

Policy Decision

Customer Information Paper

Non-Domestic Tariff Framework

**Tariffs effective 1st October
2025**



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1. Introduction

Uisce Éireann (UÉ) assumed responsibility for water supply and wastewater services on 1st January 2014. Current water supply and wastewater tariff arrangements are set out in the Water Charges Plan (WCP)¹.

Since 1st October 2021, non-domestic customers are charged in line with the Non-Domestic Tariff Framework as approved by the Commission for Regulation of Utilities (CRU) on 3rd July 2019². The Framework introduced harmonised charging arrangements for the supply of water to non-domestic premises and for removing wastewater from those premises. Current water and wastewater tariffs were set by the CRU's 2024 Framework Decision³ and apply from 1st October 2024 until 30th September 2025.

A 4-week public consultation on the CRU's proposed decision on water and wastewater tariffs to apply for the 2025/2026 tariff year⁴ concluded on 17th April 2025. In the absence of CRU-approved allowed revenue for 2025, the CRU considered different options to generate a new set of tariffs to apply to non-domestic connections on 1st October 2025.

The CRU has now published its 2025 Framework Decision⁵ and established that a 9.8% increase should be uniformly applied to all non-domestic water and wastewater tariffs for the 2025/2026 tariff year. The purpose of this customer information paper is to help non-domestic customers and stakeholders understand the impact of the CRU's 2025 Framework Decision. Further detail can be found in the CRU's decision paper and in UÉ's position paper⁶.

Further to the approval of the Revenue Control (RC)⁷ allowed revenue, UÉ expects to take a standardised process for setting 1st October 2026 tariffs onwards by updating the normal cost allocation exercise, ensuring that annual tariff updates accurately reflect up-to-date costs and cost driver data.

1.1 When will tariffs change?

Current water and wastewater tariffs, as set out in section 3 of the WCP, apply for the 2024/2025 tariff year (1st October 2024 to 30th September 2025). Tariff levels will change again on 1st October 2025 and will apply for the 2025/2026 tariff year (1st October 2025 to 30th September 2026).

Tariffs are expected to be updated on an annual basis to ensure they remain cost reflective. To align with the implementation of new harmonised trade effluent charging arrangements,

¹ [Water Charges Plan October 2024](#)

² [CRU Decision on UÉ's Non-Domestic Tariff Framework 3rd July 2019](#)

³ [CRU Decision on UÉ's Non-Domestic Tariff Framework 3rd July 2024](#)

⁴ The 2025/2026 tariff year will commence on 1st October 2025 and conclude on 30th September 2026

⁵ [CRU Decision on UÉ's Non-Domestic Tariff Framework July 2025](#)

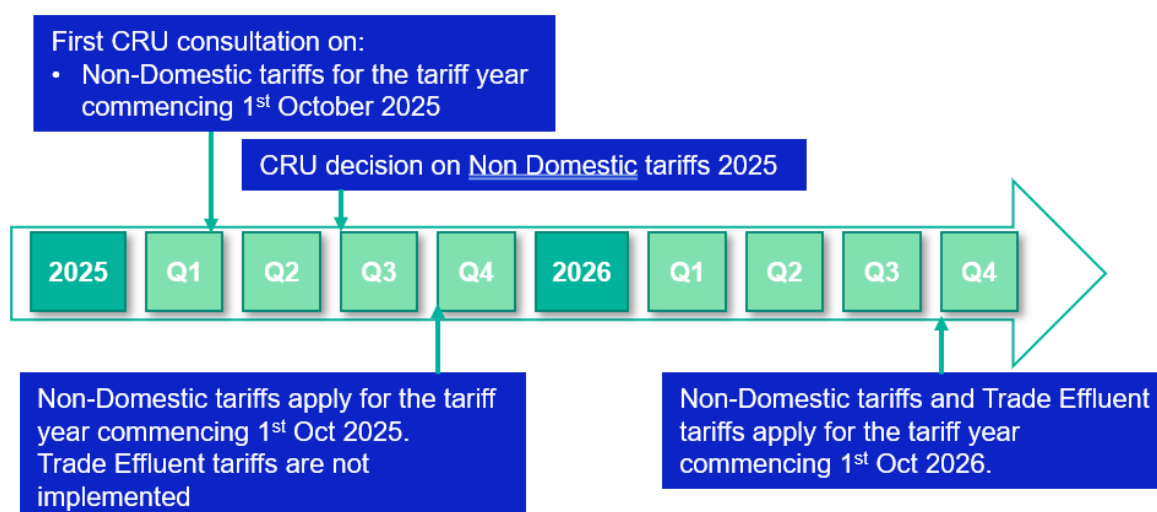
⁶ [Uisce Éireann submission for setting tariffs effective 1st October 2025](#)

⁷ RC4 period covers a 5-year revenue period from January 2025 to December 2029

the next tariff review will also establish the trade effluent tariffs which will apply to customers from 1st October 2026 until 30th September 2027⁸.

Figure 1 illustrates the key timelines related to the CRU consultation in relation to updating non-domestic tariff levels for the 2025/2026 tariff year. For completeness, it also illustrates when harmonised 2026/2027 water, wastewater and trade effluent tariffs will apply. The timelines for public consultation on 2026/2027 tariffs are yet to be agreed.

Figure 1. CRU consultation on 2025/2026 tariffs



1.2 Structure of the paper

This paper is structured as follows:

- **section 2** summarises the non-domestic tariff design and bill capping arrangements to apply on 1st October 2025;
- **section 3** sets out the CRU's decision on non-domestic water and wastewater tariffs to apply on 1st October 2025;
- **section 4** provides a series of case studies demonstrating how the tariffs will be applied to customers' bills;
- **section 5** sets out the approach to communicating tariff changes to non-domestic customers and provides information on some key supports available;
- **section 6** sets out the next steps in the process following the CRU's Decision; and
- **section 7** assesses how the annual charges faced by non-domestic customers for water supply and wastewater service compare internationally.

⁸ Current trade effluent charging arrangements will continue to apply until national harmonised trade effluent charging arrangements are implemented on 1st October 2026.

2. Tariff Design – Water & Wastewater

This section summarises how water supply and wastewater service tariffs apply to non-domestic customers and is structured as follows:

- **section 2.1** outlines the geographical basis for charging;
- **section 2.2** outlines how non-domestic customers are classified into different tariff classes;
- **section 2.3** outlines how the costs of providing water and wastewater services are allocated to the different classes;
- **section 2.4** outlines how the water and wastewater tariffs are structured;
- **section 2.5** outlines the bill capping arrangements that will apply on 1st October 2025;
- **section 2.6** sets out the tariff application rules for water and wastewater tariffs.

2.1 Geographical basis for charging (national versus regional charging)

Water and wastewater tariffs for both metered and unmetered connections apply on a national basis.

2.2 The basis for classifying customers for water supply and wastewater charges

Five separate tariff classes apply to metered connections (Band 1, Band 2, Band 3, Band 4, and Band 5) for the provision of water supply services. Four separate tariff classes apply to metered connections (Band 1, Band 2, Band 3, Band 4) for the provision of wastewater services. The metered tariff classes are differentiated by annual consumption as set out in table 2.1 below.

Further classes to accommodate the integration of national trade effluent charging arrangements into the Non-Domestic Tariff Framework will apply from 1st October 2026. These will apply to connections licensed to discharge trade effluent into UÉ's wastewater network.

Table 2.1 Classifying customers for water and wastewater charges

Water Services Customer Classes			
Water Supply		Wastewater Services	
Tariff Category	Annual Consumption m ³	Tariff Category	Annual Consumption m ³
Band 1	Less than 1,000m ³	Band 1	Less than 1,000m ³
Band 2	Between 1,000m ³ and 19,999m ³	Band 2	Between 1,000m ³ and 19,999m ³
Band 3	Between 20,000m ³ and 249,999m ³	Band 3	Between 20,000m ³ and 249,999m ³
Band 4	Between 250,000m ³ and 2,299,999m ³	Band 4	Equal or greater than 250,000m ³
Band 5	Equal to or greater than 2,300,000m ³	Trade Effluent	Licenced to discharge trade effluent

A customer's connection is classified for charging purposes based on prior year's usage data (or wastewater discharge for wastewater only connections). For each metered tariff class, there will continue to be a separate charge for water and wastewater services.

There are two unmetered tariff classes for water and wastewater services with a single, flat charge per service. Unmetered Band 1 charges are set equivalent to a small non-domestic user. Unmetered Band 2 charges are set at a level commensurate with the charges applied to metered customers using 1,000m³ per annum.

2.3 How the costs of providing water and wastewater services are allocated to each customer class

In normal circumstances the CRU approves the efficient costs that UÉ is allowed to recover for its various functions (functionalised costs) under a separate Revenue Control process. The CRU approved tariff design focuses on allocating functional costs to cost components. This facilitates the collection of allowed revenues from customer classes. Cost Allocation analysis⁹ allows the matching of revenue recoverable from particular customer classes to the costs they generate. In accordance with the Fully Allocated Cost (FAC) methodology, tariffs to apply from 1st October 2025 should be based on the CRU's determination for the RC4 (2025-2029) period.

⁹ For details on the cost allocation methodology which was used to calculate tariffs effective 1st October 2024 visit the CRU's 2024 Framework Decision: [here](#).

However, because of the timing of the Ministerial approval of UÉ's Strategic Funding Plan, the initiation of the RC4 process was later than anticipated. Therefore, it was not possible to set tariffs effective from 1st October 2025 based on the CRU's final RC4 determination and in accordance with the FAC methodology¹⁰. Given the time constraints, the CRU consulted on alternative means to update water supply and wastewater services tariff levels effective on 1st October 2025. The CRU's 2025 Framework Decision is therefore to directly increase tariffs by 9.8%¹¹ for the 2025/2026 tariff year.

