SCSI

Chartered property, land and construction surveyors

Practice Information

SUSTAINABILITY LEGISLATION IN EUROPE

First edition

RICS

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SCSI/RICS Documents Status Defined

The SCSI/RICS produce a range of professional standards, guidance and information documents. These have been defined in the table below. This document is a Practice Information Paper.

Type of document	Definition
SCSI / RICS Professional Standard	Set requirements or expectations for SCSI/ RICS members and regulated firms about how they provide services or the outcomes of their actions. SCSI/RICS professional standards are principles-based and focused on outcomes and good practice. Any requirements included set a baseline expectation for competent delivery or ethical behaviour. They include practices and behaviours intended to protect clients and other stakeholders, as well as ensuring their reasonable expectations of ethics, integrity, technical competence and diligence are met. Members must comply with an SCSI/RICS professional standard. They may include: mandatory requirement, which use the word 'must' and must be complied with, and / or; recommended best practice, which uses the word 'should'. It is recognised that there may be acceptable alternatives to best practice that achieve the same or a better outcome. In regulatory or disciplinary proceedings, SCSI/RICS will take into account relevant professional standards when deciding whether an SCSI/RICS member or regulated firm acted appropriately and with reasonable competence. It is also likely that during any legal proceedings, a judge, adjudicator or equivalent will take SCSI/RICS professional standards into account
SCSI / RICS Practice Information	Information to support the practice, knowledge and performance of SCSI/RICS members and regulated firms, and the demand for professional services. Practice information includes definitions, processes, toolkits, checklists, insights, research and technical information or advice. It also includes documents that aim to provide common benchmarks or approaches across a sector to help build efficient and consistent practice. The information is not mandatory and does not set requirements for SCSI/RICS or make explicit recommendations.

Glossary

Definition	Description
Zero Emission Building	A building with a very high energy performance, where the very low amount of energy still required is fully covered by energy from renewable sources generated onsite, from a renewable energy community, or from a district heating and cooling system.
Nearly Zero Energy Building	A building with a very high energy performance, which cannot be lower than the 2023 cost-optimal level reported by Member States and where the nearly zero or very low amount of energy required is covered to a very significant extent by energy from renewable energy sources, including energy from renewable energy sources produced onsite or nearby.
Minimum Energy Performance Standards	Rules that require existing buildings to meet an energy performance requirement as part of a wider renovation plan for a building stock or at a trigger point on the market (sale or rent), in a period of time or by a specific date, thereby triggering renovations of existing buildings.
Renovation Passport	A document that provides a tailored roadmap for the renovation of a specific building in several steps that will significantly improve its energy performance.
Deep Renovation	A renovation that transforms a building or building unit into a nearly zero-energy building before 1 of January 2030 or a zero-energy building after 1 of January 2030.
Major Renovation	A renovation that takes place where (1) the total cost of the renovation relating to the building envelope or the technical building system is higher than 25% of the value of the building, excluding the value of the land on which the building is situated; or (2) More than 25% of the surface of the building envelope undergoes renovation.
Energy Performance Certificate	A certificate (in Ireland this is a BER) recognised by a Member State or by a legal person designated by it, which indicates the energy performance of a building or building unit, calculated according to the methodology adopted in accordance with Article 4 of the Energy Performance of Buildings Directive.
Operational Carbon	Carbon dioxide equivalent calculated from the energy use during a building's life.
Embodied Carbon	Carbon dioxide equivalent calculated from the materials, construction and demolition of a building.
Building Renovation Passport	A step-by step roadmap for a building designed to guide the deep renovation of individual buildings.
Primary Energy Consumption	The total energy demand of a country or system, measured as the raw energy contained in natural resources before any conversion or transformation into secondary forms like electricity.
Environmental, Social and Governance	The Environmental, Social and Governance Framework (ESG) is used by investors and businesses to measure a company's sustainability, ethical impact, and risk management.
Climate Change Mitigation	Actions to reduce or prevent greenhouse gas (GHG) emissions and enhance carbon sinks to limit global warming.

Definition	Description
Climate Change Adaptation	Taking actions to manage risks, build resilience and protect communities against current and future climate impacts like flooding, heatwaves, and sea-level rise.
Circular Economy	A model that replaces the “take-make-waste” system by keeping resources in the use of production of as long as possible.
Global Warming Potential (GWP)	A measure of how much heat a greenhouse gas traps in the atmosphere compared to carbon dioxide (CO_2).
International Cost Management Standards (ICMS)	This is a global framework used to classify, measure and compare construction project life cycle costs and carbon emissions. This harmonises how construction and infrastructure costs are reported across different countries.
Life Cycle Assessment (LCA)	A tool to measure the environmental impact of a product, material, or service across every stage of its life, covering raw material extraction, manufacturing, use, and final disposal.
Whole Life Carbon Assessment (WLCA)	The complete evaluation of all greenhouse gas emissions tied to a building or infrastructure asset across its entire lifespan.
Building Energy Rating (BER)	Known as Energy Performance Certificates (EPCs) in Europe, the BER is an official document that measures the energy efficiency of a building. It uses a A-to-G scale, is valid for ten years, and is required when a building is sold or rented.

1. Introduction and Scope

The purpose of this Practice Information paper is to equip Chartered Surveyors and built environment professionals with a clear understanding of the EU's green legislation, and assoicated frameworks, and their direct impact on professional practice. It focuses on the practical implications for day-to-day surveying work, including (but not limited to) property valuations, building surveying, cost management, due diligence, development appraisals, asset management, BER assessments, net-zero pathway advice and insurance assessments.

