



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

An Coimisiún um Rialáil Fóntas
Commission for Regulation of Utilities

Green Source Product Verification Report 2024

Information Paper

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CRU Draft Strategic Plan 2022 - 2025

Our Mission Protecting the public interest in water, energy, and energy safety.	Our Strategic Priorities <ul style="list-style-type: none">▪ Ensure Security of Supply▪ Drive a Low Carbon Future▪ Empower and Protect Customers▪ Enable our People and Organisational Capacity
Our Vision Safe, secure, and sustainable supplies of energy and water, for the benefit of customer now and in the future.	

Executive Summary

“Green Source Products” are tariff plans offered by Irish suppliers guaranteeing the source of electricity to be 100% renewable for any customer on that plan.

Various electricity suppliers in Ireland offer “Green Source Products” to their customers. However, it could be the case that an energy supplier offers the “Green Source Products” without directly procuring renewable energy kilowatt hours (kWh). The EU Renewables Directive and Irish legislation allow the use of Guarantees of Origin (GOs) in the calculation of annual fuel mix disclosure (FMD) for the purposes of demonstrating to final customers the share or quantity of energy from renewable sources in an electricity supplier's energy mix and in the electricity supplied to consumers. As such, suppliers are allowed to purchase green attributes, i.e., GO certificates, and use them to offset carbon dioxide (CO₂) emissions, and confirm to final Irish customers that the share or quantity of electricity they used came from renewable sources in Ireland or the European Economic Area (EEA) Member States¹.

Irish suppliers with an Annual FMD below 100% renewable fuel sources who offer “Green Source Products” **have the option** to go through an annual **optional ex-post** verification process called the Green Source Product Verification (GSPV) to confirm whether they have sufficient green attributes to cover their sale of “Green Source Products”. The Single Electricity Market Operator (SEMO) are responsible for overseeing FMD in the SEM. They ensure that suppliers using the GSPV process provide accurate data to justify their green status. The SEMO carries out this verification process and provides the results to the Commission for Regulation of Utilities (CRU) each year. After that, the CRU publishes the results of suppliers’ “Green Source Products” to validate their 100% renewable credibility.

This report covers 2024 as the reporting window remains open for four months after the end of the calendar year; and there are then a number of administrative steps for SEMO to follow, the CRU Report is usually published in late October, For 2024 there was a slight delay in the provision of the relevant data to CRU which has resulted in a slight delay in the production of this report.

This information paper presents information on the result of the SEMO's annual verification process for 2024 of electricity suppliers in Ireland offering “Green Source Products” which did

¹ The European Economic Area (EEA) is made up of the Member States in the EU and additionally Norway, Lichtenstein, and Iceland.

not attain an overall 100% renewable annual fuel mix for all their customers' demand. The report is best read in conjunction with the more general 2024 Fuel Mix Disclosure (FMD) paper published by the CRU, linked here: [CRU2024159](#):

In 2024, four suppliers opted in for the GSPV process and were found to have sufficient green attributes to cover their sale of "Green Source Products". The report also outlines the Public Service Obligation (PSO) and non-PSO split for all suppliers' fuel mix.

Public/ Customer Impact Statement

"Green Source Products" are tariff plans offered by electricity suppliers guaranteeing the source of electricity to be 100% renewable for any customer on that plan. This report provides verification of electricity suppliers' "Green Source Products" offerings for 2024 to certify that a customer on such an offering was using electricity sourced entirely from renewable generation in Ireland or other EEA Member States.

All suppliers in Ireland offering "Green Source Products" complete the same robust verification process to make it straightforward for electricity customers to understand the process and trust its accuracy. The CRU understands that such a verification process and this subsequent CRU information paper on suppliers' "Green Source Products" offerings should provide public confidence that appropriate oversight of suppliers' fuel source claims are in place.

