A SUBJECT TO AN EXAMINATION

“Clean” Energy Bills for all citizens in the EU
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Why are clean energy bills important?

Well-designed energy bills, are a key tool for consumers in the energy transition. Thanks to the Clean Energy Package, consumers should now receive information enabling them to better compare electricity providers and how to switch to the best one, get information about the carbon footprint of their electricity consumption and how to save energy, and transparent information on the price to pay and its different components.

The analysis “Clean” Energy Bills for all citizens in the EU; a subject to an examination”

The analysis “Clean” Energy Bills for all citizens in the EU; a subject to an examination” aims at registering the content, structure, and format of the electricity bills in EU27, and examine their contribution to consumers’ empowerment to play an active role in the clean energy transition. It provides practical guidance, along with best practices, on how to (re)design clean bills in order to maximise the potential for positive outcomes in favour of the consumers. Elements such as third-party charges collected via the energy bills, unclear costs calculations, taxes, misleading language etc., make energy bills difficult for consumers to understand, hence, to control their energy costs and consumption. Energy bills reflect the energy used for heating, cooling, lighting and the use of appliances. Due to the unique nature of electricity and the fact that in some cases there is no substitute fuel, especially for non-heating purposes, the scope of this analysis focuses solely on the status of electricity bills in Europe today.

In 2017, on average, in Europe, the cost of electricity represented only 35% of the total amount. The remaining 65% of households’ energy bill consisted of other costs and charges (like network costs, taxes, levies and other charges).


The analysis is a collaboration of INZEB, Consumers’ Association “The Quality of Life” – EKPIZO, and Heinrich Boell Foundation Office Thessaloniki, with the support of The European Consumer Association – BEUC.
A collective effort was necessary to navigate the pan-European bills’ labyrinth

In the face of the titanic task of gathering country specific information on electricity bills and unraveling the complexities of national energy markets, a more participative approach was deemed necessary. Hence, a structured online questionnaire targeting experts and actors from the extended networks of contacts and partners of the three initiating organisations was distributed in 2021, in two cycles (April-May and September). The results of the survey as well as the findings of relevant desk research, feed into a comparative analysis of electricity bills across Member States providing useful insights on the effects of existing policies at national level regarding energy prices and costs, along with best practices and policy recommendations to overcome barriers.

Key-facts and figures of the “Clean” Energy Bills survey

We would like to thank all the experts for their invaluable contributions. In total 46 persons responded to the survey, from across 25 EU Member States. One third of the responses come from female experts, another one-third from males, whereas the rest were answered anonymously. The respondents represent 43 stakeholders stretching from academia, civil society, public/semipublic authorities, energy cooperatives, and companies providing energy consulting services, specifically:

- Consumer associations (10)
- Civil society organisations active in the fields of energy efficiency, environment, and sustainable development (7)
- Experts and researchers from technical universities, research institutes, and higher-continued education training companies (6)
- National and regional energy and climate agencies (6)
- Innovative companies in smart energy networks and trading, energy efficiency (6)
- Energy cooperatives and representing European bodies (6)
- Employees and employers’ chambers and federations (2)

1 In more detail feedback from the following countries was provided. The number in brackets represents the number of individual responses: Austria (2), Belgium (3), Bulgaria (1), Croatia (2), Cyprus (1), Czech Republic (3), Denmark (1), Finland (1), Germany (1), Greece (4), Hungary (1), Italy (1), France (1), Latvia (1), Lithuania (1), Luxembourg (1), Malta (3), Netherlands (3), Poland (2), Portugal (2), Romania (1), Slovakia (1), Slovenia (2), Spain (6), Sweden (1). Despite our strong efforts, it was not possible to gather data concerning the electricity bills in Estonia and Ireland.
What did we learn from the survey and research?

According to the common rules for the internal market for electricity (EU Directive 2019/944) the final consumer’s price comprises of three components:

- The energy and supply component.
- The network component (transmission and distribution).
- The component comprising taxes, levies, fees, and charges.

The first two components are straightforward and have been reported as such by the experts participating in the survey. Individual variants and particularities were noted as per the third component as well as in relation to other aspects of the bill e.g., environmental information, transparency, and user-friendliness.