2. International Cost Management Standards in Public Procurement

The Irish Government has mandated the use of International Cost Management Standards (ICMS) for cost and carbon reporting on public capital works. Through the Office of Government Procurement's Capital Works Management Framework (CWMF), the ICMS3 cost and carbon reporting templates have been mandated for use on new public capital works projects, commencing at Stage 1, from the 1 of January 2024.

ICMS is one of the four core elements of the CWMF Building Information Modelling (BIM) requirements (known as the Irish BIM mandate), which began in January 2024 for projects over €100 million, with the scope of mandated projects extended on the 1 of September 2025 to projects over €10 million (and residential projects over €600 million), and due to extend to all public projects within four years.

ICMS3 replaces the National Standard Building Elements (NSBE) used since 1970 and provides a standardised, internationally consistent basis for reporting capital costs, life cycle costs and whole-life costs and embodied carbon across the asset life cycle, aligned with the EN 15978 whole-life reference period.

For quantity surveyors and cost managers, this makes ICMS-based cost and carbon reporting a practical requirement on public works and connects directly to the whole-life carbon and Green Public Procurement themes elsewhere in this paper. As a member of the ICMS coalition, SCSI has published explanatory guidance to support adoption, with the Agreed Rules of Measurement (5th edition) aligned to ICMS.

3. The EU Level(s) Framework

Level(s) is the European Commission's common framework of core sustainability indicators for buildings, applicable to both residential and commercial buildings across the whole life cycle. It is voluntary and is not a certification scheme like BREEAM or LEED. It provides a shared methodology and vocabulary for measuring and reporting building sustainability, so that performance can be assessed and compared consistently across Europe.

The framework is built on six macro-objectives: Greenhouse gas emissions along the building's life cycle; resource-efficient and circular material life cycles; efficient use of water; healthy and comfortable spaces; adaptation and resilience to climate change; and optimised life-cycle cost and value. It is supported by sixteen core indicators and a simplified life-cycle assessment and life-cycle costing methodology, aligned with EN 15978 and EN 15804 standards. It can be applied at three levels of increasing rigour, from qualitative concept-stage objectives, through quantitative design and construction assessment, to as-built and in-use monitoring.

While it is voluntary, Level(s) increasingly underpins the mandatory instruments covered in this paper, which is why it matters to surveyors. Its Indicator 1.2 (life-cycle global warming potential) provides the methodology behind the whole-life carbon reporting now being introduced for new buildings under the revised Energy Performance of Buildings Directive (EPBD), and it is the basis for the revised EU Green Public Procurement criteria for buildings and for elements of the EU Taxonomy technical screening criteria.

For quantity surveyors and building surveyors, Level(s) is effectively the common measurement language that connects a project's bill of quantities and cost data to EU-level carbon and circularity reporting.

4. Key Sustainability Legislation relevant to Surveyors

4.1 EU Taxonomy

About the Legislation

The EU Taxonomy (Regulation EU 2020/852) is a uniform classification system that defines which activities are environmentally sustainable. It establishes six environmental objectives: climate change mitigation, climate change adaptation, water protection, circular economy, pollution control, and biodiversity.

Relevance to Surveyors

This is the technical regulation for sustainable finance. It directly affects valuation standards, as aligned assets are often viewed as lower risk and more attractive for green financing. Surveyors should use these criteria when advising across all areas of the built environment, where technical experts may be required to determine if an activity makes a substantial contribution to one or more of the environmental objectives under the EU Taxonomy Regulation. Surveyors can use these criteria when advising on the construction of new buildings, renovation projects, acquisition and ownership of buildings and implications of forestry and reforestation.

Who is in scope?

Participants in the financial markets, large undertakings, and any entity seeking to market a project as "environmentally sustainable".

Thresholds and Triggers

Reporting started in 2022 for larger public-interest entities, with phasing introduced for companies between 2023 and 2026. Non-EU companies with significant operations in Europe may also fall under the scope. In 2025, all entities reporting under the Corporate Sustainability Reporting Directive must report activities eligible for all six taxonomy objectives, and alignment only for climate change mitigation/adaptation. In 2026, the alignment reporting extends to the remainder of the environmental objectives.

Key Information

In the context of real estate, proposed amendments to the Climate Delegated Act (at proposed at the time of writing, expected application 1 of January 2027) require new buildings to achieve a primary energy demand of at least 10% below the national ZEB (zero-emission buildings) benchmark, updated from the previously aligned NZEB (nearly zero-energy buildings) benchmark. When advising on new-build viability, green finance eligibility, or taxonomy-aligned valuations, surveyors may be required to reference the 10% figure.

New buildings over 5,000m^2 will also be required to calculate the building's life-cycle global warming potential.

4.2 The Corporate Sustainability Reporting Directive (CSRD)

About the Legislation

The Corporate Sustainability Reporting Directive (CSRD) is an EU Directive (2022/2464 as amended by the 2026 Omnibus Directive – 2026/470) which mandates comprehensive sustainability disclosures in a dedicated section of the management report.

CSRD came into force in January 2023 and was transposed into Irish law in July 2024. In February 2025, the EU Commission outlined an Omnibus simplification package, which introduced key changes to the legislation, including the scope of entities required to report under it.

In July 2025, the Minister of Enterprise, Tourism and Employment signed a Statutory Instrument to give legal effect in Ireland to the EU's "Stop the Clock", providing clarity and certainty to Irish businesses. This ensured that the original requirements for CSRD under Wave 2 and Wave 3 companies would not apply. The current 2025 regulation allows for Irish subsidiaries, or Irish sub-holdings, to rely on CSRD-compliant group reporting prepared in other EU Member States, provided it meets the requirements under the Accounting Directive Articles 29 and 29a.

