

Schools Photovoltaic Programme (SPP)

(Commonly referred to as solar panels)

&

VAT Requirements for The Government Microgeneration Support Scheme

1. Schools Photovoltaic Programme (SPP)

Under the SPP programme, school authorities can apply for funding from the Department to have solar panels installed by a registered contractor, with guidance from the Department.

[Click here](#) for full details on the eligibility of schools and the programme guidance.

The SPP is a phased programme, with the first phase having commenced in November 2023.

The final phase of the scheme will open for applications on Monday 11th November 2024.

2. Eligible Works

The funding will cover the provision of 6kW of roof-mounted solar PV's - approximately 14 solar panels - and all associated inverters, cabling etc. to connect the panels to the school's main distribution board.

Minor enabling works such as connection modifications to the main electrical distribution board may also be funded.

Connection to the grid will be included, to allow excess generated renewable solar energy to be exported to the grid when schools are closed.

Monitoring software will be provided to each school, along with a flat screen display monitor located in a central school area to allow review of the energy generated each day for staff and students. This information can be used by the school in the teaching and learning environment.

Battery storage and power diverters will not be eligible for funding under this programme.

This will be the first capital delivery programme of its kind to be implemented using the School Hub to maximize two-way engagement between schools and the Department.

The Hub platform will provide a simple, clear and efficient application and approvals process for schools applying for the Schools PV Programme.

Schools are invited to participate in the scheme by email and will be provided with log-in details for the School Hub in the invitation email.

3. RCT

It is important that boards are aware of and understand their obligations in relation to Relevant Contract Tax (RCT).

The work required to install solar panels (*see glossary of terms in **Appendix 1***) would be within the scope of RCT and therefore the board must submit a contract notification and payment notifications to Revenue. A summary of the actions required are as follows:

- Prior to commencement of works, notify the Revenue of the contract (Contract Notification)
- Notify the Revenue prior to making any payment to the contractor (Payment Notification)
- Obtain a Deduction Authorisation from the Revenue specifying the tax to be deducted from the building contractor
- Provide the contractor with a copy of the Deduction Authorisation
- Deduct the applicable amount of tax from payments due to the contractor
- File RCT returns and pay the deducted amount (if any) to the Revenue

[Click here](#) to find further information on the operation of Relevant Contract Tax.

4. VAT on the supply and installation of solar panels

From 1 January 2024, the zero rate applies to the supply and installation of solar panels on or adjacent to immovable goods, being recognised schools.

- For the zero rate to apply, the supply of the solar panels and their installation must be the responsibility of the same business in the same supply (i.e. a supply and install contract)
- The standard rate (23%) will apply to the supply of the solar panels if there is no installation contract in place with the supply of the goods. The reduced rate may apply to the installation of the solar panels (subject to the two-thirds rule) if there is a separate installation contract.
- Ancillary equipment to solar panels: the zero rate applies to ancillary equipment supplied and installed with the solar panels as part of the same supply and install contract for the solar panels, such as the wiring, the controller, the combiner box, the batteries, etc.

Previously, the reduced rate applied where the solar panels did not exceed two thirds of the total value of the supply.

*VAT Return: Where zero rate applies, the board is **not** required to return VAT to Revenue on the relevant invoices.*

Example 1: Company A supplies solar panels. It does not install solar panels. The supply of the solar panels is subject to the standard rate of VAT and RCT does not apply. If Company D install the panels under a separate contract the installation is subject to the reduced rate of VAT and RCT must be applied.

Example 2: Company B supplies and installs solar panels on recognised schools. The supply and installation of the solar panels are subject to the zero rate of VAT and RCT must be applied.

Example 3: Company C supplies and installs solar panels on recognised school and subcontracts the installation service to a third party, Company Y. The supply and installation of the solar panels by Company C is subject to the zero rate of VAT and RCT must be applied.

Further guidance can be found in [Revenue's Tax and Duty Manual Supply and Installation of solar panels](#).

5. Accounting Treatment for Solar Panels

The nominal codes to be used to account for the grant received, the expenditure of the grant and any unspent balance are set out below.