It is worth noting that this approach to setting tariffs is not set to continue beyond the 2025/2026 tariff year. Non-Domestic (water supply, wastewater, and trade effluent) tariff levels effective from 1st October 2026 will be set to reflect the prevailing allowed revenue for the calendar year 2026. The timelines for public consultation on 2026/2027 tariffs are yet to be agreed.

2.4 How water and wastewater tariffs are structured

Water and wastewater tariffs continue to be structured in the following way:

- Application of tariffs to non-domestic customers on a per connection basis;
- Application of separate tariffs per service (i.e., water, wastewater);
- Application of a national domestic allowance¹² of 213m³ per annum for mixed-use¹³ connections;
- Application of two-part metered tariffs, with a fixed (standing charge) and variable (volumetric charge) component, for all metered connections; and
- Application of a flat charge per service (i.e., water, wastewater) to all unmetered connections (unmetered Band 1 and 2).

Tables 2.3 and 2.4 set out the proportional split to be recovered from the standing and volumetric charge components for water supply and wastewater collection services respectively. These tables result from the application of the CRU's 2024 Decision which provided for the recovery of functional costs through the standing charge and the volumetric charge.

¹⁰ UÉ must write to all non-domestic customers at least 1 month in advance of the tariffs coming into effect.

¹¹ All tariffs are rounded to two decimal places which will result in some tariff components increasing by slightly less or slightly more than 9.8%.

¹² The domestic allowance represents the portion (volume in m³) of water used or wastewater collected for domestic purposes in a mixed-use premises.

¹³ Connections providing water services for both non-domestic and domestic purposes at a premises are termed 'mixed-use'.

Table 2.3 Proportional split between standing and volumetric charges – water supply

Water supply – % revenues recovered through standing and volumetric charges		
Customer Class	Applicable from 1 st October 2025	
	Standing Charge	Volumetric Charge
<i>Non-domestic overall</i>	11%	89%
Band 1	28%	72%
Band 2	4%	96%
Band 3	4%	96%
Band 4	5%	95%
Band 5	6%	94%

Table 2.4 Proportional split between standing and volumetric charges – wastewater services

Wastewater services – % revenues recovered through standing and volumetric charges		
Customer Class	Applicable from 1 st October 2025	
	Standing Charge	Volumetric Charge
<i>Non-domestic overall</i>	9%	91%
Band 1	26%	74%
Band 2	2%	98%
Band 3	4%	96%
Band 4	2%	98%

2.5 Bill capping arrangements – water and wastewater services – 1st October 2025

Recognising that tariffs are increasing to reflect UÉ's rising cost base, the CRU's 2024 Framework Decision provided for some mitigants to the impact of a significant bill change for the 2024/2025 tariff year for some customers. To mitigate the impact of a significant bill change for the 2024/2025 tariff year, a 75% cap was applied on the maximum annual increase allowed for non-domestic customers facing a bill increase of €750 or more.

As set out in CRU's 2025 Framework decision the same capping arrangement will continue to apply to eligible customers in the 2025/2026 tariff year. The following water and wastewater service customers will move immediately onto 2025/2026 tariffs:

- Customers whose annual bill is expected to increase by less than €750; and
- Customers whose annual bill is expected to increase by €750 or more but by less than 75% based on their previous year's consumption.

Approximately 43 non-domestic connections will continue to benefit from the 75% cap in the 2025/2026 tariff year. The CRU's Decision is to fully unwind bill capping arrangements and

transition all water and wastewater connections to cost reflective tariffs by 1st October 2026. All non-domestic customers¹⁴ will be charged the prevailing enduring tariffs from this date.

Section 4 of this paper provides a number of case studies to demonstrate examples of customers who will benefit from the application of the cap in the 2025/2026 tariff year.

2.6 Non-Domestic tariff application rules

Consistent with the CRU's July 2024 Framework decision, the following rules will continue to apply when assigning non-domestic connections to a tariff class for the 2025/2026 tariff year.

¹⁴ Applies to water supply and wastewater services tariffs only. Transition arrangements may apply to some trade effluent customers from 1st October 2026, pending the outcome of a CRU consultation on trade effluent transition arrangements.

Table 2.4 Tariff application rules

Item	Rule
1.	Annual Quantity (AQ ¹⁵) is the only basis for assigning a connection to a tariff class (with some limited exceptions). All connections should pay the tariff rates associated with their assigned tariff class as a general rule.
2.	Any connections may challenge their AQ and their assigned tariff class for the next tariff year but must provide supporting evidence that the assigned AQ is not reflective of the connection's expected water usage (or wastewater discharge for wastewater only connections) in the next tariff year and must be open to site visits by UÉ.
3.	If UÉ denies a connection's request to change tariff class, it will provide written reasoning to the connection to explain its decision. Where a customer and UÉ cannot agree on the customer's disputed assigned AQ, the customer can raise a complaint regarding the dispute to the CRU under the CRU's non-domestic complaints process.
4.	UÉ will inform customers that they have the right to challenge their AQ and their assigned tariff class and will provide a reasonable timeframe for customers to submit a challenge.
5.	<p>Any connection that reduces its annual water use (or wastewater discharge for wastewater only connections) to the extent that it should move tariff class, but would see a higher annual bill in the new assigned tariff class (at the newly assigned AQ) than it would if it continued to be assigned to its current tariff class, can request to stay on its current tariff class for the next tariff year, and UÉ will automatically accept such requests.</p> <p>For clarity, all connections will be charged the tariff rates that are applicable on 1st October of the prevailing tariff year.</p> <p>UÉ shall inform connections that are moving to a lower tariff class and would see a higher annual bill in the new assigned tariff class (at the newly assigned AQ) than it would if it continued to be assigned to its current tariff class, that they have the right to request to stay assigned to their current tariff class.</p>

¹⁵ For more information on UÉ's AQ process see [here](#)

3 Tariffs reflecting the CRU's Decision

This section sets out the tariffs that reflect the CRU's Decision on tariff effective 1st October 2025. Section 3.1 sets out the water and wastewater tariffs that will apply to UÉ's non-domestic customers for the 2025/2026 tariff year.

3.1 UÉ's new non-domestic water and wastewater tariff rates - to apply from 1st October 2025

Tables 3.1 and 3.2 set out the water and wastewater tariff rates that will apply on 1st October 2025 and compares them to the tariff rates that will apply until 30th September 2025.

Table 3.1 Water supply 2025/2026 tariff year rates

Tariff Element	Customer Class	Water supply tariffs comparison		
		2024/2025	2025/2026	Difference €
Standing charge (p.a.)	Band 1 (<1,000m ³)	€83.02	€91.16	€8.14
	Band 2 (1,000 – 19,999m ³)	€218.11	€239.48	€21.37
	Band 3 (20,000 – 249,999m ³)	€3,708.61	€4,072.05	€363.44
	Band 4 (250,000m ³ – 2,299,999 m ³)	€41,332.17	€45,382.72	€4,050.55
	Band 5 (=>2,300,000 m ³)	€295,967.72	€324,972.56	€29,004.84
Volumetric charge (€/m ³)	Band 1 (<1,000m ³)	€2.19	€2.40	€0.21
	Band 2 (1,000 – 19,999m ³)	€1.68	€1.84	€0.16
	Band 3 (20,000 – 249,999m ³)	€1.56	€1.71	€0.15
	Band 4 (250,000m ³ – 2,299,999 m ³)	€1.38	€1.52	€0.14
	Band 5 (=>2,300,000 m ³)	€1.27	€1.39	€0.12
Flat charge (p.a.)	Unmetered Band 1	€285.42	€313.39	€27.97
	Unmetered Band 2	€1,805.85	€1,982.82	€176.97

Table 3.2 Wastewater services 2025/2026 tariff year rates

Tariff Element	Customer Class	Wastewater supply tariffs comparison		
		2024/2025	2025/2026	Difference €
Standing charge (p.a.)	Band 1 (<1,000m ³)	€75.43	€82.82	€7.39
	Band 2 (1,000 – 19,999m ³)	€238.34	€261.70	€23.36
	Band 3 (20,000 – 249,999m ³)	€3,849.75	€4,227.03	€377.28
	Band 4 (>/=250,000m ³)	€38,652.54	€42,440.49	€3,787.95
Volumetric charge (€/m ³)	Band 1 (<1,000m ³)	€2.34	€2.57	€0.23
	Band 2 (1,000 – 19,999m ³)	€2.28	€2.50	€0.22
	Band 3 (20,000 – 249,999m ³)	€2.23	€2.45	€0.22
	Band 4 (>/=250,000m ³) ³	€2.19	€2.40	€0.21
Flat charge (p.a.)	Unmetered Band 1	€307.61	€337.76	€30.15
	Unmetered Band 2	€2,347.47	€2,577.52	€230.05

