



Energy and Sustainability: Government Schemes and Resources

Applicable for retailers

Updated 29 April 2024 (see highlighted section)

Financial supports

Budget 2024 – temporary extensions

Temporary extensions:

- reversal of 2022 Mineral Oil Tax (MOT) rate cuts, scheduled for 31 October 2023 is postponed. MOT rate increases on petrol, auto-diesel and marked gas oil (MGO) will now take effect on 1 April and 1 August 2024.
- application of the second reduced VAT rate of 9% to gas and electricity supplies is extended for one year until 31 October 2024.
- Accelerated Capital Allowances Regime for Energy Efficient Equipment is extended to 2025.

Budget 2024 – Increased Cost of Business Scheme

As part of the Budget 2024, the Government signed off on a package of €257 million for the **Increased Cost of Business (ICOB) grant** as a vital measure for small and medium businesses. Local authorities are currently administering the scheme on behalf of the Department of Enterprise, Trade and Employment. Local authorities have written to all rate payers with information on how to register for this scheme including a customer ID and PIN to access the ICOB portal. Eligible businesses will receive a once-off grant payment and local authorities have started the payment process last week. **The closing date for businesses to register for the scheme is 1 May 2024. It is important to note, this is not a Commercial Rates waiver and businesses should continue to pay their Commercial Rates bill as normal.** For further information visit icob.ie.

Green for Business

The LEO [Green for Business](#) is open to enterprises with up to 50 employees. Qualifying businesses will access two days of intensive mentoring including a sustainability audit and action plan, designed to help 'green' their business.

Energy Efficiency Grant

The LEO [Energy Efficiency Grant](#) supports the investment in technologies and equipment identified in a Green for Micro Report, GreenStart Report or a SEAI Energy Audit with 50% of eligible costs up to a maximum grant of €5,000. The aim of the scheme is to reduce the impact of enterprises on the environment thereby increasing the agility and resilience of these businesses.

SEAI capital grants

Capital grants are available from SEAI for energy efficiency and renewable energy – the key existing grants available to retailers are:

- [Support Scheme for Renewable Heat](#) provides financial support to help businesses move to renewable heating. There are two different financial supports available when your business switches to renewable heat. The financial supports include Operational support for a biomass and biogas heating systems, or an installation grant for a commercial heat pump
- [Community Energy Grant](#) supports energy efficiency community projects through capital funding, partnerships, and technical support. The grant supports the upgrade of homes, community buildings and businesses right across Ireland to become more energy efficient and reduce costs
- [EXEED Grant Scheme](#) is designed for organisations who are planning an energy investment project. Grant support of up to €3,000,000 per project is available

Non-Domestic Microgen Grant

SEAI [Non-Domestic Microgen Grant \(NDMG\)](#) provides financial assistance to help businesses and other sectors to install solar PV panels to generate electricity on site. Grant funding is available for systems up to a maximum 1000kWp (approx. 2,500 panels.) This technology reduces commercial electricity costs and increases security of supply, while enhancing a positive sustainability image.

Accelerated Capital Allowance

The SEAI [Accelerated Capital Allowance](#) is a tax incentive ran by Revenue which encourages investment in energy saving technology. Companies that pay corporation tax in Ireland can deduct the full cost of the qualifying energy efficiency equipment from their profits in the year of purchase.

Support Scheme for Energy Audits

The SEAI [Support Scheme for Energy Audits](#) will offer SMEs a €2,000 voucher towards the cost of a high quality energy audit. In most cases, this will cover the total cost of the audit. Application to the scheme is easy, with automatic approval for eligible businesses.

Energy Contracting Support Scheme

The SEAI [Energy Contracting Support Scheme](#) provides financial assistance to implement energy efficiency and decarbonisation projects. The scheme aims to support the direct external consultancy and/or specialist advisory costs related to project appraisal and procurement of pay-for-performance energy contracts. Find out more about Energy Contracting.

Non-financial supports

Budget 2024 – National Enterprise Hub

The DETE and Enterprise Ireland [National Enterprise Hub](#), is a new service that makes it easy to access the wide range of government supports available to businesses in Ireland.

Energy efficiency guide

The SEAI [Energy Efficiency Guide for Retailers \(PDF, 23MB\)](#) aims to introduce simple and effective energy-related advice to help retailers use and manage energy more efficiently.

