

Country profile –Ireland

Country: Ireland												
Support schemes	Electricity and heat production			Consumption				Transport		Supply and others		
	RES	Fossil	Nuclear	RES	Fossil	Electricity	Heat	Biofuels	Fossil	RES	Fossil	El./heat
1. Direct subsidies												
Direct on-budget subsidies	4											
Feed-in tariffs	2											
Feed-in premiums												
Adjustment Aids												
Inherited liabilities												
Induced transfers		7										
Others												
2. Fiscal measures												
Energy Tax Allowance												
Energy Tax Exemptions												
Other Tax Deductions	3			5	10, 9, 8	11						
Earmarked refunds of taxes												
3. Transfer of risk to government												
Adjustment Aids												
Inherited liabilities												
Others												
4. Other financial measures												
Adjustment Aids												
Other Tax Deductions												
Others												
5. Non-fiscal measures												
Quota obligations								6				
Priority Grid Access	1											
Others												

No.	Datasource	Description
1	RES-LEGAL	In Ireland, access of electricity from renewable sources to the grid is subject to the provisions of Statutory Instrument 147 of 2011 and direction from the Commission for Energy Regulation (CER). The Gate 3 process provides a level of priority connection for RES. However, renewable energy plants are connected according to a special procedure ("Group Processing Approach"), which aims to increase the reliability of the connection procedure for the plant operators. The rollout and implementation of Gate 3 by the regulator, TSO and DSO is designed to ensure that Ireland can reach its 40% RES-E target.
2	RES-LEGAL	Feed-in tariff (Renewable Energy Feed-in Tariff - REFIT) - In Ireland, electricity from renewable sources is promoted through a feed-in-tariff scheme. The entities entitled to the feed-in tariff are those suppliers that purchase electricity from renewable sources from generators with whom they have entered into a commercially negotiated REFIT Power Purchase Agreement (PPA). There are three REFIT schemes and they establish guaranteed support prices for various sources of energy, i.e. minimum prices for each category of electricity (5.1 REFIT 1, REFIT 2, and REFIT 3). The original scheme, known as REFIT 1, only had state-aid clearance to accept new applications until 31/12/09. After that date, no new applications have been accepted under REFIT 1, although projects were granted time extension to become operational. According to recent changes (as of August 2012), projects in REFIT 1 may be granted extensions until 30/09/13, but no further extensions will be granted beyond that date. In 2012, two new schemes (REFIT 2 and REFIT 3)

		received state aid clearance and were open for new applications. REFIT 2 covers onshore wind (small and large scale), hydro (small scale), and biomass landfill gas (4.1 REFIT 2) whereas REFIT 3 covers the biomass categories of anaerobic digestion, biomass CHP, biomass combustion and biomass co-firing (4.1 REFIT 3). Project developers under REFIT 1 that do not meet the deadline of 30/09/13 may apply to transfer their projects to REFIT 2 or REFIT 3 if they meet the terms and conditions of these schemes.
3	RES-LEGAL	Tax regulation mechanisms (Taxes Consolidation Act 1997) - Section 62 of Finance Act 1998 introduced section 486B at the Taxes Consolidation Act 1997 and provided for a scheme of tax relief for corporate investments in certain renewable energy projects. The scheme aims to facilitate the growth of electricity generation capacity using RES. The scheme has been periodically extended and was recently extended until 31 December 2014 (section 486B TCA 1997 amended by section 25 Finance Act 2012). The scheme is open for applications on a continual basis.
4	RES-LEGAL	Subsidy (Better Energy Homes Scheme) - Through the Better Energy Homes Scheme, homeowners of dwellings built before 2006 can apply for a € 800 grant aid for the installation of a solar thermal installation.
5	RES-LEGAL	Tax regulation mechanism (Accelerated Capital Allowance scheme) - Section 46 of the Finance Act 2008 introduced section 285A to the Taxes Consolidation Act 1997, which refers to the Accelerated Capital Allowance (ACA) scheme. The ACA scheme allows companies to write off 100% of the purchase value of certain energy efficient equipments against their profit in the year of purchase. Eligible criteria and eligible products are regularly updated through Statutory Instruments (e.g. S.I. 107 of 2012). Eligible equipments are listed in the Triple E Products Register at the Sustainable Energy Authority of Ireland. The costs covered include acquisition, transport and installation of the equipment if they are directly related to the provision of the equipment. The scheme aims to encourage investments in energy efficient equipments and has been extended until 31 December 2014 by section 38 of the Finance Act 2011.
6	RES-LEGAL	Biofuel quota (Biofuels Obligation Scheme - BOS) - The National Oil Reserves Agency Act 2007 was amended by the Energy (Biofuel Obligation and Miscellaneous Provisions) Act 2010, or simply Biofuels Obligation Scheme (BOS), which introduced the Part 5A - Biofuel Obligation - to the Act 2007. The BOS came into effect in 2010 and compelled fuel suppliers to include a certain percentage of biofuels in their annual fuel sales. In 2012 the rate of biofuel obligation were increased from 4% by volume to 6% by volume (or 6.383 per cent by reference to petroleum products) as of 1 January 2013. The scheme is administrated by a state agency (the National Oil Reserves Agency - NORA).
7	OECDTADFFSS	Public Service Obligation for Peat. The Public Service Obligation (PSO) is a levy charged on all final electricity consumers to finance purchases of peat-generated power by the Electricity Supply Board (ESB).
8	OECDTADFFSS	Lower VAT Rate for off-road use of fuels. No data available.
9	OECDTADFFSS	Excise-tax exemption on natural gas. No data available.
10	OECDTADFFSS	Excise-tax exemption on coal. No data available.
11	OECDTADFFSS	Excise-tax exemption on electricity. No data available.