Rialtas na hÉireann
Government of Ireland

National Reform Programme for the European Semester

April 2024

Contents

1. Introduction

Ireland's National Reform Programme (NRP) is produced annually as part of the European Semester Process. In line with guidance provided by the European Commission the NRP provides context and information in relation to both reform and investment implementation, and policy initiatives currently underway, in Ireland.

As in previous years, Ireland's NRP for 2024 outlines progress on key Government policies, such as the National Development Plan and National Planning Framework, the Climate Action Plan, Housing for All, Harnessing Digital – The Digital Ireland Framework, Pathways to Work, and the White Paper on Enterprise.

Following this Introduction, Section 2 of the NRP provides the macroeconomic context, in line with Ireland's Stability Programme Update 2024. This is followed in Section 3 with further details on the key policy responses to major economic, employment and societal developments. Section 4 outlines and updates on Ireland's policy approach and response to the UN's Sustainable Development Goals (SDGs). Section 5 provides an update on Ireland's use of EU Funds. Section 6 provides details on the institutional processes and stakeholder involvement in the development of the NRP.

In line with guidance from the Commission, the NRP also provides an update on the steps taken by Ireland to address Country Specific Recommendations (CSRs), detailed in Annex 1, and updated information on implementation of Ireland's National Recovery and Resilience Plan (NRRP), fulfilling the biannual reporting requirement of the Recovery and Resilience Facility (RRF) Regulation, detailed in Annex 2. Further details on the views of stakeholders can be found in Annex 3.

2. Macroeconomic context and impact of structural reforms

The following section provides a summary of the Stability Programme April 2024 Update, prepared by the Department of Finance, for submission to the European Commission as part of the Semester Process.

The flow of data since the Department's autumn assessment present mixed signals, but on balance, the evidence points to an economy that is in reasonable shape, at least in aggregate terms.

Some areas of the economy, especially the labour market, remain resilient, and more positively, inflation appears to be subsiding faster than anticipated.

A slightly less positive note has been the loss in momentum for key measures of demand in recent quarters, in particular consumer spending and private sector investment. This is largely due to two headwinds, namely the recent high rates of inflation which have weighed on real wages and consumer spending, and monetary tightening which pushed up the cost of capital.

An important consequence of these developments is that aggregate demand and supply have moved closer into balance, with this being reflected in the faster than expected slowdown in 'core' inflation. Alongside the sharp fall in energy prices, headline inflation for this year is now projected at 2.1%, broadly consistent with price stability.

Despite the aggressive monetary tightening seen over the past two years, the labour market remains remarkably strong. Employment continues to expand – three-quarters of our working age population are now in employment, a near record high.

Looking ahead, with further road to travel on the dis-inflation process, real wages are expected rise, boosting household incomes and real volumes of consumer spending from the second half of this year onwards.

Modified Domestic Demand (MDD) – a measure of the domestic economy – is now expected to increase by 1.9% this year, a modest downward revision from 2.2% in the autumn forecasts.

Consumer spending, the largest component of MDD, is expected to increase by 2.4% this year and 3.1% next year.

Employment growth of 1.9% and 1.5% is projected for 2024 and 2025, respectively. These are both upward revisions from the forecasts produced at Budget 2024, reflecting the continued resilience of the labour market. An unemployment rate of just over 4.5% is projected for this year, consistent with any reasonable measure of 'full employment'.

Risks to this outlook are broadly balanced, with the possibility of an escalation in geopolitical tensions or further energy price shocks representing downside risks. Upside risks include the possibility of a stronger-than-expected performance in the multinational sector, a more rapid reduction in inflation, and a further decline in the savings rate by households.

Beyond the short-term, economic activity is assumed to evolve in line with the economy's supply capacity. Over the second half of this decade output, as measured by GNI*, is projected to grow at an average annual rate of 2.25%, a moderation on recent decades owing to inter alia an ageing population.

A general government surplus of €8.6 billion (2.8% of GNI*) is projected for this year. For next year, the general government surplus is projected at €9.7 billion (3% of GNI*).

Stripping out the Department's estimate of 'windfall' corporate tax receipts, a deficit of €2.7 billion would be recorded this year and €1.8 billion next year.

Public debt next year is projected at €220.8 billion; pre-pandemic this figure was closer to €203 billion.

Table 1: Summary – main economic variables	2023	2024	2025	2026	2027
Economic activity			*per cent change*		
Real GDP	-3.2	2.6	3.9	3.5	3.6
Real GNP	4.4	2.1	3.5	3.0	3.1
Modified domestic demand	0.5	1.9	2.3	2.9	2.9
Real GNI*	1.8	2.0	1.9	2.4	2.4
Prices			*per cent change*		
HICP	5.2	2.1	2.1	2.0	2.0
Core HICP^	5.1	3.0	2.4	2.2	2.1
GDP deflator	3.0	2.8	2.3	2.2	2.1
External trade			*per cent GNI**		
Modified current account	5.0	5.5	5.4	5.4	5.0
Labour market			*per cent change (unless stated)*		
Total Employment, ('000s)	2,685	2,735	2,775	2,815	2,845
Employment	3.4	1.9	1.5	1.5	1.1
Unemployment, per cent	4.3	4.6	4.7	4.7	4.7

Notes:
^ core inflation is the headline figure excluding unprocessed food and energy

Table 2: Summary – main fiscal variables	2023	2024	2025	2026	2027
Public finances			*per cent GNI* (unless stated)*		
: flow position					
General government balance, € bn	8.3	8.6	9.7	8.7	10.7
General government balance	2.9	2.8	3.0	2.6	3.0
Underlying general government balance,€ bn~	-2.9	-2.7	-1.8	-1.2	0.4
Structural budget balance^	-0.3	-0.3	-0.7	-0.3	-0.3
: stock position					
General government debt (€bn)	220.7	220.8	223.2	226.4	232.4
General Government debt ratio	75.9	72.1	69.7	67.4	66.0
Net general government debt ratio	62.2	58.6	54.3	48.1	40.1

Notes:
^ estimates of the structural balance exclude estimates of windfall corporation tax receipts.
^^ net debt from 2023 onwards estimated by mechanical extrapolation of financial assets.
~ underlying fiscal balance excludes the Department's estimate of corporation tax receipts that may be 'windfall' in nature
Source: Department of Finance.

3. Key Policy Responses to Major Economic Employment and Social Development Challenges

The following section of the NRP provides a summary of the main socio-economic challenges which Ireland is facing, and the policy responses in place or being developed.

The challenges outlined in this section reflect national priorities, taking into account CSRs received, the input of stakeholders, the principles of the European Pillar of Social Rights, along with other international commitments, including progress towards achieving Ireland's UN Sustainable Development Goal (SDG) targets.

The thematic issues addressed in this section are; Climate Action and the Environment, Housing, the Digital Transition, Supporting Participation in the Labour Market, Supporting Enterprise, a Balanced, Fair and Inclusive Ireland, and Planning for the Future and Long-Term Fiscal Sustainability.

3.1 Climate Action and the Environment

Ireland is committed to achieving climate neutrality no later than 2050 with a 51% reduction in greenhouse gas (GHG) emissions by 2030, relative to 2018 levels. These objectives are set out in the Climate Action and Low Carbon Development (Amendment) Act 2021 which establishes a legally binding framework, with targets and commitments, to ensure the necessary structures and processes are in place to deliver on national, EU and international climate goals and obligations in the near and long term.

Implementation of the Ireland's climate ambitions are carried out under successive Climate Action Plans. The draft of the most recent Climate Action Plan, Climate Action Plan 2024 (CAP24), published in December 2024 and subject to Strategic Environmental Assessment/Appropriate Assessment and public consultation, builds upon previous CAP iterations, refining and updating the measures and actions required to deliver the carbon budgets and sectoral emissions ceilings. The CAP aligns with the legally binding economy-wide carbon budgets and sectoral ceilings agreed by Government.

A broad range of the actions and policies outlined in this section contribute to the SDGs, most notably SDG 2, SDG 6, SDG 7, SDG 12, SDG 13, SDG 14 and SDG 15.

Ireland's climate action measures also address a number of CSRs received in recent years including in relation to investment in the green transition (CSR 1.3.2023, CSR 1.2.2022); the circular economy (CSR 3.1.2023, CSR 3.1.2022); water and wastewater (CSR 3.2.2023, CSR3.2.2022, CSR 3.6.2020, CSR 3.3.2019); reducing reliance on fossil fuels and accelerating deployment of renewable energy (CSR 4.3.2023, CSR 4.1.2023, CSR 4.1.2022, CSR 4.2.2022, CSR 3.4.2020, CSR 3.1.2019); energy infrastructure (CSR 4.2.2023, CSR 4.3.2022); retrofitting (CSR 4.4.2023, CSR 4.4.2022); and transport (CSR 4.5.2023, CSR 4.5.2022, CSR 3.5.2020, CSR 3.2.2019).

3.1.1 Carbon Budgets and Sectoral Emissions Ceilings

The Environmental Protection Agency's (EPA) latest GHG emissions' projections for the period 2022-2040 show that, when only accounting for the impact of implemented and existing policies, Ireland's total emissions are expected to decrease by 11% in 2030, compared to 2018 levels. This is the With Existing Measures (WEM) scenario and illustrates the level of potential abatement before including the additional impact of many of the planned measures outlined in CAP21, CAP23 and CAP24.

Factoring in the additional measures from CAP21 and CAP23, under the EPA's With Additional Measures (WAM) scenario (this excludes several CAP23 measures as the EPA could not yet identify a clear and feasible implementation pathway to allow it account for the associated abatement potential), results in a projected decrease in GHG emissions of 29% in 2030 relative to 2018 levels. Under the WAM scenario, the projections assume significant emissions reductions in key sectors such as electricity generation, residential buildings, transport, commercial and public services, and agriculture, with full and early implementation of existing policy commitments by 2030.

Under the EPA's projections, emissions in the first two carbon budgetary periods (2021-2025 and 2026-2030) are expected to exceed their limits by a margin of 24% - 34%, with the sectoral emissions ceilings for both budgetary periods projected to be exceeded in almost all sectors. The EPA's projections report also indicates that if all the unmodelled measures in CAP23, and the yet unallocated emissions savings, were accounted for, the projected emissions reduction in 2030 would be 42%, 9 percentage points below the 2030 target. This is a significant residual gap that must be addressed if Ireland is to achieve its legally binding, emissions reduction targets.

In response to this, CAP24 sets out further policies, measures, and actions to begin closing this gap and work towards compliance with the carbon budgets and sectoral emissions ceilings. This includes the identification of new policies, measures, and actions; the elaboration of delivery pathways; and the accelerated and full implementation of existing commitments.

The reported emissions in the land use, land use change and forestry (LULUCF) sector remain in flux as understanding of emissions and activity for this sector advances. CAP24 contains a proposal to settle the matter of the management of LULUCF emissions with measures to deliver reductions including:

- Delivery of the Ireland's Forest Strategy (2023-2030) and Forestry Programme 2023-2027;
- Continued funding to Bord na Móna's Enhanced Decommissioning, Rehabilitation and Restoration Scheme for approximately 33,000 hectares of post-production peatlands across the Midlands. To date, 16,090 hectares have been rehabilitated;
- Continuing to support sustainable forest management interventions across the entire forestry sector, through the Forestry Programme 2023-2027 and the Coillte Strategic Vision;
- Developing carbon farming as a key enabler to seek opportunities for private finance to deliver key sequestration, emissions reductions in drained organic soils, and other land use measures;
- Reviewing the CAP Strategic Plan following the amended EU LULUCF Regulation and Effort Sharing Regulation; and
- The continuation of state-led restoration of Ireland's national raised bog and blanket bog Special Areas of Conservation (SAC) and Natural Heritage Areas (NHA) network.

3.1.2 Energy

Ireland has firmly established its commitment to the clean energy transition, evident in the substantial growth of installed renewables capacity. Climate Action Plans have outlined goals for renewable energy, focusing on solar, onshore wind, and offshore wind generation. Beyond the realm of renewables, there is potential to address unallocated savings over the second carbon budgetary period by exploring low carbon technologies across the energy system.

In 2022, renewable generation accounted for 38.6% of electricity, an increase from 35% in 2021. Electricity emissions decreased by 2% in 2022 which is attributable to an increase in renewable generation, coupled with reductions in coal, fuel oil, and peat use for electricity generation. The electricity sector has a ceiling of 40 MtCO 2eq. for the first carbon budgetary period (2021-2025).

The EPA's National Inventory Report for 2022 shows that 49% of the first carbon budget has been used in the first two years.

The Energy Security in Ireland to 2030 report, published in November 2023, outlines a new strategy to ensure energy security in Ireland for this decade, while ensuring a sustainable transition to a carbon neutral energy system by 2050. Informed by the Government's energy security policy objectives - to ensure energy is affordable, sustainable, and secure - the review considered the risks to oil, natural gas, and electricity. The report sets out that Ireland's future energy will be secure by moving from an oil- and gas-based energy system to an electricity-led system, maximising renewable energy potential, flexibility and being integrated into Europe's energy systems. The report includes a range of short and medium-term measures including the need for additional capacity of indigenous renewable energy, but also energy imports, energy storage, fuel diversification, demand side response, renewable gases, and the creation of a strategic gas emergency reserve on a transitional basis.

A new plan-led approach to offshore renewable energy (ORE) was adopted by Government in May 2023. Central to this plan-led approach is the requirement that all post Phase One offshore wind developments in Ireland must be situated in marine areas identified for this purpose that are located within Designated Maritime Area Plans (DMAPs). Ireland's first ORE DMAP is to be located off the South Coast and will identify a suitable area or areas for future deployments of fixed bottom offshore wind projects that aim to assist in delivery of the 2030 target and beyond. A new Future Framework policy will establish an evidence-based pathway for longer term ORE developments beyond 2030, including with regard to the deployment of floating offshore wind technology in deeper waters. The draft Future Framework was published in January 2024 and is currently undergoing public consultation[1].

The electricity sector continues to face an immense challenge in meeting its requirements under the sectoral emissions ceiling, as the decarbonisation of other sectors, including transport, heating, and industry, relies to a significant degree on electrification. The North South Interconnector project will see the addition of a new 400 kV overhead line to the electricity network, connecting the electricity grids in Ireland and Northern Ireland. The increased capacity will improve the security of electricity supply across the island of Ireland and enable more renewable energy on the grid. The Celtic Interconnector is a high-voltage subsea power cable that will link the electricity grids of Ireland and France. It will include enough capacity to power 450,000 homes and will create a direct

[1] Consultation on the Offshore Renewable Energy (ORE) Future Framework Policy Statement

electricity link from Ireland to the European Union. The 700-megawatt submarine cable is due to be completed in 2026 with integration to the grid expected by 2027.

The National Hydrogen Strategy, published in July 2023, considers the needs of the entire hydrogen value chain including production, end-uses, transportation and storage, safety, regulation, markets, innovation, and skills[2]. It also sets out that Ireland will focus its efforts on the scale up and production of renewable "green" hydrogen, as it supports both decarbonisation needs and energy security needs, given the country's vast indigenous renewable resources.

Ireland has formally submitted its RePowerEU chapter to the European Commission following extensive engagement on the investments and reforms to be included. Ireland's allocation for RePowerEU is €240 million, comprised of €90 million REPowerEU funding plus €150 million which was transferred from the Brexit Adjustment Reserve Fund.

3.1.3 Climate, Agriculture and Land Use

The agriculture sector is the largest contributor to Ireland's GHG emissions. This reflects the economic and historical importance of agriculture, relative to other industries in the Irish economy. Reducing emissions in agriculture is not a uniquely Irish challenge – throughout Europe, reducing GHG emissions in agriculture has proven difficult. What sets Ireland apart from EU counterparts is the scale of its beef and dairy primary production industries relative to population and land size, and the lack of heavy industry in Ireland's economic make-up.

Agriculture accounted for 34.3% of Ireland's GHG emissions in 2022 Between 2012 and 2022, emissions grew by 14%. The provisional figure for 2022 is 23.34 MtCO2eq. down from the 2021 peak of 23.6 MtCO2eq. This is a reduction of agricultural emissions by 1.2% in 2022 and is a result in of the 14% reduction in the volume of chemical nitrogen fertilisers purchased by Irish farmers in 2022. This reduction in chemical nitrogen fertilisers saw a further 18% reduction in 2023 and will likely contribute to a further overall reduction in emissions from agriculture in 2023.

Although agricultural emissions have decreased recently, they have still been higher than the proposed pathway outlined in CAP23 and are at risk of rebound should fertiliser prices fall again. The Climate Change Advisory Council indicates that 44% of agriculture's sectoral emission ceiling for 2021-2025 has already been expended in the first two years of the carbon budget period.

[2] National Hydrogen Strategy

New and existing policies and programmes are expected to help the agricultural sector reduce its emissions. The new Forestry Programme for 2023-2027 offers substantial support for farmers to diversify their farming enterprise from emissions intensive livestock and reduce overall agricultural emissions. The Fifth Nitrates Action Programme (NAP) 2022-2025 targets the reduction of nitrate pollution from Ireland's soils into water. There are co-benefits from some of the NAP measures that can reduce the emissions of ammonia and of N2O, a potent GHG. This will also help to further reduce the use of chemical nitrogen fertilisers which will reduce emissions (both GHGs and Ammonia) and reduce impacts on biodiversity and water quality.

The Biomethane Strategy will also provide opportunities for farmers to diversify into production of feedstocks, create a new value stream for animal manures, slurry, and forage, as well as highlighting their valued contribution to decarbonising the energy system.

The Government has introduced measures to achieve abatement potential in the agriculture sector, backed by financial commitment including:

- CAP Strategic Plan with a budget of €9.8 billion to support farmers to transition to more sustainable practices while also supporting family farm incomes;
    - €1.5 billion for the new Agri-Climate Rural Environment Scheme;
    - €256 million for the Organic Farming Scheme, a five-fold increase in funding to triple the area to 7.5% of utilised agricultural area;
    - €260 million to improve the carbon efficiency of the suckler herd through genetic improvement;
- €43 million for a major genotyping programme for Irish cattle which was announced in May 2023 which will enhance the environmental sustainability, health and productivity of Irish beef and dairy herds.

The agricultural sector has seen the use of chemical nitrogen (N) fall to roughly 343,000 tonnes, which represents a 14% decrease on the previous year. This brings the agricultural sector close to its goal of reducing chemical N use to a maximum of 330,000 tonnes by 2025.

Efforts are also in progress to improve the measurability of KPIs, which will help both to better track KPIs and better model their impacts on agricultural emissions. Insights from the new Teagasc Marginal Abatement Cost Curve will serve as a key tool for policymakers in identifying further options to reduce emissions in the agriculture sector, and relevant insights will be incorporated into future Climate Action Plans.

3.1.4 Climate and Transport

The sectoral emissions ceilings agreed by Government set the required level of abatement to be achieved in the transport sector by 2030 at 50%, and to do so in a manner that is consistent with a sectoral emissions ceiling of 54 MtCO2eq. for the first carbon budget period (2021-2025), and a further reduced sectoral emissions ceiling of 37 MtCO2eq. over the second carbon budget period (2026-2030).

While the sector's decarbonisation pathway is structured so that the greatest share of emissions abatement will be delivered in the second half of this decade, the cumulative emissions over the first two years of the carbon budget programme (22.6 MtCO2eq.) demonstrates that the transport sector consumed 41.9% of carbon budget 1 over those first two years and faces a fine margin for compliance over coming years.

A strong rebound in transport demand and associated 6% growth in transport emissions witnessed in 2022 reflects the rapid return to economic growth, full employment, and continued population growth in Ireland, following a prolonged period of artificially reduced activity during the pandemic.

Decoupling the direct correlation between transport emissions and wider social and economic activity forms the fundamental challenge for the sector. For this reason, the focus is on pursuing an 'Avoid-Shift-Improve' hierarchy of measures to address travel demand - in the first instance by pursuing policy measures that promote greater efficiency in the transport system, allied with significant investment in sustainable alternatives and incentives and regulatory measures to promote the accelerated take-up of low carbon technologies.

The recent Central Statistics Office (CSO) Census 2022 data has also highlighted that while levels of transport demand have increased, there are encouraging changes in behavioural trends and an appetite for change when the right type of investments and decisions are made at local and national level.

In public transport, over 308 million passenger journeys were made in 2023 — a jump of nearly 25% over 2022. Local link services for rural communities also saw a 78% increase in passenger numbers between 2022 and 2023 — a seven-fold increase since 2018, with over 60 new bus routes launched across rural Ireland in 2023, adding 2.3 million annual kilometres to the public transport network. Over the past 2 years, there has been a new or enhanced bus route service delivered on average every week.

As part of a package of cost-of-living support measures, Government introduced a 20% average fare reduction on Public Service Obligation services. Budget 2024 provides for the continuation of this reduction, for the 90-minute fare, and for an increase in the upper age limit for the Young Adult Card from 23 to 25-years-of age.

Phase 1 of the Cork Area Commuter Rail Programme is advancing well and is on track to be completed by Quarter 3 2026, supported by Ireland's NRRP. Work continues to advance major public transport investments including DART+, Busconnects and Metrolink.

Following extensive analysis, the draft All-Island Rail Review Report was published in July 2023 for the purposes of a Strategic Environmental Assessment public consultation[3]. The draft Report makes 30 recommendations for the rail system across the island out to 2050, including new rail routes in the North-Midlands and North-West, increased capacity and electrification on the intercity network, higher train speeds and frequencies, and airport connectivity. This feeds into an enhanced rail network on the island by 2050, in line with net zero carbon emission commitments. It is expected that the final Review will be published in the Summer.

Other developments include a reversing in the trend in total share of children and young people being driven to school. Irish drivers are also accelerating the switch to electric, with EV sales on track to deliver 2025 targets, with over 118,000 EVs on Irish roads as of end February 2024. Uptake can also be expected to be supported by significant expansions in public charging infrastructure in the coming years.

Zero Emission Vehicles Ireland (ZEVI) has been working towards accelerating EV uptake in Ireland. In 2023, almost 37,000 additional EVs were under taxation on Irish roads, an almost 50% increase since the end of 2022. ZEVI grant aided EV owners in 2023 through numerous incentives including the EV Purchase Grant; AFHDV Grant; eSPSV Scheme; LEVTI Scheme; Home Charger Grant; and fleet trials.

Additionally, ZEVI launched two new infrastructure schemes in 2023 to be deployed in 2024 and 2025:

- The Shared Island Sports Club EV Charging Scheme which will support up to 200 sports clubs across the island of Ireland; and

[3] All-Island Strategic Rail Review Public Consultation for Strategic Environmental Assessment

- The EU Just Transition Fund Community Facility EV Charging Scheme which will see up to 80 chargers installed in community facilities across the Midlands. These will be deployed in 2024 and 2025.

2023 has also seen the publication of new national policies, plans, and strategies as well as European initiatives under the Fit for 55 package that will bolster and reinforce Ireland's decarbonisation pathway. These include:

- The National EV Charging Infrastructure Strategy;
- Launch of the public consultation on the National En-Route EV Charging Network Plan in September 2023;
- Guidelines for Local Authorities to develop their EV Strategies and deliver on Climate Action deliverables;
- Publication of a consultation on draft Universal Design Guidelines;
- A revised Greater Dublin Area (GDA) Transport Strategy;
- The Renewable Fuels for Transport Policy Statement 2023-2025;
- The roll-out and implementation of the first projects under the Sustainable Mobility Policy Pathfinder Programme (including the first all-electric town bus service in Athlone);
- The launch of the 'Your Journey Counts' advertising campaign; and
- The adoption of key EU files such as the Alternative Fuels Infrastructure Regulation, FuelEU Maritime and forthcoming ReFuelEU Aviation Regulation that will enable further emissions abatement.

The Department of Housing, Local Government and Heritage (D/HLGH) and the Department of Transport jointly established a working group in December 2021 under Housing for All to consider opportunities for Transport Orientated Development (TOD) in major urban centres. TOD seeks to maximise the provision of housing, employment, public services, and leisure space in close proximity to high quality transport services. The first report from this Working Group, which looked at TOD opportunities in Dublin, was published in June 2023[4] and the working group is currently finalising reports on opportunities in the Greater Dublin Area and the regional cities.

In March 2024, the Government published, for consultation, a draft demand management strategy, Moving Together – A Strategic Approach to the Improved Efficiency of the Transport System in Ireland. The draft strategy identifies the wide range of options that are available at national, regional and local level to improve efficiency within the transport system. It also provides for supporting,

[4] Opportunities for Transport Orientated Development (TOD) in Major Urban Centres - Dublin Study

guiding and enabling the appropriate authorities and entities, both in the public and private domain, to take ownership and shape their own actions in a coherent, evidence-based manner.

3.1.5 Retrofitting

The Climate Action Plan and National Retrofit Plan set ambitious targets to retrofit the equivalent of 500,000 homes to a Building Energy Rating (BER) of B2/cost optimal and the installation of 400,000 heat pumps in existing homes to replace older, less efficient heating systems by end-2030.

There are a range of schemes available that allow homeowners to choose the best home upgrade option to suit their needs. Free upgrades are also available to households at risk of energy poverty. Demand across the Sustainable Energy Authority of Ireland (SEAI) residential and community energy upgrade schemes continued to be strong in 2023 with indicative figures from SEAI showing:

- A total of 47,952 home energy upgrades supported. This represents a 76% increase on 2022 levels;
- Of this amount, 17,599 homes achieved a B2 Building Energy Rating. This represents an 107% increase on 2022 levels; and
- 67,411 applications for grant support were received by SEAI in 2023 equating to a 34% increase on 2022 levels. This indicates a strong pipeline of works for 2024.

For 2024 a record capital budget of €437.2 million was allocated to SEAI residential and community energy upgrade schemes. This includes funding from the European Regional Development Fund (ERDF) so that more households at risk of energy poverty can avail of fully funded energy upgrades under the Warmer Homes Scheme.

The social housing retrofit programme forms part of the Government's overall programme to retrofit 500,000 homes. Of this total, 36,500 are expected to be Local Authority owned. 2021 saw the first year of the newly revised and enhanced ten-year Energy Efficiency Retrofit Programme, which until the end of 2023 has provided funding of €162.6 million, allowing 5,766 retrofits to be carried out on Local Authority owned dwellings. €90 million has been made available as part of Budget 2024 with an initial target of 2,500 homes to be retrofitted to B2 BER standard or Cost Optimal Equivalent this year.

An agreement signed between the Government and European Investment Bank Group in relation to the Home Energy Upgrade Loan Scheme will allow for low-interest, home energy upgrade loans. This Scheme will assist homeowners to invest in energy efficiency, making their homes warmer, and cheaper to run and helping to lower emissions. Homeowners will be able to borrow from €5,000 to €75,000 on an unsecured basis for a term of up to 10 years. It is anticipated that the loans will be available in the first quarter of 2024 through participating retail lenders.

A detailed roadmap for long-term decarbonisation of commercial buildings is in the process of being developed. It is being prepared by the Government's Commercial Built Environment Working Group and is expected to be published shortly. The roadmap will communicate policy decisions and pathways to decarbonisation and will be an important tool for signalling to businesses and generating investment and buy-in.

3.1.6 Circular Economy

Shifting to a circular economy from a climate perspective is particularly important for both the extraction and disposal phases of resources. Reducing the resource intensity of the economy is, therefore, an essential component of achieving net zero emissions. The Government has adopted a suite of strategic measures to provide a pathway for reduced resource consumption, waste prevention, and increased levels of reuse, repair, and recycling.

The building blocks for Ireland's transition from a linear to a circular economy include: the Waste Action Plan for a Circular Economy 2020-2025; the Whole-of-Government Circular Economy Strategy 2022-2023 (the second version of the strategy will be developed in 2024); the enactment of the Circular Economy and Miscellaneous Provisions Act in 2022, which defined the circular economy in Irish law for the first time; the EPA's Circular Economy Programme 2021-2027; the National Bioeconomy Action Plan 2023-2025; and the first National Waste Management Plan for a Circular Economy 2024-2030, which sets out a framework for influencing sustainable consumption, preventing the generation of waste, improving capture of materials to optimise circularity and enabling compliance with policy and legislation.

The latest release of data on biodegradable municipal waste (BMW) to landfill reports that Ireland met the 2010, 2013 and 2020 targets under the Landfill Directive (1999/31/EC). Ireland's success in diverting waste from landfill is underpinned by two key levers: increases in the levy for disposal of waste to landfill; and requirements to divert BMW from disposal to landfill under the Landfill Directive targets.

A number of waste-related measures in the Waste Action Plan for a Circular Economy were given regulatory effect in 2023, including the introduction of:

- A mandatory segregation and incentivised charging regime for commercial waste, similar to that which already existed for the household market, in order to ensure waste minimisation and proper segregation in the sector from July 2023;
- Regulations requiring every household in the State on a waste collection service to be provided with a separate bio-waste collection service by end 2023; and
- A waste recovery levy of €10 per tonne, along with a corresponding increase of €10 per tonne applied to the existing landfill levy, to encourage higher value waste management practices, including reuse and recycling from September 2023.

In 2023 and 2024, the following specific actions were delivered:

- The second Circular Economy Innovation Grant Scheme awarded a total of €640,000 to 13 projects across Ireland;
- The EPA advanced to publication end-of-waste and by-product national decisions for specific construction and demolition waste streams;
- Work on a new regulatory system for end-of-waste and by-product decision applications was advanced;
- Actions under the National Food Waste Prevention Roadmap 2023-2025 to halve food waste by 2030 commenced;
- New regulations to make mandatory the provision of an organic waste bin to all households were developed;
- Incentivised pricing for commercial waste to support increased segregation was introduced;
- A new National Waste Management Plan was published in March 2024[5];
- Levies to drive waste prevention, reuse and recycling were expanded to include a new charge on waste recovered at landfills, used for energy generation, or exported, with monies raised being ringfenced for environmental projects in the Circular Economy Fund; and
- Publication of the National Bioeconomy Action Plan 2023-2025.

Finally, the Deposit Return Scheme (DRS) — a new, nationwide money-back scheme for plastic drinks bottles and aluminium cans — went live in February 2024. The scheme operates on a return to retail model. From June 2024, all stock not branded with the Re-turn logo will be phased out of shops and consumers will only be able to buy drinks for which a deposit is payable.

[5] National Waste Management Plan for a Circular Economy 2024-2030

3.1.7 Climate and Biodiversity

Ireland's 4th National Biodiversity Action Plan (NBAP), published in January 2024, sets the national biodiversity agenda for the period 2023-2030 and aims to deliver the transformative changes required to the ways in which we value and protect nature. It is the first NBAP with a statutory footing.

Current actions in this space include:

- Continuation and expansion of the National Parks and Wildlife Service's (NPWS) national programme for peatland restoration on Special Areas of Conservation (SAC) and National Heritage Area (NHA) raised bogs, blanket bogs and fens;
- Continuation of NPWS-led EU LIFE Integrated Project Wild Atlantic Nature programme, including the development of complementary projects such as enhancing restoration capacity through building projects such as Natura Communities, retro-fitting programmes to reduce turf cutting in Natura 2000 sites, and development of a nature restoration programme compatible with Ireland's CAP Strategic Plan;
- Bord na Móna overseeing the EU LIFE Integrated Project Peatlands and People;
- Development and establishment of an NPWS co-ordinated Wetland Restoration Scheme for restoration on fen and other wetland habitats across the Irish Midlands under the EU Just Transition Fund Programme;
- Establishment of Peatland Finance Ireland to leverage private finance streams for peatland restoration activities and development of science-based water/carbon codes for accounting and verification;
- Continuation of Bord na Móna-operated Enhanced Decommissioning, Rehabilitation and Restoration Scheme (EDRRS) to H2 2026;
- An NPWS cross-directorate and EU (LIFE, Just Transition) funded programme on developing an ecohydrological and carbon exchange observation network across peatland areas designated as Special Areas of Conservation. Two of the peatland sites in the monitoring network, Clara Bog and Leam West, are now part of the global Integrated Global Carbon Observation System (ICOS), with Ireland's membership managed by the EPA, and NPWS financing the fee associated with natural terrestrial ecosystems; and
- A new NPWS-led €34 million EU LIFE-funded Strategic Nature project that will build a national dataset of conservation measures, bringing biodiversity information from multiple sources together to enable enhanced decision-making and support better tracking of progress towards targets.

In addition to this, NPWS along with other agencies will build a 'whole of nature' response to combat crimes against wildlife, damage to protected habitats and the illegal trade of endangered species of wild flora and fauna. NPWS will continue to invest in its people and will recruit on an ongoing basis more Conservation Rangers, Scientists, Guides and Specialist Supports. Additionally, NPWS is reviewing the Wildlife Act to improve its enforceability and a public consultation on this will be forthcoming.

3.1.8 Climate Adaptation

Ireland's statutory five-year National Adaptation Framework (NAF), published in 2018, recognises the importance of a whole of Government response to climate adaptation.

The current NAF identifies the critical role of Local Authorities in building climate resilience. Four Government-funded Local Authority Climate Action Regional Offices supported the preparation of Local Adaptation Strategies in all 31 Local Authorities. Work is advanced on the preparation of five year Local Authority Climate Action Plans. These plans are due to be adopted in Q1 2024 and will cover mitigation, adaptation, and citizen engagement.

Sustainability, including climate change is one of the cross-cutting priorities of the new Local Economic and Community Plans (LECPs) currently being developed by all Local Authorities, with all Local Authorities required to climate proof their plans. The LECPs are a key framework through which climate action interventions can be delivered at local level.

The approval of a new NAF by Government is a priority action in 2024, along with the advancement of Ireland's first National Climate Change Risk Assessment by the Environmental Protection Agency, reflecting the increasingly important role of adaptation policies in addressing the locked-in impacts of climate change. The revised NAF will underpin the subsequent development of a new cycle of Sectoral Adaptation Plans.

In January 2024, the Minister for Housing, Local Government and Heritage issued new Ministerial Guidelines on Sustainable Residential Development and Compact Settlements. These guidelines set planning policy and guidance for the development of urban and rural settlements, with a focus on residential development. The Guidelines address three key policy areas, namely residential density, quality design and placemaking, and housing standards.

3.1.9 Just Transition

The Government is committed to a just transition in order to ensure that nobody is left behind as Ireland strives to transition to a climate neutral economy. Through annual Climate Action Plans, the Government is mainstreaming the Just Transition Framework across sectoral policy. All relevant climate action policies are expected to be formulated and implemented through the lens of this framework.

Following the cessation of commercial peat extraction in the Midlands region, significant Government investment has been mobilised to support the transition of existing workforces and create new enterprise and employment opportunities, preparing the region to maximise the opportunities that decarbonisation will bring.

The National Just Transition Fund, established in 2020, is a key pillar of the Government's plan for the region. The Fund continues to support local and community-led projects, which are creating sustainable businesses, employment opportunities and reskilling workers to engage with the green economy and implementing innovative plans to support the transition to a low carbon economy across a range of activities. The fund will provide up to €22 million in grant assistance to supported projects until the end of 2024.

Exchequer investment is complemented by funding through the EU Just Transition Fund which is providing €169 million (including €84.5 million of EU funding) to 2027 to support the economic transition of the Midlands. The Programme focusses on three priority areas for investment: diversification of the local economy to create new employment opportunities, restoration of degraded peatlands and repurposing of industrial heritage assets, and provision of smart and sustainable mobility options for former peat communities.

The Government has also committed to establishing a Just Transition Commission. A Just Transition Taskforce was established in September 2023 to develop advice and recommendations to Government regarding the establishment, mandate, and structure for the Just Transition Commission. This Taskforce, comprised of representatives from the key social dialogue pillars (employers, trades unions, farming groups, social NGOs, and environmental NGOs), the National Economic and Social Council, as well as senior public sector representatives, has now concluded its work and its final report is being considered by the Government.

3.1.10 Water and Wastewater

Ireland's National Development Plan (NDP) commits to almost €6 billion capital investment to be undertaken by Uisce Éireann, the national water utility, in the period from 2021-2025, of which over €4.5 billion will be Voted Exchequer funded in respect of domestic water services. Budget 2024 allocated €1.66 billion to Uisce Éireann for the provision of water services. This overall investment will deliver significant improvements in public water and wastewater services and addresses related CSRs.

Uisce Éireann is the primary provider of water and wastewater services in the State delivering drinking water to circa 84% of the population and collecting wastewater from about 70% of households. In the case of drinking water provision about 10% of the population depend on private wells while 6% of the population are supplied by Group Water Schemes (about one third of those group schemes source their treated water from Uisce Éireann). With regard to wastewater, about 30% of households depend on Domestic Wastewater Treatments systems – generally septic tanks.

In 2022, the total wastewater load collected by Uisce Éireann across the agglomeration it serves was approximately 5.3 million population equivalent with 98% of the collected wastewater load undergoing secondary treatment.

Uisce Éireann has made significant progress in reducing leakage from the public water distribution networks, including putting in place the necessary systems to effectively track, report and reduce leakage through District Metered Area (DMA) management, pressure management, active leakage control, water main rehabilitation and metering. In 2018 the rate of leakage nationally was 46%, by the end of 2022 it was 37%. Uisce Éireann are on track to achieve a national leakage rate of 25% by the end of 2030. In the Greater Dublin Area, the leakage rate was 32.5% (as at end 2022), with a target of 20% by 2030.

The River Basin Management Plan – Enhanced Ambition Programme, being delivered by Uisce Éireann and funded under Ireland's NRRP, will deliver at least 10 wastewater treatment plant upgrades not funded under the current investment plan.

With the completion of the first phase of the capacity upgrade works to the Ringsend Wastewater Treatment Plant in December 2023, it is envisaged that the projected national compliance rate with the Urban Wastewater Treatment Directive in 2024 will be 98%.

The Government's Rural Water Programme provides the necessary funding to improve the quality, quantity and reliability of the water services provided to rural dwellers where public Uisce Éireann water services are not available. Grants are available to households under the Rural Water Programme for Individual Domestic Water Supplies (more commonly called private wells); and Domestic Wastewater Treatment Systems (more commonly called septic tanks).

The Multi-Annual Rural Water Programme (MARWP) is the main capital funding stream to address the challenges faced by Group Water Schemes in maintaining, renewing, and developing their infrastructure. Capital funding of €175 million is committed to the MARWP under the NDP. The next cycle of the MARWP for the three-year period from 2024 to 2026 was launched in January 2024.

In December 2023, the D/HLGH announced a first cycle of funding for the wastewater collection and treatment needs of villages that currently do not have access to these services, with allocations made for an initial seven villages. Analysis carried out in 2021 by Local Authorities indicates that there are some 547 villages/settlements nationally that do not have access to public wastewater collection and treatment infrastructure.

The Government is currently finalising the third River Basin Management Plan for Ireland, which will outline the national policies and high level goals to protect and restore natural waters and will advance Ireland's implementation of the Water Framework Directive. The aim of the plan is the identification and implementation of the "right measure in the right place", with targeted measures to both restore and protect all waterbodies. Many of these measures can also deliver co-benefits for climate mitigation and will help to enhance biodiversity. The Plan will be published shortly.

3.1.11 Ireland's NRRP and Climate

Ireland's NRRP supports reform measures and seven investment projects to advance the Green Transition. The total value of the seven investment projects committed to is €518 million, and encompass a wide range of interventions, aimed towards decarbonising projects such as retrofitting, ecosystem resilience and regeneration, climate mitigation and adaptation, and green data systems. The two reform projects included under this priority - the now commenced Climate Action and Low Carbon Development (Amendment) Act 2021 and the implementation of base broadening carbon tax measures - strengthen the overall governance framework by enshrining key environmental policies in national legislation.

Significant milestones met in the preceding 12 months include:

- Work on the rehabilitation of additional peatlands previously used for energy production has commenced;
- The contract for the design and build for the re-signalling of the Cork commuter rail line has been awarded; and
- The retrofit of Tom Johnson house has been completed.

Further details can be found in Annex 2.

3.2 Addressing the Challenge of Housing

Housing for All, the Government's multi-annual plan to increase housing availability and affordability, is now in its third year of implementation. The overall aim of Housing for All is that everyone in the State should have access to a home to purchase or rent at an affordable price, built to a high standard and in the right place, offering a high quality of life and contributes to Ireland's progress on SDG 1 and SDG 11.

Under Housing for All, the Government is aiming to deliver an average of at least 33,000 new homes annually from 2022 to 2030, including an average of 10,000 social homes and 6,000 affordable homes for purchase or for rent.

2024 will see over €5 billion of capital investment in housing. This funding will ensure the Government can continue to build on the momentum achieved to date, having exceeded targets in the two full calendar years since the Plan was launched.

This section addresses a number of CSRs received in recent years in relation to social and affordable housing (CSR 2.3.2020, CSR 3.5.2019).

3.2.1 Home Ownership and Affordability

54,000 Affordable Homes are targeted for delivery up to 2030, of which 36,000 are Affordable Purchase and 18,000 are Cost Rental.

Since Housing for All was launched in September 2021, there has been a substantial uplift in the number of new homes, including social and affordable homes, being delivered. Despite prevailing economic headwinds over the past 12 to 18 months, new housing supply continues to increase. However, there have been unforeseen viability challenges in the delivery of Affordable Housing in particular. To address these, as part of Housing for All, the Government will deliver a revised Affordable Housing Strategy in Q3 2024 which updates Pathway 1 of Housing for All, following the review of the National Planning Framework (NPF).

In respect of Affordable Purchase homes, following delivery of the first Affordable Purchase homes in a generation in 2022, over 490 Affordable Purchase homes have been delivered in 2023 via the Local Authority Affordable Purchase Scheme with a good pipeline being built up across the Local Authorities from a standing start in 2022. Ireland's new Cost Rental housing sector, launched in

2021, continues to grow in scale. In relation to Cost Rental, to date there are over 1,600 Cost Rental homes in the State delivered by Approved Housing Bodies (AHBs), Local Authorities and the LDA. Cost Rental offers tenants a more secure and affordable, long-term alternative to the private rental market, with rents targeted to start at least 25% below comparable new stock delivered into the private rental sector. As an element in the revision of the Affordable Housing Strategy in 2024, the D/HLGH will deliver a Cost Rental strategy statement to guide the further development of the sector.

The First Home Scheme, a €400 million fund launched in July 2022, was set up to help first-time buyers to bridge the gap between their mortgage, deposit, and the price of a new home. The scheme is a joint venture between the State and three banks. Close to 2,500 couples and individuals were approved for the First Home Scheme in 2023 and the Scheme will assist many more to buy in 2024. To date, the First Home Scheme Designated Activity Company has carried out three reviews of all price ceilings, with the most recent conducted towards the end of 2023 taking effect from January 2024. These reviews have resulted in many more people being able to access the scheme. The scheme was further extended in 2023 to include two new groups of people - tenants who wish to buy their home from a landlord and self-build customers who are building their own home.

In Budget 2024, the Enhanced Help to Buy Scheme was extended to 31 December 2025 and was amended to facilitate greater access to Help to Buy. The scheme helps first-time buyers purchase a newly built house or apartment with a refund of income tax and Deposit Interest Retention Tax paid in Ireland for the 4 years before the year applied.

The Land Development Agency (LDA), the body responsible for coordinating the use of State land for housing and building a stock of suitable sites, is mandated to provide 12,900 social, affordable, and cost rental homes between 2024 and 2028. The Government has agreed to commit a further €1.25 billion from the Ireland Strategic Investment Fund for the LDA and give the agency permission to secure additional funding of €1.25 billion. The new money combined with an existing €2.5 billion means the LDA has access to a total of €5 billion.

The LDA published a Report on Relevant Public Lands in 2023[6], identifying a potential pipeline of sites for future housing delivery to add to the 8 state owned sites originally identified prior to the Government's Housing for All strategy, and 20 further sites agreed for transfer to the LDA under Housing for All. The Report proposed 83 areas of public land in the 10 main urban locations of Ireland, which have been assessed as having the potential to deliver housing-led development that

[6] Report on Relevant Public Lands 2023

could yield up to 66,910 new homes (including the 20 Housing for All sites). Following an assessment and stakeholder engagement process, recommendations on all 83 sites identified in the Report have been made to Government.

Through the Land Acquisition Fund, managed by the Housing Agency, the State is buying land for Local Authorities and Approved Housing Bodies to build up their own land banks. In November 2023, Government approved the extension of the fund, including the expansion of the fund to include sites for affordable housing. Sanction was received for the continuation and expansion of the fund, with an additional €64 million provided to support the acquisition of sites for social housing delivery and €50 million provided to support the funding of sites for affordable housing delivery.

The Croí Cónaithe (Cities) Scheme supports building 5,000 apartments for sale to owner-occupiers up to 2026 and aims to bridge the current viability gap between the cost of building apartments and the market sale price. Five contracts have now been signed under the Croí Cónaithe (Cities) Scheme. This brings to almost 600 the number of apartments which will be delivered. The Housing Agency is continuing to appraise additional proposals received and further announcements are expected in due course.

The rental sector in Ireland has continued to grow in importance with a demand for rental accommodation outstripping a restricted supply and placing upward pressure on rents. The Government is currently undertaking a review of the private rental sector which will consider the significant regulatory changes over the past several years in the residential rental market. It will draw conclusions on how the housing system can be enhanced to provide an efficient, affordable, viable, safe, and secure framework for both landlords and tenants.

3.2.2 Eradicating Homelessness, Increasing Social Housing Delivery and Supporting Social Inclusion

Resolving the current homelessness crisis remains a top priority for Government. €242 million has been made available for the delivery of homeless services this year. This will be kept under continual review throughout 2024.

One of the four pathways of the Housing for All Plan is the Pathway to Eradicating Homelessness, Supporting Social Housing Delivery, and Supporting Social Inclusion, with actions tailored to deliver on this ambition.

A key aspect of tackling homelessness is the use of the Housing First model. Housing First enables people who may have been homeless and who have high levels of complex needs, to obtain permanent secure accommodation with the provision of intensive services to help them maintain their tenancies.

A new National Implementation Plan, which provides for a further 1,319 tenancies covering the period 2022-2026, was published in December 2021. The acquisition fund of €35 million announced in Budget 2024, which will be administered by the Housing Agency, will support the continued expansion of the programme by supporting Local Authorities in acquiring one-bed properties.

In 2024 there is a target of 261 Housing First tenancies. 979 individuals were in a Housing First tenancy at the end of 2023, and Housing First remains a vital tool in combatting long term homelessness.

All households experiencing homelessness are assisted by Local Authorities and their NGO service delivery partners to move from homelessness to an independent tenancy, utilising the various social housing supports available. The Homeless Housing Assistance Payment (HAP) scheme, which assists households in identifying and securing a HAP-supported tenancy in the private rented sector, has supported more than 24,295 households nationally up to the end of Q3 2023.

The Homeless HAP Place Finder Service can assist households in emergency accommodation primarily by providing access to deposits and advance rental payments. The HAP discretion rate has been increased since July 2022 from 20% to a maximum of 35% for all Local Authority areas. As this applies to both new and existing tenancies, it will secure more tenancies and prevent new entries to homelessness. The Homeless HAP scheme, operated by the Dublin Region Homeless Executive for the Dublin Local Authorities, provides discretion to exceed the HAP rent limits by up to 50% for homeless households if this is necessary to source suitable accommodation. Also, additional flexibility has been introduced to allow Local Authorities to apply a couple rate to a single person household for new tenancies, where required.

The Government has also introduced a Landlord Guarantee Scheme for HAP where, under certain circumstances, when a tenant defaults on payments of differential rent, payments to the landlord are guaranteed for a 12-month period. This measure aims to encourage landlords to remain in the private market and make properties available for HAP tenants.

Under Housing for All, the Government will deliver 47,600 new build social homes and 3,500 social homes through long-term leasing in the period 2022-2026. In addition, significant progress is being made under the social housing Public Private Partnership Programme with seven Bundles now in place. Bundles 1 and 2 provided 1,000 new homes between 2020 and 2021 while there are approximately 3,500 new homes in the pipeline across Bundles 3 to 7. Bundle 3 is at procurement stage with delivery expected from 2026. Bundles 4 to 7 are advancing through various stages of design and development with delivery expected from 2027.

For 2023 and 2024, the Government agreed that there will be increased provision for social housing acquisitions and to fund Local Authorities to acquire at least 1,500 social homes each year. The additional acquisitions are focused on properties where a tenant in receipt of social housing supports has received a Notice of Termination due to the landlord's intention to sell the property. Local Authorities have delegated sanction in relation to these acquisitions.

Housing for All also recognises the importance of addressing Traveller accommodation needs and commits to working with Local Authorities to improve the quantity and quality of Traveller-specific accommodation. Capital provision of €21 million will be made available in 2024 to provide funding for Local Authorities to deliver Traveller-specific accommodation including halting sites and group housing schemes. Full capital spend of the Traveller accommodation budget has been achieved for four consecutive years (2020–2023) totalling €81 million. In 2023, the D/HLGH rolled out a pilot preferential Caravan Loan Scheme for Travellers which is for the provision of 80 caravans or €3.2 million which operates until the end of March 2024.

A strategic overview has been prepared detailing the cumulative actions underway to combat and eradicate homelessness.

3.2.3 Increasing New Housing Supply

The Government's focus on increasing housing supply involves the mobilisation of State land, support for private supply through activation measures, and new active land management powers. Alongside this, broad reforms of planning and regulatory frameworks, as well as strengthening the capacity of delivery partners, will support increasing housing supply.

Under Housing for All, 32,695 new homes were completed in 2023, representing the largest annual delivery of new homes in fifteen years and exceeding the 29,000 target set. The number of new homes delivered last year is up 10% on 2022. Almost 70,000 new homes have now been delivered since the launch of Housing for All.