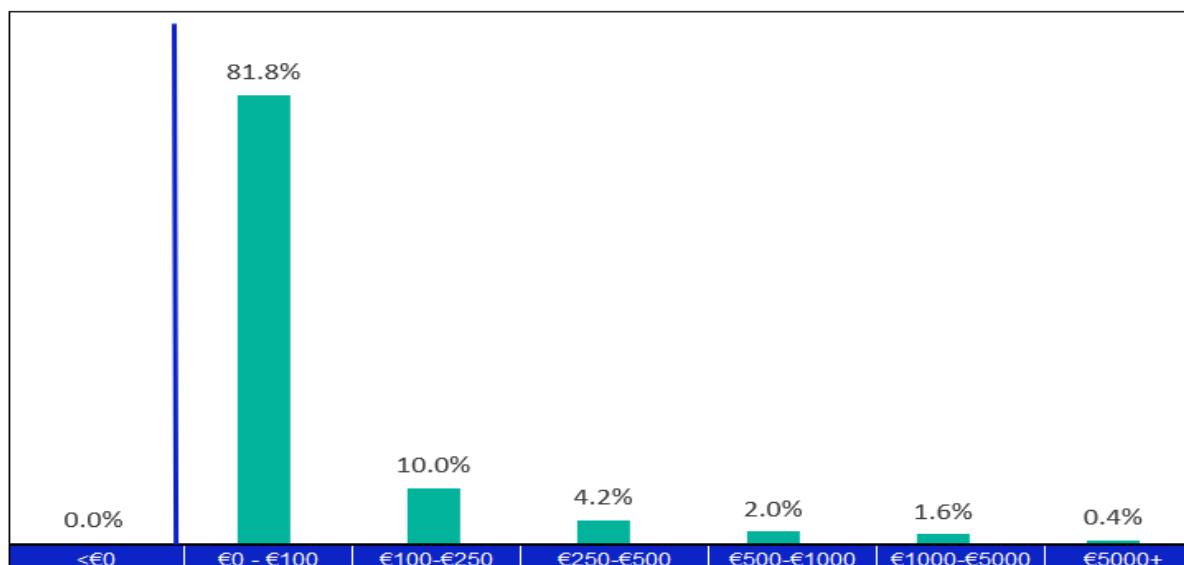
As set out in section 2, the CRU’s 2025 Framework Decision is to directly increase tariffs by 9.8% for the 2025/2026 tariff year. As the increase is uniformly applied to all tariff components, this will result in each connection annual bill rising by c.9.8%¹⁶ (assuming their AQ does not change between the tariff years). The impact in monetary terms will differ depending on volume of water used (or wastewater discharged in the case of wastewater only connections). See section 4 for case studies which provide some examples of how the change will impact customers’ bills.

3.2 Summary of the Impact on Customers’ Bills

The new water and wastewater tariffs will result in bill increases for all customers from 1st October 2025. Figure 3.1 demonstrates the overall impact of how the move to 2025/2026 tariffs will affect connections with the CRU’s 2025 Framework Decision on bill capping arrangements applied.

¹⁶ All standing and volumetric charges are rounded to the nearest two decimal places, therefore the percentage impact on a customer’s bill may not exactly amount to 9.8%

Figure 3.1 – Impact of 2025/2026 tariffs on non-domestic water and wastewater customers



The above impact summary shows that, while the application of 2025/2026 tariff rates to water and wastewater metered and unmetered connections will result in annual bill increases of 9.8%, the majority of connections (82%) will see an annual bill increase of less than €100. A further 10% of connections will see an annual bill increase of between €100 and €250.

4 Customer Impact case studies

This section presents a range of case studies which have been developed to assist non-domestic customers to understand how tariff changes may impact a bill. A total of seven case studies have been developed which show in more detail how the change in water and wastewater tariffs applicable from 1st October 2025 may impact a customer's bill. A range of services, customer classes and capping arrangements have been chosen to provide a representative customer impact. Table 4.1 lists the case studies which are included in this section.

Table 4.1 List of Bill Impact Case Studies

Case Study	Annual Usage m ³	Services	Customer Class	In receipt of a DA	2024/2025 Cap Y/N	2025/2026 Cap Y/N
1	150	Water + Wastewater	Band 1	No	No	No
2	500	Water	Band 1	Yes	No	No
3	2,000	Water + Wastewater	Band 2	No	75% cap	No
4	14,000	Water	Band 2	No	No	No
5	70,000	Water+ Wastewater	Band 3	No	75% cap	75% cap
6	300,000	Water	Band 4	No	No	No
7	Unmetered	Water + Wastewater	Band 1 (unmetered)	No	No	No

Each case study compares the current annual bill to the annual bill that will apply from 1st October 2025, based on their previous year's consumption. If the 2025/2026 tariff year bill is at least €750 greater than the 2024/2025 tariff year bill the customer will be entitled to a 75% cap on the maximum annual increase.

The values of water and wastewater usage have been chosen to represent a broad range of customer types. The formulae below outline how a bill is calculated by UÉ. The water and wastewater components of a bill are calculated separately and are summed together for the

total charge. Billable usage refers to total water and/or wastewater usage net of any domestic allowance.

$$\textbf{Water Bill} = \textit{Standing Charge} + (\textit{Volumetric unit rate} \times \textit{billable usage})$$

$$\textbf{Wastewater Bill} = \textit{Standing Charge} + (\textit{Volumetric unit rate} \times \textit{billable usage})$$

$$\textbf{Total Bill} = \textit{Water Bill} + \textit{Wastewater Bill}$$

Notes:

- All standing and volumetric charges are rounded to the nearest two decimal places, therefore the percentage impact on a customer's bill may not amount to an increase of 9.8% exactly.
- For indicative purposes, where a 75% cap applies, the total water charge, total wastewater charge, total bill and overall bill change for each case study is calculated based on standing and volumetric charges rounded to the nearest two decimal places.
- For indicative purposes, the total water charge, total wastewater charge, total bill and overall bill change for each case study has been rounded to the nearest euro.
- In scenarios where a 75% cap on the maximum annual charge applies over the period prior to 1st October 2025, the 2024/2025 tariffs are lower than the enduring rates that would otherwise apply in that year.

Case study 1

Case Study	Annual Usage m ³	Services	Customer Class	In receipt of a DA	2024/2025 Cap	2025/2026 Cap
1	150	Water + Wastewater	Band 1	No	No cap	No cap

This case study outlines the impact of 2025/2026 tariffs on a customer who is connected to both the **water and wastewater** networks and who has recorded usage of 150m³ per annum. As the usage is below 1,000m³, the customer is classified into Band 1.

Table 4.2 shows the impact of moving to the new tariffs for this customer. As can be seen, both the volumetric and standing charges for water and wastewater are increasing. This leads to a higher bill overall. The increase in this customer's bill is less than €750 and means that 2025/2026 tariffs will apply from 1st October 2025 i.e. there will be no cap on the maximum annual increase.

Table 4.2 – Case Study 1: Bill Impact

	2024/2025 Tariffs	2025/2026 Tariffs
Water		
Standing Charge Water	€83.02	€91.16
Volumetric Charge Water/m³	€2.19	€2.40
Billable Usage m³	150	150
Total Water Charge	€412	€451
Wastewater		
Standing Charge Wastewater	€75.43	€82.82
Volumetric Charge Wastewater/m³	€2.34	€2.57
Billable Usage m³	150	150
Total Wastewater Charge	€426	€468
Total Bill (water plus wastewater charge)	€838	€919
Overall Bill Change €		€81
Overall Bill Change %		9.67%

Case study 2

Case Study	Annual Usage m ³	Services	Customer Class	In receipt of a DA	2024/2025 Cap	2025/2026 Cap
2	500	Water	Band 1	Yes	No cap	No cap

This case study outlines the impact of 2025/2026 tariffs on a customer who is connected to only the **water network** and has recorded usage of 500m³ per annum. As the usage is below 1,000m³, the customer is classified into **Band 1**. This customer has a domestic allowance of 213m³ resulting in billable usage of 287m³ in the 2025/2026 tariff year.

Table 4.3 shows the impact of moving to the new tariffs for this customer. As can be seen, the volumetric charges for water are increasing. This leads to a higher volumetric charge overall. The standing charge is also increasing. The increase in this customer's bill is less than €750 and means that 2025/2026 tariffs will apply from 1st October 2025 i.e. there will be no cap on the maximum annual increase.

Table 4.3 – Case Study: 2 Bill Impact

	2024/2025 Tariffs	2025/2026 Tariffs
Water		
Standing Charge Water	€83.02	€91.16
Volumetric Charge Water/m³	€2.19	€2.40
Billable Usage m³	287	287
Total Water Charge	€712	€780
Overall Bill Change €		€68
Overall Bill Change %		9.55%

Case study 3

Case Study	Annual Usage m ³	Services	Customer Class	In receipt of a DA	2024/2025 Cap	2025/2026 Cap
3	2,000	Water + Wastewater	Band 2	No	75% Cap	No cap

This case study outlines the impact of 2025/2026 tariffs on a customer who is connected to both the **water and wastewater** networks and has recorded usage of **2,000m³** per annum. As the usage is between 1,000m³ and 20,000m³, the customer is classified into **Band 2**.

Table 4.4 shows the impact of moving to the new tariffs for this customer. As can be seen, the volumetric charges for water are increasing. This leads to a higher volumetric charge overall. The standing charge is also increasing. The increase in this customer's bill is greater than €750 but the overall increase is less than 75%. This means that 2025/2026 tariffs will apply from 1st October 2025 i.e. there will be no cap on the maximum annual increase. The customer's bill will increase by more than 9.8% in the 2025/2026 tariff year. The customer benefitted from a capped bill applied in the 2024/2025 tariff year, resulting in a lower charge than would otherwise apply.

Table 4.4 – Case Study 3: Bill Impact

	2024/2025 Tariffs	2025/2026 Tariffs
Water		
Standing Charge Water	€196.30	€239.48
Volumetric Charge Water/m³	€1.51	€1.84
Billable Usage m³	2,000	2,000
Total Water Charge	€3,216	€3,919
Wastewater		
Standing Charge Wastewater	€214.51	€261.70
Volumetric Charge Wastewater/m³	€2.05	€2.50
Billable Usage m³	2,000	2000
Total Wastewater Charge	€4,315	€5,262
Total Bill (water plus wastewater charge)	€7,531	€9,181
Overall Bill Change €		€1,650
Overall Bill Change %		21.91%

Case study 4

Case Study	Annual Usage m ³	Services	Customer Class	In receipt of a DA	2024/2025 Tariff Year	2025/2026 Tariff Year
4	14,000	Water	Band 2	No	No cap	No cap

This case study outlines the impact of the 2025/2026 tariffs on a customer connected to only the **water** network who has recorded usage of **14,000m³** per annum. As the usage is between 1,000m³ and 20,000m³, the customer is classified into **Band 2**.

