



An Coimisiún  
um Rialáil Fóntas  
**Commission for  
Regulation of Utilities**

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# Electricity Costs Emergency Benefit Scheme

## Guidance Document

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## **CRU Mission Statement**

The CRU's mission is to protect the public interest in Water, Energy and Energy Safety.

The CRU is guided by four strategic priorities that sit alongside the core activities we undertake to deliver on the public interest. These are:

- Deliver sustainable low-carbon solutions with well-regulated markets and networks
- Ensure compliance and accountability through best regulatory practice
- Develop effective communications to support customers and the regulatory process
- Foster and maintain a high-performance culture and organisation to achieve our vision

Further information on the CRU's role and relevant legislation can be found on the CRU's website at [www.cru.ie](http://www.cru.ie)

## Public Impact Statement

The Electricity Costs Emergency Benefit Scheme is a government initiative that seeks to support households from the high increases in electricity prices experienced in recent months. The scheme provides for a credit of €176.22 excluding VAT (€200 including VAT) to be applied to domestic electricity accounts. The credit applies to both bill pay and prepayment customers. It is to be implemented for bill pay customers as a single one-off credit applied to their electricity accounts and to be clearly visible on bills. It is to be implemented for prepayment customers as a credit which can be entered on their accounts and available to pick-up as a vend once notified by their supplier. The credit will be applied to all customers between the 1 April 2022 and 30 June 2022.

This guidance document sets out the CRU's requirements to suppliers in key areas in order to:

- Ensure the timely delivery by suppliers of the government electricity credit to their customers; and
- Enhance the level of consistency in the engagements between suppliers and their customers who are entitled to the government electricity credit.

This guidance document also includes a list of frequently asked questions to assist in providing clarity on the scheme for customers. These FAQs may be updated from time to time.

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# 1 Introduction

## 1.1 Background

The Electricity Costs Emergency Benefit Scheme is a government initiative to support households from the impact of recent increases in electricity prices. The scheme<sup>1</sup> provides for a credit of €176.22 excluding VAT (€200 including VAT) to be applied to domestic electricity accounts<sup>2</sup>. The credit applies to both bill pay and prepayment customers. It is to be implemented for bill pay customers as a single one-off credit applied to their electricity accounts and must be clearly visible on a bill. It is to be implemented for prepayment customers as a credit which can be entered on their accounts and available to pick-up as a vend once notified by their supplier. The credit must be applied to all customers between 1 April 2022 and 30 June 2022.

The scheme will be operated by the Distribution System Operator (DSO) (ESB Networks) and electricity suppliers. The DSO (ESB Networks) will be the sole recipient of the Exchequer funds. Electricity suppliers will be responsible for crediting each domestic electricity customers' account with an amount of €176.22 excluding VAT. The Commission for Regulation of Utilities (CRU) will provide oversight of the scheme. This includes ensuring that the DSO (ESB Networks) and suppliers have administrative and operational arrangements in place.

This guidance document has been developed by the CRU following multi-lateral engagements with a number of suppliers, during which several suppliers welcomed guidance, and also, based on feedback received from the Industry Governance Group. The CRU requires that electricity suppliers comply with the overarching principles of the existing Electricity and Gas Suppliers' Handbook<sup>3</sup> and with the CRU's additional guidance contained in this document. The guidance aims to strike a balance between minimum requirements

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<sup>1</sup> [Electricity Costs \(Domestic Electricity Accounts\) Emergency Measures Act 2022](#)

<sup>2</sup> A "domestic electricity account" means an electricity account associated with the MPRN assigned to it which is –

- (a) held by a final customer with an electricity supplier, and
- (b) identified by the distribution system operator as being liable for distribution use of system charges at the rate for urban domestic customers or the rate for rural domestic customers.

This means that all registered customers with a classification of DG1 (urban domestic customers) or DG2 (rural domestic customers) on a specified date ('snapshot' date) will be eligible.

<sup>3</sup> [Electricity and Gas Suppliers' Handbook 2021](#)

and flexibility taking account of the limited timeframe within which the scheme is to be implemented.

