintained for at least 10 years from the date of granting the aid for investment aid and for at least 15 years for operational aid and will be available to the general public for inspection without restriction.

15.3 The information published will be updated each year to include the amount of investment aid and the amount of operating aid paid to beneficiaries in each calendar year.

15.4 The full decision of the European Commission approving the notification of the operating aid component of the Scheme will be published on SEAI's website.

Schedule 1 – Definitions

Term	Meaning
ABP	Animal by-product.
ABP Regulations	Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (Animal by-products Regulation); Commission Regulation (EU) No 142/2011 of 25 February 2011 implementing Regulation (EC) No 1069/2009 of the European Parliament and of the Council laying down health rules as regards animal by-products and derived products not intended for human consumption and implementing Council Directive 97/78/EC as regards certain samples and items exempt from veterinary checks at the border under that Directive; and European Union (Animal By-Products) Regulations 2014 (SI No 187 of 2014).
AD	Anaerobic digestion.
Branch	means a branch registered with the Irish Companies Registration Office.
BREF	Best available techniques Reference Documents, developed in accordance with Directive 2008/1/EC of the European Parliament and of the Council of 15 January 2008 concerning integrated pollution prevention and control and Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control).

Term	Meaning
Building Regulations	Building Control Acts 1990 to 2014; Building Regulations Act 1997 to 2013; and Building Control Regulations 1997 – 2014.
CIBSE Guide B	Guide B on the practical design of heating, ventilation and air conditioning systems, published by the Chartered Institution of Building Service Engineers.
CIBSE AM12	Guide AM12 on Combined Heat and Power for Buildings, published by the Chartered Institution of Building Service Engineers.
CIBSE AM15	Guide AM15 on Biomass Heating, published by the Chartered Institution of Building Service Engineers.
Class 2	Has the meaning given to it in the Measuring Instruments Directive.
Commission Decision 2013/114/EU	2013/114/EU Commission Decision of 1 March 2013 establishing the guidelines for Member States on calculating renewable energy from heat pumps from different heat pump technologies pursuant to Article 5 of Directive 2009/28/EC of the European Parliament and of the Council (notified under document C (2013) 1082).
Commission Regulation with regards to Eco-Design Requirements for Space Heaters and Combination Heaters	Commission Regulation (EU) No 813/2013 of 2 August 2013 implementing Directive 2009/125/EC of the European Parliament and of the Council with regard to eco-design requirements for space heaters and combination heaters.
Cross-Compliance Requirements	The system of cross compliance is implemented under two main areas: 1. Statutory Management Requirements which refer to 13 legislative requirements in the field of environment, food safety, animal and plant health and animal

Term	Meaning
	welfare. 2. Good Agricultural and Environmental Condition which is an obligation of keeping land in good agricultural and environmental condition and refers to a range of standards related to soil, the protection and maintenance of soil organic matter, avoiding the deterioration of habitats and water protection.
CRU	Commission for Regulation of Utilities.
DAFM	Department of Agriculture, Food and the Marine.
Department or DCCAE	The Department of Communications, Climate Action and Environment.
EEAG	Communication from the Commission — Guidelines on State aid for environmental protection and energy 2014-2020.
Eco-Design Regulations	Commission Regulation (EU) 2015/1189.
ELVs	Means emission limit values.
EPA	Environmental Protection Agency.
Establishment	Means a fixed place of business in the State, from which the business of the applicant is carried on, being a location from where at least one full time employee permanently works from.
EU	European Union.
EU Emissions Trading System	As established under Directive 2003/87/EC and implemented in Ireland under European Communities (Greenhouse Cas Emissions Trading) Regulations 2012 (S.I. 490 of 2012) and European Communities (Greenhouse Gas Emissions Trading) (Aviation) Regulations 2010 (S.I. No. 261 of 2010), and also known as the European Union Emissions Trading Scheme.

Term	Meaning
EXEED Certification	The Excellence in Energy Efficiency Design programme operated by SEAI.
Feedstock	Any raw material used to supply or fuel an eligible technology under the Scheme.
GBER	Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty.
GHG	Greenhouse Gases.
Grant Agreement	This is the contractual agreement that will be issued to successful applicants by SEAI on approval of the project contained in the application for investment aid.
HE CHP and CHP	High efficiency combined heat and power, and combined heat and power.
Industrial Emissions Directive	The Directive on Industrial Emissions (integrated pollution prevention and control) (Recast) 2010/75/EU.
kWh, kWth	Kilowatt hours, kilowatt hours thermal energy.
Letter of Offer	This is the letter that will be issued to successful applicants by SEAI on approval of the project contained in the application for investment aid or operational aid.
LULUCF	Regulation (EU) 2018/841 of the European Parliament and of the Council on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry into the 2030 climate and energy framework and amending Regulation No 525/2013 of the European Parliament and the Council on a mechanism for monitoring and reporting greenhouse gas emissions and other information

Term	Meaning
	relevant to climate change and Decision No. 529/2013/EU.
MCPs	Medium combustion plants as described in the MCP Directive and the MCP Regulations.
MCP Directive	Medium Combustion Plant Directive 2015/2193.
MCP Regulations	The European Union (Medium Combustion Plants) Regulations 2017 (S.I. No. 6595 of 2017).
Measuring Instruments Directive	Directive 2014/32/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to the making available on the market of measuring instruments.
Minister	The Minister for Communications, Climate Action and Environment, unless otherwise stated.
MIS 3004	Microgeneration Installation Standard: MIS 3004.
MIS 3005	Microgeneration Installation Standard: MIS 3005.
MIS 3007	Microgeneration Installation Standard: MIS 3007.
MIS 3007-2	Microgeneration Installation Standard: MIS 3007-2.
MWh	Megawatt hours.
Nationally Determined Contribution	Has the meaning given to it in LULUCF.
NEAP	The Non-Domestic Energy Assessment Procedure.
Paris Agreement	The global agreement on climate change that was agreed in Paris on 12 December 2015.
REFIT Scheme	The Renewable Energy Feed-in Tariff Scheme.
RES-H	Share of renewable energy in the Heat sector.
RESS Scheme	The Renewable Electricity Support Scheme.

Term	Meaning
Renewable Energy Ratio	Has the meaning given to it in NEAP.
Scheme	Support Scheme for Renewable Heat
Scheme Operating Rules and Guidelines	The Scheme operating rules and guidelines for investment aid and the Scheme operating rules and guidelines for operating aid will provide additional details and clarity for applicants and will ensure the efficient operation of the Scheme.
Scheme Overview	The overview of the Scheme, as approved by Government.
SCOP	Means seasonal coefficient of performance.
SEAI	Sustainable Energy Authority of Ireland.
SME	Small and medium enterprise.
Subsidiary	Has the meaning given to it by section 7 of the Companies Act 2014.
Tariff Agreement	This is the contractual agreement that will be issued to successful applicants by SEAI on approval of the project contained in the application for operational aid.
Terms & Conditions	The Terms & Conditions set out in this document in respect of the Scheme, which have been developed by SEAI and reviewed and approved by the Minister.
UNFCCC	United Nations Framework Convention on Climate Change.
U-Value	Measure of the heat transmission through a building element (W/m2K).