

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION
DECISION UNDER ARTICLE 14(8) OF THE GAS (NORTHERN IRELAND) ORDER
1996
MODIFICATIONS TO LICENCES TO SUPPLY GAS

In accordance with Article 14(2) of the Gas (Northern Ireland) Order 1996 (the **Order**) the Northern Ireland Authority for Utility Regulation (the **Authority**) published, on 14 May 2026, a notice (the **Consultation Notice**) of its intention to modify the conditions of the gas supply licence (the **Licence**), granted or treated as granted under Article 8(1)(c) of the Order, held by each company (the **Licensee**) listed in the table below:

	Name and Registered Number of Company (the Licensee)
1	SSE Airtricity Gas Supply (NI) Ltd – NI032810
2	Firmus energy (Supply) Ltd – Ten Towns - 05369108
3	Firmus energy (Supply) Ltd – Greater Belfast Area – 05369108
4	Flogas Enterprise Solutions Limited – 07232701
5	ESB Independent Energy (NI) Ltd t/a Electric Ireland – 252609
6	LCC Group Ltd t/a Go Power – NI031142
7	Flogas Natural Gas Limited – NI622648
8	Energia Customer Solutions NI Limited – NI035800
9	Power NI Energy Limited – NI027394
10	SSE Airtricity Gas Supply (NI) Ltd – NI032810
11	SSE Energy Supply Limited – 03757502
12	Shell Energy Europe Limited – 04162523
13	Viridian Energy Limited – 306035
14	Bord Gais Energy Ltd – 463078
15	AES Ballylumford Limited – NI026040
16	British Gas Trading Limited – 03078711
17	Coolkeeragh ESB Limited – NI042138
18	ElectroRoute Energy Trading Limited – 497188

19	Electricity Supply Board (ESB)
20	EP NI Energy Limited – NI667118
21	EP Commodities, a.s. – 03437680
22	Ceres Energy Limited – 06490828

The proposed modifications were set out in the Schedule to the Consultation Notice.

In accordance with Article 14(5) of the Order, the Authority has considered all of the representations duly made to it in response to the Consultation Notice. The Authority has decided to proceed with the making of the modifications of the conditions of the Licence in exercise of its powers under Article 14(1) of the Order.

In accordance with Article 14(8) of the Order, the Authority hereby gives notice as follows:

- 1 The Licence shall be modified as follows –
 - (a) to include four new definitions in Condition 1.1.6 of the Licence;
 - (b) to amend the existing definition of 'Principal Terms' in Condition 1.1.6 of the Licence;
 - (c) to amend Condition 2.18.4 of the Licence; and
 - (d) to include in the Licence a new condition (Condition 2.19C: Non-Domestic Consumers - Information on Third Party Intermediary Costs),

in each case as set out in Schedule 1 below.
- 2 The effects of the modifications are to:
 - (a) require the Licensee to explain and draw, before entering into or concluding a Contract with a Non-Domestic Consumer, the Principal Terms of the Contract to the attention of the Non-Domestic Consumer;
 - (b) expand the existing definition (in Condition 1.1.6 of the Licence) of Principal Terms so that it includes, for the purposes of its application in respect of Non-Domestic Contracts, any Third Party Intermediary Costs (as defined in the new definition proposed to be included in Condition 1.1.6);
 - (c) require the Licensee to provide any applicable Third Party Intermediary Costs information to a Non-Domestic Consumer on request and in clear, easy to understand language; and
 - (d) ensure that Third Party Intermediary Costs information is detailed in a consistent structure and manner by all licensees.
- 3 Schedule 2 to this notice summarises the representations received to the modifications proposed in the Consultation Notice and the Authority's response to the representations and thereby how it has taken them into account.