Contents

Executive Summary	2
Public/ Customer Impact Statement.....	3
Glossary of Terms and Abbreviations.....	5
1. Introduction.....	6
1.1 Commission for Regulation of Utilities	6
1.2 Background.....	6
1.3 Purpose of Paper.....	7
1.4 Structure of Paper	7
1.5 Obligations Arising from this Paper	8
2. GSPV Process 2024	9
2.1 Methodology of the GSPV	9
2.2 PSO Attribution.....	9
2.3 Fuel Mix of Green and Non-Green Source Product Customers for 2024	11
2.4	15
Shortfall in GOs on an Individual Supplier Basis for 2024	15
2.5 Interim GSPV.....	15
2.6 FMD and GSPV Timelines.....	16
Appendix 1: GOs	17
Appendix 2: PSO Levy	20

Glossary of Terms and Abbreviations

Abbreviation or Term	Definition or meaning
AIB	Association of Issuing Bodies
BEIS	Department for Business, Energy, and Industrial Strategy
CRU	Commission for Regulation of Utilities
CO₂	Carbon dioxide
DfE	The Department for the Economy
EEA	European Economic Area
EECS	European Energy Certificate System
FMD	Fuel Mix Disclosure
GO	Guarantee of Origin
GSPV	Green Source Product Verification
kWh	Kilowatt Hour
MWh	Megawatt Hour
NI	Northern Ireland
OFGEM	The Office of Gas and Electricity Markets
PSO	Public Service Obligation
REFIT	Renewable Feed in Tariff
REGO	Renewable Energy Guarantee of Origin
IE	Republic of Ireland
SEMO	Single Electricity Market Operator
UK	United Kingdom

1. Introduction

1.1 Commission for Regulation of Utilities

This section summarises the relevant context and background for the Commission for Regulation of Utilities (CRU) responsibilities with regards to fuel mix and CO2 emissions information on all bills and promotional materials issued by Irish electricity suppliers to their electricity customers.

This information paper presents information on the result of the SEMO's annual verification process for 2024 of electricity suppliers in Ireland offering "Green Source Products" which have not attained an overall 100% renewable annual fuel mix for all their customers' demand as published in the Fuel Mix Disclosure and CO2 Emissions Report 2024 by CRU.

1.2 Background

In August 2015, the CRU published its decision with regard to the regulation of "Green Source Products" in the electricity retail market ([CER/15/205](#)). This decision set out that any electricity supplier in Ireland who offer "Green Source Products" must go through an annual ex-post verification process to confirm whether it has sufficient green attributes, i.e., Guarantees of Origin (GOs) certificates, to cover its sale of "Green Source Products". The decision also set out that this verification process would be administered by Single Electricity Market Operator (SEMO) and that the CRU would publish an information paper on the outcome of the verification process.

In [CRU18080](#), the CRU decided that suppliers with an Annual Fuel Mix Disclosure (FMD) of 100% renewable fuel sources do not have to partake in the GSPV process, as suppliers have already proven (with appropriate checks by SEMO) that 100% of the aggregated electricity demand of their "green" customers were served by electricity generated from renewable sources.²

"Green Source Products" are tariff plans offered by Irish suppliers guaranteeing the source of electricity to be 100% renewable for any customer on that plan. There are two main drivers for "Green Source Products" leading to the existence of two individual forms:

² It is for this reason that – for a given FMD disclosure year - the CRU exempts suppliers with a FMD of 100% renewable fuel sources from the concurrent GSPV verification process.

- 1) promoting renewable generation and supporting investment in environmentally beneficial schemes in European Economic Area (EEA) Member States³ (e.g., investment in a specific renewable generation technology or carbon offsets); and
- 2) ensuring that an Irish customer's electricity is sourced from renewable generation in Ireland or the EEA Member States.