In general, we find that transparency in energy bills has improved over the past years although there is large room for improvement. What is crucial, is that electricity bills are just that; bills issued to consumers for the electricity that their home consumes and should not include any non-energy related charges and taxes. The national legislation must guarantee consumers the right to accurate information on the consumption and billing based on it. A comprehensive framework for consumer protection, information and empowerment will help accelerate the clean energy transition.

In the next pages we present eight early findings of the analysis plus a general remark regarding energy poverty. Further elaboration and a full report with more detailed information per country will be available soon.
Information on the energy mix of the supplier

The contribution of each energy source to the suppliers’ energy mix is a piece of required information according to the Recast Electricity Directive 2019/944. Yet, in 10 out of the 25 countries under examination, the electricity bills contain no such information. Only in 8 countries electricity bills do include this information whereas in 5 countries this is provided depending on each supplier’s disposal. Further clarifications are anticipated from experts on the status in Croatia and Germany.

Failing to provide information on the energy mix of the supplier, the environmental impact of the electricity generation (e.g., CO2 emissions, radioactive waste etc.) seriously undermines the educational potential of the electricity bill, besides being in conflict with the requirements set by the Electricity Directive. The above can be provided either on the bill or on the websites of suppliers, as is the case in Sweden. The Directive also mandates that the contribution of each energy source to the electricity purchased by the consumer should be disclosed in the bill. Lastly, it should be integrated into online comparison tools as a means of promoting conscious energy consumer behaviour in the context of the energy transition.

1 Countries in which electricity bills contain no information on the energy mix of the supplier: Cyprus, Denmark, France, Hungary, Italy, Latvia, Malta, Poland, Romania, Slovakia.
2 Countries in which electricity bills include information on the energy mix of the supplier: Austria, Belgium, Luxemburg, Netherlands, Portugal, Slovenia, Spain, Sweden (either on the bill or on the website)
3 Countries in which information on the energy mix of the supplier is provided at their disposal: Bulgaria, Czech Republic, Finland, Greece, Lithuania

Electricity bills in only 8 countries include information on the energy mix despite EU Electricity Directive’s requirement.
Option of clean energy supply

Experts from 19 countries out of the 25, reported the existence of “green tariffs” or “green products” available to the consumers. In most of these cases, there is an extra charge, or the tariff is higher. Experts from Portugal cited that as RES production in the country is increasing green offers can be found at regular prices. In Poland, consumers are charged more for this option, but additional incentives are offered (e.g., “door-to-door” services for electricity devices). In Croatia, this option is available only to business customers at an extra cost. Experts also mentioned misleading practices; “green products” that only guarantee that the same amount of electricity consumed was also produced by RES and greenwashing in instances where suppliers do not disclose the type of fuel used to originally produce electricity (e.g., fossils) coming from pumped-storage power plants. Lack of additionality, which means that choosing such a product does not lead to additional investments in RES generation, was also mentioned.

Green electricity tariffs are a way for consumers to contribute to climate crisis mitigation. However, clear and trustworthy information on green offers is missing which prevents consumers from making well-informed decisions and supporting the uptake of renewables e.g., through products that satisfy additionality and other environmental criteria. The analysis showed that such products exist in Denmark and Sweden. It is therefore crucial that the suppliers provide information on their energy mix in a clear and easily comparable way, and that regulatory authorities supervise them in this respect.

1 The option of clean energy supply is reported in Austria, Belgium, Bulgaria, Croatia, Czech Republic, Denmark, Finland, France, Germany, Greece, Italy, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, in contrast to Cyprus, Hungary, Latvia, Lithuania, Luxembourg, Malta.

2 Countries with extra charge or higher “green tariffs”: Austria, Bulgaria, Croatia, Czech Republic, Denmark, Finland, Greece, Lithuania, Poland, Portugal, Slovakia, Slovenia, Spain.

“Green tariffs” exist in 19 countries. Experts report misleading practices and greenwashing.
Domestic consumers should not be disproportionately burdened by energy transition costs. They should be protected and empowered.