Table 4.5 shows the impact of moving to the new tariffs for this customer. As can be seen, both the volumetric and standing charges for water and wastewater are increasing. This leads to a higher bill overall. The increase in this customer's bill is greater than €750 and the customer can qualify for a 75% cap if eligible. However, as the percentage bill increase is less than 75% a cap is not necessary, and the 2025/2026 enduring tariffs will apply from 1st October 2025.

Table 4.5 – Case Study 4: Bill Impact

	2024/2025 Tariffs	2025/2026 Tariffs
Water		
Standing Charge Water	€218.11	€239.48
Volumetric Charge Water/m³	€1.68	€1.84
Billable Usage m³	14,000	14,000
Total Water Charge	€23,738	€25,999
Overall Bill Change €		€2,261
Overall Bill Change %		9.52%

Case study 5

Case Study	Annual Usage m ³	Services	Customer Class	In receipt of a DA	2024/2025 Tariff Year	2025/2026 Tariff Year
5	70,000	Water + wastewater	Band 3	No	75% Cap	75% Cap

This case study outlines the impact of the final tariffs on a customer who is connected to both the **water and wastewater** networks and has recorded usage of **70,000m³** per annum. As the usage is between 20,000m³ and 250,000m³, the customer will be classified into **Band 3**.

Table 4.6 shows the impact of moving to the new tariffs for this customer. As can be seen, the volumetric charge and standing charges for water and wastewater are increasing resulting in a total bill increase. As the bill increase is greater than €750, and the annual increase from 2024/2025 to 2025/2026 tariff year is 75% or more, the customer will be entitled to a 75% cap. In this case study the annual bill increase is 82% as the customer is currently on a 75% cap and is not charged the enduring tariffs applicable for the period up to 30th September 2025. Since the 1st October 2024, connections on a 75% cap have been transitioning to the enduring tariffs applicable for the period up to 30th September 2025 and have not reached the enduring tariff level.

Table 4.6 – Case Study 5: Bill Impact

	2024/2025 Tariffs	2025/2026 Tariffs
Water		
Standing Charge Water	€2,225.17	€4,072
Volumetric Charge Water/m ³	€0.94	€1.71
Billable Usage m ³	70,000	70,000
Total Water Charge	€68,025	€123,772
Wastewater		
Standing Charge Wastewater	€2,309.85	€4,227.03
Volumetric Charge Wastewater/m ³	€1.34	€2.45
Billable Usage m ³	70,000	70,000
Total Wastewater Charge	€96,110	€175,727
Total Bill (water plus wastewater charge)	€164,135	€299,499
Overall Bill Change €		€135,364
Overall Bill Change %		82.47%

A cap on the maximum increase means that this customer's bill will not reach the 2025/2026 tariffs. Table 4.7 demonstrates the customer's bill for the 2025/2026 tariff year. A 75% cap means that this customer's bill will rise by no more than 75% in the 2025/2026 tariff year. Non-domestic tariff levels will be reviewed again in advance of the 2026/2027 tariff year to reflect UÉ's up to date allowable revenues. No further capping arrangements will apply in the

2026/2027 tariff year and all non-domestic customers will pay the cost reflective water supply and wastewater service charges.

Table 4.7 – Case Study 5: 75% Cap on the maximum increase allowed in the 2025/2026 year

	2025/2026
Water	
Standing Charge Water	€3,894.05
Volumetric Charge Water/m ³	€1.65
Billable Usage	70,000
Total Water Charge	€119,394
Wastewater	
Standing Charge Wastewater	€4,042.24
Volumetric Charge Wastewater/m ³	€2.35
Billable Usage	70,000
Total Water Charge	€168,542
Total Charge	€287,936
Annual Change - €	€123,801
Annual Change - %	75%

Case study 6

Case Study	Annual Usage m ³	Services	Customer Class	In receipt of a DA	2024/2025 Tariff Year	2025/2026 Tariff Year
6	300,000	Water	Band 4	No	No cap	No cap

This case study outlines the impact of the final tariffs on a customer located who is connected to only the **water** network and has recorded usage of **300,000m³** per annum. As the usage falls between 250,000m³ and 2,299,999m³, the customer will be classified into **Band 4**.

Table 4.8 shows the impact of moving to the new tariffs for this customer. As can be seen, the both the volumetric and standing charges for water and wastewater are increasing. This leads to a higher bill overall. The increase in this customer's bill is greater than €750 and the customer can qualify for a 75% cap if eligible. However, as the percentage bill increase is less than 75% a cap is not necessary, and the 2025/2026 enduring tariffs will apply from 1st October 2025.

Table 4.8 – Case Study 6: Bill Impact

	2024/2025 Tariffs	2025/2026 Tariffs
Water		
Standing Charge Water	€41,332.17	€45,383
Volumetric charge Water/m³	€1.38	€1.52
Billable Usage m³	300,000	300,000
Total Water Charge	€455,332	€501,383
Overall Bill Change €		€46,051
Overall Bill Change %		10.11%

Case study 7

Case Study	Annual Usage m ³	Services	Customer Class	In receipt of a DA	2024/2025 Tariff Year	2025/2026 Tariff Year
7	Unmetered	Water + Wastewater	Band 1 unmetered	No	No cap	No cap

This case study outlines the impact of the 2025/2026 tariffs on a customer who is connected to both the **water and wastewater** networks and is an unmetered Band 1 customer.

Table 4.9 shows the impact of moving to the new tariffs for this customer. As can be seen, the unmetered charge is increasing. The increase in this customer's bill is less than €750 and means that the 2025/2026 enduring tariffs will apply from 1st October 2025 i.e. there will be no cap on the maximum annual increase.

Table 4.9 – Case Study 7: Bill Impact

	2024/2025 Tariffs	2025/2026 Tariffs
Water + Wastewater		
Flat unmetered charge	€593.03	€651.15
Annual Bill Change €		€58.12
Annual Bill Change %		9.80%

5 Customer Communication

5.1 Customer communications and supports - water and wastewater tariffs

Non-domestic customers will see increases to their water and wastewater bills from 1st October 2025, and UÉ must communicate this change effectively to customers. UÉ will write to all of its non-domestic water and wastewater customers in Q3 2025 informing them of the tariff changes that will apply from 1st October 2025. The letter will outline the bill changes and capping arrangements, if applicable, for each non-domestic connection. This letter will include:

- Confirmation of the assigned AQ and customer classification;
- The process and deadline for querying the AQ calculation;
- Confirmation of whether the connection will move immediately (i.e. from 1st October 2025) to the 2025/2026 enduring tariffs or if a cap on the maximum bill will apply; and
- Confirmation of the enduring 2025/2026 tariffs and if a cap applies, the benefit of that cap.

UÉ's contact centre will be available to assist customers who may wish to speak with someone directly regarding the tariff changes. Customers who have Key Account Management (KAM¹⁷) support will be contacted by their KAM directly.

UÉ has engaged with non-domestic customer representative groups and other stakeholders throughout the CRU's consultation process. This engagement will continue. UÉ will provide further information on the CRU 2025 Framework Decision and UÉ's tariff implementation plan, as it becomes available, to business representative groups for dissemination to their members.

UÉ's website will continue to be updated as required and used as a source of information for customers. An updated Business Tariff Calculator will also be available to reflect the CRU's 2025 Framework Decision.

5.1.1 On-Line Business Tariff Calculator

UÉ has published an online Business Tariff Calculator to assist customers in understanding what impact 2025/2026 water and wastewater tariffs will have on their bill. This calculator shows how a bill will change for individual connections using the 2025/2026 tariffs. For customers with multiple connections/meters separate calculations will need to be completed to determine the impact of the new tariffs on each.

The calculator can be found at: www.water.ie/business/billing/charges.

¹⁷ UÉ's KAM team provides dedicated account management services to key, typically industrial, customer accounts.

Alternatively navigate to www.water.ie select “Business” along the banner at the top of the webpage, scroll down to “Business charges” on the middle of the page and click “More on business charges”. The “Business Tariff Calculator” appears halfway down the page.

To use the calculator the following information needs to be inputted:

- **Annual water usage in m³** – non-domestic customers can type their annual quantity of usage here. Customers can find their usage on the annual letter UÉ sends informing customers of their tariff band or on their bill. If bill frequency is quarterly, annual usage can be estimated by multiplying the usage on one bill by 4.
- **Select your meter type** – this is a drop-down list of meter type. Non-domestic customers can select the meter type that UÉ provides to them.
- **Select your service type** – this is a drop-down list of service types provided by UÉ. Non-domestic customers can select the service that UÉ provides to them in this dropdown.
- **Are you currently in receipt of a domestic allowance?** – this is a drop-down list with “Yes” or “No” options. Mixed use non-domestic customers in receipt of a domestic allowance should select “Yes” under this option, all other customers should select “No”.
- **Is water out measured separately, from water in, for charging purposes?** – this is a drop down list with “Yes” or “No” options. This drop-down menu will only apply for customers who have selected “Metered Water and Wastewater”. Customers who have a “water in not equal to water out” agreement with UÉ under section 22 (9) of the Water Services (No. 2) Act 2013, stating the volume of water used does not equal their volume of wastewater, should select “Yes”. All other customers should select “No”.
- **Annual wastewater usage in m³** - non-domestic customers can type their annual quantity of wastewater collected here. This option will only apply for customers who have selected “Yes” to the previous drop down. The volume inserted should equate to any “water in not equal to water out agreement”.

Figure 5.1 outlines the results for a customer, using 130m³ of water and wastewater. It will calculate for a given level of usage an annual bill using both the current tariffs and the tariffs applicable from the 1st October 2025. The calculator will also inform customers of the expected impact on their annual bill, demonstrating the change in bill in both euro and percentage terms. In addition, the calculator will advise customers whether it is likely that they will move to the new tariffs immediately or whether a cap will continue to apply.