This is set to continue into 2024 with 32,801 new homes having commenced construction in 2023 – an increase of almost 22% on 2022. Planning permissions were granted for 41,225 new homes in 2023, an increase of 21% on 2022. The overall supply target for 2024 is 33,450 homes. This includes 9,300 social homes and 6,400 affordable and cost rental homes.

Recognising a much-changed landscape since Housing for All was published in September 2021, a planned review of housing targets is underway. It is expected revised targets for 2025 onwards will be published later in the year. The revised targets will draw on research and modelling by the Economic and Social Research Institute (ESRI), which is informing the review of the NPF, as well as the new housing targets and their spatial distribution.

The Planning and Development Bill 2023 was published in November 2023 and is currently being considered at Committee Stage in the Houses of the Oireachtas[7]. Key reforms in the Bill include:

- Improved consistency and alignment throughout all tiers of planning;
- Significant restructuring and resourcing of An Bord Pleanála, which will be renamed An Coimisiún Pleanála;
- Increased certainty across the planning system through the introduction of statutory timelines for decision-making, including for the first time, for An Coimisiún Pleanála;
- New strategic ten year Development Plans for Local Authorities;
- Significant reform of planning Judicial Review, including the introduction of a Scale of Fees and Environmental Legal Cost Financial Assistance Mechanism; and
- Improving access to justice whilst regulating excessive legal costs and new provisions for Urban Development Zones, underpinning key growth areas.

The Government also approved the publication of the General Scheme of the Land Value Sharing and Urban Development Zones Bill 2022 in April 2023. The aim of the proposal is for Local Authorities to secure a proportion of the increase in land values stemming from decisions to zone land for development, with the obligations secured used to provide the infrastructure required to support development including housing, and to benefit local communities. It is also intended that the measure will increase transparency in terms of land values and provide a dampening effect on speculation. Valuations are proposed to be published on a register, with clarity as to the obligation running with the land from the point of zoning, such that this will influence subsequent transaction prices.

[7] Planning and Development Bill 2023

Urban Development Zones, now proposed to be introduced as part of the Planning and Development Bill 2023, will provide for a coordinated plan-led approach to the development of areas with significant potential for residential and urban growth. These areas will be a focus for State investment in key enabling infrastructure to ensure the potential for development can be realised in a timely manner, with critical land required for infrastructure identified early in the process.

The Residential Zoned Land Tax is a new tax aimed at increasing housing supply by activating zoned, serviced residential development lands (including vacant and idle mixed-use lands) for housing. It was announced in December 2023 that the initial liability date for the Residential Zoned Land Tax would be deferred by one year, from February 2024 until February 2025, to afford landowners an additional opportunity to submit requests for a change in the zoning of their land to Local Authorities. The aim of the tax, which will apply to relevant land at a rate of 3% of market value, is to activate appropriately zoned and serviced land for residential development throughout the country, rather than to raise revenue.

In January 2024, the Minister for Housing, Local Government and Heritage issued new Ministerial Guidelines on Sustainable Residential Development and Compact Settlements. These guidelines set planning policy and guidance for the development of urban and rural settlements, with a focus on residential development. The guidelines allow appropriate residential density standards to be applied across a greater range of settlements than previous guidelines, from cities to smaller towns and villages. The guidelines also include flexible housing standards that support delivery of a greater range of housing types.

The greater flexibility offered by these guidelines will help deliver a broader range of housing options to meet the needs of a growing and more diverse population.

3.2.4 Addressing Vacancy and Efficient Use of Existing Stock

The Government published the Vacant Homes Action Plan in January 2023[8]. The Plan outlines how the Government will address vacancy and tackle dereliction.

The Action Plan outlines the progress that has been made in addressing vacancy along with the actions that are being pursued to return as many vacant properties back into use as possible. Full-

[8] Vacant Homes Action Plan 2023-2026

time, dedicated Vacant Homes Officers are now in place across all 31 Local Authorities, ensuring a dedicated focus on tackling vacancy.

As part of the Action Plan, a new Compulsory Purchase Orders (CPO) Activation Programme was launched in April 2023. The Programme supports a proactive, planned, and systematic approach by Local Authorities to the activation of vacant and derelict properties, bringing them back into use as homes. It also includes guidance and supports for Local Authorities to actively use their legislative powers to acquire vacant and derelict properties, where engagement with owners has been unsuccessful.

Overall, there was a target of 4,000 properties entering the CPO Activation Programme in 2023. Of these, 400 are expected to enter the compulsory acquisition process, where engagement with the owner does not result in the vacant or derelict property being brought back into use. Progress will be reported in Q2 2024.

As part of the Government's €2 billion Urban Regeneration and Development Fund, the announcement of a third round of funding support saw €150 million being provided for Local Authorities to acquire long term vacant or derelict properties, and sites, for reuse or sale, using their compulsory purchase powers where necessary. The Fund will be replenished from the proceeds received from the sale or reuse of a property, allowing a Local Authority to establish a rolling programme to tackle vacancy and dereliction.

The Government has also introduced the Vacant Property Refurbishment Grant under the Croí Cónaithe (Towns) Fund. From May 2023, up to a maximum of €50,000 in grant funding is available to support the refurbishment of a vacant property into a home. Where the property is confirmed as derelict, up to a maximum of €70,000 in grant funding is available. Over 7,000 applications have been made for the grant to date, with over 4,000 approved, and grants are now being paid out as works are completed.

Budget 2024 also increased the rate of Vacant Homes Tax from 3 times to 5 times the basic rate of Local Property Tax for the chargeable period 1 November 2023 to 31 October 2024.

A comprehensive review and evaluation of the schemes under the Croí Cónaithe (Towns) Fund has been committed to by mid-2024. The purpose of the review is to analyse and assess the effectiveness of both the Vacant Property Refurbishment Grant and the Ready to Build Schemes in meeting their objectives. Work on this review has now commenced.

3.3 Supporting the Digital Transition

Ireland's National Digital Strategy, Harnessing Digital – The Digital Ireland Framework, published in February 2022 continues to help to drive the digital transition across the economy and society, to the benefit of all[9]. The strategy aims to maximise the economic and societal benefits from digitalisation and to ensure that all are in a position to enjoy those benefits. It is intended to reflect Ireland's ambition to remain a European and global digital leader, and our strong commitment to progressing the digital transformation of the economy and society.

In January 2024, the 2023 Progress Report on the National Digital Strategy was published outlining progress achieved across each of its 4 pillars: enterprise, public services, infrastructure, and skills[10].

Achievements under this Strategy contribute to progress on SDG 3, SDG 4, SDG 8, SDG 9, SDG 10, and SDG 16. It also contributes to addressing CSRs received in recent years in relation to the digital transition (CSR 1.2.2022, CSR 3.8.2020, CSR 3.4.2019); skills (CSR 2.1.2020); and addressing the digital divide (CSR 2.2.2020).

3.3.1 Supporting Enterprises on their Digital Transformation

The EU's Digital Economy and Society Index (DESI) 2023 shows Ireland holds a leading position in the EU in terms of SMEs with at least a basic level of digital intensity (currently at 85% versus the target of 90%).

The €58 million Digital Transition Fund continues to help companies at all stages of their digital journey, with €10 million allocated in 2022 and €16 million in 2023, and a total of 274 businesses approved for funding to date, as part of an €85 million fund supporting enterprise and our four European Digital Innovation Hubs. Work is underway to broaden eligibility to enable more businesses to access digital funding schemes.

A new Digital Portal, which will advise businesses on their digital journey, will be launched in H1 2024. The 'Building Better Business' series visited all nine Regional Enterprise Plan regions, hosting

[9] Harnessing Digital - The Digital Ireland Framework

[10] Harnessing Digital - 2023 Progress Report

events including panel discussions on SME's digital journeys, and showcasing the range of state initiatives to assist businesses with their digital transition.

In line with the Government's 2022 Statement on the Role of Data Centres, work is ongoing across Government to balance the needs of data centres and other large energy users with other electricity consumers across the economy.

On AI, the CeADAR research centre has been established as Ireland's AI innovation hub under the European Digital Innovation Hub programme. A new AI Advisory Council has been established. Chaired by the AI Ambassador, Dr Patricia Scanlon (appointed in 2022), it includes experts from academia, business, law, security, and civil society to provide independent expert advice to Government on AI policy and the responsible use of AI.

The Government approved interim guidance on the trustworthy and ethical use of AI in the public service to ensure that the public sector can safely harness the power of AI to tackle big challenges, including to increase productivity and benefit from innovative opportunities. A Progress Report on implementation of the AI Strategy, and a report on the first year of activity by Ireland's AI Ambassador, Dr Patricia Scanlon, were published in August 2023[11].

Over 2023, the Enterprise Digital Advisory Forum - established in 2022 to ensure a stakeholder-led approach to helping enterprise - focused on opportunities from GovTech, digital inclusion, skills, cyber security, leveraging the European Digital Innovation Hubs, and an in-depth session on AI. Membership of the Forum has recently been refreshed, to ensure all voices are heard and that the Forum is as representative and responsive as possible.

3.3.2 Digital Infrastructure

According to DESI 2023, Ireland retained its leading position on mobile broadband take up (98% versus an EU average of 87%), and improvements can be seen across connectivity indicators, including 5G spectrum.

Progress towards national and EU-level connectivity targets through the implementation of the Digital Connectivity Strategy is on track. The delivery of fibre to the home broadband is making

[11] National AI Strategy - Progress Report

strong progress, with 75% of premises in commercial areas now upgraded, and over 667,711 premises now have full fibre subscriptions, as reported by ComReg.

In rural areas, construction is complete or underway across all remote areas under the €2.7 billion National Broadband Plan; more than 226,600 premises have now been passed with full fibre, and there are over 74,000 subscriptions. Of the €2.7 billion, €348 million of State funding was approved in Budget 2024 to continue expanding to over 600,000 premises.

Broadband Connection Points (BCPs) are public locations which have been selected to receive high-speed connectivity as part of the National Broadband Plan. The locations of 284 BCPs have been selected by Local Authorities and include public areas such as community halls, libraries, sports facilities, enterprise hubs, tourist locations and other public spaces, such as community centres and sports clubs. They are located in rural and isolated areas including on a number of off-shore islands and support remote working, digital skills training and a range of community initiatives. In addition, 16 further sites adjacent to and serving the wide intervention area were identified specifically for remote working. 294 BCPs are now live and in operation.

The extension of high-speed broadband infrastructure to all primary schools in rural areas, including islands, is now complete under the National Broadband Plan. Most of those schools have now been upgraded to that connectivity on the Department of Education Schools Broadband Programme, with work continuing to ensure the remaining schools can be upgraded to high speed infrastructure as soon as possible.

In 2023, a Digital Connectivity Office was also established to oversee the delivery of Ireland's digital connectivity targets including oversight of the National Broadband Plan contract with National Broadband Ireland.

3.3.3 Digital Skills and Literacy

Ireland ranked above average across many of the skills indicators in the 2023 DESI, including 2nd for ICT graduates, and 3rd for those with at least basic, and above basic digital skills. DESI 2023 also indicates Ireland has improved in ranking for female ICT specialists from 14th (20.1%) to 9th (21.8%), in terms of EU Member States.

The OECD Review of Ireland's National Skills Strategy was published in May 2023 and identified digital transformation as a critical megatrend continuing to impact significantly on the economy and labour market skills supply[12]. The Report's recommendations will inform future digital skills needs analysis and provision. Meanwhile the Department of Further and Higher Education, Research, Innovation and Science (D/FHERIS) and the ESRI commenced a research programme in February 2023, with the first project examining the role of emerging technologies in labour market skills needs.

Skillnet Ireland lead targeted digital upskilling and reskilling initiatives as part of their lead role on workforce development. This is focused on work with employers via 70 networks, collaboration/partnerships with industry and academic institutions, and research through 2023 on digital and data skills with Trinity College-based technology centre Learnovate.

Dimension 3 (Skills) of the National Digital Strategy highlights that, in order for Ireland to be an international leader in the digital economy, our skills policy must be focused on meeting digital skills at all levels, including High-Level Digital Skills, Digital Skills for the Labour Market and Digital Skills for Society.

The Strategy is underpinned by two overall targets:

- Increase the numbers of learners graduating with higher-level digital skills to over 12,400 graduates, apprentices and trainees, with ambition to further increase digital skills provision in following years, and
- Increase the share of adults in Ireland with at least basic digital skills to 80% (as measured by DESI).

'Digital for Good: Ireland's Digital Inclusion Roadmap', was published in August 2023[13]. The Roadmap brings together work across Government to achieve digital inclusion through better skills, access, and infrastructure. The Adult Literacy for Life (ALL) Strategy is a crucial element of the Roadmap, and the delivery of priorities set out under ALL will be central to the effective and successful delivery of the Roadmap. Significantly, the ALL Strategy aims to reduce the share of adults in Ireland without basic digital skills from 47% to 20% by 2030.

The DESI 2022 for Ireland indicates that Ireland is performing well in meeting this target, with 70% of people having at least basic digital skills, compared to the EU average of 54%.

[12] OECD Skills Strategy Ireland

[13] Digital For Good: Ireland's Digital Inclusion Roadmap

Implementation of the Digital Strategy for Schools to 2027, published in 2022, is also underway. The Strategy is being supported through a capital investment of €200 million over its lifetime under the NDP. The Department of Education intends to pay the next tranche of ICT grant funding before the end of the 2023/2024 academic year.

3.3.4 Digitalisation of Public Services

In the 2023 DESI, Ireland ranks first for Digital Public Services for Business at 100%, with good progress in other areas of Digital Public Services. DESI results highlighted where progress could be accelerated including in relation to Digital Health records.

The report of the public consultation on Digital Public Services, which included targeted research and stakeholder consultation, was published in December 2023. The feedback received is being used to set priorities for a Life Events programme. The development of the related Life Events portal is advancing, with driving licences and birth certificates to be the first services available. The development of an EU-compatible digital wallet is also progressing, with birth certificates, driving licences and a MyHealthID to be amongst the first services available through the digital wallet.

A new version of the Government website gov.ie was launched which also replaces the MerrionStreet.ie news service. The gov.ie service will continue to evolve including to enable members of the public use MyGovID to log in to access to Life Events services, as these become available. A small-scale pilot of an EU-compatible digital wallet was launched in December 2023 with an anchor ID credential, European Health Insurance Card, Birth Certificate & Driving Licence. Ireland has seen a high take-up of MyGovID, with over 2.38 million verified accounts at the end of February 2024. 101 ICT apprentices were recruited to the Civil Service to meet the demand for in-house ICT skills and to broaden the talent pipeline.

Construction is also progressing on the Government Data Centre, to provide a fit for purpose modern, secure, and green facility; with completion of the building structure due in Q1 2024.

A new Digital for Care — Digital Health Framework for Ireland (2024-2030) is nearing completion. This framework, and the HSE Implementation Roadmap that supports it, establishes a 'north star' to guide investment in digital health including the deployment of electronic health records. This will enable Ireland to meet targets outlined in the EU's Digital Decade — that all Irish citizens should have access to their digital health records by 2030 — and obligations under the EU European Health Data Space Regulation.

The provision of Electronic Health Record (EHR) systems for the new National Children's Hospital is underway and is the most extensive EHR deployment in Ireland. It builds on successful deployments of Electronic Health Records at St. James Hospital, the National Rehabilitation Hospitals, National Forensics Hospital and across the larger Maternity Hospitals. Deployment to the maternity hospitals in Limerick and the Coombe is being adjusted to 2024 to take into account the 2021 cyberattack and put in place measures to increase cyber resilience prior to further expansion. All GP practice systems now have an individual health identifier deployed for public and private patients and there is progress regarding Hospital Patient Administration Systems with 42 sites completed and 10 sites remaining. Ireland is participating in the programme to deliver summary care records and electronic prescription for cross-border use cases.

The General Scheme of the Health Information Bill was approved by Government in April 2023 and is currently being drafted as priority legislation. It will ensure a fit for purpose national health information system to enhance patient care and treatment and facilitate better planning and delivery of health services, as well as better research and innovation. It will also provide for national health data access services and the convening of a Consultative Forum on health information.

3.3.5 Safety and Security

Cyber security, the protection of IT systems, data services and communication networks, is vitally important to the economy and society. The Mid-Term Review of the National Cyber Security Strategy 2019-2024 was published in June 2023, setting out 18 new strategic actions, including the development of a Cyber Security Industry Strategy[14]. The Government has approved the development of legislation to establish the National Cyber Security Centre on a statutory basis and this will be completed by October 2024.

The Government is working to confront the risks associated with use of online services. Coimisiún na Meán was formally established in March 2023. A campaign entitled 'Be Media Smart' funded by Coimisiún na Meán, was delivered in 2023 to improve media literacy.

The Government is committed to providing effective data protection regulation for EU citizens and to ensuring that the Data Protection Commission (DPC) is sufficiently funded to fulfil its key role in GDPR enforcement across Europe. The DPC received €28.1 million under Budget 2024, an almost eightfold increase on the 2015 allocation.

[14] National Cyber Security Strategy 2019-2024 Mid-Term Review

3.3.6 Ireland's NRRP and Digital

Ireland's NRRP supports the acceleration and expansion of digital reforms and transformation. The Plan contains six investment projects, to a total value of €291 million, along with a reform commitment to address the digital divide and digital skills. The projects being progressed under the Plan aim to boost digitalisation in both the private and public sectors, and to boost connectivity as well as drive efficiency improvements under the sectors supported.

Significant milestones met in the preceding 12 months include:

- A pilot for the online data collection was completed by the CSO as part of the preparation for the first online Census of Population in the State; and
- The building and completion of the ePharmacy solution is complete.

Further details can be found in Annex 2.

3.4 Supporting Participation in the Labour Market

The Irish economy has successfully absorbed large back-to-back economic shocks – mostly external in origin – in recent years. As these have faded, economic activity rebounded strongly, yielding positive returns in the labour market, where the number in employment has expanded to record highs. The resilience of the labour market has been a notable feature of the post-pandemic economy, in Ireland and elsewhere.

On the supply-side of the market, participation rates are notably higher than would have been suggested by the pre-pandemic trend, while inward migration continues to be an important source of additional supply.

The Labour Force Survey results for Q4 2023 show continued growth in Ireland's labour market. Total employment now stands at over 2.7 million, an increase of 3.4% over Q4 2022. Full time employment was up 58,600 (+2.8%) year-on-year in Q4. Increases in participation now mean that almost three-quarters of Ireland's working age population are in employment.

Actions and policies outlined in this section contribute to SDG 1, SDG 3, SDG 4, SDG 5, SDG 8, and SDG 10 and to addressing CSRs received in recent years in relation to skills (CSR 4.6.2023, CSR 2.1.2020, CSR 2.1.2019); and access to childcare (CSR 2.2.2019).

3.4.1 Pathways to Work

In July 2021, the Government launched Pathways to Work 2021-2025, Ireland's national employment services strategy which represents the Government's overall framework for activation and employment support policy. It identifies five strands of action and 83 specific commitments to ensure better labour market outcomes for all.

As part of Pathways to Work the Intreo Employment Service and its Intreo Partners, deliver targeted measures to encourage participation in, and a return to, the workforce. Key achievements in 2023 include:

- Over 66,000 new registrations on JobsIreland.ie, the Public Employment Service's free job advertising service which aims to help people to get jobs and help employers connect with the right people.

- With the national roll-out of early engagement with young people in receipt of Disability Allowance, by end-2023, Intreo contacted just over 16,000 young people, aged 18-25 years old and offered them the opportunity to avail of employment services, on a voluntary basis. Of these, almost 1,700 young people engaged with Intreo Employment Personal Advisors and over 800 have been referred to a specialist service, to further education and training, to job vacancies, or to suitable state employment programmes.
- MyWelfare digital services were expanded to include online applications for fuel allowance and the Long-Term Carers Contributions and Homemaker's Scheme, a new online service for the Additional Needs Payment in response to the increased cost of living, and enhancements to the existing online application for illness benefit.
- In 2023, some 268 job promotion events were hosted nationwide linking over 2,800 employers with over 60,000 jobseekers.
- The Work and Skills Campaign took place over two weeks in October 2023. It focused on those who have been out of the workforce for a year or more. Almost 6,000 jobseekers attended 33 in-person events and just over 2,000 people attended two online events.
- The Community Employment programme's eligibility criteria were extended to include qualified adult dependants of those in receipt of qualifying social welfare payments and beneficiaries of the EU's Temporary Protection Directive from Ukraine living in Ireland.

The Labour Market Advisory Council plays a key external oversight role in Pathways to Work. In November 2023, the Council submitted its Mid Term Review of the strategy to the Minister for Social Protection. The Review was informed by the results of a public consultation process and an evaluation of Key Performance Indicators. The Mid Term Review and an updated strategy of commitments is currently being considered by the Minister for Social Protection and will be published in due course, subject to Government approval.

3.4.2 Skills and Training

A priority focus of the Government is to strengthen the skills ecosystem in Ireland to ensure it has the agility and flexibility to adapt to changing priorities in the skills landscape and the rapid, technologically driven changes being seen in the world of work. This is essential to ensuring that Ireland continues to have a skilled and productive workforce. The OECD Skills Strategy for Ireland highlights the critical challenges Ireland faces including significant labour shortages; rising regional inequalities; rising housing prices creating affordability concerns; and several sectors having not experienced growth in labour productivity in recent years.

The Government is progressing the reform of the National Skills Council (NSC) that is underpinned by the recommendations arising from the OECD review. This reform involves changes to the NSC's mandate and membership to act as a platform for strategic engagement with Irish industry, enterprise, and the main non-governmental stakeholders with a strong interest in skills and workforce development policy; and the establishment of the High Level Skills Implementation Group to support the work of the reformed NSC.

Work continues on the development of a new Tertiary Education Strategy, as provided for in the Higher Education Authority Act 2022, including through a series of regional dialogue meetings; and the establishment of a new National Tertiary Office. September 2023 also marked the commencement of the new Joint Tertiary Degrees which see students begin their third level experience in further education, and then progress seamlessly to a higher education institution to complete their fully accredited Level 7 or 8 degree. These programmes will expand further in 2024 both in terms of the number of places available and the range of courses offered.

The Government is also committed to supporting households with the cost of living including the provision of one-off funding to reduce the student contribution fee payable by higher education students that are eligible for the free fees initiative in academic year 2023/24 by €1,000. Significant progress has also been made in removing obstacles to student success and participation in third level education through the National Access Plan where €3 million in funding under Path 4 Phase 1 has been provided for Universal Design measures. Projects are currently ongoing to improve accessibility for all students.

The agility and flexibility of the tertiary system is underscored by responsiveness to priority industry and enterprise workforce needs under key policy initiatives that require whole-of-government efforts and collaboration such as, for example; the Action Plan for Apprenticeship; Funding the Future; the Green Skills for FET Roadmap; and the National Digital Strategy Harnessing Digital. Those concerted efforts aim to improve balance between skills demand and supply.

The National Training Fund is a dedicated fund to upskill people in employment and provide training and reskilling opportunities for those who are unemployed. It also funds research on existing and likely future skills requirements of the economy. In 2023, more than €9 million was invested from the fund in these schemes for these purposes. More than €3 million was allocated to the Expert Group on Future Skills Needs and the labour market research unit in SOLAS and for the operation of the nine regional skills forums.

Work is underway on meeting specific sectoral skills needs for:

- Construction through the development of the Construction Safety Licensing Bill 2023 to regulate construction sector skills; analysis of the skills for Modern Methods of Construction (MMC), to inform skills provision in 2024 onwards; development of the National Demonstration Park for MMC; and an enhancement to the range of skills provision for construction, through initiatives such as the joint Laois-Offaly ETB and St. Andrew's Resource Centre accredited construction skills course.
- Green skills through the expansion of retrofit training through the programmes offered by the network of Nearly Zero Energy Buildings/Retrofit Centres of Excellence, with record numbers of students enrolling in 2023; in collaborating with Wind Energy Ireland on the skills responses required for the development of Ireland's offshore wind industry; and the development of a national e-mobility capability centre by Longford-Westmeath ETB in Mullingar, announced in November 2023.
- ICT skills through the National Digital Strategy and the D/FHERIS and ESRI research programme on skills requirements.
- Early Learning and Childcare through Nurturing Skills: The Workforce Plan for the Early Learning and Care and School-Age Childcare Sector 2022-2028. The recently launched Nurturing Skills Learner Fund will support upskilling and strengthen career development pathways for those working in the sector, as well as supporting the recruitment and retention of suitably qualified staff.
- Education through the introduction of a Professional Masters of Education incentive scheme, which will be introduced for newly qualified teachers graduating in 2024; the expansion of the number of upskilling programmes available; and 610 additional places on primary initial teacher education programmes over this and the next academic year. In 2023 and into 2024, €192 million will be provided to higher education including €60 million in core funding to address student/staff ratios, plus a further €35 million to address pay shortfalls.
- Building future supply of health and social care workers through further expansion of additional student training places on health-related disciplines in academic year 2023/2024. An existing agreement with the Medical Schools co-funded by the Department of Health will see an increase of 200 in the number of Irish/EU student places in medicine by 2026. An additional 662 student places have been provided in the Higher Education Sector on health-related courses in the academic year 2023/24. This includes approximately 200 student places across Nursing and Midwifery and Allied Health Professions in Northern Ireland. The Department of Health has also been working with the European Commission as part of an EU Technical Support Instrument project to develop a

Health and Social Care Workforce Planning Projection Model based on international best practice. The objective of this project is to address the long-term workforce planning needs of the health sector, and to support the development of joint education and workforce plans, training plans, and other policies to address the gaps and bottlenecks identified through health and social care workforce analysis and modelling.

Progress is also being made in realising the ambition of the Action Plan for Apprenticeship 2021-2025 for 10,000 new apprentice registrations every year, with close to 9,000 registrations last year. Apprenticeship capacity is expected to increase across the country this year to meet demand and work is progressing on reducing delays in off-the-job training in craft apprenticeships with a 45% reduction seen in February 2024 compared to July 2023. There are now 73 programmes available in Ireland with seven new apprenticeship programmes introduced in 2023 in areas such as farming, engineering, and quantity surveying. For 2024, 16 new apprenticeship programmes are proposed, including 4 in construction. Substantial funding of €67 million for apprenticeship capacity was announced in Budget 2024.

The Public Service Apprenticeship Plan, a key commitment in the Action Plan, published in August 2023, aims to reach 750 apprentice registrations per year in the civil and public service by 2025[15].

The Work Placement Experience Programme, a funded work placement scheme to provide work experience for jobseekers who have been unemployed for more than six months has seen 1,058 placements approved to date. The scheme aims to keep jobseekers close to the labour market and prevent scarring effects of long-term unemployment and is also available to people who are on a One Parent Family Payment, Jobseekers Transition Payment, or Disability Allowance.

3.4.3 Early Years and Childcare

In December 2021, Government adopted the 25 recommendations contained in the Expert Group report, Partnership for the Public Good: A New Funding Model for Early Learning and Childcare.

Announcements in Budgets 2022–2024 signalled the commitment to the first stage of implementation of these recommendations with annual State investment increasing by 74% - from €638 million in 2021 to €1.108 billion in 2024. The First 5 investment target of approximately €1 billion in annual State investment by 2028 was exceeded in 2023 – five years ahead of schedule.

[15] Public Service Apprenticeship Plan

Together for Better, the new funding model for early learning and childcare was launched in September 2022 bringing together the Early Childhood Care and Education Programme (ECCE), the Access and Inclusion Model (AIM), the National Childcare Scheme (NCS); the Core Funding Scheme; and the Equal Participation Model (EPM) (under development), which will provide a suite of supports – universal and targeted – for children and families accessing early learning and childcare who are experiencing disadvantage.

Under Together for Better, there has been a number of recent enhancements to the NCS to reduce the cost of early learning and childcare for families, including an end to the practice of deducting hours spent in pre-school or school from NCS awards (since April 2022); the increase in the upper age eligibility for the NCS universal subsidy from 3 years to all children under 15 years (since August 2022); and an increase in the NCS minimum hourly subsidy from €0.50 to €1.40 (since January 2023).

In addition, Core Funding, introduced in September 2022 with an allocation of €259 million in year 1 and €287 million in year 2 and participation rates of approximately 95%, has achieved a fee freeze among participating services; a 15% increase in the number of services offering the NCS; an historic ERO in 2022, which resulted in improved pay for an estimated 73% of those working in the sector; extended support for graduate-led provision outside the ECCE programme; and a significant expansion of capacity. The JLC for Early Years Services met in March 2024 in relation to negotiating a further increase of 5% in minimum rates of pay as recommended by the Labour Court and the removal of the three year experience requirement for graduate lead educator/manager minimum pay rates.

Building on this, State investment in 2024 for the early learning and childcare sector provides for:

- The continuation of the ECCE programme that will benefit more than 103,000 children;
- The continuation of AIM, and the expansion of AIM supports beyond time spent in the ECCE programme, in term and out of term;
- The continuation of the NCS, and the introduction of enhancements to the Scheme with more than 150,000 unique children to benefit from changes to the minimum NCS hourly subsidy rate (i.e. from €1.40 to €2.14) and the sponsorship rate for children over 1 (i.e. to €5.30). Among these beneficiaries will be an estimated 2,000 children in childminding settings, with 2024 State investment providing for the initial cohort of childminders expected to come forward for registration with Tusla in line with a commitment in the National Action Plan for Childminding (2021-2028);

- The continuation of Core Funding, with enhancements to the Scheme in year 3 supported by a 15% increase in the allocation for the Scheme;
- The initial roll-out of the EPM; and
- The roll-out an €18 million Building Blocks Capacity Grant, which is part of the wider Building Blocks Capital Programme (2023-2025) under the NDP, that will help to address undersupply in areas of proven need (i.e. places for children under 3).

3.4.4. Employment of People with Disabilities

The Comprehensive Employment Strategy for People with Disabilities 2015-2024 (CES) is the primary disability employment policy initiative in Ireland. It is a cross-government strategy, bringing together actions by Government Departments and Agencies to address the barriers and challenges to the employment of persons with disabilities. Under CES, the Government has committed to doubling the target for employment of people with disabilities in the public service from 3% to 6%. This commitment was placed on a statutory footing in December 2022.

In Census 2022, the overall figure for the percentage of the disabled population in employment was 39.6% - a figure in excess of the 38% rate of employment set as the CES target. As the CES draws to a close in 2024, all available evidence will be considered in developing a strategic approach, under the next National Disability Strategy, that works to continue to increase the rate of people with disabilities in employment and to close the employment gap.

The Department of Social Protection (D/SP) provides specific supports to help people with disabilities to find and keep employment including the Wage Subsidy Scheme, the Reasonable Accommodation Fund and the EmployAbility service. Following a review of the Reasonable Accommodation Fund and the Disability Awareness Support Scheme last year, a reformed scheme is due to launch in April. The Department is also in the process of reviewing the Wage Subsidy Scheme and decreased the minimum hours threshold for the scheme from 21 to 15 in April.

In January 2023, the JobsPlus employment incentive was extended so that employers who employ people who have been in receipt of Disability Allowance and Blind Person's pension can receive this financial incentive.

3.5 Supporting Enterprise

The Government is committed to backing business and its approach to enterprise policy in the period to 2030, is one of adaption rather than an abrupt departure from the consistent and successful approach Ireland has pursued for decades. This approach takes account of global and EU-level policy developments, while also responding to national opportunities and challenges. It recognises that a series of cross-cutting issues must be addressed through a coordinated whole-of-Government response to ensure the economy has the necessary "carrying capacity" to provide a competitive enterprise environment. This applies not just to the adequacy of physical infrastructure such as transport, housing energy and water/wastewater but also essential social services.

Actions and policies outlined in this section contribute to SDG 8, SDG 9, SDG 10, and SDG 13 and to addressing CSRs related to targeted supports to businesses (CSR 1.1.2022. and CSR 3.3.2020) the green and digital transition (CSR 1.3.2021); promoting private investment (CSR 3.3.2020); research and innovation (CSR 3.7.2020); and productivity (CSR 3.6.2019).

3.5.1 The Future of Enterprise

The Government's approach to enterprise policy is guided by the priorities set out in the White Paper on Enterprise 2022-2030 – published in December 2022[16]. The focus of the White Paper is to enable a vibrant, resilient, sustainable, and regionally balanced economy made up of a diversified mix of leading global companies, international competitive Irish enterprise and thriving local businesses.

The first Implementation Plan for the White Paper on Enterprise was published in May 2023, and identifies a portfolio of 40 new and ongoing initiatives and projects across seven priority objectives[17]. The first update report detailing progress made in H1 2023 across Government on these initiatives and projects was published in November 2023 and outlines positive developments on key metrics[18].

Enterprise agencies have seen year-on-year increases in IDA Ireland client expenditure, increases in the number of large Irish exporting companies and the number of high potential start-ups

16 White Paper on Enterprise 2022-2030

17 White Paper on Enterprise Implementation Plan 2023-2024

18 White Paper on Enterprise Update Report: H1 2023

supported by Enterprise Ireland (EI), and Irish-owned enterprise productivity growth. Moreover, enterprise agency targets for regionally balanced development were either met or almost met in 2022, with 52% of all FDI investments located outside of Dublin (against a 50% target over multiple years) and 64% of new jobs created in EI-assisted firms outside of Dublin (against a 2 out of every 3 jobs target). The update report also shows that strides have already been made in the implementation of key initiatives across all priority policy objectives. Among other progress made:

- Four new European Digital Innovation Hubs are now fully operational, to support the digitalisation of the economy;
- A high-level Trade Conference took place in Dublin during July 2023, promoting awareness of the opportunities of trade in what will be a series of annual Trade Horizons conferences;
- Enterprise agencies are facilitating green and digital transformation in the FDI and Irish exporting base, with IDA supporting nearly €40 million in decarbonisation investments and EI supporting 86 climate projects in the first half of the year, alongside ongoing efforts to enhance digital adoption across the enterprise base;
- Irish exports have expanded to exceed €30 billion in total value, with efforts to diversify ensuring that more than 70% of exports now go to markets elsewhere than the UK, well ahead of schedule against the end of 2024 target;
- A framework was launched on a pilot basis to enable LEOs to support companies with international ambition employing more than 10 and less than 50 full time employees, addressing a gap in the scaling pipeline;
- Dedicated funding has been launched to support locally traded enterprise to navigate their decarbonisation journeys;
- Multiple new European Regional Development Fund initiatives were launched during 2023 to increase innovation, commercialisation, and innovative spin-outs;
- Work is well underway on the development of a Coordinated National Approach to Clustering; and
- Work continues on a whole-of-Government basis to enhance Ireland's competitiveness framework conditions.

In 2023 the European Commission approved an investment by Ireland in Analog Devices Inc.'s €630 million Project FANFARE, which will result in 600 new jobs in Limerick over the next five years, as well as an additional 520 jobs during the construction phases. Ireland is one of 14 Member States with direct participants in this Important Project of Common European Interest on Microelectronics and Communication Technologies (IPCEI ME/CT).

Ireland's participation in the IPCEI ME/CT reflects our commitment to contribute to the ambitions of the EU, outlined in the European Chips Act, to strengthen capacity and capability in semiconductor production. In February 2024, the Department of Enterprise, Trade and Employment (D/ETE) launched a stakeholder consultation to inform a national semiconductor strategy. The focus of this consultation is on the measures and initiatives Ireland can introduce to take full advantage of the opportunities posed by the EU Chips Act, and to meet ambitions for the sector.

3.5.2 Support for Research and Innovation

Impact 2030, published in May 2022[19], sets out the Government's ambition for Ireland to be a research and innovation leader. It does this by putting R&I at the heart of Ireland's response to key economic, societal and sustainability challenges and by recognising the importance of talent. Total public and private expenditure on R&I in 2022 was €4.874 billion, the highest level since the annual R&D Survey began and an almost 77% increase over 2012 (€2.758 billion). R&I intensity was reported as 1.78% in 2022, with a target of 2.5% GNI* by 2030.

Three new oversight and governance structures will drive the implementation of the Impact 2030 strategy and ensure that R&I plays a central role in delivering on Government policies.

The Impact 2030 Steering Group is comprised of the five largest R&I funding Departments (the D/FHERIS; the D/ETE, the Department of Agriculture, Food and the Marine; the Department of Health ; and the Department of Environment, Climate and Communications (D/ECC)), which account for 95% of public funding for R&I, in addition to the Department of the Taoiseach and the Department of Children, Equality, Disability, Integration and Youth (D/CEDIY). The Impact 2030 Steering Group drives R&I policy direction in a more agile and responsive manner and leverages wider investment – both public and private – in R&I to deliver the ambitions set out in Impact 2030. This includes working together to:

i. position R&I as an integral element of the public policy formation process;
ii. consider joint approaches to non-Exchequer funding opportunities from international or philanthropic sources, including Horizon Europe; and
iii. improve evidence and articulation of the impact of R&I investment on the economy, the environment and people.

[19] Impact 2030: Ireland's Research and Innovation Strategy

The Impact 2030 Implementation Forum (comprising all 18 Government Departments and 15 Agencies that fund and/or perform R&I) engages with and supports the work of the Impact 2030 Steering Group. It works together to maximise the collective return on public investment in R&I. This includes embedding best practice and consistency of approach and coherence across funders and performers, coordinating relevant activities, sharing information and consulting on common issues in a structured manner.

In May 2023 an expression of interest call was issued for members of the Impact 2030 R&I Policy Advisory Forum (RIPAF). The RIPAF will consist of national and international experts and key representative organisations who will inform and support national research and innovation policy development on system-level strategic issues. Membership is expected to be confirmed in the coming months and the first meeting of the Forum is expected to take place during 2024.

The first Impact 2030 progress report was published in July 2023[20] and shows that 29 of Impact 2030's 30 Flagship Initiatives have been delivered or are advancing well. Progress includes:

- The publication of the landmark Research and Innovation Bill in December 2023, which is scheduled for enactment in 2024: this legislates for the amalgamation of Science Foundation Ireland (SFI) and the Irish Research Council (IRC) to form a new agency (Taighde Éireann – Research Ireland) that will build and develop on the recognised strengths of the IRC and SFI, to work collaboratively with other research funders and enterprise in creating a cohesive national system for research and innovation in Ireland;
- The North-South Research Programme, a collaborative all-island research programme, which funded 62 projects to a value of over €37 million in 2022 (following the launch of first call in August 2021); rollout of this programme will continue with a second research call in 2024. The €74 million Co-Centres Programme with Northern Ireland and Great Britain was launched in 2023. This allows for the establishment of research Co-Centres, operating cross-jurisdictionally, which can address common areas of high strategic priority. Funding of two new proposed centres commenced 01 January 2024 (comprising the Co-Centre for Climate + Biodiversity and Water and Co-Centre for Sustainable and Resilient Food Systems);
- Implementation of the €65 million National Grand Challenges Programme (included in Ireland's NRRP) which incentivises and facilitates researchers and innovators to employ interdisciplinary RD&I approaches to tackle national and global societal challenges in

[20] Impact 2030 Annual Progress Report

support of green transition and digital transformation objectives. There are eight Challenges currently active under this programme;

- Advancing Ireland's application for membership of CERN (the European Organization for Nuclear Research), which received approval from the Government in late 2023;
- Launch of Ireland's first national strategy for quantum technologies in November 2023 which aims to position Ireland as an internationally competitive hub for quantum technologies by 2030;
- Plans for the introduction of new science advice structures: In February 2023, Government agreed the establishment of new science advice structures, including a new national science advice forum, and the appointment of a Government Science Advisor (GSA). Plans for the latter are currently being progressed with the GSA appointment anticipated in 2024;
- Securing annual funding of approximately €300 million towards national competitive research funding;
- Securing funding of almost €84 million over the period 2021 to 2027 to expand technological university research capabilities; and
- Irish higher education institutions and the Irish research community have won €667 million of Horizon Europe funding (as of February 2024). This is on track to meet the €1.5 billion target under Impact 2030. In addition, four European Digital Innovation Hubs (EDIHs) were funded under the Digital Europe Programme.

EI offers a wide range of supports to indigenous companies operating across all sectors, including through its High Potential Start-Up Fund; grant funding for R,D&I at all stages of company development; and its Agile Innovation Fund, which allows up to 50% in support for projects to a maximum total cost of €300,000 and has fast track approval.

EI also offers Programmes to increase the level of collaborative R&D activity between industry and academia including:

- Innovation Vouchers, worth €5,000 (soon to be €10,000), to small businesses which facilitates company access to knowledge providers in the third level colleges;
- Innovation Partnerships, which offer grants up to 80% towards eligible costs to companies engaged in collaborative research projects with Irish Universities and Technological Universities;
- The Technology Centre Programme, which supports the establishment and maintenance of 9 centres aimed at developing close interactions with companies with the intention of transferring knowledge and skills about technologies of direct relevance to business;

- Technology Gateways which provide support for applied research networks in Technological Universities and Institutes of Technology, aimed at building sufficient scale to allow them to make an impact on industry in their locality;
- New Frontiers Programme which provides training, support and mentoring to entrepreneurs who wish to accelerate the development of their new business;
- European Digital Innovation Hubs (EDIHs), four of which have been established; and
- The Disruptive Technologies Innovation Fund (DTIF) worth €500 million which funds projects that are seeking to develop and deploy their disruptive innovative technologies on a commercial basis.

EI programmes also seek to realise the commercial potential of Ireland's research community, through its Incubator Space Programmes, Knowledge Transfer Initiatives (in particular KT Boost); and its Commercialisation Fund.

3.5.3 Productivity and Clustering

Productivity in Ireland has outperformed the broader OECD, but has lagged more productive economies, such as Denmark, Germany, and the US, in recent years. National productivity statistics over 2020-2021 were heavily impacted by the onset of the pandemic. While GNI* per hour worked grew significantly during this time, this was driven by sporadic closures in the relatively low-productivity sectors, that served to reduce the overall number of hours worked while the relatively high productivity (and foreign dominated) sectors continued performing strongly.

FDI firms have contributed significantly to developments in Irish labour productivity, and a domestic-foreign firm productivity gap has persisted. Most of the growth in Ireland's labour productivity since 2015 has been driven by sectors dominated by multinational enterprises. The 2023 release by the CSO of productivity statistics informed by firm-level data, has highlighted for the first time, the productivity gap between foreign-owned and domestic-owned enterprises within the same sectors. These data show that within the most productive sectors of the economy, foreign-owned firms are much more productive than their indigenous counterparts (although indigenous firms remain significant contributors to employment).

The National Competitiveness and Productivity Council (NCPC), Ireland's National Productivity Board, is responsible for analysing developments and policies in the field of competitiveness and productivity in Ireland. In the NCPC's 2023 annual report, Ireland's Competitiveness Challenge, key competitiveness, and productivity challenges facing the Irish economy were identified and recommendations were made to Government on how to address them. The four key challenges identified are to reduce the cost of doing business in Ireland; significantly improve the planning, development, and delivery of infrastructure; accelerate progress on the usage and generation of energy in line with climate targets; and enable stronger productivity growth through research, development, and innovation.

The White Paper on Enterprise recognises the importance of clustering to sustain and develop competitive advantage in areas of strategic importance and potential, in particular the twin transitions of green and digital. This will be achieved by way of a centrally coordinated, cross-government approach to clustering. There has been significant policy focus on collaborative industry academic research and innovation over many years in Ireland. However, to date, Ireland has yet to develop a national approach to embedding clustering within economic development policy.

A new National Clustering Policy and Framework for Ireland is being developed. The D/ETE engaged with a range of stakeholders during 2023, to ensure the National Clustering Programme is tailored effectively to support and enhance the Irish clustering ecosystem, and to establish a central coordination mechanism which will oversee delivery of the Programme. The approach to the National Clustering Programme and the establishment of a national coordination mechanism was agreed in 2023 and further development is being undertaken, with the aim of funding five National Cluster Organisations under a new National Clustering Programme by 2025.

3.5.4 Regional Enterprise Policy

The White Paper on Enterprise recognises the important role Regional Enterprise Plans play in driving balanced regional development. The D/ETE oversees the implementation of nine Regional Enterprise Plans, which are led by regional stakeholders, and focus on collaborative initiatives that can help strengthen the regional enterprise ecosystem, thereby realising enterprise growth and job creation in each region.

The first call for the Smart Regions Enterprise Innovation Scheme was announced in October 2023. €35 million has been made available under this call, which will support innovative clusters, local infrastructure projects, and feasibility and priming funding for early-stage project development. Up to €145 million has been allocated for the Scheme over the next number of years, co-funded under the European Regional Development Fund, to support projects aligned to the Regional Enterprise Plans.

The funding will further build capacity and encourage innovation in the nine regions. The overall objective of this scheme is to drive job creation and enterprise development in each region throughout Ireland. In addition, Smart Regions funding will support the micro and SME client base in strategic regional locations by addressing deficits in key infrastructure. Successful projects will be collaborative in nature, innovative, financially viable, sustainable and will support existing regional infrastructure. This activity will align with the objectives of the nine Regional Enterprise Plans and Ireland's National Smart Specialisation Strategy.

The Report of the Independent Shannon Estuary Economic Taskforce, established to support the region in devising an economic development plan based on the Shannon Estuary's comparative strategic advantages, was launched in July 2023. It includes an action plan with recommendations. Several region-specific initiatives have been accepted, including:

- A feasibility study for a national logistics hub in the Shannon Estuary;
- An undertaking that the mid-term review of the Regional Airports Programme will include a consideration of supports for Shannon Airport;
- The establishment of a Working Group to develop sustainable cruising at Foynes;
- A commitment to assess the case for the provision of passenger rail services on the Limerick to Foynes rail line; and
- The further development of greenways and segregated cycle routes around the Estuary.

A number of recommended national policy developments, including the establishment of the Maritime Area Regulatory Authority, the publication of a National Hydrogen Strategy[21], an Electricity Interconnection Policy[22], and the publication of an Energy Security Strategy have been actioned by Government since the Taskforce finalised its report.

The Government committed to considering the Taskforce's action plan in detail and accepted the Taskforce recommendation that the D/ETE coordinate implementation of the Report across Government and publish periodic implementation updates, the first of which was published in December 2023. The implementation update outlined the initial responses from departments and agencies to the Taskforce's recommendations, indicating that the majority of the recommended actions have been or will be implemented either as proposed by the Taskforce or through existing or alternative measures that can achieve the same objective.

[21] National Hydrogen Strategy

[22] National Policy Statement on Electricity Interconnection 2023

In addition, in March 2024, the Government published Powering Prosperity: Ireland's Offshore Wind Industrial Strategy, as proposed by the Taskforce, with an initial set of 40 actions to be implemented across 2024-2025, aiming to support Ireland's offshore wind industry to deliver offshore wind projects of scale[23]. Concurrently, the Future Framework Offshore Renewable Energy Policy Statement, is being prepared, which will set-out the plan-led post-2030 roadmap for the delivery of 37GW of offshore wind energy by 2050.

3.5.5 Supporting the SME Sector

The SME and Entrepreneurship Taskforce's report, the National SME and Entrepreneurship Growth Plan, was published in January 2021. An Implementation Group was established in February 2021 to address these recommendations and work with relevant Government Departments and Agencies to deliver these reforms. The SME and Entrepreneurship Taskforce has continued to meet regularly and reports on an annual basis to Government on the priorities identified by the implementation group.

Budget 2024 introduced various measures targeting SMEs in recognition of the ongoing challenges businesses are facing. The new Increased Cost of Business Scheme is a once-off grant to benefit up to 130,000 SMEs at a cost of €257 million. A range of tax measures were introduced in Budget 2024 to assist start-ups and SMEs, including improvements to the R&D Tax Credit and a new Angel Investor Scheme with a reduced Capital Gains Tax Rate of 16%. There are also existing credit supports available for SMEs at all stages of their life cycle including the Ukraine Credit Guarantee Scheme, the Microenterprise Loan Fund, and the Growth and Sustainability Loan Scheme.

The Government will continue to monitor whether the further introduction of access to finance measures is an appropriate intervention for helping SMEs to invest in growth and transformation. Stakeholder engagements with industry bodies, SMEs and finance providers are currently ongoing to inform this consideration.

In March 2024, the Government published 'An Assessment of the Cumulative Impact of the Proposed Measures to Improve Working Conditions in Ireland' which examined the cost and benefits of a range of measures including Auto-Enrolment Retirement Savings, Parent's Leave and

[23] Powering Prosperity - Ireland's Offshore Wind Industrial Strategy

Benefit, Statutory Sick Pay, an additional Public Holiday, the transition to a Living Wage, and the Right to Request Remote Working[24].

The report suggests that the introduction of these measures would have only a modest effect on the economy as a whole (estimates to range between 1.8% and 2.2% in wage costs), however it does highlight that certain sectors will see more significant cost increases. In acknowledgement that there will be a cost to certain sectors arising from these new measures, a suite of measures is being introduced to assist businesses in adjusting to these increased costs – as well as more generally to improve the cost competitiveness of firms – including:

- Making available up to €15 million to Local Enterprise Offices to enable a top up payment of up to €3,000 in the Energy Efficiency Grant for businesses in the hospitality and retail sectors bringing the grant up to €8,000;
- Preparation of an options paper on the application of the lower 8.8% rate of Employer PRSI contribution. This paper could also consider how the National Training Fund could help assist in supporting businesses, in agreement with the Minister for Further and Higher Education, Research, Innovation and Science;
- A range of measures to reduce red tape and the administrative burden on business, including: an enhanced SME Test and a 'Late Payments Audit' of Government Departments' performance at making on-time payments; and
- Accelerating the roll out of a fully functioning National Enterprise Hub with staff available to provide immediate advice and support to vulnerable firms.

