STATUTORY INSTRUMENTS

2026 No. 701

ENERGY

The Energy Savings Opportunity Scheme (Amendment) Regulations 2026

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Laid before Parliament	*1st July 2026*
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The Secretary of State makes these Regulations in exercise of the powers conferred by sections 254 to 260 and 263 of the Energy Act 2023(**a**).

In accordance with section 263(1) of that Act, the Secretary of State has consulted such persons likely to be affected by the Regulations as the Secretary of State considers appropriate.

In accordance with section 263(8)(b)(iii) of that Act, the Secretary of State has consulted with the Department for the Economy in Northern Ireland.

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Energy Savings Opportunity Scheme (Amendment) Regulations 2026.

(2) These Regulations come into force on 22nd July 2026.

(3) These Regulations extend to England and Wales, Scotland and Northern Ireland.

Amendment of the Energy Savings Opportunity Scheme Regulations 2014

2. The Energy Savings Opportunity Scheme Regulations 2014(**b**) are amended in accordance with the following provisions.

Amendment to regulation 2 (interpretation)

3. In regulation 2(1)—

(a) in the appropriate places, insert the following definitions—

> ""ESOS action plan review" has the meaning given in regulation 27E(2);";
>
> ""previous compliance period" means, in respect of an ESOS assessment, the compliance period ending immediately before the compliance period to which that ESOS assessment relates;";

(b) omit the definitions of "display energy certificate" and "qualifying green deal assessment".

Amendment to regulation 3 (duty to review)

4. In regulation 3, omit paragraph (2).

Amendment to regulation 10 (publication of information)

5. In regulation 10(1)(c), for "Tables A to I" substitute "Tables A to K".

(**a**) 2023 c. 52.
(**b**) S.I. 2014/1643 as amended by S.I. 2018/1342, S.I. 2020/711 and S.I. 2023/1182; there are other amending instruments but none is relevant.

Amendment to regulation 16 (excluded undertakings)

6.—(1) Regulation 16 is amended as follows.

(2) In sub-paragraph (b), for the words "to which" to the end, substitute "that is subject to insolvency proceedings during the period beginning with the qualification date and ending with the compliance date, or".

(3) After sub-paragraph (b), insert—

"(c) a small or medium undertaking which is a relevant undertaking in accordance with regulation 15(1)(b), where, during the period beginning with the qualification date and ending with the compliance date—

(i) the large undertaking, in relation to which the undertaking is a group undertaking, is subject to insolvency proceedings, and

(ii) there is no other large undertaking—

(aa) in relation to which the undertaking is a group undertaking, and

(bb) which is not subject to insolvency proceedings.".

(4) In paragraph (2), for sub-paragraph (a) substitute—

"(a) "insolvency proceedings" means any proceedings under Parts A1 to 6 of the Insolvency Act 1986(**a**) or Parts 1A to 7 of the Insolvency (Northern Ireland) Order 1989(**b**) (as the case may be);".

Amendment to regulation 20 (duty to carry out ESOS assessment)

7. In regulation 20, omit ", which includes an energy audit,".

Amendment to regulation 21 (role of the lead assessor)

8. In regulation 21, after paragraph (2) insert—

"(2A) Within the period of seven days beginning with the day after the day on which a notification is made under paragraph (2)(b), the lead assessor must—

(a) notify their approval body of the completion of the ESOS assessment, including the date of completion;

(b) provide to the approval body—

(i) the responsible undertaking's registered name and address, and

(ii) the name, postal address, email address and telephone number of at least two individuals who will act as contacts for the responsible undertaking, one of whom is the responsible officer.".

Amendment to regulation 21A (estimates)

9. In regulation 21A(1)—

(a) the words from "details" to the end become sub-paragraph (a) of that paragraph;

(b) in sub-paragraph (a), at the end, insert ", and";

(c) after sub-paragraph (a), insert—

(**a**) 1986 c. 45; Part A1 was inserted by section 1(1) of the Corporate Insolvency and Governance Act 2020 (c. 12).
(**b**) S.I. 1989/2405 (N.I. 19); Part 1A was inserted by section 4(1) of the Corporate Insolvency and Governance Act 2020.