## **1.2 Purpose of this Paper**

The Electricity Costs Emergency Measures Act provides for the establishment of a scheme for the purpose of making a once-off €176.22 excluding VAT payment by suppliers to each domestic electricity account held by them. The purpose of this document is to provide electricity suppliers and customers with guidance on key aspects of the scheme and details of how the scheme will operate. This guidance document also includes a list of frequently asked questions to assist in providing clarity on the scheme for customers. These FAQs may be updated from time to time.

## **1.3 Legislation**

The legislation underpinning this scheme is set out in the 'Electricity Costs (Domestic Electricity Accounts) Emergency Measures Act 2022'. The Act provides for the establishment of a scheme for the purpose of making the electricity cost emergency benefit payment of €176.22 excluding VAT in 2022.

## 2 Roles and Responsibilities

### 2.1 Commission for Regulation of Utilities

In accordance with the Electricity Costs (Domestic Electricity Accounts) Emergency Measures Act 2022, the following are the functions of the CRU:

- Ensure that the DSO (ESB Networks) and electricity suppliers have in place such administrative and operational arrangements that the Commission considers necessary or expedient for the performance by them of the respective functions conferred on them by or under the Act of 2022<sup>4</sup> for the purpose of the efficient operation of the Electricity Costs Emergency Benefit Scheme;
- Take such steps as are necessary to ensure the DSO (ESB Networks) and electricity suppliers perform the respective functions conferred on them by or under the Act of 2022;
- Report to the Minister, at such intervals as are agreed by the Commission and the Minister, in relation to the performance by the DSO (ESB Networks) and electricity suppliers of the respective functions conferred on them by or under the Act of 2022.

### 2.2 ESB Networks

- Determine the number of domestic electricity accounts on the basis of meter point registration numbers (MPRNs)<sup>5</sup> on the ‘relevant date’ **24 March 2022** (also known as the ‘snapshot date’), and maintain a master list of MPRNs.
- Provide this number of MPRNs to the Government as soon as practicable. The funding will be decided based on this and cannot be changed from this date.
- Receive monies transferred by government on **28 March 2022**.
- Notify electricity supplier of their list of registered DG1/DG2 MPRNs on the ‘effective date’ **29 March 2022**. This will determine the amount of money ESN will transfer to each supplier for the purposes of the scheme.

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<sup>4</sup> ‘Act of 2022’ means the Electricity Costs (Domestic Electricity Accounts) Emergency Measures Act 2022.

<sup>5</sup> The “Meter Point Registration Number” (MPRN) means the unique eleven digit number assigned to an electricity account and meter.

- Transfer funds to electricity suppliers for the sole purpose of making payments under the scheme between **29 March 2022 and 29 April 2022**.
- Keep records of all monies given to and received by suppliers.
- Receive monies repaid by suppliers.
- Repay to government any monies repaid by suppliers by **30 July 2022**.
- Retain all books and records for audit purposes.

## **2.3 Electricity Suppliers**

- Receive monies from the DSO (ESB Networks) between **29 March 2022 and 29 April 2022**.
- Credit each domestic electricity account held with them with a payment of €176.22 excluding VAT between **1 April 2022 and 30 June 2022**.
- Repay the DSO (ESB Networks) any monies received by them under the legislation that have not been used by **15 July 2022**.
- Keep records of all monies received from the DSO (ESB Networks), records of all credits applied, records of credits deducted from bills, and records of unallocated funds for the purposes of audit.
- Put in place administrative and operational arrangements as required by CRU.

## **3 Details of the Scheme**

### **3.1 Objectives of the scheme**

The Electricity Costs Emergency Benefit Scheme has been established by the government due to the exceptional rise in global energy prices. The objective is to credit domestic electricity customer accounts with a “Government Electricity Credit” of €176.22 exclusive of VAT.