To strengthen collaboration between MNCs and SMEs, IDA Ireland and EI have developed a new strategy to enhance global sourcing linkages between their respective clients. This new strategy is designed to enhance client engagement and accelerate the delivery of a 20% uplift in global sourcing from IDA Ireland clients for EI clients by the end of Q4 2024. Growing supply chain linkages, driving sustainable growth, promoting jobs, and increasing cooperation on the development of national industry clustering, amongst many others, have been identified as additional enablers for the advancement of collaboration by the two agencies.

In addition to the establishment of four new European Digital Innovation Hubs, outlined above, the Digital Transition Fund continues to be in place for 2024. This fund supports enterprises to digitalise all businesses across products, processes, supply chains and business models. The fund has been focusing particularly on SMEs, supporting companies at all stages of their digitalisation journey.

[24] An Assessment of the Cumulative Impact of Proposed Measures to Improve Working Conditions in Ireland

Since its launch in June 2022, the Digital Transition Fund has supported 159 companies across 175 digitalisation projects.

A series of "Building Better Business" conferences were also held across the country during 2023. These events served to engage SMEs on the opportunities and challenges of digital transformation and decarbonisation, scaling and internationalising, as well as showcase the government and agency supports available to small and medium enterprises.

The Small Companies Administrative Rescue Process (SCARP), introduced in 2021, is a dedicated rescue process for small and micro companies to assist fundamentally viable companies experiencing temporary difficulties to remain in business. SCARP is available to 98% of companies in Ireland. There were 33 SCARP appointments in 2023, with 78% of these being successful, saving just over 200 jobs.

3.5.6 Ireland's NRRP and Social and Economic Recovery and Job Creation

Under Ireland's NRRP €181 million will be invested in three programmes which seek to support workers in their recovery from the pandemic and prepare workers and regions for the opportunities of the future, with investment in workplace placement programmes, TUs, and skills and training initiatives. The NRRP also includes a suite of six reform measures, to address a number of important social and economic policy needs identified in Ireland's CSRs.

Implementing reforms in these key areas – health, housing, pensions, institutional frameworks, taxation, and business environment – will contribute to strengthening the overall social and economic policy framework in Ireland.

Significant milestones met in the preceding 12 months include:

- e-Legislation applying to outbound payments to prevent double non-taxation has been introduced;
- There are over 13,500 students across all five technological universities who have been enrolled in a new or reformed curriculum or are benefiting from new or reformed training or learning activities; and
- There are now 96 Community Health Networks in operation.

Further details can be found in Annex 2.

3.6 A Balanced, Fair and Inclusive Ireland

This section outlines policy developments and initiatives that contribute to the whole-of-Government ambition of a thriving and inclusive Ireland where no one is left behind and equal opportunities are available to all, regardless of where they live,

Measures outlined contribute to SDG 1, SDG 4, SDG 8, and SDG 10. The section also details measures which contribute to addressing CSRs received in recent years related to targeted supports to households (CSR 1.1.2022); addressing the digital divide (CSR 2.2.2020) public investment projects (CSR 3.2.2020).

3.6.1 Regional Balance and Investment

The National Planning Framework (NPF) and the National Development Plan (NDP) commit Ireland to a ten-year planning and investment programme which ensures balanced regional growth across the country, with a particular focus on the continued development of Cork, Limerick, Galway, and Waterford as accessible centres of scale, in addition to supporting Dublin as the capital city.

Project Ireland 2040 encompasses Ireland's clear long-term strategy for capital investment as set out in the NDP. The Government's €165 billion investment through the NDP is already providing vital infrastructure across the country including homes, schools, and primary healthcare centres. The Project Ireland 2040 Annual Report for 2022 and three accompanying Regional Reports, published in October 2023, highlight the delivery of publicly funded capital projects throughout the country in 2022[25]. 2022 saw clear progress in the delivery of major capital projects. Some examples highlighting achievements in delivery in 2022 include:

- Investment in the School Building Programme exceeded €1 billion, facilitating the completion of nearly 200 school building projects;
- Seven Community Nursing Units were completed, including Clonakilty Community Hospital in Cork, and two Ambulance Bases were completed at Ardee and Mullingar;
- Construction was ongoing in major road projects: N5 Westport to Turlough; N22 Ballyvourney to Macroom and the M8/N25 Dunkettle Interchange;
- Clear progress was made on the goal of delivering a more environmentally sustainable public transport system including BusConnects; and

[25] Project Ireland 2040: Annual and Regional Reports

- Over 109,000 homes, farms and businesses had a network connection available by the end of 2022 as the roll-out of the National Broadband Plan continued.

The Government is committed to ensuring that the level of investment is maintained and to securing the continued and timely delivery of NDP projects and programmes. The overall level of capital funding is now at an all-time high. Total capital expenditure in 2024 will be €13 billion. This investment will continue to provide the additional schools, hospitals and transport projects that are making a real difference to people's lives. In addition, €2.25 billion from windfall tax receipts have been allocated to capital expenditure over the period 2024-26 and will facilitate the progression of important projects such as enabling the delivery of actions to fulfil climate action plan commitments, the provision of more housing, and enhanced education facilities. These allocations are made up of additional capital expenditure of €250 million for 2024, a further €750 million being made available in 2025, and €1.25 billion in 2026.

The NPF projected that there would be approximately 1 million more people in Ireland in 2040 than in 2016, which will require significant additional housing and employment. Significant net in-migration to Ireland, including as a consequence of persons displaced by the Russian invasion of Ukraine and separately, an increase in those seeking International Protection, have led to an accelerated increase in population and pressure for accommodation in 2022 and 2023.

As provided for in the Planning and Development Act 2000, the Government approved the commencement of the process to revise the NPF in June 2023. An Expert Group, established to provide a high-level overview of the NPF and identify matters to be considered in the first statutory revision, submitted its report in August 2023. Significant progress has been made in recent months on the development of the revised NPF strategy including a wide-ranging stakeholder consultation process undertaken through the Planning Advisory Forum.

An update of demographic modelling and related housing demand projections is also being undertaken. The review and analysis of the full suite of Census 2022 results regarding population distribution demographic trends and housing will inform the revision of the NPF. The ESRI has been commissioned to update their previous projections relating to population growth to 2040, based on demographic and econometric modelling and having regard to other factors with potential to influence fertility, mortality and migration trends. This research is currently being finalised with a view to providing a draft report for consideration by the D/HLGH in March 2024, following which the report will be peer-reviewed and published.

Having regard to the extent of recent demographic change, Government decided in March 2024 to defer the approval of the draft revised NPF until the full ESRI data and report are available and have been taken into account. The draft revised NPF and accompanying technical assessments will be published for national public consultation in June 2024. This will be followed by an Amendment Stage for review and consideration of the submissions received and the application of any relevant amendments. The finalised document is scheduled to be published in September 2024.

Further to the NPF, Ireland's Regional Assemblies adopted Regional Spatial and Economic Strategies (RSESs) in 2019 and 2020 that are consistent with the objectives of the NPF. Following the publication of the RSESs, local city and county development plans have been reviewed to align with the objectives of both the NPF and RSES. The city and county development plans deal with matters relating to SDGs such as health and wellbeing, education, water and sanitation, energy, infrastructure, and sustainable communities. The Regional Assemblies are also reviewing each of the draft Local Economic and Community Plans being developed by the Local Community Development Committee within each Local Authority to ensure compliance with the respective RSES.

Improved regional balance is also supported by Our Rural Future – Rural Development Policy 2021-2025, which focuses on optimising the opportunities for individuals, communities, and businesses and takes a more strategic and holistic approach to investing in and maximising opportunities, inclusivity, and sustainability for people living and working in rural areas.

Other policies and schemes that support balanced regional development include the Town Centre First Strategy; the National Outdoor Recreation Strategy; the Rural Development Investment Programme (including the Rural Regeneration and Development Fund, the LEADER Programme, Town and Village Renewal, the Outdoor Recreation Infrastructure Scheme and the CLÁR Programme); and the new national islands strategy, Our Living Islands, and accompanying Action Plan.

Balanced regional enterprise development continues to be a key policy for the Government, including through the development, implementation, and oversight of nine Regional Enterprise Plans (see Section 3.5.4)

3.6.2 Addressing Equality, Inclusion and Poverty Reduction

The Roadmap for Social Inclusion 2020–2025: Ambition, Goals, Commitments builds on the work of its predecessors with the aim of reducing the number of people in consistent poverty in Ireland (to 2% or less) and increasing social inclusion for those who are most disadvantaged.

A Mid-Term Review of the Roadmap has been undertaken and a Report on the review was published in June at the 2023 Social Inclusion Forum[26]. Through the mid-term review process, some existing commitments have been revised and other commitments have been added, reflecting the changed policy landscape.

Since the launch of the Roadmap, 48 of the 81 commitments (revised from 69 following the Mid-Term Review) have been achieved, with work on the remaining commitments ongoing. Key achievements include:

- The announcement in Budget 2024 of the extension to Parent's Leave and Benefit by 2 weeks for each parent, resulting in 9 weeks in total from August 2024.
- The extension of the School Meals Programme to 900 additional schools which will begin providing meals from April 2024.
- Increases under Budget 2024 to the main welfare rates including €12 per week increase to all main working age and pension payments, with pro-rata increases for qualified adults; €4 per week increase to the weekly qualified child rate; an increase to the income threshold of the Working Family Payment of €54 per week for all family sizes.
- The introduction of the Auto-Enrolment pension scheme in late 2024.

In recognition of the impact that the rising cost of living is having on households, Budget 2024 also introduced measures amounting to €2.5 billion to help people with rising costs. The package of targeted and broader universal supports in Budget 2024 includes three €150 electricity credits. The final tranche of support is being applied in the March/April billing cycle.

The Roadmap for Social Inclusion 2020-2025 includes a focus on supporting children and families with the goal of reducing child poverty in Ireland and ensuring that all families can participate fully in society. The current national child poverty target requires a 66% reduction in the number of

[26] Roadmap for Social Inclusion 2020-2025

children in consistent poverty by the end of 2020 (from its 2011 level of 107,000). The latest CSO data shows an overall decrease in consistent poverty, from 4.9% in 2022 to 3.6% in 2023.

Following the establishment of the Child Poverty and Wellbeing Programme Office in the Department of the Taoiseach in spring 2023, the Government published the initial Programme Plan: From Poverty to Potential: A Programme Plan for Child Well-being 2023-2025[27]. The objective of the programme is to focus cross-government attention on those areas that will make the greatest difference, especially for children who are more likely to experience poverty and who face greater challenges in overcoming it. The programme builds on the six priority areas identified by Government which have the potential to bring about significant change for families and children, namely, income supports and joblessness; early learning and childcare; reducing the cost of education; family homelessness; consolidating and integrating family and parental support, health and wellbeing; and enhancing participation in culture, arts and sport for children and young people affected by poverty.

The D/CEDIY is currently coordinating work across Government to develop Ireland's next National Disability Strategy which will seek to progress Ireland's implementation of the UNCRPD. As part of the development of the new strategy, a public consultation is underway.

The Migrant Integration Strategy, the National Strategy for Women and Girls and National Traveller and Roma Inclusion Strategy all concluded in 2022. The D/CEDIY commissioned the Centre for Effective Services (CES) to conduct an independent evaluation of the processes used by government to implement these three national equality strategies. CES published their independent report in July 2023[28]. The evaluation concluded that stakeholder consultations for the previous strategies were felt to be thorough and to capture a broad cross-section of views and it was recommended that consultation for future national equality strategies should seek to build on these successes. Work to develop successor strategies is ongoing.

The National Traveller and Roma Inclusion Strategy (NTRIS), represents a whole of Government approach to ensuring the full inclusion of Traveller and Roma communities in Irish society. The strategy encompasses actions on key issues such as accommodation, education, employment, culture and identity, and health amongst others. In 2024, the focus of Government is the development of the next iteration of the NTRIS in consultation with Government departments, civic society groups and NGOs. The successor Strategy will seek to align with the objectives of the EU's

[27] Child Poverty and Well-being Programme Office: Programme Plan

[28] Realising the promise of National Equality Policy

Roma Strategic Framework, with a particular focus on ensuring a robust framework for implementation and monitoring. The successor NTRIS is expected to be published in 2024.

Ireland's National LGBTI+ Inclusion Strategy provides for a whole-of-Government framework for identifying and addressing issues, which may prevent LGBTI+ people from enjoying full equality in practice in Irish society. The Strategy pursues objectives under four thematic pillars providing a vision of an Ireland where LGBTI+ people are visible and included, treated equally, healthy and feel safe and supported. As a living document, provision was made for modification of the Strategy as needs arose during its lifetime. The Strategy, which was due to conclude in 2021, was extended to facilitate implementation of a number of outstanding actions and will remain in place until a successor is developed. An independent review of the Strategy is currently being carried out which will inform the development of a successor Strategy, in consultation with Government departments, civic society groups and NGOs. It is expected that the successor Strategy will adopt a whole-of-lifecycle approach.

The Adult Literacy for Life (ALL) Strategy, which launched in September 2021, takes a whole-of-government approach and provides a framework to support individuals to improve their literacy, numeracy and digital literacy. Specific financial allocations of €3 million in 2022, €5 million in 2023 and €4 million in 2024 are supporting the Strategy. Targets for the Strategy are incorporated into the Strategic Performance Agreements between SOLAS and the 16 Education and Training Boards nationwide for 2022-24. The target for 2022 was set at 59,316, and this was exceeded by almost 10,000. In this context, the impact of Ukrainians is significant with almost 32,000 individual Ukrainians accessing further education and training (FET) since the outbreak of the war. The initial focus has been on putting in place the national programme office in SOLAS and appointing the Director; the Regional Literacy Coordinators located in the 16 Education and Training Boards; the continued roll out of the Adult Literacy Awareness campaign; and establishing the Collaboration and Innovation Fund which allocated €1 million to projects across the country to help adults learn literacy, numeracy and digital skills. It received a total of 150 applications in response to its national call, of which 51 were successful.

The National Literacy Coalition held its inaugural meeting in October with representatives from across government and society to share expertise and drive responses over the lifetime of the strategy. At local level, the Regional Literacy Coordinators have met with over 300 organisations in the community and are establishing Regional Literacy Coalitions with draft regional literacy plans being prepared. In September 2023, the ALL Programme Office ran its national campaign to raise awareness of the free literacy services, which are provided by both the Education and Training Boards Ireland (ETBI) throughout the country, and the National Adult Literacy Agency (NALA). A further awareness campaign kicked off in December 2023 and has a focus on digital literacy and older people.

3.6.3 Improving Living Standards

The past year saw several advances in improving terms and conditions for workers through employment policies and legislation.

The National Minimum Wage increased by €1.40 from €11.30 per hour to €12.70 per hour in January 2024. This increase was recommended by the Low Pay Commission in their Annual Report 2023 which was considered and accepted by the Government in the context of Budget 2024. The increase brings the National Minimum Wage closer to the living wage which is being introduced over a four-year period and is due to be in place by January 2026.

Automatic Enrolment (AE), a new savings and investment scheme for employees where financial returns are paid out to participants on retirement in addition to the State Pension, is being progressed. The AE Bill has been approved by Government and is now being progressed through the legislative process in the Oireachtas. Implementation of the AE system is now well advanced, including the putting in place of the operational arrangements required to administer the system.

The Work Life Balance and Miscellaneous Provisions Act 2023, enacted in April 2023, introduces important entitlements for workers, including leave for medical care purposes for parents of children under 12. The Act also includes provisions to transpose Article 9 of the EU Work Life Balance Directive and provide for a right to request flexible working for parents and carers. Many of the provisions of the Act have now been commenced, including the introduction of leave for medical care purposes for parents and carers; amendments to the Maternity Protection Acts to provide for the extension of breastfeeding breaks; and the introduction of domestic violence leave. The right to request flexible working for parents and carers, along with the right to request remote working for all employees, was commenced in March 2024 following publication of a Code of Practice by the Workplace Relations Commission (WRC).

The Sick Leave Act 2022 was enacted in July 2022 and commenced in January 2023. This Act introduced a new entitlement to employer-paid sick leave to be phased in over 4 years. Initially, employees were entitled to three days of leave, which increased to five days in January 2024.

Work is progressing on the necessary legislative, administrative, technical and IT arrangements over the coming months to facilitate the introduction of the Pay-Related Benefit scheme for jobseekers in Quarter 4 of 2024. This reform will bring Ireland in line with other EU Member States which operate pay related benefits.

Work is also underway in Government, and in consultation with the Social Partners, to progress Ireland's obligations under the EU Directive on Adequate Minimum Wages, including the development of an action plan to promote collective bargaining. A technical working group has been established with the social partners to progress Ireland's implementation of the Directive in relation to collective bargaining and the development of the action plan, which the Directive requires to be in place by the end of 2025. With regard the transposition of statutory minimum wage provisions of the Directive, Ireland's current minimum wage setting framework, namely the Low Pay Commission, is considered largely already in compliance with these provisions.

3.6.4 Well-being Framework

Ireland's Well-being Framework is a Programme for Government commitment which provides policymakers and Government with a more holistic way of thinking about how Ireland is doing as a country. It focuses on quality of life, with a particular emphasis on equality and sustainability across economic, environmental, and social issues.

Analysis of the Well-being Framework takes place annually and provides a medium-term view of the country. The 2023 Analysis 'Understanding Life in Ireland: The Well-being Framework 2023' shows Ireland's performance is positive across the majority of the eleven Well-being dimensions, with only one showing a negative performance: the 'Environment, Climate and Biodiversity' dimension. It also explores equality across socio-economic and demographic groups, and particularly large differences between groups were identified in the dimensions of 'Housing and the Built Environment' and 'Income and Wealth'.

The well-being initiative is now being integrated across Government, including a commitment for it to feature at relevant points in the Budgetary process featuring at the National Economic Dialogue, in the Summer Economic Statement and in Budget Day documentation. Work is progressing on integration into the performance framework, sectoral initiatives, and in policy analysis. In particular, the development of an initial well-being tagging initiative has supported the development of a cross-government presentation of both key budget measures announced in the Expenditure Report and total Voted expenditure allocations as set out in the Revised Estimates for Public Services[29]

[29] Well-being and Public Policy - Utilising a well-being perspective to inform the budgetary process

3.6.5 Ireland and the European Pillar of Social Rights

Ireland continues to be fully supportive of the European Pillar of Social Rights and its Action Plan. The Action Plan sets out concrete initiatives, including setting EU wide headline targets, to be achieved by 2030. Ireland's national targets under the European Pillar of Social Rights Action Plan are:

- An employment rate (20-64) of 78.2%;
- Adult participation in learning over previous 12 months (25-64) of 64.2%; and
- That the number of people at risk of poverty or social exclusion (AROPE) will be reduced by 90,000 by 2030, at least 50% of these to be children.

Recent CSO figures show that, as of Q4 2023, Ireland's employment rate (20-64) is 79.3% - currently exceeding Ireland's agreed 2030 target of 78.2%.

Ireland's 2017 participation rate (previous 12 months) in Lifelong Learning months was 53.9%, while the 2022 participation rate (previous 4 weeks) was 11.8%. The publication in December 2023 of the National Strategic Framework for Lifelong Guidance in Ireland (2024-2030) and accompanying Strategic Action Plan (2024-2030) is a significant milestone for systems of guidance in Ireland, which have been operating in several sectors for many years. These publications provide a clear foundation for a national system of lifelong guidance between all sectors and services.

The aim of this framework is to bring a focus and a coherence to the existing services and structures, in particular in schools, Higher Education, the Further and Higher Education System, and Adult Guidance Services, that are key supports to young people and those entering the workforce in making initial decisions about their educational journeys and career pathways. This framework will provide a critical building block for moving towards the further development and enhancement of career-planning and management skills and supports for those already in work, for those transitioning mid-career, or for those planning to avail of learning opportunities in order to enhance career development.

Ireland has committed to a reduction in the number of people AROPE by 90,000, with 50% (45,000) of these to be children. This target is more ambitious than the proposal for Ireland from the European Commission. In the Roadmap for Social Inclusion the Government set a target of reducing the AROPE from 21.1% in 2018 to approximately 16.7% in 2025. In 2022, the AROPE stood at 20.7%, indicating a slight increase of 0.7% compared to 2021. Since the launch of the Roadmap, 48 of the 81 commitments have been achieved, with work on the remaining commitments ongoing.

The mid-term Review Report for the Roadmap for Social Inclusion 2020-2025 reaffirms the Government's ambition to reduce the national consistent poverty rate to 2% or less and make Ireland one of the most socially inclusive countries in Europe.

3.6.6 Humanitarian Response to the War in Ukraine and International Protection

Record numbers of people are seeking protection in Europe and in Ireland due to the invasion of Ukraine and other conflicts. Ireland has received over 136,000 people from Ukraine and International Protection applicants who have come to Ireland seeking shelter. Of this number, the State is currently accommodating almost 100,000 people.

All departments and agencies, as well as local government, are working to co-ordinate the State's humanitarian response and develop a strategic, long-term plan. The response includes providing for reception arrangements, access to accommodation and provision of social welfare benefits, healthcare and education.

From March 2024, anyone fleeing the war in Ukraine looking for State-provided accommodation in Ireland will be accommodated for a maximum of 90 days. They will be provided with food, laundry, other services and integration supports in Designated Accommodation Centres. The Government has made these changes in order to continue to meet the EU Temporary Protection Directive requirements, and to align more closely with other EU Member States. This change does not apply to people who have already arrived here from Ukraine or to those seeking international protection in Ireland.

Since the beginning of 2024, there have been 4,600 International Protection applications and over 31,500 have been received since 2022. Opening available accommodation can face significant local opposition and such accommodation is primarily being utilised for families in order to avoid women and children becoming homeless. Since January, approximately 2,400 beds have been brought into use for those seeking accommodation.

For those who are not offered accommodation on arrival, an increased expense payment is provided, and drop-in day services are available, where international protection applicants can access facilities including hot showers, meals and laundry services. Officials continue to work intensively to offer a safe place of shelter to as many international protection applicants as possible while their application is being processed.

A Community Engagement Team has been established to improve the flow of information regarding arrivals into areas and planned openings of new accommodation centres for those seeking refuge in Ireland. The team engage directly with elected representatives, relevant Local Authorities, local development companies and other entities and individuals, where relevant and appropriate. Government is also working collectively to ensure that we counter the misinformation and disinformation on migration that is becoming more evident lately.

3.7 Planning for the Future and Long-Term Fiscal Sustainability

The objectives of Government's approach to public expenditure policy are twofold - to ensure that the level of core expenditure growth is sustainable in the long-term and that investment in expenditure protects and delivers improvements to public services. This is in line with CSR 1.2.2023.

In seeking to smooth the impact of higher prices on public services and supports, Government sought to strike a balance in Budget 2024 between protecting investment in public services and helping to mitigate the cost of living pressures, while also ensuring sustainability of the public finances.

As part of the Government's fiscal strategy, Budget 2024 announced the establishment of two new reserve funds which contribute to addressing CSR 1.4.2023, 1.1.2022 and CSR 1.3.2022 - the Future Ireland Fund and the Infrastructure, Climate and Nature Fund. These reserves will help to future proof the economy and public finances by enabling investment plans and expectations to be maintained over the longer term. Investing windfall corporation tax receipts now will also help meet any potential future fiscal challenges.

The Future Ireland Fund will help deal with future expenditure pressures, including ageing, climate digitalisation and other fiscal and economic challenges. Its purpose is to support Government expenditure in areas that are recognised as being future strains on the public finances. There is no limit to the size of the Fund. Contributions will be made to the Fund until 2035. The forecasted level of contributions to the Fund will be circa €70 billion over the period with a contribution of 0.8% of GDP each year. With appropriate contributions, growth in GDP and returns from investments the Fund could grow to €100 billion by 2035.

The Infrastructure, Climate and Nature Fund will provide resources for counter cyclical expenditure resources and to deal with climate change issues and nature and water degradation. €2 billion will be invested in the Fund each year from 2024 to 2030 building up to an overall fund of €14 billion. Of this amount €3.150 billion will be allocated to deal with climate change issues and nature and water quality degradation. 22.5% of the total in the Fund in each year, up to €3.15 billion in total by 2030, will be available for these issues. 25% of the overall fund will be available annually to provide counter cyclical resources to the Government for capital or other expenditure in the event of an economic downturn.

The following section outlines other significant initiatives underway which will contribute to Ireland's future, long term, fiscal sustainability addressing CSRs received related to taxation (CSR 4.2.2020, CSR 1.2.2019, CSR 1.3.2019), healthcare (CSR 1.4.2021, CSR 1.2.2020, CSR 1.4.2019), anti-money laundering (CSR 4.3.2020), and pensions (CSR 1.5.2023, CSR 1.4.2022, CSR 1.4.2019).

3.7.1 Tax Base Broadening

The Government is aware of the importance of implementing a broad-based tax system. To this end, several structural tax changes have been implemented over the last two decades. These include the introduction of the Universal Social Charge (USC), Local Property Tax, Carbon Tax, and the Sugar-Sweetened Drinks Tax. Steps have also been taken to broaden and enhance the stability of the corporation tax base, including through the introduction of the 80% cap on capital allowances for intangible assets and the introduction of a broader Exit Tax regime. Significant progress was also made in phasing out and curtailing many tax expenditures. As a result, the tax base was widened considerably and re-oriented towards more stable revenue streams.

This work has continued in Budget 2024 via the following measures:

- A revised form of the bank levy is applied in the form of a stamp duty charged on the total amount of deposits held by the banks on 31 December 2022, to the extent that those deposits are "eligible deposits" within the meaning of the European Union (Deposit Guarantee Schemes) Regulations 2015. The target annual yield for the levy is €200 million.
- The Finance (No. 2) Act 2023 provided for implementation of the OECD Pillar Two Minimum Effective Tax Rate, through transposition of the EU Minimum Tax Directive. The Pillar Two rules provide for a minimum effective tax rate of 15%, on a jurisdictional basis, for businesses with a global annual turnover of €750 million and above in at least two of the preceding four years.

"Foundations for the Future", the Report of the Commission on Taxation and Welfare published in September 2022, has fed into a number of policy actions announced as part of Budget 2023 and Budget 2024, including the completion and publication of a review of the Personal Tax System (published alongside Budget 2024) and the establishment of a review of the Funds Sector in Ireland which will examine the taxation regime for funds; life assurance policies and other related investment products; real estate investment trusts; Irish real estate funds and Section 110 regimes[30].

The Commission report will continue to inform this and future governments' deliberations on how best to reform the taxation and welfare systems over the medium to longer term in order to safeguard their sustainability and adapt to a rapidly changing environment.

The Government, in November 2023, also announced a PRSI Roadmap outlining incremental increases in all classes of PRSI (employer, employee and self-employed) to take effect in the coming years. These increases will both support the retention of the State Pension Age at 66, and the sustainability of the Social Insurance Fund, and provide for the introduction of new Pay-Related Jobseeker's Benefit.

In addition, the Roadmap for Pensions Reform 2018-2023 allocated a number of Actions to the Inter Departmental Pensions Reform and Taxation Group (IDPRTG). The IDPRTG report, published in November 2020, makes a number of practical, focussed recommendations on the reform and simplification of the existing supplementary pension's landscape. To date the following tax-related measures have been enacted in Finance Acts 2021, 2022 and 2023:

- The removal of a prohibition of transfers from an occupational pension scheme to a Personal Retirement Savings Account for members with more than 15 years' service;
- The abolition of the Approved Minimum Retirement Fund (AMRF);
- The extension of an Approved Retirement Fund (ARF) option to death-in-service benefits;
- Employer contributions to an employee's PRSA not being considered a taxable BIK and employer and employee contributions to an employee's PRSA not being aggregated for the purposes of the individual's tax relief;
- Removal of the age limit for Personal Retirement Saving Products (PRSAs) allowing it to be a whole of life product; and
- Cessation of Retirement Annuity Contracts (RACs).

3.7.2 Pension Reform

The Roadmap for Pensions 2018-2023 built on previous Government pension reports and strategies and contained actions related to reforming the State Pension and public service pension;

[30] Report of the Commission on Taxation and Welfare

developing a new Automatic Enrolment (AE) Savings System; and measures to support the operation of Defined Benefit (DB) Schemes.

The majority of the actions in the Roadmap have been achieved and in particular:

- Benchmarking and indexation are now part of the inputs into the annual budget cycle;
- The design of the Total Contributions Approach (TCA) has been settled and the 10-year phased transition to TCA is legislated for to begin in 2025;
- The AE Bill has been approved by Government and is now being progressed through the legislative process in the Oireachtas. Introduction of the operational arrangements required to administer the AE system is well advanced;
- Work is ongoing with the Pensions Authority on pension scheme authorisation and drafting Heads of Bill for primary legislation for Government approval this year;
- Transposition of IORP II has improved effective oversight and transparency for all schemes, including DB schemes;
- Legislation was introduced to increase the compulsory retirement age for the public service workforce to 70 and the Pension Related Deduction was converted into a permanent Additional Superannuation Contribution (ASC) for public servants; and
- The option of pension deferral up to the age of 70 was introduced in January 2024 and consequential changes to provide for the payment of PRSI by those who defer drawing down their State Pension and continue to work to improve their contribution record.

These measures are designed to eliminate anomalies in the State pension system and ensure its sustainability. They will foster and support a new culture of retirement saving to improve outcomes for all. All the actions taken together, will promote the continued and active engagement of older people in society. Most of the actions and commitments have been delivered by the end of 2023. Of those that remain - the introduction of automatic enrolment, the introduction of a system of pension scheme authorisation and tax harmonisation and simplification - work is continuing and in most areas is at an advanced stage for delivery in the coming year.

3.7.3 Health Reform

Work on progressing Sláintecare is ongoing, with the aim to transform health and social care services in Ireland. This will facilitate better access to affordable and equitable, high-quality healthcare for people at a time when the cost-of-living crisis is impacting on everyone.

Significant progress was made in the implementation of the Sláintecare Implementation Strategy & Action Plan 2021-2023, including:

- A key aspect of the Sláintecare reform programme is the restructuring of the HSE into 6 operational Health Regions. The 6 Health Regions came into effect in March 2024. Hospital Groups and CHOs will be stood down by the end of 2024 as responsibility transitions to the Regions. Further reforms and devolution of authority will take place on a phased basis through 2024 and 2025.
- Hospital waiting list figures for 2023 highlight the improvements made on overall waiting list reduction for the second year in a row, as well as progress in addressing long waiting times. The total waiting list exceeding the 10 and 12-week Sláintecare targets of 458,201 is down 11% (57,082), surpassing last year's 10% reduction target. Since the pandemic peaks there has been a 27% (almost 170,000) reduction in those waiting longer than Sláintecare targets. In 2023, there was a 32% reduction in those waiting longer than 12 months. This is down 60% since the COVID-19 peak.
- Workforce Planning: Since 2020, the HSE had recruited over 25,000 additional staff, including 8,038 nurses and midwives, 2,904 doctors and dentists, over 4,017 health and social care professionals. As of end of December 2023, the total workforce stands at 145,985 staff working in the health service. €25 million in funding for 854 additional nursing posts has been announced, to fully implement the Framework for Safe Nurse Staffing and Skill Mix in all acute hospitals nationally.
- In June 2023, it was announced that the number of GP Training Places will increase from an intake of 258 in 2022 to 350 in 2024 –a 36% increase and the total number of trainees undertaking the four-year programme will increase from the current 932 to 1,300 in 2026 –a 45% increase.
- Public-Only Consultant Contract: More than 1,923 consultants have now signed or switched to the new Contract.
- The National Taskforce on the Non-Consultant Hospital Doctor (NCHD) Workforce developed interim recommendations to address identified challenges for NCHDs, which were published in April 2023. The Minister for Health published the final report of the NCHD Taskforce in February 2024[31]. The report recommends improved working standards in Irish hospitals for NCHDs.
- A new Assistant National Director Consultant Clinical Lead for Child and Youth Mental Health has been recruited.
- Significant expansions in eligibility have been made in a wide range of areas, including:

[31] National Taskforce on the Non-Consultant Hospital Doctor (NCHD) Workforce: Final Recommendations Report

- The expansion of the free contraception scheme to 30-years-olds from September 2023 and to 31-year-olds from January 2024.
- The abolition of public in-patient charge for public patients in public hospitals from April 2023.
- The expansion of free GP care to all children under 8 years old since August 2023 and to all those earning up to the median household income since November 2023.
- Successive reductions in the Drug Payment Scheme threshold.
- Publicly funded Assisted Human Reproduction treatment including IVF made available for the first time in Ireland in September 2023.
- €1 million additional funding has been allocated to further support Sexually Transmitted Infections home testing in 2023.

- A Strategic Review of General Practice is currently underway which is to consider the issues facing general practice and set out actions to provide for a sustainable GP service into the future. Consideration is to be given under the Review to the model of General Practice under universal GP care.
- The locations of 6 surgical hubs were announced in May 2023 (the first two will come on stream in 2024), these are being developed in key locations on-site or on sites operated under the governance of Model 4 hospitals. Cork and Galway are now moving to the detail design phase and the site identification process for Dublin is nearing conclusion.
- In April 2023, the Major Trauma Centres at the Mater Misericordiae University Hospital, Dublin and Cork University Hospital were opened.
- Enhanced Community Care (ECC) Programme: service delivery is increasingly reorienting towards general practice, primary care and community-based services.
- An update on the investment and progress of the Sláintecare Healthy Communities Programme was published in May 2023[32]. The goal is to improve the long-term health and wellbeing of 19 communities across Ireland by tackling health inequalities.
- A CES/HSE evaluation of the Home Support Pilot was completed and recruitment of all approved posts for the National Home Support Office was completed. 21.5 million home care hours were provided in 2023 and this is expected to rise to 22 million hours in 2024.
- Acknowledging the disproportionately negative impact of the pandemic on older people, in October 2023, the Government approved the proposal for the Commission on Care. The Commission will examine the provision of health and social care services and supports for older persons and make recommendations to the Government for their strategic development. The Learning Network for Round 2 Sláintecare Integration Innovation projects was launched.

[32] Sláintecare Healthy Communities Progress Report

- The Health System Performance Assessment platform was launched in June 2023.
- The HSE are advancing a Patient App, Virtual Wards and Virtual Care solutions for 2024 together with staff, enterprise and clinical systems, and are investing in cyber security.

3.7.4 Anti-Money Laundering

Under the EU's Fourth Anti-Money Laundering Directive, EU Member States are required to create centralised registers of Beneficial Ownership information. These cover information on those who ultimately own or control corporate and other legal entities and trusts. This requirement has been met by the establishment of a number of registers in Ireland including the Register of Beneficial Ownership of Companies and Industrial and Provident Societies; the Central Register of Beneficial Ownership of Trusts, operated by Revenue; and the Register of Beneficial Ownership of Certain Financial Vehicles, operated by the Central Bank of Ireland.

The Department of Finance chairs the Anti-Money Laundering Steering Committee (AMLSC), which is a multi-departmental and multi-agency group with the purpose of providing a national, cross-sectoral forum for the oversight and active review of Ireland's framework for anti-money laundering and combating the financing of terrorism (AML/CFT).

In relation to the EU's standards on AML/CFT, political agreement on the remaining elements of the EU's anti-money laundering legislative package was reached in January 2024. Members of the AMLSC are now working on the process of transposing this into domestic legislation and otherwise preparing for the significant upcoming changes to the EU framework, particularly the establishment of the new AML Authority, AMLA.

In relation to international AML/CFT standards, Ireland is a member of the Financial Action Task Force (FATF). The follow up process to Ireland's 2017 mutual evaluation was deemed concluded in 2022. The next mutual evaluation by the FATF will take place between 2027 and 2028. Ahead of this, members of the AML Steering Committee are working to address issues in the framework which have been previously identified and to prepare for the changes in how FATF's fifth round of evaluations will be conducted. This work will take place alongside the transposition of new EU legislation, which will also need to be completed by 2027.

4. Progress towards the UN Sustainable Development Goals (SDGs)

Ireland has adopted a whole-of-Government approach to the SDGs, and each Minister has specific responsibility for implementing individual SDG targets related to their Ministerial functions. The Minister for the Environment, Climate and Communications has overall responsibility for promoting the SDGs, and for overseeing their coherent implementation across Government. The Senior Officials' Group and the Interdepartmental Working Group support the implementation of Agenda 2030, through identifying priorities, overseeing, and monitoring progress and ensuring officials from across departments work together to incorporate the SDGs into their work and stakeholder engagements.

The National Implementation Plan for the Sustainable Development Goals 2022-2024 is Ireland's second plan for the implementation of Agenda 2030 and was developed in collaboration with all Government Departments, key stakeholders, and based on input from two public consultation processes.

The Plan sets out five strategic objectives and 51 actions, with 119 individual measures to increase Ireland's ambition and strengthen implementation structures to achieve the Sustainable Development Goals (SDGs).

Achieving the United Nations Sustainable Development Goals continues to be a priority for Ireland. Ireland's approach is to achieve full implementation of the SDGs at home, and to contribute to their achievement internationally, so that no one is left behind. Ireland was deeply involved in the setting of the Goals and will continue to champion their achievement.

4.1 Ireland's Approach to Reporting on SDG Progress

Ireland published its second Voluntary National Review (VNR) in July 2023[33]. The D/ECC led on preparation of the Report and developed it in collaboration with the CSO, the SDG Senior Officials Group and the SDG Inter-Departmental Working Group.

The theme of Ireland's 2023 VNR was "Building Back Better while Leaving No One Behind". The development of the VNR was informed by a youth consultation process, stakeholder submissions, two SDG National Stakeholder Forum meetings and stakeholder chapter contributions. The VNR reflects Ireland's strong economic recovery following the pandemic and efforts to build back better while leaving no-one behind guided by the SDGs and Agenda 2030. It comprehensively demonstrates the extensive suite of national policies which continue to be introduced to support and address the SDGs and their associated targets. These policies also ensure delivery across areas of national importance and provide strategic frameworks for progress and success.

The 17 SDGs are defined in a list of 169 SDG Targets and progress towards these Targets is tracked by 232 unique UN SDG Indicators. These Indicators were agreed at the UN for monitoring progress towards the goals globally facilitating comparison across countries. The CSO, Government Departments and organisations collaborate to bring together data required in these reports for Ireland's SDGs. The main results of the analysis of this data, based on the UN Indicators, are that:

- 81% of the Targets (136) are being fully achieved;
- 11% of the Targets (19) are being partly achieved – showing concern;
- 5% of the Targets (9) are not being achieved; and
- There is no data available for 3% of the Targets (5).

The nine Targets which are not yet being achieved are associated with the following Goals:

- GOAL 6: Clean Water and Sanitation – one Target relating to water quality;
- GOAL 7: Affordable and Clean Energy – one Target relating to renewable energy targets;
- GOAL 11: Sustainable Cities and Communities – two Targets relating to municipal waste and sexual offences;
- GOAL 12: Responsible Consumption and Production – three Targets relating to material footprint & consumption and fossil-fuel subsidies;

[33] Sustainable Development Goals: Voluntary National Review 2023

- GOAL 13: Climate Action – one Target relating to Green House Gas emissions; and
- GOAL 17: Partnerships to achieve the Goal – one target relating to official development assistance.

The Central Statistics Office (CSO), in collaboration with all Government Departments, has prepared as series of statistical publications which monitor and report on how Ireland is progressing towards meeting its targets under the 17 SDGs. Reports on all 17 SDGs can be found on the CSO website.[34]

4.2 National SDG Stakeholder Engagement

An SDG National Stakeholder Forum Committee has been established. The first committee was convened in 2022 with the most recent committee beginning their tenure in January 2024. The 12 members of the Committee, who represent a wide variety of sectors and backgrounds, work with the D/ECC to design a well-publicised, accessible, inclusive, and comprehensive SDG National Stakeholder Forum format.

Three SDG National Stakeholder Fora took place in 2023 focused on the principle of 'Leaving No One Behind; on the Voluntary National Review; and on 'Biodiversity and Communities'. Three SDG Stakeholder fora will also take place in 2024, the first of which took place in March 2024 and focused on the key role played by businesses of all sizes in achieving the SDGs.

Ireland relaunched its national SDG Champions Programme and 26 Champions were appointed from across the country and across sectors for the 2023-2024 iteration of the Programme. The Programme was established to raise public awareness of the SDGs through partnership and promotion and has been successful in raising awareness of the SDGs across different communities and groups with many of the Champions endeavouring to promote and integrate the 17 Goals overall into their work practices. New Champions will be appointed for 2024-2025.

At the SDG summit in September 2023, the Taoiseach stressed that the SDGs represent a high point for international cooperation. Ireland led negotiations with Kenya in 2015, and in 2023 worked with Qatar to achieve the SDG Summit's political declaration, which was unanimously approved. Ireland will provide at least €225 million annually in climate finance for developing countries by 2025; this year alone, it will spend €149 million.

[34] UN Sustainable Development Goals - CSO Publications

5. EU Funds

The following section outlines developments with regards a selection of the key EU funds received by Ireland with a particular focus on the primary receipts for Ireland, namely those relating to agriculture, maritime and rural development; cohesion; research, education and skills; and the Brexit Adjustment Reserve. Details on Ireland's NRRP can be found in Sections 3.1.11, 3.3.6 and 3.5.6, and in Annex 2.

An EU Transactions report for Ireland is published annually, with a necessary delay to allow for final accounting of receipts. The most recent report, covering 2021, was published in November 2023.[35] This report covered the first year of the EU's 2021–2027 long-term budget, or the multiannual financial framework (MFF).

According to the Department of Finance Budgetary Statistics for 2021, Ireland made a net contribution of €1.1 billion a 57% increase on 2020 (€0.7 billion) to the EU Budget, reflecting receipts in 2021 of €2.4 billion and payments to the EU of €3.5 billion.

Around 60% of Ireland's receipts from the EU Budget goes to the agricultural sector and, more broadly, towards rural development projects. However, this figure does not include some payments made directly to beneficiaries from the EU (e.g. research funding). These figures are needed in order to provide the overall level of EU receipts and the full net position. In 2021, these direct management receipts amounted to c. €124.8 million.

In December 2021, Ireland was the first Member State to receive its first instalment of €362 million from the Brexit Adjustment Reserve aimed at countering the adverse consequences of the departure of the United Kingdom.

5.1 Common Agricultural Policy (CAP) 2023-2027

Ireland's CAP Strategic Plan for the period 2023-2027 will underpin the sustainable development of Ireland's farming and food sector by supporting viable farm incomes and enhancing

[35] Annual Report on Ireland's Transactions with the EU in 2021

competitiveness, by strengthening the socio-economic fabric of rural areas, and by contributing to the achievement of environmental and climate objectives at national and EU levels.

A budget of approximately €9.8 billion is allocated for the period, including €7.5 billion from the Common Agricultural Policy funding, and €2.3 billion in the national co-financing of the Rural Development interventions. The plan over the 5-year period will contribute to the achievement of the objectives of the Common Agricultural Policy, across the three main headings of economic, environmental, social sustainability.

In 2023, the first year of the CAP Strategic Plan, good progress has been made. Almost all interventions under the European Agricultural Guarantee Fund and European Agricultural Fund for Rural Development launched for their first year of activity with over €1.2 billion of funding dispersed.

Over 110,000 farmers receiving direct income support were subject to compliance with Good Agricultural and Environmental Practices and Statutory Management Requirements. Targeted support for young, new farmers and smaller holdings was also provided. The new Eco-schemes rewarded existing, and encouraged the take up of new, practices to improve sustainability, with over 100,000 farmers participating, the most popular practice was setting aside space for nature on farms.

Rural development interventions to support the green transition of the sector were launched. Over 95,000 farmers were supported to farm areas of national constraints, including the islands. Over 46,000 participants, in the Agri-Environment Scheme (ACRES), are delivering significant landscape actions for biodiversity, water quality, habitat, and climate protection across Ireland. Under the scheme, 25% of the productive land area in the state has been scored for the first time using a results-based approach, offering a new way for farmers to improve the sustainability of their farm.

Over 15,000 farmers were supported to improve the genetics of the suckler herd to reduce emissions from the national herd. Over 17,000 farmers carried out actions to improve the health and welfare of the sheep flock. Alongside these supports, ongoing training and support was provided to farmers and advisors to assist in the transition to a more sustainable food system.

The LEADER Programme was put in place across the country to support the sustainability of rural communities over the period of the plan.

5.2 Cohesion Policy Funds

Partnership Agreement and Cohesion Policy Funds

The Government approved and the Commission adopted Ireland's Partnership Agreement for the 2021-2027 period in September 2022 - meeting CSR 2.2.2022. Under the Partnership Agreement, Ireland will receive a total of €1.4 billion for the 2021- 2027 period, comprising:

- €396 million for the European Regional Development Fund (ERDF);
- €508 million for the European Social Fund+ (ESF+);
- €84.5 million under the EU Just Transition Fund (JTF) – see Section 3.1.9 for further details; and
- €142 million for the European Maritime Fisheries and Aquaculture Fund (EMFAF).

Additionally, €293 million will be allocated to European cross-border co-operation programmes for joint development in the Northern Periphery and Atlantic areas and with Northwest Europe and the PEACE Plus Cooperation Programme across the border counties of Ireland and Northern Ireland.

When the requirement for match funding is included the full value of the programmes supported by these allocations amounts to almost €3.5 billion. In addition, smaller amounts of funding are available for the Asylum, Migration, and Integration Fund (AMIF) and the Internal Security Fund (ISF).

European Regional Development Fund 2021 – 2027

Ireland's two ERDF Programmes for 2021-2027 were approved by the Government and adopted by the Commission in November 2022. The two programmes will deliver €853 million of co-funded investment comprised of €396 million of EU funding and €457m of national funding provided by the Government of Ireland and will assist the Government's aim of promoting balanced regional development by supporting the implementation of the Regional Economic and Spatial Strategies in each of the two regions in the programme area.

Noting the Northern and Western Region status as a Region in Transition €20 million in ERDF resources was transferred from the other Regions to the Northern and Western Region, which increased the allocation for the Northern and Western Region to €130 million (€217 million in total when national funding and technical assistance is included).

The two Irish Programmes - the Northern and Western Regional Programme 2021-2027 and the Southern, Eastern and Midland Regional Programme 2021-2027 - were launched by the Minister for Public Expenditure, NDP Delivery and Reform and the Commission in 2023. The first meetings of the Monitoring Committees for both programmes took place in January 2023. Governance, management and control procedures, and guidance for bodies implementing under ERDF in the 2021-2027 funding round have been developed for eight schemes that have been designed to achieve the identified strategic outcomes.

The ERDF Regional Programmes are progressing well, with eight separate funding calls launched covering all of the defined actions in the Regional Programmes. Funding awards have been made under four of these so far, Technology Gateways, KT Boost, Innovators Initiative and TU RISE. Funding awards in respect of the other four calls will take place in Q2 2024.

European Social Fund +

The aim of the European Social Fund + (ESF+) is to achieve high employment levels, fair social protection and a skilled and resilient workforce for the future world of work, in line with the principles set out in the European Pillar of Social Rights.

Ireland's ESF+ Employment, Inclusion, Skills and Training (EIST) Programme was approved by the European Commission in October 2022 and by the Government in November 2022. The Programme was officially launched in March 2023 and the Monitoring Committee has allocated a total investment of €1.08 billion: €508 million in ESF+ funds from the European Union and a planned national contribution of €573 million.

EIST will focus investment in five key areas:

- Access to employment;
- Skills and lifelong learning;
- Tackling poverty and social exclusion;
- Social innovation; and
- Food and basic material assistance to the most deprived.

These investment priorities, comprising 20 Actions, were informed by an independent Needs Analysis, the relevant EU regulations, Country Specific Recommendations, the European Commission's 'Annex D' investment guidance, a wide range of EU and national strategies, a public consultation, and the input of key stakeholders as part of the partnership process.

European Maritime Fisheries and Aquaculture Fund

The European Maritime, Fisheries and Aquaculture Fund (EMFAF) 2021-2027 is a successor to the European Maritime, Fisheries Fund 2014-2020 and supports the EU common fisheries policy (CFP), the EU maritime policy and the EU agenda for international ocean governance.

The Irish EMFAF Programme will invest €258.4 million, co-funded with €142.4 million by the European Union and €116 million by the Government of Ireland, in the Irish Seafood Sector. It aims to support the development and strengthen the resilience of the seafood sector, through environmentally sustainable and climate smart actions, and to support its green transition and digitalisation.

The expected outcomes of the Programme are to:

- Support the sustainable economic development and resiliency of the fisheries, aquaculture, and processing sectors;
- Accompany the seafood sector in its green transition;
- Enhance data collection to support the fight against climate change and protect the environment;
- Support knowledge transfer, innovation, and digital transition, including digital literacy in all sectors;
- Improve the management of marine protected areas (MPA) through fisheries control measures, as well as to fight against marine litter from the fisheries and aquaculture sectors;
- Development of the coastal economies and their diversification into other areas of the blue economy; and
- Support small-scale coastal fisheries.

PEACEPLUS

The €1.145 billion PEACEPLUS (2021-27) Programme is a special new ERDF cross-border cooperation programme, supported by the EU and the UK. The Special EU Programmes Body

(SEUPB) launched the first calls for applications in June 2023, with the first projects approved for funding in December 2023, following the completion of the application and assessment process. Further calls for applications will take place during 2024, with the anticipation that the majority of projects supported under PEACEPLUS should be approved by year end.

