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European Monitoring Centre on Change

Spain: Employers' obligation to improve energy efficiency

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Spain

Phase:

Anticipation

Type:

Employers' obligation to improve energy efficiency

Last modified: 10 December, 2021

Native name:

Real Decreto-ley 15/2018

English name:

Royal Decree-law 15/2018

Article

First final provision, amending Law 38/1992 on special duties to add content to Article 51(2). Article 18, amending Law 24/2013 on the Electricity Sector.

Description

This law is aimed to assist the transition to climate neutral economy in Spain. The law contains numerous fiscal measures to incentivise companies and other private organizations to adopt renewable energy and energy efficient technologies and to increase and accelerate the integration of renewable energies into the Spanish economy.

The measures include:

- a tax exemption for the production of electrical energy for a period of six months coinciding with the months of highest demand and highest prices in the wholesale electricity markets (winter period);
- a tax exemption for the use of energy products aimed to produce electricity in electrical power stations or combined cycle power stations. This exemption must have an effect on electricity price for final consumers;
- a tax exemption for self-consumed energy of renewable origin, co-generation or waste.

Regarding the latter, the government approved the Royal Decree 244/2019 on 5 April 2019, which establishes the conditions for self-consumed energy, thus completing the regulation of Royal Decree 15/2018

Cost covered by

Companies
National government

Involved actors other than national government

National goverment only

Thresholds

No, applicable in all circumstances

Sources

- [Royal Decree-law 15/2018 on urgent measures for energy transition and consumer protection](#)
- [Royal Decree 244/2019 regulating the administrative, technical and economic conditions for the self-consumption of electricity.](#)

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