The Omnibus simplification package entered into force on 18 March 2026, with the revised rules applicable from the 1 of January 2027.

Relevance to Surveyors

Large surveying firms may need to report their own Environmental, Social and Governance performance. Surveyors will be essential for providing the underlying technical data (such as energy use, waste management and circularity) that clients will need for their own CSRD disclosures.

Who is in scope

Larger surveying firms that meet the criteria for their own CSRD reporting requirements. Small and Medium Enterprises (SMEs) can voluntarily report. SMEs may also be required to provide data to inform clients as part of their supply chain analysis.

The CSRD Directive also allows for SMEs to report using a separate and proportionate set of standards instead of the full set required by companies in scope. This does not impose any mandatory sustainability reporting requirements. These Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME) are a simplified standard developed by the European Financial Reporting Advisory Group (EFRAG). The standards contain basic and comprehensive modules covering a range of reportable data points including but not limited to: greenhouse gas emissions, pollution to air, water and soil, workforce health and safety, resource use, circular economy and waste management.

In July 2026, the European Commission adopted revised European Sustainability Reporting Standards (ESRS) and a voluntary reporting standard for smaller companies. These form part of the Omnibus I simplification package. These aimed to reduce the number of mandatory data points by over 60% and the total number of data points by over 70%. The revised standards take account of EFRAG's technical advice and propose targeted adjustments to further ease the reporting burden.

Thresholds and Triggers

Following the 2026 Omnibus adjustments, the directive applies to EU companies with more than 1,000 employees (on average during a financial year) and more than €450 million net turnover. Reporting for non-EU entities will be required if the company is trading on an EU-regulated market and has more than €450 million in net turnover. Listed SMEs are no longer required to mandatorily report under CSRD subject to mandatory CSRD reporting.

Timelines and Transitional Arrangements

There is currently a phased approach for the introduction of CSRD reporting requirements. Wave 1 (Large Public Interest Entities) are already required to report under CSRD. Wave 2 (Large Private Entities) are now required to report two years later than originally designated: the 2028 report for the financial year 2027.

Other Important Information

Under the amendments to the CSRD, a "right to refuse" has been introduced to allow those within the value chain (<1,000 employees for the financial year) to decline information requests that exceed the Commission's Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME). Where a reporting company requests value-chain information beyond the voluntary SME standard, it must inform the smaller undertaking of the additional information sought and of its statutory right to decline.

4.3 Corporate Sustainability Due Diligence Directive (CSDDD / CS3D)

About the Legislation

The Corporate Sustainability Due Diligence Directive (CS3D) is an EU Directive (EU 2024 / 1760) that requires large companies to identify and mitigate adverse human rights and environmental impacts through their global supply chains.

Relevance to Surveyors

Surveyors acting as consultants or contractors may be considered "business partners" within the client's *chain of activities*. Clients may increasingly seek information from surveyors demonstrating their own sustainable practices to remain on approved tender lists. Surveyors may be asked to assist clients in mapping their value chain as well as identifying environmental risks associated with projects. They can also support the development and implementation of climate transition plans.

Who is in Scope

Under the Omnibus I Directive, in force from 18 March 2026, the scope has narrowed from roughly €13,000 companies to about €6,000, raising thresholds to €5,000 employees and €1.5 billion turnover and set a single compliance date of 26 July 2029.

Timelines and Transitional Arrangements

Like the CSRD, the CS3D changed under the Omnibus proposal. This pushed back the full implementation of CS3D until 2029. Member States must adopt and publish national laws to transpose the CS3D by 26 July 2028.

4.4 The Energy Performance of Buildings Directive (EPBD)

About the Legislation

This is an EU Directive (2024/1275) which updates the energy performance requirements to reach a climate-neutral building stock by 2050.

Relevance to Surveyors

This legislation has been responsible for the introduction of the updated Building Energy Rating (BER) relating to residential properties. From the 24 of May 2026, a simplified version of the BER will be presented for residential properties to improve comparability and make the information clearer for homeowners and tenants. The new system will remove the subcategories of BER ratings (e.g. A1, B3, C2, D1, etc.) and replace them with a simplified scale (A0, A, B, C, D, E, F, G). Existing BER ratings will remain valid for **10 years** from their date of issue, and valid for mandatory requirements such as the sale or rental of a home. The new BER scale will also display additional information relating to the Global Warming Potential (GWP), as well as information relating to renewable energy used, and the building energy demand (kWh / m^2/year). This scale will also apply for non-residential buildings including public buildings, hotels, retail and office space (and others).

The EPBD will also mandate new technical standards that surveyors will be required to verify during condition surveys and project monitoring.

Who is in Scope

All buildings across the built environment will be impacted in some capacity by the Energy Performance of Buildings Directive.

Thresholds and Triggers

Triggers will include new construction, major renovation projects, and any building larger than 1,000m^2 (which will now require a post-construction airtightness test and thermal integrity test compared against the building design stage). Proposals made under the Climate Delegated Act in reference to reporting for EU Taxonomy (e.g. the airtightness testing) are due to take effect from the 1st of January 2027.

Timelines and Transitional Arrangements

Ireland was required to submit its draft National Building Renovation Plan by the 31st of December 2025. As of March 2026, Ireland has received a formal notice of infringement from the European Commission for missing the deadline; the final National Building Renovation Plan is now expected by 31st of December 2026.