The Programme aims to foster cross-border cooperation and build peace and prosperity in Northern Ireland and the border counties of Ireland. PEACEPLUS will fund projects across six thematic areas:

- Building Peaceful and Thriving Communities;
- Delivering Economic Regeneration and Transformation;
- Empowering and Investing in Young People;
- Healthy and Inclusive Communities;
- Supporting a Sustainable and Better Connected Future; and
- Building and Enhancing Partnership and Collaboration.

PEACEPLUS rollout is progressing well, with 18 Calls for Applications launched since the programme opened in June 2023. The first funding awards have been made, including €45 million for six PEACEPLUS Youth Programme projects, and co-designed PEACE Local Action Plans for Derry City and Strabane District Council (€9.2 million) and Cavan County Council (€4.3 million).

5.3 Horizon Europe

The D/FHERIS has overall lead responsibility for Ireland's engagement with the Horizon Europe Framework Programme.

The European Commission administers Horizon Europe funding directly, primarily through open competitive calls where researchers submit proposals for grants.

In addition to direct grants for research and innovation projects, the programme also facilitates research infrastructure development, R&D activity by SMEs, scaling of innovative start-ups and pan-European researcher mobility networks.

The Irish research community collectively secured over €311 million in awards under Horizon Europe in 2023, with funds being allocated across the R&I spectrum. Higher Education Institutions accounted for 47% of these funds, with a 38% share going to SMEs and other private bodies, while the remaining 15% were received by public Research Performing Organisations. The national R&I strategy, Impact 2030, has set a goal of exceeding the high performance and participation rates achieved under Horizon 2020, with a headline target of €1.5 billion in total funding by the end of the programme in 2027.

The Irish research community has continued its deep engagement with Pillar 1 programmes in 2023, with 143 projects undertaken by Irish researchers, supported by combined EU funding of €104 million. These programmes support scientific excellence and develop the pool of talented researchers who are integrated into the European ecosystem.

Pillar 2 of Horizon Europe places a greater emphasis on the impact of R&I and the contribution to policy priorities such as the Green and Digital Transitions. A number of new EU Partnerships began operations in 2023 with contributions from Irish partners, covering topics such agroecology, rare diseases and pandemic preparedness. The five R&I Missions also saw continued progress during this time, with the advancement of national mirror groups to oversee implementation. The majority of Pillar 2 activity in 2023 took place within the six thematic clusters, where Irish researchers engaged in 257 projects for a combined drawdown of €163 million.

The instruments under Pillar 3 such as the European Innovation Council (EIC) are focused on the development of innovative SMEs and the commercialisation of new technologies. In 2023 Irish high potential start-ups and SMEs received a total of €43 million in grant and equity-based awards from the EIC and sustained activity is expected in this area through the remainder of Horizon Europe.

5.4 Erasmus+

The Erasmus+ 2021-2027 Programme places a strong focus on social inclusion, green and digital transitions, and promoting young people's participation in democratic life. Erasmus+ provides funding for a range of international education and training projects, including student and staff exchanges, job shadowing, teaching assignments, youth exchanges and volunteering. In 2023, the programme introduced exchanges for sport coaches and staff, in addition to strategic partnerships between organisations.

Throughout 2023, Ireland actively promoted inclusion and diversity within these programmes, aligning with the Erasmus+/European Solidarity Corps Framework of Inclusion Measures 2021-2027.

Erasmus+ funding supports up to 5,500 outward higher education mobilities per annum. The final uptake depends on the level of interest and individual circumstances. The latest full year reported is 2021/2022, which remains open as agreements are measured over two years, where there were 3,414 outward mobilities in higher education (a figure which is likely to increase) and 7,737 incoming to Ireland. In 2023 across other fields (FET, Youth, School Education and Sport), 10,165 participants participated in outward Erasmus+ learning mobilities. Of these participants, 39% were identified as those with fewer opportunities.

5.6 Brexit Adjustment Reserve

The Brexit Adjustment Reserve (BAR) aims to provide financial support to the most affected Member States, regions, and sectors to deal with the adverse consequences of Brexit. The eligibility period for expenditure runs from January 2020 to December 2023 and the Reserve may only support measures specifically taken to counteract the effects of Brexit.

The Reserve has a total value of €5 billion in 2018 prices (or €5.47 billion in current prices). Ireland's allocation is €1.065 billion in 2018 prices (equivalent to €1.165 billion in current prices). In March 2023 Ireland availed of the opportunity to transfer €150 million of BAR funding to support priorities under REPowerEU.

A Designated Body within the Department of Public Expenditure and Reform has responsibility for management and oversight of BAR funding and the required reporting and funding application to the Commission. Work is ongoing to verify for eligibility for inclusion in Ireland's final BAR claim in September 2024.

6. Institutional issues and the role of stakeholders

NRP Stakeholder Engagement

Preparation of the NRP was coordinated by the Department of the Taoiseach in close partnership with relevant Departments.

Reflecting the whole-of-Government nature of the NRP, the Programme was considered by Cabinet on 23 April 2024 prior to submission to the European Commission.

As part of the preparation of the NRP, the Oireachtas, through the Joint Oireachtas Committee on European Affairs, was informed of the development of the NRP by the Minister for European Affairs and offered the opportunity to provide their views.

Stakeholder engagement is an important element in the policy making process, and the Government actions and policies outlined in this document are reflective of regular engagements taking place with social partners, stakeholders and members of the public, though public consultation. The Government has also taken steps to enhance social dialogue, and deepen engagement with social partners, in particular through the Labour Employer Economic Forum and other mechanisms.

Examples of stakeholder engagement which have taken place, or are taking place, as part of the Governments policy making, and which has informed the policies outlined in the NRP include:

The National Economic Dialogue held annually is an important element of Ireland's budgetary framework. The objective of the dialogue is to facilitate an open and inclusive exchange on the competing economic and social priorities facing the Government as part of the preparations for the Budget. Representatives of community, voluntary and environmental groups as well as the Oireachtas, business, unions, research institutes, the academic community and the diaspora attend.

The **Labour Employer Economic Forum** which brings together representatives of Employers and Trade Unions with Government to discuss economic and employment issues as they affect the Labour Market.

The **National Dialogue on Climate Action**, in place since 2017, with a new National Dialogue on Climate Action launched in November 2021. It functions as the coordinating structure facilitating broad public and stakeholder dialogue and public consultations which include a range of sectors at all levels of society. Two National Climate Stakeholder Forums were held in 2023.

The **National Youth Assembly of Ireland** on Climate convened for the third time in April 2024. The National Youth Assembly of Ireland on Rural issues will convene for the third time in Q3 2024. The National Youth Assembly of Ireland are available to convene on all matters of importance in Irish society and can convene up to four times each year.

An **SDG National Stakeholder Forum Committee**, first committee was convened in 2022 with the most recent committee appointed in January 2024. The 12 members of the Committee, who represent a wide variety of sectors and backgrounds, work with the D/ECC to implement an accessible, inclusive, and improved Forum format. Three SDG National Stakeholder Fora a took place in 2023. The first on the principle of 'Leaving No One Behind', the second focused on Ireland second Voluntary National Review (VNR) and the third on Biodiversity and Community. The first of three fora in 2024 took place in March 2024 and focused on the key role played by business in achieving the SDGs.

The **National Economic and Social Council (NESC)** advises the Taoiseach on strategic policy issues relating to economic, social, and sustainable development. The NESC provides a forum for multilateral dialogue on the economic, social and environmental challenges facing the country and plays an important role in developing a shared understanding between the Government and stakeholders on important policy challenges. Members include representatives from business and employer interests, trade unions, farming and agricultural interests, community and voluntary sector, environmental sector, public servants and independent experts.

The **National Competitiveness and Productivity Council** reports to the Taoiseach and the Government, through the Minister for Enterprise, Trade and Employment, on significant competitiveness issues facing the Irish economy and offers recommendations on policy actions required to enhance Ireland's competitive position. Members include representatives of the employer and trade union social partnership pillars, people with expertise in competitiveness, and relevant Government Departments. The Government formally responds each year to the recommendations made by the Council in its annual Competitiveness Challenge report.

The **National Skills Council (NSC) and nine Regional Skills Fora (RSF),** created under the National Skills Strategy, foster engagement and collaboration between relevant Government Departments and agencies, the education and training system, and enterprise.

Nine **Regional Steering Committees** are in place to drive implementation of the Regional Enterprise Plans. Each Committee, all of which are led by a chairperson from the private sector, comprises of regional representatives from enterprise agencies, Local Enterprise Offices, Local Authorities, Regional Assemblies, Higher Education Institutions, Regional Skills Forum, Education and Training Boards, and Tourism Bodies.

The Department of Further and Higher Education, Research, Innovation and Science (D/FHERIS) coordinated a **Regional Dialogue Initiative** in 2023 based on the principle of two-way high-level dialogue between the Department and regional further education, higher education and research and innovation sector leaders, meeting together accompanied by other key regional stakeholders. A Regional Dialogue Synopsis report was subsequently published in December 2023.[36]

The **Labour Market Advisory Council** is an independent group of industry leaders and labour market experts that provides advice to the Minister for Social Protection and the Government on the efficient operation of the labour market, with a key focus on increasing participation rates, minimising unemployment levels and reducing average unemployment durations. The Advisory Council provides external oversight of the Government's Pathways to Work Strategy.

The **National Civic Forum** for formal engagement between the state and the community and voluntary sector, has met twice since its establishment in 2022. The next meeting of the forum will take place in December 2024. The Forum is a part of wider processes intended to strengthen deliberative and participative approaches to policymaking and programming, complementing existing engagement. It is attended by senior officials from local and national government and representatives from across the community and voluntary sector.

The **Public Participation Network (PPNs)** are structures that brings together volunteer-led groups in each Local Authority area. Their primary function is to provide representation for the community sector in Local Authority policymaking structures, giving local volunteers a greater say in local government decisions which affect their own communities. PPN membership is open to all

[36] Unified Tertiary System - Regional Dialogue Synopsis Report

volunteer-led/not-for-profit groups, and over 18,000 groups nationwide are currently members of a PPN.

Extensive engagement in relation to policy development, along with oversight and accountability, also takes place through the **Oireachtas**. This includes through formats such as pre-legislative scrutiny which can include engagement with stakeholders and experts.

As part of the development of the NRP 2024, the Department of the Taoiseach invited stakeholders to make submissions on the key challenges to be addressed in the Programme.

The Department received submissions from 18 organisations:

- Chambers Ireland
- Coalition 2030
- Community and Voluntary Pillar
- Construction Industry Federation
- Environmental Pillar
- Ibec
- Irish Congress of Trade Unions
- Irish Creamery Milk Suppliers Association
- Irish Farmers' Association
- Irish National Organisation of the Unemployed
- Irish Nurses and Midwives Organisation
- Irish Rural Link
- National Women's Council
- Nevin Economic Research Institute
- Social Justice Ireland
- Society of St Vincent de Paul
- Southern Regional Assembly
- The Wheel

To the greatest extent possible the key issues raised, where relevant for the Semester process, have been reflected in the challenges outlined in part 3 of this document. A full summary of the submissions received can be found in Annex 3 of this document. The submissions received will also be published alongside the NRP.

The main areas identified by the submissions were as follows:

Equality, Inclusion and Poverty Reduction

Addressing poverty - including child poverty, energy poverty and in-work poverty - and ensuring income adequacy were raised by a wide range of stakeholders, with a particular focus on the most vulnerable in society, including those with long term illness, people with a disability, lone parent families, and members of the Traveller and Roma community. Some noted that inflation has had a disproportionate impact on households on low incomes and those living in rural areas. Welfare payments should be increased and subject to benchmarking to help address this issue. A number of stakeholders also noted challenges in accessing employment for these vulnerable groups and propose supporting labour market integration, including through improved support services and access and accessible and affordable childcare and transport, flexible working arrangements, and removing disincentives to employment.

Housing

A broad range of stakeholders identified supply and affordability of housing as a key issue and one that is affecting employers ability to attract workers; impacting recruitment and retention of key workers; and leading to record high homelessness. Specific challenges raised include lack of social and affordable housing; a shortage of labour and skills; the cost of land; and the planning system. Addressing these challenges requires significant investment in state led housing; an increase in the proportion of housing stock that must be social and affordable; improvements to pay and conditions in the construction sector and increased investment in training; greater utilisation of modern methods of construction; and improved efficiency and capacity of the planning system.

Healthcare and Long-term Care

A common concern amongst stakeholders is the rate of implementation of Sláintecare and of universal primary healthcare in particular. Recruitment and retention of healthcare workers; staffing of healthcare services; long waiting times; two-tier system; and a reliance on annual budgets were also raised as significant issues. Proposals to tackle these issues include improved pay for healthcare workers; greater investment in and acceleration of implementation of Sláintecare; implementation of the recommendations of the Health Service Capacity Review report; and a move towards multi-annual funding. The increasing privatisation of and difficulty accessing long term care, along with insufficient home care services, were also flagged as areas of concern.

Climate Change

Many submissions highlighted concerns regarding progress on measures to tackle climate action, including in relation to biodiversity loss, phasing out the use of fossil fuels; the planning system and its impact on deploying renewable energy infrastructure; water and wastewater; the circular economy; and application of carbon budgets. Concerns for the sustainability of the agricultural sector were also raised, while the need for policy coherence for sustainable development was also noted. Some proposals to address these challenges include acceleration of decarbonisation efforts; investment in renewable energy infrastructure; better regulation and increased investment in nature and biodiversity protection and restoration; phasing out subsidies for polluting fuels; funding community led climate action; and supporting the agriculture sector in improving sustainability and protecting it from competition from less sustainable regions.

Taxation

A range of stakeholder submissions made observations in relation to taxation reform, including that policies should not be based on short term political decisions; that overall level of taxation will need to rise to address infrastructure and service deficits; and that there is currently a high reliance and concentration of corporation tax receipts, and the tax base will need to be broadened. It was also suggested that the entry point into the top rate of tax should be above the average full time wage; that disincentives in employment in the tax system need to be removed; and that a wealth tax, a financial transaction tax, and a refundable tax credit system should be introduced. A supportive taxation system for farmers and for environmental improvements were also proposed.

Green and Digital Transition and the Changing World of Work

Stakeholders outlined the need to establish the Just Transition Commission to ensure a fair transition to a low carbon economy and provide targeted measures, including access to upskilling and retraining, particularly for most vulnerable groups and regions. A number of submissions also noted the need to address the digital divide through improving access to high-speed broadband, particularly in rural areas, providing digital skills training targeting low income, older, and vulnerable groups, and utilising more funding from the ERDF.

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CeSaR

Ireland's contribution to the Country-specific recommendations (CSR) assessment

Semester Cycle 2024

CSR.2023.1

CSR 1 Subpart 1: Wind down the emergency energy support measures in force, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that these are targeted at protecting vulnerable households and firms, fiscally affordable, and preserve incentives for energy savings.

Measures	
Entry 1	MEASURE TYPE: Implemented (11/03/2024 09:54 AM) Electricity Costs Emergency Benefit Scheme III - To support households, the Government established the Electricity Costs Emergency Benefit Scheme III providing €450 in Budget 2024 (spread - three €150 electricity credits) to all households with an electricity meter over the winter months (December 2023, January/February and March/April 2024). As per the legislation establishing this support, the scheme will end on 30 June 2024. The mechanism for the scheme involved a low usage threshold, which prevented the payment from being applied to vacant houses.
Comments	
State of play	

CSR 1 Subpart 2: While maintaining a sound fiscal position in 2024,

Measures	
Entry 1	MEASURE TYPE: Announced (15/03/2024 16:12 PM) SUMMER ECONOMIC STATEMENT 2023 - As outlined in the Summer Economic Statement, a medium budgetary strategy based on keeping public expenditure growth at 5 per cent per annum has been adopted by Government. This is intended to keep expenditure growth in line with the estimated trend growth rate of the economy. However, given that inflation remains elevated, this strategy was temporarily adapted for Budget 2024, with core expenditure allowed to grow by 6.1 per cent. From 2025 onwards, Government will revert to the original parameters of 5 per cent growth in public expenditure. This will help ensure that expenditure policy is separated from windfall tax revenues, in particular 'excess' corporation tax receipts in the years ahead.
Comments	
State of play	

CSR 1 Subpart 3: preserve nationally financed public investment and ensure the effective absorption of RRF grants and other EU funds, in particular to foster the green and digital transitions.

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/03/2024 11:08 AM) Ireland is investing 30% of its ERDF resources on scaling up investment in actions that improve the energy efficiency of residential homes while targeting homeowners in, or at risk of,

	energy poverty across the regions. This action is being delivered by the Sustainable Energy Authority of Ireland following calls for proposals in 2023. EMFAF – via the Department of Agriculture, Food and the Marine - is supporting increased energy efficiency and use of renewables across the seafood sector, it supports innovation in technology and processes to reduce environmental impact, and measures to protect marine biodiversity and address marine litter. The Eastern Midland Regional Assembly is progressing calls for proposals under the EU JTF supporting the just transition in the midlands region of Ireland. The ESF+ is investing in digital and green skills through range of measures initiated in 2023.
Entry 2	MEASURE TYPE: Not Defined (14/03/2024 11:08 AM) Ireland's National Recovery and Resilience has 14 investments and 9 reform measures, 42 % of funding is allocated for green projects and 34.2 % for digital measures. THE NRRP includes measures to front-load private and public green investments and advance environmental, climate and energy projects. Targeted measures will support the reduction of greenhouse gas emissions in sectors responsible for most of the emissions. The plan also includes reforms and investments that are set to promote the digital transformation across society and help improve the prospects for welfare and equality, growth and employment. The RePower EU chapter once agreed will account for a further investment of €240m in green projects.
Comments	
State of play	

CSR 1 Subpart 4: For the period beyond 2024, continue to pursue investment and reforms conducive to higher sustainable growth and preserve a prudent medium-term fiscal position.

Measures	
Entry 1	MEASURE TYPE: Adopted (11/03/2024 10:10 AM) BUDGET 2024 - Structural fiscal headwinds are on the horizon and will involve serious challenges for the public finances, in particular the "4D's" of demographics, decarbonisation, digitisation and de-globalisation will involve large increases in public expenditure while weighing on tax revenue growth. Reform of the international corporation tax regime is another challenge which is likely to negatively affect receipts in the coming years. In light of these challenges, as part of Budget 2024, Government approved the establishment of two new funds with the aim to future proof the public finances through the Future Ireland Fund and provide for capital investment in infrastructure in economic downturns and address the climate and nature agenda through the Infrastructure, Climate and Nature Fund. In 2024 and for every year up to 2035, 0.8 per cent of GDP (c. €4.3 billion in 2024) is intended to be invested in the Future Ireland Fund. With contributions and return from investment over the long-term horizon, the Fund could grow to €100 billion by 2035. This fund will help to part-fund the anticipated costs of ageing, climate and other fiscal and economic challenges over the coming decades, with drawdown to begin from 2041. Separately, €2 billion will be invested in the Infrastructure Climate and Nature Fund each year from 2024 to 2030, providing a total Fund of approximately €14 billion. The purpose of this Fund is to ensure that the State has the resources available in a future economic or fiscal downturn to support capital expenditure and to contribute towards achieving a range of Climate and Nature Goals.
Entry 2	MEASURE TYPE: Adopted (11/03/2024 10:10 AM) SUMMER ECONOMIC STATEMENT 2023 - As outlined in the Summer Economic Statement, a medium budgetary strategy based on keeping public expenditure growth at 5 per cent per

	annum has been adopted by Government. This is intended to keep expenditure growth in line with the estimated trend growth rate of the economy. However, given that inflation remains elevated, this strategy was temporarily adapted for Budget 2024, with core expenditure allowed to grow by 6.1 per cent. From 2025 onwards, Government will revert to the original parameters of 5 per cent growth in public expenditure. This will help ensure that expenditure policy is separated from windfall tax revenues, in particular, 'excess' corporation tax receipts in the years ahead.
Comments	
State of play	

CSR 1 Subpart 5: Ensure the fiscal sustainability of the state pension system by specifying its financing arrangements.

Measures	
Entry 1	MEASURE TYPE: Not Defined (11/03/2024 10:23 AM) The Pensions Commission was established in November 2020 to examine sustainability and eligibility issues in respect of the State Pension and the Social Insurance Fund, in fulfilment of a Programme for Government commitment. The Pensions Commission's Report was published on 7th October 2021 and it established that the current State Pension system is not sustainable into the future and that changes are needed. It set out a wide range of recommendations in this regard including gradual increases to the State Pension age. The Government issued its response to the Pension Commission recommendations along with an implementation plan for State Pension Reform on 20 September 2022. Measures to give effect to the Government's response were delivered in 2023 through the announcement of a Roadmap for PRSI, the production of a

	report on benchmarking and indexation as an input to the Budgetary process and the enactment of the Social Welfare (Miscellaneous Provisions) Act 2023, which gave effect to pension provision for long-term carers, the introduction of pension deferral and the commencement of the 10-year transition to the Total Contributions Approach. One of the findings in the Actuarial Review of the Social Insurance Fund published in March 2023 was that it would be possible to address the projected funding crisis in the social insurance system in the steady-state scenario by, beginning immediately, increasing PRSI rates by 0.08 of a percentage point per annum every year up to 2076. In addition to addressing the Social Insurance Fund's sustainability challenges, an increase in PRSI rates is necessary to fund a Pay-Related Benefit scheme for newly unemployed jobseekers. Including the PRSI rate increase of 0.1% from 1 October 2024 announced in Budget 2024 and taking account of the strong position of the Irish economy at the moment, the Government agreed in November 2023 to further increases in all rates of PRSI, employer, employee and self-employed, as follows: o : 0.1 percentage points o : 0.15 percentage points o : 0.15 percentage points o : 0.2 percentage points The Government also agreed to increase the annual minimum contribution payment for Class S and the voluntary contribution for former self-employed contributors by €150 to €650 from 1 October 2024. The Government subsequently agreed at its meeting on 9 January 2024 that the effective date of the further PRSI increases totalling 0.6% on all rates between 2025 and 2028 would be 1st October of each year.

Comments

State of play

CSR.2023.2

CSR 2 Subpart 1: Significantly accelerate the implementation of its recovery and resilience plan, also by ensuring sufficient resources, and swiftly finalise the addendum and the REPowerEU chapter with a view to rapidly starting its implementation. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.

Measures
Comments
State of play

CSR.2023.3

CSR 3 Subpart 1: Accelerate investments to speed up the circular economy. Further develop both waste treatment infrastructure associated with the higher steps of the waste hierarchy and economic instruments to prevent waste and increase reused, remanufactured and recycled content. Develop a more effective system for the separate collection of recyclable waste, including biodegradable waste. Divert waste from landfilling and incineration, with a particular focus on plastic and biowaste.

Measures	
Entry 1	MEASURE TYPE: Not Defined (11/03/2024 10:59 AM) END OF WASTE AND BY-PRODUCT NATIONAL DECISIONS - Over the course of 2023, the Environmental Protection Agency (EPA) advanced to publication end-of-waste and by-product national decisions for specific construction and demolition waste streams
Entry 2	MEASURE TYPE: Not Defined (11/03/2024 10:49 AM) CIRCULAR ECONOMY PROGRAMME - The EPA's Circular Economy Programme 2021-2027, funded by D/ECC, promotes circularity as an economic model and enhances coherence and alignment among national, regional and local activities. The desired outcome is to mobilise businesses, individuals, and the public sector to realise the economic and environmental opportunities presented by increased circularity.
Entry 3	MEASURE TYPE: Not Defined (11/03/2024 10:43 AM) CIRCULAR ECONOMY FUND - The Circular Economy Fund was established in July 2023 under the Circular Economy and Miscellaneous Provisions Act 2022 to support circular economy and environmental initiatives.

Entry 4	MEASURE TYPE: Not Defined (11/03/2024 10:37 AM) CIRCULAR ECONOMY INNOVATION GRANT SCHEME (CEIGS) - The Circular Economy Innovation Grant Scheme, funded and administered by DECC, is a multi-annual scheme that directly supports the growth of the circular economy in Ireland by supporting innovation and demonstration circular economy projects. A key objective is innovative projects that will have a direct impact on operating environments, and which can act as demonstrators for others. Funding of €650,000 was allocated to 13 projects under the scheme in 2023.
Entry 5	MEASURE TYPE: Implemented (11/03/2024 10:57 AM) DEPOSIT RETURN SCHEME - In November 2021, Separate Collection (Deposit Return Regulations) 2021 [S.I. No 599 of 2021] were signed, providing for the establishment of a national deposit return scheme (DRS) for beverage containers. DRS applies to PET plastic bottles and aluminium / steel cans between 150mls and 3 litres and is being introduced to encourage more people to recycle these containers and to ensure we meet our ambitious EU targets for the recycling of those containers under EU Single Use Plastics and EU Packaging and Packaging Waste legislation. In July 2022, Deposit Return Scheme Ireland (trading as Re-turn) were approved as the DRS operator and the scheme was launched in November 2022. Re-turn worked closely with all stakeholders over the course of 2023 in preparation for go-live on 1st February 2024.
Entry 6	MEASURE TYPE: Implemented (11/03/2024 10:55 AM) INCENTIVISED WASTE COLLECTION FOR COMMERCIAL SECTOR - Regulations came into effect on 1st July 2023 requiring waste collection providers to offer all their commercial customers a 3 bin collection service (bio-waste, recycling and residual) and to operate an incentivised charging system to encourage greater

	waste segregation.
Entry 7	MEASURE TYPE: Implemented (11/03/2024 10:50 AM) WASTE RECOVERY LEVY - Regulations to introduce a Recovery Levy came into effect from 1st September 2023 and impose a levy of €10 per tonne on municipal waste recovery operations within Ireland and also on the export of such waste for recovery abroad. A corresponding increase in the existing Landfill Levy, from €75 per tonne to €85 per tonne, came into effect from the same date.
Entry 8	MEASURE TYPE: Announced (11/03/2024 10:39 AM) FUNDING OF CIRCULÉIRE - Circuléire is a circular manufacturing platform dedicated to the development of innovation and demonstration projects, which are designed to support the transition from a linear to a circular economy. DECC committed funding of €1.5 million to Circuléire in 2023, to foster and enhance circular economy knowledge, capacity building and implementation by Irish Industry.
Entry 9	MEASURE TYPE: Adopted (11/03/2024 10:56 AM) ORGANIC WASTE BIN - Legislation which will ensure all households on a kerbside waste collection service will be provided with an organic waste bin came into effect at end of 2023.
Comments	
State of play	

CSR 3 Subpart 2: Increase efforts to accelerate investments in the drinking water and wastewater infrastructure.

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/03/2024 18:00 PM) Uisce Éireann, as a single publicly-owned national water services authority, takes a strategic, nationwide approach to asset planning and investment and meeting customer requirements. Under Part 5 of the Water Services (No.2) Act 2013, the Commission for Regulation of Utilities (CRU) is the economic regulator of Uisce Éireann, and is responsible for setting the total level of revenue that Uisce Éireann can receive over a defined 'revenue control' period. The current revenue control period, RC3, runs from 2020–2024. As part of the revenue control process, the CRU reviewed Uisce Éireann's Capital Investment Plan and the approved Strategic Funding Plan. The capital investment plan set out a clearly-defined set of priorities to deliver improvements to water and wastewater services throughout Ireland, where they are needed most urgently to meet our EU drinking water and wastewater obligations, while supporting balanced urban and rural development. The Programme for Government commits to funding Uisce Éireann's capital investment plan for water and wastewater infrastructure on a multi-annual basis. The National Development Plan 2021-2030 commits to almost €6 billion in investment to be undertaken by Uisce Éireann in the period 2021-2025, of which over €4.5 billion will be Voted Exchequer funded in respect of domestic water services. The next revenue control period, RC4, will run from 2025–2029. As part of this process Uisce Éireann will submit a multi-annual Strategic Funding Plan (SFP) to me and my Department. The SFP will specify the arrangements Uisce Éireann proposes to make and measures it proposes to take to meet the policy objectives of the Water Services Policy Statement incorporating its estimated funding requirements for capital investment for the period. The SFP will be considered in the context of the ongoing update to the National Development Plan. This multi-annual funding is key to addressing Ireland's shortcomings in water and wastewater infrastructure, and will deliver significant improvements in our public water and

	wastewater services, support improved water supplies right across urban and rural Ireland, and support a range of programmes delivering improved water quality in our rivers, lakes and marine area.
Entry 2	MEASURE TYPE: Not Defined (11/03/2024 11:55 AM) RURAL WATER PROGRAMME - The Multi-annual Rural Water Programme (MARWP) provides capital investment funding for the Rural Water Sector (water services in Ireland other than the public water services provided by Uisce Éireann). The Department also funds the annual operational cost of group water schemes (private community run and owned water supplies) providing water to their domestic customers. In 2023 the Department recouped actual incurred capital expenditure for the Rural Water Sector (primarily Group Water Schemes) of €9.8m under the MARWP 2019-2021 and €39.2m under the annual subsidy for the operational costs of group water schemes. The Department also funds the cost of capital improvement works to private wells and septic tanks, which are needs and demand led. Expenditure in 2023 for capital works to septic tanks and private wells amounted to €7.8m. The Department completed a review of these grants in 2023, which included an extensive consultation process. Following this the Minister launched revised septic tank grants in November 2023, which expanded the eligibility criteria and increased the maximum grant available. In January 2024 the Department launched the next cycle of the MARWP, which will provide for capital investment in the Rural Water Sector to the amount of €125m over the period 2024-2026.
Comments	
State of play	

CSR.2023.4

CSR 4 Subpart 1: Reduce overall reliance on fossil fuels.

Measures	
Entry 1	MEASURE TYPE: Not Defined (11/03/2024 11:08 AM) SMART METERS - The National Energy Demand Strategy (NEDS) is currently being developed by the Commission for Regulation of Utilities (CRU) with the objective of incentivising greater flexibility of electricity usage across all consumer groups. Demand-side response and the growth of smart energy services will be facilitated by the National Smart Metering Programme, which involves upgrading all of Ireland's electricity meters to smart meters. The programme is overseen by the CRU with ESB Networks carrying out the roll out. To date more than 1.5 million smart meters have been installed, out of a total of 2.4 million to be exchanged by 2025.
Entry 2	MEASURE TYPE: Implemented (11/03/2024 11:12 AM) ACCELERATING RENEWABLE ENERGY TASKFORCE - An Accelerating Renewable Electricity Taskforce has been established to focus on the development of onshore renewable generation. This Taskforce will identify and prioritise the required policies needed to achieve our onshore renewable electricity targets and will ensure that barriers to the implementation of these policies are removed or minimised to the greatest extent possible.
Comments	
State of play	

CSR 4 Subpart 2: Focus efforts on improving flexibility in the electricity system and improving energy system integration. Design and implement a dedicated strategy for the development of demand-side response and accelerate the roll-out of smart metering infrastructure and smart grid technologies.

Measures	
Entry 1	MEASURE TYPE: Not Defined (11/03/2024 11:29 AM) DEMAND-SIDE RESPONSE - The Commission for Regulation of Utilities (CRU) have been tasked with the delivery of a National Energy Demand Side Strategy (NEDS), with the aim of 20% to 30% of electricity to be flexible by 2030 (with a 15%-20% flexibility requirement by 2025). As part of NEDS, CRU have been tasked to complete a Large Energy User Connection Policy, the consultation period for which began on 15th Jan. LEUs will be expected to make up a higher proportional contribution to the NEDS target, as they are making up a high proportion of the increase in electricity demand. A review is being carried out of the gas and electricity connection policies for new LEUs to ensure that any new connections are not causing energy security challenges and are in line with our sectoral emission ceilings. Options being considered include transition to real time zero emissions, non-firm grid connection, on-site back-up and/or storage, green gas coupled with CPPA (i.e. biomethane) while acknowledging the ongoing deliberations on the bio-methane strategy, location (including green parks), energy efficiency, district heating opportunities. Short-term actions are also required to ensure that existing connection agreements are in compliance with sectoral carbon ceilings and to ensure security of supply and power quality. The Review of LEU Connections Policy Consultation Paper public consultation period will be open until 19th March. The feedback from this consultation will inform the decision paper which is to be published in due course. This paper will set guidelines for new grid connections post-publication. It is expected that there will be a follow-up strategy to manage paused connections.

Comments
State of play

CSR 4 Subpart 3: Streamline the planning and permitting framework for renewables, storage and grid connectors.

Measures	
Entry 1	MEASURE TYPE: Not Defined (11/03/2024 11:30 AM) SMALL-SCALE RENEWABLE ELECTICITY SUPPORT SCHEME (SRESS) - This export tariff phase of SRESS, which will support small scale and community renewable projects, is due to launch in the coming months. It will offer a simpler route to market for community and SME projects. SRESS will not be auction based; rather it is anticipated that support for export projects will be through an export tariff. SRESS grants are already available for renewable self-consumers above 50kW and up to 1MW through the Non-Domestic Microgen Scheme and the Business Grants and Supports Scheme.
Comments	
State of play	

CSR 4 Subpart 4: Implement additional measures that support energy efficiency in private and public buildings to reduce energy bills and energy system costs.

Measures	
Entry 1	MEASURE TYPE: Not Defined (11/03/2024 11:28 AM)

	PUBLIC SECTOR PATHFINDER - SEAI's public sector pathfinder investment programme has been the driving force in recent years behind capital retrofit projects in public buildings. In 2023 €69.7m was spent under the programme on capital public sector building retrofit projects, with match funding from national estate portfolio leads. The programme is overseen by the Department of Environment, Climate and Communications, and it operates on the basis of individual agreements between the Sustainable Energy Authority of Ireland (SEAI) and the 'National Estate Portfolio Leads'. The national estate portfolio leads are the Department of Education, the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS), the Office of Public Works, the Health Service Executive, and the Local Authority sector. The programme operates on a joint funding model – 50% coming from the SEAI's budget and 50% from the national estate portfolio lead's voted funds. For 2024, €63M from the Climate Action Fund is being allocated to the SEAI Pathfinder programme.
Entry 2	MEASURE TYPE: Not Defined (11/03/2024 11:27 AM) REDUCE YOUR USE (PUBLC SECTOR CAMPAIGN) - There is a specific "Reduce Your Use" campaign for Winter (October-March) for the public sector. The campaign was first run 2022/23 and is currently being run again in Winter 2023/24. Reduce Your Use enables public bodies to encourage staff to cut energy waste over the winter months and implement operational actions that reduce energy consumption in public buildings. The campaign raises awareness among staff in the public sector of behavioural changes they can make to reduce energy consumption and highlights key actions public bodies can take in relation to heating, lighting, electricity use at peak times, energy auditing and maintenance.
Entry 3	MEASURE TYPE: Not Defined (11/03/2024 11:26 AM) NATIONAL RESIDENTIAL RETROFIT PLAN - The Climate Action Plan and National Retrofit Plan have set ambitious targets to retrofit

	500,000 homes to a Building Energy Rating of B2 or carbon equivalent and to install 400,000 heat pumps in existing buildings by the end of 2030. In February 2022, the Government announced an enhanced package of measures to support the uptake of home energy upgrades. Since the launch of these supports, demand for SEAI schemes has been very high. In 2023: Almost 67,500 applications for grant support were received by SEAI equating to a 34% increase on 2022 levels. This indicates a strong pipeline of works for 2024. Almost 48,000 home energy upgrades were supported in 2023. This represents a 76% increase on 2022 delivery. Of these, almost 17,500 upgrades were to a post works Building Energy Rating (BER) of B2 or better, a 107% increase on 2022 levels. Almost 5,900 free upgrades for households at risk of energy poverty were supported under SEAI's dedicated energy poverty schemes. This represents an 33% increase in free upgrades provided versus 2022 target. Registration of five additional One Stop Shops this year, bringing the total to 18. A record capital budget of €437.2 million for SEAI residential and community energy upgrade schemes, including the Solar PV Scheme, has been allocated for 2024. Of this, €391 million is funded from carbon tax revenue. The budget also includes funding from the European Regional Development Fund (ERDF) so that more households at risk of energy poverty can avail of fully funded energy upgrades under the Warmer Homes Scheme. The overall allocation will mean that the progress made last year under the National Retrofit Plan will be further ramped up in 2024.
Comments	
State of play	

CSR 4 Subpart 5: Accelerate the installation of public charging points for zero-emission vehicles.

Measures

Entry 1	MEASURE TYPE: Not Defined (11/03/2024 11:38 AM) PILOT FUNNDING FOR LOCAL AUTHORITIES - Pilot Funding was awarded to Offaly County Council and Limerick City and County Council, for the installation of EV Infrastructure in 2023. Limerick City and Council will have the infrastructure installed for 30 Rapid Charge Points capable of delivering 1700KW of charging capacity.
Entry 2	MEASURE TYPE: Not Defined (11/03/2024 11:36 AM) LAUNCH OF THE EU JUST TRANSITION FUND COMMUNITY FACILITY EV CHARGING SCHEME - In JuLY 2023, ZEVI launched the EU Just Transition Fund Community Facility EV Charging Scheme to put approx. 80 50kW chargers into community facilities across the midlands.
Entry 3	MEASURE TYPE: Not Defined (11/03/2024 11:34 AM) LAUNCH OF THE SHARED ISLAND SPORTS CLUB EV CHARGING SCHEME - ZEVI has developed a scheme, through Shared Island funding, to fund a network of publicly accessible fast charge points in local sports clubs across the island of Ireland. The Sports Centres Scheme will build on the successful Irish Government initiative of the Sports Capital Grants, which greatly improved sports facilities and communities in recent years. The scheme was launched in January 2023.
Entry 4	MEASURE TYPE: Not Defined (11/03/2024 11:33 AM) PUBLICATION OF DRAFT REGIONAL AND LOCAL EV CHARGING NETWORK PLAN - ZEVI published the first draft of the National EV Charging Network Plan for consultation in September 2023. This Plan constitutes the first part of a National EV Charging Network Plan, focussing on the en-route, Motorway and Primary and Secondary Roads. The aim of this plan is to provide a roadmap

	for the deployment of en-route EV charging infrastructure, working towards achieving both national and European ambitions for cleaner transportation.
Entry 5	MEASURE TYPE: Implemented (11/03/2024 11:32 AM) PUBLICATION OF NATIONAL EV CHARGING INFRASTRUCTURE STRATEGY - A national strategy for the development of EV charging infrastructure, covering the crucial period out to 2025 was published by ZEVI on 19 January 2023, alongside an Implementation Plan. The strategy sets out the government's ambition regarding the delivery of a public EV charging network to support up to 195,000 electric cars and vans by the middle of the decade.
Comments	
State of play	

CSR 4 Subpart 6: Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.

Measures	
Entry 1	MEASURE TYPE: Not Defined (11/03/2024 11:45 AM) GENERAL/TRANSVERSAL GREEN SKILLS - Green skills policy addresses elements of the whole of Government priority climate agenda, including the Climate Action Plan, the National Retrofit Plan, and the development of offshore wind and other renewable energy initiatives. A national suite of Green Skills programmes is being developed by SOLAS in collaboration with enterprise partners for blended delivery by ETBs in areas in areas such as sustainability awareness and resource efficiency while also working to address emerging requirements in areas

	including offshore renewable energy. These courses are to deliver 60,000 places. A SOLAS eCollege course on a general Introduction to Green Skills was developed in partnership with the Sustainable Energy Authority of Ireland. This was launched in 2022 and gives a taster insight into sustainability at home and in work. In addition a dedicated Construction and Green Skills Programme Office has been established within SOLAS. Working with ETBs nationally, this office is focused on developing programmes and initiatives to drive forward this reform agenda with a particular focus on the construction sector and provision for providing the skills necessary to enable for a just transition.
Entry 2	MEASURE TYPE: Not Defined (11/03/2024 11:44 AM) NZEB/RETROFIT AND ELECTRIC VEHICLES - Ireland's Further Education and Training Sector is pivoting to address the green skills requirements of key sectors, including the built environment and electric vehicles. In the Built Environment, six Nearly Zero Energy Buildings (NZEB) Centres of Excellence are established working to provide tailored programmes meeting industry and employer needs for upskilling and reskilling necessary as part of the transition to a green economy. In addition, alternative energies have been included within a number of apprenticeship programmes as part of a revalidation process in 2023 such as in the areas of Plumbing and Electrical Apprenticeships with the NZEB Fundamentals course included as a specific module. NZEB is also embedded in the Carpentry & Joinery curriculum. NZEB awareness will continue to be addressed in relevant craft apprenticeship programmes when they are due to go through a revalidation process. Skills requirements for electric vehicle maintenance were outlined in the Expert Group on Future Skills Needs' report Skills for Zero Carbon: The Demand for Renewable Energy, Residential Retrofit, and Electric Vehicle Deployment Skills to 2030. These include the development of upskilling and reskilling opportunities, and the development of EV skills through existing motor mechanic apprenticeship programmes. Underscoring the importance of fleet electrification and our commitment towards achieving this goal, an eMobility Project

	Office has been established to drive the development of a new National eMobility Capability Centre by Longford-Westmeath ETB in Mullingar. This Centre will lead, define, design and deliver eMobility training programmes for the FET sector. In addition, EV skills are being embedded in curricula of motor mechanic apprenticeship programmes, as they are revised.
Entry 3	MEASURE TYPE: Implemented (11/03/2024 11:42 AM) SPRINGBOARD+ AND THE HUMAN CAPITAL INTIATIVE - Springboard+ and the HCI Pillar 1 will play a vital role in the response to the green transition by providing funding for programmes in areas that promote green skills within the Higher Education system to support a more sustainable enterprise sector which will provide the skills needed to reach the ambitious 2030 targets for energy efficiency and decarbonisation. Under Springboard + 2023, there are 20 courses in green skills providing 610 places. Under HCI Pillar 1, there are 22 courses in green skills, providing 536 places. HCI Pillar 3 projects are having and will continue to have a huge impact on not only our higher education sector and the growth of the Irish economy and the development of the skills base within our workforce. HCI Pillar 3, has 12 projects that focus on Green Skills, these projects will promote innovative and responsive models of programme delivery, and will enable the higher education system to respond rapidly to changes in both skills requirements and technology in the construction sector. These projects include Sustainable Futures, Resilient Design Curricula for 21st Century, Ireland's Knowledge Centre for Carbon, Climate, and Community Action, Digital Academy for Sustainable Built Environment and DCU Futures.
Comments	
State of play	

CSR.2022.1

CSR 1 Subpart 1: In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 11:24 AM) BUDGET 2023: UKRAINE - Budget 2023 had set out a provision of €2 billion in non-core expenditure for Ukraine supports but following supplementary estimates, the overall allocation was raised to €2.9 billion.
Entry 2	MEASURE TYPE: Not Defined (15/03/2024 11:24 AM) BUDGET 2023: DISTRIBUTIONAL IMPACT - The overall distributional impact of Budget 2023 was strongly progressive, with the lowest three deciles experiencing the highest gains as a proportion of disposable income, and the lowest income decile seeing a benefit of approx. 7% of its disposable income from permanent and one-off 2023 measures.
Entry 3	MEASURE TYPE: Not Defined (15/03/2024 11:23 AM) BUDGET 2023 - Both temporary and targeted social protection measures were introduced in Budget 2023. This included an €11 bn. package comprised of €6.9 bn. Permanent and €4.1 bn. Temporary measures. It included: a double week of social welfare schemes, a fuel allowance lump sum of €400, a once-off payment of €500 to those in receipt of the Carer's Support Grant,

	Disability Allowance, Blind and Invalidity Pensions, a €200 living alone allowance lump sum, a €500 working family payment lump sum, a double child benefit payment, once off reduction in student contribution / tuition fees for undergrads, post-graduates and apprentices, three €200 electricity credits for all households, €340 million in support of public and community services, a €200 million Ukraine Emergency Response Scheme to help firms faced with liquidity issues as a result of increased energy costs, and a Temporary Business Energy Support Scheme, providing support to businesses encountering increased energy costs.
Entry 4	MEASURE TYPE: Not Defined (13/02/2023 15:45 PM) Contingency Fund and Temporary Funding for External Shocks - While €2 billion of funding was provided to the National Reserve Fund in 2022 with a further €4 billion planned for 2023, Budget 2023 also aside a total of €4.5 billion in temporary funding to cater for evolving situations that might have a public expenditure impact. This included €2 billion for Ukraine and a further €1.7 billion to help the economy with any further Covid impacts.
Entry 5	MEASURE TYPE: Not Defined (13/02/2023 15:45 PM) Budget 2022 and 2023: Cost of Living & Ukraine - Budget 2022 and a special February 2022 Cost of Living Package delivered circa €3 billion in total in targeted supports to households, businesses and other sectors of society in 2022 (including taxation measures). Budget 2023 delivered a further €4.5 billion suite of Cost of Living measures, some of which were brought forward into Q4 of 2022 as a Winter Support Package to help the most vulnerable tackle energy inflation in particular. This comprised of once off measures in this area of circa €3.2 Billion with a further €1.3 billion in core spend increases. With regards to the humanitarian crisis in Ukraine, in 2022 almost €1.1 billion in temporary was spent on support for Ukrainian refugees with €2

	billion in temporary funding available in 2023.
Entry 6	MEASURE TYPE: Not Defined (13/02/2023 15:44 PM) Medium Term Expenditure Strategy - The Government adopted a medium term budgetary strategy in mid-2021 based on public expenditure growth of 5 per cent per annum, in line with the economy's estimated growth trend. This was updated in the Summer Economic Statement of 2022 to allow for exceptional Cost of Living measures needed to address inflationary pressures and the impact of the war in Ukraine. The majority of measures were temporary in nature for 2022 and did not form part of the annual core current public expenditure. Budget 2023 has continued this prudential approach but has allowed for a slight deviation of expenditure growth of 6.3 percent. From 2024 public expenditure is expected to return to the 5 percent per annum growth, which will facilitate achieving a budgetary surplus over the medium term and a continued decline in the debt to income ratio.
Entry 7	MEASURE TYPE: Not Defined (13/02/2023 13:31 PM) Budget 2023 - In line with the amended budgetary strategy, permanent public expenditure this year has been set at €85.9 billion up 6.3 per cent on an annual basis (compared to the 2022 estimate set out in Budget 2023). This will support the implementation of measures that can protect the most vulnerable in society, while also not exacerbating inflationary pressures. Temporary funding of €4.5 billion was also provided for inter alia Covid-related spending and assistance to refugees from Ukraine. This was complemented by a Cost of Living package for households and businesses of one-off supports amounting to €4.1 billion, which took effect from the final quarter of 2022. Budget 2023 also provides for a substantial increase in capital spending that will help reduce supply-side bottlenecks and boost the productive capacity of the economy. This year over €12 billion has been made available for capital spending on vital infrastructure in areas such as housing, transport,

	education, enterprise, and climate action. This amounts to 4½ per cent of national income (GNI*). The 2023 allocation is over 2½ times the allocation in 2017. As a result, there has been a significant improvement in the composition of public expenditure in recent years. Government transferred €2 billion in excess corporation tax to the National Reserve Fund in 2022, with a further €4 billion transfer planned in 2023. The purpose is to ensure that windfall corporate tax receipts are not used to finance permanent increases in public expenditure.
Entry 8	MEASURE TYPE: Announced (15/03/2024 11:25 AM) BUDGET 2024 - In relation to adjustment of current spending, Budget 2024 introduced an expenditure Cost of Living package of €2.3 billion. As inflation has begun to moderate this represents a more limited package of supports than in Budget 2023. Budget 2024 also provided for non-core temporary funding of €2.5 Bn relating to Ukraine humanitarian supports.
Entry 9	MEASURE TYPE: Announced (13/02/2023 13:30 PM) Summer Economic Statement 2022 - As set out in the Summer Economic Statement, Government has adopted a medium-term budgetary strategy based on public expenditure growth of 5 per cent per annum in line with the economy's estimated trend growth rate. Reflecting the less benign inflationary environment, and especially the impact of higher energy prices on the most vulnerable groups, this strategy was adapted, on a once-off basis, for Budget 2023.
Comments	
State of play	

CSR 1 Subpart 2: Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU

initiative, including by making use of the Recovery and Resilience Facility and other Union funds.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 11:20 AM) REPOWEREU CHAPTER - Ireland was successful in the submission of its National Recovery and Resilience Plan as part of NextGenerationEU, with 42% of the investments green tagged and 34.2% of funding digital tagged. There has been extensive engagement with all key stakeholders on the development of Irelands REPowerEU programme which is comprised of 6 separate measures – five investments and one reform proposal which will be delivered within Ireland's €240million REPowerEU envelope. Formal Government agreement was reached on 6 February 2024 on the allocation of our REPowerEU envelope, enabling Ireland to enter final informal negotiations with the Commission and to progress the Irish REPowerEU Chapter through to the final formal Commission/Council assessment, negotiation and adoption stages shortly.
Entry 2	MEASURE TYPE: Not Defined (15/03/2024 11:19 AM) EU FUNDS - Ireland is spending 30% of its ERDF resources on scaling up investment in actions that improve the energy efficiency of residential homes while targeting homeowners in, or at risk of, energy poverty across the regions. This action is being delivered by the Sustainable Energy Authority of Ireland following calls for proposals in 2023. EMFAF – via the Department of Agriculture, Food and the Marine - is supporting increased energy efficiency and use of renewables across the seafood sector, it supports innovation in technology and processes to reduce environmental impact, and measures to protect marine biodiversity and address marine litter. The Eastern Midland Regional Assembly is progressing calls for proposals under the EU JTF supporting the just transition in the midlands region of Ireland.

