POLICY NOTE

THE ENERGY PERFORMANCE OF BUILDINGS (SCOTLAND) AMENDMENT REGULATIONS 2026

SSI 2026/XXX

The above instrument was made by the Scottish Ministers in exercise of the powers conferred by sections 1 and 49(1) of the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021, sections 250 and 331(2) of the Energy Act 2023 and all other powers enabling them to do so. The instrument is subject to affirmative procedure.

Summary Box

This instrument amends the Energy Performance of Buildings (Scotland) Regulations 2008 and the Energy Performance of Buildings (Scotland) Regulations 2025. These regulations provide the legislative basis for the operation of the Energy Performance Certificate (EPC) system and EPC assessor market within Scotland.

EPCs are an important source of information for current and potential building owners and tenants to help them understand the energy performance of their building. Valid EPCs must be provided when a building is advertised for sale or for let to a new tenant, and upon completion of construction of a new building. They must also be displayed in certain large buildings.

The instrument makes amendments which delay the date on which the 2025 Regulations come fully into force from 31 October 2026 to 30 April 2028, and alters the dates of saving and transitional provisions in accordance with the amended dates.

The delay in bringing the 2025 Regulations into force responds to the decision by the UK Government to move the launch of its plans for EPC reform to the second half of 2027, meaning that the Scottish Regulations could not come into force as planned in October 2026. This is because the Scottish and UK Governments are jointly developing the technical and operational infrastructure needed to support the 2025 Regulations coming into force. This includes development of the new *Home Energy Model* (HEM) calculation methodology, which is owned by the UK Government, and development of a new EPC Register infrastructure, including the *Energy Calculation as a Service* (ECaaS) system. The delay to bringing the 2025 Regulations into force allows time to finalise this infrastructure, for the market to prepare for the transition, to allow EPC assessors to be trained, and for the Approved Organisations to develop the operational infrastructure to support the new methodology.

The instrument also ensures that increases in the fees which may be charged for registration of energy performance data relating to buildings will still increase on 31 October 2026 as originally planned under Regulation 15 of the 2025 Regulations. This increase will now be applied by replacing regulations 10 and 10A of the 2008 Regulations. The increase in fees will cover the cost of developing and establishing the new technical and operational infrastructure for EPCs to support and protect consumers, which is already underway (register of certificates, statutory calculation methodology, audit regime) and being phased in whilst the 2008 Regulations remain in force.

There is no other change to the substance or content of the 2025 Regulations and has been no change to the Scottish Government's policy objectives for EPC reform.

Policy Objectives
The Scottish Government's policy objectives for EPC reform remain the same as set out in the Policy Note accompanying the Energy Performance of Buildings (Scotland) Regulations 2025 (SSI 2025/417)**1**. There has been no change to the substance of our policy for EPC reform.

The policy objectives of the amendments made by the Energy Performance of Buildings (Scotland) Amendment Regulations 2026, have been to ensure a credible timeline for the transition to reformed EPCs. Their purpose is to establish new in-force dates for the 2025 Regulations and new transitional and savings provisions to reflect delays to the UK-wide timeline for EPC reform.

Original timeline for EPC reform
Reformed EPCs were originally due to become available from 31 October 2026, when the 2025 Regulations were due to be brought fully into force. This timeline reflected previous agreements with the UK Government on the timeline for EPC reform across the UK being implemented in October 2026.

Aligning the timeline for reform across the UK has been necessary to reflect the fact that the EPC assessor market operates across the UK, and that operational and technical infrastructure for calculating and registering EPCs is also being shared between the Scottish and UK governments. This includes the statutory calculation methodology for generating EPCs under Regulation 7 of the 2008 Regulations and under Regulation 10 of the 2025 regulations. The current *Standard Assessment Procedure* methodology used under the 2008 Regulations is owned by the UK Government, as is the new *Home Energy Model* being developed for approval under the 2025 Regulations. Likewise, the organisations which oversee, accredit, audit and train EPC assessors ('Approved Organisations' under the 2008 and 2025 Regulations) generally operate across the UK.

