



Number 29 of 2023

Electricity Costs (Emergency Measures) Domestic Accounts Act 2023



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**ELECTRICITY COSTS (EMERGENCY MEASURES) DOMESTIC ACCOUNTS ACT
2023**

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[No. 29.]

*Electricity Costs (Emergency
Measures) Domestic Accounts Act 2023.*

[2023.]

ACTS REFERRED TO

Electricity Regulation Act 1999 (No. 23)

Taxes Consolidation Act 1997 (No. 39)



Number 29 of 2023

**ELECTRICITY COSTS (EMERGENCY MEASURES) DOMESTIC ACCOUNTS ACT
2023**

An Act to provide, due to the continued high cost of global energy prices since the completion of payments under the Electricity Costs Emergency Benefit Scheme II, for the establishment of further schemes in accordance with this Act out of resources available to the Minister for the Environment, Climate and Communications, to be known as the Electricity Costs Emergency Benefit Scheme III for the purpose of making further electricity costs emergency benefit payments during the period commencing on the date of the passing of this Act and ending on 30 June 2024 and to be known as the Submeter Support Scheme for the purpose of making submeter support scheme payments during the period commencing on the date of the passing of this Act and ending on 30 June 2024; for the purpose of the Electricity Costs Emergency Benefit Scheme III to confer functions on the distribution system operator and electricity suppliers; for the purpose of the Submeter Support Scheme to confer functions on electricity suppliers; to confer functions on the Commission for Regulation of Utilities in relation to each of the Schemes and for that purpose to amend the Electricity Regulation Act 1999; to provide that the electricity costs emergency benefit payments and the submeter support scheme payments are exempt from income tax and for that purpose to amend the Taxes Consolidation Act 1997; to enable the Minister for the Environment, Climate and Communications to make regulations in relation to the operation of the Scheme; and to provide for related matters. [10th November, 2023]

Be it enacted by the Oireachtas as follows:

Definitions

1. In this Act—

“Act of 1999” means the Electricity Regulation Act 1999;

“applicable date” has the meaning given to it by *section 9(1)(a)*;

“Commission” means the Commission for Regulation of Utilities;

“distribution system operator” means the holder of a licence granted under section 14(1)(g) of the Act of 1999;

“domestic electricity account” means an electricity account in respect of which a meter point registration number has been assigned and which—

- (a) is held by a final customer with an electricity supplier, and
- (b) is identified by the distribution system operator as being subject to distribution use of system charges at the rate for urban domestic customers (DG1) or the rate for rural domestic customers (DG2) set out in the publication known as the “ESB Networks Schedule of Distribution Use of System Charges” approved by the Commission and for the time being in place;

“effective date” has the meaning given to it by *section 4(1)(e)*;

“electricity costs emergency benefit payment” has the meaning given to it by *section 5(2)*;

“electricity supplier” means the holder of a licence granted under paragraph (b) or (h) of section 14(1) of the Act of 1999;

“final customer” has the same meaning as it has in section 2(1) of the Act of 1999;

“hardship meter” means a meter installed for a final customer by an electricity supplier where the final customer is in financial difficulty;

“hardship meter account” means a domestic electricity account held by a final customer for whom a hardship meter has been installed;

“low usage electricity account” means a domestic electricity account which is not a micro-generation account, identified by the distribution system operator as having less than 150 kilowatts of electricity consumed in each period of three months in the four consecutive periods of three months occurring in the period beginning on 1 July 2022 and ending on 30 June 2023;

“meter point registration number” means the unique eleven digit number assigned to an electricity account and meter;

“micro-generation account” means a domestic electricity account held by a final customer engaged in micro-generation of electricity;

“micro-generation of electricity” means the generation of electricity from renewable energy pursuant to a connection agreement between the final customer and the distribution system operator;

“Minister” means the Minister for the Environment, Climate and Communications;

“No. III Scheme” means the Electricity Costs Emergency Benefit Scheme III established under *section 2*;

“operative date” has the meaning given to it by *section 8(1)*;

“payment period” means each of the following:

- (a) the period commencing on 1 December 2023 and ending on 31 December 2023,
- (b) the period commencing on 1 January 2024 and ending on 29 February 2024, and