	The ESF+ is investing in digital and green skills through range of measures initiated in 2023.
Entry 3	MEASURE TYPE: Not Defined (15/03/2024 11:17 AM) NATIONAL DEVELOPMENT PLAN - As part of the announced National Development Plan 2021-2030 (NDP), each priority area was assessed for climate impacts. Chapter 3 of the NDP details a range of initiatives to enhance climate funding and the consideration of climate impacts in project appraisal. In addition, Ireland is engaged with DG Reform and the OECD, under the Technical Support Instrument, to boost climate considerations as part of the domestic Public Spending Code for approval of infrastructure projects. In terms of prioritising green and digital investments, €5 billion is being allocated for residential retrofit as part of the NDP to bring 500,000 homes to B2 BER ratings by 2030; and the National Broadband Plan will connect 544,000 premises to high-speed broadband in the coming years.
Entry 4	MEASURE TYPE: Not Defined (13/02/2023 15:47 PM) Climate Action Plan - Ireland's Partnership Agreement with the European Commission for Cohesion Funds 2021 – 2027 notes that the Country Report Ireland 2020 acknowledged that the publication of the Climate Action Plan 2019 represented "a much needed breakthrough and a stepping stone in the transition to a climate neutral and circular economy" but states that greenhouse emissions in the transport, building and agriculture sectors are high and on a rising trend. The Climate Action and Low Carbon Development (Amendment) Act 2021 recognises the scale of the challenge and increases the ambition to "support Ireland's transition to Net Zero and achieve a climate neutral economy by no later than 2050". The Act provides the framework for Ireland to meet its international and EU climate commitments. Ireland is now on a legally binding path to net-Zero emissions no later than 2050, and to a 51% reduction in emissions by 2030, relative to 2018 levels. The Act

	provides for a system of carbon budgeting and requires that the first two five-year budgets, proposed by the Climate Change Advisory Council, should equate to a total reduction of 51% over the period to 2030. It also provides that sectoral emissions ceilings are applied to different sectors across the economy. The Climate Action Plan 2021 highlights the role of European Structural Funds in supporting "a greener, low-carbon Europe including the potential for ERDF to support the new National Residential Retrofit Plan. The Needs Analysis for ERDF 2020 also identified the need to accelerate progress to address climate change objectives and the green economy. The Regional Spatial and Economic Strategies (RSES) for each of Ireland's three regions have climate action and the protection of the environment at their core. Each RSES states that improving energy efficiency is vital in order to reduce energy consumption while improving economic growth. Taking this into account, Ireland was allocated a total of €395.7 million in European Regional Development Funding (ERDF) for the 2021-2027 period. When combined with national funding of 853m will be invested through two programmes in the Northern and Western region - a Region in Transition and in the Southern and the Eastern and Midland Regions (designated as more developed regions). Each ERDF Programme focuses on three selected Policy Objectives, and is structured under three priorities to reflect this. Priority 1: A Smarter and More Competitive Region; Priority 2 A Low-Carbon Energy Efficient Region; Priority 3 - Sustainable And Integrated Urban Development.
Entry 5	MEASURE TYPE: Not Defined (13/02/2023 15:46 PM) Government Investment Plans Updated - The Irish Government published the National Development Plan 2021-2030 (NDP) in October 2021 setting out a 10-year commitment for public capital investment, as well as 5 year capital investment ceilings for each sector. The total plan contains €165 billion of investments, which is targeted to reach 5% of modified GNI in 2030. This would be among the highest levels of capital investment in the EU. This commitment was re-iterated in Budget

	2023 with central state expenditure of over €12 billion in 2023, the highest level of investment in the history of the State. As part of the announced National Development Plan 2021-2030 (NDP), each priority area was assessed for climate impacts and detailed in the Report. Chapter 3 in the NDP details the range of initiatives to enhance climate funding and the consideration of climate impacts in project appraisal. In addition, Ireland is engaged with DG Reform and the OECD, under the Technical Support Instrument, to boost climate considerations as part of the domestic Public Spending Code for approval of infrastructure projects. In terms of prioritising green and digital investments, €5 billion is being allocated for residential retrofit as part of the NDP to bring 500,000 homes to B2 BER ratings by 2030; and the National Broadband Plan will connect 544,000 premises to high-speed broadband in the coming years. Finally, Ireland was successful in the submission of its National Recovery and Resilience Plan as part of NextGenerationEU, with 42% of the investments green tagged and 32% of funding digital tagged.
Comments	
State of play	

CSR 1 Subpart 3: For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.

Measures	
Entry 1	MEASURE TYPE: Implemented (16/02/2023 13:22 PM) Summer Economic Statement 2022 - A medium-term budgetary strategy was set out in the Summer Economic Statement 2021 and updated in the Summer Economic Statement 2022. An expenditure rule was introduced, allowing permanent expenditure to increase in line with the economy's estimated trend growth rate. Given the far less benign inflationary

	environment, the strategy was adapted, with Budget 2023 temporarily departing from these parameters on a once-off basis. However, it is planned that future Budgets will return to the framework set out in the medium-term strategy: from 2024 onwards, public expenditure will grow at 5 per cent per annum, which is consistent with maintaining a budgetary surplus over the medium-term and a continued decline of the debt-income ratio.
Comments	
State of play	

CSR 1 Subpart 4: Address the expected increase in age-related pension expenditure by ensuring the fiscal sustainability of the state pension system.

Measures	
Entry 1	MEASURE TYPE: Announced (13/02/2023 16:21 PM) Address the expected increase in age-related pension expenditure by ensuring the fiscal sustainability of the state pension system - Minister for Social Protection, Heather Humphreys TD, announced a series of landmark reforms to the social welfare pension system (Pillar 1) in Ireland on the 20th September 2022. The measures, which were approved by Government, are in response to the Commission on Pension's recommendations. To address the expected increase in age-related pension expenditure and to ensure the fiscal sustainability of the State Pension system, Government has agreed that a roadmap for reviewing Pay Related Social Insurance (PRSI) contribution rates will be introduced. The Social Insurance Fund, which helps to fund the State Pension system through PRSI revenues, has a balance of close to €2 billion at the start of this year. However, given changing demographics and the ageing population, the fund will return to a deficit position at

	a future point. This will require a planned and gradual increase in social insurance rates over a long period of time. Later this year, the Department of Social Protection will present a proposal for Government to consider the changes required to PRSI contribution rates or the social insurance revenue base from 2024 and for the following decade. This proposal will be based upon new data from the latest statutory Actuarial Review of the Social Insurance Fund which will be published in the months ahead. It is anticipated that any social insurance base broadening measures will be considered as part of this process. This roadmap will be reviewed on a continuous basis using the latest data available. The level and rate of increase in PRSI contribution rates will be determined on a structured basis every 5 years informed by the outcome of a statutory actuarial review. Another factor considered to ensure the sustainability of the State Pension system is the methodology used when calculating State Pension (Contributory) payment rates. To this end, there will be a 10-year phased transition from the Yearly Average Approach to the Total Contributions Approach, commencing from January 2024. This represents a fairer system for calculating rates and removes the anomalies that exist with the Yearly Average Approach.
Entry 2	MEASURE TYPE: Adopted (11/03/2024 10:24 AM) Minister for Social Protection, Heather Humphreys TD, announced a series of landmark reforms to the pension system in Ireland on the 20th September 2022. The measures, which were approved by Government, are in response to the Pensions Commission's recommendations. Government decided to maintain State pension age at 66 and to address the expected increase in age-related pension expenditure and to ensure the fiscal sustainability of the State Pension system, Government agreed that a roadmap for reviewing social insurance (PRSI) contribution rates would be introduced. In November of 2023, Government agreed that all classes of PRSI will increase by 0.1 per cent from October 2024, and further incremental increases totalling 0.6 per cent over the years 2025-2028 inclusive. The

	Heads of Bill to give effect to these PRSI rate increases over those years are currently being drafted Another element to ensuring the sustainability of the State Pension system is the methodology for calculating State Pension (Contributory) payment rates. To this end, there will be a 10-year phased transition to the Total Contributions Approach, together with a phased abolition of the Yearly Average approach to commence from January 2025. This represents a fairer system for calculating rates and removes the anomalies that exist with the Yearly Average approach. The legislation to give effect to this change was enacted in December 2023.
Comments	
State of play	

CSR.2022.2

CSR 2 Subpart 1: Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 8 September 2021.

Measures
Comments
State of play

CSR 2 Subpart 2: Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.

Measures
Comments
State of play

CSR.2022.3

CSR 3 Subpart 1: Focus efforts on boosting the circular economy. In particular, develop both infrastructure and policies to prevent waste and increase reused and recycled content, and develop a more effective system for the separate collection of recyclable waste, including biodegradable waste.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 12:53 PM) FOOD WASTE PREVENTION - In November 2022 the DECC published Ireland's National Food Waste Prevention Roadmap 2023-2025. The Roadmap sets out a number of priority actions to bring the focus on food waste prevention, across key sectors in the food supply chain, together in a coherent manner. One of the key actions in the Roadmap that was implemented in 2023, for example, was the launch by the Environmental Protection Agency of a revised Food Waste Charter.
Entry 2	MEASURE TYPE: Not Defined (15/03/2024 12:50 PM) GREEN PUBLIC PROCUREMENT - The Department of Environment, Climate and Communications is in the process of preparing a new Green Public Procurement Strategy and Action Plan which it intends to submit for Government approval in 2024. A draft Green Public Procurement Strategy and Action Plan was made available for public consultation in September 2023.
Entry 3	MEASURE TYPE: Implemented (15/03/2024 12:50 PM) ENVIRONMENTAL LEVY ON SINGLE-USE CARRIER BAGS - December 2023, the Circular Economy (Environmental Levy) (Plastic Bag) Regulations 2023 [S.I. No. 698 of 2023] were signed. An environmental levy on plastic bags was introduced in Ireland in 2002 to reduce the consumption of single-use plastic bags by

	influencing consumer behaviour in favour of reusable bags. Use of these bags has fallen by almost 90% over the period 2002-2022. The 2023 Regulations give effect to EU Directive 2015/720 on the consumption of lightweight plastic bags and introduce amendments to the existing regime which replaces the basis of exemptions from bag dimension (millimetres) to bag thickness (microns). These Regulations take effect from 1st January 2024.
Entry 4	MEASURE TYPE: Implemented (16/02/2023 13:17 PM) Publication of The National Food Waste Prevention Roadmap - The National Food Waste Prevention Roadmap, which will set out a series of actions to help deliver the reductions necessary to halve Ireland's food waste by 2030 was published in December 2022. The new roadmap, which was the subject of a public consultation in early 2022, sets out priority actions on areas such as how food waste can be reduced in the first place, segregation of food waste, safe donation of food, as well as research, and the role of effective communications and awareness-raising in helping to change behaviours. It also looks at the role of the public sector in tackling food waste by improving procurement practices.
Entry 5	MEASURE TYPE: Implemented (16/02/2023 13:17 PM) Enactment of the Circular Economy and Miscellaneous Provisions Act 2022 - The Circular Economy and Miscellaneous Provisions Act 2022 was developed by Department of Environment, Climate and Communications. It was enacted in July 2022 and is being implemented on a phased basis throughout 2022 and 2023. This Act provides a clear legislative framework for Ireland's transition to a circular economy and will place the Circular Economy Strategy, Programme and Food Waste Roadmap on a statutory footing. The Act also provides for the introduction of a number of environmental levies, including a waste recovery levy and levies on single use cups, packaging and food containers as well as mandatory segregation; and an incentivised charging regime for commercial waste, to ensure

	waste minimisation and proper segregation in the sector. The required secondary legislation to give effect to these provisions will be enacted as soon as possible. It is also intended to introduce legislation which will ensure all households on a kerbside waste collection service will be provided with an organic waste bin by end of 2023. The National Food Waste Prevention Roadmap, which will set out a series of actions to help deliver the reductions necessary to halve Ireland's food waste by 2030 was published in December 2022.
Entry 6	MEASURE TYPE: Announced (16/02/2023 13:17 PM) The Deposit Return Scheme - The Deposit Return Scheme was launched November 2022 and aims to boost the recycling rate for drinks containers by charging a small, refundable deposit for each plastic bottle or can. Customers get this money back when they return the container to a retailer or other collection point to be recycled. The Scheme will include PET plastic bottles and aluminium and steel cans between 150ml and 3 litres. A deposit of 15c will apply to containers 500mls or less and a deposit of 25c for each container above 500ml. All producers and retailers are legally obliged to register with Re-turn. Planned go-live date for DRS is February 2024.
Comments	
State of play	

CSR 3 Subpart 2: Promote safer and cleaner waste water circuits.

Measures	
Entry 1	MEASURE TYPE: Announced (16/02/2023 12:31 PM) Promote safer and cleaner waste water circuits. - The 3rd River

	Basin Management Plan will contain a Programme of Measures that will address all of the pressures impacting on our waters. Protecting and restoring water quality in Ireland will, most of all, need measures to address the loss of agricultural nutrients to water, continue to improve waste-water treatment and to re-establish natural free-flowing conditions in more rivers. The plan will include a number of measures to promote safe and clean waste-water: continued investment in Irish Water to improve waste-water infrastructure at an estimated cost of €1.022 billion, over the period 2020-2024; a multi-annual investment programme to provide waste water infrastructure for villages not served by public waste-water collection systems; and, continue to help fund upgrades to domestic waste-water treatment systems. The Rural Water Programme, through Exchequer funding, delivers improvements to water services in areas of rural Ireland where there are no public water/waste-water services provided by Irish Water, the national utility. For waste-water services, grant assistance is available, through local authorities, under the Programme for capital works including, waste-water collection and treatment needs of villages/settlements that do not have access to public water/waste water services, and waste-water collection and treatment needs of households in rural areas. The Programme provides for priority investment needs, which will support proper planning and sustainable development in rural areas. It will also help Ireland meet its Water Framework Directive commitments. The Programme also provides funding certainty for the continuous improvement of rural water services. Funded through the National Development Plan, €175 million has been provided for capital investment in water services – including waste-water services – under the Rural Water Programme, for the period 2021-2025.

Comments

State of play

CSR.2022.4

CSR 4 Subpart 1: Reduce overall reliance on fossil fuels.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 12:43 PM) ROADMAP TO PHASE OUT FOSSIL FUEL SYSTEMS - A 2023 Climate Action Plan action defined the creation of a roadmap to phase out fossil fuel systems for heating and cooling in all buildings and industries (but not for processes). This roadmap is being developed in collaboration with the SEAI. The drafting of the roadmap is expected to be completed in Q1 2024.
Entry 2	MEASURE TYPE: Not Defined (15/03/2024 12:39 PM) HEAT POLICY STATEMENT - The Heat and Built Environment Taskforce is developing the Heat Policy Statement following the recommendations on the SEAI's Heat Study (2022). The Heat Policy Statement will create the policy direction on heating, focusing on electrification, renewable district heating and reduction of emissions. The Policy Statement is currently undergoing an environmental assessment and will be brought to public consultation in Q2 2024.
Entry 3	MEASURE TYPE: Not Defined (16/02/2023 13:21 PM) Ensure the fast implementation of deep building retrofits - The Climate Action Plan and National Retrofit Plan have set ambitious targets to retrofit 500,000 homes to a Building Energy Rating of B2 or carbon equivalent and to install 400,000 heat pumps in existing buildings by the end of 2030. In February 2022, the Government announced an enhanced package of measures to support the uptake of home energy upgrades. Which included: • A new National Home Energy Upgrade

	Scheme (NHEUS) providing increased grant levels of up to 50% of the cost of a typical deep retrofit to a B2 BER standard (up from 30%-35% grants in 2021). • Establishment of a network of One Stop Shops offering a start-to-finish project management service for the NHEUS for home energy upgrades. • Aligning many of the grant supports available under the Better Energy Homes Scheme (for homeowners taking a step-by-step approach to their home upgrade) and the Community Energy Grant Scheme (for homeowners upgrading their homes as part of a community project) with the new, higher NHEUS grants. • Introduction of a special enhanced grant rate, equivalent to 80% of the typical cost, for attic and cavity wall insulation for all households, to urgently reduce energy use as part of the Government's response to current exceptionally high energy prices. • Reforming the Warmer Homes Scheme as well as a significant increasing the number of free energy upgrades for those at risk of energy poverty under the Scheme. Since the launch of these supports, demand for SEAI schemes has been very high. Preliminary figures from SEAI indicate that in 2022: • Almost 49,700 applications for support were submitted to SEAI, representing a 150% increase on 2021 figures. • Over 27,700 home energy upgrades were supported in 2022, exceeding the target of 26,940. This represents a 79% increase in outputs year on year; • Of these, over 9,000 upgrades were to a post works Building Energy Rating (BER) of B2 or better, which is double the B2 upgrades supported in 2021; and • Over 4,700 free upgrades for households at risk of energy poverty were supported under SEAI's dedicated energy poverty schemes. This represents an 107% increase on 2021. • 12 One Stop Shops are in place and SEAI is working with a number of other organisations seeking to be registered. Budget 2023 has provided €337 million for SEAI residential and community energy upgrade schemes including the Solar PV scheme. This will facilitate the delivery of home upgrades to 37,000 homes. A further €87 million has also been allocated for the Local Authority Retrofit Programme this year.
Entry 4	MEASURE TYPE: Not Defined (16/02/2023 13:20 PM)

	Storage - There were no specific measures in Budget 2023 to support energy storage. Currently most storage projects in Ireland provide short-term storage and are financed based on system services revenue from the TSO (DS3) and through the SEM capacity auctions. The 2023 Climate Action Plan has set out specific actions to help further develop energy storage in Ireland, including the publication of a policy framework for electricity storage. DECC is leading on this framework which is due for publication in Q3, 2023. Separately, the Commission for Regulation of Utilities (CRU) has committed to reviewing the regulatory treatment of storage including licensing, charging and market incentives. Work is underway on this review which is due to be completed by Q4 2023
Entry 5	MEASURE TYPE: Not Defined (16/02/2023 13:19 PM) Potential amendments to MAP Act to improve regulatory regime - The Department of the Environment is working closely with the Department of Housing, Local Government and Heritage, the Office of the Attorney General and the Chief State Solicitors' Office to identify a solution that will address project concerns related to raising project finance and "step-in" rights, while continuing to protect the State asset. Once identified, the solution will be communicated to all Phase One projects in early 2023. The former Attorney General provided legal advice on the matter, and it is understood that a legislative amendment to the MAP Act (2021) will be required.
Entry 6	MEASURE TYPE: Not Defined (16/02/2023 13:19 PM) Grant of Maritime Area Consents (MACs) to first phase of ORE projects needed to reach 2030 targets (Phase One projects) - Ireland's first Maritime Area Consents (MACs) have been granted to the first batch of projects to progress through the new marine planning system by the Minister for the Environment, Climate and Communications, with a commencement date of

	23 December 2022. The grant of MACs to Phase One projects is a significant milestone in meeting the 2030 targets for renewable electricity as set out in the Climate Action Plan. The Maritime Area Consent (MAC) is a first step in a new and streamlined planning process set out under the Maritime Area Planning Act (2021). It provides a right to occupy the maritime area subject to planning permission. The developers awarded a MAC can then proceed to apply for development permission (planning permission) from An Bord Pleanála, where the project proposals will undergo environmental assessment. Any project that has been awarded a Maritime Area Consent is eligible to partake in the ORESS 1, the first auction for offshore wind under the Renewable Electricity Support Scheme. The Government approved the Terms and Conditions of ORESS 1 on 9 November 2022, and the process has commenced with the results to be finalised in Q2 2023.
Entry 7	MEASURE TYPE: Implemented (16/02/2023 13:20 PM) Upgrading Grid Infrastructure - The Irish electricity grid comprised a Transmission Network, operated by EirGrid as the Transmission System Operator, and a Distribution Network, operated by ESB Networks as the Distribution System Operator. The Commission for the Regulation of Utilities (CRU) is the economic regulator of the electricity grid. The cost of building, safely operating and maintaining the electricity grid is recovered by system operators through charges on customers, which are overseen and agreed with the CRU. System operator spending is agreed with the CRU in five year cycles, referred to as Price Reviews. The current Price Review, PR5, spans the period 2021 to 2025 and will see a capital investment spend of €4 billion in the electricity network. PR5 comes at an important time for the evolution of the electricity networks and will play an important role in enabling the transition to a low carbon system by 2030.
Entry 8	MEASURE TYPE: Implemented (16/02/2023 13:18 PM)

	Renewable Electricity Spatial Policy Framework (RESPF)
Entry 9	MEASURE TYPE: Implemented (16/02/2023 13:18 PM) Small-Scale Generation Support Scheme (SSG) - The Small-Scale Generation Support Scheme (SSG) targets supports for small-scale non-domestic renewable generators above 50kW but smaller than those supported under the RESS. The scheme will enable larger businesses, farms, public buildings and community projects to maximise their participation in the energy transition. A public consultation on proposed design features of the scheme was held in Autumn 2022, and the scheme is expected to become available later in 2023.
Entry 10	MEASURE TYPE: Implemented (16/02/2023 13:18 PM) Renewable Electricity Support Scheme (RESS) - The Renewable Electricity Support Scheme (RESS) is a competitive auction-based scheme to deliver utility scale renewable electricity generation projects. The first two RESS auctions concluded in September 2020 and May 2022 respectively and combined are expected to deliver over 2.8GW of renewable generation capacity. In 2022, 688MW of new renewables was connected to the grid, of which 587MW came from RESS. In Q4 2022, the Department of the Environment, Climate and Communications held a public consultation on the high-level design of the third onshore RESS auction which is expected to take place later in 2023.
Comments	
State of play	

CSR 4 Subpart 2: Accelerate the deployment of renewable energy, in particular offshore wind, including by introducing reforms to improve the efficiency of the planning and permit system, particularly by reducing the duration of procedures.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 12:24 PM) TSI PROJECT: ACCELERATING PERMITTING FOR RENEWABLE ENERGY - On 9 November 2023 the onshore and offshore divisions of the Department of Environment, Climate and Communications began a research project, funded by the European Union via the Technical Support Instrument and overseen by DG Reform, focusing on 'Accelerating Permitting for Renewable Energy – Improving Incentives, Spatial Planning and Acceptance for Renewable Energy Developments in Ireland'. The project will contribute to institutional, administrative, and growth-sustaining structural reforms in Ireland. The specific objective is to assist Ireland in improving its capacity to design, develop and implement reforms. The project seeks to accelerate decision-making and permitting for renewable energy through a robust analysis of the Renewable Electricity Support Scheme (RESS) scheme; establishing an online GIS mapping platform; improving decision-making frameworks; and enhancing public engagement and acceptance and decision-making capacity.
Entry 2	MEASURE TYPE: Not Defined (15/03/2024 11:49 AM) OFFSHORE WIND ENERGY PROGRAMME - On 7 March 2023 DECC published the key actions for 2023 under the Offshore Wind Energy Programme, the system-wide plan developed by the Offshore Wind Delivery Taskforce. The Taskforce was established to capture the wider and longer-term economic and business opportunities associated with the development of offshore renewables in Ireland, including the delivery of 5GW of offshore wind by 2030. A further 2GW is earmarked for the production of green hydrogen and other non-grid uses. The Taskforce brings together work ongoing across government, agencies, and industry to deliver on Ireland's offshore wind ambitions. The actions highlighted for delivery in 2023 included measures

	relating to supply chain, ports, policy, skills and workforce, and regulatory consenting.
Entry 3	MEASURE TYPE: Not Defined (15/03/2024 11:48 AM) COMMUNITY BENEFIT FUNDRULEBOOK FOR GENERATORS AND FUND ADMINISTRATORS - On 10 January 2023, the Department of the Environment, Climate and Communications (D/ECC) launched the Community Benefit Fund Rulebook for Generators and Fund Administrators (CBF). The CBF plays a key role in securing buy-in from local communities for offshore wind projects. DECC developed the CBF in close collaboration with communities, fund administrators, the Sustainable Energy Authority of Ireland, the North Seas Energy Co-operation, and the international offshore wind industry. The CBF is a highly robust scheme which empowers community decision-making while also ensuring that Irish communities benefit from one of the highest renewable energy revenue sharing models in the world.
Entry 4	MEASURE TYPE: Not Defined (16/02/2023 13:14 PM) DECC/CRU - Ireland's Regulator, The Commission for the Regulation of Utilities, is currently undertaking a review of the grid connection process and will be engaging with relevant stakeholders with a view to reducing the current timeframes for grid connection applications
Entry 5	MEASURE TYPE: Not Defined (16/02/2023 13:13 PM) Potential amendments to MAP Act to improve regulatory regime - The Department of the Environment is working closely with the Department of Housing, Local Government and Heritage, the Office of the Attorney General and the Chief State Solicitors' Office to identify a solution that will address project concerns related to raising project finance and "step-in" rights, while continuing to protect the State asset. Once identified, the solution will be communicated to all Phase One projects in early

	2023. The former Attorney General provided legal advice on the matter, and it is understood that a legislative amendment to the MAP Act (2021) will be required.
Entry 6	MEASURE TYPE: Implemented (16/02/2023 13:13 PM) Grant of Maritime Area Consents (MACs) to first phase of ORE projects needed to reach 2030 targets (Phase One projects) - Ireland's first Maritime Area Consents (MACs) have been granted to the first batch of projects to progress through the new marine planning system by the Minister for the Environment, Climate and Communications, with a commencement date of 23 December 2022. The grant of MACs to Phase One projects is a significant milestone in meeting the 2030 targets for renewable electricity as set out in the Climate Action Plan. The Maritime Area Consent (MAC) is a first step in a new and streamlined planning process set out under the Maritime Area Planning Act (2021). It provides a right to occupy the maritime area subject to planning permission. The developers awarded a MAC can then proceed to apply for development permission (planning permission) from An Bord Pleanála, where the project proposals will undergo environmental assessment. Any project that has been awarded a Maritime Area Consent is eligible to partake in the ORESS 1, the first auction for offshore wind under the Renewable Electricity Support Scheme. The Government approved the Terms and Conditions of ORESS 1 on 9 November 2022, and the process has commenced with the results to be finalised in Q2 2023.
Entry 7	MEASURE TYPE: Implemented (16/02/2023 13:12 PM) Renewable Electricity Spatial Policy Framework (RESPF) - The Renewable Electricity Spatial Policy Framework (RESPF) will ensure a more facilitative and supportive spatial planning framework for the delivery of increased onshore renewable electricity generation in order to enable the delivery of Ireland's national energy and climate objectives, as set out in the Climate Action 2023. The RESPF will establish a clear and comprehensive

	framework translating national energy policy objectives to the regional level and will facilitate balanced and consistent spatial planning and development, providing clear guidance to our planning system enabling a strong pipeline of renewable projects The RESPF will be published by the Department of the Environment, Climate and Communications in Q3 2023.
Entry 8	MEASURE TYPE: Implemented (16/02/2023 13:12 PM) Small-Scale Generation Support Scheme (SSG) - The Small-Scale Generation Support Scheme (SSG) targets supports for small-scale non-domestic renewable generators above 50kW but smaller than those supported under the RESS. The scheme will enable larger businesses, farms, public buildings and community projects to maximise their participation in the energy transition. A public consultation on proposed design features of the scheme was held in Autumn 2022, and the scheme is expected to become available later in 2023.
Entry 9	MEASURE TYPE: Implemented (16/02/2023 13:11 PM) Renewable Electricity Support Scheme (RESS) - The Renewable Electricity Support Scheme (RESS) is a competitive auction-based scheme to deliver utility scale renewable electricity generation projects. The first two RESS auctions concluded in September 2020 and May 2022 respectively and combined are expected to deliver over 2.8GW of renewable generation capacity. In 2022, 688MW of new renewables was connected to the grid, of which 587MW came from RESS. In Q4 2022, the Department of the Environment, Climate and Communications held a public consultation on the high-level design of the third onshore RESS auction which is expected to take place later in 2023
Entry 10	MEASURE TYPE: Announced (15/03/2024 12:37 PM) DRAFT FUTURE FRAMEWORK POLICY STATEMENT - On 23 January

	2024, the Department of Environment, Climate and Communications published the draft Future Framework policy statement. The Future Framework is the long-term model and vision for offshore renewable energy in Ireland. It sets out the pathway Ireland will take to deliver 20GW of offshore wind by 2040 and at least 37GW in total by 2050. The Future Framework includes 21 key actions to develop Ireland's long-term, plan-led approach to offshore wind. This policy statement is built on an analysis of economic opportunities to encourage investment and maximise the financial and economic return of offshore renewable energy to the State and local communities. It also explores the potential to export excess renewable energy through increased interconnection and analyses opportunities for using excess renewable energy for alternative energy products and services that can be fed into international markets.
Entry 11	MEASURE TYPE: Announced (15/03/2024 12:30 PM) ORESS 2.1 INDICATIVE ROADMAP - On 20 November 2023 the Department of the Environment, Climate and Communications published an 'indicative roadmap' outlining a timetable towards Ireland's next offshore wind energy auction – ORESS 2.1. To align with available onshore grid capacity, ORESS 2.1 will take place off Ireland's south coast and will procure up to 900MW of offshore wind. The roadmap sets out a number of steps towards Ireland's next offshore wind auction, which are modelled on several different scenarios. These steps include the publication of a draft 'Designated Maritime Area Plan' (DMAP), within the marine waters off the south coast. The DMAP will act as a management plan and will determine the appropriate location for the auction site off the south coast.
Entry 12	MEASURE TYPE: Announced (15/03/2024 12:03 PM) IRELAND'S FIRST "DESIGNATED MARITIME AREA PLAN PROPOSAL" - On 13 July 2023, Department of the Environment, Climate and Communications launched Ireland's first 'Designated Maritime Area Plan Proposal' (DMAP). DMAPs determine the broad area

	where offshore renewable energy projects can be developed and will act as a management plan for a specific area of our marine waters. The establishment of a DMAPs is part of Government's wider plan-led approach to ensure sustainable offshore wind development. The first offshore renewable energy DMAP is to be located off the south coast, and will identify a suitable area or areas for future deployments of fixed bottom offshore wind projects that aim to assist in delivery of our 2030 target and beyond.
Entry 13	MEASURE TYPE: Announced (15/03/2024 11:50 AM) POLICY STATEMENT ON THE FRAMEWORK FOR PHASE TWO OFFSHORE WIND - On 10 March, DECC published the Policy Statement on the Framework for Phase Two Offshore Wind, which sets out a plan-led approach to meet Ireland's offshore wind ambitions. This plan-led approach streamlines the development process for offshore renewable energy by optimising the consenting, planning and grid development resources of the State. It represents the best opportunity to meet Ireland's ambitious 2030 climate and energy targets, while at the same time bolstering security of supply. It also provides additional certainty for investment in Ireland's offshore renewables sector due to enhanced project delivery prospects. The deployment of offshore wind under Phase Two will procure the additional offshore wind capacity required to meet the Government's target of 5GW of offshore wind by 2030
Entry 14	MEASURE TYPE: Adopted (15/03/2024 12:29 PM) ENERGY COOPERATION AGREEMENTS WITH THE UNITED KINGDOM - On 11 September 2023 the Department of Environment, Climate and Communications signed two new Memorandums of Understanding (MoUs) with the UK's Department for Energy Security and Net Zero which will increase cooperation for developing offshore renewable energy, explore further electricity interconnection opportunities and enhance security of gas supplies. The first MoU on 'Cooperation in the

	Energy Transition, Offshore Renewables and Electricity Interconnection' will facilitate increased cooperation on opportunities for further electrical interconnection between the island of Ireland and Great Britain. The second MoU on 'Cooperation for Natural Gas Security of Supply' highlights the increasingly constructive energy relationship between Ireland and the UK. The purpose of this MoU is to strengthen established practices and cooperation between the two States and relevant departments on the security of natural gas supply.
Entry 15	MEASURE TYPE: Adopted (15/03/2024 12:27 PM) JOINT DECLARATION OF INTENT ON ENERGY TRANSITION COOPERATION - On 13 November 2023 Ireland and France signed a Joint Declaration of Intent on 'Energy Transition Cooperation'. The declaration provides a framework for the mutual willingness of both countries to accelerate the decarbonisation of energy systems and is part of a wider collective ambition for Europe to become the first climate neutral continent by 2050. The Joint Declaration of Intent also builds upon existing commitments set out in the 'Ireland France Joint Plan of Action 2021-2025', adopted by both countries in August 2021. The joint action plan set out several priority projects in a number of areas, including efforts to support sustainability, with a focus on renewable energy. It signals greater co-operation on onshore wind and solar development and a commitment to accelerating the deployment of offshore renewables and energy systems, including intensifying cooperation bilaterally and regionally in the North Sea.
Entry 16	MEASURE TYPE: Adopted (15/03/2024 12:04 PM) NATIONAL POLICY STATEMENT ON ELECTRICITY INTERCONNECTION - The National Policy Statement on Electricity Interconnection, which was approved by Cabinet on 25 July 2023, outlines how a State-directed approach will ensure integrated forward planning, enabling the necessary infrastructure to unlock significant green energy export

	opportunities. Ireland's offshore energy potential makes it central to Europe's shared energy future. The proposed plans will see Ireland increase its electricity interconnection capacity and explore new interconnection opportunities with Spain, Belgium and the Netherlands as well as further connections to both Great Britain and France.
Comments	
State of play	

CSR 4 Subpart 3: Upgrade energy infrastructure, including for storage and enhance the stability of the grid.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 11:42 AM) ELECTRICITY STORAGE - There were no specific measures in Budget 2024 to support electricity storage. Currently storage in Ireland consists of battery and pumped hydro technologies. These projects are financed through System Service revenue markets known as DS3 and Single Energy Market (SEM) capacity auctions. However, in late 2023 the Electricity Supply Board Networks (ESBN) communicated that 1GW of electricity storage would be connected to the National Electricity Grid system by the start of 2024.
Entry 2	MEASURE TYPE: Not Defined (16/02/2023 13:15 PM) Storage - There were no specific measures in Budget 2023 to support energy storage. Currently most storage projects in Ireland provide short-term storage and are financed based on system services revenue from the TSO (DS3) and through the SEM capacity auctions. The 2023 Climate Action Plan has set out

	specific actions to help further develop energy storage in Ireland, including the publication of a policy framework for electricity storage. DECC is leading on this framework which is due for publication in Q3, 2023. Separately, the Commission for Regulation of Utilities (CRU) has committed to reviewing the regulatory treatment of storage including licensing, charging and market incentives. Work is underway on this review which is due to be completed by Q4 2023
Entry 3	MEASURE TYPE: Implemented (16/02/2023 13:15 PM) Upgrading Grid Infrastructure - The Irish electricity grid comprised a Transmission Network, operated by EirGrid as the Transmission System Operator, and a Distribution Network, operated by ESB Networks as the Distribution System Operator. The Commission for the Regulation of Utilities (CRU) is the economic regulator of the electricity grid. The cost of building, safely operating and maintaining the electricity grid is recovered by system operators through charges on customers, which are overseen and agreed with the CRU. System operator spending is agreed with the CRU in five year cycles, referred to as Price Reviews. The current Price Review, PR5, spans the period 2021 to 2025 and will see a capital investment spend of €4 billion in the electricity network. PR5 comes at an important time for the evolution of the electricity networks and will play an important role in enabling the transition to a low carbon system by 2030.
Entry 4	MEASURE TYPE: Announced (15/03/2024 11:45 AM) NATIONAL POLICY STATEMENT ON ELECTRICITY INTERCONNECTION - Ireland's electricity grid, managed by EirGrid and ESB Networks, is undergoing upgrades to support renewable energy and a low-carbon system. The PR5 Price Review (2021-2025) involves a €4 billion investment. EirGrid's "Shaping Our Electricity Future" plan focuses on renewables, while ESB Networks' "Networks for Net Zero" strategy aligns with 2030 goals and net-zero ambitions by 2050. Ireland's National Policy Statement on Electricity Interconnection, approved in July

	2023, ensures forward planning for green energy export. It aims to increase interconnection capacity with Spain, Belgium, the Netherlands, Great Britain, and France. Notable projects include the 700 MW Celtic Interconnector (Brittany to East Cork) and the 500 MW Greenlink Interconnector (Ireland to Great Britain), both enhancing energy exchange and security.
Entry 5	MEASURE TYPE: Announced (15/03/2024 11:43 AM) NATIONAL HYDROGEN STRATEGY STATEMENT - In 2023 the National Hydrogen Strategy Statement was published. Hydrogen has an important role to play in providing the potential for long-duration energy storage, dispatchable renewable electricity, the decarbonisation of some parts of high-temperature processing, as well as a potential export market opportunity.
Entry 6	MEASURE TYPE: Announced (15/03/2024 11:41 AM) NATIONAL ENERGY DEMAND STRATEGY CONSULTATION PAPER - In December 2023, the Commission for Regulation of Utilities (CRU) published a National Energy Demand Strategy consultation paper. In this paper the CRU recognises electricity storage as a vital technology in delivering demand flexibility objectives in Ireland. Separately, the CRU has committed to reviewing the regulatory treatment of storage including licensing, charging and market incentives and this work is ongoing.
Entry 7	MEASURE TYPE: Announced (15/03/2024 11:40 AM) CAP24 ENERGY STORAGE - Ireland's 2024 Climate Action Plan focusses on energy storage development. The Electricity Storage Policy Framework, currently in progress at the Department of Environment, Climate and Communications, will be published in Q2 2024. Azorom's review of responses to the consultation was released in May 2023.

Comments
State of play

CSR 4 Subpart 4: Ensure the fast implementation of deep building retrofits.

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/03/2024 18:35 PM) THE NATIONAL RESIDENTIAL RETROFIT PLAN - The Climate Action Plan and National Retrofit Plan have set ambitious targets to retrofit 500,000 homes to a Building Energy Rating of B2 or carbon equivalent and to install 400,000 heat pumps in existing buildings by the end of 2030. In February 2022, the Government announced an enhanced package of measures to support the uptake of home energy upgrades. Since the launch of these supports, demand for SEAI schemes has been very high. In 2023, almost 67,500 applications for grant support were received by SEAI equating to a 34% increase on 2022 levels. This indicates a strong pipeline of works for 2024. Furthermore, almost 48,000 home energy upgrades were supported in 2023. This represents a 76% increase on 2022 delivery. Of these, almost 17,500 upgrades were to a post works Building Energy Rating (BER) of B2 or better, a 107% increase on 2022 levels. Almost 5,900 free upgrades for households at risk of energy poverty were supported under SEAI's dedicated energy poverty schemes. This represents an 33% increase in free upgrades provided versus 2022 target. Finally, five additional One Stop Shops were registered in 2023, bringing the total to 18. A record capital budget of €437.2 million for SEAI residential and community energy upgrade schemes, including the Solar PV Scheme, has been allocated for 2024. Of this, €391 million is funded from carbon tax revenue. The budget also includes funding from the European Regional Development Fund (ERDF) so that more households at risk of energy poverty can avail of fully funded energy upgrades under the Warmer Homes Scheme. The overall

	allocation will mean that the progress made last year under the National Retrofit Plan will be further ramped up in 2024.
Entry 2	MEASURE TYPE: Implemented (16/02/2023 13:16 PM) Ensure the fast implementation of deep building retrofits - The Climate Action Plan and National Retrofit Plan have set ambitious targets to retrofit 500,000 homes to a Building Energy Rating of B2 or carbon equivalent and to install 400,000 heat pumps in existing buildings by the end of 2030. In February 2022, the Government announced an enhanced package of measures to support the uptake of home energy upgrades. Which included: • A new National Home Energy Upgrade Scheme (NHEUS) providing increased grant levels of up to 50% of the cost of a typical deep retrofit to a B2 BER standard (up from 30%-35% grants in 2021). • Establishment of a network of One Stop Shops offering a start-to-finish project management service for the NHEUS for home energy upgrades. • Aligning many of the grant supports available under the Better Energy Homes Scheme (for homeowners taking a step-by-step approach to their home upgrade) and the Community Energy Grant Scheme (for homeowners upgrading their homes as part of a community project) with the new, higher NHEUS grants. • Introduction of a special enhanced grant rate, equivalent to 80% of the typical cost, for attic and cavity wall insulation for all households, to urgently reduce energy use as part of the Government's response to current exceptionally high energy prices. • Reforming the Warmer Homes Scheme as well as a significant increasing the number of free energy upgrades for those at risk of energy poverty under the Scheme. Since the launch of these supports, demand for SEAI schemes has been very high. Preliminary figures from SEAI indicate that in 2022: • Almost 49,700 applications for support were submitted to SEAI, representing a 150% increase on 2021 figures. • Over 27,700 home energy upgrades were supported in 2022, exceeding the target of 26,940. This represents a 79% increase in outputs year on year; • Of these, over 9,000 upgrades were to a post works Building Energy Rating (BER) of B2 or better, which is

	double the B2 upgrades supported in 2021; and • Over 4,700 free upgrades for households at risk of energy poverty were supported under SEAI's dedicated energy poverty schemes. This represents an 107% increase on 2021. • 12 One Stop Shops are in place and SEAI is working with a number of other organisations seeking to be registered. Budget 2023 has provided €337 million for SEAI residential and community energy upgrade schemes including the Solar PV scheme. This will facilitate the delivery of home upgrades to 37,000 homes. A further €87 million has also been allocated for the Local Authority Retrofit Programme this year.
Comments	
State of play	

CSR 4 Subpart 5: Accelerate the electrification of transport, including by installing charging facilities.

Measures	
Entry 1	MEASURE TYPE: Implemented (16/02/2023 12:42 PM) Shared Island Sports Scheme - The Shared Island Sports Club EV Charging Scheme has been developed by ZEVI, with assistance from Pobal, and will be implemented in partnership with sports organisations across the island of Ireland including Sports Ireland, the National Governing Bodies for Sports (NGB's) and their local affiliated sports clubs/member clubs. The Scheme will receive €15 million from the Department of the Taoiseach-coordinated Shared Island Fund to invest in EV charging infrastructure at sports club facilities across Northern Ireland and Ireland in 2023/2024. Funding will be allocated 50-50 between Northern Ireland and the Republic of Ireland. The number of eligible sites supported will be dependent on the overall demand for the scheme against the budget available and achieving a

	balanced geographic spread. The infrastructure supported by this scheme must be as simple as possible for people to use i.e., accessible, and interoperable. The scheme will launch on the 30th of January 2023.
Entry 2	MEASURE TYPE: Implemented (16/02/2023 12:41 PM) Local Authority Pilot Schemes - ZEVI has been working in partnership with a number of Local Authorities on pilot programmes for EV charging in 2022. Funding has been provided to four Local Authorities for the provision of charging infrastructure. It is intended to fund further pilots in 2023.
Entry 3	MEASURE TYPE: Implemented (16/02/2023 12:41 PM) Expansion of the Home Charger Grant - The Electric Vehicle Home Charger Grant is a government funded support scheme assisting residents and homeowners to install an electric vehicle charge point on their property. The scheme provides a grant up to the value of €600 towards the purchase and installation of a home charger unit. Since July 2022, the grant is open to homeowners to apply for a grant, whether they own an electric vehicle or not. This charge point can also be used for visitor use or at rented accommodation. Funding for the EV Home Charger scheme is provided by Zero Emission Vehicles Ireland (ZEVI) based in the Department of Transport. SEAI operates this grant scheme on behalf of ZEVI.
Entry 4	MEASURE TYPE: Implemented (16/02/2023 12:40 PM) Apartment Charging Grant Scheme - The apartment charger grant opened for applications in July 2022, and assists residents and owners of apartments and other multi-unit developments who want to install a home charger for their Electric Vehicle (EV) and which are not covered by the pre-existing grants. The grant is designed for bulk installation of chargers at a single location, and supports cabling, infrastructure, labour, and construction

	costs. Owners' management companies, housing bodies, local authorities, commercial and private landlords can apply. Funding for the apartment charger grant scheme is provided by Zero Emission Vehicles Ireland (ZEVI) based in the Department of Transport. SEAI operates this grant scheme on behalf of ZEVI.
Entry 5	MEASURE TYPE: Announced (16/02/2023 12:40 PM) Zero Emission Vehicles Ireland - Zero Emission Vehicles Ireland (ZEVI) has been established as a dedicated Office within the Department of Transport, charged with supporting consumers, the public sector and businesses to continue to make the switch to zero emission vehicles. The Office leads on the delivery of the Ireland's ambitious targets under the Climate Action Plan 2023 to have an expected 30% of our private car fleet switched to electric by 2030. Zero Emission Vehicles Ireland launched on 21 July 2022.
Entry 6	MEASURE TYPE: Adopted (16/02/2023 12:40 PM) Publication of draft EV Charging Infrastructure Strategy - A draft national strategy for the development of EV charging infrastructure, covering the crucial period out to 2025 was published for consultation in March 2022 followed by a public consultation in May 2022. Over 14000 public responses and 100 stakeholder responses were received. The final National EV Charing Infrastructure Strategy 2022-2025 along with a detailed implementation plan 2023-2025 was published in January 2022. The strategy sets out the government's ambition regarding the delivery of a public EV charging network to support up to 195,000 electric cars and vans by the middle of the decade. The strategy outlines the need to increase current charging capacity by 250% in order to be ahead of EV user demand and also to align with upcoming Alternative Fuel Infrastructure Regulation. The Implementation plan outlines the actions in each of the delivery categories including; delivering a National EV Charging Network Plan, roll-out of new schemes and funding supports, delivery of policy and strategy required to deliver the strategy

	delivery and finally reporting and communication actions. Each of the actions outlines the timelines, owners and supports to deliver each action. Zero Emissions Vehicles Ireland (ZEVI) will be responsible for delivery of the strategy.
Comments	
State of play	

CSR.2021.1

CSR 1 Subpart 1: In 2022, pursue a supportive fiscal stance, including the impulse provided by the Recovery and Resilience Facility, and preserve nationally financed investment.

Measures	
Entry 1	MEASURE TYPE: Implemented (14/02/2022 15:46 PM) PROJECT IRELAND 2040 - RURAL REGENERATION AND DEVELOPMENT FUND - The Rural Regeneration and Development Fund (RRDF) seeks to support ambitious and strategic projects which have the potential to transform rural economies and communities and achieve the objectives of the Government's rural development policy – Our Rural Future. The Government has committed over €300 million to the RRDF up to 2025. The investment from the RRDF enables the development and delivery of capital projects that will regenerate town centres, address dereliction, provide remote working facilities and drive economic and enterprise development in rural Ireland. To date, RRDF funding of €277 million has been allocated to 191 project worth a total of €375 million.
Entry 2	MEASURE TYPE: Announced (14/02/2022 16:46 PM) RECOVERY AND RESILIENCE PLAN - Ireland developed a National Recovery & Resilience Plan (NRRP) with a total value of €990 million, which sets out the reforms and investments to be supported by the NRRP Facility. The overall objective of Ireland's plan is to contribute to a sustainable, equitable, green and digital recovery, in a manner that complements and supports the Government's broader recovery effort. The plan is based on sixteen investment projects and nine reform measures aimed at advancing the green transition; accelerating and expanding digital reforms and transformation; and driving social and

	economic recovery and job creation. Ireland submitted its draft plan to the European Commission on 28 May 2021. The plan was endorsed by the Commission on 16 July and approved by the Council of Ministers on 8 September 2021. The next phase is the implementation of projects over the period 2021 to 2026, with milestones and targets to be achieved so that EU funding can be drawn down. An implementing body is being established to assist Departments drive progress and delivery of the projects.
Entry 3	MEASURE TYPE: Announced (14/02/2022 12:53 PM) NATIONAL DEVELOPMENT PLAN - A review of the National Development Plan (NDP) was published on 4th October 2021. The revised plan incorporates total investment of €165 billion, €136 billion of which will be direct Exchequer spending over the ten-year period from 2021-2030. This will bring public investment to 5 per cent of national income, well above the EU average. A key element of the NDP is Housing for All, a multi-annual, multi-billion euro plan which will make over €20 billion available over the next five years, the largest housing budget in the history of the State.
Entry 4	MEASURE TYPE: Announced (14/02/2022 12:53 PM) BUDGET 2022 - Budget 2022 included a total budgetary package of €4.7 billion, with core permanent expenditure increasing by just over 5 per cent. This prudent fiscal stance strikes an appropriate balance between continuing to stimulate economic activity while keeping the public finances on a sustainable trajectory. A key priority in Budget 2022 is ensuring that the substantial investment in public services and infrastructure is used effectively to have a meaningful impact on social and economic progress and to address the longer-term challenges facing the economy, such as an ageing population, the digital transition, and climate change. To this end, capital expenditure has been set at €11.2 billion for 2022, including core capital expenditure of €10.9 billion, capital spending under the Recovery and Resilience Plan (€0.2 billion) and capital spending

	in relation to Covid-19 (€0.1 billion). In addition, there has been €500 million in capital expenditure allocated under the Brexit Adjustment Reserve (BAR). A further €565 million from the BAR is expected to be spent in 2023.
Comments	
State of play	

CSR 1 Subpart 2: When economic conditions allow, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring fiscal sustainability in the medium term.