It should be noted that the EU Renewables Directive and Irish legislation allow the use of green attributes, i.e., Guarantees of Origin (GO) certificates, for annual fuel mix for the purposes of demonstrating to final customers the share or quantity of energy from renewable sources in an electricity supplier's energy mix and in the electricity supplied to consumers. As such, suppliers are allowed to purchase green attributes, i.e., GO certificates, and use them to offset carbon dioxide (CO₂) emissions, and confirm to final Irish customers that the share or quantity of electricity they used came from renewable sources in Ireland or the EEA Member States.

1.3 Purpose of Paper

This information paper presents information on the result of the CRU's and SEMO's annual verification process for 2024 of any electricity suppliers in Ireland offering "Green Source Products" which have not attained an overall 100% renewable annual fuel mix for all their customers' demand. In addition, it provides the PSO and non-PSO split for suppliers with 100% renewable fuel mix.

- [CRU2024159](#): Information paper on Fuel Mix and CO₂ Emissions disclosure 2024.
- [CER/15/205](#): Regulation of Green Source Products in the Electricity Retail Market.
- [SEM/11/095](#): Decision paper on the Fuel Mix Disclosure in the Single Electricity Market.
- [CER/11/824](#): Decision on Supervisory Framework for Administration of Guarantees of Origin.

1.4 Structure of Paper

This information paper is structured as follows:

³ The European Economic Area (EEA) is made up of the Member States in the EU and additionally Norway, Lichtenstein, and Iceland.

- **Section 1:** Introduction to the context of this information paper.
- **Section 2:** Sets out the methodology of the GSPV process and presents the results of the verification process for 2024.

1.5 Obligations Arising from this Paper

As per the CRU decision on the regulation of green source products in the electricity retail market ([CER/15/205](#)), electricity suppliers have to make their GSPV results available on their website, via their telephone service and in hard copy, if requested. All suppliers who offer green source products have to provide the following statement on their bills:

“SUPPLIER Z” now offers green source products which is likely to change your fuel mix when compared to the supplier fuel mix shown. For information on your fuel mix and on the environmental impact of your electricity supply visit [www.SUPPLIER_Z.ie](#) or, for further details call 00XXX X XXX XXXX.”

Electricity suppliers licensed in Ireland must provide fuel mix information on all bills within two months of the publication of the SEM FMD and CO2 Emissions Information Paper. The publication of this information paper also requires suppliers to make their GSPV results available by the means stated above within two months of the date of publication.

2. GSPV Process 2024

2.1 Methodology of the GSPV

Electricity suppliers licenced in Ireland who offer “Green Source Products”, however do not have an annual FMD of 100% renewable fuel sources, should liaise with SEMO who will advise them of what is required to have their “Green Source Products” verified⁴. Suppliers have to provide the following to SEMO:

- A green source submission, which details the total aggregate demand kilowatt hours (kWh) of all the supplier’s customers who are availing of “Green Source Products”; and
- 1. An independent audit of the content of the “Green Source Products” submission. It is the responsibility of the supplier to procure and deliver this independent audit.

From these submissions, SEMO determines and confirms to the supplier the percentage of their “Green Source Products” demand that has been met from renewable sources in Ireland or green attributes, i.e., GO certificates⁵ from the European Economic Area (EEA) Member States. Additionally, SEMO provides the fuel mix for the supplier’s green and non-green customers.

It should be noted that suppliers who have proved that their 100% electricity is produced from renewable sources through the annual Fuel Mix Disclosure (FMD) are exempted from the Green Source Product Verification (GSPV) process as they have already proved (through appropriate checks) their “Green” claims. Additionally, it should be noted that where the CRU has doubts about the reliability of a supplier’s “Green” claim, or its marketing related to “Green Source Products”, investigation and ultimately, enforcement action may be taken to address the situation.

2.2 PSO Attribution

The Public Service Obligation (PSO) levy is a government subsidy charged to all electricity customers in Ireland. It is designed by the Irish Government and currently supports national policy objectives related to renewable energy and towards achieving a low-carbon economy. The proceeds of the levy are used to contribute to the additional costs incurred by PSO-

⁴ <https://www.sem-o.com/markets/green-source-product-veri/>

⁵ see Appendix 1

supported renewable electricity generation which are not recovered in the electricity market, typically via contracts that suppliers have in place with electricity generators.