(c) the period commencing on 1 March 2024 and ending on 30 April 2024;

“prescribe” means prescribe by regulations made by the Minister under this Act;

“registered vulnerable customer” means a vulnerable customer entered on the register of vulnerable customers maintained by the distribution system operator under Regulation 4(2)(c) of the European Communities (Internal Market in Electricity and Gas) (Consumer Protection) Regulations 2011 (S.I. No. 463 of 2011);

“relevant date” has the meaning given to it by *section 4(1)(a)*;

“relevant period” means the period commencing on the date of the passing of this Act and ending on 31 July 2024;

“renewable energy” has the meaning given to it by Article 2 of Directive 2019/944 of the European Parliament and of the Council of 5 June 2019¹;

“submeter” means a submeter installed by an electricity supplier, for the purposes of a supplier submeter account, on, at or near the dwelling occupied by a final customer who holds the supplier submeter account with the electricity supplier;

“Submeter Support Scheme” means the scheme established under *section 7*;

“submeter support scheme payment” has the meaning given to it by *section 9*;

“supplier submeter account” means an electricity account, other than a domestic electricity account, held by a final customer who is a domestic customer with an electricity supplier, assigned a unique identifying number by the electricity supplier, whereby the final customer purchases credit on the account in order to receive electricity;

“vulnerable customer” has the meaning given to it by Regulation 2 of the European Communities (Internal Market in Electricity and Gas) (Consumer Protection) Regulations 2011.

Establishment of No. III Scheme

2. (1) On the coming into operation of this section there shall stand established a scheme to be known as the Electricity Costs Emergency Benefit Scheme III to be operated in accordance with this Act and any regulations made thereunder.
- (2) The No. III Scheme is established for the purpose of making an electricity costs emergency benefit payment in each payment period during the relevant period in accordance with this Act and any regulations made thereunder out of resources allocated for the purposes of the No. III Scheme under *subsection (3)*.
- (3) (a) The Minister shall, out of such monies as are available to him or her from monies provided by the Oireachtas, and with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, allocate such amount as he or she determines for the purposes of the No. III Scheme.
- (b) The amount allocated under *paragraph (a)* shall not exceed €1.007 billion.

¹ OJ No. L158 14.6.2019, p. 125

- (c) The Minister shall estimate the amount required to be allocated under *paragraph (a)* for the purposes of making electricity costs emergency benefit payments under *section 5(2)* and, in so doing, the Minister shall have regard to the number of domestic electricity accounts notified to him or her by the distribution system operator in accordance with *section 4(1)(b)* in so far as it refers to *section 4(1)(a)(i)*.
 - (d) The Minister may request information additional to that notified to him or her in accordance with *section 4(1)(b)* including up-to-date information in relation to the number of domestic electricity accounts, the number of low usage electricity accounts, the number of low usage electricity accounts held by registered vulnerable customers and an estimate of the number of such accounts where the final customer may be eligible to be a registered vulnerable customer, the number of micro-generation accounts and the number of hardship meter accounts from the distribution system operator for the purpose of allocating an amount under *paragraph (a)*.
- (4) The No. III Scheme shall be operated and administered by the distribution system operator and electricity suppliers in accordance with this Act and any regulations made thereunder.

Transfer of monies by Minister to distribution system operator for purposes of No. III Scheme

3. The Minister shall, as soon as practicable after he or she has been notified by the distribution system operator in accordance with *section 4(1)(b)* with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, transfer to the distribution system operator, from the monies allocated under *section 2* the amount to be used by the distribution system operator for the sole purpose of the No. III Scheme, in accordance with *section 4*.