5.1 When the grant income is received

The receipt should be recorded to the following nominal code:

Nominal Code	Description	Type	Category
3900	DE Capital Building Grant Income	Capital & Reserves	Contribution Fixed Assets

5.2 When the item is purchased

The invoice/payment and any VAT or RCT that may be payable should be recorded to the following nominal code:

Nominal Code	Description	Type	Category
3940	DE Capital Building Grant Expense	Capital & Reserves	Contribution Fixed Assets

5.3 Accounting for the unspent grant balance

The Solar Panel grant is a ring-fenced grant and the balance unspent at the year-end must be reconciled and accounted for in nominal code 2173 Other Capital Ringfenced Grants/Income Unspent.

6. VAT Requirements for The Government Microgeneration Support Scheme

6.1 The Government Microgeneration Support Scheme

The Government Microgeneration Support Scheme allows schools with a registered microgeneration device to sell any excess electricity back to Ireland's electricity grid. This payment is called a Clean Export Guarantee (CEG).

6.2 VAT number request from Electric Ireland

In some instances, schools were asked to provide a VAT number to Electric Ireland in order to avail of the scheme and receive payments in the form of credits on their electricity bill.

As per Revenue guidance, where a school is VAT registered solely for the purposes of Relevant Contract Tax (RCT) on construction services supplied by a sub-contractor, a school is only accountable for the Reverse Charge VAT on services supplied by a sub-contractor and not considered a VATable entity for other purposes. This applies to the majority of schools.

A small minority of schools are obliged to account for VAT in respect of taxable supplies of goods or services or purchases of goods from other EU Members States:

- it makes taxable supplies of goods over €80,000 in a 12-month period; For example, a school tuck shop with a turnover of over €80,000 or
- it makes taxable supplies of services over €40,000 in a 12-month period e.g. rent of sports or car par facilities
- the value of the goods it acquires, or is likely to acquire, from other EU Member States (including Northern Ireland), is more than €41,000 in a 12-month period. For example, if the school purchases laptops from a German supplier for more than €41,000 in a 12-month period

See [here](#) for further information.

Therefore, unless you fall into this small minority of schools, you should advise Electric Ireland you are not VAT registered and do not have a VAT number. You will still be eligible to avail of the scheme credits.

6.3 Action to rectify VAT status with Electric Ireland

If you have previously provided your VAT number to Electric Ireland, where you are only registered for VAT for RCT purposes, you should contact the OGP (Customer Solutions) ogp@electricireland.ie and inform them that you are not VAT registered. Please reference “Microgen reference Brian” in the subject line of the email.

7. Further information or clarification

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

Tel: 01-910 4020

primary@fssu.ie

4th November 2024

Appendix A

Extract from Glossary of terms

Enabling works	Minor works required to existing school infrastructure to complete the installation or connection of the PV system. In general, minor works will be completed by the PV company and will not add significant time or cost to the installation.
Infrastructure works	Works required to the existing infrastructure at the school before a PV array can be installed and/or connected.
Solar PC System	All components, wiring, electrical interfaces making up the operating Solar PV generator.
Supporting Infrastructure Works	Works required to the existing infrastructure at the school before a PV array can be installed and/or connected. Supporting infrastructure works are more significant than enabling works and may involve significant time and/or cost to complete. Supporting infrastructure works are not funded under the Schools Photovoltaic Programme.

[Click here](#) to find the full glossary of terms.

Clár Fótvoltachais Scoileanna

(dá ngairtear painéil ghréine de ghnáth)

&

Ceanglais CBL maidir le Scéim Tacaíochta Micreaghiniúna an Rialtais

1. Clár Fótvoltachais Scoileanna

Faoi chlár SPP, is féidir le húdaráis scoile cur isteach ar mhaoiniú ón Roinn le go ndéanadh conraitheoir cláraithe painéil ghréine a shuiteáil faoi threoir ón Roinn. Tá an t-eolas ar fad maidir le hincháilitheacht scoileanna agus treoir faoin gclár ar fáil ach [cliceáil anseo](#).

Is clár céimnithe é an SPP, agus cuireadh tús leis an gcéad chéim i mí na Samhna 2023.

Osclófar an chéim dheireanach den scéim le haghaidh iarratas Dé Luain, an 11 Samhain 2024.

2. Oibreacha Incháilithe

Clúdófar leis an maoiniú 6kW de phainéil ghréine dín, sin timpeall 14 phainéal gréine - chomh maith leis na hinbhéartóirí, an cáblú, etc. lena mbaineann chun na painéil a nascadh le clár príomhlíonra dáileacháin leictreachais na scoile.