The considerable amount of shared technical and operational infrastructure reflects the history of the EPC legislative regime developed when the UK was a member of the EU and responsible for transposing the original Energy Performance of Buildings Directive**2** and its subsequent recasts, which form part of the body of assimilated EU law.

On 9 March 2026, the UK Government announced that, following engagement with industry on the delivery timeline, it had decided to move the launch of EPC reform in England and Wales to the 'second half of 2027', and is continuing to work with industry on the detailed implementation arrangements. Given that the 2025 Regulations are reliant upon the UK Government developing the *Home Energy Model* to be approved by the Scottish Ministers as a statutory calculation methodology under Regulation 10, as a result, the Scottish Government, in March 2026, also had to announce a delay to bringing the 2025 Regulations into force in Scotland.

Revised timeline for EPC reform
The amendments made by the 2026 Regulations to the 2025 Regulations reflect the further discussions which the Scottish Government has had with the UK Government and with the assessor industry since March 2026. The 2025 Regulations will now be brought fully into force on 30 April 2028, rather than 31 October 2026, as originally intended.

1 https://www.legislation.gov.uk/ssi/2025/417/pdfs/ssipn_20250417_en_001.pdf
2 https://eur-lex.europa.eu/eli/dir/2002/91/oj/eng

This revised timeline for reform reflects the shared implementation plan that has been agreed with the UK Government and with the EPC assessor industry since announcing the delay to reforms during March 2026. We now believe there is a credible timeline for reform which ensures that there is sufficient time for the UK *Home Energy Model* and supporting infrastructure to be finalised, and for the assessor industry to then be trained and ready to implement the reforms so that they launch successfully in the property market.

The shared implementation plan also allows for the work that the Scottish Government has already set in train (to design, build and test the new EPC Register, statutory calculation methodology, design and implementation of new onsite audit regime and establishment of the Scottish EPC Accreditation Scheme) to continue in parallel before the new regulations come into force.

The plan will see the Scottish and UK Governments taking a phased transition to 'go-live' of EPC reform across the UK. We will work with industry and stakeholder to plan and communicate the full details as the programme progresses.

The UK Government has publicly committed to implementing its reforms during 'the second half of 2027', and is continuing to work with industry on the detailed implementation arrangements. The UK Government has not reached final decisions on this at the point at which the Scottish Government has to introduce the amending regulations to prevent the 2025 Regulations coming into force on 31 October 2026.

The Scottish Government has therefore decided to plan for the implementation of new EPCs from April 2028 to provide additional contingency within its implementation timetable. This reduces the risk of further amendment to the Scottish regulations, and the uncertainty that this would create for the property market and impacted stakeholders.

In all other respects, the shared implementation plan which will see the *Home Energy Model* finalised, the new EPC register and *Energy Calculation as a Service* (ECaaS) infrastructure built and tested, and the assessor industry trained and ready to issue the new certificates, will remain the same across the UK.

The Scottish Government is committed to investing in the elements of the programme to support consumers. As such, lodgement fees will rise as planned, on 31 October 2026, which will ensure technical and operational infrastructure is ready, and consumers are further protected by the development of an effective audit regime. This work is already in-train and needs to progress in alignment with the UK Government's development timeline. This means that it will be tested and available for the EPC assessor industry to use for training during 2027, in order to be ready for go-live, in Scotland, in April 2028.

Substance of amendment to the 2008 and 2025 regulations

The Energy Performance of Buildings (Scotland) Amendment Regulations 2026 make amendments to the Energy Performance of Building (Scotland) Regulations 2008 and the Energy Performance of Buildings (Scotland) Regulations 2025:

- To allow for the lodgement fee which may be charged by the Keeper of the Register (the Scottish Ministers) for registration of an EPC to increase as already planned on 31 October 2026 from £2.60 to £6.00 for domestic properties and from £12.10 to £15.50 for other properties.