### **3.2 Principles of the scheme**

In considering the process to achieve the above objective and efficient implementation of the scheme, the CRU has considered the following principles:

1. The scheme is in response to a unique and extraordinary situation and will be implemented over the period April to June 2022 during which its delivery will be monitored by the CRU throughout.
2. The scheme is to apply to all domestic electricity accounts.
3. The implementation of the scheme should be pragmatic, reflecting the short implementation timeframe and the prevailing circumstances.
4. The implementation of the scheme should have minimal impact on current and normal operations.
5. The CRU expects suppliers to comply with the overarching principles set out in Section A of the Electricity and Gas Suppliers’ Handbook.

### **3.3 Process**

The DSO (ESB Networks) is responsible for finalising the market process to implement this scheme. Once this process has been finalised, electricity suppliers will be notified. In accordance with existing industry governance arrangements ESB Networks has proposed a process to the Industry Governance Group that can be implemented quickly which reflects the roles and responsibility as set out in the legislation and will not require changes to the market systems. The Industry Governance Group (IGG) is responsible for reviewing and approving the proposed process. The CRU notes that such an approach is consistent with the principles set out above. The process agreed by the IGG implemented by ESB Networks will include the following requirements:

- ESB Networks generate a list of MPRNs on the relevant date ('snapshot date') **24 March 2022** which will be provided to the government for the purpose of receipt of funds.
- ESB Networks will provide each electricity supplier with a list of their registered DG1/DG2 MPRNs on **29 March 2022**.
- The Central Market System is the system of record for generating the MPRN list.
- Only MPRNs that meet the definition of domestic customer as per the legislation as on **29 March 2022** will be eligible for the credit and included in the lists.
- Once ESB Networks receives the funds from the exchequer, ESB Networks will then transfer, to each supplier between **29 March 2022 and 29 April 2022**, the equivalent funds as per their MPRN list.
- The funds will be distributed to the electricity suppliers in tranches.
- An MPRN will only appear in one supplier list and only one supplier will receive the credit for the MPRN.
- Electricity suppliers will then credit the accounts of each domestic electricity customer on their MPRN list between **1 April 2022 and 30 June 2022** with a credit of €176.22 excluding VAT.
- The credit will be applied to domestic electricity accounts between **1 April 2022 and 30 June 2022**. However, it may not appear on a customers' first bill during this period depending on individual billing cycles. The supplier is obliged to provide the credit to the customer within the scheme window.
- MPRNs cannot be moved from one supplier list to another after the snapshot date. Once the supplier receives the Exchequer funds associated with an MPRN it is that suppliers' responsibility to provide the credit to the account associated with that MPRN on the 'snapshot date'.

### **3.4 Monitoring & Reporting**

The scheme will be implemented during April to June 2022 during which its implementation will be actively monitored by the CRU to ensure that the DSO (ESB Networks) and electricity suppliers undertake the responsibilities conferred upon them under the scheme.

Electricity suppliers will be required to fill out and submit a report to ESNB by close of business every Friday with that week's data. This report will require the following information:

- (1) Domestic electricity accounts (including MPRNs) that have had the full credit applied to their account;
- (2) Domestic electricity accounts (including MPRNs) who have been issued with a bill with the full credit applied or in the case of prepayment customers, who have received the full credit;
- (3) Suppliers must outline if the credit has been allocated to a credit or prepayment customer; and
- (4) On completion of the scheme suppliers will also be required to submit a separate Unallocated Credit report on an MPRN level basis providing reasons from a defined list as to why credit is being returned.

ESBN will provide a weekly report to the CRU which will include the above information received from suppliers. This will be submitted to the CRU by mid-day every Monday with the preceding weeks data. Electricity suppliers may be required to provide the CRU with any additional information as requested by the CRU in order to support reporting to the Minister.

This monitoring framework will be in place for the period of the implementation of the scheme. Once an electricity supplier has issued all of their credit customers with bills applying the credit and all of their prepayment customers have redeemed the credit, they can then cease weekly reporting.

## 4 Key Considerations

### 4.1 Eligibility

The scheme applies to all domestic electricity accounts. A “domestic electricity account” means an electricity account associated with the MPRN assigned to it which is –

- (a) held by a final customer with an electricity supplier, and
- (b) identified by the distribution system operator as being liable for distribution use of system charges at the rate for urban domestic customers or the rate for rural domestic customers.