"(b) the data used to make this estimate.".

Amendment to regulation 25B (amount of energy consumption related to organisational purposes)

10. In regulation 25B, after paragraph (3) insert—

"(4) This regulation does not apply to a participant that is deemed to have complied with this Chapter by virtue of regulation 33A.".

Amendment to regulation 25C (energy intensity ratio)

11. In regulation 25C, after paragraph (3) insert—

"(4) When calculating the quantifiable factor for the purposes of paragraph (3), the responsible undertaking must base that calculation—

(a) where reasonably practicable, on verifiable data, or

(b) on a reasonable estimate.".

Amendment to regulation 26 (duty to carry out an energy audit)

12. In regulation 26(1), for "Part 6" substitute "regulations 33(3) and 33A".

Amendment to regulation 27 (identification of energy saving opportunities)

13. In regulation 27(1)(d)(vi), after "consumption" insert ", in kWh,".

Amendment to regulation 27A (ESOS report)

14.—(1) Regulation 27A is amended as follows.

(2) In paragraph (2)—

(a) the words from "an" to the end become sub-paragraph (a) of that paragraph;

(b) at the end of sub-paragraph (a), insert ", or";

(c) after sub-paragraph (a), insert—

"(b) an ESOS assessment carried out for a compliance period ending on or after 5th December 2027, where the participant is deemed to have complied with this Chapter in accordance with regulation 33(3) or 33A.".

(3) In paragraph (4)(c), for "Part 6" substitute "regulation 33(2)".

(4) In paragraph (5)—

(a) omit the "and" at the end of sub-paragraph (c);

(b) in sub-paragraph (d), for "regulation 27B(1)" substitute "regulation 27D(1)";

(c) at the end of sub-paragraph (d), insert ", and";

(d) after sub-paragraph (d), insert—

"(e) the participant's ESOS action plan review, produced in accordance with regulation 27E.".

(5) In paragraph (7)—

(a) in the opening words for "Part 6" substitute "regulation 33(2)";

(b) in sub-paragraph (a), omit from "where" to "ISO 50001),";

(c) omit sub-paragraph (b);

(d) in sub-paragraph (c), omit "or 34(2)";

(e) in sub-paragraph (e)(ii), after "consumption" insert ", in kWh,".

(6) In paragraph (8)(a)—

(a) in paragraph (i) for "regulation 33" substitute "regulation 33(2)";

(b) omit paragraphs (ii) and (iii).

Omission of regulation 27B (energy savings since the previous compliance date)

15. Omit regulation 27B.

Amendment to regulation 27C (disclosure of information to group undertaking)

16.—(1) Regulation 27C is amended as follows.

(2) In paragraph (2), for "Part 6" substitute "regulation 33(2)".

(3) In paragraph (4)(b)—

(a) for "Part 6" substitute "regulation 33(2)";

(b) in paragraph (i) omit "where compliance is by virtue of regulation 33,";

(c) omit paragraphs (ii) and (iii).

Insertion of new chapter 3B (ESOS action plan review)

17. In Part 4, after Chapter 3A, insert—

"Chapter 3B

Energy savings since the previous compliance date and ESOS action plan review

Energy savings since the previous compliance date

27D.—(1) Subject to paragraph (3), when carrying out an ESOS assessment in accordance with Chapter 1 of this Part, a responsible undertaking must also produce an estimate of energy savings achieved by the participant in that compliance period, in kWh.

(2) The responsible undertaking must also—

(a) estimate the proportion of the energy savings referred to in paragraph (1) that most closely relates to each organisational purpose,

(b) identify the measures implemented by the participant to achieve the energy savings referred to in paragraph (1) during the compliance period, and

(c) for each measure identified in accordance with sub-paragraph (b)—

(i) identify the energy saving category to which the measure most closely relates, and

(ii) calculate the estimated energy savings, in kWh, achieved by the implementation of the measure.

(3) A responsible undertaking is not required to prepare an energy savings estimate in accordance with paragraphs (1) and (2) in respect of a participant which was not a participant for the previous compliance period.