PSO-supported renewable generation must be attributed equally across all customers of the supplier (irrespective of which customers are on a specific green source product or not). This is calculated by SEMO by dividing the total amount of PSO supported renewable generation that the supplier is contracted with by the supplier's total demand for the period. Suppliers offering "Green Source Products" are required to allocate PSO supported renewable generation evenly amongst all of their customers – i.e., all customers of the supplier will receive the same % of renewable sources associated with PSO renewable generation.

This approach is adopted because all customers pay (and hence contribute) to the support of PSO renewable generation through the PSO levy. However, the allocation of PSO supported generation varies from supplier to supplier, as it is dependent upon the number and volume of PSO contracts that a supplier and the Outcome of the GSPV Process for 2024

For 2024, four suppliers who were offering "Green Source Products" opted to verify their consumption through GSPV process as they did not have an overall annual FMD of 100% renewable fuel sources. These suppliers have been confirmed through the GSPV process to have sourced the renewable electricity or green attributes, i.e., GOs, for their "Green Source Products".

The four suppliers who successfully completed the GSPV process in 2024 were: Electric Ireland, Prepay Power, Arden Energy and Energia Republic of Ireland.

Table 1: Suppliers in Ireland who completed the GSPV process successfully for 2024.

Irish Supplier	GSPV passed
Electric Ireland⁶	YES
PrePay Power	YES
Arden Energy	YES

⁶ Note that ESB Customer Supply and ESB IE Independent Energy electricity supply licences are branded as Electric Ireland .IE.

Energia Rol	YES
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The following suppliers, who offered “Green Source Products” in 2024, were confirmed through the FMD process as having a 100% renewable fuel mix, and therefore were not obliged to complete the GSPV process:

Table 2: Suppliers in Ireland who were confirmed through the FMD process as having a 100% renewable fuel mix.

Irish Supplier
Captured Carbon Limited
Panda Power Limited
Go Power (IE)
SSE Airtricity (IE)
Flogas Enterprise Solutions (IE)
Pinergy
Cenergise Trading Limited
Ecopower
ElectroRoute Energy Supply
Flogas Natural Gas Limited
Statkraft Markets GmbH
Edenderry Supply Company
Dublin Waste to Energy Supply
Bord Gais Energy
Axpo
BRI Green Energy Supply/Orsted

The following suppliers did not offer any “Green Source Products” in 2024, so were not required to partake in the GSPV process:

Table 3: Suppliers in Ireland who did not offer any green source products in 2024.

Irish Supplier
Waterpower Engineering Limited
Community Power

2.3 Fuel Mix of Green and Non-Green Source Product Customers for 2024

Table 4 to Table 9 below outline the fuel mixes for those suppliers having a combination of some customers who were supplied 100% “Green Source Products” and others who were

supplied “Non-Green Source Products” in 2023. These tables also include the split of the suppliers’ renewable fuel sources into:

- **PSO:** the share which was allocated from the supplier’s procurement of electricity through contracts supported by the PSO Levy; and
- **Non-PSO:** the combination of the renewable electricity which was not supported by the PSO levy and the green attributes, i.e., imported GO certificates by Irish suppliers from the European Economic Area (EEA) Member States⁷.

For each supplier, this is divided out to show the fuel mix for providing the electricity to a supplier’s “Green” and “Non-Green” customer. Additionally, the annual FMD submitted by the supplier for its overall fuel mix across all its customers alongside the average all-Island fuel mix is provided for comparison. At the bottom of these tables, the environmental impact of each kWh of electricity used by the various customer groups is provided in the form of CO2 emissions in grams per kWh. It should be noted that the average All-Island Market fuel mix provided covers Ireland (IE) and Northern Ireland (NI). Moreover, it should be noted that the overall annual FMD supplier mix and the mix for each cohort of “Green” and “Non-Green” customers applies to IE only.