- To amend the date on which the Energy Performance of Buildings (Scotland) Regulations 2025 come fully into force from 31 October 2026 to 30 April 2028 and to alter the dates of saving and transitional provisions in accordance with the amended dates.

There is no other change to the substance of the reforms on which we previously consulted during 2021, 2023 and 2025, and on which we set out our final Government Response in October 2025. The remainder of the Energy Performance of Buildings (Scotland) Regulations 2025 will remain as approved by the Scottish Parliament in December 2025.

Provisions within the 2025 Regulations relating to the establishment of the new Scottish EPC Accreditation Scheme and to appointment of Approved Organisations (Regulations 11 and 12) came into force on 1 January 2026 and these provisions remain in-force. The Accreditation Scheme remains open for new applicants who will be appointed in advance of the remainder of the 2025 Regulations, as amended, coming into force on 30 April 2028. This allows sufficient time for new and existing participants in the market to secure their approval and to plan for their business.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 (the Act), the Scottish Ministers certify that, in their view, the Energy Performance of Buildings (Scotland) Regulations 2025, as amended by the Energy Performance of Buildings (Scotland) Amendment Regulations 2026 are compatible with the UNCRC requirements as defined by section 1(2) of the Act.

Statements required by the European Union (Withdrawal) Act 2018

The Minister for Europe, External Affairs and Energy, Stephen Gethins, has made the following statement under paragraph 16(2) of Part 1 of schedule 8 of the European Union (Withdrawal) Act 2018:

"In my view, there are good reasons for the amendment of the Energy Performance of Buildings (Scotland) Regulations 2025, which in turn amend and ultimately revoke the Energy Performance of Buildings (Scotland) Regulations 2008, made under section 2(2) of the European Communities Act 1972. The 2008 Regulations will be superseded and replaced by the 2025 Regulations, as amended.

"The 2025 Regulations, as amended, re-enact, with modifications, existing requirements of the 2008 Regulations and provide for continuity of existing provisions for ensuring that Energy Performance Certificates (EPCs) must be provided under specified circumstances, whilst ensuring that at the same time they update the requirements for their production through the introduction of a new rating system that will provide more relevant information to current and prospective building owners and tenants on the energy performance and emissions of their building".

The Minister for Europe, External Affairs and Energy has the made the following statement under paragraph 16(3) of Part 1 of schedule 8 of the European Union (Withdrawal) Act 2018:

"The Energy Performance of Buildings (Scotland) Regulations 2008 transposed provisions of Directive 2002/91/EC and Directive 2010/31/EU on Energy Performance Certificates (EPCs). The 2008 Regulations are assimilated law and will be revoked and replaced by the Energy Performance of Buildings (Scotland) Regulations 2025, as amended by the Energy Performance of Buildings (Scotland) Amendment Regulations 2026. The effect is that the assimilated law in the form of the 2008 Regulations made under section 2(2) will be revoked. But The Energy Performance of Buildings (Scotland) Regulations 2025, as amended, will have the effect of re-enacting with modifications the 2008 Regulations and will therefore maintain and improve existing standards. The Energy Performance of Buildings (Scotland) Regulations 2025, as amended, will continue to ensure that all buildings sold, let to a new tenant, or newly constructed have a valid EPC. EPCs must also continue to be displayed in certain large buildings. The new 2025 Regulations, as amended, will allow Scottish EPC legislation to continue to broadly align with the provisions on EPCs within Directive (EU) 2024/1275 on the Energy Performance of Buildings (recast), which aims to modernise EPCs and improve their quality and reliability – ambitions the Scottish Government shares. The provisions in the 2025 Regulations, as amended, are consequently largely in keeping with the current regime made under section 2(2), and which is being revoked and replaced. The effect of the provision on assimilated law is to maintain and improve existing standards".

Statement required under The UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021

A narration of the necessary statements under the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021 are contained in Annex B to this policy note.