- 4 The modifications to the Licence will take effect from 4 January 2027.
- 5 The Authority has, pursuant to Article 14(8)(a) of the Order, published this notice on its website. In addition, the Authority has provided a copy of this notice to the Licensee, the Department for the Economy and the Consumer Council for Northern Ireland.
- 6 A copy of the modifications can be obtained in hard copy from:

Colin Magee
Utility Regulator
Millennium House
Great Victoria St
Belfast
BT2 7AQ
Email: NonDomesticConsumers@uregni.gov.uk

Dated this 1 September 2026



John French

For and on behalf of the Northern Ireland Authority for Utility Regulation

**Cc: Michael Bradley, Emma Hunter - DfE
Raymond Gormley - Consumer Council for Northern Ireland**

SCHEDULE 1 – THE MODIFICATIONS

Modification to Condition 1.1 (Interpretation and Construction) of the Licence

The following new definitions to be inserted in alphabetical order in Condition 1.1.6 of the Licence –

Non-Domestic Consumer	has the meaning given to it in Condition 2.1;
Non-Domestic Contract	means a Contract for the supply of gas made between the Licensee and a Non-Domestic Consumer;
Third Party Intermediary	means a third party organisation or individual that, either on its own or through arrangements with other organisations or individuals, provides information and/or advice to a Non-Domestic Consumer about the Licensee's charges for the supply of gas and/or other terms and conditions of a Contract and whose payment or other consideration for doing so is made or processed by the Licensee;
Third Party Intermediary Costs	means any fee, commission or other consideration (including a benefit of any kind) processed by the Licensee and paid or made, or due to be paid or made, to the Third Party Intermediary in respect of a Non-Domestic Contract which is directly or indirectly passed on to, and recovered by the Licensee from, the Non-Domestic Consumer; and

The existing definition of Subsidiary to be amended as shown in red font –

Subsidiary

has the same meaning as given to it in section 1159 of the Companies Act 2006;[†]
and

The existing definition of Principal Terms to be amended as shown in red font –

Principal Terms

means in respect of any Contract or Deemed Contract, the terms and conditions that relate to:

- (i) the duration of the Contract or Deemed Contract;
- (ii) the charges for the supply of gas, including the applicable tariff and the unit rate, expressed in “pence per kWh” of the applicable tariff;
- (iii) any requirement to pay charges for the supply of gas through a prepayment meter;
- (iv) any requirement for a Security Deposit;
- (v) the termination of the Contract (including any requirement to pay a termination fee) or the circumstances in which the Deemed Contract will terminate,
- (vi) **in respect of a Non-Domestic Contract, any applicable Third Party Intermediary Costs,**

and any other term or condition that may reasonably be considered to significantly affect the evaluation by the consumer of the Contract;

Condition 2.18: Terms and Conditions of Gas Supply Contracts

Proposed changes to paragraph 2.18.4 of Condition 2.18

2.18.4. Before entering into or concluding a Contract with ~~any domestic consumer, the~~
~~Licensee shall:~~

- (a) ~~any consumer, the Licensee must~~ explain to and draw to the attention of the ~~domestic~~ consumer, the Principal Terms of the Contract; and
- (b) ~~any domestic consumer, the Licensee must:~~
 - ~~(b)~~(i) inform the domestic consumer of the Energy Consumer Checklist and of the sources from where the consumer can obtain a copy;
 - ~~(c)~~(ii) provide a copy of the Energy Consumer Checklist free of charge to any domestic consumer requesting it; and
 - ~~(d)~~(iii) give the domestic consumer a written copy of the full terms and conditions of the Contract, including without limitation all the information referred to in paragraph 2.18.7.