Table 8 below shows suppliers with an annual FMD of 100% renewable fuel sources. It should be noted that these suppliers only have green customers. The share of renewable electricity fuel sources is split into the PSO levy, and the renewable sources purchased without the PSO levy⁸.

Table 4: Suppliers with “Green” and “Non-Green” Source Customers - [Electric Ireland](#).

Electricity Supplied has been sourced from the following fuels	Green Demand Customers Mix	Non-Green Demand Customers Mix	Annual FMD Supplier Mix	Average All-Island Market
Renewable	100.00%	60.39%	68.5%	62.35%
• PSO	13.30%	22.02%	-	-
• Non PSO	86.70%	77.98%	-	-

⁷ The European Economic Area (EEA) is made up of the Member States in the EU and additionally Norway, Lichtenstein, and Iceland.

⁸ The PSO levy compensates electricity suppliers for the additional costs they may incur by purchasing electricity generated by renewable sources (see Appendix 2 below). This is via government-designed contracts that suppliers have in place with electricity generators through the Renewable Energy Feed in Tariff ([REFIT](#)) schemes/supports.

Gas	0.00%	36.76%	29.2%	34.72%
Oil	0.00%	1.28%	1.0%	1.32%
Coal	0.00%	1.08%	0.9%	1.12%
Other	0.00%	0.48%	0.4%	0.49%
Total	100.00%	100.00%	100.00%	100.00%
Environmental Impact				
CO2 Emissions	0 g per kWh	169 g per kWh	134 g per kWh	163 g per kWh
Radioactive Waste	0 g per kWh	0 g per kWh	0 g per kWh	0 g per kWh

Table 5: Suppliers with “Green” and “Non-Green” Source Customers – PrePay Power.

Electricity Supplied has been sourced from the following fuels	Green Demand Customers Mix	Non-Green Demand Customers Mix	Annual FMD Supplier Mix	Average All-Island Market
Renewable	100.00%	29.11%	30.00%	62.35%
• PSO	5.92%	20.35%	-	-
• Non PSO	94.08%	79.65%	-	-
Gas	0.00%	64.96%	64.2%	34.72%
Oil	0.00%	2.68%	2.6%	1.32%
Coal	0.00%	2.26%	2.2%	1.12%
Other	0.00%	1.0%	1.0%	0.0%
Total	100.00%	100.00%	100.00%	100.00%
Environmental Impact				
CO2 Emissions	0 g per kWh	311 g per kWh	308 g per kWh	163 g per kWh
Radioactive Waste	0 g per kWh	0 g per kWh	0 g per kWh	0 g per kWh

Table 6: Suppliers with “Green” and “Non-Green” Source Customers – Arden Energy.

Electricity Supplied has been sourced from the following fuels	Green Demand Customers Mix	Non-Green Demand Customers Mix	Annual FMD Supplier Mix	Average All-Island Market
Renewable	100.00%	27.17%	30.30%	62.35%
• PSO	5.92%	21.80%	-	-
• Non PSO	94.08%	78.20%	-	-

Gas	0.00%	66.73%	63.8%	34.72%
Oil	0.00%	2.75%	2.60%	1.32%
Coal	0.00%	2.32%	2.22%	0.49%
Other	0.00%	1.02%	100.0%	0.49%
Total	100.00%	100.00%	100.00%	100.00%
Environmental Impact				
CO2 Emissions	0 g per kWh	320g per kWh	306 g per kWh	163 g per kWh
Radioactive Waste	0 g per kWh	0 g per kWh	0 g per kWh	0 g per kWh

Table 7: Suppliers with “Green” and “Non-Green” Source Customers – [Energia Rol](#)