Functions of distribution system operator in relation to No. III Scheme

4. (1) For the purposes of the operation and administration of the No. III Scheme, the distribution system operator shall—
- (a) on the request of the Minister, determine the number of—
 - (i) domestic electricity accounts,
 - (ii) low usage electricity accounts,
 - (iii) low usage electricity accounts held by final customers who are registered vulnerable customers,
 - (iv) micro-generation accounts, and
 - (v) hardship meter accounts,

on such date (in this Act referred to as the “relevant date”) as the Minister may, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, prescribe for the purposes of this paragraph,

- (b) as soon as practicable after it has made each determination under *paragraph (a)*, notify the Minister of each determination,
- (c) provide the Minister with any additional information requested by the Minister under *section 2(3)(d)*,
- (d) receive monies transferred to it by the Minister under *section 3* for the sole purpose of the distribution system operator transferring those monies to electricity suppliers in accordance with *paragraph (f)*,
- (e) subject to *subsection (3)*, on such date (in this Act referred to as an “effective date”) as the Minister, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, prescribes for the purposes of this paragraph in respect of each payment period, notify each electricity supplier of—
 - (i) the meter point registration number for each domestic electricity account by reference to which the electricity supplier concerned supplies electricity,
 - (ii) the meter point registration number for each low usage electricity account which is not held by a registered vulnerable customer or a holder of a hardship meter account, and
 - (iii) the amount of monies to be transferred by the distribution system operator to the electricity supplier concerned under *paragraph (f)*,
- (f) transfer to each electricity supplier, within the prescribed period, out of monies received by it from the Minister in accordance with *paragraph (d)*, the amount of monies notified to the electricity supplier concerned under *paragraph (e)(iii)* to be used by the electricity supplier in accordance with *section 5(1)(b)*,
- (g) keep records of all monies transferred to electricity suppliers under *paragraph (f)*,
- (h) receive monies repaid to it by electricity suppliers under *section 5(1)(e)*,
- (i) as soon as practicable, repay to the Minister—
 - (i) any monies received by it from the Minister in accordance with *paragraph (d)* that are not required to be transferred to electricity suppliers in accordance with *paragraph (f)*, and
 - (ii) any monies repaid to it by electricity suppliers under *section 5(1)(e)*,
- (j) perform such other functions as the Minister, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, may, for the purposes of the efficient operation and administration of the No. III Scheme, prescribe, and

- (k) make available to an auditor appointed by the Minister all books and records in relation to the performance by the distribution system operator of the functions conferred on it by or under this Act.
- (2) The distribution system operator shall, for the purpose of the No. III Scheme, put in place such administrative and operational arrangements that the Commission considers necessary or expedient under section 9R(1)(a) of the Act of 1999.
- (3) An effective date prescribed for the purposes of *subsection (1)(e)* in respect of a payment period shall—
 - (a) be a date that is not earlier than the date of receipt of monies by the distribution system operator in accordance with *subsection (1)(d)*, and
 - (b) be a date during the relevant period and not later than the commencement of the payment period concerned.
- (4) In this section, “prescribed period” means such period as the Minister, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, prescribes for the purposes of *subsection (1)(f)* in respect of each payment period.

Functions of electricity suppliers in relation to No. III Scheme

5. (1) For the purposes of the operation and administration of the No. III Scheme, an electricity supplier shall—
- (a) receive monies transferred to it by the distribution system operator under *section 4(1)(f)*,
 - (b) use monies received by it under *paragraph (a)* for the sole purpose of making electricity costs emergency benefit payments to domestic electricity accounts that are not, subject to *paragraph (c)* and *section 6*, low usage electricity accounts,
 - (c) notwithstanding that a domestic electricity account is a low usage electricity account, subject to *section 6*, make an electricity costs emergency benefit payment where the holder of the account is or is eligible to be a registered vulnerable customer or holds a hardship meter account,
 - (d) keep records of—
 - (i) all monies received in accordance with *paragraph (a)*,
 - (ii) all electricity costs emergency benefit payments made by it in respect of accounts that are not low usage electricity accounts, and
 - (iii) in respect of low usage electricity accounts, all electricity costs emergency benefit payments made by it under *paragraph (c)* and *section 6*,
 - (e) as soon as practicable, repay to the distribution system operator any monies received by it in accordance with *paragraph (a)* that have not been used for the purpose of making electricity costs emergency benefit payments and keep records of any such repayments,