All new public buildings in the European Union are required to meet zero-emission standards from the 1st of January 2028. All new buildings must meet zero-emission buildings (ZEB) standards from 1st of January 2030. Life-cycle Global Warming Potential (GWP) must be calculated and disclosed in the BER for new buildings >1,000m^2 from the 1st of January 2028, and for all new buildings from the 1st of January 2030.

Minimum Energy Performance Standards (MEPS) for non-residential buildings are mandated under the EPBD. The worst-performing 16% of non-residential buildings will require renovation by 2030, and then 26% by 2033. At the time of writing, no MEPS have been set for Ireland in terms of reference to the BER scale, so it remains unclear which building ratings will fall within the 'worst-performing' 16%.

For residential buildings, a national plan must be introduced to progressively renovate the residential building stock, in line with achieving a zero-emission building stock by 2050. The average primary energy use of all buildings must be reduced by at least 16% by 2030 and by 20% by 2035, using 2020 as a baseline. At least 55% of this reduction must come from renovating the 43% worst-performing buildings.

Ireland must also introduce a Building Renovation Passport Scheme. The passport will allow building owners to understand the requirements for their buildings to reach zero-emission status before 2050.

4.5 The Recast Energy Efficiency Directive (EED)

About the Legislation

The recast of the Energy Efficiency Directive (EED) (EU Directive 2023/1791) established binding energy efficiency targets and measures to reduce final energy consumption across the EU. It complements the EPBD by setting economy-wide savings obligations and specific requirements for public buildings and large energy users.

Under the legislation, the EU has committed to reducing its Final Energy Consumption (FEC) to 763 million tonnes of oil equivalent (Mtoe), decreasing by 11.7% compared to the EU 2020 reference scenario. Primary energy consumption is targeted to be no more than 992.5 Mtoe by 2030.

Relevance to Surveyors

Surveyors advising on asset portfolios, corporate energy strategies, or public-sector clients must now assess compliance with mandatory energy audits (for entities consuming >10 terajoules (TJ)), while those above ~85TJ per year must implement an energy management system from October 2026. The EED directly influences primary energy reduction targets referenced in the EPBD above.

Timelines and Transitional Arrangements

Public bodies must reduce their final total energy consumption by 1.0% each year compared with 2021 and renovate at least 3% of the total floor area of the heated and/or cooled buildings annually. The revised Directive also significantly increases the annual savings obligation by 2028.

The revised Directive also introduces mandatory reporting and monitoring of the energy performance of data centres to be collected by a European database. Owners and operators of data centres with an installed IT power demand of at least 500 kW will be required to make publicly available the name of the data centre, its owner and its operator, the floor area, installed power, annual incoming and outgoing data traffic, the amount of data stored and processed and the performance of the data centre during a full calendar year including aspects relating to energy consumption, power utilisation, waste heat utilisation, water usage, etc.

In February 2026, the Minister for Climate, Energy and the Environment highlighted that a small number of articles of the EED have already been transposed into Irish law, with the remaining articles in the final stages of preparation.

4.6 The Emissions Trading System (ETS2)

About the Legislation

The Emissions Trading System 2 (ETS2) is a new carbon-pricing system covering fuels used in buildings, road transport and certain other sectors, established under the reformed EU Emissions Trading System Directive. Unlike the original ETS, which covers power generation and heavy industry, ETS2 operates “upstream” meaning the obligation to hold and surrender the allowances falls on the suppliers placing heating and transport fuels on the market, not on individual building owners or occupiers.

Relevance to Surveyors

ETS2 introduces a carbon price into the running cost of fossil-fuel-heated buildings. For surveyors, this helps strengthen the financial case for retrofitting and low-carbon heating and will feed operating costs and energy-cost assumptions into valuations, investment appraisal and net-zero pathway advice. Assets reliant on fossil-fuel heating face rising and increasingly volatile energy costs, which will be an important consideration when advising on value, obsolescence risk and the business case for renovation.

Who is in Scope

The direct regulated entities are the fuel suppliers and distributors placing covered fuels on the market. Building owners, landlords and occupiers are not directly regulated but are exposed indirectly through higher heating fuel costs.

Thresholds and Triggers

The system applies to regulated fuel suppliers under the ETS framework. For the built environment, the practical trigger is exposure to carbon-priced heating fuel rather than affecting a specific building.

Timelines and Transitional Arrangements

Regulated entities began monitoring and reporting emissions ahead of full operation, with verification of reported data required from 2026. The system was originally due to be in full operation in 2027. However, the start of allowance-surrender obligations was postponed by one year to 2028.

4.7 Green Public Procurement (GPP)

About the Legislation

Green Public Procurement (GPP) is the practice of public authorities purchasing goods, services and works with a reduced environmental impact across their whole life-cycle. Unlike the other items in this section, it is not a single piece of legislation, but a policy delivered through a combination of hard procurement law, voluntary criteria and national administrative measures.

The EU public procurement framework, principally Directive 2014/24/EU, transposed in Ireland by the EU Regulations 2016 (S.I. No. 284 of 2016), enables (but does not require) environmental requirements by allowing contracting authorities to set environmental technical specifications and award criteria, require eco-labels, apply life-cycle costings and attach environmental contract-performance conditions.

The environmental content itself is supplied by Green Public Procurement criteria, voluntary technical criteria developed at the EU level by the European Commission and nationally by the EPA, and made available through the Office of Government Procurement (OGP) GPP Criteria Search tool.