Electricity Supplied has been sourced from the following fuels	Green Demand Customers Mix	Non-Green Demand Customers Mix	Annual FMD Supplier Mix	Average All-Island Market
Renewable	100.00%	49.05%	75.5%	62.35%
• PSO	29.47%	60.08%	-	-
• Non PSO	70.53%	39.92%	-	-
Gas	0.00%	46.69%	22.5%	34.72%
Oil	0.00%	1.92%	0.9%	1.32%
Coal	0.00%	1.63%	0.8%	1.12%
Other	0.00%	0.72%	0.3%	0.49%
Total	100.00%	100.00%	100.00%	100.00%
Environmental Impact				
CO2 Emissions	0 g per kWh	224 g per kWh	108 g per kWh	163 g per kWh
Radioactive Waste	0 g per kWh	0 g per kWh	0 g per kWh	0 g per kWh

Table 8: PSO and Non-PSO where annual FMD is 100% renewable fuel sources.

Irish Supplier	PSO	Non PSO
Bord Gais Energy	35.6%	64.4%
BRI Green EnergySupply/Orsted	62.7%	37.3%

Axpo	5.9%	94.1%
Captured Carbon Limited	100%	0.00%
Panda Power	23.2%	76.8%
Go Power (IE)	5.9%	94.1%
SSE Airtricity (IE)	31.20%	68.80%
Flogas Enterprise Solutions (IE)	49.1%	50.9%
Pinergy	5.9%	94.1%
Cenergise Trading	5.9%	94.1%
Ecopower	5.9%	94.1%
ElectroRoute Energy Supply	100.0%	0.0%
Flogas Natural Gas	5.9%%	94.1%
Statkraft Markets GmbH	100%	0%
Edenderry Supply Company Limited	100%	0%
Dublin Waste to Energy Supply	0%	100%

2.4

Shortfall in GOs on an Individual Supplier Basis for 2024

As per section above, all electricity suppliers offering “Green Source Products” who entered the GSPV process in 2024 passed the GSPV process with no shortfall in green attributes, i.e., GO certificates.

2.5 Interim GSPV

Given that the annual GSPV process only happens once every 12 months, SEMO, in its role in administering the GSPV, has developed an “interim GSPV” process⁹. This process is applied to those suppliers who do not have historical evidence of meeting the GSPV requirements, although have started offering “Green Source Products”. This interim process provides assurance to consumers that such suppliers are on track to meet their “Green Source Products” assurances to Irish electricity consumers.

Such suppliers who wish to commence offering green products should refer to the CRU’s general clarifications¹⁰ and follow the interim GSPV process: details of the process are available by contacting guaranteesoforigin@sem-o.com.

2.6 FMD and GSPV Timelines

Suppliers offering “Green Source Products” which do not have a final annual fuel mix of 100% renewable fuel sources shall provide their GSPV submission one month after confirmation of their final FMD.

It should be noted that in 2025, the 2024 FMD and GSPV timeline were as follows:

- Supplier FMD declaration deadline 01/04/2025
- Final supplier FMD confirmed 20/08/2025
- Supplier GSPV submission deadline 09/10/2025
- Supplier GSPV issued to the CRU 23/10/2025
- Supplier GSPV issued to suppliers 20/11/2025

It is intended that similar timelines will be used in the administration of the FMD and GSPV processes for the 2025 year, as will be calculated and published in 2026.