Féadfar maoiniú a chur ar fáil chomh maith le haghaidh mionoibreacha cumasúcháin, cuir i gcás mionathruithe naisc ar an gclár príomhlíonra dáileacháin leictreachais.

Beidh an nasc leis an eangach mar chuid den mhaoiniú ionas go mbeifear in ann fuinneamh gréine in-athnuaite breise a ghinfear a easpórtáil chun na heangaí agus scoileanna druidte.

Tabharfar bogearraí monatóireachta do gach scoil chomh maith le monatóir taispeána scáileáin réidh a chuirfear in áit lárnach sa scoil ionas go mbeidh daltaí agus baill foirne in ann breathnú ar an bhfuinneamh a ghinfear gach lá. Beidh pobal na scoile in ann an fhaisnéis seo a úsáid sa timpeallacht teagaisc agus foghlama.

Ní bheifear in ann maoiniú a fháil faoin gclár seo le haghaidh stóráil cadhnraí ná atreodóirí cumhachta.

Beidh sé seo ar an gcéad chlár soláthair caipitil dá leithéid a chuirfear i bhfeidhm leis an Mol Scoileanna chun gach leas a bhaint as cumarsáid dhá threo idir scoileanna agus an Roinn.

Ar ardán an Mhoil beidh próisis iarratais agus faofa ann a bheidh soiléir agus éifeachtúil ionas agus iarratas á dhéanamh ag scoileanna ar an gClár Fótvoltachais Scoileanna.

Tugtar cuireadh do scoileanna páirt a ghlacadh sa scéim trí ríomhphost agus cuirfear sonraí logála isteach don Mhol Scoile ar fáil dóibh sa ríomhphost cuireadh.

3. Cáin Conarthaí Iomchuí (CCI)

Tá sé tábhachtach go mbeidh boird ar an eolas maidir leis na hoibleagáidí orthu i dtaca le Cáin Conarthaí Iomchuí (CCI) agus go mbeidh tuiscint acu ar na hoibleagáidí sin. Bheadh an obair a theastódh chun painéil ghréine a shuiteáil (féach gluais na dtéarmaí in Aguisín 1) taobh istigh de raon feidhme CCI. Mar sin, ní mór don bhord fógra conartha agus fógraí íocaíochta a chur faoi bhráid na gCoimisinéirí Ioncaim. Achoimre ar na gníomhartha riachtanacha:

- Na Coimisinéirí Ioncaim a chur ar an eolas faoin gconradh sula gcuirtear tús leis na hoibreacha (Fógra Conartha)
- Na Coimisinéirí Ioncaim a chur ar an eolas sula ndéantar aon íocaíocht leis an gconraitheoir (Fógra Íocaíochta)
- Údarúchán Asbhainte a fháil ó na Coimisinéirí Ioncaim ar a sonrófar an cháin a asbhainfear ón gconraitheoir foirgníochta
- Cóip den Údarúchán Asbhainte a thabhairt don chonraitheoir.
- An méid cánach is infheidhme a asbhaint ó na híocaíochtaí atá dlite don chonraitheoir
- Tuairisceáin CCI a chur isteach agus an méid asbhainte (más ann dó) a íoc leis na Coimisinéirí Ioncaim

Is féidir [cliceáil anseo](#) chun dul chuig tuilleadh eolais maidir le Cáin Conarthaí Iomchuí.

4. An cháin bhreislúacha (CBL) ar sholáthar agus suiteáil painéal gréine

Ón 1 Eanáir 2024, beidh feidhm leis an ráta nialasach i gcás soláthar agus suiteáil painéal gréine ar earraí dochorraithe, ar scoileanna aitheanta iad.

Chuirtear an ráta laghdaithe i bhfeidhm nuair nach raibh na painéil ghréine ní ba mhó ná dhá thrian de luach iomlán an tsoláthair.

- Má tá feidhm le bheith leis an ráta nialasach, caithfear soláthar agus suiteáil na bpainéal gréine titim faoi fhreagracht an ghnólachta chéanna mar chuid den soláthar céanna (is é sin conradh soláthair agus suiteála)
- Beidh an ráta caighdeánach i gceist le soláthar na bpainéal gréine mura mbíonn conradh suiteála i bhfeidhm mar chuid de sholáthar na n-earraí. Is féidir an ráta laghdaithe a chur i bhfeidhm i gcás shuiteáil na bpainéal gréine (faoi réir na rialach maidir le dhá thrian) má bhíonn conradh suiteála eile faoi leith ann.
- Trealamh coimhdeach a ghabhann le painéil ghréine: tá feidhm leis an ráta nialasach i gcás trealamh coimhdeach a sholáthraítear agus a shuiteáiltear leis na painéil ghréine mar chuid den chonradh soláthair agus suiteála a ghabhann leis na painéil ghréine féin, cuir i gcás an sreangú, an rialtán, na cadhnraí, etc.