Figure 5.1 Online Business Tariff Calculator

Calculate your future bill amount

Annual water usage in m³

250

Metered

Metered

Select your service type

Metered Water

Are you currently in receipt of a domestic allowance?

No

Calculate →

Potential annual charge

Customer Class	Band 1
Current Bill	€285.42
Potential Bill	€313.39
Difference (€)	€27.97
Difference (%)	10%
Transition Path	No Transition Path

Please note that if a customer's annual bill change is €750 or more, a 75% cap will apply to the bill. For further information on the capping arrangement please visit our Customer Information paper or visit www.cru.ie

Tariffs	2024	2025
Metered Water		
Standing Charge	€285.42	€313.39
Unit Rate	€0.00	€0.00

Bill (€/m ³)	2024	2025
Annual Quantity	250	250
Billable usage (water) m ³	250m ³	250m ³
Total Bill	€285.42	€313.39

Annual Bill Change €	€27.97
Annual Bill Change %	10%
Does a 75% cap apply?	Customer not eligible for cap
Capped bill	€313.39

Please note, these results are based off information entered and are an estimate of your future charges from 1st Oct 2025 as approved by the CRU. For more information see our [charges explained](#) page.

5.2 Customer communications and supports - trade effluent tariffs

New national harmonised trade effluent charging arrangements will not come into effect until 1st October 2026. The CRU will consult on the tariffs effective 1st October 2026 at a later date. The consultation will also consider a number of outstanding trade effluent policy items including:

- trade effluent transition arrangements; and
- trade effluent tariff application rules.

The new trade effluent charging arrangements, when implemented, will represent a significant change to the existing tariffing design and structure for some trade effluent customers and may result in customers facing bill increases through the application of the new harmonised regime. Understanding the impact of the trade effluent tariff design on annual bills will be a challenge to communicate. This will also pose challenges for UÉ's call centre in dealing with queries arising.

In advance of implementation go-live on 1st October 2026, UÉ will engage with trade effluent customers to help them understand the impact of the new arrangements on their bill. Some of the communications are likely to be consistent with the approach taken prior to the implementation of national non-domestic water and wastewater tariffs on 1st October 2021.

Given the additional complexity involved in implementing harmonised trade effluent charging arrangements, UÉ is developing additional resources to support trade effluent customers. The range of measures are still in development and may vary depending on a customer's size and primary business activity. Literature will be developed to provide general information on the approved trade effluent charging arrangements to customers.

UÉ has recently launched a new Advanced Water Stewardship programme which will educate customers on best practices and ways to reduce trade effluent bills. This new offering is designed to support business customers in addressing trade effluent and water quality challenges. It also helps participants prepare for upcoming regulatory changes and develop strategies to manage trade effluent charges effectively by providing information on how to improve efficiency of water use and reduce the levels of pollutants within trade effluent discharges.

UÉ's contact centre will be available to assist customers who may wish to speak with someone directly regarding updates to the Framework to include harmonised trade effluent charging arrangements. Customers who have KAM support can contact their KAM directly. UÉ's website will also be used as a source of information for customers, with relevant information on trade effluent charging arrangements and supports to be made available.

UÉ has engaged with business representative groups and other stakeholders throughout the CRU's consultation process. This engagement will continue and will be an important aspect of UÉ's communication strategy in advance of implementation go-live on 1st October 2026.

5.3 Other supports and related policies

Listed below is a range of other UÉ supports and related policies for non-domestic customers which are worth highlighting for context and to aid clarity.

i. Water Conservation

UÉ places a strong emphasis on water conservation. There are initiatives in place to support non-domestic customers in conserving water.

UÉ has developed a range of water conservation materials which is available on its website (www.water.ie). In future communications following the CRU's 2025 Framework Decision, UÉ will continue to outline to customers ways in which they can conserve water and reduce their bills.

To date we have provided general advice for all business on www.water.ie/conservation/business/ where practical tips to conserve water can be viewed. These tips are especially useful for smaller companies and offices.

Additionally, UÉ has collaborated with sectors such as farming, hospitality, manufacturing, pharmaceuticals, retail, education, hospitals, and construction to create sector-specific water conservation campaigns.

UÉ is also delivering the UÉ Water Stewardship Programme in partnership with the Sustainable Enterprise Skillnet. This programme aids businesses in reducing their water usage and operating costs while protecting the environment. With over 1,000 large water users trained nationally, the development of over 2,000 water conservation projects, UÉ's efforts are transforming the water landscape. Among participants in our annual health check scheme, sites have achieved an average water reduction of 25% per site, and 96% of participants committed to annual water targets.

The aim is to provide our business customers with innovative support, education, and customer care to facilitate water conservation. The Water Stewardship Programme, accredited by the European Water Stewardship Standard (EWS), offers the following benefits:

- *Save Water and Money* – the programme provides businesses with the knowledge and skills to identify and deliver verified water and related resource efficiency savings;
- *Protect the environment* – businesses will learn the key principles of water stewardship and what actions are required to improve their environmental performance; and
- *Achieve Certification* – businesses will boost their reputation and meet their corporate sustainability commitments, including for Origin Green¹⁸ and other reporting initiatives.

For more information, visit www.water.ie/stewardship.

¹⁸ **Origin Green** is Ireland's food and drink sustainability programme. Farms and food manufacturing businesses sign up to making measurable commitments to producing in a sustainable manner, with progress independently assessed and verified.

ii. Leak allowance policy

Non-domestic customers who identify a customer side leak on their premises can avail of a leak allowance provided the leak is fixed promptly. Details on eligibility criteria, timelines to identify and fix leaks and how to apply can be found on UÉ's website.

For more information visit: <https://www.water.ie/business/billing/leakage-allowance/>.

iii. Mixed Use Customers – first fix for free

The First Fix Free scheme aims to help reduce the amount of water wasted through leaks on customers' properties. The scheme provides customers with support in identifying and fixing leaks. UÉ offers a free leak investigation and, when a potential leak has been identified, a free repair to a leak detected on an external supply pipe on the customer's property.

The scheme is aimed at domestic customers but is also available to mixed used customers provided *the connection has been deemed by UÉ to predominantly use water for domestic purposes*. Connections providing water services for both non-domestic and domestic purposes at a premises are termed 'mixed use'.

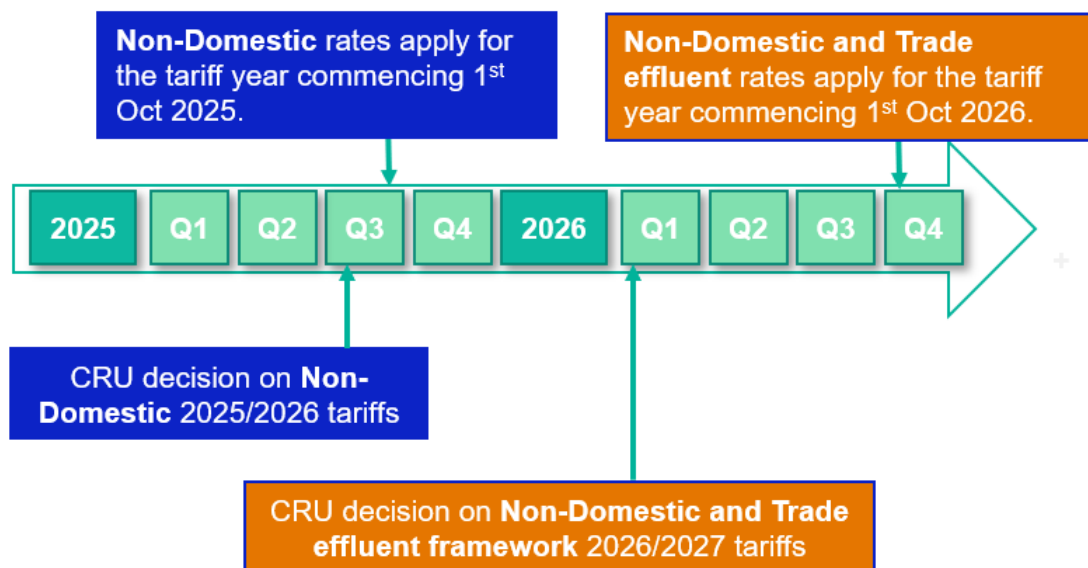
For more information visit: <https://www.water.ie/help/leaks/first-fix-free/>

6. Next Steps

Figure 6.1 illustrates the planned timeline for implementing the CRU's 2025 Framework Decision and a further CRU consultation which will consider setting:

- non-domestic water supply and wastewater service (including trade effluent) tariff levels for the 2026/2027 tariff year;
- trade effluent transition arrangements; and
- trade effluent tariff application rules.

Figure 6.1 Implementing the CRU decision and future tariff consultations



The frequency of how changes to non-domestic and trade effluent tariff rates from October 2026 onwards will be consulted on and decided is yet to be determined. Further to the approval of the Revenue Control (RC)⁴¹⁹ allowed revenue, UÉ expects to take a standardised process for setting 1st October 2026 tariffs onwards by updating the normal cost allocation exercise, ensuring that annual tariff updates accurately reflect up-to-date costs and cost driver data.

Setting tariffs on an annual basis is best for customers as tariff levels are regularly updated in line with the costs of providing services to customers, thus minimising the risk of large jumps in tariff levels over time

The sections below detail a number of items which UÉ will be working on over the coming months in preparation for updated non-domestic water and wastewater tariffs.