(4) This regulation does not apply to a participant which is deemed to have complied with this Chapter by virtue of regulation 33A.

ESOS action plan review

27E.—(1) Subject to paragraph (3), when conducting an ESOS assessment in accordance with Chapter 1 of this Part, a responsible undertaking must also complete an ESOS action plan review.

(2) An "ESOS action plan review" is a written record containing—

(a) identification of any measures recorded in any current ESOS action plan which have not been implemented, and are not expected to be implemented, before the end of the compliance period to which the ESOS assessment relates,

(b) an explanation of the reasons why those measures were not implemented, and

(c) where applicable, confirmation that none of the relevant undertakings comprising the participant which were required to produce a current ESOS action plan did so.

(3) This regulation does not apply in relation to a participant which—

(a) comprises only relevant undertakings in respect of which the requirement to produce a current ESOS action plan did not apply, or

(b) is deemed to have complied with this Chapter by virtue of regulation 33A.

(4) In this regulation, "current ESOS action plan" means an ESOS action plan produced in accordance with regulation 34A(3) for the previous compliance period, in respect of any relevant undertakings which comprise the participant and which were relevant undertakings for the previous compliance period.".

Amendment to regulation 28 (evidence packs)

18. In regulation 28(1)—

(a) in the opening words for "A" substitute "Subject to regulation 33A, a";

(b) after sub-paragraph (a)(iii), insert—

"(iv) calculations related to organisational purposes under Chapter 2A of this Part,

(v) conversion of total energy consumption or significant energy consumption into kWh units under regulation 25A,

(vi) the preparation of any ESOS report under regulation 27A,

(vii) the calculation of estimated energy savings since the previous compliance date under regulation 27D,

(viii) any ESOS action plan under regulation 34A,

(ix) any ESOS progress update under regulation 34B,";

(c) in sub-paragraph (b)—

(i) omit the words from "and" to "assessment";

(ii) for "Part 6" substitute "regulation 33(2) or (3)";

(d) after sub-paragraph (h) omit "and";

(e) after sub-paragraph (i), insert—

"(j) details of the methods and data used for the purposes of making any estimate in accordance with regulation 21A(1), and

(k) any ESOS action plan review.".

Amendment to the heading of Part 5 (notification and confirmation requirements for ESOS Assessments)

19. In the heading of Part 5 omit "for ESOS Assessments".

Amendment to regulation 29 (notification of compliance)

20.—(1) Regulation 29 is amended as follows.

(2) In paragraph (1)—

(a) in sub-paragraph (a), for "and H" substitute ", H and J";

(b) in sub-paragraph (aa)—

(i) in the opening words for "Part 6" substitute "regulation 33(2)";

(ii) in paragraph (i) for "and H" substitute "G and J";

(iii) omit paragraph (ii);

(c) after sub-paragraph (ac)—

(i) omit "and";

(ii) insert—

"(ad) where the participant is deemed, by virtue of regulation 33(3), to have complied with regulations 21 and 26 and Chapters 3 and 3A of Part 4, the information specified in column 2 of Tables A, C, F, G, J and K in Schedule 3,

(ae) where the participant is deemed, by virtue of regulation 33A, to have complied with regulations 20, 21, 21A(2)(b) and Chapters 2A to 4 of Part 4, the information specified in column 2 of Tables A and C in Schedule 3,

(af) where the participant is one to which regulation 17(1)(b) applies, the information specified in column 2 of Table B in Schedule 3, and".

(3) Omit paragraph (2).

Amendment to regulation 31 (confirmation to be given by responsible officer)

21. In regulation 31(b), for the words from "and any" to the end, substitute "(where applicable) and any certified energy management system relied upon for the purposes of regulation 33(2) or (3)."

Substitution of the heading of Part 6 (alternative routes to compliance)

22. In Part 6, for the heading substitute "Deemed compliance with Scheme requirements".

Omission of regulation 32 (energy consumption not subject to audit)

23. Omit regulation 32.

Amendment to regulation 33 (compliance with ISO 50001)

24.—(1) Regulation 33 is amended as follows.

(2) In paragraph (2)—

(a) For "The" substitute "Except where paragraph (3) applies, the";

(b) after "in relation to" insert "any part of".