Relevance to Surveyors

Of the instruments in this paper, GPP is among the most likely to appear directly in a surveyor's day-to-day work, because its criteria are embedded in the tender documents for public sector works.

For quantity surveyors, green criteria change what is specified and therefore priced, moving cost advice towards whole-life and life-cycle costing rather than the lowest capital cost. Verified Environmental Product Declarations (EPDs) are increasingly required as evidence for construction materials, so surveyors preparing specifications and evaluating tenders must handle EPD and embodied-carbon data competently.

Building surveyors and project managers will encounter criteria drawn from Level(s), the EPBD and circularity principles that influence material selection and renovation-versus-demolition decisions.

Who is in Scope

At the EU level, the procurement rules apply to contracting authorities and entities (central government departments, agencies, local authorities, etc.). In Ireland, the comply-or-explain reporting duty applies to public bodies subject to the Public Sector Climate Action Mandate, reporting through the SEAI, with government departments additionally reporting GPP activity annually to the EPA. Surveyors can be in scope indirectly, as they must meet the green criteria set by the buyer to win and deliver public contracts, even though the compliance duty formally rests with the contracting authority.

Thresholds and Triggers

There is generally no single financial threshold that makes green criteria legally compulsory. The EU procurement thresholds (applicable from the 1 January 2026) determine when full EU procedures apply. The Irish “comply or explain” trigger is separate. Public bodies subject to the Climate Action Mandate must report an explanation, through the SEAI systems, where they do not include the national GPP criteria in the tender documentation for contracts above applicable thresholds and where such criteria exist.

4.8 The Construction Products Regulation (CPR)

About the Legislation

The revised Construction Products Regulation (Regulation (EU) 2024/3110) replaced the previous Construction Products Regulation (Regulation (EU) 305/2011) and established a harmonised framework for placing construction products on the EU market. It was published in December 2024 and entered into force on the 7 January 2025. Its obligations became applicable in stages from the 8 January 2026, with the previous Regulation phased out over a transition period.

The main aim of this revision is to embed environmental sustainability and digitalisation into the single-market rules for construction products. The Declaration of Performance and Conformity must cover a product’s performance over its life cycle, including environmental and sustainability characteristics such as its carbon footprint. The Regulation also introduces a construction-specific Digital Product Passport that links a physical product to a structured, machine-readable data on its identity, performance, environmental impact and end-of-life handling.

Relevance to Surveyors

The CPR directly affects the environmental data that surveyors specify, verify and rely upon. As environmental information (e.g. embodied carbon sourced from EPDs) becomes part of CE marking and the Declaration of Performance, quantity surveyors and building surveyors will increasingly find this data available. It will provide a more consistent source of digital data and link strongly with obligations under the EPBD (GWP disclosure). Surveyors should note that an EPD is a data source for, but not a substitute for, CPR conformity.

Who is in Scope

The Regulation applies to manufacturers, importers and distributors placing construction products on the EU market, including certain used products. Obligations follow the product to market rather than the professional adviser; surveyors are affected indirectly through the data and documentation that in-scope products now must carry.

Thresholds and Triggers

There is no financial or size threshold for the CPR. The trigger is the placing of covered construction products on the EU market, including certain used products. Obligations are phased by product category as harmonised technical specifications and delegated acts are adopted, with the earliest requirements applying to priority product groups, and the Digital Product Passports (DPP) becoming mandatory for products as the relevant act takes effect.

Timelines and Transitional Arrangements

The Regulation entered into force on the 7th of January 2025 and applies in stages from the 8th of January 2026. The previous Regulation (EU) No. 305/2011 is phased out over a transition period of up to fifteen years to allow the market and the harmonised standards systems to adapt, with phased environmental reporting and full DPP requirements for priority construction products running into the early 2030s. As an EU Regulation, it is directly applicable in Ireland without transposition.

4.9 The Ecodesign for Sustainable Products Regulation (ESPR)

About the Legislation

The Ecodesign for Sustainable Products Regulation (Regulation (EU) 2024/1781) is the horizontal EU framework for the sustainable design of products placed on the EU market. It succeeds and greatly widens the earlier Ecodesign Directive, extending beyond energy-related products to almost all physical goods, and sets ecodesign requirements (e.g. durability, reparability, recyclability) and establishes the framework for the Digital Product Passport. The detailed requirements and DPP data fields are set for each product group through delegated acts, with construction materials identified among the future priority groups.

Relevance to Surveyors

For the built environment, the ESPR matters mainly through its relationship with the Construction Products Regulations. The ESPR provides the overarching DPP framework and general principles, while the construction-specific DPP under the CPR is designed to be used with it. Surveyors do not need to track the ESPR product-by-product but should understand that the digital product data increasingly available for construction materials sits within this wider EU product-sustainability system, reinforcing the direction of travel toward a machine-readable environmental and circularity data.

Who is in Scope

The framework applies to those placing regulated products on the EU market. Concrete obligations arise only as product-specific delegated acts are adopted. For the construction sector, product-level duties are delivered primarily through the CPR.

Timelines and Transitional Arrangements

The Regulation is in force, with obligations phased in by product group through delegated acts over the coming years. As an EU Regulation, it is directly applicable in Ireland.

4.10 The European Deforestation Regulation (EUDR)

About the Legislation

The EU Deforestation Regulation (EUDR) Regulation (EU) 2023/1115 amended by Regulation (EU) 2025/2650), aims to minimise the EU's contribution to global deforestation and forest degradation. It ensures that relevant commodities and derived products placed on the EU market or exported are "deforestation-free", meaning they have not been produced on land deforested or degraded after the cut-off date of 31 December 2020 and have been produced in accordance with the relevant legislation of the country of production. The objectives of the regulation are to reduce the greenhouse gas emissions linked to EU consumption and production of the covered commodities by at least 32 million tonnes of CO_2 equivalent per year.