This means that all registered customers with a classification of DG1 (urban domestic customers) or DG2 (rural domestic customers) on a specified date (the ‘snapshot’ date) will be eligible.

### 4.2 Tranches

The funding will be provided by the DSO (ESB Networks) to electricity suppliers in tranches as follows:

- Day 1 – 50% of funding
- Day 8 – 20% of funding
- Day 15 – 20% of funding
- Day 22 – 10% funding

### 4.3 Crediting Customers

For credit customers, the credit must appear on a bill during the scheme window but not necessarily on the first bill issued to a customer during this period.

For prepayment customers, suppliers are required to notify customers of when the credit applied to the prepayment account is available.

The credit is to be implemented for bill pay customers as a single one-off credit that is transparent and clearly visible on a customer’s bill. An existing line item on a bill can be used to display the credit. The CRU requests that the following text is used ‘Government

Electricity Credit'. If there is a character limit on a supplier's system, the wording can be abbreviated to e.g. Govt Elec Credit **but at minimum must include 'Government', 'Govt' or 'Gov'**.

Where suppliers are not in a position (due to technical reasons) to provide a line item on the bill, they are required to provide a letter or email (in the communication format agreed with the customer) to the customer clearly setting out that the credit has been provided to the customer and including at minimum the text as detailed above.

Lifestyle choice prepayment customers should also receive a single one off-credit which should be applied onto their accounts. Suppliers must notify customers via direct written notification (via usual comms agreed with customer i.e. email or letter) of how to avail of the credit, and when the once-off payment is credited via a text line on the vend receipt.

## 4.4 Application of VAT

Revenue has confirmed that the credit should be applied before the VAT line. The VAT can only be applied in relation to the final value of the service charged to the customer. The two worked examples provided below demonstrate how the VAT should be applied for billpay credit customers.

### Worked Example 1

**(Credit applied before VAT, as it should appear on bills, equates to €200 after VAT)**

Bill Before Credit		Bill After Credit		Difference
<i>Standing Charge</i>	€ 28.00	Standing Charge	€ 28.00	
<i>PSO</i>	€ 13.00	PSO	€ 13.00	
<i>Usage</i>	€ 140.00	Usage	€ 140.00	
		<b>Government Electricity Credit</b>	<b>-€ 176.22</b>	
<i>Total</i>	€ 181.00	Total	€ 4.78	
VAT @ 13.5%	€ 24.43	VAT @ 13.5%	€ 0.65	
<i>Total Billable Amount</i>	<b>€ 205.43</b>	Total Billable Amount	<b>€ 5.43</b>	<b>€200 Benefit</b>

## 4.5 Communications

The CRU has prepared the FAQs provided in Appendix A. Any additional or updated FAQs will be provided on the CRU's website during the implementation of the scheme. The CRU requires that suppliers' websites include information on the scheme. The CRU recommends that suppliers include the CRU FAQs on their own websites. This is to ensure that there is consistent messaging across all suppliers.

It should be highlighted that as the credit is being applied to every customer equally, it cannot be included in Estimated Annual Bill calculations and advertisements.

## 4.6 Prepayment Customers

The CRU notes that limitations exist regarding the application of credit on a small amount of legacy prepayment meters. There is a small population of older prepayment meters which, due to their age and inbuilt monetary limits, will require the customer to redeem their credit over three separate transactions over the space of a few days.

- There is a 'hard-coded' single vend limit of €100 on a small amount of legacy prepayment meters.
- To redeem each stage of the credit, customers will need to buy a (minimum) €10 top-up. When they do this they will receive a new 40-digit code which will credit their meter with the government electricity credit when entered.
- Once the credit is applied to the customer's account/meter they can access it by vending 3 times as below:
  - Customer purchases a top up of €10 and €90 of the Government Electricity Credit will be applied for a total top-up of €100.
  - Customer purchases a top up of €10 and €90 of the Government Electricity Credit will be applied for a total top-up of €100.
  - Customer purchases a top up of €10 and €20 of the Government Electricity Credit will be applied for a total top-up of €30.