EU Alignment Consideration

The Scottish Government's policy objectives for continuing to align where possible and meaningful with the EU's Energy Performance of Buildings Directive as recast**3** remain the same as set out in the Policy Note accompanying the Energy Performance of Buildings (Scotland) Regulations 2025 (SSI 2025/417).**4** There has been no change to the substance of our policy for EU alignment within the amendments made by the 2026 Regulations.

Consultation

The Scottish Government has consulted with the EPC assessor industry's representatives including the Property Energy Professionals Association, Approved Organisations, and the UK Government, when making its amendments to these regulations. It has also ensured that all impacted stakeholders have been informed that the 2025 Regulations will not come into force as planned on 31 October 2026, and that the Scottish Government will need to lay amending regulations to set a new in force date. Further information on the consultation used to inform the Energy Performance of Buildings (Scotland) Regulations 2025 is set out in the Policy Note accompanying the Energy Performance of Buildings (Scotland) Regulations 2025 (SSI 2025/417)**5**.

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3 https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L_202401275&pk_keyword=Energy&pk_content=Directive
4 https://www.legislation.gov.uk/ssi/2025/417/pdfs/ssipn_20250417_en_001.pdf
5 https://www.legislation.gov.uk/ssi/2025/417/pdfs/ssipn_20250417_en_001.pdf

Impact Assessments

The following impact assessments have been updated for the Energy Performance of Buildings (Scotland) Regulations 2025, as amended by the Energy Performance of Buildings (Scotland) Amendment Regulations 2026:

• Child Rights and Wellbeing Impact Assessment (CRWIA);
• Equality Impact Assessment (EQIA);
• Island Communities Impact Assessment (ICIA);
• Fairer Scotland Duty (FSD); and
• Data Protection Impact Assessment (DPIA)

All are published on the Scottish Government website.

Financial Effects

An updated Business and Regulatory Impact Assessment (BRIA) for the Energy Performance of Buildings (Scotland) Regulations 2025, as amended by the Energy Performance of Buildings (Scotland) Amendment Regulations 2026, has been published alongside the Regulations. The updated impact assessment confirms that the impacts previously identified remain valid, and no material changes to those impacts, other than of their timing, have been identified.

Heat in Buildings Policy & Regulation Division
Directorate for Energy & Climate Change
Scottish Government

August 2026

Annex A – Summary of Regulations

The below summary of the Energy Performance of Buildings (Scotland) Amendment Regulations 2026 do not form part of the SSI and have not been endorsed by Parliament.

This summary helps explain what each regulation means in practice. The summary is not, and is not intended to be, a comprehensive description of the SSI.

Regulation	Summary
1. Citation, Commencement and Extent	This Regulation establishes the title and legal scope of the regulations. The regulations come into force on 30 October 2026, other than Regulation 2, which comes into force on 31 October 2026, and apply to Scotland.
2. Amendment of the Energy Performance of Buildings (Scotland) Regulations 2008	This Regulation amends the Energy Performance of Buildings (Scotland) Regulations 2008 to restate the relevant function of maintenance of a register of energy performance data to enable an increase in the fees which the keeper of the register may charge for registration of data on the register. On 31 October 2026, the fee which may be charged for registration of energy performance data relating to a dwelling is increased from £2.60 to £6.00 and for energy performance data relating to other properties is increased from £12.10 to £15.50. This amendment allows fees to increase as planned on 31 October 2026 under Regulation 10A of the 2008 Regulations, as was previously the case under the 2025 Regulations (Regulation 15), had they been brought into force on 31 October 2026 as originally planned. Fees under the 2025 Regulations (Regulation 15) will remain at £6.00 for dwellings and £15.50 for other properties when they come into force on 30 April 2028.
3. Amendment of the Energy Performance of Buildings (Scotland) Regulations 2025	This Regulation amends the date on which the Energy Performance of Buildings (Scotland) Regulations come fully into force from 31 October 2026 to 30 April 2028 and alters the dates of saving and transitional provisions in accordance with the amended dates. The amendments modify the transitional provisions of Regulation 38 of the 2025 Regulations which now allow that (to meet the requirements of Regulations 5 and 7), the 'relevant period' within which either an EPC and recommendations report issued in accordance with the 2008 Regulations, or an EPC and property report issued in accordance with the 2025 Regulations, meets these requirements now begins on 30 April 2028 and ends on the earlier of, the date on which the building is first sold or let, or 30 April 2029. After the earlier of those dates, only an EPC and property report issued in accordance with the 2025 regulations will meet the requirements of Regulation 5 and 7, unless the building is a short term let, in which case, these requirements now begin on 30 April 2028 and end on 30 April 2029.