¹⁹ RC4 period covers a 5-year revenue period from January 2025 to December 2029

i. Water Charges Plan

An updated Water Charges Plan will be published in advance of new water and wastewater tariffs being implemented on 1st October 2025.

ii. Customer communications and supports

As set out in section 5, UÉ will write to all of its non-domestic water and wastewater customers in Q3 2025 informing them of the tariff changes that will apply from 1st October 2025. The letter will outline the bill changes and capping arrangements, if applicable, for each non-domestic connection. KAM support will be available to directly support customers and UÉ's website will be updated with relevant information on new tariffs including an online tariff calculator which can be used to assess individual bill impact. UÉ will also continue to proactively engage with business representative groups in advance of 1st October 2025.

iii. Updated tariffs to apply from 1st October 2026

UÉ will submit a proposal to the CRU later in 2025 on updated 2026/2027 non-domestic water and wastewater tariffs to reflect UÉ's up to date allowable revenue and customer data (volume, connections and PE). UÉ's submission is expected to cover:

- Indicative water supply and wastewater service, including trade effluent, tariffs to apply from 1st October 2026;
- Proposed tariff application rules for trade effluent connections; and
- Proposed transitional arrangements for trade effluent customers.

7. International price comparison analysis

This section considers the impact of the CRU's tariff decision on non-domestic customers and compares annual charges to those faced by customers in a range of international regions.

- **Section 7.1** compares the annual water and wastewater charges that will apply from 1st October 2025 with a range of international regions;
- **Section 7.2** details the sources, caveats and assumptions used in compiling this analysis.

7.1 Water and wastewater tariff comparative analysis

This section considers how UÉ's 2025/2026 non-domestic water and wastewater annual charges compares to those faced by customers in a selection of 20 international regions. A geographically diverse range of regions has been included with the National Competitiveness Council's (NCC) analysis²⁰ of water services costs influencing the selection of the regions.

The sample range included within the analysis is constrained by some data limitations. Source data has been collated from high-quality, internationally respected sources, and where necessary, caveats on data are set out in section 7.2. Reference sources for all information in this section are provided in Table 7.1 at the end of the section.

The latest available tariff rates are used throughout the analysis. In certain cases (e.g. Geneva) the charging scheme was published before 2025 but the tariff rates remained relevant at the time of UÉ's analysis. 2025/26 charging rates were used for the UK regions.

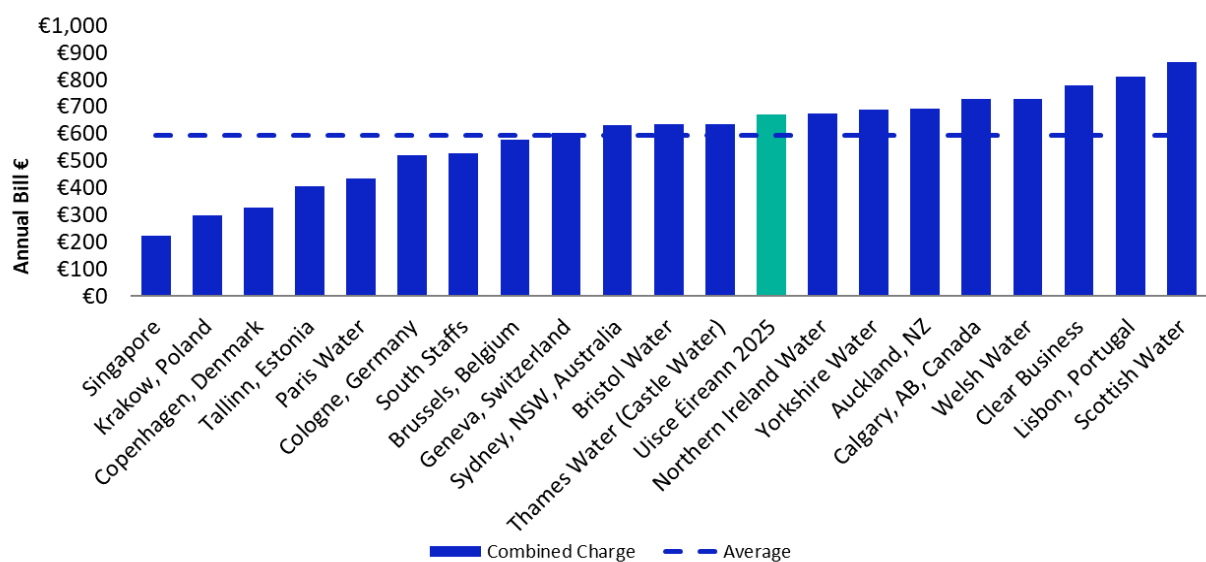
The comparison is based on the total charges currently payable by customers for a given level of annual consumption in each region. The UÉ annual charges are based on the 2025/2026 tariffs approved by the CRU. The analysis is conducted for eight different levels of annual consumption ranging from 100m³ to 2,500,000m³.

²⁰ Costs of doing business in Ireland 2019, the National Competitiveness Council, April 2019 (Link [here](#))

Comparison of the annual charges faced by non-domestic customers consuming 100m³ per annum

This section compares the annual charges faced by an UÉ non-domestic customer consuming 100m³ annually to similar customers in other regions. Figure 7.1 illustrates UÉ’s annual charge relative to other regions.

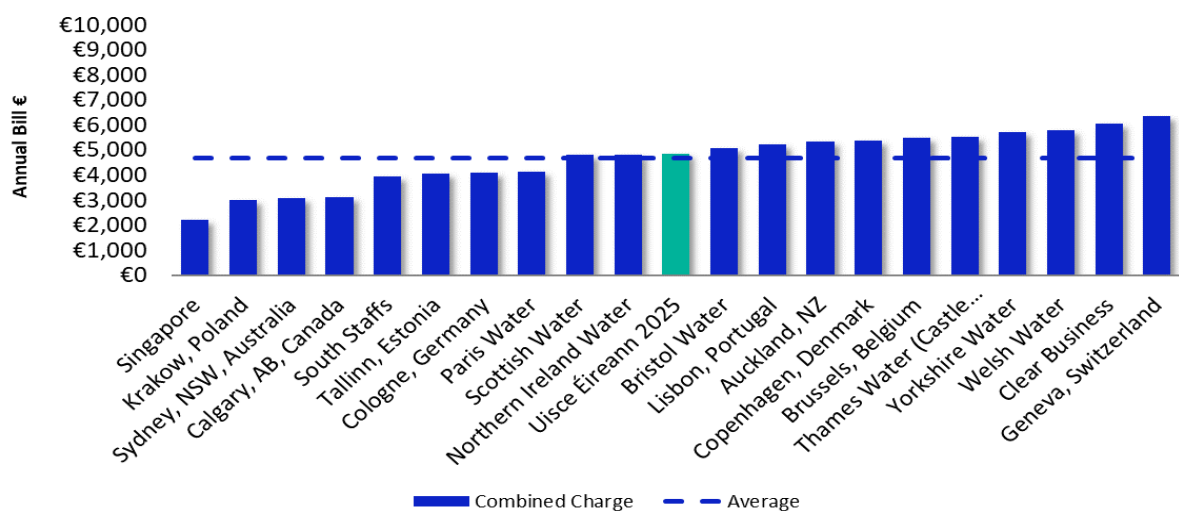
Figure 7.1 Annual charge for a 100m³ combined service customer



Comparison of annual charges faced by non-domestic customers consuming 1,000m³ p.a.

This section compares the annual charges faced by an UÉ non-domestic customer consuming 1,000m³ annually to customers in other regions. Figure 7.2 illustrates UÉ’s annual charge relative to other regions.

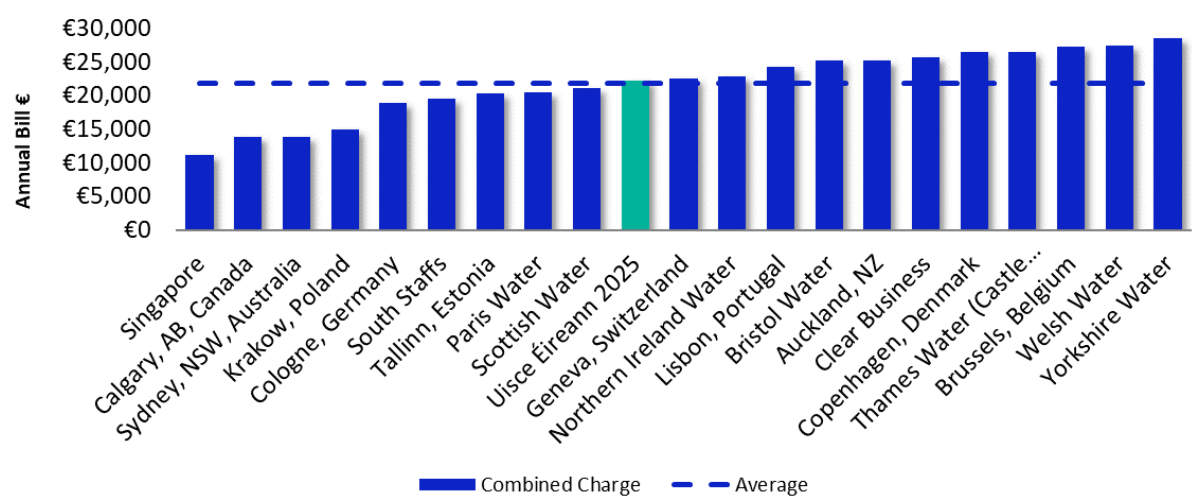
Figure 7.2 Annual charge for a 1,000m³ combined service customer



Comparison of annual charges faced by non-domestic customers consuming 5,000m³ p.a.

This section compares the annual charges faced by an UÉ non-domestic customer consuming 5,000m³ annually to customers in other regions. Figure 7.3 illustrates UÉ’s annual charge relative to other regions.