The legislation repeals the EU Timber Regulation and applies a risk-based due diligence framework to seven commodities (cattle, cocoa, coffee, palm oil, rubber, soy, and wood) and derived products identified in Annex I (e.g. leather, chocolate, furniture and tyres). A draft delegated act was published in May 2026 and proposes targeted updates to the product scope.

Relevance to Surveyors

Surveyors will be indirectly but significantly impacted through the demand for precise geolocation and mapping services required for EUDR compliance. Operators must submit geolocation data for every plot of land where relevant commodities were produced, along with evidence that no deforestation or degradation has occurred post 31 December 2020. This will often require professional surveying, GPS mapping, satellite imagery validation, boundary delineation, and independent audits or risk-mitigation surveys.

Thresholds and Triggers

The EUDR applies to any operator (persons or entities who place relevant products on the EU market or export them) and traders (those who make them available on the market) dealing in the commodities and listed products identified above. No turnover or employee threshold exempts companies entirely; micro and small enterprises are fully in scope, though with simplified obligations.

Countries (and sometimes sub-national regions) are classified as low, standard, or high-risk based on deforestation rates and other factors. This determines the intensity of due diligence and the proportion of checks performed by competent authorities.

Under the Omnibus simplification measures (introduced for review in May 2026) micro and small primary operators will now be required to produce a one-time declaration (rather than a per shipment due diligence statement) and may use a postal address rather than the full geolocation coordinates in certain cases. Downstream operations and traders also have reduced obligations (they can rely on upstream due diligence statements reference numbers), printed materials have been removed from Annex I of materials and the scope of countries are now classified as "low risk".

Timelines and Transitional Arrangements

Following the European Parliament's vote on the 26 November 2025, the targeted amendments were formally adopted and published as of December 2025. Large and medium-sized operators and traders are now expected to begin reporting from the 30 December 2026. Micro and small operators are required to begin from the 30 June 2027 (not including micro and small operators already covered by the EUTR, who align with the 30 December 2026 date for the timber sector). The EU Timber Regulation is also repealed on the EUDR application date.

On the 13 July 2026, the European Commission adopted two measures to support the implementation of the EU Deforestation Regulation. The list of products covered by the EUDR has been updated, removing products such as cattle hides and leather, retreaded tyres and some additional rubber products, while other products were added. The newly added products will only become subject to the Regulation from the 30 December 2027.

These dates reflect two postponements (originally 30 December 2024, then delayed) plus simplification measures agreed in late 2025. A six-month enforcement grace period or non-punitive transition phase has been discussed in earlier proposals, but the current framework focuses on readiness for the above dates. The May 2026 simplification review explicitly prepares for smooth implementation by the end of 2026.

The EUDR is an EU Regulation and is therefore directly applicable in Ireland without the need for transposition into national law. The Department of Agriculture, Food and the Marine has been designated as Ireland's competent authority responsible for enforcement, checks, and support. Ireland is currently classified as "low risk" under the EU Deforestation Regulation. This means that simplified due diligence applies to any relevant products produced in Ireland, as operators and traders only need to collect basic information and are not required to perform a full risk assessment or risk mitigation steps.

4.11 The Nature Restoration Regulation (NRR)

About the Legislation

The Nature Restoration Regulation ("NRR", or the Nature Restoration Law) is Regulation (2024/1991) was adopted by the European Parliament and Council on 24 June 2024 and has been in force since 18 August 2024. It is one of the key legislative initiatives under the European Green Deal and the EU Biodiversity Strategy for 2030, and it makes the restoration ambitions of that strategy legally binding for the first time. There is no Irish transposing statute in place, as it became law immediately in all European Member States.

The main objective is to restore degraded ecosystems, support climate change mitigation and adaptation, enhance food security and meet international commitments. The main targets are the restoration of at least 20% of the EU's land and 20% of its sea areas by 2030, and all ecosystems in need of restoration by 2050.

Relevance to Surveyors

For surveyors, the introduction of the regulation will reshape planning policy, land designations, agri-environmental incentives and the risk profile of land and buildings. Restoration designations will influence development potential, zoning expectations and comparable evidence. Buyers of rural, peatland, riparian or ecologically sensitive land will increasingly need advice on whether the holding sits within likely restoration areas, whether existing habitats attract non-deterioration constraints, and how that interacts with future development prospects.

Surveyors may also be required to advise on how local authority development plans use green infrastructure and on valuations that could be affected by foreseeable restoration constraints or opportunities.

Who is in Scope

Directly, through the National Parks and Wildlife Service, the Irish state must design and deliver the measures in the NRR. Public bodies and semi-state landowners such as Bord na Móna and Coillte are all committed to supporting nature restoration. Private landowners, farmers, foresters and fishers act as delivery partners and will benefit from incentive schemes rather than being under direct statutory obligations.

Thresholds and Triggers

The NRR does not currently attach obligations to transactional triggers such as the sale, letting or issue of a Building Energy Rating of a Building. Currently, Ireland does not have a statutory Biodiversity Net Gain Regime requiring a certain percentage of biodiversity uplift on developments.