(3) After paragraph (2), insert—

"(2A) Paragraph 3 applies where all of the participant's—

(a) total energy consumption, or

(b) significant energy consumption

falls under the certified energy management system.".

(4) In paragraph (3)—

(a) for the words from "total" to "system" substitute "conditions in paragraph (2A) are met";

(b) omit sub-paragraph (a);

(c) in sub-paragraph (c) for "Chapter 3" substitute "Chapters 3 and 3A".

Insertion of regulation 33A (zero energy consumption)

25. After regulation 33, insert—

"Zero energy consumption

33A.—(1) This regulation applies where, in a compliance period, a responsible undertaking has calculated the participant's total energy consumption as zero kWh.

(2) In respect of that compliance period, the participant is deemed to have complied with—

(a) regulation 20, 21 and 21A(2)(b);

(b) Chapters 2A to 4 of Part 4;

(c) Part 6A.".

Omission of regulation 34 (display energy certificates and green deal assessments)

26. Omit regulation 34.

Amendment to regulation 34A (ESOS action plan)

27. In regulation 34A—

(a) in paragraph (3)(a)—

(i) in paragraph (iv), for "energy measurement units", substitute "kWh";

(ii) in paragraph (v), for "energy measurement units", substitute "kWh";

(b) after paragraph (10), insert—

"(11) This regulation does not apply to a participant which is deemed to have complied with this Part by virtue of regulation 33A.".

Amendment to regulation 34B (ESOS progress update)

28.—(1) Regulation 34B is amended as follows.

(2) In paragraph (1)—

(a) after sub-paragraph (a), omit "and";

(b) at the end of sub-paragraph (b), insert ", and";

(c) after sub-paragraph (b), insert—

"(c) for compliance periods ending on or after 5th December 2027, an ESOS progress update during the period starting on the three year anniversary of the first day of the relevant compliance period and ending on the day before the four year anniversary of the first day of the relevant compliance period ("a final progress update").".

(3) In paragraph (3)(b) for "energy measurement units" substitute "kWh".

(4) In paragraph (8)—

(a) in the definition of "relevant event", after paragraph (b), insert—

"(c) in the case of a final progress update, the notification of the further progress update under paragraph (6).";

(b) in the definition of "relevant reporting period", after paragraph (b), insert—

"(c) in the case of a final progress update, the period referred to in paragraph (1)(c).".

(5) After paragraph (8), insert—

"(9) This regulation does not apply to a participant which is deemed to have complied with this Part by virtue of regulation 33A.".

Amendment to regulation 45 (failure to undertake an energy audit)

29. In regulation 45(1), for the words from "where the" to the end, substitute "except where regulation 33(3) or 33A applies".

Amendment to regulation 51 (service of documents)

30. In regulation 51(b) for "paragraph 1(b) of" substitute "regulation 29(1)(a) and the second row of Table A in".

Amendment to Schedule 3

31.—(1) Schedule 3 is amended as follows.

(2) In Table A—

(a) in the ninth row omit "or other equivalent industrial classification";

(b) after the tenth row, insert—

"where applicable, the name and company registration number of the highest parent (insofar as those details are different to those of the responsible undertaking)	yes	yes	yes".

(3) In Table B—

(a) in the fifth row, omit "corporate group structure chart or other";

(b) after the fifth row, insert—

"where applicable, confirmation of whether the responsible undertaking's highest parent is one of the relevant undertakings comprising the participant, where the responsible undertaking is not the highest parent.	yes	yes	no".

(4) In Table F in the third row for "26(9)(e)" substitute "26(9)(d), (e)".

(5) In Table G—

(a) in the second row, in column 3 for "no" substitute "yes";

(b) in the fourth row, in column 3 for "no" substitute "yes".

(6) In Table H omit the fourth and fifth row.

(7) In Table I—

(a) in the heading, for the words from "regulations" to the end, substitute "regulation 33(2)";

(b) in the first row, omit from "where" to "certification),";

(c) omit the second, third and fourth rows;

(d) after the seventh row, insert—

"the certificate number and validity dates of the participant's ISO 50001 certificate.	-	yes	no".

