



Luxembourg newsflash

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Energy audits

On 5 July 2016, the Luxembourg Parliament adopted a bill of law imposing mandatory energy audits for enterprises meeting certain criteria. The law implements Article 8 of the 2012 EU Energy Efficiency Directive.

Who is subject to the obligation?

Energy audits are mandatory for every entity engaged in economic activity regardless of their legal form, with the exception of SMEs. An enterprise is considered to be an SME when it employs fewer than 250 persons and either has an annual turnover not exceeding EUR 50 million or a balance sheet total not exceeding EUR 43 million.

It is important to note that, in order to establish the size of an enterprise, the data of any other enterprises which are part of the same corporate group must also be added under certain conditions.

Exempted enterprises

Enterprises using an environmental or energy management system do not need to comply with the obligation on condition that their management system fulfils certain requirements.

About the audit

The audits are assessments of the energy used by an enterprise in their building or during their industrial and commercial operations in order to identify cost-effective energy savings opportunities.

Enterprises with an energy consumption of less than 100 MWh can perform a simplified audit.

Auditors

As at 19 August 2016, the Minister for Energy has appointed five experts entitled to perform energy audits. Nonetheless, enterprises can nominate an internal expert providing that the employee is qualified with regards to the criteria set by the law and fully independent when performing the energy audit.

Deadlines

The first energy audit has to be completed by 12 December 2016, and then every four years from the date of the previous energy audit.

Penalties

Failure to comply with the new obligation is subject to criminal penalties (imprisonment from 8 days to 2 months and/or a fine of up to EUR 25,000).

Seminary on this topic

Energy audits will be the topic of a seminary proposed by Arendt & Medernach on the 29 September 2016 from 12:15 a.m.

[> click here to have a look at the program and to register](#)

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