Climate Toolkit 4 Business

The DETE/DECC [Climate Toolkit 4 Business](#) allows SMEs to input some simple information and to get an estimate of their carbon footprint and a personalised action plan to reduce it. It will use this information to generate a personalised action plan and recommend those supports that are relevant to help each business reduce their carbon footprint and energy costs. Climate Toolkit 4 Business | Zero Carbon Journey Toolkit for Businesses

Climate Ready

The Skillnet Ireland [Climate Ready](#) programme offers leadership and skills support for enterprises who want to develop their operational and strategic sustainability.

DigiEco Programme

The Regional Skills [DigiEco Programme](#), which is 100% government funded, aims to create a greater awareness of energy and resource efficiencies, improve the digital

green skills of employees, increase awareness on environmental practices that can contribute towards a greener workplace and raise awareness of climate change.

Introduction to Energy Management

SEAI's [Introduction to Energy Management: Creating an Energy Action Plan](#) online training is hosted by Ireland's leading energy experts and will take you through the six steps to creating an energy action plan which will help you implement energy management practices in your business.

Energy Academy

The SEAI [Energy Academy](#) is a free, online, e-learning platform designed to help businesses increase their energy efficiency and reduce their energy related costs. The Energy Academy allows anyone to learn with short, interactive, animated modules. It is mobile friendly and offers flexible, self-paced learning with access available 24/7.

Steps to Energy Efficiency

SEAI's [Steps to Energy Efficiency](#): The 5 steps to energy efficiency were designed for businesses embarking on their energy efficiency journey. Take these steps to begin your energy efficiency journey.

Water conservation for business hub

Learn how your business can make a difference by conserving water with [Water Conservation for the Retail Industry](#) from Uisce Éireann (formerly Irish Water).

Environmental Protection Agency resources

The Environmental Protection Agency (EPA) resources available for business include [greening resources for business](#), [carbon footprint calculators](#), and [EPA tool for resource efficiency](#).

Food Waste Charter

The EPA [Food Waste Charter](#), launched on 29 June 2023, is a call to all businesses and State agencies operating across the food supply chain to sign up and commit to reducing food waste.

Green skills programmes

The SOLAS Skills to Advance [green skills programmes](#) aim to boost awareness of the key environmental sustainability issues that affect employers and employees and to equip them with the skills to make a positive contribution to sustainability in the workplace.

Other supports

Energy Efficiency Obligation Scheme

The SEAI [Energy Efficiency Obligation Scheme](#) places obligations on energy suppliers and distributors to deliver energy savings.

EV grants and supports

There are a number of SEAI [financial supports available to help make the move to electric vehicles](#). The level of incentive for electric vehicles varies between fully electric vehicles and plug in hybrid electric vehicles. These incentives will reduce as the cost of electric vehicles and internal combustion engine vehicles become equal.

Ukraine Credit Guarantee Scheme

The €1.2 billion [Ukraine Credit Guarantee Scheme](#) provides low-cost loans for working capital and medium-term investment, to eligible SMEs, primary producers, and small mid-caps (businesses with fewer than 500 employees). The scheme is operated by the SBCI and is currently available through bank and non-bank lenders and certain credit unions. A list of participating lenders is available at [Ukraine Credit Guarantee Scheme - SBCI](#), along with information on how to apply. Loans of between €10,000 and €1 million are available for terms of up to 6 years, with loans of up to €250,000 available unsecured. The scheme is available until 31 December 2024.

Growth and Sustainability Loan Scheme

The €500 million [Growth and Sustainability Loan Scheme](#) provides long-term lending to eligible SMEs, including farmers and fishers and small mid-caps. The scheme is operated by the SBCI and is currently available through bank and non-bank lenders. Loans of between €25,000 and €3 million are available, for terms of up to 10 years, with loans of up to €500,000 available unsecured. A list of participating lenders is available at [Growth and Sustainability Loan Scheme - SBCI](#) along with information on how to apply. The Scheme will operate until 30 June 2026 or until the scheme has been fully subscribed (whichever is earlier).

MentorsWork

[MentorsWork](#) 12-week business-support programme provides targeted supports to help SMEs across Ireland sustain and improve their business. MentorsWork is brought to you by SFA in partnership with Skillnet Ireland, Ibec, SBCI and Microfinance Ireland.

Disclaimer:

This information sheet is intended to give a general guidance to retailers about current government schemes and resources in relation to energy costs. Whilst every effort has been made to ensure the accuracy of the information provided, the department, its servants or agents assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. Please check enterprise.gov.ie or gov.ie or relevant organisation for further updates.