New Condition 2.19C

Condition 2.19C: Non-Domestic Consumers - Information on Third Party Intermediary Costs

- 2.19C.1. Without prejudice to paragraph 2.18.4(a) of Condition 2.18, the Licensee must, upon request made by a Non-Domestic Consumer, provide the consumer information on the Third Party Intermediary Costs applicable to the consumer's Non-Domestic Contract.
- 2.19C.2. The Licensee must ensure that where it provides or explains to, or draws to the attention of, a Non-Domestic Consumer the Third Party Intermediary Costs applicable to the consumer's Non-Domestic Contract:
- (a) where the Third Party Intermediary Costs are determined at the time they are required to be given to the Non-Domestic Consumer they include:
 - (i) the total sum (expressed in GBP) of the relevant costs applicable for the duration of the Non-Domestic Contract;
 - (ii) where any Third Party Intermediary Costs are included within the unit price of gas, the amount included within each unit price of gas (expressed in "pence per kWh"); and
 - (iii) where any Third Party Intermediary Costs are included within any applicable periodic standing charge, the amount included within each such periodic standing charge;
 - (b) where the Third Party Intermediary Costs are indetermined at the time they are required to be given to the Non-Domestic Consumer they are expressed in accordance with paragraph (a) on the basis of a reasonable estimate based on forecast information available to the Licensee at that time; and
 - (c) all information given to the Non-Domestic Consumer on Third Party Intermediary Costs is in clear, transparent and easy to read and understand language.
- 2.19C.3. Nothing in this Condition 2.19C requires the Licensee to include information on Third Party Intermediary Costs on any bill, statement, or other communication required to be sent to a Non-Domestic Consumer pursuant to Condition 2.19.

SCHEDULE 2

AUTHORITY'S CONSIDERATION OF REPRESENTATIONS TO THE CONSULTATION NOTICE

The Authority received eight representations to the proposed modifications in the Consultation Notice which are summarised and responded to by the Authority within the table below.

Representation	The Authority's response
One representation commented that regulatory intervention should be evidenced and proportionate and suggested that the consultation does not demonstrate this. In particular, the representation stated that there was an insufficient evidential basis demonstrating that the proposed modifications are appropriate in addressing consumer detriment.	The Authority considers that intervention is justified by the need to improve transparency for customers. The Position Paper considered both the evidence of the transparency issue and the proportionality of the proposed intervention, including consideration of alternative options. The proposal has been developed following evidence as set out in the Position Paper, and the Authority remains satisfied that the licence modification is a proportionate approach to addressing the identified transparency issue. The licence modifications will strengthen the protection of consumers' interests by increasing transparency and accountability. Final Decision: No changes based on this representation.
One representation raised concern that the proposal is inconsistent with the 2018 conclusion (to not proceed with publication of TPI costs as per reasoning provided in the UR Position Paper ¹) without sufficient reasoning.	The Authority is of the view that both market conditions and the role of TPIs have evolved since 2018. The 2018 proposal also related primarily to publication on bills, rather than the current proposal of publication within the Principal Terms provided to consumers. Final Decision: No changes based on this representation.
One representation commented that customers may incorrectly interpret supplier disclosures as representing the entirety of broker remuneration when only the supplier-known element is disclosed. "Third Party Cost" may create customer confusion and imply the amount represents the full broker fee. One representation remarked that third-party remuneration structures vary and	The Authority acknowledges the importance of clarity in defined terms. The disclosure is intended to capture Third Party Costs known to and processed by suppliers, as opposed to all remuneration that may exist within the wider supply chain. The Authority has expressly limited the definition of Third Party Intermediary Costs to those costs which are "<i>processed by the Licensee</i>" to ensure the obligation is practical, enforceable and achieves its intended purpose.

¹ [UR Position Paper 2018](#)