- (f) perform such other functions as the Minister may, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, for the purposes of the efficient operation and administration of the No. III Scheme, prescribe, and
 - (g) make available to an auditor appointed by the Minister all books and records in relation to the performance by the electricity supplier of the functions conferred on it by or under this Act.
- (2) Where an electricity supplier receives monies in accordance with *subsection (1)(a)*, it shall, within such period ending not later than 31 December 2024 as the Minister, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, prescribes for the purposes of this subsection in respect of each payment period, credit each eligible domestic electricity account held with it on the effective date in respect of the payment period concerned, with a payment of €137.61 (in this Act referred to as an “electricity costs emergency benefit payment”).
- (3) An electricity supplier shall, for the purpose of the No. III Scheme, put in place such administrative and operational arrangements that the Commission considers necessary or expedient under section 9R(1)(a) of the Act of 1999.

Review by electricity supplier

6. (1) Where an electricity supplier refuses to make an electricity costs emergency benefit payment then the final customer may request the electricity supplier, on or before 30 June 2024 to review its refusal.
- (2) The request under *subsection (1)* shall state the reasons why the person making the request wishes the refusal by the electricity supplier to be reviewed.
- (3) The electricity supplier shall, as soon as practicable after receipt of the request under *subsection (1)*, take into account the reasons stated in the review request and shall—
- (a) affirm the refusal to make the electricity costs emergency benefit payment, or
 - (b) on being satisfied that the final customer is or is eligible to be registered as a vulnerable customer or is the holder of a hardship meter account, make the electricity costs emergency benefit payment.
- (4) An electricity supplier shall inform the final customer who made the request under *subsection (1)* of the electricity supplier’s decision under *subsection (3)* in writing.
- (5) Where the electricity supplier makes a decision referred to in *subsection (3)(a)* it shall when informing the final customer concerned under *subsection (4)*—
- (a) state the reasons for the refusal, and
 - (b) specify the period (being not less than 28 days from the date on which the final customer concerned is informed of the decision under *subsection (4)*) within which an objection, under section 9R(1)(e) of the Act of 1999, may be made to the Commission.

- (6) Where, following a review under this section, an electricity supplier determines that an electricity costs emergency benefit payment will not be applied to a domestic electricity account, the final customer may make an objection, under section 9R(1)(e) of the Act of 1999, to the Commission.

Establishment of Submeter Support Scheme

7. (1) On the coming into operation of this section there shall stand established a scheme to be known as the Submeter Support Scheme to be operated in accordance with this Act and any regulations made thereunder.
- (2) The Submeter Support Scheme is established for the purpose of making a submeter support scheme payment to supplier submeter accounts in each payment period during the relevant period in accordance with this Act and any regulations made thereunder out of resources allocated for the purposes of the Submeter Support Scheme under *subsection (3)*.
- (3) (a) The Minister shall, out of such monies as are available to him or her from monies provided by the Oireachtas, and with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, allocate such amounts as he or she determines for the purposes of the Submeter Support Scheme.
- (b) The amount allocated under *paragraph (a)* shall not exceed €2.5 million.
- (c) The Minister shall estimate the amount required to be allocated under *paragraph (a)* for the purposes of making submeter support scheme payments under *section 9(2)* and in so doing, the Minister shall have regard to the number of supplier submeter accounts notified to him or her by the electricity suppliers in accordance with *section 9(1)(b)*.
- (d) The Minister may request information additional to that notified to him or her in accordance with *section 9(1)(c)*, including up-to-date information in relation to the number of supplier submeter accounts, from the electricity suppliers for the purpose of allocating an amount under *paragraph (a)*.
- (4) The Submeter Support Scheme shall be operated and administered by the Minister and electricity suppliers in accordance with this Act and any regulations made thereunder.