(8) After Table I, insert—

"Table J

Information in relation to energy savings since the previous compliance date

Information	*Column 1 - intentionally left blank*	*Column 2 - to be notified to the scheme administrator under regulation 29*	*Column 3 - to be published by the scheme administrator under regulation 10*
the estimate of energy savings achieved, in kWh, as produced in accordance with regulation 27D(1)	-	yes	yes
the estimates of the proportion of the energy savings that relate to each organisational purpose, in accordance with regulation 27D(2)(a)	-	yes	no
the measures implemented by the participant to achieve the energy savings, identified in accordance with regulation 27D(2)(b)	-	yes	no
in respect of any energy saving opportunities that are identified, the energy saving category to which the measure most closely relates, in accordance with regulation 27D(2)(c)(i)	-	yes	no
in respect of any measures implemented by the participant to achieve energy savings, an estimate of the energy savings achieved, in kWh, in accordance with regulation 27D(2)(c)(ii)	-	yes	no

Information	*Column 1 - intentionally left blank*	*Column 2 - to be notified to the scheme administrator under regulation 29*	*Column 3 - to be published by the scheme administrator under regulation 10*
where applicable, any measures recorded in the current ESOS action plan which have not been implemented, in accordance with regulation 27E(2)(a)	-	yes	no
where applicable, the explanation of why any measures recorded in the current ESOS action plan have not been implemented, in accordance with regulation 27E(2)(b).	-	yes	no
where applicable, confirmation that none of the relevant undertakings comprising the participant which were required to produce a current ESOS action plan did so, in accordance with regulation 27E(2)(c).	-	yes	no

Table K

Information relating to compliance with the Scheme under regulation 33(3)

Information	*Column 1 - intentionally left blank*	*Column 2 - to be notified to the scheme administrator under regulation 29(1)(ad)*	*Column 3 - to be published by the scheme administrator under regulation 10*
confirmation that all of the participant's total energy consumption or significant energy consumption falls under a certified energy management system	-	yes	no
the certificate number and validity dates of the participant's ISO 50001 certificate	-	yes	no
information on which assets held, or activities carried on by the participant which fall under the certified energy management system	-	yes	no
the percentage of the participant's total energy consumption that falls within the certified energy management system	-	yes	no
to the extent that the participant has obtained the information through its method of deemed compliance with Chapter 3 of Part	-	yes	no

Information	*Column 1 - intentionally left blank*	*Column 2 - to be notified to the scheme administrator under regulation 29(1)(ad)*	*Column 3 - to be published by the scheme administrator under regulation 10*
4, for each organisational purpose the sum of the estimates made in relation to the estimated annual reduction in energy spend and energy consumption, as most closely relating to that organisational purpose			
to the extent that the participant has obtained the information through its method of deemed compliance with Chapter 3 of Part 4, the sum of the estimates made regarding estimated annual reduction in energy spend and energy consumption, in respect of all the energy saving measures identified	-	yes	no
to the extent that the participant has obtained the information through its method of deemed compliance with Chapter 3 of Part 4, for each energy saving category, the sum of the estimates made regarding estimated annual reduction in energy spend and energy consumption, in respect of any energy saving measures as most closely relating to that energy saving category.	-	yes	no”

Amendment to Schedule 5

32. In Schedule 5—

(a) in paragraph 2—

(i) in sub-paragraph (10B), for “Regulation 27B” substitute “Regulation 27D”;

(ii) after sub-paragraph (10C), insert—

“(10D) Regulation 27E applies with the modifications that any reference to the energy savings of the participant is to be read as if it were a reference to the energy savings of the relevant trust asset.”;

(b) in paragraph 3—

(i) after sub-paragraph (3)(b), insert—

“(ba) in paragraph (2A) for “participant’s” there is substituted “the relevant trust asset’s”,”;

(ii) after sub-paragraph (3), insert—

“(3A) In regulation 33A—

(a) in paragraph (1) for “participant’s” there is substituted “relevant trust asset’s”,

(b) in paragraph (2) for “participant” there is substituted “relevant trust asset”.”;