Roimhe seo, chuirtear an ráta laghdaithe i bhfeidhm nuair nach raibh na painéil ghréine ní ba mhó ná dhá thrian de luach iomlán an tsoláthair.

Tuairisceán CBL: Má bhíonn an ráta nialasach i bhfeidhm, ní gá don bhord CBL a thabhairt ar ais do na Coimisinéirí Ioncaim ar na sonraisc iomchuí.

Sampla 1: Déanann Cuideachta A painéil ghréine a sholáthar. Ní dhéanann an chuideachta painéil ghréine a shuiteáil, áfach. Tá soláthar na bpainéal gréine faoi réir an ráta chaighdeánaigh CBL agus níl CCI i gceist. Má shuiteálann Cuideachta D na painéil faoi chonradh ar leith, beidh an tsuiteáil faoi réir an ráta laghdaithe CBL agus ní mór CCI a chur i bhfeidhm.

Sampla 2: Déanann Cuideachta B painéil ghréine a sholáthar agus a shuiteáil i scoileanna aitheanta. Tá soláthar agus suiteáil na bpainéal gréine faoi réir an ráta nialasaigh.

Sampla 3: Déanann Cuideachta C painéil ghréine a sholáthar agus a shuiteáil i scoileanna aitheanta.

Tugann Cuideachta C an tseirbhís suiteála ar fochonradh do thríú páirtí, sin Cuideachta Y.

Tá soláthar agus suiteáil na bpainéal gréine ag Cuideachta C faoi réir an ráta nialasaigh CBL agus ní mór CCI a chur i bhfeidhm.

[Tá tuilleadh eolais ar fáil i *Lámhleabhar Cánach agus Dleachta na gCoimisinéirí Ioncaim maidir le Soláthar agus Suiteáil painéal gréine.*](#)

5. Cur chuige Cuntasaíochta le haghaidh Painéil Ghréine

Leagtar amach thíos na cóid ainmniúla atá le húsáid chun cuntas a thabhairt ar an deontas a fuarthas, caiteachas an deontais agus aon iarmhéid nár caitheadh.

5.1 Nuair a fhaightear ioncam an deontais

Ba cheart an fáltas a thairfeadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
3900	Ioncam Deontais Foirgníochta Caipitil RO	Caipiteal agus Cúlchistí	Ranníocaíocht i leith Sócmhainní Seasta

5.2 Nuair a dhéantar an t-earra a cheannach

Ba cheart an sonrasc/an íocaíocht agus aon CBL nó CCI a d'fhéadfadh a bheith iníoctha a thairfeadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
3940	Costas Deontas Caipitiúil Tógála RO	Caipiteal agus Cúlchistí	Ranníocaíocht i leith Sócmhainní Seasta

5.3 Cuntasaíocht d'iarmhéid an deontais nár caitheadh fós

Deontas imfhálaithe atá sa deontas le haghaidh painéil ghréine. Ní mór an t-iarmhéid nár caitheadh ag deireadh na bliana a réiteach agus cuntas a thabhairt air faoi chód ainmniúil 2173 'Deontais Imfhálaithe Eile nár Caitheadh'.

6. Ceanglais CBL maidir le Scéim Tacaíochta Micreaghiniúna an Rialtais

6.1 Scéim Tacaíochta Micreaghiniúna an Rialtais

Ligeann Scéim Tacaíochta Micreaghiniúna an Rialtais do scoileanna a bhfuil gléas cláraithe micrighiniúna acu aon leictreachas breise a ghineann siad a dhíol ar ais le heangach leictreachais na hÉireann. Tugtar 'an Ráthaíocht Easpórtála Glaine (REG)' ar an íocaíocht sin.

6.2 Iarratas ar uimhir CBL ó Electric Ireland

I gcásanna áirithe, iarradh ar scoileanna uimhir CBL a thabhairt do Electric Ireland le bheith in ann leas a bhaint as an scéim agus íocaíochtaí a fháil mar chreidmheasanna ar a mbille leictreachais.