Transfer of monies by Minister to electricity suppliers for purposes of Submeter Support Scheme

8. (1) The Minister shall, as soon as practicable after he or she has been notified by each electricity supplier in accordance with *section 9(1)(b)*, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, subject to *subsection (3)*, on such date (in this Act referred to as an “operative date”) as the Minister, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, prescribes for the purposes of this subsection in respect of each payment period—

- (a) notify each electricity supplier concerned of the amount of monies to be transferred by the Minister to the electricity supplier concerned under *paragraph (b)*, and
 - (b) transfer to each electricity supplier concerned, within the prescribed period, from the monies allocated under *section 7*, the amount of monies to be used by the electricity supplier for the sole purpose of the Submeter Support Scheme, in accordance with *section 9*.
- (2) The Minister may request information additional to that notified to him or her in accordance with *section 9(1)(c)*, including up-to-date information in relation to the number of supplier submeter accounts, from an electricity supplier, for the purpose of transferring the amount under *subsection (1)*.
- (3) An operative date prescribed for the purposes of *subsection (1)* in respect of a payment period shall—
- (a) be a date that is not earlier than the date of receipt of monies by the electricity suppliers in accordance with *section 9(1)(d)*, and
 - (b) be a date during the relevant period and not later than the commencement of the payment period concerned.
- (4) In this section, “prescribed period” means such period as the Minister, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, prescribes for the purposes of *subsection (1)(b)* in respect of each payment period.

Functions of electricity suppliers in relation to Submeter Support Scheme

9. (1) For the purposes of the operation and administration of the Submeter Support Scheme, each electricity supplier shall—
- (a) on the request of the Minister, determine the number of supplier submeter accounts it holds on such date (in this Act referred to as the “applicable date”) as the Minister may, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, prescribe for the purposes of this paragraph,
 - (b) as soon as practicable after it has made each determination under *paragraph (a)*, notify the Minister of each determination,
 - (c) provide the Minister with any additional information requested by the Minister under *section 7(3)(d)* or *section 8(2)*,
 - (d) receive monies transferred to it by the Minister under *section 8(1)(b)* for the sole purpose of the electricity supplier transferring those monies to supplier submeter accounts in accordance with *subsection (2)*,
 - (e) use monies received by it under *paragraph (d)* for the sole purpose of making submeter support scheme payments to supplier submeter accounts,

- (f) keep records of—
 - (i) all monies received by it under *paragraph (d)*, and
 - (ii) all monies transferred to supplier submeter accounts under *subsection (2)*,
 - (g) as soon as practicable, repay to the Minister any monies received by it from the Minister in accordance with *paragraph (d)* that are not required to be transferred to supplier submeter accounts in accordance with *subsection (2)*,
 - (h) make available to an auditor appointed by the Minister all books and records in relation to the performance by the electricity supplier of the functions conferred on it by or under this Act, and
 - (i) perform such other functions as the Minister, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, may, for the purposes of the efficient operation and administration of the Submeter Support Scheme, prescribe.
- (2) Where an electricity supplier receives monies in accordance with *subsection (1)(d)*, it shall, within such period ending not later than 31 December 2024 as the Minister, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, prescribes for the purposes of this subsection in respect of each payment period, credit each supplier submeter account held with it on the operative date in respect of the payment period concerned, with a payment of €137.61 (in this Act referred to as a “submeter scheme payment”).
- (3) An electricity supplier shall, for the purpose of the Scheme, put in place such administrative and operational arrangements that the Commission considers necessary or expedient under section 9R(1)(b) of the Act of 1999.

Functions of Commission in relation to Electricity Costs Emergency Benefit Scheme III and Submeter Support Scheme

10. (1) Section 9 of the Act of 1999 is amended by the insertion of the following section after section 9Q:

“**9R.** (1) The following shall be functions of the Commission:

- (a) to ensure that the distribution system operator 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 2023* for the purpose of the efficient operation of the Electricity Costs Emergency Benefit Scheme III;
- (b) to ensure that the 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*

2023 for the purpose of the efficient operation of the Submeter Support Scheme;

- (c) to take such steps as are necessary to ensure the distribution system operator and electricity suppliers perform the respective functions conferred on them by or under the *Act of 2023*;
 - (d) to report to the Minister, at such intervals as are agreed by the Commission and the Minister, in relation to the performance by the distribution system operator and electricity suppliers of the respective functions conferred on them by or under the *Act of 2023*;
 - (e) to consider any objection made to the Commission under *section 6(6)* of the *Act of 2023*;
 - (f) to establish procedures for the consideration of an objection made to the Commission under *section 6(6)* of the *Act of 2023* and to publish such procedures on its website on or before 1 December 2023.
- (2) In this section, ‘*Act of 2023*’ means the *Electricity Costs (Emergency Measures) Domestic Accounts Act 2023*.”.