The CRU requests that prepayment suppliers advise their customers with these meters of the meter limitations and arrangements set out above, to ensure consistent messaging.

## **4.7 Switching & Closing Accounts**

MPRNs cannot be moved from one supplier list to another after the snapshot date. Once the supplier receives the Exchequer funds associated with an MPRN, it is that supplier's responsibility to provide the credit to the account associated with that MPRN..

If there is a change of legal entity (i.e. a change in the account holder), it is the account holder registered to the supplier on the 'snapshot date' of 29 March 2022 who is eligible to receive the credit.

Electricity suppliers are required to adhere to the requirements set out in the Electricity and Gas Suppliers' Handbook. In the event that a domestic customer closes their electricity account or switches while still having a credit balance and is due credit or a refund, electricity suppliers' should follow the standard procedure as set out in the Electricity and Gas Suppliers' Handbook for the provision of the credit/refund to the customer.

## **4.8 Assurance**

All electricity suppliers will be required to carry out market assurance in advance of the scheme go live. This will take the form of a participant questionnaire which will be issued by the Market Assurance Body to all electricity suppliers who have DG1 and DG2 customers registered to them. The market assurance will ascertain the electricity suppliers' preparedness to operate in compliance with the market design. This will include ensuring that all electricity suppliers are in a position to credit customers' accounts within the defined period.

## 5 Next Steps

The DSO (ESB Networks) along with electricity suppliers will now implement the necessary processes to give effect to this scheme.

The CRU will actively monitor this scheme to ensure that the DSO (ESB Networks) and electricity suppliers undertake the responsibilities conferred upon them under the legislation. The CRU's guidance may be updated as the scheme becomes operational. As referenced above the scheme has a short implementation timeframe and has been put in place by the government in response to exceptional rises in global energy prices. It is recognised that the scheme has been brought into being in a compressed timeline and without the usual consultation process and may not necessarily cover all eventualities.

## Appendix A - Frequently Asked Questions for Customers

### How do I sign up?

There is no need to sign up, the scheme will be automatic and apply to all domestic electricity accounts.

Customers do not need to contact their suppliers. For credit pay (billpay) customers, the credit will be applied automatically to your account and will appear on your bill. For Prepay customers, suppliers will send a direct notification (either a letter or an email) to explain how you can redeem the credit.

### Why did I not receive €200 credit?

The credit is applied to your bill before VAT as €176.22. This equates to a benefit of €200 after VAT. Please see example below.

**(Credit applied before VAT, as it should appear on bills, equates to €200 after VAT)**

Bill Before Credit		Bill After Credit		Difference
<i>Standing Charge</i>	€ 28.00	Standing Charge	€ 28.00	
<i>PSO</i>	€ 13.00	PSO	€ 13.00	
<i>Usage</i>	€ 140.00	Usage	€ 140.00	
		<b>Government Electricity Credit</b>	<b>-€ 176.22</b>	
<i>Total</i>	€ 181.00	Total	€ 4.78	
<i>VAT @ 13.5%</i>	€ 24.43	VAT @ 13.5%	€ 0.65	
<i>Total Billable Amount</i>	<b>€ 205.43</b>	Total Billable Amount	<b>€ 5.43</b>	<b>€200 Benefit</b>

### Who is eligible?

The scheme will apply to all domestic electricity accounts<sup>6</sup> which are registered with an electricity supplier in the Republic of Ireland. This means that all registered customers with a

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<sup>6</sup> DG1 and DG2 accounts

classification of DG1 (urban domestic customers) or DG2 (rural domestic customers) on the 29 March 2022 will be eligible.

### **I have a prepay meter, will I still receive the credit?**

Yes. The scheme will apply to all domestic electricity accounts, including pay as you go customers.

Prepay customers will be notified by their supplier via a letter or email to explain how they can receive the credit.

### **When will I receive the payment?**

Account holders will be credited between 1 April 2022 and 30 June 2022.