De réir treoir ó na Coimisinéirí Ioncaim, i gcás go bhfuil scoil cláraithe le haghaidh CBL chun críocha na Cánach Conarthaí Iomchuí (CCI) ar sheirbhísí foirgníochta a sholáthraíonn fochonraitheoir, níl scoil cuntasach ach amháin as an CBL Frithmhúirir ar sheirbhísí arna soláthar ag fochonraitheoir agus ní mheastar í a bheith ina haonán inchánach maidir le CBL chun críocha eile. Is amhlaidh an scéal i gcás fhormhór na scoileanna.

Tá de cheangal ar mhionlach beag scoileanna cuntas a thabhairt in CBL i leith soláthairtí inchánacha earraí nó seirbhísí nó ceannacháin earraí ó Bhallstáit eile den AE:

- soláthraíonn siad earraí inchánacha a sháraíonn tairseach €80,000 in aon tréimhse 12 mhí amháin; Mar shampla, siopa bia a bhfuil láimhdeachas breis is €80,000 aige nó
- soláthraíonn siad seirbhísí inchánacha a sháraíonn tairseach €40,000 in aon tréimhse 12 mhí amháin, m.sh. saoráidí spóirt nó carrchlóis a ligean ar cíos
- tá luach níos mó ná €41,000 in aon tréimhse 12 mhí amháin ag baint leis na hearraí a fhaigheann siad, nó na hearraí féideartha a gheobhaidh siad, ó Bhallstáit AE eile (lena n-áirítear Tuaisceart Éireann). Mar shampla, má cheannaíonn an scoil ríomhairí glúine ó sholáthraí sa Ghearmáin ar níos mó ná €41,000 in aon tréimhse 12 mhí amháin.

Cliceáil [anseo](#) le tuilleadh eolais a fháil.

Mar sin, ach amháin má tú sa mhionlach beag scoileanna sin, ba cheart duit a chur in iúl do Electric Ireland nach bhfuil tú cláraithe le haghaidh CBL agus nach bhfuil uimhir CBL agat. Beidh tú fós i dteideal na gcreidmheasanna faoin scéim.

6.3 Gníomh le stádas CBL a cheartú le Electric Ireland

Má chuir tú d'uimhir CBL ar fáil do Electric Ireland roimhe seo, i gcas nach bhfuil tú cláraithe ach le haghaidh CBL chun críocha CCI, ba cheart duit dul i dteagmháil leis an OGP (Customer Solutions) ogp@electricireland.ie agus a chur in iúl dóibh nach bhfuil tú cláraithe le haghaidh CBL. Luaigh “*Microgen reference Brian*” i líne ábhair an ríomhphoist.

7. Chun tuilleadh eolais nó soiléiriú a fháil

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne seo ach dul i dteagmháil le FSSU.

Guthán: 01-910 4020
primary@fssu.ie

An 4 Samhain 2024

Aguisín A

Cuid den Ghluais téarmaí

Oibreacha cumasúcháin	Mionoibreacha a theastaíonn ar bhonneagar reatha na scoile chun an córas fótvoltachais gréine a shuiteáil nó a nascadh. Go ginearálta, cuirfidh an chuideachta fótvoltachais mionoibreacha i gcrích. Ní cuirfidh a leithéid leis an tsuiteáil ó thaobh ama ná costais de.
Oibreacha bonneagair	Oibreacha a theastaíonn ar bhonneagar reatha na scoile sular féidir cóiriú fótvoltachais a shuiteáil agus/nó a nascadh.
Córas ríomhaire gréine	Na comhpháirteanna, an sreangú agus na comhéadain leictreacha ar fad atá mar chuid den ghineadóir fótvoltach gréine.
Oibreacha Bonneagair Tacaíochta	Oibreacha a theastaíonn ar bhonneagar reatha na scoile sular féidir cóiriú fótvoltachais a shuiteáil agus/nó a nascadh. Tá oibreacha bonneagair tacaíochta níos suntasaí ná oibreacha cumasúcháin. Tá seans ann go mbeidh tréimhse shuntasach agus/nó costas suntasach i gceist chun iad a chur i gcrích. Níl oibreacha bonneagair tacaíochta á maoiniú faoin gClár Fótvoltachais Scoileanna.

Níl le déanamh ach cliceáil [anseo](#) don ghluais iomlán téarmaí.