4.12 The Sustainable Finance Disclosure Regulation (SFDR)

About the Legislation

The Sustainable Finance Disclosure Regulation (EU 2019/2088) aims to increase transparency on how financial market participants integrate sustainability risks and consider the principal adverse impacts (PAI) of their investment decisions on sustainability factors (environmental, social and governance issues).

The SFDR was adopted by the European Parliament on 27 November 2019 as part of the European Commission's Sustainable Finance Action Plan.

It has been applied from 10 March 2021 (with certain provisions, such as some entity-level elements). The detailed Regulatory Technical Standards (RTS) applied from January 2023, providing the templates and methodologies for disclosures. As of July 2026, the Council has adopted its position on revising the SFDR, introducing three product categories: Sustainable, Transition and ESG Basics. The revision seeks to further reduce the administrative burden and strengthen trust in sustainable finance.

Who is in scope

The SFDR applies to Financial Market Participants, which are broadly defined to include: UCITS management companies, alternative investment fund managers, investment firms providing portfolio management, and credit institutions providing portfolio management, insurance undertakings offering insurance-based investment products, institutions for Occupational Retirement Provisions (IORPs) and managers of other financial products. Financial advisers who provide investment advice or insurance advice regarding IBIPs are also within scope.

This legislation covers both EU-based entities and certain non-EU entities when they market financial products in the EU or provide services to EU clients.

Relevance to Surveyors

Surveyors operate within the real estate sector, which represents a major asset class for sustainable finance and institutional investment. Many real estate funds, property investment vehicles, and portfolios fall under the SFDR because Alternative Investment Fund Managers or other Financial Market Participants manage them.

Surveyors provide essential data and professional judgment that feed directly into these disclosures, such as: BER data, green building certificates (such as BREEAM and LEED), physical climate risk assessments, resilience analysis, embodied carbon, and whole-life carbon data.

The new RICS Professional Standard on ESG and Sustainability in Commercial Property Valuation (4th edition) has been effective since April 30 2026. The mandatory Red Book requirements consider ESG factors where they are material to value, and provide a practical framework for doing so.

Thresholds and Triggers

There are no general size thresholds for the core SFDR obligations (entity-level sustainability risk disclosures and product-level disclosures). For Financial Market Participants with more than 500 employees (average during the financial year), these entities must publish a statement about their due diligence policies regarding PAI on sustainability factors, using the prescribed template. Smaller Financial Market Participants (<500 employees) may explain why they do not publish a PAI statement, and whether and when they intend to do so.

Timelines and Transitional Arrangements

The EU have already established timelines related to the SFDR obligations, enacted since 10 March 2021. The periodic reporting and full RTS implementation have been applied from 1 January 2023.

On November 20 2025, a legislative proposal was put forward to amend the regulation to simplify the Regulation alongside the other legislative instruments discussed in this paper. Under the new regulation, product disclosures would be replaced by a new categorisation system, and products would need to meet specific binding criteria to qualify for a sustainability-related category. A draft report was published in spring 2026 with proposed amendments, with discussion amongst the Council expected to commence in September 2026.

Under the SFDR amendments (known as ‘SFDR 2.0’), they would replace the Article 8/9 construct with three product categories: Sustainable, Transition and ESG Basics, each of which will require a minimum investment threshold of 70% plus mandatory exclusions.

5. Other Additional Information

5.1 Interactions across the Legislation

The sustainability rules highlighted above frequently cross-reference one another. The EU Taxonomy provides the technical criteria (the "what"), while the CSRD provides the disclosure framework (the "how"). For example, a surveyor performing a valuation may need to apply EU Taxonomy standards to determine alignment, which the client then reports under CSRD. The EIA Directive (as transposed via the Planning and Development Act 2000) requires environmental impact assessments for construction and infrastructure projects above defined thresholds, operating independently of CS3D's supply-chain due diligence obligations and the EU Taxonomy's classification of sustainable economic activities.

Instrument	Reference	Type /Status	Who is in Scope	Key Dates
EU Taxonomy	Reg (EU) 2020 / 852	Regulation in force	FMPs, large undertakings, CSRD reporters	Six-objective alignment reporting phasing to 2026
Corporate Sustainability Reporting Directive	Dir (EU) 2022 / 2464 amended by Omnibus Directive (EU) 2026/470	Directive transposed (Ireland July 2024)	>1,000 employees & >€450m in turnover Voluntary Reporting available	Revised rules apply FY 1 January 2027
Corporate Sustainability Due Diligence Directive	Dir (EU) 2024/1760 amended by Omnibus	Directive, transposition pending	>5,000 employees & >€1.5bn turnover	Transpose 26 July 2028; applies from 26 July 2029
Energy Performance of Buildings Directive (recast)	Dir (EU) 2024/1275	Directive, transposition due	All buildings	Transpose 29 May 2026; ZEB new-build 2028/2030
The Energy Efficiency Directive (recast)	Dir (EU) 2023 / 1791	Directive, partly transposed	Large energy users, public bodies	Audit duties phasing; data centre reporting
ETS2 (buildings & road transport)	Dir (EU) 2023/959 (amends Dir 2003/87/EC)	Directive, in force; upstream carbon pricing	Fuel suppliers (building owners/occupiers indirectly)	Verification from 2026; surrender obligations from 2028
The Ecodesign for Sustainable Products Regulation	Reg EU 2024/1781	Regulation, directly applicable; delegated acts per product group	Producers placing products on the EU market (construction products will be a future group)	In force 2024; phased by delegated act

