



# Warm Home Discount (WHD)

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## Summary of Updates

### WHD Guidance: Scotland

This document summarises the updates we have made to the WHD Guidance in Scotland.

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# 1. WHD Guidance: Scotland

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Version number: 3.1

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This version reflects changes to scheme policy signalled in the government response to the [Continuing the Warm Home Discount Scheme consultation](#), and made by the Warm Home Discount Regulations 2026. We have also made general formatting and drafting improvements.

## About this guidance

- The scheme years have been updated to SY16–20 in line with the continuation of WHD.
- Reference to the Supplier Obligation threshold has been amended to bring this in line with policy covering SY16-20.
- References to relevant legislation have been updated as required to the new Warm Home Discount (Scotland) Regulations 2026 ('the 2026 Regulations').
- Removal of reference to the Warm Home Discount (Reconciliation) Regulations 2022 and amendment regulation text.
- Edited text and new sentences to clarify that version 3.0 does not include information about the reconciliation mechanism as this will be provided in separate guidance.

## Useful Links

- A link to the 2025 Government Consultation and Government Consultation Response have been included.

## Contacts



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- Contact for the WHD helpline and government page on WHD have been added.

### **Relevant legislation**

- A link to the 2026 Regulations 2026 has been added.

## **Chapter 1**

### **Introduction**

- Removal of references to SY 12-15, replaced with references to SY16-20 and associated dates amended to reflect this.

### **What is the WHD scheme?**

- The drafting has been updated to more accurately reflect the groups that suppliers are legally required to support under the 2026 Regulations, replacing previous terminology with language consistent with the regulatory definitions.
- This section has been revised to enhance drafting quality and improve clarity of understanding.

### **Core Group**

- Core Group eligibility has been amended to align with the 2026 Regulations.
- This section has been revised to enhance drafting quality and improve clarity of understanding.

### **Broader Group**

- New sentence added to clarify that current or former Core Group participants cannot be a Broader Group customer.



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## **Industry Initiatives**

- The drafting has been updated to more accurately reflect the groups that suppliers are legally required to support under the 2026 Regulations, replacing previous terminology with language consistent with the regulatory definitions.

## **Fuel Poverty**

- The section has been amended to reflect the changes for core group and broader group eligibility as set out in the 2026 Regulations.

## **Types of Suppliers and their roles and responsibilities**

- The section title has been amended to more accurately reflect the purpose of this section.

## **Compulsory Suppliers**

- Text amended on compulsory suppliers' obligation threshold to 1,000 and removal of previous threshold which is now outdated.

## **Voluntary Suppliers**

- Minor drafting improvements on voluntary suppliers including amending of 'application' to 'notification'.
- New sentence clarifies that suppliers cannot remain a voluntary supplier where it meets the domestic customer threshold.
- Table 1 amended for accessibility purposes.

## **Scheme Gas Suppliers (SGS)**

- Added section about licensed gas suppliers.

## **The roles of Ofgem, DESNZ, and TrustMark**

### **Ofgem**



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- Drafting amendments to reflect policy change and assist with clarity of understanding.
- Removal of information about reconciliation as this information will be provided in separate guidance.
- The final bullet point in this section has been amended to more accurately reflect the provisions in the 2026 Regulations.

### **DESNZ**

- Further drafting amendments to reflect policy changes and improve drafting quality and clarity.
- The Warm Home Discount DESNZ contact email has been updated.

### **TrustMark**

- New sentence added which explains that a certificate of lodgement is required for installations.
- New sentence added which explains that a referral cannot be withdrawn before 31 August following the end of the scheme year.
- Amended wording to more accurately reflect the provisions in the 2026 Regulations.

## **Chapter 2**

### **The WHD Scheme Estimated Spend Profile**

- The initial overall spending for SY16- 20 has been amended.

### **The Core Group Spending Estimate**

- This section has been amended to reflect the relevant dates as set out in the 2026 Regulations.
- A new sentence has been added which clarified when the SoS must update the aggregate core spending estimate.



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## **Calculating Non-Core Spending Obligations**

- The text has been amended to explain when the non-core spending obligation is determined for SY16 and for SY17-20 as outlined in the 2026 Regulations.

## **Cap on Industry Initiatives**

- This section has been revised to enhance drafting quality and improve clarity of understanding.