Measures	
Entry 1	MEASURE TYPE: Announced (14/02/2022 12:57 PM) MEDIUM TERM BUDGETARY STRATEGY - A medium-term budgetary strategy was set out in the Summer Economic Statement. This strategy will help ensure that the public finances remain on a sustainable path while continuing to support economic activity. An expenditure rule was introduced, allowing permanent expenditure to increase in line with the economy's estimated trend growth rate. These levels of expenditure would be consistent with continued improvements in the general government balance and a steady reduction in the debt ratio.
Comments	
State of play	

CSR 1 Subpart 3: At the same time, enhance investment to boost growth potential. Pay particular attention to the composition of public finances, on both the revenue and expenditure sides of the national budget, and to the quality of budgetary measures in order to ensure a sustainable and inclusive

recovery. Prioritise sustainable and growth-enhancing investment, in particular investment supporting the green and digital transition.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 12:59 PM) ROLLOUT OF A NATIONAL HIGH-SPEED BROADBAND NETWORK UNDER THE NATIONAL BROADBAND PLAN (NBP) - The design and rollout of a national high-speed broadband network is a key priority for the Irish Government. Under a 25-year contract signed in November 2019 with National Broadband Ireland (NBI), work commenced in January 2020 on the design and build of a high-speed future proofed Gigabit broadband network to provide services to all premises within the Intervention Area of the National Broadband Plan (NBP). This area covers 96% of Ireland's land mass and 69% of farms, and covers all premises where commercial operators are not providing a service. Some 600,000 premises will be passed by the network. This measure was approved by the Irish Government in 2019 and is owned by DECC, who is responsible for managing the contract. This measure is funded by the Irish Government through the annual budgetary process. The budget approved for 2023 was €212 million, with additional funding needed in 2023 due to the pace of the rollout. Subsidy payments are made to NBI upon certified completion of contractual milestones. As of 19 January 2024, network design has been completed for over 447,000 premises. Over 213,000 premises have been passed across all counties in Ireland and are available to order a broadband service. Over 67,000 premises are now connected to the network – this is in line with projections, and in some areas, is exceeding projections.
Entry 2	MEASURE TYPE: Not Defined (15/03/2024 11:32 AM) NATIONAL DEVELOPMENT PLAN DELIVERY - The Government has committed €165 billion in capital investment through the National Development Plan (NDP) published in 2021. As a

	percentage of national income, annual capital investment is now among the largest in the EU. The alignment of the NDP and NPF, being revised in similar timelines, under Project Ireland 2040 creates a unified and coherent plan for the country by ensuring our investment strategy supports spatial planning behind a shared set of strategic objectives for rural, regional and urban development, and will strengthen the link with the Climate Action Plan and other sectoral policies. In March 2023 The Minister for Public Expenditure, NDP Delivery and Reform announced six priority actions to address bottlenecks to NDP delivery. Significant progress has been made on the implementation of these actions this year. One of those actions, the ESRI report on the prioritisation and capacity of the NDP will be a key part of the decisions to be made on NDP ceilings in the coming months. In line with the NDP, an additional €900 million for vital projects has been made available in Budget 2024, bringing total capital expenditure in 2024 to just over €12.8 billion. In addition €2.25 billion from the windfall tax receipts will be allocated to capital expenditure over the period 2024-26 and will facilitate the progression of important projects and enable more rapid development of key Programme for Government commitments, particularly the delivery of actions to fulfil our climate action plan commitments. In this regard, additional capital expenditure of €250 million is being made available for 2024 from windfall exchequer receipts with a further €2 billion is being made available across 2025 (€750 million) and 2026 (€1.25 billion).
Entry 3	MEASURE TYPE: Not Defined (14/03/2024 17:24 PM) GREEN TRANSITION FUND - The Climate Action Plan 2024 and the 2022 Enterprise White Paper confirm Government's commitment to supporting the decarbonisation of Industry through its agencies, including Enterprise Ireland, IDA and Údarás na Gaeltachta. In this White Paper Government commits to placing decarbonisation on equal footing with job creation and value creation for the enterprise agencies. Our agencies continue to accelerate support for businesses through Environmental Aid,

	Energy Efficiency Grants, and Green for Business and the Green Transition Fund. Launched in June 2022, €9.7 million has been allocated under the Green Transition Fund across 293 projects. We expect greater acceleration of uptake in 2024 through to 2026, with a remaining committed expenditure of €45.3 million under the fund. This would mirror the accelerated uptake of the Green Transition Fund as seen in 2023 over 2022. Assessing the second half of 2023, projects supported over the period were up 39%, and total spend allocation was up 105% compared to H2 2022 – highlighting greater uptake under the fund and for larger climate action planning, decarbonisation, and research projects.
Entry 4	MEASURE TYPE: Not Defined (14/03/2024 17:16 PM) DEVELOPING AND ENHANCING THE IRISH EQUITY ECOSYSTEM - The Irish Government, through Enterprise Ireland (EI), identified the need to increase the availability of risk capital for start-ups and scaling companies to support economic growth and to achieve a more robust, commercially viable, and sustainable equity ecosystem. Three projects have been established by the Department of Enterprise, Trade & Employment to develop and enhance the Irish equity ecosystem. They are: 1. EI has made €185 million available as part of the Seed & Venture Capital Scheme (2019-2024) to stimulate job creation and support the funding requirements of early-stage innovative Irish companies with global ambitions. The Department will continue to prepare for the ending of this cycle of the scheme and has conducted a review to guide the future direction of this programme. It is expected that any new scheme, to operated from January 2025, will be announced in Budget 2025. 2. In February 2022, the Tánaiste and Minister for Finance jointly announced the establishment of a €90 million equity fund for innovative seed level companies in Ireland. The Irish Innovation Seed Fund Programme (IISF) is a fund-of-funds, made up of a €30m investment from DETE, through Enterprise Ireland, which is matched by a €30m investment from the EIF. This €60m will be managed by EIF and the Ireland Strategic Investment Fund will

	co-invest a further €30m alongside on a deal-by-deal basis. In 2023, two allocations of funding were announced under this Programme to both WakeUp Capital (€35m) and Resolve Ventures (€20m). Investments from these funds will be targeted at the early stage innovative, high growth, scalable sectors including: – Lifesciences; Healthcare & Pharma; Food and Agritech; Technology & Digitalisation; and Climate and Sustainability. The programme will continue to focus supporting key priorities such as female entrepreneurs, regional development, and sustainability. It is expected a third and final allocation of funding will be announced in early 2024. 3. The Department established a Working Group of key State stakeholders from Enterprise Ireland, Ireland Strategic Investment Fund, Strategic Banking Corporation of Ireland and the Dept. Finance to examine the issue of finance for scaling. The Department will publish a report recommending future policies aimed at increasing scale-up activity in the Irish equity ecosystem by improving access to appropriate finance.
Entry 5	MEASURE TYPE: Not Defined (16/02/2023 12:23 PM) Green for Micro - Launched in 2021, The Local Enterprise Offices Green for Micro programme is available to all Micro-Enterprises to help them prepare for the low carbon, more resource efficient economy of the future. It offers two days of intensive mentoring including a sustainability audit and action plan, designed to help "green" their business. This support is free of charge for eligible enterprises and represents the potential for increased efficiencies within companies that adopt these principles. 416 Green for Micro projects were approved in 2022, to a value of €831,280.50.
Entry 6	MEASURE TYPE: Not Defined (16/02/2023 12:23 PM) Digital Start - Available through the Local Enterprise Offices, Digital Start launched as a pilot in Q2 2022, to help businesses prepare and implement a plan for the adoption of digital tools and techniques across the business. Digital Start will provide

	strategic intervention for businesses to work with third party consultants to assist in; identifying where they are on their digital business journey; developing a digital adaptation plan based on their identified need and implementing their digital adaptation plan. It should be noted that there is no capital grant support for project implementation. The Digital Start Programme approved 137 applications in the Pilot period in 2022, with a cost of €573,821.50.
Entry 7	MEASURE TYPE: Not Defined (16/02/2023 12:23 PM) Trading Online Voucher Scheme - The Trading Online Voucher Scheme (TOVs), available through the Local Enterprise Offices offers a voucher of up to €2,500 (50% co- funded by the applicant) to encourage businesses, to develop their online trading capability. The scheme encourages those who have not engaged in the digital marketplace to commence trading online and those who have started to further develop their online offering. Funding can be used towards adding payment facilities or booking systems to your website or developing new apps for your customers. The Local Enterprise Offices approved 1,880 applications for the Trading Online Voucher Scheme to a value of €3,931,487.99in 2022.
Entry 8	MEASURE TYPE: Not Defined (16/02/2023 12:22 PM) Growth and Sustainability Loan Scheme (GSLS) - The 'Growth and Sustainability Loan Scheme' (GSLS) is a new long-term loan guarantee scheme that is being jointly developed by DETE and DAFM in partnership with the SBCI and EIBG. It is planned that the GSLS will be launched in the market in the first half of 2023. When implemented, the GSLS will make up to €500 million in longer-term lending available to SMEs, including farmers and fishers and small mid-caps. Up to 70% of lending will be for strategic investments with a view to increasing productivity and competitiveness and thus underpinning future business sustainability and growth. The GSLS will also target a minimum of 30% of the lending volume towards Environmental Sustainability

	purposes.
Entry 9	MEASURE TYPE: Not Defined (16/02/2023 12:22 PM) Future Growth Loan Scheme (FGLS) - The Future Growth Loan Scheme (FGLS) was first launched in June 2019 to provide an option for SMEs and small mid-caps to access appropriate finance for investment purposes. The scheme initially provided for up to €300m in long-term lending. In July of 2020 it was expanded by €500m to make a total of €800m available through participating financial providers. In partnership with the European Investment Bank Group (EIBG) the scheme was operated by the Strategic Banking Corporation of Ireland (SBCI) and funded by Department of Enterprise, Trade and Employment (DETE) and the Department of Agriculture, Food and Marine (DAFM). All the participating lenders are now closed to new applications. In 2022, 29 loans progressed to sanction under the scheme to a total value of €24.4m.
Entry 10	MEASURE TYPE: Not Defined (16/02/2023 12:22 PM) Developing and enhancing the Irish equity ecosystem - The Irish Government, through Enterprise Ireland (EI), identified the need to increase the availability of risk capital for start-ups to support economic growth and to achieve a more robust, commercially viable and sustainable equity ecosystem. Two projects have been established by the Department of Enterprise, Trade & Employment to develop and enhance the Irish equity ecosystem. They are: 1. EI has made €175 million available as part of the Seed & Venture Capital Scheme (2019-2024) to stimulate job creation and support the funding requirements of early-stage innovative Irish companies with global ambitions. The Department has begun to prepare for ending of this scheme by conducting a review to guide the future direction of this programme. It is expected that this review will be completed with a view to any financial initiatives being included in Budget 2024 planning. 2. In February 2022, the Tánaiste and Minister for Finance jointly announced the establishment of a €90 million

	equity fund for innovative seed level companies in Ireland. The Irish Innovation Seed Fund Programme (IISF) is a fund-of-funds, made up of a €30m investment from DETE, through Enterprise Ireland, which is matched by a €30m investment from the EIF. This €60m will be managed by EIF and the Ireland Strategic Investment Fund will co-invest a further €30m alongside on a deal-by-deal basis. Following extensive due diligence, EI, EIF and ISIF have identified a short list of applicants that most effectively address the criteria of the IISF. Successful funds will be notified in early 2023.
Entry 11	MEASURE TYPE: Not Defined (13/02/2023 15:42 PM) Government Investment Plans Updated - In relation to Capital Investment, the Irish Government published the National Development Plan 2021-2030 (NDP) in October 2021 setting out a 10-year commitment for public capital investment, as well as 5 year capital investment ceilings for each sector. The total plan contains €165 billion of investments, which is targeted to reach 5% of modified GNI in 2030. This would be among the highest levels of capital investment in the EU. This commitment was re-iterated in Budget 2023 with central state expenditure of over €12 billion in 2023, the highest level of investment in the history of the State.
Entry 12	MEASURE TYPE: Not Defined (13/02/2023 15:37 PM) Medium Term Expenditure Strategy - As reported in the Draft Budgetary Plan 2022 on this CSR, the Government set out a sustainable medium term budgetary plan based on fixed expenditure ceilings aligned to the estimated trend growth rate of the economy. This was outlined in the Summer Economic Statement of 2021 and while slight deviations have had to be made due to external shocks due to Covid and Ukraine, it is expected that Ireland can return to a 5 per cent annual growth in public expenditure ceilings from 2024 onwards. Ireland is unwinding measures needed for either recovery from or potential expenditure related to the Covid pandemic and has

	reduced the provision for this to €1.7 billion for 2023. By way of context, €18 billion was made available from 2021 to 2022. Covid expenditure, as with other shocks, such as Brexit, are funded primarily through non-core expenditure and do not get built into the budgetary process thereby protecting fiscal sustainability.
Entry 13	MEASURE TYPE: Implemented (15/03/2024 13:05 PM) NATIONAL BROADBAND PLAN: STRATEGIC CONNECTION POINT PROGRAMME - A key element of the National Broadband Plan (NBP) rollout is a Strategic Connection Point (SCP) programme, which provides high-speed broadband in every county in advance of the rollout of the fibre to the premises network. Broadband Connection Points (BCPs) were the first phase of the SCP programme, located in areas of community importance, giving local residents quick access to free, publicly accessible, high-speed broadband in advance of fibre deployment under the NBP. BCPs are a key support for promoting balanced regional development, established to become digitally enabled community assets, enabling rural communities to avail of digital economic opportunities. Some activities currently underway include remote working facilities; remote eHealth consultation booth pilot projects; and digital skills training for children and young people. The activities the SCPs supports facilitates Ireland in addressing a number of Sustainable Development Goals, including Goal 3, to ensure healthy lives and promote well-being for all at all ages; Goal 4, to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all; Goal 9, to build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation; Goal 10, to reduce inequality within and among countries; and Goal 11, to make cities and human settlements inclusive, safe, resilient and sustainable. As of 30 November 2023, the BCP programme was complete, with 283 publicly accessible BCP sites connected with a high-speed broadband service.
Entry 14	MEASURE TYPE: Announced (14/03/2024 17:25 PM)

	NATIONAL OFFSHORE WIND INDUSTRIAL STRATEGY - On 9th May 2023, the Government approved the development of a National Offshore Wind Industrial Strategy, which is being developed by D/ETE. The overarching objective of this Strategy is to ensure that Ireland maximises the economic benefits associated with Government targets to deliver 37GW of offshore wind by 2050. The first iteration of the Strategy is currently being drafted and is intended to be launched in Q1 2024, in time for the WindEurope Conference in Bilbao.
Entry 15	MEASURE TYPE: Announced (14/03/2024 17:22 PM) GROWTH AND SUSTAINABILITY LOAN SCHEME - The €500 million Growth and Sustainability Loan Scheme launched in September 2023 provides longer-term lending to SMEs, including farmers and fishers and small mid-caps. Loans of between €25,000 and €3 million, with terms of up to 10 years and attractive terms and conditions, are available through the scheme to eligible SMEs through participating finance providers, with loans of up to €500,000 available unsecured. The scheme will target a minimum of 30% of the lending volume towards environmental sustainability purposes with the aim of encouraging SMEs to take positive actions in support of the climate change agenda. Loans for climate action and environmental sustainability purposes will also benefit from an additional interest rate discount. Up to 70% of lending will be for strategic investments with a view to increasing productivity and competitiveness and thus underpinning future business sustainability and growth. The Growth and Sustainability Loan Scheme will operate until 30 June 2026 or until the scheme has been fully subscribed (whichever is earlier).
Entry 16	MEASURE TYPE: Announced (14/02/2022 12:59 PM) NATIONAL DEVELOPMENT PLAN - A review of the National Development Plan (NDP) was published on 4th October 2021. The revised plan incorporates total investment of €165 billion, €136 billion of which will be direct Exchequer spending over the

	ten-year period from 2021-2030 with the remaining €29 billion investment coming from non-Exchequer sources. This will improve the composition of the public finances and bring public investment to 5 per cent of national income. Multi-annual capital expenditure allocations, from 2021 – 2025, are set out in the NDP for each Department. The report details the objectives and measures that Departments will implement under the 10 National Strategic Outcomes (NSO) committed to under Project Ireland 2040, with a particular focus on housing and climate ambitions.
Entry 17	MEASURE TYPE: Announced (14/02/2022 12:59 PM) MEDIUM TERM BUDGETARY STRATEGY - A medium-term budgetary strategy was set out in the Summer Economic Statement. It is determined by the need to ensure that the public finances remain on a sustainable path while continuing to support economic activity. The introduction of fixed expenditure ceilings, aligned to the estimated trend growth rate of the economy, will allow permanent spending to increase. Tax revenue will be allowed to fluctuate in accordance with the economic cycle without amending the ceiling. This approach to calibrating the medium-term budgetary strategy is consistent with short-term cyclical stabilisation and medium-term fiscal sustainability.
Entry 18	MEASURE TYPE: Announced (14/02/2022 12:46 PM) EQUITY FUND FOR INNOVATIVE SEED LEVEL COMPANIES - As part of Budget 2022, the Minister for Finance announced the establishment of an equity fund for innovative seed level companies in Ireland. Through negotiations, a fund of €90 million was developed. This fund consists of equal investment of €30 million each by Enterprise Ireland and the European Investment Fund, and a further €30 million co-investment by the Ireland Strategic Investment Fund. This fund will be launched in Q1 2022 with calls for proposals also going live around that time.

Entry 19	MEASURE TYPE: Announced (14/02/2022 12:47 PM) SEED & VENTURE CAPITAL SCHEME (2021-2024) - The Irish Government, through Enterprise Ireland (EI), identified the need to increase the availability of risk capital for start-ups to support economic growth and to achieve a more robust, commercially viable and sustainable equity ecosystem. As part of this effort Enterprise Ireland has made €185m available as part of the Seed & Venture Capital Scheme (2019-2024) to stimulate job creation and support the funding requirements of early-stage innovative Irish companies with global ambitions. A third call for proposals was announced in 2021 as part of this programme. A budget allocation of €71 million has been identified for this third call. When this funding is released to successful organisations, it will result in over €350 million in additional capital becoming available to support early stage Irish companies from private funds and investors.
Entry 20	MEASURE TYPE: Announced (14/02/2022 12:24 PM) NATIONAL RESIDENTIAL RETROFIT PLAN - The Climate Action Plan has set ambitious targets to retrofit 500,000 homes to a Building Energy Rating of B2 or carbon equivalent and to install 400,000 heat pumps in existing buildings by the end of 2030. The Department of Environment, Climate and Communications published the National Residential Retrofit Plan, on 4th November 2021 as part of the Climate Action Plan. The Plan sets out how the Government will deliver on our retrofit targets. The Plan sets out policies and measures across four key areas: driving demand and activity; financing and funding; supply chain, skills and standards; and structures and governance. €8 billion in Exchequer funding (including €5 billion in carbon tax revenues) will support homeowners to upgrade their homes through grant schemes, including free energy upgrades for households at risk of energy poverty. The Department of Housing, Local Government and Heritage will also provide additional funding for the Local Authority Retrofit Scheme. This is in line with the principles of fairness and universality which underpin the

	National Retrofit Plan. The review of the National Development Plan provided an unprecedented level of funding for retrofit in Ireland. €5 billion of the €8 billion in exchequer funding will come from additional carbon tax revenues that have been allocated to support residential retrofit to 2030. Crucially, the NDP also provided clarity on the annual allocations for the coming years as well as the total allocation to the end of the decade, giving the sector the confidence to plan and expand.
Entry 21	MEASURE TYPE: Adopted (14/02/2022 16:45 PM) RECOVERY AND RESILIENCE PLAN - Ireland developed a National Recovery & Resilience Plan (NRRP) with a total value of €990 million, which sets out the reforms and investments to be supported by the NRRP Facility. The overall objective of Ireland's plan is to contribute to a sustainable, equitable, green and digital recovery, in a manner that complements and supports the Government's broader recovery effort. The plan is based on sixteen investment projects and nine reform measures aimed at advancing the green transition; accelerating and expanding digital reforms and transformation; and driving social and economic recovery and job creation. Ireland submitted its draft plan to the European Commission on 28 May 2021. The plan was endorsed by the Commission on 16 July and approved by the Council of Ministers on 8 September 2021. The next phase is the implementation of projects over the period 2021 to 2026, with milestones and targets to be achieved so that EU funding can be drawn down. An implementing body is being established to assist Departments drive progress and delivery of the projects.
Entry 22	MEASURE TYPE: Adopted (14/02/2022 15:45 PM) OUR RURAL FUTURE - RURAL DEVELOPMENT POLICY 2021-2025 - The Department of Rural and Community Development published 'Our Rural Future – Rural Development Policy 2021-2025' in March 2021. It is a whole-of-Government policy for the sustainable development of rural Ireland. The policy is the most ambitious and transformational policy for rural development in

	Ireland for decades. It sets out a vision for a thriving rural Ireland which is integral to our national economic, social, cultural and environmental wellbeing and development. It will achieve this through delivery of more than 150 commitments across Government over the next five years and supports the implementation of other key Government policies and objectives, including Project Ireland 2040, the Climate Action Plan, the National Remote Work Strategy, and the Town Centre First initiative. The commitments will be delivered across a number of Government Departments and will address matters such as remote working, revitalisation of town centres, improved public services, digital connectivity, developing the Green Economy and supporting a Just Transition, and supporting the sustainability of agriculture. Our Rural Future focuses on optimising the opportunities for individuals, communities and businesses. It represents a new approach to rural development, and takes a more strategic and holistic approach to investing in and maximising, opportunities, inclusivity, and sustainability for people living and working in rural areas.
Comments	
State of play	

CSR 1 Subpart 4: Give priority to fiscal structural reforms that will help provide financing for public policy priorities and contribute to the long-term sustainability of public finances, including, where relevant, by strengthening the coverage, adequacy and sustainability of health and social protection systems for all

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/03/2024 12:44 PM) INTRODUCING NEW DRUGS - Budget 2023 allocated €18m for new medicines for 2023. During 2023, a total of 36 new

	medicines/new uses of existing medicines have been approved by the HSE.
Entry 2	MEASURE TYPE: Not Defined (14/03/2024 12:43 PM) DRUGS PAYMENT SCHEME - The Drugs Payment Scheme (DPS) ensures that no individual or family pays more than a specified monthly threshold towards the cost of approved prescribed medicines. The threshold was reduced to €80 per month in 2022. While there was no change in the DPS threshold in 2023, the number of claimants was 137,735 in November 2023, an increase of 12,888 since December 2022. These claimants are benefitting from an additional annual saving in excess of €400 in comparison to the 2021 DPS threshold.
Entry 3	MEASURE TYPE: Not Defined (14/03/2024 12:42 PM) EXPANSION OF ELIGIBILITY FOR GP CARE WITHOUT CHARGES - Persons aged 70 years and over are eligible for GP care without charges. Eligibility for GP care without charges was expanded in 2023 to: • all children under 8 years of age, and • all persons who earn up to the median household income. Previously all children under 6 years of age were eligible. It was estimated approximately 500,000 persons are eligible for GP care without charges under both expansions, including: • 78,000 children aged 6 and 7, and • 430,000 additional persons under the income-based expansion. €30 million in recurring funding was provided specifically to support capacity in general practice in the context of these expansions.
Entry 4	MEASURE TYPE: Not Defined (14/03/2024 11:32 AM) BUDGET MANAGEMENT AND FISCAL EXPENIDTURE PRESSURES IN RELATION TO HEALTH EXPENDITURE - Following the acute phase of the Covid-19 pandemic the system experienced an increased demand and activity, particularly in the Acute Hospital Sector. This gave rise to increases in agency and overtime costs. In

	addition, there were large inflationary non pay increases throughout the health service. Other demand led areas such as local demand led schemes, State Claims and Pensions also received additional funding due to increased volumes and costs. These additional cost pressures resulted in a supplementary estimate of approximately €1bn bringing the total health expenditure to €22.4bn in 2023. Reform Programme 2 (Addressing Health Inequalities towards Universal Healthcare) of the 2021-2023 Sláintecare Implementation Strategy recognised the need to consider Ireland's current eligibility and entitlement policies, and review how they align with population needs with a view to achieving universal eligibility/entitlement. It is acknowledged that the health and social needs of Ireland's population have changed significantly since the 1970 Health Act was introduced. In line with this, and having regard to the Programme for Government, the Department of Health is currently implementing a significant programme of work relating to eligibility measures to increase access and affordability of healthcare services. Measures introduced in 2023 include: • an expansion of free GP care to children aged 6 and 7; • an expansion of free GP care to people earning no more than the median household income; • the abolition of all public in-patient hospital charges for adults; • the extension of the free contraception scheme to include women aged 26-30. In 2023, the Waiting List Action Plan allocated: • €5.7m funding to the Primary Care psychology Waiting List initiative which targeted removals of 3,430 clients from this waiting list within the year. Based on the latest data available, 2,750 clients were removed to end October 2023. • €3.5 million funding to address other primary care therapy service waiting lists. While final end of year data is not available yet, it is projected that there have been 5,954 removals (ahead of targeted number of removals from waiting lists in services of 2,149), with Physiotherapy and Occupational Therapy performing particularly strongly. Additionally, a comprehensive review and appraisal of the arrangements that underpin the existing eligibility framework is underway. This will enable the development of evidence-based policy options for a future eligibility framework to support a progressive move towards universal care in the Irish context.

Entry 5	MEASURE TYPE: Not Defined (14/03/2024 11:29 AM) FINANCE REFORM PROGRAMME - It is well recognised that the current financial reporting and planning capability within the Health Service Executive (HSE) needs to be strengthened. 'Future Health – A Strategic Framework for Reform of the Health Service 2012 – 2015', published by the Minister for Health in November 2012, detailed the actions required to deliver on health reforms set out in the Programme for Government. Future Health was built on four key interdependent pillars of reform, one of which was finance reform, underpinned by a fully national Integrated Financial Management System (IFMS). This will encompass delivery of a single national finance and procurement system. In 2023: • The Preparation, Design, Review, Validation, and Test stages of the IFMS were successfully completed. • The first stage, which covers the Eastern Region, Capital Expenditure and certain national services, went live on 3 July 2023 • The project plan for completion of the IFMS programme was impacted, with Stage 2 activities planned in parallel with Stage 1 significantly delayed due to industrial action. • The Department of Health has made available additional funding of €40m to expedite the rollout of IFMS project. • The Finance Reform Programme (FRP) Steering Committee gave its approval for an accelerated implementation of IFMS to complete rollout of the project within 15-18 months in December 2023. The first part of the project implementation represents about 80% of the HSE funded services spend. It is the intention to integrate all the voluntary Section 38 and the larger Section 39 hospitals into the IFMS between 2026 and 2028. Project spend to the end of September 2023 was €44 million. The overall project capital spend budget is €82 million.
Entry 6	MEASURE TYPE: Not Defined (14/03/2024 11:25 AM) BUDGET 2023 INVESTMENTS - The investment in Budget 2023 of €21.4 billion is the highest funding to the health service in the history of the state. 430,000 more people will be eligible for free GP care. When including children aged 6 & 7 there are half a

	million more people with access. Hospital charges were abolished from April 2023. This amounts to a saving of up to €800 per person per year and is of particular benefit to people whose are in hospital more frequently and do not hold a medical card. 2023 saw €443 million specifically targeted at waiting lists. €224m was allocated to a range of new initiatives in Budget 2023. These initiatives focussed on cost-of-living measures, better services and workforce and reform issues. Funding for better services included additional funding for new acute beds, increased investment in the national ambulance services and pre-hospital emergency care services, and increased investment in social inclusion and addiction services. The largest components of workforce and reform investments include increased investment in cyber security as well as the roll-out of funding for Regional Health Areas (RHAs).
Entry 7	MEASURE TYPE: Not Defined (13/02/2023 16:18 PM) Address the expected increase in age-related expenditure by making the healthcare system more cost-effective and by fully implementing pension reform plans - Progress on Other Elements of the Roadmap for Pensions Reform 2018 – 2023 The IORPs II Directive was transposed in April 2021, which delivers on a range of actions relating to pension governance and oversight as set out in the Roadmap. The report of the Interdepartmental Pensions Reform and Taxation Group (IDPRTG) was published in November 2020. This work continues by delivering on a number of commitments made in the Roadmap for Pensions Reform 2018 – 2023. The focus of the Report is on supplementary pensions and it provides conclusions and recommendations based on a thorough examination of specific pension matters, while also taking account of stakeholder views. The Report which seeks to enhance consumer outcomes by improving regulatory oversight and reducing costs, draws on international experience in its research and reviews the current and planned domestic pension environment to make appropriate recommendations. The Department of Finance is chairing a group responsible for implementing the recommendations of the

	report.
Entry 8	MEASURE TYPE: Not Defined (13/02/2023 16:17 PM) Address the expected increase in age-related expenditure by making the healthcare system more cost-effective and by fully implementing pension reform plans - A new Automatic Enrolment Retirement Savings System To address Ireland's low supplementary pension's coverage, particularly amongst workers in the private sector, a new Automatic Enrolment (AE) Retirement Savings System is being established. In March 2022, the Minister for Social Protection, Heather Humphreys T.D., announced the details of the Final Design principles for the AE system for Ireland. Under AE employees will have access to a workplace pension savings scheme which is co-funded by their employer and the State. A key feature of the system is that although participation is voluntary, it operates on an 'opt-out' rather than an 'opt-in' basis. According to figures from the Central Statistics Office, the rate of supplementary pension coverage is around 56% of the working population. This is based on the Pension Coverage Survey 2021. It is estimated that this figure may be as low as 35% when the private sector is considered in isolation. As a consequence of this low supplementary pension coverage rate, many retirees could suffer an unwanted reduction in living standards when they retire. The aim of AE is to address this pension coverage gap. Phased Implementation - All employees not already in an occupational pension scheme, aged between 23 and 60 and earning over €20,000 across all of their employments, will be automatically enrolled. With the system set up by 2023 for employee enrolments in 2024, the introduction of AE contributions will be gradually phased in over a decade, with both employer and employee contributions starting at 1.5% of salary, and increasing every three years by 1.5% until they eventually reach 6% by Year 10 (2034). This steady phasing allows time for both employers and employees to adjust to the new system. Saving Supports - Employers will make matching contributions on earning up to €80,000. The State will also top up

	contributions by €1 for every €3 saved by the employee, on maximum earnings of €80,000. This is in addition to the €3 that will also be contributed by the employer. Choice - The system will be voluntary but will operate on an 'opt-out' rather than an 'opt-in' basis. Employees will have a range of four retirement savings funds to choose from. Simplicity - Administrative costs and burdens are to be kept to an absolute minimum for both employers and employees through the establishment of a Central Processing Authority (CPA) to administer the system. Employers will not have to invest in the establishment or procurement of an occupational scheme for their own business. They will just facilitate payroll deductions. Importantly, people moving between jobs will not have to change pension scheme or join a new scheme. They will remain members of the AE scheme on a 'pot-follows' member basis.
Entry 9	MEASURE TYPE: Not Defined (13/02/2023 15:43 PM) Budget 2022 and 2023 Selected Measures - As reported on this CSR in the 2022 Draft Budgetary Plan, the Budget in 2022 strengthened the coverage, adequacy and sustainability of both health and social protection systems through various measures. In health for example, measures increased access to the system, expanded coverage of free contraception, expanded dental care for medical card holders and provided funding to increase acute hospital capacity. In social protection for 2022 there were Cost of Living packages, principally temporary measures but also core payments, that were targeted towards lower income households. These included the first weekly increases in social welfare payments since 2019, increases in fuel allowances and changes in eligibility rules and an increase in parental leave. For Budget 2023 further measures were taken in eligibility and social welfare supports such as increases in the weekly payments amounts and further increases in the fuel allowance and qualification criteria. The Cost of Living temporary package also included a universal €600 electricity credit, once off double social protection payments and a double child benefit payment. On the Health side acute

	hospital charges are to be abolished in Q2 2023, further reductions in the threshold of the Drug Payments Scheme were implemented and there was a further roll out of eligibility of free GP Cards to the under 7's. Significant additional funding was also made available for the Waiting List Action Plan and GP diagnostic tests among others initiatives to improve the Health system.
Entry 10	MEASURE TYPE: Not Defined (17/02/2022 10:18 AM) SLÁINTECARE STRATEGY & ACTION PLAN: REFORM PROGRAMME 2 - Highlights include: (1) Regional Health Areas – The advisory group was established in Q4 2021. The Preferred model of regionalisation was selected via Multicriteria Analysis process in Q4 2021. Implementation progressing with formalised plan are due to be agreed with HSE by mid-year 2022. Healthy Age Friendly Homes – Over 7 months this programme had received 800 referrals, undertaken 630 home assessment visits, and progressed 1,296 supports. (2) €13m Healthy Communities Programme – The Sláintecare Healthy Communities Programme was launched in October 2021. 19 areas have been included in the first phase of the programme on the basis of need and in consultation with the Local Authority sector. The programme is being delivered across Government and in partnership with the HSE, local authorities, local communities, statutory, voluntary and community groups. Dedicated health and wellbeing staff (across social prescribing, QUIT, MECC, etc.) have been recruited by the HSE and their local partner organisations. The recruitment of Local Development Officers in Local Authorities has been significantly advanced and all have been allocated seed funding for activities and an Enhancement Fund for investment into the built environment. (3) Healthy Campus Framework – The Healthy Campus Framework was launched in June 2021 and following engagement with the Department of Further and Higher Education Research Innovation and Science there was agreement reached that the Higher Education Authority would lead on implementation. Healthy Ireland allocated 350k as seed funding in 2021, which was allocated to

	the Campuses by the HEA. Healthy Ireland signed a Service Level Agreement with the HEA in 2021 to fund a National Coordinator for three years and recruitment is underway.
Entry 11	MEASURE TYPE: Not Defined (17/02/2022 10:17 AM) SLÁINTECARE STRATEGY & ACTION PLAN: REFORM PROGRAMME 1 - (Highlights include:) 147 Primary Care Centres now open, with 11 opened in 2021. A further 26 due to open in 2022. Enhanced Community Care: 39 Community Healthcare Networks (CHNs) have been established by end 2021. 15 specialist teams for Older Persons and 2 Chronic Disease Management teams have been established as at end 2021. 767 staff onboarded with another 588 in advanced recruitment as of December 2021. A further 750 recruitment campaigns are underway as the HSE work to recruit a total of approx. 3,500 staff by the end of 2022. (Sláintecare Integration Fund:) The Budget for 2019 provided €20 million for the establishment of a Sláintecare Integration Fund (SIF) to support service delivery which focuses on prevention, community care and integration of care. The SIF supported 123 HSE and NGO sector projects, to test and evaluate innovative models of care providing a proof of concept. Projects were initially funded for 1 year with an extension for a 2nd year due to COVID-19. With effect from the 01/01/2022, 105 projects have been mainstreamed or scaled through the HSE, 5 projects have been extended until June 2022 for further review and 13 are completed or were closed out. Collectively these projects achieved: 90,132 patients were seen; 15,370 reduced referrals, or more appropriate referrals to community specialists; 18,914 inpatient Bed Days avoided through hospital avoidance and reduced length of stay (estimated); 8,268 patients treated from waiting lists; waiting times for patients have been reduced between 2 days and 4 years; 3,480 Emergency Department attendances avoided; 53,753,408 online pages viewed, e.g. digital health guidelines. (GP Chronic Disease Management Programme:) On October 1, 2021, the HSE announced that over 85% of GPs in Ireland have registered. (GP Access to Diagnostics:) direct access for GPs to 138,000 radiology tests in

	community
Entry 12	MEASURE TYPE: Implemented (14/03/2024 12:41 PM) ELIGIBILITY AND ACCESS MEASURES - WOMEN'S HEALTH - A Free Contraception Scheme for women aged 17-25 years was launched in September 2022. This has been gradually expanded and now includes women aged 17-31 inclusive, from 01 January 2024. Services under the scheme are delivered country-wide by approximately 2,400 GPs, family planning, student health centres, primary care centres, and by approximately 2,050 pharmacists. €43.9m has been allocated to support the scheme in 2024.The scheme covers prescriptions for the wide range of contraceptive options available on the Health Service Executive (HSE) Re-Imbursement List, including long-acting reversible contraceptives (LARCs: coils, implants, injections), the contraceptive pill, patch and ring, emergency contraception and more. The scheme also covers the cost of consultations, and of fittings, checks and removals of LARCs with GPs, family planning, student health and primary care centres. Publicly funded Assisted Human Reproduction (AHR) treatment was introduced in September 2023. Eligible patients will be entitled to one full cycle of in-vitro fertilisation (IVF) or Intracytoplasmic sperm injection (ICSI) treatment, initially provided in HSE-approved private clinics of their choice, as an interim measure prior to the planned first public National Advanced AHR Centre scheduled open in 2024.
Entry 13	MEASURE TYPE: Implemented (14/02/2022 15:58 PM) ACTURIAL REVIEW OF THE SOCIAL INSURANCE FUND IN RESPECT OF THE YEAR ENDING 31 DECEMBER 2020 - Section 10 of Social Welfare Consolidation Act 2005 (as amended) – requires the Minister for Social Protection to have an Actuarial Review of the Social Insurance Fund undertaken at five yearly intervals. The purpose of the review is to determine the extent to which the Fund may be expected, in the long term, to meet the demands in respect of payment of benefits and other payments. The

	review takes account of the adequacy or otherwise of contributions to support benefits and other payments as well as other matters relevant to the current and future financial condition of the Fund. Preparation for the next Actuarial Review of the Social Insurance Fund in respect of the year ending 31 December 2020 was undertaken in 2021 and a Request for Tenders issued on 07 January 2022.
Entry 14	MEASURE TYPE: Announced (15/03/2024 11:27 AM) PAY-RELATED BENEFIT FOR JOBSEEKERS - Government has approved a new Jobseeker's Pay-Related Benefit scheme to be introduced before end-2024. This will bring Ireland in line with other EU countries and will ensure that people with a strong work history receive enhanced benefits if they lose their employment. It will link their rate of benefit to their previous earnings, subject to maximum and minimum rates. The Pay-Related Benefit will be available to newly unemployed persons who have a strong and recent attachment to the labour market, and who are available for and genuinely seeking employment. The cost of Pay-Related Benefit will be paid by the Social Insurance Fund and funded by contributors through an increase in PRSI rates. Self-employed people will continue to be catered for under the current Jobseeker's Benefit (Self-Employed) Scheme.
Entry 15	MEASURE TYPE: Announced (13/02/2023 16:16 PM) Address the expected increase in age-related expenditure by making the healthcare system more cost-effective and by fully implementing pension reform plans - The Roadmap for Pensions Reform 2018-2023 was launched in February 2018. This sets out a timeline for major reform of future State, private and public service pension provision. State Pension Reform: The Commission on Pensions The Government, in fulfilment of a Programme for Government commitment, established a Commission on Pensions to examine sustainability and eligibility issues in relation to the State Pension system and the Social Insurance Fund and to outline options for the Government to address issues including

	qualifying age, contribution rates, pension calculation methods and eligibility requirements. It also considered the matter of retirement ages in employment contracts and how people who have provided long-term care for incapacitated dependents can be accommodated within the State pension system. The Commission submitted a report to the Minister of Social Protection on 7 October 2021. Following detailed and careful consideration of the Report by Government, the Minister for Social Protection announced a series of landmark reforms in September 2022 based on the Commission's recommendations. These measures include: the introduction of flexibility with regard to the State Pension (Contributory) from January 2024 i.e. allowing a person to defer drawing down pension until age 70 (deferred access) and; the introduction of gradual, incremental increases in PRSI contribution rates to ensure the long-term sustainability of the State Pension system. The Department of Social Protection is currently working to implement the reforms, including the drafting of legislation and development of administrative and IT systems as necessary.
Entry 16	MEASURE TYPE: Announced (17/02/2022 10:15 AM) SLÁINTECARE IMPLEMENTATION STRATEGY & ACTION PLAN 2021-2023 - The Sláintecare Implementation Strategy & Action Plan 2021-2023 was approved by Government in May 2021 and set out the priorities and actions for the next phase of the reform programme. The Strategy was developed factoring in the learnings from COVID-19, the new context within which the health system operates, the Programme for Government objectives and engagement with key stakeholders and partners and was underpinned by the eight Sláintecare Principles from the original Oireachtas Sláintecare Report. The Strategic Action Plan was also grounded in key reform strategies, policies and initiatives. The Strategy and Action Plan and focuses on two reform programmes: Reform Programme 1: Improving Safe, Timely Access to Care and Promoting Health & Wellbeing; and Reform Programme 2: Addressing Health Inequalities — towards Universal Healthcare. These Reform Programmes involve the

	work, support, and active engagement of key partners, including the Department of Health, cross government departments, their agencies, in particular the HSE, health and social care workers and their representative organisations, community and voluntary organisations, and the private sector.
Entry 17	MEASURE TYPE: Announced (17/02/2022 10:14 AM) BUDGET 2021 - €1.235 billion was allocated to "pure" Sláintecare initiatives in budget 2021, the biggest investment ever in health reform. This funding had been granted to significantly enhance and increase health capacity across acute, community and primary care. For the first time, the health system was funded to increase both infrastructure and staffing to the levels recommended in the Health Service Capacity Review (Department of Health/PA 2018). This investment provided for foundational strategic reform in the way care is to be delivered in the community, to enable the shift of care out of acute hospitals into the community and closer to a person's home, where safely possible. Other key aspects of this investment include rollout of structured chronic disease programmes for people with a history of cardiovascular disease, COPD, asthma and type 2 diabetes in general practice (GP), nationwide GP access to diagnostics, additional home supports, additional critical care, acute inpatient and community bed capacity, streamlining care pathways and tackling waiting lists. This funding enhanced the permanent capacity of the health services, enhanced the resilience of the health service in the face of the COVID-19 pandemic, substantially increased the workforce, expanded the scale and range of service to be provided in the community and introduced targeted measures to improve access to care in 2021.
Entry 18	MEASURE TYPE: Adopted (14/02/2022 15:58 PM) REPORT OF THE COMMISSION ON PENSIONS - The Report of the Commission on Pensions was published on 7 October 2021. With reference to structural reforms to strengthen the sustainability of

	the Social Insurance Fund the Terms of Reference of the Commission included: Reviewing the current State Pension arrangements in terms of Scheme types (the State contributory and State non-contributory pensions), eligibility criteria and trends in numbers qualifying, levels of expenditure and levels of social insurance contributions, taking account, where relevant of socio-demographic characteristics (for example, gender), and developing a range of options for Government to consider in order to address the sustainability of the State Pension and the Social Insurance Fund in terms of pension age, eligibility criteria, contribution rates, pension calculation methods and pension payment rates. The Commission considered a range of options for the sustainable financing of the State pension system and the Social Insurance Fund in the future. The recommendations of the Commission are being considered with a view to bringing a response and implementation plan to Government in the coming months.
Comments	
State of play	

CSR.2020.1

CSR 1 Subpart 1: Take all necessary measures, in line with the general escape clause of the Stability and Growth Pact, to effectively address the COVID-19 pandemic, sustain the economy and support the ensuing recovery. When economic conditions allow, pursue fiscal policies aimed at achieving prudent medium-term fiscal positions and ensuring debt sustainability, while enhancing investment.

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/02/2022 13:03 PM) COVID-19 SUPPORTS (2020-2022) - Approximately €48 billion has been made available between 2020 and 2022 to respond to the Covid-19 pandemic, in the form of direct expenditure, tax measure and below-the-line supports, such as credit guarantees. While this was the correct response in a time of crisis, as the pandemic begins to fade, it is essential that we adjust our focus towards an exit from pandemic related supports in a structured and orderly way. For example, the main labour market supports will end in the first half of 2022 — the Pandemic Unemployment Payment closed to new applicants in January in conjunction with the lifting of remaining restrictions. The final payments will be made in March 2022, subject to the epidemiological situation, while the Employment Wage Subsidy Scheme will end for all sectors at end-May. Measures have focused on three main areas: keeping businesses in operation through targeted liquidity supports; keeping the employee and employer relationship strong through a wage subsidy scheme; and providing necessary income supports to those who have lost employment. A medium-term budgetary strategy was set out in the Summer Economic Statement, which will help ensure that the public finances remain on a sustainable path while continuing to support economic activity. An expenditure rule was introduced, allowing permanent expenditure to increase in line with the economy's estimated trend growth rate. These levels of

	expenditure would be consistent with continued improvements in the general government balance and a steady reduction in the debt ratio.
Comments	
State of play	

CSR 1 Subpart 2: Improve accessibility of the health system and strengthen its resilience, including by responding to the health workforce's needs and ensuring universal coverage for primary care.

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/03/2024 15:48 PM) E-HEALTH - Some important clinical systems were delivered in 2023 including the first deployments of the national pharmacy system and the National Cancer Information System as well as the introduction of clinical management systems in the new National Forensics and National Rehabilitation hospitals. The HSE continued to invest in core technical infrastructure and access to systems for staff whilst specific funding of €40m was allocated to build cyber resilience, harden systems, and protect patient data.
Entry 2	MEASURE TYPE: Not Defined (14/03/2024 15:47 PM) ACUTE HOSPITAL CAPACITY - The 2018 Health Capacity Review identified significant investments which were required to deliver additional acute hospital capacity. Significant funding of €383.2m was provided across Budget 2021, 2022 and 2023 to deliver additional acute and critical care beds. The Department of Health has fully funded the provision of additional acute inpatient beds above the number available on 1 January 2020.

	1,126 of these beds have opened to date. A further 60 beds are expected to open in 2024, which are the balance of beds funded through the National Service Plans (NSPs) 2021/2022/2023. In addition, it is envisaged that another 87 new beds, to be funded under the NSP 2024, will also open in 2024. By the end of December 2023, a total of 71 additional Critical Care beds were delivered under the Strategic Plan for Critical Care, bringing the overall critical care bed capacity to 329 beds. Further critical care beds are expected to open in 2024 (one further bed opened in January – a total of 330 beds) to bring capacity to 352 beds under Phase 1 of the Strategic Plan.
Entry 3	MEASURE TYPE: Not Defined (14/03/2024 15:46 PM) COMMUNITY INTERVENTION TEAMS - Community Intervention Teams (CITs) are specialist health professional teams offering extended service over seven days, enabling a fast-tracked provision of healthcare in the community or home setting, preventing unnecessary hospital attendances and admissions, and facilitating early discharge of patients from acute hospital care. Significant investment in recent years has facilitated an increase in the number of CITs from five in 2014 to 23 CITs in 2024, ensuring national coverage for the first time and with at least one team in operation per Community Healthcare Organisation (CHO) area.
Entry 4	MEASURE TYPE: Not Defined (14/03/2024 15:40 PM) PRIMARY CARE CENTRES - The provision of state-of-the-art Primary Care Centres (PCCs) to support the very highest standards of primary care service delivery is ongoing. There are now 174 PCCs in operation nationwide, with seven more scheduled to become operational over the course of 2024.
Entry 5	MEASURE TYPE: Not Defined (14/03/2024 15:38 PM) WOMEN'S HEALTH ACTION PLAN 2022-2023 - The Action Plan was

	published in March 2022. Implementation of the Action Plan has delivered a free contraception scheme for all women and girls expanded to those aged 17-31 in 2024. It has also funded six Menopause Clinics for the treatment of complex symptoms, two supra-regional specialist centres for complex care of endometriosis and five regional hubs, 16 operational 'see and treat' Ambulatory Gynaecology clinics, and six open and operational Regional Fertility Hubs. The Women's Health Fund has also invested in a range of areas including maternity and gynaecological care, supports for marginalised women, mental health services and women's health awareness campaigns. Additional funding has enabled the opening of five postnatal hubs and the development of Sexual Assault Treatment Units.
Entry 6	MEASURE TYPE: Not Defined (14/03/2024 15:32 PM) STRATEGIC REVIW OF ELIGIBILITY - Reform Programme 2 (Addressing Health Inequalities towards Universal Healthcare) of the 2021-2023 Sláintecare Implementation Strategy recognised the need to consider Ireland's current eligibility and entitlement policies and review how they align with population needs, with a view to achieving universal eligibility/entitlement. It is acknowledged that the health and social needs of Ireland's population have changed significantly since the 1970 Health Act was introduced. In line with this, and having regard to the Programme for Government, the Department of Health is currently implementing a significant programme of work relating to eligibility measures to increase access and affordability of healthcare services. Measures introduced in 2023 include an expansion of free GP care to children aged 6 and 7; an expansion of free GP care to people earning no more than the median household income; the abolition of all public in-patient hospital charges for adults; the extension of the free contraception scheme to include women aged 26-30. In 2023, the Waiting List Action Plan allocated €5.7m funding to the Primary Care psychology Waiting List initiative which targeted removals of 3,430 clients from this waiting list within the year. Based on the latest data available, 2,750 clients were removed

	to end October 2023. It also allocated €3.5 million funding to address other primary care therapy service waiting lists. While final end of year data is not available yet, it is projected that there have been 5,954 removals (ahead of targeted number of removals from waiting lists in services of 2,149), with Physiotherapy and Occupational Therapy performing particularly strongly. Additionally, a comprehensive review and appraisal of the arrangements that underpin the existing eligibility framework is underway. This will enable the development of evidence-based policy options for a future eligibility framework to support a progressive move towards universal care in the Irish context.
Entry 7	MEASURE TYPE: Not Defined (14/03/2024 15:30 PM) CARE OF OLDER PERSONS - The Report of the Strategic Workforce Advisory Group on Home Carers and Nursing Home Healthcare Assistants was published on 15 October 2022. Providing an overview of the work of the Group and its key findings, the report presents a suite of 16 recommendations spanning the areas of recruitment, pay and conditions of employment, barriers to employment, training and professional development, sectoral reform, and monitoring and implementation. Implementation of the recommendations has begun and is overseen by a cross-Departmental Implementation Group chaired by the Department of Health. This group meets quarterly. On 16 December 2022, the Government announced the authorisation of 1,000 employment permits for non-EU/EEA home support workers, as recommended by the Advisory Group. This promises to significantly reduce the current shortage of home support workers in Ireland. To date, two meetings have been held by the Implementation Group: on 29 June 2023 and 12 October 2023.
Entry 8	MEASURE TYPE: Not Defined (14/03/2024 15:28 PM) NON-CONSULTANT HOSPITAL DOCTORS - The National Taskforce for Non-Consultant Hospital Doctors (NCHD) Workforce was

	established by the Minister for Health in September 2022 to improve NCHD experience/work-life balance through improved NCHD structures and supports on clinical sites and to foster a culture of education and training at clinical site level. The Minister published the Interim Recommendations Report of the Taskforce on 13th April 2023 containing 42 recommendations, under seven priority themes, to be implemented by the HSE immediately. The final phase of the work of the NCHD Taskforce in 2023 completed the development of medium to longer term recommendations. Minister Donnelly published the final report of the Taskforce on 7th February 2024. The report recommends improved working standards in Irish hospitals for Non-Consultant Hospital Doctors (NCHDs). Building on the work of the Interim Recommendations, the final report contains 44 further recommendations, with responsible leads and implementation timeframes. The report includes recommendations for immediate implementation in 2024, as well as medium to longer term recommendations to be implemented on a phased basis from 2024 to 2026. The NCHD Taskforce Recommendations include targets for increases in the number of consultants to 6,000 with a target ratio of 110 consultants per 100,000 of the population and increasing the number of NCHD postgraduate training posts to 5,800-6,000, together with Consultant to NCHD ratio of 1:1.3 NCHDs by 2030.
Entry 9	MEASURE TYPE: Not Defined (14/03/2024 15:25 PM) INCREASING STUDENT PLACES - The Department of Health has been working in collaboration with the Department of Further and Higher Education, Research, Innovation and Science and the Higher Education Sector to significantly increase the number of student training places across Medicine, Nursing and Midwifery, and Health and Social Care Professionals sectors. An additional 662 student places have been provided in the Higher Education Sector on health-related courses in the academic year 2023/24. Of these, 60 places in medicine are part of a multi-annual expansion announced in 2022 discussed in the Workforce planning and recruitment section. This also

	includes approximately 200 student places across Nursing and Midwifery and Allied Health Professions in Northern Ireland. Significant work was undertaken with the Health Service Executive (HSE) to significantly increase the number of clinical practice placements for Nurses and Midwives and Health and Social Care Professionals. This led to the increase of 255 student places in Nursing and Midwifery in September 2023.
Entry 10	MEASURE TYPE: Not Defined (14/03/2024 15:23 PM) WORKFORCE PLANNING & RECRUITMENT - The Minister for Health and the Minister for Further and Higher Education, Research, Innovation and Science, announced an agreement with Irish medical schools in July 2022 to increase the number of places available for EU students by 200 over the next five years. In 2023 alone, the health sector workforce expanded by 8,239. The breakdown of staff increases by category is as follows: Medical & Dental: 1,064; Nursing & Midwifery: 2,628; Health & Social Care Professionals: 1,064; Management & Administrative: 2,247; General Support: 23; Patient & Client Care: 1,213. The number of doctors entering GP training continues to be increased, with an intake of 286 new GP trainees in 2023 (208 in 2020, 235 in 2021, 258 in 2022).
Entry 11	MEASURE TYPE: Not Defined (13/02/2023 17:30 PM) Community Intervention Teams (CITs) - Community Intervention Teams (CITs) are specialist health professional teams who offer extended service over seven days, enabling a fast-tracked provision of healthcare in the community or home setting, preventing unnecessary hospital attendances and admissions, and facilitating early discharge of patients from acute hospital care. Significant investment in recent years has facilitated an increase in the number of CITs from 5 in 2014, to the 21 CITs currently in place, ensuring national coverage for the first time and with at least 1 team in operation per CHO area.