Exemption in respect of electricity costs emergency benefit payment and submeter support scheme payment

11. The Taxes Consolidation Act 1997 is amended by the insertion of the following section after section 192JA:

“**192JB.** (1) An electricity costs emergency benefit payment made under *section 5(2)* or a submeter support scheme payment made under *section 9(2)*, as the case may be, of the *Electricity Costs (Emergency Measures) Domestic Accounts Act 2023* on or after 1 December 2023 and on or before 31 December 2024 shall be exempt from income tax and shall not be reckoned in computing total income for the purposes of the Income Tax Acts.

(2) In this section, ‘electricity costs emergency benefit payment’ and ‘submeter support scheme payment’ have the same meaning as in the *Electricity Costs (Emergency Measures) Domestic Accounts Act 2023*.”.

Regulations

12. (1) The Minister may, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, make regulations for the purposes of this Act, including regulations for prescribing any matter or thing which is referred to in this Act as prescribed or to be prescribed, for the purpose of enabling any provision of this Act to have full effect or for the purpose of the efficient operation of the No. III Scheme and the Submeter Support Scheme.

- (2) Without prejudice to the generality of *subsection (1)*, the Minister shall make regulations under this section providing for—
- (a) the relevant date for the purposes of *section 4(1)(a)*,
 - (b) the operative date for the purposes of *section 8(1)(a)*,
 - (c) the effective date in respect of each payment period for the purposes of *section 4(1)(e)*,
 - (d) the applicable date for the purposes of *section 9(1)(a)*,
 - (e) the prescribed period within the meaning of *section 4(1)(f)* in respect of each payment period referred to in that section,
 - (f) the prescribed period within the meaning of *section 8(1)(b)* in respect of each payment period referred to in that section,
 - (g) a period in respect of each payment period for the purposes of *section 5(2)* and *section 9(2)*.
- (3) Without prejudice to the generality of *subsection (1)*, the Minister may make regulations under this section providing for—
- (a) functions of the distribution system operator for the purposes of the efficient operation and administration of the No. III Scheme,
 - (b) functions of electricity suppliers for the purposes of the efficient operation and administration of the No. III Scheme,
 - (c) functions of electricity suppliers for the purposes of the efficient operation and administration of the Submeter Support Scheme,
 - (d) such administrative and operational matters as the Minister considers appropriate for the purposes of the efficient operation and administration of the No. III Scheme, and
 - (e) such administrative and operational matters as the Minister considers appropriate for the purposes of the efficient operation and administration of the Submeter Support Scheme.
- (4) Regulations under this section may contain such incidental or supplementary provisions that appear to the Minister, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, to be expedient for the purposes of the regulations.
- (5) Every regulation made by the Minister under this section shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within the next 21 days on which that House sits after the regulation is laid before it, the regulation shall be annulled accordingly but without prejudice to the validity of anything previously done thereunder.

Expenses

- 13.** (1) The expenses incurred by the Minister in the administration of this Act shall, to such extent as may be sanctioned by the Minister for Public Expenditure, National Development Plan Delivery and Reform, be paid out of monies provided by the Oireachtas.
- (2) Expenses incurred by the distribution system operator and electricity suppliers in relation to the operation and administration of the No. III Scheme shall be borne by the distribution system operator and electricity suppliers, as the case may be.
- (3) Expenses incurred by electricity suppliers in relation to the operation and administration of the Submeter Support Scheme shall be borne by the electricity suppliers.

Reporting

- 14.** (1) The Minister shall, within 12 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the application of the Electricity Costs Emergency Benefit Scheme III and the Submeter Support Scheme to address high electricity costs.
- (2) The Minister shall, within 12 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the application of the Electricity Costs Emergency Benefit Scheme III and the Submeter Support Scheme compared to emergency measures adopted in other EU states to address high electricity costs.

Short title and commencement

- 15.** (1) This Act may be cited as the Electricity Costs (Emergency Measures) Domestic Accounts Act 2023.
- (2) This Act shall come into operation on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or provisions.