customers may compare non-equivalent transactions.	While remuneration models differ, requiring disclosure on a consistent basis provides customers with greater transparency than the previous position and supports more informed comparisons. Final Decision: No changes based on these representations.
One representation proposed that obligations should apply directly to TPIs rather than indirectly through suppliers.	As suppliers are both regulated and have contractual relationships with customers, the Authority considers this the appropriate regulatory route. Direct regulation of TPIs would require a different regulatory framework. In any event, the Authority does not have any express power to directly regulate TPIs. Final Decision: No changes based on this representation.
One representation was concerned that the requirements may have unintended consequences for market engagement by discouraging suppliers from engaging with TPIs or reducing TPI participation, weakening competition. One representation suggested that pressure on intermediary remuneration could create unintended market consequences, such as changes to sales behaviours or commission structures. One representation suggested replacing the focus on broker commissions with a high-level cost-stack breakdown on the Principal Terms (showing wholesale, networks, supplier margin, levies, and third party costs). It commented that the current proposal amounts to discriminatory treatment towards independent brokers and TPIs, and is potentially anti-competitive as it is stigmatising the broker channel. It was concerned that targeting the competitive broker segment while leaving supplier margins, network charges, and other costs less transparent creates an uneven playing field.	The Authority considers that the proposed transparency requirements are proportionate and should not discourage suppliers from engaging with TPIs. On the contrary, the modifications are expected to improve customer confidence and strengthen competition by giving market participants clear, comparable information on how charges are calculated. The Authority acknowledges the concern that increased transparency of intermediary remuneration could influence sales behaviours or commission structures. However, the Authority considers these risks to be limited and outweighed by the benefits of greater transparency. The proposed requirements do not prescribe how intermediaries are remunerated or restrict commercial arrangements; rather, they require customers to be provided with clear information about remuneration that may influence purchasing decisions. Businesses remain free to determine their remuneration models, provided they comply with the transparency requirements. The purpose of the proposed measure is to address a specific transparency gap relating to Third Party Costs rather than to provide a full breakdown of all components of energy pricing. A full cost-stack disclosure would represent a materially broader regulatory intervention

	and falls outside the scope of the TPI project. Final Decision: No changes based on these representations.
One representation was concerned that the administrative burden, system and operational impacts may be significant compared with the uncertain consumer benefit.	The Authority recognises the cost of implementation but considers the consumer benefit of clearer information justifies the requirement. As noted above, the Authority has taken into account the proportionality of the proposed changes, including the administrative, system and operational impacts. For example, the Authority has recognised the lack of support for modifications to billing systems and processes, which had been indicated to it to be both costly and require a lengthy implementation timeframe. This is why the publication requirement was not extended to customer bills. Final Decision: No changes based on this representation.
One representation suggested that the Authority ought to consider "more proportionate" approaches if it remains concerned regarding transparency including, for example, a voluntary Code of Practice for TPIs and brokers, standardised broker disclosure agreements, enhanced customer guidance, market monitoring and information gathering directly from brokers and direct regulation of TPIs.	The Authority has considered and assessed alternative approaches as set out in the Position Paper. The Authority concluded that the proposed licence modification is the most appropriate mechanism for addressing the identified transparency issues. In any event, the Authority does not have any express power to directly regulate TPIs. Final Decision: No changes based on this representation.
Two representations raised the concern that only TPI commissions (without other uplifts/margins and without acknowledgement of the benefits of TPIs) risk creating a misleading impression that using an independent broker is uniquely expensive and less transparent. It was proposed that similar activities should be treated consistently and that burden should not fall disproportionately on one stakeholder group (TPIs). One representation commented that the proposal unfairly segregates TPIs rather	The purpose of the modification is to improve transparency for consumers and to address TPI commission concerns that were highlighted throughout our research. It does not aim to assess or compare every cost associated with supply. The Authority does not agree that the disclosure creates an unfair or misleading impression of TPIs. The proposal does not seek to evaluate the wider benefits that TPIs may provide, nor does it imply that broker services represent poor value for money.