Additional costs related to the national energy transition plan

Electricity bills in 18 out of the 25 examined countries\(^1\) include levies or support mechanisms relevant to the national energy transition plan. The different rates of levies in EU countries, have important variations between households and industrial use, between different energy sources. Most of them are directed to electricity production from RES through feed-in-tariffs schemes, in some countries also for high-efficient cogeneration, green certificates (Sweden), and energy efficiency (Slovenia). An expert from the Czech Republic marked how unclear the calculation for the RES levy is. In Germany industrial customers are excluded from paying it whereas in Greece industrial and heavy-consuming customers (e.g., lignite plants) can apply for reduced charges. Among the 7 countries in which no such bill component exists, Malta stands out as support for renewable energy is financed through central government budget. In Denmark, this levy is being phased out in 2022.

Currently, expensive fossil fuel plants determine the price of electricity in the wholesale market preventing the benefits of cheaper solar and wind generation from reaching consumers. The use of these plants will decrease as renewables expand. At the same time, more storage, flexibility, and grid upgrades will be needed as our energy systems are transformed. Domestic consumers should not be disproportionately burdened by these costs, instead, they should be protected and enabled to benefit from innovative energy services like demand response, aggregation, or bundled products. Nowadays, suppliers tend to provide bundled offers to attract customers both for their electricity and gas services. Although consumers can benefit from a better deal, this often comes with more complex contracts, increased difficulty in comparing, as well as with lock-in situations, and liability problems\(^2\). Lastly, prosumers\(^3\), should be allowed to feed their electricity to the grid for stabilisation purposes and be rewarded economically for their active behaviour.

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\(^1\) Countries in which additional costs related to the national energy transition plan are part of the electricity bills: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, France, Germany, Greece, Italy, Latvia, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden.


\(^3\) Energy Democracy, what is a consumer. Available at: [https://cutt.ly/2Ki2Ft](https://cutt.ly/2Ki2Ft)
Treating the electricity bill as a social policy tool negatively affects energy affordability and exposes citizens to a greater risk of energy poverty.

Social tariff related costs

In more than half of the countries under examination (15 out of 25) there are no social-tariff-related costs included in the electricity bill. The absence of social electricity tariffs does not mean there are no provisions for vulnerable consumers. In Malta such discounts are not socialised through the bills, instead they are covered by the government budget. Indirect support was noted in Austria where income-poor households can be exonerated from the green electricity support payments. In cases where such a distinct component exists in the bill, it usually burdens all consumers. Exceptions can be found in Croatia and Portugal where the national energy company and all energy producers finance it, correspondingly. The social tariff in Greece, Portugal, and Spain also ensures that residents of non-interconnected islands where electricity generation costs are higher pay the same as residents in the mainland.

Provisions to ensure access to affordable energy are of high importance for the most vulnerable (e.g., low-income citizens, multi-children’s families, elderly, people facing health problems etc.). Given the current energy prices crisis, this becomes relevant for a wider part of our societies. Socialising these costs through the energy bills puts more pressure to households and affects their ability to pay them, exposing them to the risk of energy poverty. In addition, in cases where particularities such as non-interconnected islands exist the contribution of this component of the social tariff should be re-evaluated as interconnections continue.

1 Countries with no social-tariff related costs included in the electricity bill: Bulgaria, Czech Republic, Denmark, Finland, Hungary, Latvia, Lithuania, Luxemburg, Malta, Netherlands, Poland, Romania, Slovakia, Slovenia, Sweden.
Municipal and national TV costs and other third-party charges

The analysis showed that collecting municipal taxes and TV costs through electricity bills is not a common practice among EU Member States. Separate bills and other channels are used to collect municipal costs in 18 countries and TV costs in 22, correspondingly. Regarding municipal costs in the few cases where these are collected via the bills, they are indirectly linked to energy (e.g., rents paid to the municipalities for the use of public land for electricity networks). Greece holds an exception as this component of the electricity bill is intended to cover all kinds of costs related to the provision of services of collection and management of waste, the electric lighting of all public spaces. As per TV costs, these can be found in only three countries: Greece, Italy, and Portugal.

Non-energy related charges (levies, third-party charges) need to be excluded from the electricity bill. This would translate in less difficulties in paying the bill and lower risk of disconnection for the consumers. In Greece 7 out of the 10 charges in an electricity bill are irrelevant to the electricity consumption, transmission and distribution. These include besides the municipal taxes and the public TV cost, the excise duty, a 5‰ special levy for the customs officials and the real estate tax. Along with the social tariff that is paid by all consumers, and the costs for the promotion of renewables they burden the average household budget by 30-35%.

