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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject:	ANNEX to the COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS AccelerateEU - Energy Union Affordable and Secure Energy through Accelerated Action

Delegations will find attached document COM(2026) 370 annex.

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ANNEX

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to the

**COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL
COMMITTEE AND THE COMMITTEE OF THE REGIONS**

**AccelerateEU - Energy Union
Affordable and Secure Energy through Accelerated Action**

ANNEX I

Examples of good national practices adopted

Boosting the uptake of clean technologies
Large-scale subsidies for heat pumps, geothermal and solar energy, combined with a EUR 500 million 'Heat Fund' for industry to convert from fossil fuels to biomass, wind and solar. Encourage the uptake of heat pumps in new buildings by 2027. Roll out social leasing schemes for electric vehicles.
Reduce VAT to 6% for heat pumps, solar PV and solar boilers.
Providing vulnerable households with up to 100% subsidy to replace fossil boilers.
Obligation for companies to implement all energy efficiency measures that have a payback period of less than five years. Subsidy scheme for zero-emission commercial vehicles for companies.
Lower electricity prices for heat pumps in exchange for system flexibility.
Organising and participating in double-sided auctions for eSAF production under the eSAF Early Movers Coalition
Tax or other financial incentives for corporate e-vehicle fleets
Building-sector measures
Provide up to 50% subsidies and zero-interest loans (up to EUR 50,000) for building renovations, including insulation.
Integrated plan combining behavioural measures, quick-payback investments and long-term renovation, targeting 20% energy savings over two years.
Awareness raising campaign to reduce heating temperatures by 1 °C and increase cooling temperatures by 1 °C in public buildings.
Energy-saving ordinances targeting the public sector, businesses and households with rules on heating, lighting and energy use, to reduce gas consumption by approximately 20 TWh per year.
Incentives for public transport and modal shift
A national single transport pass, covering unlimited travel on all state-operated interregional buses, and selected services. Demand responsive transport services in rural areas.
Freeze rail ticket prices through public compensation.
Nationwide campaign promoting energy savings, including transport-related behavioural changes. Cargo bike funding programme. A single flat-rate monthly subscription valid on all local and regional public transport.
Flat rate subsidised annual pass encouraging daily use of urban public transport
Investments into cycling infrastructure and sharing schemes targeting regions with higher levels of transport poverty
National carpooling plan
Tax benefits for acquisition/ownership of zero-emissions vehicles applicable to company cars, including reductions or exemptions from benefit-in-kind tax
Purchase incentives for battery electric vehicles and support for the installation of charging points at residential buildings or business premises
Cross-cutting measures
Develop digital tools to promote flexible electricity consumption and demand shifting.
Nationwide behavioural campaign 'Down a degree to ensure energy for all households', leading to 86% of citizens adopting energy-saving measures.

ANNEX II

Types of measures to provide immediate relief

What can Member States do to produce an immediate impact?	How/which tools to use?
Households and buildings	
1. Protect vulnerable households	<ul style="list-style-type: none"> • Issue targeted energy vouchers for vulnerable households. • Consider if necessary targeted temporary regulated prices for vulnerable and energy-poor households (social tariffs). • Introduce full or partial targeted reductions of excise duties on electricity for energy-poor and vulnerable households.
2. Efficient use of heating and air conditioning	<ul style="list-style-type: none"> • Adjust default settings on condensing boilers and centralised air conditioning systems in public buildings to increase efficiency and reduce energy use for heating, cooling and water heating. • Require occupants of commercial buildings to adjust the default settings on condensing boilers and centralised air conditioning systems to increase efficiency. • Encourage occupants of private residential buildings to keep condensing boiler temperatures below 50 degrees.
3. Support fast roll-out of clean and energy efficient technologies at home, including energy efficiency and water heating	<ul style="list-style-type: none"> • Introduce targeted fiscal incentives and/or financial support, including social leasing for vulnerable households, to rapidly roll out easy-to-install clean and efficient technologies, such as plug-in batteries, PV panels, heat pumps and high-performance windows. • Use vitality social tariffs and bonus grants to quickly replace fossil fuel-based boilers. • Remove legal barriers for the safe deployment of ‘behind the metre’ plug-in technologies to mitigate system costs and encourage interoperability and flexibility. • Introduce fiscal incentives and/or subsidies for consumers to replace gas-based, old or inefficient cooking appliances with electric appliances.
4. Prevent energy disconnections	<ul style="list-style-type: none"> • Put in place a temporary ban on energy disconnections. • Support the financial stability of suppliers through sound supplier risk management and effective supplier-of-last-resort schemes. • Ensure that energy suppliers provide customers with ‘best tariff’ advice based on usage and provide ‘early warnings’ when consumption spikes or when risks of non-payment arise.
5. Enable switching and demand flexibility	<ul style="list-style-type: none"> • Ensure consumers can easily switch to cheaper contracts and can access neutral and transparent price comparison tools to choose the best tariffs and contracts. • Remove barriers for companies that reward customers for shifting their electricity usage from peak times to when it is cheaper.
6. Promote self-consumption and energy communities	<ul style="list-style-type: none"> • Implement the Commission Recommendations on self-consumption and energy communities at national level. • Support and further enable self-consumption and energy communities by issuing fiscal incentives and/or subsidies, including by making use of EU guarantees and funds to support energy communities.
7. Awareness raising	<ul style="list-style-type: none"> • Provide free-of-charge advice and energy performance certificates together with recommendations on energy-saving measures. • Support information campaigns to encourage the public and SMEs to save energy.