	The amendments also modify the transitional provisions of Regulation 38 of the 2025 Regulations which now allow that (to meet the requirements of Regulation 13) either an EPC and property report issued in accordance with the 2025 Regulations, or an EPC and recommendations report issued in accordance with the 2008 Regulations, meets these requirements until 31 October 2033.

Annex B

Statements required under section 8 of the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021 when using the power in section 1(1) of that Act

Statement explaining: (a) the instrument or draft, (b) why, in the Scottish Ministers' opinion, there are good reasons for making the provision contained in the instrument or draft, (c) the law before IP completion day which is relevant to the provision, and (d) the effect (if any) of the provision on retained EU law.

The Minister for Europe, External Affairs and Energy, Stephen Gethins, has made the following statement:

"In my view, there are good reasons for the amendment of the Energy Performance of Buildings (Scotland) Regulations 2025, which in turn amend and ultimately revoke the Energy Performance of Buildings (Scotland) Regulations 2008, made under section 2(2) of the European Communities Act 1972. The 2008 Regulations will be amended, then superseded and replaced by the 2025 Regulations, as amended.

"The 2025 Regulations, as amended re-enact, with modifications, existing requirements of the 2008 Regulations and provide for continuity of existing provisions for ensuring that Energy Performance Certificates (EPCs) must be provided under specified circumstances, whilst ensuring that at the same time they update the requirements for their production through the introduction of a new rating system that will provide more relevant information to current and prospective building owners and tenants on the energy performance and emissions of their building".

"The Energy Performance of Buildings (Scotland) Regulations 2008 transposed provisions of Directive 2002/91/EC and Directive 2010/31/EU on Energy Performance Certificates (EPCs). The 2008 Regulations are assimilated law. They will be amended by the 2026 Regulations to introduce an increased fee for lodgement of energy performance certificate data. This will cover the increased costs of moving to the new technical infrastructure that is being introduced from autumn 2026 to coincide with the 2025 Regulations coming into force as originally planned on 31 October 2026. Work to build this technical infrastructure is already in-train and committed, and the increased fees under the 2008 Regulations will therefore cover the costs as set out in Scottish Government consultations and impact assessments associated with the 2025 Regulations (infrastructure to develop and build a new digital register, new calculation methodology and onsite audit regimes).

The 2008 Regulations will then be revoked and replaced by the Energy Performance of Buildings (Scotland) Regulations 2025, as amended by the Energy Performance of Buildings (Scotland) Amendment Regulations 2026. The effect is that the assimilated law in the form of the 2008 Regulations made under section 2(2) will be revoked. But the Energy Performance of Buildings (Scotland) Regulations 2025, as amended, will have the effect of re-enacting with modifications the 2008 Regulations and will therefore maintain and improve existing standards. The Energy Performance of Buildings (Scotland) Regulations 2025, as amended, will continue to ensure that all buildings sold, let to a new tenant, or newly constructed have a valid EPC. EPCs must also continue to be displayed in certain large buildings. The 2025 Regulations, as amended, will allow Scottish EPC legislation to continue to broadly align with the provisions on EPCs within Directive (EU) 2024/1275 on the Energy Performance of

Buildings (recast), which aims to modernise EPCs and improve their quality and reliability – ambitions the Scottish Government shares. The provisions in the 2025 Regulations, as amended, are consequently largely in keeping with the current regime made under section 2(2), and which is being revoked and replaced. The effect of the provision on assimilated law is to maintain and improve existing standards.