1 15th of March International Consumer Day with: “Clean Electricity Bills”, EKPIZO website, 11.03.2021. Available at: https://cutt.ly/6KrODe (in Greek)
**VAT Rate**

In most of the countries a common VAT rate for all type of customers can be found ranging from 5% to 25%. In Italy VAT rates differentiate between domestic clients (10%) and non-domestic (22%). In Portugal the VAT rate varies based on the contracted power (6% ≤ 6.9 kVA), 13% (≤ 100 kWh per month), 23% (≥ 6.9 kVA or ≥ 100 kWh per month). An expert from Belgium noted that VAT rate was lowered from 21% to 6% as an anti-crisis measure, a couple of years ago.

Differentiated VAT rates based on the type of the client or/and the contracted power are considered a good practice as they can lead to lower electricity bills for households. Lower VAT can be used also as a tool to promote environmental purposes, such as electricity produced by renewables.
Providing energy saving tips helps consumers save energy and money. It helps them familiarise with demand management solutions and new market actors.

**Energy saving tips**

In only 10 out of the 25 countries under examination, we find energy savings tips in the electricity bills. Experts from Latvia reported that these are not easily understood, contrary to the situation in Malta. In Spain, this information is provided only by some suppliers. In other six cases, experts reported that access to this information is through the company’s websites or by an accompanying letter or booklet. Although this is not systematic.

It is recommended that electricity bills contain clear messages prompting citizens to adopt new habits to waste less energy and reduce their costs. For example, by suggesting a shift in their consumption when electricity is cheaper/cleaner. This could help raise awareness of the contribution of citizens to the stability of the grid and familiarise them with flexible contracts and new market operators, such as aggregators. In fact, joining an energy cooperative leads to more than 20% reductions in energy demand, while subscribing to consumption monitoring and savings suggestions software platforms results in approximately 35% consumption reduction.

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1. Countries with energy savings tips included in the electricity bills: Austria, Croatia, Cyprus, Latvia (not so easy to understand), Luxemburg, Malta (energy savings tips are relatively clear and easy to understand), Poland, Portugal, Slovenia, Spain (depends on the retailer).
Consumer friendliness

Despite the fact that this part of the analysis is extremely subjective, experts were asked to provide feedback on two key aspects relating to how consumer-friendly an electricity bill is considered to be; transparency (e.g. clear enough costs structure/charges, calculating methods) and user-friendliness (e.g. easily understandable language, use of charts instead of tables). The responses direct to transparent and user-friendly electricity bills in 11 and 10 countries, respectively. More specifically, in Austria, this is attributed to the additional information provided by the national regulatory authority and the fact that many contents of the bill are prescribed by law. Large suppliers can provide a more detailed breakdown bill in the Czech Republic while calculating methods are not noticeably clear for prosumers in Malta. In the countries where electricity bills were deemed not so consumer-friendly, it was noted by several experts that efforts were made, and legal steps are taken to revise and simplify the bills but still consumers struggle to comprehend them.

Experts self-acknowledged that their perceptions of the transparency and user-friendliness of the electricity bills may differ from that of non-expert audience. Still, we can safely conclude that there is room for improvement for electricity bills to become simpler and easily comprehensible for all. The benefits of clean bills, some key-principles for re-designing them as well as suggested templates and standout case examples can be found below.

Efforts to simplify and improve bills are met across Europe. Austria is the only country where a large part of the bill is regulated by law.
Energy poverty is a structural problem. State intervention and a comprehensive right to energy policy framework are needed to address it.

Remark on the connection between electricity price and energy poverty

Looking at energy poverty indicators in combination to the cost of electricity for households we note a striking contradiction. On the one hand we have Bulgaria, a country with a record level of energy poverty that has one of the least expensive electricity prices for households, and on the other hand, Austria with only few households facing difficulties in heating their homes despite the fact that the country had the 7th higher electricity price in the EU.

