

# Energy audits – Dutch approach

01 June 2020 | Contributed by [Stek](#)

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Various EU countries, including the Netherlands, have taken measures to promote energy audits among companies. This article provides an overview of energy audits and the applicable Dutch reporting requirements.

## What is an energy audit?

Article 2(25) of the [EU Energy Efficiency Directive](#) (2012/27/EU) (EED) defines an 'energy audit' as:

*a systematic procedure with the purpose of obtaining adequate knowledge of the existing energy consumption profile of a building or group of buildings, an industrial or commercial operation or installation or a private or public service, identifying and quantifying cost-effective energy savings opportunities, and reporting the findings.*

## Who must conduct an energy audit?

Under the EED, audits are compulsory for 'large enterprises' – namely, enterprises which employ at least 250 persons or have an annual turnover exceeding €50 million and an annual balance sheet total exceeding €43 million.

The EED required EU member states to ensure that large enterprises underwent an energy audit which was carried out in an independent and cost-effective manner by qualified or accredited experts – or implemented and supervised by independent authorities – in accordance with national legislation by 5 December 2015. Further, such enterprises must continue to do so at least every four years from the date of their previous energy audit.

In the Netherlands, this obligation was implemented in the [temporary regulation](#) on the implementation of Articles 8 and 14 of the EED. The audit duty in the temporary regulation applies to 'environmental establishments' within the meaning of Section 1.1 of the Environmental Management Act which also qualify as large enterprises. Enterprises which have implemented an energy management system within the meaning of Article 2(11) of the EED and are "certified by an independent body according to the relevant European or International Standards" on the basis of the minimum criteria set out in Annex VI to the EED are exempt from this obligation.

Given the temporary nature of the above regulation, the government recently introduced a [bill](#) to amend the EU EED Implementation Act (which does not currently deal with energy audits) in order to provide a permanent legal basis for such audits. The bill's scope differs from that of the temporary regulation: the audit duty applies to large enterprises (regardless of their status as an environmental establishment within the meaning of Section 1.1 of the Environmental Management Act). This is in line with the EED's scope.

## What are the reporting requirements?

Following the recently introduced bill amending the EU EED Implementation Act, the government published a [draft decree](#) on energy efficiency for public consultation in April and May 2020. The draft decree sets out the substantive requirements for energy audits and elaborates on the reporting requirements. In particular, it provides that an audit report should contain:

- a description of the large enterprise, its business operations and the audit conducted;
- an overview of all of the enterprise's existing processes, installations, buildings and modes of transport;
- an overview of the enterprise's total measured energy consumption for the most recent

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- financial year;
- the enterprise's total consumption of electricity, gas, heat, automotive fuel and other energy carriers;
- the enterprise's energy consumption profile in graph or table form;
- a detailed review of the energy consumption profile of the enterprise's buildings or groups of buildings, industrial operations and installations, including modes of transport;
- up-to-date, measured, traceable operational data on the enterprise's energy consumption and load profiles (for electricity); and
- a statement of the enterprise's cost-effective energy-saving potential.

These requirements are similar to the current reporting requirements set out in the temporary regulation. Audit reports must be submitted to the minister of economic affairs and climate policy within four weeks of their creation.

### **Comment**

Energy audits are essential for assessing existing energy consumption and identifying potential energy-saving measures, which should result in specific proposals. Energy audits allow companies to identify and prioritise opportunities for improvement, thereby bridging the information gap, which is one of the main barriers to energy efficiency. They also provide insight into the cost-recovery period of energy-saving measures and are therefore a valuable tool for fulfilling the obligation in the Environmental Management Activities Decree to implement all energy-saving measures with a payback time of five years or less.

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