Statement explaining the effect (if any) of the instrument or draft on: (a) the Convention rights within the meaning of section 1 of the Human Rights Act 1998, and (b) other human rights contained in any international convention, treaty or other international instruments ratified by the United Kingdom.

The Minister for Europe, External Affairs and Energy, Stephen Gethins, has made the following statement: "In my view the Energy Performance of Buildings (Scotland) Regulations 2008 and 2025, as amended, do not contravene Convention rights within the meaning of section 1 of the Human Rights Act 1998 or any human rights contained in any international convention, treaty or other international instruments ratified by the United Kingdom".

Statement: (a) as to whether the instrument or draft amends, repeals or revokes any provision of equality legislation, and (b) if it does, explaining the effect of each such amendment, repeal or revocation.

The Minister for Europe, External Affairs and Energy, Stephen Gethins, has made the following statement: "In my view the Energy Performance of Buildings (Scotland) Regulations 2008 and 2025, as amended, do not amend, repeal or revoke any provision of equality legislation.".

Statement to the effect that, in relation to the instrument or draft, the Scottish Ministers have, so far as required to do so by equality legislation, had due regard to the need to eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010

The Minister for Europe, External Affairs and Energy, Stephen Gethins, has made the following statement: "In my view in relation to the Energy Performance of Buildings (Scotland) Regulations 2008 and 2025, as amended, the Scottish Ministers have had due regard to the need to eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010".

Statement explaining the effect (if any) of the instrument or draft on: (a) rights and duties relating to employment and health and safety, (b) matters relating to consumer protection, so far as it is within devolved competence (within the meaning of section 54 of the Scotland Act 1998) for the instrument or draft to have any such effect.

The Minister for Europe, External Affairs and Energy, Stephen Gethins, has made the following statement: "In my view the Energy Performance of Buildings (Scotland) Regulations 2008 and 2025, as amended, do not have any effect upon the rights and duties relating to employment and health and safety, and matters relating to consumer protection, so far as it is within devolved competence".

Statement: (a) as to whether, in relation to the instrument or draft, the Scottish Ministers have consulted: (i) such persons appearing to them to be representative of the interests of local authorities, (ii) any other person, and (b) if they have, setting out details of the consultation that they carried out.

The Minister for Europe, External Affairs and Energy, Stephen Gethins, has made the following statement: "the Scottish Ministers have consulted such persons appearing to them to be representative of the interests of local authorities, and have consulted any other person during public consultations in 2021, 2023 and 2025, ahead of laying the Energy Performance of Buildings (Scotland) Regulations 2025, as amended. Details of this consultation are set out in the policy note accompanying the regulations, under the section on consultation".

Statement setting out the likely financial implications of the provision contained in the draft.

The Minister for Europe, External Affairs and Energy, Stephen Gethins, has made the following statement: "In my view, the likely financial implications of the provision contained in the Energy Performance of Buildings (Scotland) Regulations 2008 and 2025, as amended, is set out in the policy note under the section on financial effects and in the updated Business and Regulatory Impact Assessment which has been published alongside the Regulations".

Statement setting out if the instrument or draft (a) is laid before a policy statement is published under section 6(1), (b) is laid during the period beginning with the day on which a copy of a revised policy statement is laid before the Scottish Parliament under section 7(1) and ending with the day on which the revised policy statement is published under section 6(2) or (3)(b)(i), or (c) contains provision that involves using the power under section 1(1) in a way that is not in accordance with the policy statement published under section 6, a statement explaining why, in the Scottish Ministers' opinion, there are good reasons for laying the instrument or draft at that time or, as the case may be, for using the power in that way

The Minister for Europe, External Affairs and Energy, Stephen Gethins, has made the following statement: "Section 9(9) of the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021, does not apply to the Energy Performance of Buildings (Scotland) Regulations 2008 and 2025, as amended".