This confirms the complexity of the phenomenon and the fact that energy poverty is not a personal problem, depending, for example, just on the income or quality of the housing of each individual, but a structural problem related to the way we produce, trade, supply and consume energy. As the ongoing crisis in the energy prices recently demonstrated, state intervention is needed to ensure consumer rights in the market. Equally important is to start treating energy as a social good instead of as a commodity only. Introducing a comprehensive policy framework for the right to energy would make our energy systems more democratic, clean and energy-efficient thus reducing citizens’ exposure to energy poverty.

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1 A policy framework for the right to energy, ENACT – The Energy Action Project. Available at: https://cutt.ly/9Koyo9D

Inability to keep home adequately warm (Eurostat data 2020)
EU Average: 7,4%

<table>
<thead>
<tr>
<th>Austria</th>
<th>1,5%</th>
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<tbody>
<tr>
<td>Bulgaria</td>
<td>27,5%</td>
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Most expensive electricity price for households (Eurostat data 2021)
EU Average: 0,1838 €/kWh

<table>
<thead>
<tr>
<th>Austria</th>
<th>7th 0,2216 €/kWh</th>
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<tr>
<td>Bulgaria</td>
<td>25th 0,1024 €/kWh</td>
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What does “clean energy bills” mean?

Energy as a social good and universal service should be affordable, accessible and clean to all consumers. This translates to more simple, understandable, friendly, comprehensive and transparent electricity bills.

Clean energy bills are a necessary step to promote active participation of the consumers in the energy transition.

Simple

Bills whose content is structured and visually designed in a way that is not complex and helps consumers’ awareness on energy production and consumption.
Friendly
Bills that are inviting, easy to read and to navigate using carefully chosen mediums to provide the information (e.g., graphs, interactive features, online tools etc.).

Understandable
Bills that provide key-information in a straightforward way, in simple language to avoid confusion and feelings of overwhelm to the consumers.

Comprehensive
Bills that include all the information needed for the consumer to make conscious energy choices, to compare between suppliers and ultimately to control their energy consumption and costs.

Transparent
Bills that display a fair and transparent billing process to maximise the control of the consumer, awareness of what they pay, and accountability of the supplier based on the contractual agreement.
How can consumers benefit from clean bills?

Citizens have a key-role to play in the clean energy transition as the Clean Energy Package mandates. In the same spirit the EU Green Deal strategy aims to empower consumers and help Member States tackle energy poverty and promote EU energy standards and technologies at global level. The recently published REPowerEU also considers consumers as part of the solution for saving energy and boosting the roll out of solar technologies. Clean energy bills can play an integral role in consumers’ education as a first step in their active engagement in a socially and gender just energy transition. Simplified bills, based on a prescribed template, increase comparability and control on behalf of the consumers. In addition, bills that include only energy related charges are not only simpler and easier to understand but they are also more affordable and easier to pay. If designed properly, bills can increase consumers’ energy literacy and introduce consumers to demand-side management solutions thus helping them to save energy and reduce costs (e.g., by adopting new habits). Besides savings, bills can put forward the benefits of more clean electricity, both environmentally as well as economically. Thus, bills, especially combined with apps, online tools etc., can serve as an entry point for information around prosumerism i.e., how to engage in producing energy instead of solely consuming, and active energy citizenship in the fight against climate crisis.

1 Fit for the consumer? Do’s and Don’ts of flexible electricity contracts, BEUC, 2019. Available at: https://cutt.ly/aK6bKT

Clean bills make sense for suppliers too

Clean energy bills can contribute to the operation of a substantially competitive energy market, based on European standards. Considering that the electricity bill serves as an integral and periodical opportunity for communication between providers and consumers, the former can also benefit from re-designing the bills in a more clear and user-friendly way. Clean energy bills could become a valuable tool for suppliers to offer high-quality services to their customers and to support them in their efforts to save energy and reduce costs. This could translate in lower customer service burden and less settlement requests and energy debts. Clean bills can be combined with other services, either digital (e.g., smart home phone apps, e-billing, e-metering, specialised phone line etc.) or offline (e.g. door2door home visits, info days etc.) and serve as measures to achieve the suppliers’ commitments under the national Energy Efficiency Obligation scheme.