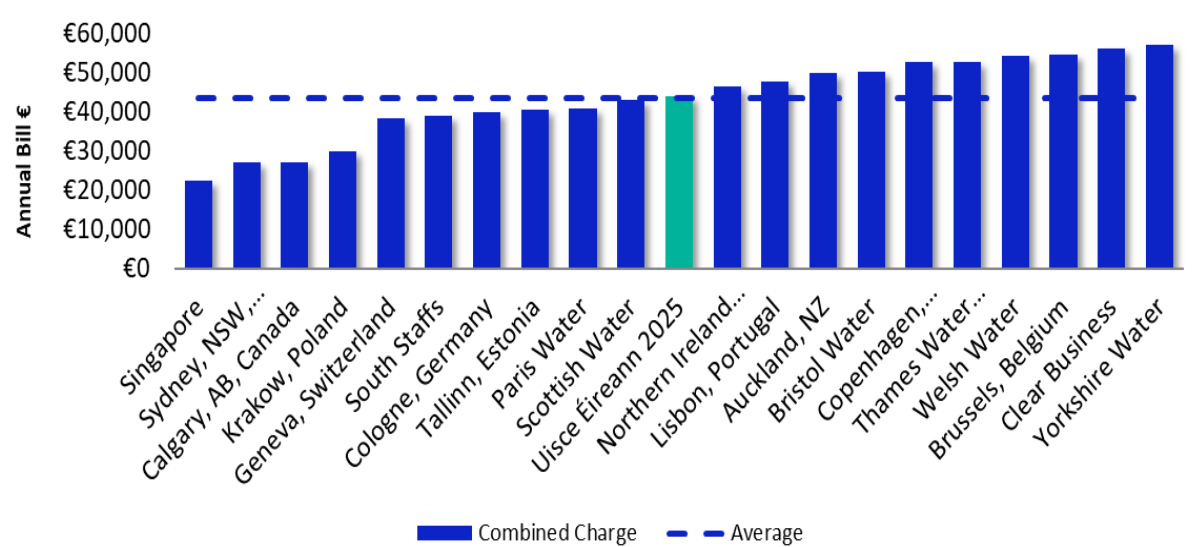
Figure 7.3 Annual charge for a 5,000m³ combined service customer



Comparison of annual charges faced by non-domestic customers consuming 10,000m³ pa

This section compares the annual charges faced by an UÉ non-domestic customer consuming 10,000m³ annually to customers in other regions. Figure 7.4 illustrates UÉ’s annual charge relative to other regions.

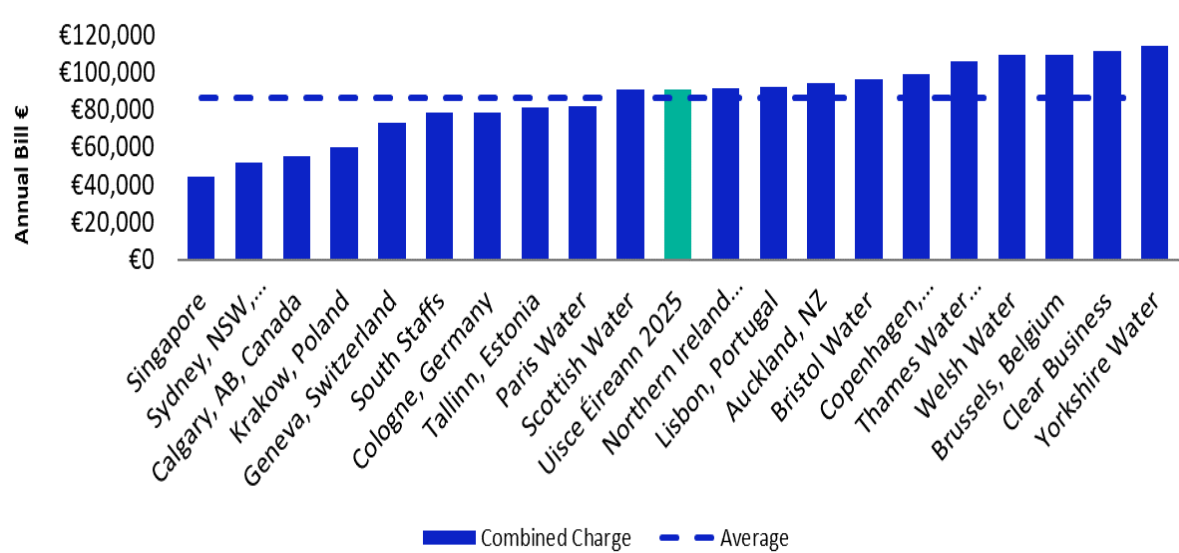
Figure 7.4 Annual charge for a 10,000m³ combined service customer



Comparison of annual charges faced by non-domestic customers consuming 20,000m³ p.a.

This section compares the annual charges faced by an UÉ non-domestic customer consuming 20,000m³ annually to customers in other regions. Figure 7.5 illustrates UÉ’s annual charge relative to other regions.

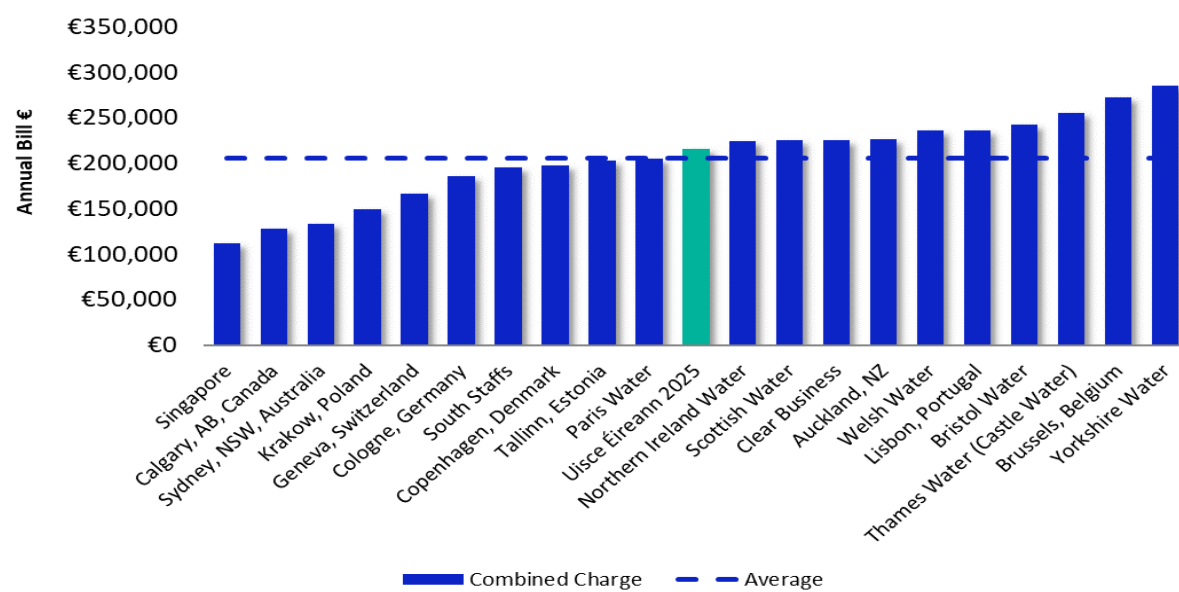
Figure 7.5 Annual charge for a 20,000m³ combined service customer



Comparison of annual charges faced by non-domestic customers consuming 50,000m³ p.a.

This section compares the annual charges faced by an UÉ non-domestic customer consuming 50,000m³ annually to customers in other regions. Figure 7.6 illustrates UÉ’s annual charge relative to other regions.

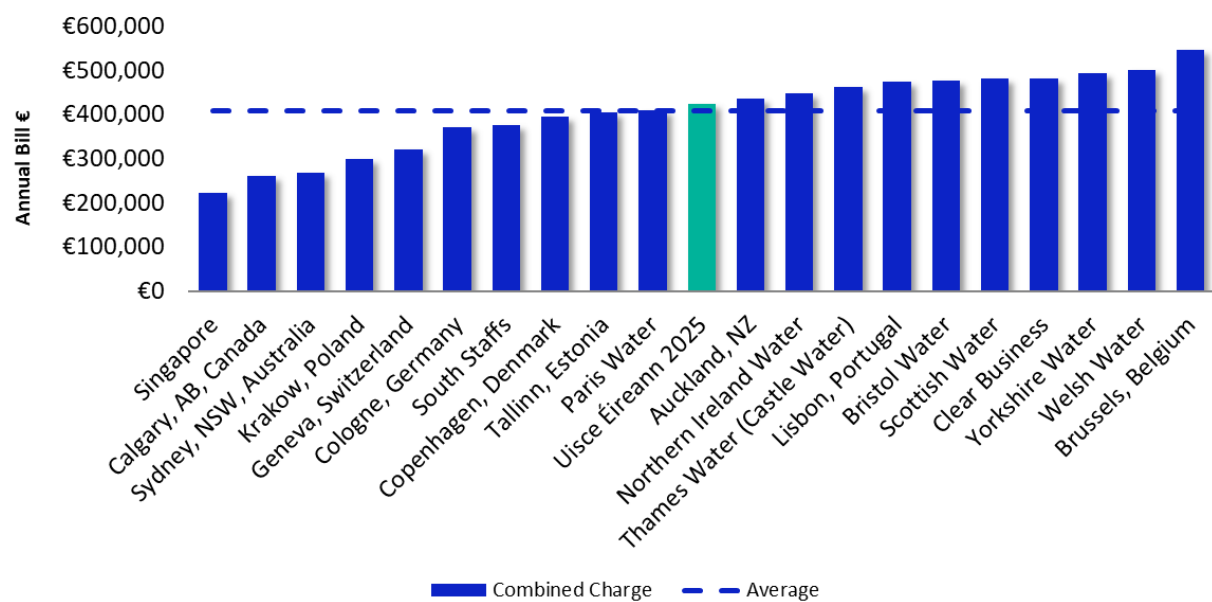
Figure 7.6 Annual charge for a 50,000m³ combined service customer



Comparison of annual charges faced by non-domestic customers consuming 100,000m³ p.a.