### **How will the credit be applied to my account?**

The credit will be automatically applied to your account, either as a credit on your bill or as a top-up on your prepay meter. Should your first billable amount after the credit is applied to your account, be lower than the value of the credit, the credit will remain on your account and pass onto your following bill(s).

### **My electricity bill is included in my rent, will I still get the credit?**

For operational reasons the scheme can only credit the domestic electricity account holder.

The Department of the Environment, Climate and Communications advise as follows:

*The Department of the Environment, Climate and Communications is working with the Department of Housing, Local Government and Heritage, and the Residential Tenancies Board (RTB) to publicise and increase awareness of the Electricity Costs Emergency Benefit Scheme to ensure those in rented accommodation who hold the electricity account receive benefit from the payment. In the event that a dispute should arise, there are existing dispute resolution mechanisms provided by the RTB to landlords and tenants. The RTB encourages parties to engage with its mediation service where agreements are reached in over 70% of cases.*

### **Will people with multiple residences for example holiday homes be eligible?**

The scheme will apply to every domestic electricity account holder. This means that holiday homes with a domestic electricity account in Ireland will be included in the scheme.

The scheme uses the above single eligibility criteria, to enable payments to be made at the earliest possible opportunity in 2022.

**Is the scheme means tested?**

No It is not means tested, as the application of such criteria would override the automatic nature of the current scheme, be cumbersome for customers by requiring formal application and significantly delay the automatic crediting of customer accounts.

**Can the credit be used to re-connect electricity supply?**

Yes. The credit can be used towards the fee to re-connect a domestic electricity supply user (DG1 or DG2).

**Can the credit be used to pay off debt?**

Yes. The credit can be used to pay off debt that a domestic customer has on their electricity account.

**My account is currently paid up to date or in credit – how can I access the government credit?**

Should your first billable amount after the credit is applied to your account, be lower than the value of the credit, the credit will remain on your account and pass onto your following bill(s).

**What if I switch electricity supplier, will I still get the credit?**

Yes. If you switch electricity supplier between 29 March 2022 and 30 June 2022, it is the supplier you were with on 29 March 2022 that will be responsible for providing you with the credit. A supplier may apply the credit to your closing bill if applicable or credit you back via the means by which you pay your bills.

**If there is a change in account holder (i.e. if I move out), will I still get the credit?**

It is the account holder registered to the supplier on the 29 March 2022 who is eligible to receive the credit.

### **I have a prepay meter, how will I know when I have received the credit?**

Prepay customers will be notified by their supplier via an email/text message/or message on the top-up note to advise them that the credit has been applied to their account. Your supplier will issue you with a 40-digit code (or codes) when you vend to redeem the credit.

For customers with Lifestyle or Smart prepay meters, the credit will be automatically applied to your top-up or vend after your supplier has activated the credit to your account.

There is a small population of older prepayment meters which, due to their age and inbuilt monetary limits, will require the customer to redeem their credit over three separate transactions over the space of a few days.

You must redeem your full credit by 30 June 2022.

### **If I switch supplier, will I receive the credit twice?**

It is the electricity supplier that you are registered with on 29 March 2022 that will be responsible for providing you with the credit. Customers will not be credited twice.

### **Who should I contact if I don't receive the credit?**

Suppliers will place further information on their websites with the exact dates the credit will show on their customers Electricity Bills. The date you receive your credit will depend on the date that your supplier normally sends you your bill. If you haven't received your credit by 30 June 2022 you should contact your electricity supplier in the first instance. You can find the contact details for your electricity supplier on your most recent bill or statement.

### **What if I have contacted my supplier and still need help?**

If you cannot resolve the issue with your supplier, you can contact the CRU's Customer Care Team for assistance.

The CRU provides a free and easy to use complaint resolution service for customers with unresolved complaints. We will deal with all complaints as quickly as possible and provide you with an outcome that is clear and easy to understand. Please note that you have to complete your supplier's complaint process first – this makes sure they have an opportunity to address the issue first.

You can contact the CRU Customer Care Team on 1800 404 404 or email [customercare@cru.ie](mailto:customercare@cru.ie)