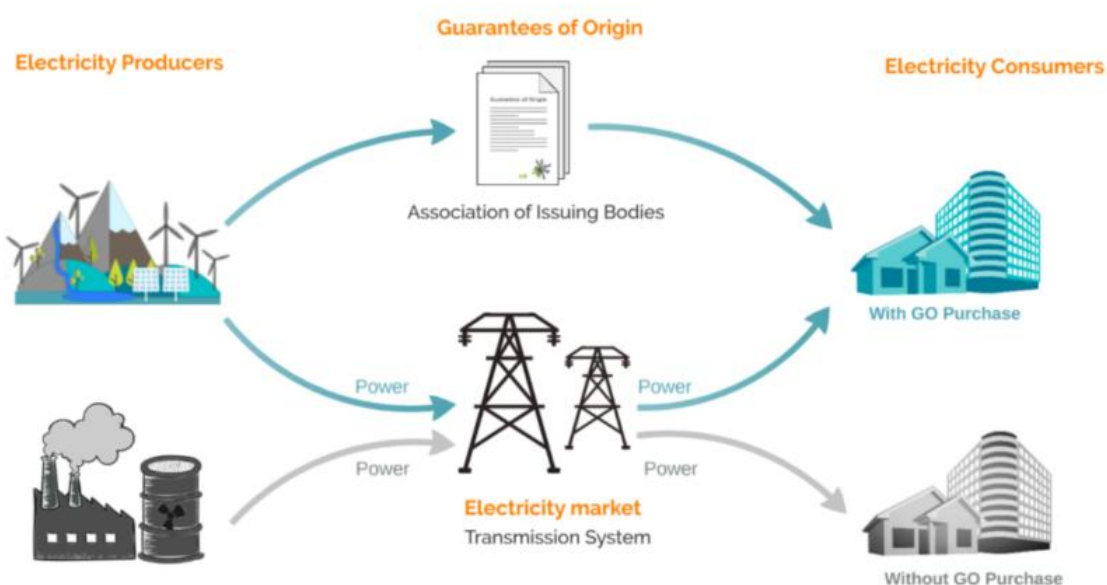
⁹ <https://www.sem-o.com/markets/green-source-product-veri/>.

¹⁰ For references and links, see [the Fuel Mix Disclosure Information on the CRU’s website](#).

Appendix 1: GOs

A Guarantee of Origin (GO) is an energy electronic certificate defined in the European Directive [2018/2001/EC](#) (and its predecessors [2009/28/EC](#) and [2001/77/EC](#)). GOs can be freely traded between the European Economic Area (EEA) Member States¹¹, as accepted by the EU law. Guarantees of Origin aim is to show to a final energy customer that a given share or quantity of energy was produced from renewable sources, including promoting the generation of electricity from renewable sources in the EEA Member States.

Figure 1: GO role in electricity market.



Each GO unit represents one Megawatt hour (MWh) of renewable energy produced and is issued once a month at the request of the producer for each MWh of electricity fed into the network. When renewable power plants in the EEA Member States produce 1 MWh of renewable energy, a GO certificate can be issued for that produced unit of renewable energy.¹² The certificate would state how, where and when that unit of green energy was produced. Issued GOs have the following information:

- Source of the energy;

¹¹ The European Economic Area (EEA) is made up of the Member States in the EU and additionally Norway, Lichtenstein, and Iceland.

¹² A GO is only allowed to be used once and cannot be duplicated or copied.

- Dates when it was produced;
- Identity, location, type, and capacity of the production facility;
- Whether the GO relates to electricity or heating or cooling;
- Whether and to what extent the installation has benefited from support;
- Date when the installation became operational;
- Date and country of issue; and
- Unique identification number.

GO certificates automatically expire 12 months from the end of the month of production of electricity. Suppliers have to use GO certificates before they expire and declare what disclosure year the certificates are going to be used for. GO certificates can only be used for FMD for the year they were issued or the following disclosure year, i.e., GOs corresponding to production in January 2021 could have been used for the 2021 or 2022 FMD. Once a GO has been declared for a disclosure year, it is terminated and cannot be used again.