than providing transparency across all margins and that the total commission disclosure could be inaccurate because it ignores other margins.	Final Decision: No changes based on these representations.
One representation stated that significant operational and compliance risks exist and that the tight implementation deadlines may create compliance risks. One representation suggested that additional implementation time or phased introduction may be required and that suppliers require sufficient time to establish TPI contractual frameworks.	Whilst these representations relate to the electricity licence modifications, the Authority considers that the implementation considerations raised apply equally to the equivalent gas licence modifications. The Position Paper (and associated Article 14 Notice) was published on 14 May 2026, setting an intended implementation date of 16 November 2026. This provided six months' notice of the proposed implementation date, allowing suppliers to prepare for the necessary changes. The Authority has considered the representations received regarding the time required to implement the proposed changes, including the need to establish contractual frameworks with TPIs and complete the necessary operational and system changes. Having considered these representations, the Authority has decided to extend the implementation date to 4 January 2027. The Authority considers that this revised implementation period allows suppliers additional time to prepare for implementation while ensuring customers benefit from the enhanced transparency requirements without unnecessary delay. Final Decision: The implementation date has been amended to 4 January 2027.
One representation shared concerns with providing the total monetary value in the Principal Terms is difficult to provide because future consumption is unknown at the point of sale, and estimates may be inaccurate and risk leading to divergence between estimated and actual values (which could undermine transparency rather than enhance it). They proposed distinguishing between fixed TPI costs, which can be disclosed as a monetary value at the point of sale, and variable or consumption-dependent remuneration, where the p/kWh or standing charge can be disclosed upfront but no rolled-up monetary estimate is required. One representation proposed that if actual	The Authority acknowledges that a lump sum may need to be estimated based on forecast information (for example consumption, contract term) available at the time. This dual disclosure is intended to balance transparency with practicality by allowing customers to understand both the estimated total remuneration and the underlying charging mechanism. Including both formats reduces the risks of misrepresentation of information which exist if showing a lump sum alone and increases comparability while providing benefits for customers who like to see the total they can expect to pay.

total cost is necessary, it should be provided after contract commencement (i.e. once accurate). One representation proposed limiting disclosure to the per-unit commission uplift only as the lump sum is merely a projection based on estimated consumption and risks becoming very inaccurate or misleading.	The Authority understands that suppliers would need to apply appropriate assumptions. Where making relevant assumptions, it would be the Authority's expectation that it is done so transparently. The Authority considers that clearly explaining the assumptions for any estimated figure (including lump sums) will reduce the risk of customers interpreting it as a guaranteed amount. The Authority is of the view that providing information at the time of contract commencement is necessary to allow the consumer time for consideration. Final Decision: No changes based on this representation.
One representation proposed that a standard methodology should be developed with industry input for the purposes of estimating consumption, to ensure consistency of customer information, transparency of costs and fairness across suppliers.	The Authority recognises the importance of consistency but a less prescriptive approach allows suppliers to apply the requirements in an appropriate manner. The Authority considers that allowing suppliers flexibility in how they comply is more proportionate than prescribing a single methodology, although this will be kept under review. Final Decision: No changes based on this representation.
One representation stated that broker commission is not always defined by a kWh 'uplift' and that several suppliers pay a one-off, up-front fee/commission for both renewals & acquisitions (as opposed to residual payments over a contract term).	The Authority acknowledges that TPI remuneration can take a variety of forms. This diversity was one of the reasons why the proposed licence modification requires disclosure of Third Party Costs using a combined publication structure rather than relying solely on a p/kWh figure. The proposed drafting accommodates commission structures that are not based on energy consumption alone by requiring disclosure both as a lump sum for contract duration and i) as a cost per unit, where the commission forms part of the unit price of energy, or ii) a cost per day where it forms part of a daily standing charge. Final Decision: No changes based on this representation.

Two other representations suggest that a voluntary disclosure approach is already working. One of which stated that it already operates a de facto disclosure practice via the LOA, which it describes as “best practice”.

TPIs do not fall within the Authority's regulatory remit, so it is unable to impose requirements upon TPIs. However, the proposed licence modification has been drafted so as to ensure that consumers receive consistent information regardless of the individual disclosure practices adopted by brokers or TPIs.

The Authority does not consider voluntary disclosure to be a sufficient substitute for the licence obligation because voluntary practices are not applied consistently and cannot guarantee that all consumers receive the same level of transparency. A licence obligation establishes a clear, enforceable and consistent approach.

Final Decision: No changes based on this representation.