

A background image showing two people shaking hands in front of solar panels. One person is wearing a light-colored button-down shirt and the other a dark suit. A large green curved shape is overlaid on the bottom left of the image.

## DIN EN 17463: Laws and Regulations in the Context of the Standard

### Overview of legal requirements and obligations

Companies are increasingly facing the challenge of improving their energy efficiency while complying with legal requirements. The multitude of regulations makes it difficult to maintain an overview. We provide you with clear guidance on the most important laws and regulations in the context of DIN EN 17463 and show you how to successfully implement these requirements in the German market.

#### Energy Efficiency Act (EnEfG)

The Energy Efficiency Act (EnEfG) came into force in November 2023 in Germany and establishes a binding legal framework for companies with high energy consumption.

##### Objectives of the law

The Energy Efficiency Act aims to reduce overall energy consumption, lower CO<sub>2</sub> emissions, and promote transparency and accountability in energy-saving measures through implementation plans and reports.

##### Deadlines and requirements

- Implementation of ISO 50001/UMS (§8): Companies that have had an average total energy consumption of more than 7.5 GWh over the past three years must implement an Energy or Environmental Management System (EnMS/UMS) by July 18, 2025. In addition to energy efficiency

measures, waste heat measures must also be assessed and implemented.

- Implementation plans (§9): Companies with an energy consumption of more than 2.5 GWh (in the future 2.77 GWh) must publish annual implementation plans for energy-saving measures. These must be evaluated according to DIN EN 17463 (VALERI) and must originate from energy audits, energy management systems, or EMAS.
- Waste heat (§16, §17): Companies with an energy consumption of more than 2.5 GWh (in the future 2.77 GWh) must, upon request, provide information on waste heat to heat-receiving companies and report it annually to the BfEE by March 31.

##### Consequences of violations

The Federal Office for Economic Affairs and Export Control (BAfA) monitors compliance with the law. Violations can result in fines of up to 100,000 euros.



## Energy Financing Act (EnFG)

The Energy Financing Act (EnFG) came into force in Germany on January 1, 2023, renewing the Special Equalization Scheme (BesAR) under the Renewable Energy Sources Act (EEG). It limits levies for energy-intensive companies to safeguard their international competitiveness and prevent the relocation of operations abroad. It should help with the costs of the CHP and offshore levies. In return, these companies are required to implement energy-saving and energy efficiency measures.

### Objectives of the law

The EnFG strengthens the competitiveness of energy-intensive companies by providing financial relief on levies. At the same time, it promotes energy efficiency and energy savings through mandatory measures. Additionally, it makes an important contribution to the energy transition by encouraging ecological compensation measures such as the use of green electricity or investments in decarbonization.

### Deadlines and requirements

- ▶ Energy-saving measures: Since 2023, companies must implement all measures identified in the Energy Management System (EnMS) in Germany and assessed as economically viable according to DIN EN 17463. The goal is to systematically achieve improvements in energy efficiency.

- ▶ Ecological compensation measures: Energy efficiency measures must be implemented as a mandatory ecological compensation to get subsidy from the German government. This includes increased procurement of green electricity, improvements in energy efficiency, or investments in decarbonization. Companies that are unable or unwilling to fully implement economically viable measures will not receive any financial aid.
- ▶ Self-declaration: In the application years 2023 to 2025, companies can submit a self-declaration in which they formally confirm their commitment to implementing economically viable measures that meet the requirements of the EnFG. This self-declaration serves as a preliminary proof until the measures are actually implemented. From 2026 onward, verification of the self-declaration by an authorized auditing body will be required to confirm compliance.
- ▶ Application submission: To benefit from the limitation of chargeable electricity volumes, companies must submit an application for the Special Equalization Scheme (BesAR) under §32 EnFG to BAFA by June 30 of each year. This is possible for companies with an average total energy consumption over 1 GWh per year and listed in one of the two lists of the annex of the EnFG.

### Consequences of violations

Companies that fail to comply with the requirements risk losing the limitation on levies, such as the CHP and offshore levies, resulting in financial disadvantages.



## Electricity Price Compensation (SPK)

Electricity price compensation is a state aid measure that provides relief to companies in certain economic sectors where there is a high risk of CO<sub>2</sub> emission relocation (carbon leakage). This risk arises from electricity costs based on EU ETS certificates, which can affect the competitiveness of the impacted companies in the international market.

### Objectives of the law

The measure aims to safeguard the competitiveness of companies with high electricity costs and minimize the risk of production relocation abroad. At the same time, it promotes investments in economically viable energy efficiency measures to reduce CO<sub>2</sub> emissions.

### Deadlines and requirements

- Implementation of energy-saving measures: Since 2023, companies must implement all energy-saving and energy efficiency improvement measures identified in their energy management system. A prerequisite is that these measures are assessed as economically viable according to DIN EN 17463.

- Proof of implementation: Compliance with the requirements for implementing energy efficiency and climate protection measures must be verified retrospectively by an authorized auditing body.
- Application Submission: The funding can be applied retroactively through the electronic system of the German Emissions Trading Authority (DEHSt) by June 30 for the previous calendar year (specific date is published each year).

### Consequences of violations

Companies that fail to implement the required measures or provide the necessary proof risk losing the funding and facing financial disadvantages.





## Carbon Leakage Regulation (BECV)

The Carbon Leakage Regulation (BECV) defines how companies that are particularly affected by CO<sub>2</sub> pricing under the Fuel Emissions Trading Act (BEHG) can receive state relief assistance. The goal is to prevent the relocation of greenhouse gas emissions abroad (carbon leakage).

### Objectives of the law

The BECV aims to ensure that affected companies remain competitive and do not relocate their production to countries with lower climate protection standards. At the same time, ecological compensation measures are required to advance climate protection.

### Deadlines and requirements

- Ecological compensation measures: Companies must operate an energy or environmental management system and implement economically viable climate protection measures. The identification of these measures is carried out according to the requirements of the BECV.

- Proof of implementation: Declarations regarding implemented climate protection measures, particularly those related to energy efficiency and decarbonization, as well as the required information, must be verified by an authorized auditing body
- Application submission: Eligible companies can apply for funding. Detailed information on the application process and funding requirements can be found on the website of the German Emissions Trading Authority (DEHSt).

### Consequences of violations

Companies that fail to provide the required ecological compensation measures or submit the necessary proof risk losing financial aid and facing economic disadvantages.

Our experts are your competent partners when it comes to verifying the implementation of legal requirements and efficiency measures. Upon successful verification, we issue the necessary confirmation of the self-declaration for your applications.

**Further information can be found in the information sheets from BAfA and DEHSt.  
If you have any questions about the verification process, we are happy to assist you.**

**Contact us!**