(iii) omit sub-paragraph (4);

(c) in paragraph 4(1), for "Part 6" substitute "Part 6A";

(d) in paragraph 5(1)—

(i) in sub-paragraph (a), for "Table F" substitute "Tables A to K";

(ii) for sub-paragraph (b), substitute—

"(b) Table G applies with the modification that any reference to the participant's energy consumption, total energy consumption, significant energy consumption or areas of significant energy consumption is to be read as a reference to the energy consumption, total energy consumption, significant energy consumption or areas of significant energy consumption (as the case may be) of the relevant trust asset;";

(iii) after sub-paragraph (b), insert—

"(c) Table I applies with the modification that the reference to the participant's ISO 50001 certificate is to be read as a reference to the ISO 50001 certificate of the relevant trust asset;

(d) Table K applies with the modification that any reference to the participant's total energy consumption is to be read as a reference to the total energy consumption of the relevant trust asset.".

Katie White
Minister for Climate
Department for Energy Security and Net Zero

23rd June 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make changes in relation to the Energy Savings Opportunity Scheme ("ESOS") which was established under the Energy Savings Opportunity Scheme Regulations 2014 (S.I. 2014/1643) ("the 2014 Regulations").

Chapter 1 of Part 3 of the 2014 Regulations is amended to expand the exclusion for insolvent undertakings to include any undertakings subject to insolvency proceedings during the period starting with the qualification date and ending with the compliance date. This exclusion also extends to any group undertakings in respect of which the large undertaking in that group is subject to insolvency procedures, unless there is another large undertaking in that group undertaking which is solvent.

Chapter 1 of Part 4 of the 2014 Regulations is amended to require lead assessors to notify their approval body of the completion of an ESOS assessment and to provide that approval body with contact details for the responsible undertaking. This Chapter is also amended to require all estimates of energy consumption or energy savings to be calculated in kWh.

A new Chapter 3B is inserted into Part 4 of the 2014 Regulations, which requires participants to complete a review of the action plan measures identified in the previous compliance period and report where these were not met. Regulation 27B of the 2014 Regulations is moved to fall under Chapter 3B of Part 4 and is amended so that responsible undertakings must identify all measures taken, and estimate the energy savings achieved by these measures, since the previous compliance date.

Chapter 4 of Part 4 and Part 5 of the 2014 Regulations are amended to clarify the information which needs to be retained, notified and published for all undertakings, including those who are deemed to have complied with the Scheme by virtue of the updated Part 6.

Part 6 of the 2014 Regulations is amended to remove Display Energy Certificates and Green Deal Assessments as alternative routes to compliance. Where a participant's total energy consumption or significant energy consumption (that is, the areas of energy consumption comprising 95% or more of that participant's energy consumption) is compliant with ISO 5001 certification, they are deemed to have complied with the duty to appoint a lead assessor, carry out an ESOS audit and produce an ESOS report. Participants for whom ISO 50001 certification covers some of their energy consumption, but not their total or significant energy consumption, are exempt from the duties in Chapter 3 of Part 4 of the 2014 Regulations in relation to the energy consumption which is certified under ISO 50001. An additional route for compliance is inserted for undertakings whose energy consumption is zero kWh. Those undertakings are exempt from the requirement to complete an ESOS assessment, as well as the duties under Chapters 2A to 4 of Part 4 and Part 6A of the 2014 Regulations.

The requirement for an additional ESOS progress update is inserted into Part 6A of the 2014 Regulations, to cover the year immediately following the further progress update.

Parts 8 and 9 of the 2014 Regulations are amended to reflect the changes made by these Regulations.

Schedule 3 of the 2014 Regulations is amended to reflect the changes made to Chapter 4 of Part 4 and Part 5. Schedule 5 of the 2014 Regulations is amended to correct an error and reflect the changes made by these Regulations.

A full impact assessment of the effect that this instrument will have on the costs of business, the voluntary sector and the public sector has been produced and is published alongside these Regulations on www.legislation.gov.uk. Hard copies are available from the Department for Energy, Security and Net Zero, 55 Whitehall, London SW1A 2HP.

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