Industry, businesses and SMEs	
8. Innovative financing practices and ESCOs	<ul style="list-style-type: none"> • Support the development and fast roll-out of innovative financing schemes and financial products that support the rapid uptake of renewable energy, storage, energy efficiency measures and Energy Service Company (ESCO) businesses.
9. Energy audits and reducing heat loss	<ul style="list-style-type: none"> • Incentivise energy audits and take up of the most impactful and cost-effective recommendations to tackle heat loss from high-temperature processes. • Encourage companies to implement the measures identified by the energy audits with a certain payback period (e.g. three years). • Provide spot checks and maintenance of thermal heating systems to reduce waste.
10. Replace inefficient electric motors and promote switch to on-site renewables	<ul style="list-style-type: none"> • Introduce targeted fiscal incentives and/or subsidies to accelerate the replacement of inefficient electric motor systems in industry. • Introduce fiscal incentives and/or subsidies to accelerate the replacement of fossil fuel-based systems with more cost-effective renewables-based systems.
11. Farmers	<ul style="list-style-type: none"> • Continuous support for biogas and biomethane production. • Encouraging clean and efficient energy installations at farm level. • Facilitating the use of recycled nutrients.
Transport	
12. Promote public transport and rail	<ul style="list-style-type: none"> • Reduce the price of public transport and/or make it free for certain categories of people (e.g. most vulnerable). • Promote the use of rail for business travel and for freight.
13. Promote alternatives to car transport in urban and peri-urban areas	<ul style="list-style-type: none"> • Introduce public support for bike sharing and other micro-mobility solutions and introduce incentives (e.g. subsidies or fiscal) for the purchase of bicycles. • Further develop cycling and walking infrastructure and facilitate bikes on public transport. • Incentivise last-mile delivery by cargo bike or smaller delivery e-vehicles.
14. Promote car-sharing	<ul style="list-style-type: none"> • Create dedicated traffic lanes and dedicated parking spots for higher occupancy vehicles.
15. Support the uptake of electric and more efficient cars, vans, trucks and buses	<ul style="list-style-type: none"> • Introduce, continue or extend public support for the purchase of zero-emission vehicles, including in corporate fleets. • Exempt zero-emission heavy-duty vehicles from tolls in line with the Eurovignette Directive. • Accelerate the roll-out of publicly accessible charging infrastructure in particular for recharging infrastructure dedicated to heavy-duty vehicles. • Support the installation of private charging infrastructure by providing targeted fiscal incentives or subsidies. • Ensure heavy duty vehicle grid connection needs are clearly and timely expressed by the mobility sector, avoiding speculative need projections, to electricity distribution system operators and public authorities, and these are integrated in the respective planning exercises and network development planning to ensure anticipatory grid investments and faster grid connections. Ensure transparency on grid hosting capacity and anticipatory grid planning at DSO level with regards to expected investment needs to electrify the transport sector and accelerate permitting regimes for the respective grid and charging infrastructure projects. • Increase the uptake of electric vehicles in public transport.
16. Promote more efficient driving practices and operation of freight vehicles and goods deliveries	<ul style="list-style-type: none"> • Promote behavioural changes, raise awareness and offer training courses on eco-driving. • Facilitate the use of fuel indexation clauses in road transport contracts. • Ensure optimised loading of heavy-duty vehicles through better planning and data sharing.

	<ul style="list-style-type: none"> • Optimise multi-modal delivery solutions, including through last-mile zero-emission solutions and pick-up stations. • Accelerating roll-out of intelligent transport system services.
Natural gas	
17. Optimise existing power plants to ensure sufficient generation capacity, reducing demand for gas for gas-fired power plants	<ul style="list-style-type: none"> • Optimise the availability of nuclear and hydro power plants, including when possible and advisable delaying maintenances and setting back-up plans in the event of extended dry spells. • Avoid premature retirement of generation assets, such as existing nuclear facilities that can continue to deliver reliable, low-cost and low-emission electricity.
Cross-cutting energy system	
18. Provide price relief and support in line with the long-term goal to transition to clean energy	<ul style="list-style-type: none"> • Design system-friendly network tariffs to lower system costs and tap the full potential of renewable sources. • Introduce progressive retail prices and ensure that intervention in retail price settings foster savings and the switch from gas to electricity, and reward demand-response flexibility. • Remove preferential treatment for fossil fuels. • Introduce, where relevant, national price support measures for vulnerable households and businesses that are targeted, time-limited and do not increase demand. • Targeted information campaigns for households and small businesses, for example to encourage consumers to reduce heating and boiler temperatures, avoid peak-hour energy use, turn off lights, close doors, heat fewer rooms, block draughts and reduce energy use in shops.