This section compares the annual charges faced by an UÉ non-domestic customer consuming 100,000m³ annually to customers in other regions. Figure 7.7 illustrates UÉ’s annual charge relative to other regions.

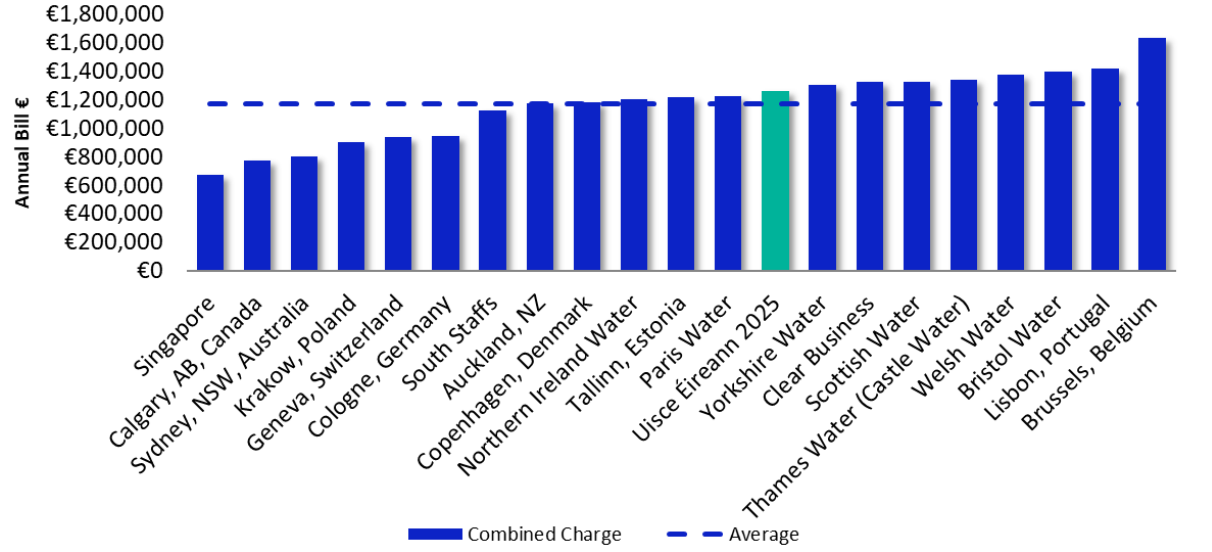
Figure 7.7 Annual charge for a 100,000m³ combined service customer



Comparison of annual charges faced by non-domestic customers consuming 300,000m³ p.a.

This section compares the annual charges faced by an UÉ non-domestic customer consuming 300,000m³ annually to customers in other regions. Figure 7.8 illustrates UÉ’s annual charge relative to other regions.

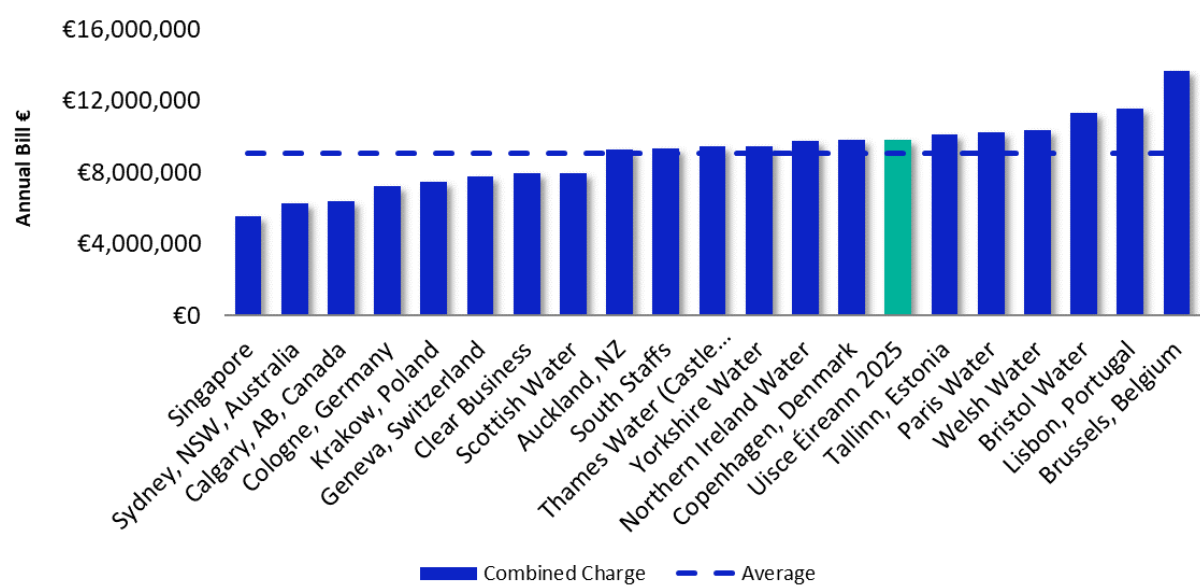
Figure 7.8 Annual charge for a 300,000m³ combined service customer



Comparison of annual charges faced by non-domestic customers consuming 2,500,000m³ p.a.

This section compares the annual charges faced by an UÉ non-domestic customer consuming 2,500,000m³ annually to customers in other regions. Figure 7.9 illustrates UÉ’s annual charge relative to other regions.

Figure 7.9 Annual charge for a 2,500,000m³ combined service customer



7.2 Sources for international comparison analysis, caveats, and assumptions

Sources

Table 7.1 below provides a list and links to the published schedule or scheme of tariffs for each Region used in the international comparative analysis. The annual charges for each region included in figures 7.1 to 7.9 are based on the tariff rates in the schedule or scheme of tariffs.

Table 7.1 Reference Sources

Region	Link
Auckland, NZ	Auckland (Water Care) JUL 2024
Bristol Water	Bristol Water (Water 2 Business) 2025/2026
Brussels	VIVAQUA Non-Domestic 2025
Calgary, Canada	Calgary 2025
Clear Business	Clear Business 2025/26
Cologne, Germany	Cologne, Germany Water 2025
Cologne, Germany	Cologne, Germany Wastewater 2025
Copenhagen, Denmark	Copenhagen, Denmark Water 2025
Copenhagen, Denmark	Copenhagen, Denmark Wastewater 2025
Geneva, Switzerland	SIG Tariff Water
Krakow, Poland	Krakow, Poland 2023
Lisbon, Portugal	Lisbon, Portugal (EPAL) Wastewater 2025
Lisbon, Portugal	Lisbon, Portugal (EPAL) Water 2025
Northern Ireland Water	NI Water 2025-26
Northumbria	Northumbrian Water 2025/26
Paris, France	Paris Water 2025
Scottish Water	Business Stream (Scottish Water) 2025/26
Singapore	Singapore 2025
Southern Water	Business Stream - Southern Water 2025/26
South Staffs	South Staffs Water (Source for Business) 2025/26
South West	Source for Business (Southwest) 2025/26
Sydney Water	Sydney 2024-25
Tallin, Estonia	Tallinn and Saue MAY 2025
Thames Water	Thames Water (Castle Water) 2025/26
Water plus (United Utilities)	Water Plus APR 2025
Welsh Water	Welsh Water 2025/26
Yorkshire Water	Charging scheme for Yorkshire Water wholesale region 2024/25

Caveats, Assumptions and Regional Differences

It is important to note that tariff design for non-domestic customers differs from region to region.

These differences are reflected in UÉ's international comparison analysis and the most notable are acknowledged below.

- The comparison in section 7.1 is based on the total, annual bill faced by non-domestic customers in each region.
- Tariff structure varies across the regions included in the international comparison analysis. Some regions apply a uniform volumetric rate while others apply a falling

block volumetric rate structure. Differences in rate structure are reflected in the analysis.

- A non-return to sewer adjustment is a common feature in international regions where wastewater costs are allocated to wastewater customers in accordance with the percentage of water delivered to them. The international analysis correctly reflects any region which applies this adjustment by applying a volumetric unit rate to the volume of water delivered less a non-return to sewer allowance (usually 5% or 10%) for any volume not discharged to the sewer.
- Similar to UÉ, customers in other regions are classified in groups by reference to the annual volume of water consumed. Different standing charges, volumetric unit charges or both are applied to different groups of customers.
- Customers are classified by reference to their pipe size or meter size in some international regions. UÉ has applied consistent assumptions regarding the meter size or pipe size in its comparison at different levels of annual consumption aligned with a measure of water which could be expected to be consumed.
- 2025 tariff rates are used throughout the analysis. In certain cases (e.g. Geneva) the charging scheme was published before 2025 but the tariff rates remained relevant at the time of UÉ's analysis. 2025/26 charging rates were used for the UK regions.
- Regions included in this analysis which are outside of the Euro area have their rates converted to EUR at average conversion rate for 2024.
- Factors such as demographics, costs and regulatory models which impact on tariff design and levels differ from location to location.
- Portugal's wastewater charges are based on urban wastewater management tariffs and sewage tariffs. It is assumed that these services combine to form the equivalent of UÉ's wastewater services.
- It is assumed for all regions that the sum of water services and wastewater services results in a combined services charge.
- Only relevant standing and volumetric charges are considered in the analysis. Other charges (or rebates) such as connection charges, leakage discounts, fire hydrant charges, recycled water allowance, or any other special pricing which can be applied in other regions are ignored for the purposes of the international comparison analysis.
- Potable water charges are only considered in the international comparison analysis. Non-potable water charges (where relevant) are not included in the analysis.
- Value added tax (VAT) does not apply to UÉ water service tariffs but it or other taxes may be a component of other utilities tariff structures, for example in Geneva a federal tax applies to wastewater tariffs.
- It is worth noting that in some jurisdictions surface water or highway drainage is charged in addition to the wastewater charges and is not included in the analysis.