Entry 12	MEASURE TYPE: Not Defined (13/02/2023 17:29 PM) Healthy Communities Programme - Local Development Officers are active in all 19 selected areas with a seed fund of €75,000 for actions targeting the determinants of health. The Department received over 110 proposals for this funding and €4.75 million has been expended on public realm enhancement projects relating to promoting health and wellbeing. Services relating to smoking cessation, parenting, nutrition, and social prescribing have been operationalised via the HSE and local agencies.
Entry 13	MEASURE TYPE: Not Defined (13/02/2023 17:28 PM) eHealth - Considerable progress was made in 2022 with significant investment in building resilience into our health systems following a significant and extensive cyberattack in 2021. The national medical imaging systems (NIMIS) was upgraded in 2022. Governance was established with clinical leads appointed to the ePharmacy programme, including electronic prescribing, national medicinal product catalogue and hospital pharmacy systems. and individual health identifiers (IHI) were deployed to the first hospital patient administration system and GPs (for public patients). The ePharmacy and IHI projects are both essential building blocks in our national eHealth programme.
Entry 14	MEASURE TYPE: Not Defined (13/02/2023 17:25 PM) Workforce Planning for Care of Older Persons - The Minister for Mental Health & Older People opened the inaugural meeting of the Strategic Workforce Advisory Group on Home Carers and Nursing Home Health Care Assistants in March 2022. The group is to look into the issues and identify solutions to address the current workforce challenges in these areas. The Report of the Strategic Workforce Advisory Group on Home Carers and Nursing Home Healthcare Assistants was published on 15 October 2022. Providing an overview of the work of the Group

	and its key findings, the report presents a suite of 16 recommendations spanning the areas of recruitment, pay and conditions of employment, barriers to employment, training and professional development, sectoral reform, and monitoring and implementation. Implementation of the recommendations will be overseen by a cross-Departmental Implementation Group, chaired by the Department of Health. On 16 December 2022 the Government announced the authorisation of 1,000 employment permits for non-EU/EEA home support workers, as recommended by the Advisory Group. This promises to significantly reduce the current shortage of home support workers in Ireland.
Entry 15	MEASURE TYPE: Not Defined (13/02/2023 17:24 PM) Expansion of the Health workforce - There has been a significant increase in investment to expand the health sector workforce in 2022. This has seen the workforce grow by 4% in 2022. This expansion has occurred in both the acute and community settings and across all staff categories. This expansion has been achieved following two years of record-breaking growth in the workforce and continued investment has been secured in 2023 to continue this workforce growth. The workforce expansion in 2022 delivered recruitment of a net additionality of 5422 whole time equivalents – of these 3925 were recruited in Acutes, 1153 were recruited in Community and 344 were recruited in the Corporate and National area.
Entry 16	MEASURE TYPE: Not Defined (13/02/2023 17:23 PM) Workforce Planning & Recruitment - The Minister for Health and the Minister for Further & Higher Education, Research, Innovation & Science, announced an agreement, in July 2022, with Irish medical schools to increase the number of places available for EU students by 200 over the next five years. The agreement reached with the medical schools will begin with an additional 60 EU students in September 2022, climbing to 120 in September 2023, and up to 200 by 2026. The number of doctors entering GP training continues to be increased, with an intake of 258 new GP

	trainees in 2022 (208 in 2020, 235 in 2021).
Entry 17	MEASURE TYPE: Implemented (14/03/2024 15:36 PM) EXPANSION OF ELIGIBILITY FOR GP CARE WITHOUT CHARGES - Persons aged 70 years and over are eligible for GP care without charges. Eligibility for GP care without charges was expanded in 2023 to all children under 8 years of age and to all persons who earn up to the median household income. Previously all children under 6 years of age were eligible. The expansion of eligibility to all children under 8 years commenced on 11 August 2023. The income-based expansion of the eligibility commenced on 11 September 2023 and was fully expanded from 13 November 2023. It was estimated approximately 500,000 persons are eligible for GP care without charges under both expansions, including 78,000 children aged 6 and 7 and 430,000 additional persons under the income-based expansion. This represents a significant step towards universal GP care. The General Practitioner (GP) Agreement 2023 between the Department of Health, the HSE and the Irish Medical Organisation (IMO) provided for both expansions. The Agreement also provides for €30 million in recurring funding specifically to support capacity in general practice in the context of these expansions.
Entry 18	MEASURE TYPE: Implemented (13/02/2023 17:29 PM) Enhanced Community Care (ECC) - Community Healthcare Networks (CHNs) provide the foundation and organisation structure through which integrated care is delivered locally at the appropriate level of complexity. General Practitioners (GPs), Health & Social Care Professions (HSCPs), nursing leadership and staff are empowered at a local level to drive integrated care delivery and supporting egress in the community. 94 of the planned 96 CHNs are now established and operational, with over 2,400 staff recruited to the Enhanced Community Care (ECC) Programme to date. Significant progress continues to be made in the implementation of the ECC Programme, as outlined in the following. Community Health Networks (CHNs) – 94 of 96

	are now established Community Specialist Teams (CSTs) for Older Persons – 21 of 30 are now established Community Specialist Teams for Chronic Disease Management – 21 of 30 are now established. Community Intervention Teams – 21 now operational, with national coverage secured.
Entry 19	MEASURE TYPE: Implemented (13/02/2023 17:27 PM) GP Access to Diagnostics - The nationwide GP Access to Diagnostics programme, which began accepting referrals in January 2021, facilitates direct referral by GPs to diagnostics services for their patients. This structured pathway for GPs to directly access diagnostic tests enables a greater level of care to be delivered in the community, supporting patient-centred care, early diagnosis, and early intervention. Limited access to diagnostics can result in patients being referred into hospital Emergency and Outpatient Departments for services. In 2022, 251,601 radiology tests of various modalities were completed. As of 22 January 2023, 20,028 radiology tests of various modalities have been completed to date in 2023.
Entry 20	MEASURE TYPE: Implemented (13/02/2023 17:27 PM) Primary Care Centres - The provision of state-of-the-art Primary Care Centres (PCCs) to support the very highest standards of primary care service delivery is ongoing. There are now 165 PCCs in operation nationwide, with 12 more scheduled to become operational over the course of 2023.
Entry 21	MEASURE TYPE: Implemented (13/02/2023 17:27 PM) Expansion of Community Capacity - A key focus of Sláintecare is to deliver increased levels of health care, with service delivery reoriented towards general practice, primary care and community-based services. A particular priority is the introduction of the ECC programme, and providing services to address chronic disease management, and care of older

	persons in more appropriate primary and community care settings, and to improve the patient experience and reduce pressure on the infrastructure of our Acute hospitals. Primary Care €150m was allocated in 2021 (on top of €30m in Sláintecare funding) with an additional €15m in 2022, to progress the roll-out of the Enhanced Community Care (ECC) programme. Over 700 ECC posts were recruited in 2021, increasing to over 2,400 staff by the end of 2022. The nationwide GP Access to Diagnostics programme began accepting referrals in January 2021, through the allocation of €25m in funding (with an additional €10m allocated on a once off basis by the HSE in 2022). 139,000 scans were provided through the initiative in 2021 with over 251,000 radiology scans delivered in 2022. €125 million funding was allocated in 2021 for an additional 1,250 short stay community beds. At the end of 2021, 521 beds were on stream. 1,019 beds were delivered by the end of 2022 with some of the funding utilised to deliver therapy posts during 2022. In 2021 €133 million was allocated to provide an additional 5 million hours of home support, increasing the overall target of home support hours to 23.67 million hours per year. In 2021 some 20.4 million hours were provided with approximately 20.7 million hours delivered in 2022.
Entry 22	MEASURE TYPE: Implemented (13/02/2023 17:26 PM) Acute hospital capacity - The 2018 Health Capacity Review identified significant investments which were required to deliver additional acute hospital capacity. Significant additional funding of €362.6m was provided in Budget 2021 and 2022 to deliver additional acute and critical care beds. While COVID-19 had an impact on some expansion during 2021, most of the planned targets have been met by end 2022. A total of 970 additional Acute beds have opened nationally; 541 were opened in 2020, a further 272 were opened in 2021, and an additional 157 opened in 2022. At the end of December 2022, a total of 65 additional Critical Care beds were delivered across 2021 and 2022, bringing the overall critical care bed numbers to 323 beds. However, against the funding provided for expansion

	of acute capacity originally funded in 2021 and 2022, a residual further expansion of 209 acute beds and 20 critical care beds remains to be opened during 2023.
Entry 23	MEASURE TYPE: Implemented (17/02/2022 10:09 AM) INVESTMENT IN PRIMARY CARE - Although final end year figures are not yet available, it is estimated that approximately €71.5m in new development funding was utilised in 2021 to support the development of new pathways of care for primary and community health services. This included spend on the Enhanced Community Care programme and the Structured GP Access to Diagnostics programme. This funding will enable delivery of enhanced care services across the country. Among other things, it will: allow for the rollout of Community Healthcare Networks across the country; provide for Community Specialist Teams that will serve older persons and provide chronic disease management in the community; enable the expansion of Community Intervention Teams nationwide; allow for the development of a structured pathway for GPs to directly access diagnostic tests for their patients. The funding provided in 2021 allowed for significant capacity building during the year with 1,420 staff either onboarded or in advanced recruitment at year end (including CHN recruitment as referenced in NRRP). Further, data show that 131,944 radiology tests of various modalities were reported as having been completed in 2021 under the GP Diagnostics programme; national coverage of CITs has been achieved; and 17 Community Specialist Teams have been established.
Entry 24	MEASURE TYPE: Implemented (17/02/2022 10:08 AM) MEDICAL CARDS FOR THE TERMINNALY ILL - Patients with a Terminal Illness and a prognosis of 24 months or less to live are now eligible for a medical card without the requirement of a means assessment. This extension of medical card eligibility was introduced in March 2021.

Entry 25	MEASURE TYPE: Announced (14/03/2024 15:42 PM) GP ACCESS TO DIAGNOSTICS - The nationwide GP Access to Diagnostics programme, which began accepting referrals in January 2021, facilitates direct referral by GPs to diagnostics services for their patients. This structured pathway for GPs to directly access diagnostic tests enables a greater level of care to be delivered in the community, supporting patient-centred care, early diagnosis, and early intervention. Limited access to diagnostics can result in patients being referred into hospital Emergency and Outpatient Departments for services. In 2022, 251,601 radiology tests of various modalities were completed. Funding allocated in Budget 2023 to this initiative was €25m ELS, and €22m in once-off new funding, giving a total budgetary allocation in 2023 of €47m to enable maintenance of full population access to the initiative in 2023, with a target of 240,000 scans to be delivered. The HSE also allocated an additional €14.7m to the initiative in 2023 from within existing resources, to meet demand and provided a total of 339,984 community radiology diagnostic scans in the year. Budget 2024 has allocated a total of €47.9m to GPACD to provision continued delivery of directly referred diagnostic tests to the full adult population to end 2024, of which €25m is recurring base funding and €22.9m is additional once off funding allocated this year. This will target delivery of 240,000 community radiology diagnostic scans this year.
Entry 26	MEASURE TYPE: Announced (13/02/2023 17:28 PM) Women's Health Action Plan 2022- 2023 - The Action Plan was published in March 2022. Implementation of the Action Plan has delivered a free contraception scheme for all women and girls aged 17-25, it has also funded six Menopause Clinics for the treatment of complex symptoms; two supra-regional specialist centres for complex care of endometriosis; 11 operational 'see and treat' Ambulatory Gynaecology clinics, as well as five open and operational Regional Fertility Hubs. The Women's Health Fund has invested in areas of maternity and gynaecological

	care, supports for marginalised women, and mental health services.
Entry 27	MEASURE TYPE: Announced (13/02/2023 17:25 PM) Expansion of Free GP Care to children aged 6 & 7 years - Preparations have been made in advance of the expansion of GP care without charges to all children aged 6 & 7. A number of meetings were held between the Department of Health, the HSE and the IMO, representing GPs, regarding the expansion in 2022. These discussions are ongoing, and it is intended to commence this service as early as possible
Comments	
State of play	

CSR.2020.2

CSR 2 Subpart 1: Support employment through developing skills.

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/03/2024 18:26 PM) DIGITAL STRATEGY FOR SCHOOLS TO 2027 - The Digital Strategy for Schools to 2027 was published in April 2022. It aligns closely with the EU Digital Education Action Plan and places a renewed focus on supporting the embedding of digital technologies in teaching, learning, and assessment while continuing to support and fund the necessary digital infrastructure required. It also looks to the future in terms of ensuring policy alignment with existing strategies and giving learners the opportunity to learn and develop key foundational digital skills at a minimum. This will support the development of a knowledge-driven and digitally enabled society into the future. A further €200m in capital investment is committed under the lifetime of the new Strategy under the National Development Plan 2018-2030. The Implementation Plan for the Digital Strategy for Schools to 2027 is being finalised with actions under the strategy being progressed currently and on an ongoing basis.
Entry 2	MEASURE TYPE: Not Defined (14/03/2024 16:53 PM) NATIONAL SKILLS STRATEGY (2016-2025) - The National Skills Strategy (NSS) 2016- 2025 is the framework for skills development and has six objectives: 1. Education and training providers will place a stronger focus on providing skills development opportunities that are relevant to the needs of learners, society and the economy; 2. Employers will participate actively in the development of skills and make effective use of skills in their organisations to improve productivity and competitiveness; 3. The quality of teaching and learning at all stages of education will be continually enhanced and evaluated; 4. People across

	Ireland will engage more in lifelong learning; 5. There will be a specific focus on active inclusion to support participation in education and training and the labour market; 6. We will support an increase in the supply of skills to the labour market. Ireland has an advanced system of skills provision, across Further and Higher Education, lifelong learning and human capital development, which is agile and responsive to changes in the world of work, in order to address evolving skills needs. The National Skills Council and nine Regional Skills Fora, created under the National Skills Strategy, foster engagement and collaboration between relevant Government Departments and agencies, the education and training system, and enterprise. The OECD Skills Strategy Report, published on 9 May 2023, led by the Department of Further and Higher Education, Research, Innovation and Science in partnership with the OECD, reviewed comprehensively Ireland's National Skills Strategy, its skills structures and approaches to ensure NSS and infrastructure for delivering on its objectives are aligned with ongoing key Government priorities, which relate to skills.
Entry 3	MEASURE TYPE: Not Defined (14/03/2024 16:09 PM) CONSTRUCTION APPRENTICESHIPS - D/FHERIS works with sectoral partners such as SOLAS to increase skills supply in order to help meet Housing for All targets. 30 construction and construction-related apprenticeships are available and development processes are in place for employers/sectors who wish to assess the potential for new apprenticeships. Two new engineering apprenticeships – Civil Engineering Technician (Level 6) and Civil Engineering (Level 7) – and a Level 9 programme in Advanced Quantity Surveying were launched last year. Registrations across construction and construction related apprenticeship programmes has increased by 3% between December 2022 and December 2023. In 2023 the construction and construction related apprentice population has surpassed 20,000 for the year, again an increase on 2022 figures.
Entry 4	MEASURE TYPE: Not Defined (20/02/2023 15:17 PM)

	Action Plan for Apprenticeship 2021-2025 - Under the Action Plan for Apprenticeship 2021-25, Ireland has made significant progress in transforming the apprenticeship system. The goal of establishing a single unified apprenticeship system, the promotion of apprenticeship as a peer-option for school leavers, and developing a more inclusive and accessible system, is well advanced. Overall, 50 (79%) of the 63 actions are complete, underway, ongoing or on schedule for delivery.
Entry 5	MEASURE TYPE: Not Defined (20/02/2023 15:16 PM) Unified Tertiary Policy - The Department is developing a policy vision to progress a more unified tertiary education system, details were noted by Government on 24th May 2022. The vision is to: more closely align the further education and training, higher education and research & innovation sectors; meet the diverse needs of all learners throughout their lifelong pursuit for knowledge and skills; enable the sectors to work together to address the future knowledge and skills needs of our learners and researchers, our economy and our society. Key objective of the policy vision is to provide for the skills, knowledge and talent needs of individuals, the economy and society. We aim to create a more responsive and diversified supply pipelines for skills and knowledge in priority fields and domains; comprehensive and effective workforce planning systems; a tertiary system that can deliver on the diverse interests and ambitions across society and changing needs throughout their life stages; a growth in the appetite for lifelong learning through the availability of high quality learning and development opportunities; the stronger development of skills across the unified system driving innovation and strengthening the performance of firms; the provision of more unified career and programme guidance.
Entry 6	MEASURE TYPE: Not Defined (20/02/2023 15:15 PM) Joint Skills Research Partnership with the ESRI (2022-2025) on Irish

	Skills Requirements - Early findings in the Review of Ireland's National Skills Strategy also highlight the work we will have to do to advance on digital, green and human (transversal) skills, to ensure our people are workforce ready and that we are leveraging our best potential, in a world where the skills you need to thrive are changing every day. We are already advancing on these areas. We have launched a Joint Skills Research Partnership with the ESRI (2022-2025) on Irish Skills Requirements, established a working group to put in place a Single Portal for careers and skills information, and an anticipated strengthened workforce development approach including through close work in partnership with Skillnet Ireland, the Regional Skills Fora, the National Skills Council, and SOLAS.
Entry 7	MEASURE TYPE: Not Defined (20/02/2023 15:14 PM) Review of Ireland's National Skills Strategy - The Review of Ireland's Skills Strategy by the OECD has looked at four key areas - governance of the skills ecosystem, lifelong learning, innovation, and balance in the type of skills needed. We are now in the closing stages of the review, with a final report expected in H1 2023, which is in line with indicative timeframes for the project. Clear areas from the OECD Review which are emerging for action include: our ambition to have more dynamic, granular, real-time data to inform how we respond rapidly to industry's needs, particularly across digital skills demands in all sectors; our intent to continue focus on short, flexible and blended skilling options for individuals entering and for people transitioning in the workforce; and our ambition to progress ease of navigability through options for skilling and ensuring individualised, continuous learning journeys are as easy as possible to undertake.
Entry 8	MEASURE TYPE: Not Defined (16/02/2023 13:05 PM) STEM Implementation Plan to 2026 - The STEM Education Policy Statement 2017–2026 focusses on the many strengths in STEM education, while also providing a roadmap to address the areas

	for development. It sets out ambitious objectives and actions required to achieve and improve the STEM education experience for all learners from early learning and care to post-primary level. The accompanying STEM Education Implementation Plan 2017-2019 set out to enhance STEM learning in our early years and school settings by establishing what was necessary to provide a quality STEM education experience for all our learners. The Department of Education and the Department of Department of Children, Equality, Disability, Integration and Youth are in the final stages of developing the STEM Education Implementation Plan to 2026, a public consultation and focus group consultations have been completed and publication of the Plan is expected early this year. As part of STEM education policy, the development of STEM curricula at all levels is ongoing in the Department.
Entry 9	MEASURE TYPE: Not Defined (17/02/2022 16:37 PM) APPRENTICESHIP ACTION PLAN 2021-2025 - The Action Plan for Apprenticeship 2021-2025 was launched in April 2021 with the aim of developing a single unified system with new governance and oversight arrangements, in order to make apprenticeship a valued proposition for both employers and learners. The Plan sets out different measures which are to be delivered to support employers, and make apprenticeships a more attractive proposition for them. It is a key aim of the Plan that by 2025 the apprenticeship population better reflects the national population. During 2021, a large focus was necessarily placed on addressing the backlog in off-the-job training for craft apprenticeship programmes which arose due to the impact of COVID. Substantial resources were committed to this, including a €20m capital investment to increase capacity in classrooms and workshops. As at the end of December 2021, there were 8,797 apprentices waiting for assignment to off-the-job training, down from 12,000 in August 2021. Towards the end of 2021, the National Apprenticeship Office (NAO) was established. The Office will be responsible for the operation of the single apprenticeship system, including a range of transformation

	projects which are required to create the single system. Work is now underway to establish the National Apprenticeship Alliance, which will represent apprenticeship stakeholders for both craft and newer programmes and provide advice and guidance to the NAO on all aspects of its work and help it drive implementation of the Action Plan. Budget 2022 provided funding for an employer grant of €2,000 for employers of apprentices who do not benefit from direct payment of apprentice training allowances during certain training periods. This means that, for the first time, all employers will receive a level of support towards the cost of training an apprentice .Employer feedback has highlighted the need for both financial and non-financial supports. Recognising this, the NAO will also deliver a range of non-financial supports during 2022.
Entry 10	MEASURE TYPE: Not Defined (17/02/2022 16:28 PM) NEW RESEARCH & INNOVATION STRATEGY (forthcoming) - The Government has continued to increase its investment in Research and Innovation, which continues on the progress we have reported in previous returns. For example 2021 saw the allocation to Science Foundation Ireland increased by 16%, allowing their total spend on Research and Innovation to rise to €207m, compared to €178m in 2020. The development of a new national strategy for research and innovation (R&I) is a key commitment in the Government's Economic Recovery Plan 2021, which sets out the "dual ambition of placing research, development and innovation at the heart of addressing Ireland's economic and societal challenges, and building capacity and capability across the research and innovation system to move R&I up the value chain". The strategy will be a whole-of-Government strategy, as was the case for Innovation 2020, with DFHERIS leading the development of the strategy. Development is ongoing, but it is the intention that the next strategy will set a vision and ambition for Ireland's R&I system that all relevant actors will identify with and contribute to, with ambitious national strategic goals and objectives out to 2027. Successive action-led Work Programmes will map out specific

	deliverables over shorter timescales. This will enable agility and responsiveness over the full period of the strategy and a strong focus on delivery and reform. Publication is expected in early 2022.
Entry 11	MEASURE TYPE: Not Defined (17/02/2022 15:57 PM) CLIMATE READY - Climate Ready is a 5 year upskilling initiative developed by Skillnet Ireland in partnership with Chambers Ireland, Wind Energy Ireland and Sustainable Finance Ireland and Central Solutions. Its objectives are to support Government policy and to equip businesses with the talent to manage climate change and prepare for the transition to a low carbon economy. Some 1,100 companies and 3,000 workers were supported in 2021 through a wide range of talent programmes in renewable energy and green technology; environmental, water and energy management; and sustainable finance as well as Climate Leadership Series and specialist masterclasses in Energy Management, Transport, Waste and the Circular Economy. These programmes vary in duration ranging from short programmes to longer-term accredited programmes, and similarly vary in cost per programme and participant. Further information on the programmes available under Climate Ready can be found at www.climateready.ie. It is expected that the initiative will support 1,400 Irish businesses and 4,000 workers in 2022.
Entry 12	MEASURE TYPE: Not Defined (17/02/2022 15:56 PM) SKILLS TO ADVANCE - Skills to Advance is delivered through the Education and Training Boards (ETBs). It aims to equip employees with the skills to progress in their current job, or to take advantage of new job opportunities. Targeting support for vulnerable workers, it also supports SMEs who need assistance to invest in and develop their workforce. Over 11,500 learners have participated on Skills to Advance courses since 2020. During 2021, SOLAS expanded the Skills to Advance offering to include developing Green Skills for SMEs and the Developing Leaders for

	Hospitality and Tourism programme. Collaboration with over 30 enterprise agencies is central to effective implementation of these new initiatives and ensures that the Skills to Advance initiative continues to be agile and responsive to changing skills needs. The Innovation through Collaboration Fund, introduced as part of the Skills to Advance initiative, provides ETBs with an opportunity to bid for additional funding to enable a major step-up in innovation in employee development supports and training opportunities for individuals and enterprise. 10 proposals were awarded some €3.3m under the 2019 Innovation through Collaboration Call across a range of sectors. A further 7 proposals were received under the 2021 Call by the October 2021 deadline.
Entry 13	MEASURE TYPE: Not Defined (14/02/2022 16:53 PM) DEVELOPMENT OF A NEW DIGITAL STRATEGY FOR SCHOOLS - Building on the 2015-2020 Digital Strategy, a new Digital Strategy for Schools covering the period 2021-2027 will be published by the Department of Education in Q1 2022. The new Digital Strategy will underpin the continued embedding of digital technologies in all classroom and school activity and support the building of good foundational digital skills in the student population. There will be a stronger focus on the use of digital technologies in all teaching, learning and assessment activities including the further development of digital skills and building awareness and knowledge around the safe and ethical use of the internet. This will be achieved by continuing to improve the provision of digital infrastructure, connectivity and digital equipment in schools, by supporting schools and school leaders to further embed effective digital capacity planning and development, and by enhancing key skills development of teachers to ensure that we have a digitally competent and confident teaching workforce.
Entry 14	MEASURE TYPE: Implemented (16/02/2023 13:05 PM) Publication of Digital Strategy for Schools to 2027 - The Digital

	Strategy for Schools to 2027 was published in April 2022. It aligns closely with the EU Digital Education Action Plan and places a renewed focus on supporting the embedding of digital technologies in teaching, learning and assessment while continuing to support and fund the necessary digital infrastructure required. It also looks to the future in terms of ensuring policy alignment with existing strategies and that learners are given the opportunity to learn and develop key foundational digital skills at a minumum. This will support the development of a knowledge driven and digitally enabled society into the future. A further €200m in capital investment is committed to under the lifetime of the new Strategy under the National Development Plan 2018-2030.
Entry 15	MEASURE TYPE: Implemented (16/02/2023 13:04 PM) Senior Cycle Redevelopment - On 29 March 2022, the Minister for Education announced a number of reforms to senior cycle, and the NCCA Advisory Report on the Review of Senior Cycle was also published. These include commitments to introduce two new subjects, to work towards greater integration across the three Leaving Certificate programmes by removing barriers to participation, and to work to have Transition Year available to every student who wishes to participate in the programme. The redevelopment of Senior Cycle is based on three key objectives: • To empower students to meet the challenges of the 21st century • To enrich the student experience and build on what's strong in our current system; and • To embed wellbeing and reduce student stress levels
Entry 16	MEASURE TYPE: Implemented (16/02/2023 13:04 PM) Cross Departmental Project Team on Skills - Led by the Department of Further and Higher Education, Research, Innovation and Science, the Department of Education is represented on the Cross Departmental Group who have been engaging with the OECD who has carried out a comprehensive review of skills strategy and structures, through 2022. The review

	is expected to conclude formally in March 2023. Through its participation in the cross-Departmental Group, the Department has provided observations in relation to Senior Cycle Redevelopment and Guidance in particular.
Entry 17	MEASURE TYPE: Implemented (16/02/2023 13:03 PM) Languages Connect - Under Languages Connect – Ireland's Strategy for Foreign Languages in Education 2017 – 2026, a sampler 6 week taster module in languages "Say Yes to Languages" was rolled out in approximately 430 primary schools in the 2021/22 school year and extended to approximately 730 primary schools in the 2022/23 school year. The module aims to increase the number of students studying a foreign languages and will inform the introduction of foreign languages at primary level in the coming years under a programme of primary curriculum reforms. https://languagesconnect.ie/primary/
Entry 18	MEASURE TYPE: Implemented (16/02/2023 13:03 PM) ESD to 2030 - A second National Strategy on Education for Sustainable Development – ESD to 2030, was published in June 2022. ESD aims to ensure that all learners acquire the knowledge and skills needed to promote sustainable development, in line with Sustainable Development Goals target 4.7. ESD to 2030 also supports implementation of the EU Council Recommendation on learning for the green transition and sustainable development, Ireland's National Implementation Plan for the Sustainable Development Goals and Climate Action Plan. ESD to 2030 is co-sponsored by the Departments of Education, Further and Higher Education, Research, Innovation and Science and Children, Equality, Disability, Integration and Youth. The accompanying implementation plan runs from 2022 to 2026. https://www.gov.ie/en/publication/02952d-national-strategy-on-education-for-sustainable-development-in-irelan/
Entry 19	MEASURE TYPE: Implemented (14/02/2022 16:54 PM)

	PROMOTION OF FOREIGN LANGUAGES IN SCHOOLS - Languages Connect, Irelands Strategy for Foreign Languages in Education 2017 – 2026 aims to increase and diversify the range of foreign languages taught and learned in our schools. Under the strategy, four new Leaving Certificate curricular languages were introduced for schools in September 2020 for first examination in summer 2022 (Lithuanian, Mandarin Chinese, Polish and Portuguese). Other key actions include an increase in the number of Foreign Language Assistants from 110 to 170 and a 6 week sampler languages module for circa. 500 primary schools during 2021/22 which will help to inform the potential introduction of foreign languages at primary level as proposed in the Draft Primary Curriculum Framework.
Entry 20	MEASURE TYPE: Announced (14/03/2024 16:58 PM) 2023 IRELAND OECD SKILLS STRATEGY REVIEW - The review published on 9 May 2023 provides a blueprint for Ireland's skills approach into the future that will enable our society and economy to thrive in an increasingly interconnected and rapidly changing world. The review focused on the following four priority areas: 1. Securing balance in skills through a responsive and diversified supply of skills; 2. Fostering greater participation in lifelong learning in and outside of the workplace; 3. Strengthening governance across a joined up skills ecosystem; 4. Leveraging skills to drive innovation and strengthen the performance of firms. The OECD review affirmed that Ireland's skills structures, the most prominent of which is the National Skills Council (NSC), are held up as an international good practice. However, in light of the scale of the challenges that skills policy now faces, as documented in detail in the OECD review, the NSC is now being reformed to align it fully with the advancements in Ireland's ambitious skills agenda and changes ahead. The reformed NSC will seek to ensure that skills needs are responded to in a holistic and strategic manner by taking a broad and high-level view of public, private and non-profit sector needs and yield benefits in terms of skills, talent, and

	workforce development performance. The reform of the NSC is expected to be finalised in Q1 2024.
Entry 21	MEASURE TYPE: Announced (14/03/2024 16:11 PM) CAREERS IN CONSTRUCTION ACTION PLAN - The Careers in Construction Action Plan was launched in August 2023. The Action Plan was commissioned by the Working Group for the Promotion of Careers in the Construction Sector, which was established to d encourage uptake of careers in the area, as reflected in action 13.4 of in the revised Housing for All plan. The Action Plan aims to raise awareness of the varied career opportunities in the sector and encourage people to consider these. Reporting on the actions has been ongoing since Q4 2023.
Comments	
State of play	

CSR 2 Subpart 2: Address the risk of digital divide, including in the education sector.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 13:14 PM) STRATEGIC CONNECTION POINT PROGRAMME - Under a 25-year contract signed in November 2019 with National Broadband Ireland (NBI), work commenced in January 2020 on the design and build of a high-speed future proofed Gigabit broadband network to provide services to all premises within the Intervention Area of the National Broadband Plan (NBP). The Intervention Area covers 96% of Ireland's land mass and 69% of farms and covers all premises where commercial operators are not

	providing a service. A key element of the NBP rollout is a Strategic Connection Point (SCP) programme which provides high-speed broadband in every county in advance of the rollout of the fibre to the premises network. Part of this programme was the acceleration of the rollout of high-speed broadband to 672 schools in the Intervention Area. An SCP at a primary school location provides Wi-Fi exclusively for students and teachers and underpins the Department of Education's (DE) Digital Learning Framework for Schools. Digital Technology advisors in the Professional Development Service for Teachers are working with the SCP programme team to see how the connected schools can engage their high-speed connectivity in their Digital Learning Planning. The schools SCP programme was completed by the end of November 2023, with the necessary infrastructure installed in all 672 primary schools in the SCP programme. 543 are connected and live, with the remainder, which have slower connectivity, in the process of being connected to the new high-speed connection.
Entry 2	MEASURE TYPE: Not Defined (14/03/2024 18:30 PM) BROADBAND CONNECTIVITY - Some €13m is allocated annually by the Department of Education to provide for broadband connectivity to schools. All post primary schools have minimum broadband speeds of 200mbps. The Department of Education is collaborating with colleagues in the Department of Environment, Climate and Communications on the implementation of the National Broadband Plan Intervention Area under which 679 primary schools that are poorly served with broadband services have been prioritised for the delivery of high speed broadband connectivity. The majority of those 679 are now on that level of service, with the balance to be connected in 2024.
Entry 3	MEASURE TYPE: Not Defined (14/03/2024 17:06 PM) JOINT RESEARCH PROGRAMME ON IRISH SKILLS REQUIREMENTS - This joint programme (started Feb 2023) will run for 3 years and marks the first step in addressing early findings from the 2022

	Ireland/OECD Review of Skills Strategy – specifically the need to have dynamic, granular, real-time data and analysis to ensure Ireland reaches its ambitious goals on skills and talent. The first project under the programme is examining in-demand skills needs for emerging technologies in key occupations. Early findings indicate a fall-off in demand for blockchain specialists, continued robust demand for automation specialists, and demand for AI specialists not yet increasing. While source times can exceed two months, supply is meeting the market demand across all three sectors.
Entry 4	MEASURE TYPE: Not Defined (14/03/2024 17:04 PM) AI SKILLS - To date, work under Springboard+ and the Human Capital initiative has resulted in 3 AI courses offering 78 places, and 3 courses under Human Capital Initiative Pillar 1 providing 55 places. A further 395 places are available between TCD, UCD and UL on AI and AI in Medicine programmes under HCI Pillar 3. In partnership with enterprise, Skillnet and its technology networks have also developed a wide range of new academic programmes in AI, including an MSc in AI, MSc. in Computer Science in AI, Postgraduate Certificate in AI, PhD in Data Science, and a new Foundation Certificate in AI. In total of over 350 people participated in these programmes in 2021. As of August 2023 there were 440 open vacancies in AI. 25% of these are entry level positions, and 60% are in Dublin.
Entry 5	MEASURE TYPE: Not Defined (14/03/2024 17:03 PM) NATIONAL DIGITAL STRATEGY, DIMENSION 3 - Dimension 3 (Skills) of the National Digital Strategy highlights that in order for Ireland to be an international leader in the digital economy our skills policy must be focused on meeting digital skills at all levels, including High-Level Digital Skills, Digital Skills for the Labour Market and Digital Skills for Society. The Strategy is underpinned by two overall targets: 1. Increase the numbers of learners graduating with higher-level digital skills to over 12,400 graduates, apprentices and trainees, with ambition to further

	increase digital skills provision in following years; 2. Increase the share of adults in Ireland with at least basic digital skills to 80% (as measured by the Digital Economy and Society Index (DESI)). Ireland is making significant progress on both targets. Technology Skills 2022 aimed to provide an increase in the number of graduates with high-level ICT skills from less than 7,500 per annum in 2018, to 12,500 in 2022. Latest figures indicate that in 2020, 15,274 graduates emerged from ICT specific courses, with an additional 14,703 graduates by the end of 2021 (including ICT apprenticeships). 2022 data has indicated a falloff in output to 11,621 graduates. 2024 data will be available in Q4. Ireland is rolling out a series of measures to achieve the target of 80% of adults having at least basic digital skills by 2030, and continues its action to boost digital skills across the entire education system: schools, further education and training (FET), higher education, and lifelong learning in general. The DESI 2022 for Ireland indicates that Ireland is performing well in meeting this target, with 70% of people having at least basic digital skills, compared to the EU average of 54%. The DESI also ranks Ireland 3rd of the EU's 27 countries on human capital, making Ireland among the top performers in the EU.
Entry 6	MEASURE TYPE: Not Defined (16/02/2023 13:06 PM) National Recovery and Resilience Plan - Ireland plans to upgrade broadband services in the Schools Broadband Programme to at least 990 primary schools where the National Broadband Plan and commercial provision will not provide high speed broadband connectivity. Some 650 of the primary schools confirmed for this project are now on high speed connections through the Schools Broadband Network. Installation work is underway on the balance, with a view to have all of the primary schools included in the project provided with high speed broadband by mid-2023. Funding of some €16m has been sanctioned for this project included in Ireland's National Recovery and Resilience Plan supported by the NextGenerationEU Recovery and Resilience Facility. Also under the NRRP €50m in funding has been provided for ICT

	infrastructure, including devices and software, to some 3,900 primary and post-primary schools for those learners most impacted by the digital divide.
Entry 7	MEASURE TYPE: Not Defined (16/02/2023 13:06 PM) Broadband connectivity - Some €13m is allocated annually by the Department of Education to provide for broadband connectivity to schools. All post primary schools have minimum broadband speeds of 200mbps. The Department is collaborating with colleagues in the Department of Environment, Climate and Communications (DECC) on the implementation of the National Broadband Plan Intervention Area under which 679 primary schools that are poorly served with broadband services will be prioritised for delivery of high speed connectivity. Delivery of services through the National Broadband Plan and commercial provision work is underway to provide high speed broadband to all primary schools by early 2023
Entry 8	MEASURE TYPE: Not Defined (17/02/2022 16:41 PM) EDUROAM EXPANSION - The Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) is working with HEANet to extend the reach of the Eduroam service beyond the traditional campus locations to areas within the wider community. While Eduroam allows a student to access Wi-Fi within campus, an extended Eduroam footprint would greatly overcome connectivity challenges and facilitate staff and students in effective teaching and learning activities based at their home location. HEAnet has already made progress. In this regard, Eduroam is now available at many teaching hospitals and several public libraries, and is being extended to student accommodation. The Minister is working directly to facilitate engagement between HEANet and relevant Government Departments and Public Sector Bodies to explore the potential for pilot projects trialling the availability to students of Eduroam, via Wi-Fi hotspots in public infrastructure owned

	and/or funded by the State.
Entry 9	MEASURE TYPE: Not Defined (14/02/2022 16:57 PM) DIGITAL SKILLS & DIGITAL LITERACY (SCHOOLS) - Existing curriculum from early childhood to senior cycle offers multiple opportunities for the development of digital skills and digital literacy. Reform of the curriculum at all levels is already underway which will ensure that our young people are equipped with the necessary digital skills and literacy required to participate fully in society. Improvement of literacy and numeracy skills are addressed in the National Strategy: Literacy & Numeracy for Learning and Life 2011-2020 and the Interim Review 2017 with the commitment to raise the standards of teaching and learning in literacy, including digital literacy and numeracy from early years to post primary. The development of a new Literacy, Numeracy and Digital Literacy Strategy for early years to post primary is underway which will further address the needs for the development of digital skills for all young people.
Entry 10	MEASURE TYPE: Implemented (17/02/2023 10:43 AM) Broadband connectivity - Some €13m is allocated annually by the Department of Education to provide for broadband connectivity to schools. All post primary schools have minimum broadband speeds of 200mbps. The Department is collaborating with colleagues in the Department of Environment, Climate and Communications (DECC) on the implementation of the National Broadband Plan Intervention Area under which 679 primary schools that are poorly served with broadband services will be prioritised for delivery of high speed connectivity. Delivery of services through the National Broadband Plan and commercial provision work is underway to provide high speed broadband to all primary schools by early 2023
Entry 11	MEASURE TYPE: Implemented (17/02/2023 10:43 AM)

	Adult Literacy for Life (ALL) Strategy - The Adult Literacy for Life (ALL) Strategy is a 10-year strategy addressing adult literacy, numeracy and digital literacy, which was launched in September 2021. It was developed by SOLAS (an agency of the Department of Further and Higher Education, Research, Innovation and Science) who also head its implementation. The strategy sets out a cross-government, cross-economy and cross-society approach to achieve the vision of an Ireland, where every adult has the necessary literacy, numeracy and digital literacy to engage in society and realise his or her potential. A high-level strategic target is to decrease the share of adults in Ireland without basic digital skills from 47% to 20% by 2031. A number of commitments have been delivered to date. A one-stop-shop was established, which provides over 210 local contact points. A National, Regional and Local media campaign was launched in November 2021 to promote and raise awareness of the Strategy nationwide. A director for the ALL Programme Office was appointed in November 2022, and recruitment for regional literacy coordinators is ongoing. The 2022 Digital Economy and Society Index (DESI) indicated that the number of adults without basic digital skills has already reduced to 30%. Currently, there are over 68,000 learners engaged in adult literacy services provided through Ireland's network of Education and Training Boards (ETBs). This represents an increase of 27,000 learners on 2021 and a 15% increase on 2019. A considerable portion of this is ESOL due to the arrival of Ukrainian refugees. New eTutor-supported online courses were introduced via eCollege, targeted towards learners who wish to improve their digital literacy. In 2022, 3,288 undertook an ICDL programme through eCollege to obtain a broad range of digital skills.
Entry 12	MEASURE TYPE: Implemented (17/02/2022 16:43 PM) eCOLLEGE - eCollege is the SOLAS-funded online training facility providing a range of high quality interactive online learning courses in business, project management, information technology, graphic design, web design, digital marketing,

	software development and basic computer literacy. eCollege courses have been temporarily made available free of charge as additional supports to those impacted by Covid-19. Over 55,000 learners have used eCollege since 2020.
Entry 13	MEASURE TYPE: Implemented (17/02/2022 16:44 PM) MITIGATING EDUCATIONAL DISADVANTAGE FUND - Managed by SOLAS, the Mitigating Educational Disadvantage Fund (MAEDF), was specifically designed to tackle educational inequalities which continue to be highlighted by the Covid-19 pandemic and to support access to community education. €5.8 million was made available under the MAEDF in 2020 with 507 projects supporting community education receiving funding through the 16 Education and Training Boards (ETBs). The projects funded varied from projects to help support online leaning, connect communities and provide social supports to the most disadvantaged. A further €6.6 million was made available through the ETBs under the MAEDF in 2021 for 629 projects, following two calls for proposals issued by SOLAS in July and October. The MAEDF has a strong focus on building the digital infrastructure of community education providers, including providing devices and software, and increasing their capacity to deliver online learning. Some €7.8m was allocated on digital technologies from the Fund during 2020 and 2021.
Entry 14	MEASURE TYPE: Implemented (17/02/2022 16:41 PM) IT DEVICES FOR DISADVANTAGED STUDENTS (THIRD LEVEL) - The Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) allocated €15 million to higher and further education providers for a grant to support disadvantaged students in accessing ICT devices. This initiative enabled a bulk purchase by HEANet of approximately 16,500 Dell devices on behalf of further and higher education institutions, in an effort to help address concerns regarding the digital divide in the context of the shift to online and blended models of learning, and the importance of supporting

	disadvantaged students to adapt to these new models of learning. It should be noted that laptops could be re-distributed when laptops were returned by the student to the HEI. A total of 21,581 laptops were procured with 24,683 students in receipt of them.
Entry 15	MEASURE TYPE: Implemented (14/02/2022 16:58 PM) LEAVING CERT COMPUTER SCIENCE - Leaving Certificate Computer Science (LCCS) was introduced on a phased basis to 40 schools in September 2018. From September 2020, LCCS was available nationally as a full (optional) subject. The numbers of schools offering the subject is growing. There are now approximately 140 schools across the country offering this subject to their students. The approach to the provision of the subject by schools has been informed by the valuable learning gathered from the phased introduction of LCCS since September 2018.
Entry 16	MEASURE TYPE: Implemented (14/02/2022 16:56 PM) ICT GRANT TO SCHOOLS - €50m of grant funding issued to all recognised primary, special and post-primary schools in the latter part of 2021, in respect of the 2021-2022 school year to address their ICT needs. This funding issued at a 10% higher rate per capita in respect of learners in schools classified as disadvantaged (DEIS). This funding can be used to develop the digital infrastructure in schools as determined by the schools digital planning and can include the purchase of digital devices for use by teachers and students and if required can be loaned to students depending on their needs as identified by the individual school.
Entry 17	MEASURE TYPE: Implemented (14/02/2022 12:22 PM) TRADING ONLINE VOUCHER SCHEME - The Trading Online Voucher Scheme (TOVs) offers a voucher of up to €2,500 (50%

	co- funded by the applicant) to encourage businesses, to develop their online trading capability. It encourages those who have not engaged in the digital marketplace to commence trading online and those who have started to further develop their online offering. It includes training sessions that cover various topics, including developing a website, digital marketing, social media for business and search engine optimisation. Funding can be used towards adding payment facilities or booking systems to your website or developing new apps for your customers. The voucher can also be used towards subscriptions to low cost online retail platform solutions, to help companies quickly establish a retailing presence online. The scheme has seen continued interest through 2021, with the LEOs approving 4,442 vouchers to a value of €9.6m.
Entry 18	MEASURE TYPE: Announced (14/02/2022 16:56 PM) BROADBAND CONNECTIVITY FOR SCHOOLS - Some €13m is allocated annually by the Department of Education to provide for broadband connectivity to schools. All post primary schools have a minimum broadband speeds of 200m/ps. The Department is collaborating with colleagues in the Department of Environment, Climate and Communications (DECC) on the implementation of the National Broadband Plan Intervention Area under which 679 primary schools that are poorly served with broadband services will be prioritised for delivery of high speed connectivity by the end of 2022. Under the Schools Broadband Programme, with delivery of services through the National -Broadband Plan and commercial provision work is underway to provide high speed broadband to all primary schools by early 2023.
Comments	
State of play	

CSR 2 Subpart 3: Increase the provision of social and affordable housing.