## **Cap on Boiler and Central Heating System Replacements**

- This section has been revised to enhance drafting quality and improve clarity of understanding.
- Removal of the final sentence referencing ECO as this scheme will be closed.

## **Cap on Debt Write-off Activities**

- This section has been revised to enhance drafting quality and improve clarity of understanding.

## **Cap on Financial Assistance with Energy Bills**

- A new section has been added which provides information about financial assistance under Industry Initiatives. This is to align with England and Wales guidance.

# **Chapter 3**

## **Determining WHD obligations**

- The supplier obligation threshold has been amended to reflect obligation for SY16-20.
- Section now sets out when the SoS will notify Ofgem of the estimated aggregate core spending obligation for SY16 and subsequent scheme years, and when updates are required.



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## Customer Definition

- A definition for 'Core Group Customer' has been added.

## Market share calculations

- The notification date to Ofgem has been updated as set out in the 2026 Regulations.
- Figure 1 amended to provide information on the process for determining obligations for Scheme year 16 - 20.
- This section has been revised to reflect policy changes and enhance drafting quality.

## Adjustments for overspend on the non-core obligation

- Removal of adjustments relating to SY11 and SY12 as outdated.
- This section has been revised to reflect policy changes and enhance drafting quality.

## Deletions

- 'Adjustment for increase in non-core spending obligation during SY15' section in V2.0 has been deleted from V3.0 of the guidance.

## Chapter 4

- A table has been added which sets out which benefits qualify under the Core Group and any additional criteria which must be met.
- This section has been revised to reflect policy changes and enhance drafting quality.

## Supplier Obligations

- Additional paragraphs have been included which outline the requirement for suppliers to notify matched customers of their eligibility to receive the rebate.



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- The section has been amended to more clearly set out that suppliers are encouraged to ensure rebates are delivered.

### **Information to Customers Identified Through Automated Decision-Making**

- A new section 'Information to Customers Identified Through Automated Decision-Making' has been included to reflect updated policy and regulatory changes.
- New sentence added to V3.0 to clarify that the SoS has advised for SY16 that it will not issue a direction to suppliers to provide additional information to customers.

### **Qualifying date**

- Clarified that the qualifying date will be set out in the E&W eligibility statement.
- Added information when a person is in hospital or a hospice.
- Defined what a partner of an eligible person is.

### **Customers not provided or delivered with a Core Group rebate**

- The section has been amended to more clearly set out that suppliers are encouraged to ensure rebates are delivered.
- Have added about late rebate customers to the scenario list.

### **Supplier Licence termination mid-way through the scheme year**

- Sections have been deleted from this Guidance as these sections outline the now outdated reconciliation process. All matters relating to Reconciliation will be provided in standalone Guidance.

## Chapter 5

### Broader Group Overview

- Additional wording has been included to clarify that eligibility Broader group are not captured under the Core Group or will wholly or mainly be persons not formally in the Core Group.
- The section has been amended to more clearly set out the process suppliers are encouraged to follow to ensure rebates are delivered.
- Paragraph 5.3 has been amended to clarify that the qualifying date applies to the Core Group only.

### Eligibility Criteria

#### Compulsory Broader Group Criteria

- The qualifying benefits for the broader group have been amended to align with the 2026 Regulations.
- The compulsory eligibility criteria which Ofgem must always approve has been amended to reflect the 2026 Regulations.
- A definition of Former core group customer has been provided as per the 2026 Regulations.
- This section has been revised to reflect policy changes and enhance drafting quality.

### Notification and approval process

- Additional text has been added to clarify the process where Ofgem request further information from a supplier, and the determination timeframe has been paused.
- This section has been revised to enhance drafting quality and improve clarity of understanding.

## **Amending an Approved Broader Group Notification**

- Date and scheme year references have been amended to SY16 onward.

## **Chapter 6**

- Text added to clarify that rebate value provided to the Core Group also applied to late rebate customers.
- References to SY12 have been removed as outdated.

### **Payment Methods**

- Paragraph 6.6 has been amended to clarify that a credit on gas use must be requested, but for electricity it is automatic.
- This section has been revised to enhance drafting quality and improve clarity of understanding.

