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Hungary: Employers' obligation to improve energy efficiency

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Hungary

Phase:

Anticipation

Type:

Employers' obligation to improve energy efficiency

Last modified: 10 December, 2021

Native name:

2015. évi LVII. törvény az energiahatékonyságról; 1996. évi LXXXI. törvény - a társasági adóról és az osztalékadóról; 1/2020 Magyar Energetikai és Közmű-szabályozási Hivatal - MEKH rendelet az energetikai szakreferens igénybevételére köteles gazdálkodó szervezetek által telepítendő almérők telepítési pontjainak, valamint az almérők alkalmazásával történő mérés minimális követelményeinek meghatározásáról; 122/2015. (V. 26.) Korm. rendelet az energiahatékonyságról szóló törvény végrehajtásáról; 176/2017. (VII.4.) Korm. rendelet az energiahatékonysági célokat szolgáló beruházás adókedvezményének végrehajtási szabályairól;

English name:

57/2015 Energy Efficiency Act; Act LXXXI of 1996 on corporation tax and capital return tax; MEKH Hungarian Energy and Public Utility Regulatory Office decree 1/2020; Government Decree on determining the installation points of sub-meters to be installed by economic entities obliged to use an energy specialist, and the minimum requirements for measurement using sub-meters; Government decree 122/2015 on implementing the Energy Efficiency Act

Article

81/1996. 22/E. §176/2017 of Corporate income tax; Government Decrees on rules of implementation; MEKH decree 1/2020; Act 57/2015 on Energy Efficiency

Description

The Energy Efficiency Act as the basis for terms of reference

The aim of the Act is to define certain tasks necessary to meet the national energy efficiency objective and to ensure the conditions for implementing these tasks, in order to ensure the overall efficiency of energy supply and energy use, thereby helping to reduce energy costs and protect environmental resources for future generations, also taking into account EU law requirements.

The Act states that primary energy consumption and final energy consumption to be achieved by 2020 and 2030 should be set as indicative energy efficiency targets. These targets are to be taken into account when setting the official indicative energy efficiency target for 2030, which states that the European Union's energy consumption in 2030 should not exceed 1128 Mtoe primary energy and 846 Mtoe final energy.

The law includes:

- Long-Term Renovation Strategy
- Energy efficiency tasks of central public bodies and public institutions
- Energy efficiency improvement measures to save energy on end-use
- Implementation of energy efficiency improvement policy measures
- Efficient operation of energy production facilities, heat supply networks and industrial installations producing waste heat
- Energy efficiency information website
- Information tasks of retail energy sales companies and the Hungarian Chamber of Engineers
- Energy audit obligation and its control
- Reporting on the performance of energy audits
- Natural persons and entities authorised to audit energy

Corporate income tax credit for energy efficiency investments

The corporate income tax incentive aims to improve energy efficiency and promote energy efficiency investment across all business sectors in Hungary. The incentive scheme targets both large enterprises and small and medium-sized enterprises (SMEs).

The corporate taxpayer may enjoy tax relief when implementing an investment for energy efficiency enhancement purposes, such as the purchase of new equipment, machinery or other assets, switching to more efficient new equipment, machinery or implementing a refurbishment of existing assets or buildings. The tax return can reach up to 30% of eligible costs, but not more than the amount equivalent of €15 million at present value, which can be increased by 20% for small enterprises, and by 10% for medium-sized enterprises. The tax relief may only be claimed on investments aimed at energy efficiency improvement. Such investments must be certified by an auditor registered at the Hungarian Energy and Public Utility Regulatory Office (MEKH). Investments to fulfil the mandatory environmental protection standards or minimum energy efficiency standards are not eligible for this incentive scheme. Taxpayers are obliged to provide data on the certified investment and the energy savings stemming from it.

Requirement for large energy consuming enterprises to install sub-metering devices

The requirement for large energy consuming enterprises to install sub-metering devices allows auditors to audit major energy consuming appliances or units at large energy consuming enterprises.

Appliances will have to be measured with sub-meters installed separately if they are:

- electronic appliances with electronic power larger than 100 kW (such as pumps or electric engines),
- heating appliances with electronic power larger than 140 kW (such as HVAC units or heat pumps)

Exceptions to the required sub-meter installation obligation are for the equipment whose operating times do not exceed 2,000 operating hours / year on average in the three years preceding the year in question.

Mandatory appointment of an energy manager at large enterprises

This measure aims to promote energy efficient behaviours, planning and investment at large energy consuming enterprises. It requires large energy consuming enterprises to report energy saving data annually to the Hungarian energy and public utility regulatory office (MEKH).

Cost covered by

Employer






Involved actors other than national government

Other

Thresholds

No, applicable in all circumstances

Sources

-  Corporate income tax credit for energy efficiency investments
-  Mandatory appointment of an energy manager at large enterprises
-  Requirement for large energy consuming enterprises to install sub-metering devices
-  1/2020. (I. 16.) MEKH decree
-  57/2015 Energy Efficiency Act

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