GOs do not directly impact the sale of electricity, nor does it affect the flow in the Irish electricity grid, as they are not tied to the physical delivery of electricity. By purchasing GO certificates from the EEA Member States, Irish suppliers can demonstrate that the electricity they sold to their final customers comes from a renewable source. There could be cases where Irish electricity suppliers sell renewable electricity without actually directly procuring or generating renewable energy kilowatt hours (kWh) in Ireland. As such, GO certificates can allow electricity suppliers and large energy users to reduce their carbon footprint and meet renewable energy targets, i.e., to ensure that their entire electricity sold or consumed comes solely from renewable sources. In this case, often the calculated overall FMD for Ireland may have a higher percentage share of the renewable fuel source category than the share which would otherwise be indicated by the actual physical generation of renewable electricity in it. It should be noted that in the previous All-Island FMD, SEMO, in conjunction with both RAs, provided an update on GOs and REGOs arrangements in the EU, NI and UK. As a result of Brexit, Renewable Energy Guarantees of Origin (REGOs) from the United Kingdom (UK) are not useable as renewable certificates within European Union (EU) Member States since 1 January 2021.¹³ The latest arrangements on GOs and REGOs in the EU, NI and UK are summarised as follows:

¹³ [Notification](#) from the European Commission, issued on 7 March 2018.

- **For Suppliers licensed in Northern Ireland:** The UK Government announced in July 2022 its intention to cease the recognition of EU GOs from April 2023. EU GOs were eligible for the 2022 reporting period. The Government will ensure Ofgem will continue to issue REGOs to allow electricity suppliers in NI to comply with their FMD obligations.¹⁴

It should be noted that the NI Government has not made a decision to disallow the use of EU GOs in NI. However, market participants should monitor communications or agreements from either the EU, NI or UK authorities with regards to this position.

- **For Suppliers licensed in Ireland:** From 1 January 2021, UK REGOs are not accepted for import or cancellation for FMD in Ireland.

Insofar that the CRU is made aware, should subsequent communications or agreements from either the EU or UK authorities indicate a change in this position, both RAs in conjunction with SEMO, will provide SEM market participants with an update on any changes to any future FMD processes or the policy.

¹⁴ <https://www.ofgem.gov.uk/environmental-and-social-schemes/renewable-energy-guarantees-origin-rego/renewable-energy-guarantees-origin-rego-electricity-suppliers-and-generators/guarantees-origin-goos>

Appendix 2: PSO Levy

The Public Service Obligation (PSO) levy is a government subsidy charged to all electricity customers in Ireland. It is designed by the Irish Government and currently provides support for renewable energy projects, such as wind energy, in order to help achieve a low-carbon future. The proceeds of the levy are used to contribute to the additional costs incurred by PSO-supported renewable electricity generation which are not recovered in the electricity market, typically via contracts that suppliers have in place with electricity generators.

For the purpose of GSPV, the share of each supplier's renewable electricity fuel source obtained via the PSO levy, is equally attributed amongst both their "Green" and "Non-Green" customers. This is because all customers contribute to the PSO levy in their electricity charges, so are considered to have that proportion of PSO renewable electricity attributable to their usage.

This is calculated by dividing the total amount of PSO supported renewable generation that the supplier is contracted with by the supplier's total demand for the period. The PSO is then allocated to the "Green" and "Non-Green" customers based on their percentage shares.

Whilst any individual supplier's customers are all provided the same allocation of PSO support generation, the allocation of PSO supported generation varies from supplier to supplier. This is because it is dependent upon the number and volume of PSO contracts that a supplier has. The proceeds from the PSO levy are paid to suppliers who have contracted with PSO supported electricity generators, who in turn pay for the electricity generated in line with the contract that it struck with the generator. Suppliers are free to compete for 15-year contracts with generators that qualify for PSO support. With this open competition, suppliers have entered into varying numbers of PSO supported contracts. In the calculation of a supplier fuel mix, the fuel mix considers:

- the PSO supported renewable contracts that the supplier has entered into;
- the number of GOs that the supplier is declaring for the period in question; and
- any non-renewable generation that the supplier is declaring.

It should be noted that renewable generators who are in support schemes, (i.e., PSO,) and who want to register to receive electricity GOs, have to contact the Department of Environment and Climate Change as per [CER/11/824](#) and the RESS Ts and Cs.