### **Providing and delivering a rebate where the account is not credited directly**

- The section heading has been amended to reflect the 2026 Regulations.
- An additional sentence has been added in paragraph 6.17 which provides that the supplier must notify Ofgem of the reasons why any rebates were not provided in its end-of-year report.
- The reference to previous SY have been removed.
- Figure 4 has been updated to provide timelines for monitoring redemption for Scheme Year 16 onward.
- Section amended to better clarify the circumstances under which a voluntary supplier or mandatory supplier's non-core obligations are added to the following scheme year.
- This section has been revised to improve overall drafting quality and clarity, particularly regarding instances where rebates have been provided but not delivered.

## Late Rebate Notices

- A new section has been included which provides guidance on the processes a supplier must follow regarding late rebate notices.

# Chapter 7

## Industry Initiatives Overview

- References to fuel poverty throughout this chapter have been amended to align with the 2026 Regulations.
- Further drafting amendments to reflect policy changes and improve drafting quality and clarity.
- Paragraph 7.11 of V2.0, and other references to 'Pilot Industry Initiatives' have been deleted. This is because there is no distinction between Industry Initiatives and Pilot Industry Initiatives.

## Permitted Activities

- This section has been amended and updated so that it includes all of the permitted activities for Industry Initiatives as set out in the 2026 Regulations.
- New sentences added to clarify that the installation of central heating systems includes solar power and that installation standards must be met.

## Specified Activities

- This section has been revised to enhance drafting quality and improve clarity of understanding.
- Reference to ECO has been removed as this scheme will be closed.

## Eligibility Criteria

- Details about ECO4 eligibility routes and LA declarations have been removed.



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## **TrustMark**

- Section amended to more accurately reflect the provisions in the 2026 Regulations.

## **Pilot Industry Initiatives**

- This section has been deleted. This is because there is no distinction between Industry Initiatives and Pilot Industry Initiatives.

## **Notification and approval process**

- New sentences have been included to provide further clarity on the exceptions to the general rule that suppliers cannot count spend on industry initiative activities toward their non-core spending obligation.
- New sentences have been included to provide further clarity on the determination timeframe, and when further information is requested.
- Information about Pilot Industry Initiatives have been removed.
- This section has been revised to enhance drafting quality and improve clarity of understanding.

# **Chapter 8**

## **Initial customer number reporting**

- The title of this section, which reads 'Scheme year customer number reporting' in V2.0 has been amended.

## **Deletions**

- 'Mid-scheme year customer number reporting section in V2.0 has been removed from V3.0.



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## **Mid-year report: Transfer of Broader Group obligation**

- New paragraph at 8.10 has been added to clarify the steps a supplier must take where it is successful in having any broader group obligation transferred to Industry Initiatives.
- This section has been revised to reflect policy changes and enhance drafting quality.

## **Making a Notification**

- This section has been revised to reflect policy changes and enhance drafting quality.

## **End of Year Report**

- References to previous Scheme Years have been removed.
- This section has been updated in line with the 2026 Regulations.

## **End of Year Reporting Process**

- References to previous Scheme Years have been removed.
- This section has been updated in line with the 2026 Regulations.

## **Core Group Report**

### **Rebates**

- The Section has been updated to include information about the process suppliers must follow in relation to late rebate notices and where rebates have not been delivered.
- This section has been revised to reflect policy changes and enhance drafting quality.

## **Exceptions**

- Section has been updated to provide references to the 2026 Regulations.



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### **Final rebate redemption report**

- A new section has been added which provides information about the process for final rebate redemption reports.

### **Broader Group report**

#### **Rebates**

- This section has been revised to enhance drafting quality and improve clarity of understanding.

### **Industry Initiative reports**

#### **Activities**

- Paragraph 8.65 in V2.0 has been removed from V3.0 as this does not accurately reflect the process.

### **Final Rebate Redemption Report**

- This section (8.67 – 8.69 in V2.0) has been removed from V3.0 as this information will be included in the reconciliation guidance.

## **Chapter 9**

### **Supplier internal audit requirements**

- Paragraph 9.9 of V3.0 has been amended to include information about late rebate notices in addition to core group rebates. In addition, wording has been amended regarding 'scheme element: rebate redemption' to clarify that suppliers are encouraged to make multiple attempts to deliver the rebate to customers.
- Sentence added on internal audit required alongside redemption report.



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