Instrument	Reference	Type / Status	Who is in Scope	Key Dates
The European Deforestation Regulation	Reg (EU) 2023 / 1115 amended by Reg (EU) 2025/2650	Regulation, directly applicable	Operators/traders in listed commodities	30 December 2026 (large / medium) ; 30 June 2027 (micro / small)
Nature Restoration Regulation	Reg (EU) 2024/1991	Regulation, directly applicable; National Restoration Plan Required.	Member States / public bodies (landowners as delivery partners)	In force 18 August 2024; draft NRP 1 September 2026; final NRP 1 September 2027
Construction Products Regulation (Revised)	Reg (EU) 2024/3110 (replaces 305/2011)	Regulation, directly applicable; phased	Manufacturers, importers, and distributors of construction products	In force 7 January 2025; applies in stages from 8 January 2026; old CPR phased out over up to 15 years
SFDR	Reg (EU) 2019/2088	Regulation in force; SFDR 2.0 proposed	FMPs & financial advisers (including real estate funds / AIFMs)	Applied 10 March 2021; RTS 1 January 2023; SFDR 2.0 (introduced in November 2025) in legislative procedure
Green Public Procurement	Dir (EU) 2014.24 (S.I. 284/2016); Circular 17/2025	Directive transposed; Green public procurement criteria voluntary; Irish comply-or-explain	Public bodies; suppliers/ contractors indirectly	EU thresholds from 1 July 2026 ; Circular 17/2026 (July 2025)/

5.2 Enforcement and Consequences

Enforcement varies by instrument The EUDR is directly applicable and enforced in Ireland by the Department of Agriculture, Food and the Marine, with penalties for non-compliant operators. CSRD and CS3D obligations are enforced through national transposing law and company-law sanctions. EPBD duties arise at transactional trigger points such as sales, lettings and major renovations, and may also be enforced through the building-control system.

The SFDR is also directly applicable and is supervised at the national level by the Central Bank of Ireland, which oversees the accuracy of sustainability disclosures and pursues greenwashing. Data supplied by a surveyor for a fund's SFDR reporting may therefore contribute to a regulated firm's enforcement exposure. For surveyors, the practical consequences for non-compliance is typically transactional (e.g. finance refused or repriced, deals delayed, or valuations discounted) rather than a direct penalty.

5.3 Practical Notes for Surveyors

Threshold Verification

Always check whether your firm or your client meets the amended employee or turnover thresholds for CSRD and CS3D. If your client is not in scope, discuss options for voluntary reporting.

Data Accuracy:

Ensure that all environmental data used in BERs or global warming potential calculations are audit-ready and suitable for review by limited-assurance practitioners.

Valuation Benchmarks:

For Irish properties, check if the asset is in the top percentage of the national building stock for Primary Energy Demand to qualify as a sustainable investment.

Greenwashing Audit:

Inventory all environmental claims in marketing materials to ensure they are specific and supported by evidence of demonstrated performance.

Supply Chain Enquiry

Anticipate requests from large clients for data on your own firm's carbon footprint and due diligence policies. Advise clients that voluntary reporting will provide them with a data framework for responding to data requests.

Minimum BER Standards for rental properties

A minimum BER standard for private rental dwellings has been discussed in Irish policy, but is not yet in force. Clients should not assume a fixed compliance date. Confirm the legislative position before advising landlord clients, as this will materially affect how properties are let and valued once introduced.

Central Bank of Ireland Expectations

Where you provide data feeding into SFDR or fund-level disclosures, be aware the Central Bank of Ireland has set supervisory expectations on greenwashing and on the accuracy and substantiation of sustainability claims by regulated firms. Data you supply (BER, certifications, climate-risk assessments) may ultimately support a regulated entity's disclosures, so it should be evidenced and audit-ready.

SEAI Schemes and EPBD renovation duties

The Sustainable Energy Authority of Ireland (SEAI) grant and retrofitting schemes are the main delivery mechanism for the residential renovation trajectory required under the recast EPBD. When advising on renovation and viability or net-zero pathways, factor in current grant availability, eligibility and how works interact with Building Renovation Passport requirements.

5.4 Areas that are Still Developing

Interpretation of the Bottom "16%"

As discussed above, the minimum energy performance standards (MEPS) required under the Energy Performance of Buildings Directive have yet to be finalised. These MEPS will be based on energy performance data (e.g. BER certificates). Ireland is actively implementing the recast of the EPBD, with non-residential buildings facing the most binding MEPS trajectory in the coming years.

Sector Specific Standards

The Commission has proposed sector-specific European Sustainability Reporting Standards by June 2026, creating a temporary gap in reporting clarity for specialised surveying disciplines.

Chartered property, land and construction surveyors

Dating back to 1895, the Society of Chartered Surveyors Ireland is the independent professional body for Chartered Surveyors working and practicing in Ireland.

Working in partnership with RICS, the pre-eminent Chartered professional body for the construction, land and property sectors around the world, the Society and RICS act in the public interest: setting and maintaining the highest standards of competence and integrity among the profession; and providing impartial, authoritative advice on key issues for business, society and governments worldwide.

Advancing standards in construction, land and property, the Chartered Surveyor professional qualification is the world's leading qualification when it comes to professional standards. In a world where more and more people, governments, banks and commercial organisations demand greater certainty of professional standards and ethics, attaining the Chartered Surveyor qualification is the recognised mark of property professionalism.

Members of the profession are typically employed in the construction, land and property markets through private practice, in central and local government, in state agencies, in academic institutions, in business organisations and in non-governmental organisations.

Members' services are diverse and can include offering strategic advice on the economics, valuation, law, technology, finance and management in all aspects of the construction, land and property industry.

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