1 Energy poverty in Greece 2.0, Policy developments and recommendations to tackle the phenomenon, Heinrich Boell Stiftung Greece, 2020. Available at: https://cutt.ly/RK46YO
A balance between consumer protection and market competition

Clean bills can be achieved through a mixture of policy measures and voluntary market practices in the context of healthy competition. The significance of the electricity bill as an informative tool should be the starting point for any intervention. Considering the nature of electricity as a social good and a key-prerequisite for participation in life, bills that are regulated by law can bring balance between consumer protection safeguards and establish or strengthen healthy market competition. The need for a simplified template for electricity bills that can be adapted by the suppliers, has been raised and tested by various stakeholders; academics, consumers’ associations, civil society organisations, national and European regulatory authorities. Pioneering suppliers have also acted towards more clean and accurate bills, as a means to build trust and increase customer satisfaction through improved performance.

Established in 2006 by Energy UK, the voluntary Billing Code initiative sets a series of voluntary commitments for suppliers which go beyond the supplier license conditions. The six members of the billing code – British Gas (including Scottish Gas), E.ON, EDF Energy, npower, ScottishPower and SSE – recognise that better, clearer information is needed to gain customers’ trust. Together they send out more than 200 million bills each year. Since then, members are independently and thoroughly audited every year against four commitment areas: switching, meter readings, energy bills and statements, payments and refunds.


1 As of 1 May 2018, the 12 month back-billing rule has become a supplier license condition and is therefore no longer a part of the billing code.
Key-principles for (re)designing clean, emancipatory bills

Some key-principles that involved actors should consider in (re)designing electricity bills that are user-friendly and emancipatory, are outlined below:

- **Less is more** as too much information often leaves the consumer feeling overwhelmed. All obligatory information, as specified in the European framework, should be included in the bill, however key-information should not be “buried” in a mass of content.

- **Prioritising is a necessity** to highlight key-information that helps the consumer and makes the bill concise and transparent. This is also helpful in order to include recommended content, according to the European Directives. As this could lead to misleading practices, national regulatory authorities should be aware and supervise.

- **Information on switching suppliers and comparing packages** should stand out, as it increases consumers’ awareness. This may go against suppliers’ interests; therefore, national regulatory authorities need to act and supervise.

- **A tiered structure** (most essential information on the first page, or/and an explaining cover letter attached) and carefully chosen visualisation techniques (e.g., graphs instead of tables) helps understanding from most consumers.

- **Innovative digital tools** can make a bill simple and accessible. At the same time, receiving a paper bill should remain a viable option to ensure that digitally illiterate customers are not left behind.

- **Easily understandable language** that is consistent throughout the company’s departments and communication media ensures more clear and smooth communication between suppliers and consumers.

- **Portray the benefits of clean energy and energy efficiency** by providing data about consumers carbon footprint and their consumption profile along with simple tips, contact lines, online tools etc., on how to achieve energy savings and reduce costs.

- **Include only energy related costs** and provide clear information on how the charges are broken down. Alternatives should be found to collect non-energy related costs (e.g., municipal taxes, indirect taxes, national TV costs etc.) to reduce bills’ complexity and overburden to the consumers.

- **During the design process, close collaboration** between market stakeholders, consumers and consumers’ associations should be pursued, for example in co-shaping and testing draft bills.

- **The effectiveness of the bill should be constantly assessed** by monitoring consumers’ reactions e.g., analysis of customers complaints/calls, conducting surveys etc.
Various actors have formulated suggestions of how a clean electricity bill could look like. Below you can find some of these attempts:

- **Regular electricity bill example**
  by the European Commission

- **Annual electricity bill example**
  by the European Commission

- **Online electricity bill (e-bill) example**
  by the European Commission

- **Best practices from UK, Austria, Slovenia, France (Annex 5)**

- **Case study – simplified bill from Denmark (p. 25)**
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SOURCES

▶ CEER Report on Billing Issues in the Clean Energy for All Europeans Package, CEER, 2021

▶ Clean Energy Package for all Europeans, European Commission


▶ Energy and the Green Deal, European Commission

▶ Energy billing: Landscape report and summary of good practice, BEUC, 2017

▶ Energy Efficiency Obligation Schemes, Joint Research Center

▶ Energy supply: policy information, European Commission

▶ REPowerEU: affordable, secure and sustainable energy for Europe, European Commission
WARM THANK YOU

to all the contributing stakeholders and independent experts

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