Measures	
Entry 1	MEASURE TYPE: Implemented (14/02/2022 16:37 PM) HELP-TO-BUY SCHEME (ONGOING) - Budget 2022 confirmed an extension to the Help-to-Buy scheme up to 2022. The Help-to-Buy incentive supports first-time buyers in meeting the deposit requirements for newly-built houses or apartments, as well as self-build homes. Subject to the level of income tax and DIRT paid over the previous 4 years, the Help-to-Buy scheme provides a maximum benefit to first-time buyers of €30,000 or 10% of the cost of the newly constructed home. The Help-to-Buy scheme has already helped over 29,000 first-time buyers acquire the deposit required for a new home.
Entry 2	MEASURE TYPE: Implemented (14/02/2022 16:35 PM) LOCAL INFRASTRUCTURE HOUSING ACTIVATION FUND (LIHAF) - The Local Infrastructure Housing Activation Fund (LIHAF), which has been in place since 2018, is primarily designed to relieve critical infrastructure blockages and enable large-scale housing developments to be built that would otherwise be unviable. Approximately €76 million has been drawn down under the LIHAF programme up to 31st December 2021. This includes €16.1 million for 2021. 10 infrastructure projects have been completed to end 2021 - 9 are now at construction stage, 3 projects are expected to commence in the near future, and the remaining 5 projects are being kept under review
Entry 3	MEASURE TYPE: Announced (14/02/2022 16:34 PM) PROJECT TOSAIGH - As part of the Housing for All strategy, €1 billion is allocated to the newly established Land Development Agency (LDA) to implement Project Tosaigh. Project Tosaigh is designed to kick start stalled development and deliver 5,000 affordable homes from non-State lands up to 2026. Stream 1 of

	Project Tosaigh targets stalled or uncommenced private developments. If appropriate, the LDA will enter into advance purchase agreements with the developers to secure additional supply of affordable homes. Proposals submitted by developers under the first call for Expressions of Interest are now being assessed by the LDA, with their priority focus and engagement being on schemes with potential delivery in 2022 and 2023. Stream 2 of Project Tosaigh will get underway in Q2 2022 and will target more comprehensive developer partnerships (rather than specific developments) to deliver a stable flow of affordable homes over a 3 to 4 year period.
Entry 4	MEASURE TYPE: Announced (14/02/2022 16:33 PM) HOUSING FOR ALL STRATEGY - The Housing for All strategy was launched in September 2021 and established a number of targets to increase the supply of private, social and affordable homes and increase overall affordability. In total, 330,000 new homes are targeted by 2030. 90,000 of these will be social homes, 54,000 will be affordable purchase or Cost Rental and the remaining will be for the private market. In addition to the overall targets, the strategy will support compact sustainable urban growth. The strategy establishes a multi-faceted approach and an average of €4 billion per year is committed to achieve these targets. The strategies specifically targeting affordability are included in Ireland's Recovery and Resilience Facility (Land Development Agency; Local Authority Affordable Purchase Scheme; Cost Rental Scheme; First Home Shared Equity Scheme).
Entry 5	MEASURE TYPE: Adopted (14/02/2022 16:36 PM) LOCAL AUTHORITY HOME LOAN - Building on the commitment in Housing for All – Pillar 1 Pathway to Supporting Home Ownership and Increasing Affordability, the Regulations establishing the reformed Local Authority Home Loan were signed in December 2021, and the loan opened for applications on 4 January 2022. The Local Authority Home Loan is a successor scheme to the

	Rebuilding Ireland Home Loan (RIHL) launched on 1 February 2018. The scheme provides access to a Government backed mortgage for First Time Buyers or other eligible applicants through local authorities. The scheme is for the purchase of new or second-hand residential properties and for self-builds and is available only to household's who have not been able to access finance on the private market. The main difference is that single applicants seeking to buy a home in Dublin, Cork, Galway, Kildare, Meath, Louth and Wicklow can now earn up to €65,000, up from €50,000 previously. The interest rate was also reduced by 0.25% in September 2021. These changes should increase the attractiveness of the loan. Overall, provisional figures show that the RIHL scheme has had drawdowns of approximately €440m since the commencement of the scheme to end December 2021, providing a pathway to home ownership to over 2,600 households to date. Given the likely increased demand, due to the new Local Authority Home Loan, the allocation for lending has been increased from €210m to €250m for 2022.
Comments	
State of play	

CSR.2020.3

CSR 3 Subpart 1: Continue to provide support to companies, in particular SMEs, especially through measures ensuring their liquidity.

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/03/2024 17:50 PM) MICROFINANCE IRELAND - Microfinance Ireland (MFI) was established in 2012 to provide loans to microenterprises with fewer than 10 employees and with an annual turnover of less than €2 million, which do not meet the conventional risk criteria applied by commercial lenders. It provides much-needed funding to help microenterprises meet payments for stock, working capital requirements and other overhead expenses through the provision of low-cost lending facilities. It provides loans of €2,000 up to €25,000 to businesses and applies interest rate charges for its lending which are not reflective of its credit risk. MFI also provides post approval mentoring services to its borrowers through the Local Enterprise Office Network. In October 2023 Microfinance Ireland launched loans for microenterprises impacted by the recent extreme weather events. This scheme is available by way of low-cost loans to small businesses that cannot get loan financing from other lenders. Loan options include cashflow loans of up to €25,000, at a fixed interest rate of 5.5% APR with up to 6 months full repayment moratorium. Loans can be used for general business purposes including re stocking and other business costs. Loans for capital expenditure are also available which could fund the refurbishment of premises or the replacement of equipment. Since its establishment, and as of the 31st of December 2023, MFI has approved a total of 5,077 loans to the value of €83.5 million supporting over 10,000 jobs.
Entry 2	MEASURE TYPE: Not Defined (14/03/2024 17:45 PM)

	UKRAINE CREDIT GUARANTEE SCHEME - The Ukraine Credit Guarantee Scheme was launched in January 2023. The Scheme was developed to assist businesses impacted by cost increases arising from the conflict in Ukraine. The Scheme makes €1.2 billion in loans available to SMEs and Small Mid-Caps for working capital and investment purposes. Loans of up to €1 million are available from participating financial providers, which includes banks, non-bank providers and credit unions. The Scheme is administered by the Strategic Banking Corporation of Ireland (SBCI) and is available until 31 December 2024. A total of 2,318 loans with a value of €218.3 million were approved up to the end of December 2023.
Entry 3	MEASURE TYPE: Not Defined (16/02/2023 12:18 PM) Technical Assistance for Micro-Exporters (TAME) Grant - The Technical Assistance for Micro Exporters (TAME) grant enables clients to explore and develop new market opportunities. The TAME grant part-funds the costs (to a maximum cumulative value of €2,500 per calendar year) that can be incurred investigating and researching export markets, e.g. exhibiting at Trade Fairs, preparing marketing material and developing websites specifically targeting overseas markets. The figures for 2022 will be available over the coming weeks.
Entry 4	MEASURE TYPE: Not Defined (16/02/2023 12:18 PM) Business Expansion Grants - Business Expansion Grants are designed to assist businesses in their growth phase, after the initial 18-month start-up period. Subject to meeting eligibility criteria businesses can avail of grant aid to cover the costs of expansion including the following, Capital items, Salary costs, Consultancy/Innovation/Marketing costs, General overhead costs. The maximum grant shall be 50% of the investment or €80,000, whichever is the lesser. Subject to the 50% limit, a maximum grant of €15,000 per full time job created shall apply in respect of any employment support granted. A business that had availed of a Priming Grant will only become eligible to

	apply for a Business Expansion Grant 12 months after approval/drawdown date of Priming Grant. The figures for 2022 will be available over the coming weeks.
Entry 5	MEASURE TYPE: Not Defined (16/02/2023 12:18 PM) Priming Grants - Priming Grants for businesses trading less than 18 months, links to the Start phase of the life cycle and aims to help them get the business with the associated costs of start-up. LEOs can assist in the establishment and/or development of new and existing enterprises, provided that such enterprises/projects are capable of attaining commercial viability and meet the eligibility criteria. Costs eligible under this grant scheme include; Capital items, Salary costs, Consultancy/Innovation/Marketing costs and General overhead costs. The maximum Priming Grant payable shall be 50% of the investment or €150,000 whichever is the lesser. Grants over €80,000 and up to €150,000 shall be the exception and shall only apply in the case of projects that clearly demonstrate a potential to graduate to Enterprise Ireland. The figures for 2022 will be available over the coming weeks.
Entry 6	MEASURE TYPE: Not Defined (16/02/2023 12:17 PM) Feasibility Study Grants - Feasibility Study Grants links to the Pre-Start phase and its purpose is to help start-up companies or individual entrepreneurs with the cost of researching their proposed business or new business idea to see if it could be viable and sustainable. They are designed to assist with researching market demand for a product or service and examining its sustainability. It includes assistance with innovation including areas such as; Specific consultancy requirements (50%), Hiring of expertise from specialists, Design, Patent costs (50%) and Prototype development costs (50%). The maximum Feasibility Grant payable is 50% of the investment or €15,000, whichever is the lesser. The average Feasibility Study grant successfully awarded is approximately €10,000. The awarding of the grant is based on vouched expenditure meaning applicants

	must have the capital available to spend and receive 50% refund based on receipts (excluding VAT). The figures for 2022 will be available over the coming weeks.
Entry 7	MEASURE TYPE: Not Defined (16/02/2023 12:16 PM) Sustaining Enterprise Fund and Accelerated Recovery Fund - The purpose of the Sustaining Enterprise and Accelerated Recovery Fund is to provide liquidity to companies to preserve the continuity of economic activity in Covid-19 impacted companies. The objectives of the Sustaining Enterprise and Accelerated Recovery are to: 1. Sustain Enterprise: Through the provision of liquidity, assist companies whose end markets continue to be impacted by Covid-19 restrictions (e.g. companies targeting aerospace sector, travel tech); and 2. Accelerate Recovery: Provide liquidity to companies, where the sudden shortage or unavailability of liquidity, caused by Covid-19, has resulted in a lack of sufficient capital to support significant necessary investment in productivity improvements, capacity building and the acceleration of digital transformation across all aspects of the business. 3. Digital Voucher (value €9,000): Provide strategic intervention for companies to work with third party consultants to assist companies identify where they are on their digital business journey and develop a digital adaption plan based on their identified need. This offer represents an extension of the Sustaining Enterprise Offer to include recovery support, reflecting the recovery needs of business as public health restrictions are lifted and business reopens. To date over €186m has been spent under the Sustaining Enterprise Fund /Accelerated Recovery Schemes supporting up to 35,000 jobs in the manufacturing and internationally traded sectors. In 2022, €62,000,000 was spent under the Fund/Scheme supporting 13,000 jobs.
Entry 8	MEASURE TYPE: Not Defined (16/02/2023 12:14 PM) MFI Business Loans - The Microenterprise Loan Fund administered by Microfinance Ireland (MFI) was established in 2012. The

	purpose of the fund has been to provide loans of €2,000 up to €25,000 to viable microenterprises who cannot obtain funding through traditional sources in order to sustain and create Jobs. MFI is funded by DETE and SBCI. The loan term is typically 3 years for working capital purposes and can be extended to 5 years for capital expenditures. Interest rates range from between 4.5% for clients of Local Enterprise Offices and other partners to 5.5% for direct applications. There is wide regional spread of loans across the country with 81% of loans approved in 2022 to microenterprises outside Dublin. The dominant sectors availing of loans from MFI have been the wholesale and retail sector (21%), accommodation and food services (11%), manufacturing (10%) and construction (9%). In 2022, the Fund approved loans to 458 micro-enterprises for a total value of €6.93million supporting 679 jobs.
Entry 9	MEASURE TYPE: Not Defined (16/02/2023 12:14 PM) Ukraine Credit Guarantee Scheme (UCGS) - Jointly developed by DETE and DAFM in partnership with SBCI to assist the wider business sector with liquidity, and to invest in energy efficiency, a new State-backed Ukraine Credit Guarantee Scheme was developed in Q4, 2022 and is being introduced in early 2023. This will provide low-cost working capital to SMEs, primary producers and small mid-caps (businesses with fewer than 500 employees) of up to €1 million, on a six-year term, with no collateral required for loans up to €250,000.
Entry 10	MEASURE TYPE: Not Defined (16/02/2023 12:13 PM) Credit Guarantee Scheme/Covid Credit Guarantee Scheme - Jointly developed by DETE and DAFM in partnership with SBCI, the Covid-19 Credit Guarantee Scheme, which operated in accordance with the European Commission's Temporary Framework on state aid rules in response to the Covid-19 emergency, was launched in September 2020 and closed to new lending after 30 June 2022 following the expiration of the Temporary framework. In 2022, 1,862 loans with a total value of

	€165.4 million were drawn by businesses under the Covid-19 Credit Guarantee Scheme.
Entry 11	MEASURE TYPE: Not Defined (16/02/2023 12:13 PM) Future Growth Loan Scheme - The Future Growth Loan Scheme (FGLS) was first launched in June 2019 to provide an option for SMEs and small mid-caps to access appropriate finance for investment purposes. The scheme initially provided for up to €300m in long-term lending. In July of 2020 it was expanded by €500m to make a total of €800m available through participating financial providers. In partnership with the European Investment Bank Group, the scheme is operated by the Strategic Banking Corporation of Ireland and is funded by the Department of Enterprise Trade and Employment and the Department of Agriculture, Food and the Marine. All the participating lenders are now closed to new applications. As of 7th February 2023, there have been 3,515 loans progressed to sanction under the scheme, to a total value of €774.3m.
Entry 12	MEASURE TYPE: Not Defined (14/02/2022 13:45 PM) SME ENERGY EFFICIENCY LOAN GUARANTEE SCHEME - The Strategic Banking Corporation of Ireland (SBCI) is currently working towards establishing and launching an SME energy efficiency loan guarantee scheme to provide proof of concept and demonstrate market appetite. While guarantee loan schemes to date could be used for such investment, they have not been directly targeted at energy efficiency. The new scheme is proposed to support asset financing, providing SMEs with loans to invest in energy efficient equipment, such as solar panels, heat pumps and LED lighting. Other types of financing, such as term loans, are also expected to be eligible for inclusion under the scheme.
Entry 13	MEASURE TYPE: Implemented (16/02/2023 12:16 PM)

	Ukraine Crisis Enterprise Scheme - In response to the Russian aggression in Ukraine the €200m Ukraine Crisis Enterprise Scheme was launched on 27 October 2022. The aim of the scheme is to help vulnerable but viable businesses impacted by the war in Ukraine under the State Aid Temporary Crisis Framework To navigate the economic challenges presented by the crisis, targeted public intervention is required to: • ensure that there is sufficient liquidity available in the markets, thus addressing the issue of additional costs that firms have incurred and will incur due to the effects of the crisis in Ukraine, including additional costs due to exceptionally severe increases in gas and electricity prices • Counter the damage inflicted on vulnerable but viable firms. • Preserve the continuity of economic activity and business during and after the conflict in Ukraine. From 27 October 2022 to 31 January 2023 €3,892,208 was approved under the Scheme with the total spend amounting to €2,565,208 supporting 14 companies.
Entry 14	MEASURE TYPE: Implemented (16/02/2023 12:12 PM) Brexit Impact Loan Scheme/Covid Loan Scheme - Jointly developed by DETE and DAFM in partnership with SBCI and EIBG, in October 2021, the Brexit Impact Loan Scheme (BILS) was launched to support SMEs and small mid-cap businesses (including those in the farming and fishing sectors) that have been affected by the UK's withdrawal from the EU. Loans under this scheme range from €25,000 to €1.5m and are for terms of up to six years. Loans of up to €500,000 are available unsecured. The Brexit Impact Loan Scheme closed to new applications on 31st December 2022. In 2022, 1,862 loans progressed to sanction under the scheme, to a total value of €261.5 million. To ensure that an appropriate option for access to finance remained in place for COVID-19 impacted SMEs, the Brexit Impact Loan Scheme (BILS) was widened by Government to allow access to COVID-19 impacted SMEs. The implementation of this change resulted in the launch of a new scheme called the Covid-19 Loan Scheme (CLS) on the 4th of July 2022. As of 9th January 2023, there have been 291 loans progressed to sanction under

	the scheme, to a total value of €30.5m.
Entry 15	MEASURE TYPE: Implemented (16/02/2023 12:12 PM) Seed & Venture Capital Scheme; Equity fund for innovative seed level companies - The Irish Government, through Enterprise Ireland (EI), identified the need to increase the availability of risk capital for start-ups to support economic growth and to achieve a more robust, commercially viable and sustainable equity ecosystem. Two projects have been established by the Department of Enterprise, Trade & Employment to develop and enhance the Irish equity ecosystem. They are: 1. EI has made €175 million available as part of the Seed & Venture Capital Scheme (2019-2024) to stimulate job creation and support the funding requirements of early-stage innovative Irish companies with global ambitions. The Department has begun to prepare for ending of this scheme by conducting a review to guide the future direction of this programme. It is expected that this review will be completed with a view to any financial initiatives being included in Budget 2024 planning. 2. In February 2022, the Tánaiste and Minister for Finance jointly announced the establishment of a €90 million equity fund for innovative seed level companies in Ireland. The Irish Innovation Seed Fund Programme (IISF) is a fund-of-funds, made up of a €30m investment from DETE, through Enterprise Ireland, which is matched by a €30m investment from the EIF. This €60m will be managed by EIF and the Ireland Strategic Investment Fund will co-invest a further €30m alongside on a deal-by-deal basis. Following extensive due diligence, EI, EIF and ISIF have identified a short list of applicants that most effectively address the criteria of the IISF. Successful funds will be notified in early 2023.
Entry 16	MEASURE TYPE: Implemented (14/02/2022 13:46 PM) CREDIT REVIEW OFFICE - The Credit Reviewer is appointed by Government to support SMEs and farm borrowers who have had credit applications of up to €3 million refused, or an existing credit facility withdrawn or amended, by a participating bank.

	SMEs can appeal to Credit Review after exhausting their bank's internal appeals process. Currently the participating institutions are Bank of Ireland, AIB, Ulster Bank and Permanent PTSB. Credit Review cannot compel lenders to reverse a decision but it has a strong record of getting participating lenders to change, or partially change, decisions where it decides to support the declined borrower. Credit Reviewer was established under Section 210 of the NAMA Act 2009 and SI 127 of 2010 by the Minister for Finance.
Entry 17	MEASURE TYPE: Implemented (14/02/2022 13:45 PM) EXPANSION OF SBCI ACTIVITIES AND LENDERS - The Strategic Banking Corporation of Ireland (SBCI) has built out and further expanded its range of supports providing liquidity and/or risk-sharing guarantee schemes to banks, non-bank finance providers and credit unions. This expansion of partners has delivered more choice for SMEs in accessing lower cost finance for their business. The COVID-19 Credit Guarantee Scheme (CCGS) and the Brexit Impact Loan Scheme are both available from retail banks and select credit unions, with the CCGS also available from six non-bank lenders. On 18 February 2021, SBCI announced a new partnership with Close Brothers to bring €30m in new low-cost funding to Irish SMEs. On 28 October 2021, the SBCI partnered with Microfinance Ireland to provide €30m in new lower-cost funding to Irish small businesses. Microfinance Ireland provides small loans through the Government's Microenterprise Loan Fund to help start-ups and established businesses to get the finance they need for their business. The SBCI also announced extensions to its established partnerships with Fexco and SME Finance & Leasing, providing €50m for Irish SMEs to borrow at a lower cost for specialist equipment and vehicles.
Entry 18	MEASURE TYPE: Implemented (14/02/2022 12:37 PM) MFI BUSINESS LOANS - The Microenterprise Loan Fund administered by Microfinance Ireland (MFI) was established in

	2012. The purpose of the fund has been to provide loans of €2,000 up to €25,000 to microenterprises who cannot obtain funding through traditional sources. In September 2021 Strategic Banking Corporation of Ireland (SBCI) and MFI agreed a new partnership enhancing the availability of lower-cost SBCI loans. The SBCI has committed €30 million to MFI which significantly increases MFI's lending capacity and ability to support more small and micro enterprises. MFI continues to receive significant credit-risk underwriting from the European Investment Fund (EIF) to support risk profiles which would otherwise be outside the capacity of MFI to fund. In the period from February 2021 to 31st of December 2021, 496 loans were approved to the value of €7.82 million. Introduced in March 2020 in response to the COVID-19 crisis, the COVID-19 Business Loan was made available from Microfinance Ireland. There were 191 Covid-19 loans drawn to the value of €3.21 million in the period from February 2021 to 5 of January 2022.
Entry 19	MEASURE TYPE: Implemented (14/02/2022 12:37 PM) STRATEGIC BANKING CORPORATION OF IRELAND - WORKING CAPITAL SCHEME (SBCI WCS) - The WCS made lending available to COVID-19 and Brexit impacted SMEs and small mid-caps for working capital to diversify their businesses. The scheme was underpinned by a counter-guarantee from the European Investment Fund through its InnovFin SME guarantee facility with the financial backing of the EU under the Horizon 2020 financial instruments. The guarantee was structured such that risk under the scheme was shared between the State (40%), the EIF (40%) and the participating finance providers (20%). The SBCI WCS is now closed to new applications. 10 loans were approved to the value of €465,000 over the period February 2021 to 24 of January 2022 for Brexit purposes. There was no overall increase in the total number of loans approved over the period February 2021 to 24 of January 2022 for COVID-19 impact purposes.
Entry 20	MEASURE TYPE: Implemented (14/02/2022 12:35 PM)

	BREXIT IMPACT LOAN SCHEME - The Brexit Impact Loan Scheme (BILS) was launched to the market in October 2021. This loan scheme will make up to €330 million available to SMEs, including fishers and farmers and small mid-caps. The Scheme is funded by the Department of Enterprise, Trade and Employment and the Department of Agriculture, Food and the Marine. The Strategic Banking Corporation of Ireland operate the scheme on behalf of the Departments and provides an 80% guarantee to lenders participating in the scheme. The scheme benefits from a counter-guarantee from the European Investment Fund through the pan-European guarantee Facility. As of the 24 of January 2022, there have been 222 loans approved to the value of €24,771,250.
Entry 21	MEASURE TYPE: Implemented (14/02/2022 12:34 PM) FUTURE GROWTH LOAN SCHEME - The Future Growth Loan Scheme (FGLS) was first launched in June 2019 to provide an option for SMEs and small mid-caps to access appropriate finance for investment purposes. The scheme initially provided for up to €300m in long-term lending, however in July of 2020 it was expanded by €500m to make a total of €800m available through participating financial providers. The scheme is operated by the Strategic Banking Corporation of Ireland and is funded by the Department of Enterprise, Trade and Employment and the Department of Agriculture, Food and the Marine. The scheme has seen rapid uptake and as such the majority of the participating finance providers are currently closed to new applications. Close Brothers remain open to new applicants. From February 2021 to the 24th of January 2022, 492 loans had been approved to the value of € 146,376,411.
Entry 22	MEASURE TYPE: Implemented (14/02/2022 12:34 PM) COVID-19 CREDIT GUARANTEE SCHEME - The COVID-19 Credit Guarantee Scheme (CCGS), launched on the 7 September 2020 allows for up to €2 billion in lending to Irish businesses and is the largest guarantee scheme in the history of the State. Its function

	is to add certainty to businesses that funding is available for working capital and investment purposes at reduced interest rates. The Scheme is available to SMEs, small Mid-Caps and primary producers and currently will run until 30 June 2022 in accordance with the latest extension of the European Commission's State Aid Temporary Framework. 3 pillar banks, 6 non-bank and 19 Credit Unions are participating finance providers, resulting in significantly increased product and regional diversification. From February 2021, a total of 8,108 loans for a value of €568.1 million have been drawn or approved up to 31 December 2021.
Entry 23	MEASURE TYPE: Implemented (14/02/2022 12:33 PM) SUSTAINING ENTERPRISE FUND 2 & ACCELERATED RECOVERY FUND - The purpose of the €51 million Sustaining Enterprise and Accelerated Recovery Fund is to provide liquidity to companies to preserve the continuity of economic activity in Covid-19 impacted companies. The objectives of the Sustaining Enterprise and Accelerated Recovery are to: (1) Sustain Enterprise: Through the provision of liquidity, assist companies whose end markets continue to be impacted by Covid-19 restrictions (e.g. companies targeting aerospace sector, travel tech). (2) Accelerate Recovery: Provide liquidity to companies, where the sudden shortage or unavailability of liquidity, caused by Covid-19, has resulted in a lack of sufficient capital to support significant necessary investment in productivity improvements, capacity building and the acceleration of digital transformation across all aspects of the business. (3) Digital Voucher (value €9,000): Provide strategic intervention for companies to work with third party consultants to assist companies identify where they are on their digital business journey and develop a digital adaption plan based on their identified need. This offer represents an extension of the Sustaining Enterprise Offer to include recovery support, reflecting the recovery needs of business as public health restrictions are lifted and business reopens. Over €100m has been approved under the Sustaining Enterprise Fund /Accelerated Recovery Schemes in 2021

	supporting up to 30,000 jobs.
Entry 24	MEASURE TYPE: Implemented (14/02/2022 12:26 PM) TECHNICAL ASSISTANCE FOR MICRO-EXPORTERS (TAME) GRANT - The Technical Assistance for Micro Exporters (TAME) grant enables clients to explore and develop new market opportunities. The TAME grant part-funds the costs (to a maximum cumulative value of €2,500 per calendar year) that can be incurred investigating and researching export markets, e.g. exhibiting at Trade Fairs, preparing marketing material and developing websites specifically targeting overseas markets. In response to travel restrictions imposed by COVID-19 this was adjusted to provide marketing supports to Micro-exporters allowing them to advertise their availability to trade. 141 projects were approved under this scheme in 2021.
Entry 25	MEASURE TYPE: Implemented (14/02/2022 12:25 PM) BUSINESS EXPANSION GRANTS - Business Expansion Grants are designed to assist businesses in their growth phase, after the initial 18-month start-up period. Subject to meeting eligibility criteria businesses can avail of grant aid to cover the costs of expansion including the following, Capital items, Salary costs, Consultancy/Innovation/Marketing costs, General overhead costs. The maximum grant shall be 50% of the investment or €80,000, whichever is the lesser. Subject to the 50% limit, a maximum grant of €15,000 per full time job created shall apply in respect of any employment support granted. A business that had availed of a Priming Grant will only become eligible to apply for a Business Expansion Grant 12 months after approval/drawdown date of Priming Grant. 425 projects were approved under this scheme in 2021.
Entry 26	MEASURE TYPE: Implemented (14/02/2022 12:24 PM) PRIMING GRANTS - Priming Grants for businesses trading less than

	18 months, links to the Start phase of the life cycle and aims to help them get the business with the associated costs of start-up. LEOs can assist in the establishment and/or development of new and existing enterprises, provided that such enterprises/projects are capable of attaining commercial viability and meet the eligibility criteria. Costs eligible under this grant scheme include; Capital items, Salary costs, Consultancy/Innovation/Marketing costs and General overhead costs. The maximum Priming Grant payable shall be 50% of the investment or €150,000 whichever is the lesser. Grants over €80,000 and up to €150,000 shall be the exception and shall only apply in the case of projects that clearly demonstrate a potential to graduate to Enterprise Ireland. 241 projects were approved under this scheme in 2021.
Entry 27	MEASURE TYPE: Implemented (14/02/2022 12:23 PM) FEASIBILITY STUDY GRANTS - Feasibility Study Grants links to the Pre-Start phase and its purpose is to help start-up companies or individual entrepreneurs with the cost of researching their proposed business or new business idea to see if it could be viable and sustainable. They are designed to assist with researching market demand for a product or service and examining its sustainability. It includes assistance with innovation including areas such as; Specific consultancy requirements (50%), Hiring of expertise from specialists, Design, Patent costs (50%) and Prototype development costs (50%). The maximum Feasibility Grant payable is 50% of the investment or €15,000, whichever is the lesser. The average Feasibility Study grant successfully awarded is approximately €10,000. The awarding of the grant is based on vouched expenditure meaning applicants must have the capital available to spend and receive 50% refund based on receipts (excluding VAT). 218 projects were approved under this scheme in 2021.
Entry 28	MEASURE TYPE: Implemented (14/02/2022 12:23 PM) LOCAL ENTERPRISE OFFICE GRANT ASSISTANCE - The Local Enterprise Offices (LEOs) continue to offer direct grant aid to

	microenterprises (up to 10 employees) in the manufacturing and internationally traded services sector which, over time, have the potential to develop into strong export entities. Subject to certain eligibility criteria, the LEOs can provide financial assistance within four main categories, following the LEO Lifecycle of Pre-Start, Start and Grow. Eligibility criteria for LEO Grant aid include the following: the business must be established, registered and operate within the geographic location of the LEO, it must operate in the commercial sphere, it must demonstrate a market for the product/service it offers and must have potential for growth in domestic and/or export markets and also potential for new job creation. 1,025 projects were approved under this scheme in 2021.
Entry 29	MEASURE TYPE: Announced (16/02/2023 12:17 PM) Local Enterprise Office Grant assistance - The Local Enterprise Offices (LEOs) continue to offer direct grant aid to microenterprises (up to 10 employees) in the manufacturing and internationally traded services sector which, over time, have the potential to develop into strong export entities. Subject to certain eligibility criteria, the LEOs can provide financial assistance within four main categories, following the LEO Lifecycle of Pre-Start, Start and Grow. In November 2022, in line with a Programme for Government commitment, a framework for the extension of the LEOs Remit to offer grant assistance to businesses with over 10 employees was announced. This will be rolled out on a pilot basis in 2023 and has received a budget allocation of €2m. The figures for 2022 will be available over the coming weeks.
Entry 30	MEASURE TYPE: Announced (14/02/2022 12:31 PM) EQUITY FUND FOR INNOVATIVE SEED LEVEL COMPANIES - As part of Budget 2022, the Minister for Finance announced the establishment of an equity fund for innovative seed level companies in Ireland. Through negotiations, a fund of €90 million was developed. This fund consists of equal investment of €30

	million each by EI and EIF and a further €30 million co-investment by the Ireland Strategic Investment Fund. This fund will be launched in Q1 2022 with calls for proposals also going live around that time.
Entry 31	MEASURE TYPE: Announced (14/02/2022 12:30 PM) SEED & VENTURE CAPITAL SCHEME - Enterprise Ireland has made €185m available as part of the Seed & Venture Capital Scheme (2019-2024) to stimulate job creation and support the funding requirements of early-stage innovative Irish companies with global ambitions. A third call for proposals was announced in 2021 as part of this programme. A budget allocation of €71 million has been identified for this third call. When this funding is released to successful organisations, it will result in over €350 million in additional capital becoming available to support early stage Irish companies from private funds and investors.
Entry 32	MEASURE TYPE: Announced (14/02/2022 12:31 PM) SEED & VENTURE CAPITAL SCHEME; EQUITY FUND FOR SEED LEVEL COMPANIES - The Irish Government, through Enterprise Ireland (EI), identified the need to increase the availability of risk capital for start-ups to support economic growth and to achieve a more robust, commercially viable and sustainable equity ecosystem. Two projects have been established by the Department of Enterprise, Trade & Employment to develop and enhance the Irish equity ecosystem. They are the Seed & Venture Capital Scheme and the Equity fund for innovative seed level companies. More details are provided in the related entries.
Comments	
State of play	

CSR 3 Subpart 2: Front-load mature public investment projects

Measures	
Entry 1	MEASURE TYPE: Implemented (13/02/2023 15:36 PM) Ongoing National Development Plan Delivery - Substantial project/programme delivery has taken place in 2022, with a number of sectors catching up on backlogs that had been caused by COVID-19 lockdowns in 2020 and 2021. In terms of expenditure in 2022: □ 97% of the overall capital expenditure budget was spent in 2022 - Cumulative net capital expenditure of €10,866 million to end-December 2022 was 97% of the overall 2022 profiled capital allocation of €11,227 million. □ The cumulative spend includes carryover of €687 million into 2023. □ Departments of Education, Health, Children, Justice and Defence have all recorded an overspend against profile. □ The overspend against profile for these Votes amounts to €482.5 million or 4.3% of the 2022 profiled amount. □ In y-on-y terms, net capital expenditure was €978 million (9.9%) ahead of the end-December 2021 position.
Entry 2	MEASURE TYPE: Announced (14/02/2022 16:47 PM) NATIONAL DEVELOPMENT PLAN - A review of the National Development Plan (NDP) was published on 4th October 2021. The revised plan incorporates total investment of €165 billion, €136 billion of which will be direct Exchequer spending over the ten-year period from 2021-2030 with the remaining €29 billion investment coming from non-Exchequer sources. This will improve the composition of the public finances and bring public investment to 5 per cent of national income. Multi-annual capital expenditure allocations, from 2021 – 2025, are set out in the NDP for each Department. The report details the objectives and measures that Departments will implement under the 10 National Strategic Outcomes (NSO) committed to under Project Ireland 2040, with a particular focus on housing and climate ambitions. The plan is underpinned by the Public Spending Code, which sets out the value for money requirements for the

	evaluation, planning and management of public investment projects in Ireland.
Comments	
State of play	

CSR 3 Subpart 3: and promote private investment to foster the economic recovery.

Measures	
Entry 1	MEASURE TYPE: Not Defined (16/02/2023 12:11 PM) IDA Ireland Strategy: Driving Recovery & Sustainable Growth 2021 – 2024 - IDA Ireland, the state agency for promoting foreign direct investment in Ireland performed extremely well in 2022. The numbers directly employed in multinational sector in Ireland reach 301,475 – the highest level of Foreign Direct Investment (FDI) employment ever. There were 242 investments won in 2022 - 103 of which were new name investments. 52% (127 of the 242 investments won) went to regional locations. Employment growth was experienced in every region of the country. A mid-term review of the strategy is underway.
Entry 2	MEASURE TYPE: Not Defined (14/02/2022 13:43 PM) SME ENERGY EFFICIENCY LOAN GUARANTEE SCHEME - The Strategic Banking Corporation of Ireland (SBCI) is currently working towards establishing and launching an SME energy efficiency loan guarantee scheme to provide proof of concept and demonstrate market appetite. While guarantee loan schemes to date could be used for such investment, they have not been directly targeted at energy efficiency. The new scheme is proposed to support asset financing, providing SMEs

	with loans to invest in energy efficient equipment, such as solar panels, heat pumps and LED lighting. Other types of financing, such as term loans, are also expected to be eligible for inclusion under the scheme.
Entry 3	MEASURE TYPE: Implemented (14/02/2022 13:44 PM) EXPANSION OF SBCI ACTIVITIES AND LENDERS - The Strategic Banking Corporation of Ireland (SBCI) has built out and further expanded its range of supports providing liquidity and/or risk-sharing guarantee schemes to banks, non-bank finance providers and credit unions. This expansion of partners has delivered more choice for SMEs in accessing lower cost finance for their business. The COVID-19 Credit Guarantee Scheme (CCGS) and the Brexit Impact Loan Scheme are both available from retail banks and select credit unions, with the CCGS also available from six non-bank lenders. On 18 February 2021, SBCI announced a new partnership with Close Brothers to bring €30m in new low-cost funding to Irish SMEs. On 28 October 2021, the SBCI partnered with Microfinance Ireland to provide €30m in new lower-cost funding to Irish small businesses. Microfinance Ireland provides small loans through the Government's Microenterprise Loan Fund to help start-ups and established businesses to get the finance they need for their business. The SBCI also announced extensions to its established partnerships with Fexco and SME Finance & Leasing, providing €50m for Irish SMEs to borrow at a lower cost for specialist equipment and vehicles.
Entry 4	MEASURE TYPE: Implemented (14/02/2022 12:07 PM) BREXIT IMPACT LOAN SCHEME (BILS) - The BILS provides loans through participating financial institutions to Brexit-impacted Irish businesses for working capital, investment and re-financing, with longer terms of up to 6 years. Loans range from €25,000 to a maximum of €1.5m, with loans of up to €500,000 available unsecured. Approx 40% of funding is provided by DAFM in order to ensure that up to 40% of the BILS is available to the farmers,

	fishers and food businesses that comprise the agri-food sector. Since launch in September 2021, 222 loans have been approved to the value of approx. €24.7m. Of this, approx. €10m (99 loans) relate to the agri-food sector.
Entry 5	MEASURE TYPE: Implemented (14/02/2022 12:08 PM) THE FUTURE GROWTH LOAN SCHEME (FGLS) - The €800m Future Growth Loan Scheme provides long term investment finance to SMEs including primary producers. Launched in December 2018 as a €300m scheme it was expanded by €500m in 2020 as part of the Government's July Jobs Stimulus. 8,562 loans have been approved of which 3,463 loans to the value of €744.6m have been sanctioned. Of these 3,463 sanctioned loans, 1,288 are farmers with a total sanction amount of €154.9m (21%), 279 are food companies for €68.3m (9%) and 29 are fishers for €11.02m (1%). As the FGLS is almost fully subscribed, consideration of future investment requirements is now underway. Delivered in line with: General Block Exemption Regulation (GBER) – Comm. Reg. (EU) No 651/2014 (Articles 17 and 29). Agriculture Block Exemption Regulation (ABER) – Comm. Reg. (EU) No 702/2014) (Articles 14 and 17). De Minimis Regulation – Comm. Reg. (EU) No 1407/2013.
Entry 6	MEASURE TYPE: Announced (14/02/2022 12:40 PM) SUSTAINING ENTERPRISE FUND 2 & ACCELERATED RECOVERY FUND - Additional funding was allocated to Enterprise Ireland in 2021 for the delivery of the Sustaining Enterprise Fund (SEF) during 2021 which incorporated the delivery of a new scheme the Sustaining Enterprise Fund 2 and Accelerated Recovery Fund. The purpose of the €51 million Sustaining Enterprise and Accelerated Recovery Fund is to provide liquidity to companies to preserve the continuity of economic activity in Covid-19 impacted companies. The objectives of the Sustaining Enterprise and Accelerated Recovery are to: (1) Sustain Enterprise: Through the provision of liquidity, assist companies whose end markets continue to be impacted by Covid-19 restrictions (e.g.

	companies targeting aerospace sector, travel tech). (2) Accelerate Recovery: Provide liquidity to companies, where the sudden shortage or unavailability of liquidity, caused by Covid-19, has resulted in a lack of sufficient capital to support significant necessary investment in productivity improvements, capacity building and the acceleration of digital transformation across all aspects of the business. In addition a new digital voucher scheme was established (value €9,000). The purpose of the Digital Voucher is to provide strategic intervention for companies to work with third party consultants to assist companies identify where they are on their digital business journey and develop a digital adaption plan based on their identified need. This offer represents an extension of the Sustaining Enterprise Offer to include recovery support, reflecting the recovery needs of business as public health restrictions are lifted and business reopens. Over €100m has been approved under the Sustaining Enterprise Fund /Accelerated Recovery Schemes in 2021, supporting up to 30,000 jobs.
Entry 7	MEASURE TYPE: Announced (14/02/2022 12:39 PM) IDA DRIVING RECOVERY & SUSTAINABLE GROWTH STRATEGY 2021-2024 - IDA Ireland, the state agency for promoting foreign direct investment in Ireland performed extremely well in 2021. The numbers directly employed in multinational sector in Ireland reach 275,384 – the highest Foreign Direct Investment (FDI) employment level ever. There were 249 investments won in 2021, 104 of which were new name investments. 53% (133 of the 249 of investments won) went to regional locations. There was employment growth in every region of the country.
Entry 8	MEASURE TYPE: Adopted (14/02/2022 13:42 PM) THE EUROPEAN UNION (CROWDFUNDING) REGULATIONS 2021 - S.I. No. 702 of 2021: the European Union (Crowdfunding) Regulations 2021 give effect to Regulation (EU) 2020/1503 (the EU Crowdfunding Regulation) and designate the Central Bank of Ireland as competent authority for Ireland and ensure regulatory

	and enforcement powers apply as appropriate. The Central Bank has already provided a Guidance Note on the Authorisation Process, Marketing Requirements and an FAQ document for crowdfunding service providers and other interested stakeholders.
Comments	
State of play	

CSR 3 Subpart 4: Focus investment on the green and digital transition, in particular on clean and efficient production and use of energy,

Measures	
Entry 1	MEASURE TYPE: Implemented (14/02/2022 12:23 PM) RENEWABLE ELECTRICITY SUPPORT SCHEME - The Renewable Electricity Support Scheme (RESS) is the Government's flagship policy in supporting renewable technologies, including grid scale solar farms on the electricity system as part of Ireland's transition to a low carbon economy. It is an auction-based scheme which invites grid-scale renewable electricity projects to compete for a guaranteed price for the electricity they generate. A key policy aim for RESS is to enable community electricity projects. Support payments under RESS are funded through the Public Service Obligation (PSO) levy charged to all electricity customers. The results of the first of these renewable electricity auctions (RESS-1) were announced in September 2020, with letters of offer for financial support being issued to 64 of these projects, equating to 1054MW of new renewable generation with these projects rolling out construction and other investments throughout 2021. The volume procured puts Ireland on track for meeting its 2030 target of up to 80% of electricity produced from renewable sources. The second RESS auction process has commenced with the application window closing in

	January 2022 which will enable another round of projects to be invested in later this year. In addition, preparation is underway for the first offshore RESS auction later in 2022.
Entry 2	MEASURE TYPE: Announced (14/02/2022 12:24 PM) MICROGENERATION SUPPORT SCHEME - The forthcoming Micro-generation Support Scheme (MSS) will deliver a range of measures to support micro-generation (up to 50kW) in Ireland out to 2030, in line with the requirements of the recast Renewable Energy Directive. The final design of the MSS was approved by Government on 21 December 2021. The key features of the scheme are as follows. Domestic applicants will be able to apply to the Sustainable Energy Authority of Ireland (SEAI) for a grant towards the cost of installing equipment. In 2022, the grants will be at the same level per kW as the current SEAI solar PV grant scheme (maximum €2,400). Non-domestic applicants will be able to apply for a Clean Export Premium tariff for installations between 6kWe and 50kWe. In 2022, the CEP tariff will be €0.135/kWh. The CEP will be offered at a fixed rate for 15 years, and eligible volumes will be capped at 80% of generation capacity to encourage self-consumption. The final scheme design of the MSS will be published in early 2022 and the scheme will open on a phased basis.
Comments	
State of play	

CSR 3 Subpart 5: sustainable public transport,

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/03/2024 18:11 PM)

	DART+ - The DART+ programme comprises five different projects in and around the Greater Dublin Area. The Preliminary Business Case for the overall DART+ programme was approved in December 2021 by Government as required under the Public Spending Code. The second non-statutory consultation on DART+ Coastal North took place from 9 May to 23 June 2023. An Oral Hearing was held for DART+ West in October 2023. DART+ South-West Decision Gate 1 Government consent was received in March 2023, following which a Railway Order application was submitted to An Bord Pleanála.
Entry 2	MEASURE TYPE: Not Defined (14/03/2024 18:10 PM) METROLINK - MetroLink will be a fully electrified, segregated and mostly underground new rail line from the Swords area to Charlemont in the south of Dublin City Centre. It is a key project under the National Development Plan 2021-30. Transport Infrastructure Ireland appointed a Client Partner team, led by Turner & Townsend, to assist the progress of the project. Preparations for Decision Gate 2 approval under the Public Spending Code to enable procurement progressed. Approval by Cabinet is anticipated in Q2 2024.
Entry 3	MEASURE TYPE: Not Defined (14/03/2024 18:08 PM) BUSCONNECTS - BusConnects is the National Transport Authority's programme to improve bus services in Irish cities. It is a key part of the Government's policy to improve public transport and address climate change in Dublin and other cities across Ireland. Following approval of the programme preliminary business case by Government in March 2022 the rollout of the BusConnects project continued in 2023. The National Transport Authority submitted planning applications to An Bord Pleanála in respect of the final six of twelve schemes of the BusConnects Dublin Core Bus Corridors. An Bord Pleanála have granted planning permission for two of the twelve to date. Phase 5A of the BusConnects Dublin Network Redesign (the Western Orbitals) was rolled out in Quarter 2 and phase 5B (the Southern Orbitals)

	was rolled out in Quarter 4. 100 new fully electric buses for PSO bus fleets were delivered and began to enter service on an incremental basis in 2023. A charging system for Summerhill Bus Depot and Phibsborough Bus Depot came on stream at the end of 2023. Appraisal, planning and design for BusConnects Cork continued. A 3rd round of public consultation on Sustainable Transport Corridors was held in Q4.
Entry 4	MEASURE TYPE: Implemented (16/02/2023 12:43 PM) DART+ Fleet - On 29 November 2022, the Government approved a second purchase of battery-electric fleet under the framework agreement between Irish Rail and Alstom, which will see 90 new battery-electric multiple units enter service in 2026. The battery-electric carriages can operate in electric-only mode using overhead electric wires or, through the use of batteries, in battery-electric operation in other parts of the rail network, maximising flexibility and capacity, and helping to replace and decarbonise existing diesel-fleet operations.
Entry 5	MEASURE TYPE: Implemented (16/02/2023 12:43 PM) MetroLink - MetroLink will be a fully electrified, segregated and mostly underground new rail line from the Swords area to Charlemont in the south of Dublin City Centre. It is a key project under the National Development Plan 2021-2030. A significant milestone in the progression of the MetroLink project was cleared on 4 July 2022, when the Minister for Transport secured Decision Gate 1 approval under the Public Spending Code from Cabinet for the MetroLink preliminary business case. This decision enabled the project to move to planning application stage and on 30 September 2022 Transport Infrastructure Ireland submitted a Railway Order application to An Bord Pleanála.
Entry 6	MEASURE TYPE: Implemented (14/02/2022 16:06 PM) ALTERNATIVELY FUELLED HDV GRANT SCHEME - One grant of

	€15,000 – funded by the Department of Transport, administered under the aegis of Transport Infrastructure Ireland
Entry 7	MEASURE TYPE: Implemented (14/02/2022 16:05 PM) LEVTI TOLL INCENTIVE SCHEME - €776,000 issued in refunds for toll charges incurred by EV owners – funded by the Department of Transport, administered under the aegis of Transport Infrastructure Ireland
Entry 8	MEASURE TYPE: Implemented (14/02/2022 16:05 PM) ELECTRIC SMALL PUBLIC SERVICES VEHICLES (ESPSV) GRANT SCHEME - €11,499,500 in grants funded by the Department of Transport and administered by the National Transport Authority towards the purchase cost of electric small public service vehicles (SPSVs), mainly taxis
Entry 9	MEASURE TYPE: Implemented (14/02/2022 16:04 PM) ELECTRIC VEHICLE (EV) HOME CHARGER GRANT SCHEME - €5,019,380 in grants funded by the Department of Transport and administered by the Sustainable Energy Authority of Ireland towards the purchase and installation cost of EV home chargers, capped at €600 each
Entry 10	MEASURE TYPE: Implemented (14/02/2022 16:03 PM) ELECTRIC VEHICLE (EV) PURCHASE GRANT SCHEME - €63,189,700 in grants funded by the Department of Transport and administered by the Sustainable Energy Authority of Ireland towards the purchase cost of EVs, capped at €5,000 per qualifying EV
Entry 11	MEASURE TYPE: Implemented (14/02/2022 16:03 PM)

	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - The City Centre Resignalling Project was completed and additional funding provided for the Infrastructure Manager Multi Annual Contract, for maintenance and renewal of the heavy rail network.
Entry 12	MEASURE TYPE: Implemented (14/02/2022 16:02 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Construction continued on 41 new Inter City Rail carriages (expected delivery to commence mid-2022). The development of the National Train Control Centre (NTCC) progressed in 2021 with construction of the NTCC building ongoing and due for substantial completion in Q2 2022. The detailed phase for the new Traffic Management System (TMS) commenced in 2021 with forecast date for full operation of the TMS facility within the NTCC by 2025
Entry 13	MEASURE TYPE: Implemented (14/02/2022 16:02 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - The Department commenced a Strategic Rail Review of the heavy rail network on the island of Ireland, which is expected to conclude in Q4 2022.
Entry 14	MEASURE TYPE: Implemented (14/02/2022 16:02 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Planning and design has continued throughout 2021 in relation to MetroLink. Investment in light rail saw expanded capacity of Luas Green Line, with 26 tram extensions and 8 new additional trams in service by Q1 2021
Entry 15	MEASURE TYPE: Implemented (14/02/2022 16:01 PM)

	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Government approved the Preliminary Business Case for the DART+ Programme allowing DART+ West enter the Irish planning system and signing of the DART+ Fleet contract, the largest ever fleet expansion with potential for up to 750 electric/battery electric carriages with initial purchase of 95 units (65 battery electric & 30 electric units) with the first of these units entering service in 2025.
Entry 16	MEASURE TYPE: Implemented (14/02/2022 16:01 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - BusConnects Programme progressed with the launch of 2 Core Bus Corridors and roll out of the BusConnects Dublin Network Redesign. 261 new buses for PSO bus fleets were delivered in 2021.
Entry 17	MEASURE TYPE: Implemented (14/02/2022 16:00 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Almost €1.68bn was invested in sustainable public transport in 2021, delivering fleet and infrastructure. In addition, planning and design continued throughout 2021 in relation to the three major public transport projects facilitating sustainable public transport in the state.
Entry 18	MEASURE TYPE: Announced (16/02/2023 12:42 PM) BusConnects - The programme preliminary business case and the detailed project brief for next-generation ticketing were approved by Government in March 2022. This decision gave Decision Gate 1 approval to the programme in principle, Decision Gate 1 approval to the Core Bus Corridors, to facilitate planning applications, and Decision Gate 2 approval to next generation ticketing, facilitating the commencement of

	competitive dialogue. To date the National Transport Authority has submitted planning applications to An Bord Pleanála in respect of six of the Core Bus Corridor schemes and expects to submit applications for all remaining schemes by the end of Q1 2023. Phase 3 of the network redesign was launched in May 2022. Phase 4 of the network redesign was launched in October 2022.
Comments	
State of play	

CSR 3 Subpart 6: water supply and treatment,

Measures	
Entry 1	MEASURE TYPE: Not Defined (16/02/2023 12:30 PM) Investment in Irish Water (Uisce Éireann) - The Programme for Government commits to funding Uisce Éireann's capital investment plan for water infrastructure on a multi-annual basis. The National Development Plan 2021-2030 commits to almost €6 billion capital investment by Uisce Éireann in the period 2021-2025, of which over €4.5 billion will be Voted Exchequer funding in respect of domestic water services. As part of Budget 2023, the Department of Housing, Local Government and Heritage secured funding of over €1.68 billion to support water services. This includes €1.557 billion in respect of domestic water services provision by Uisce Éireann. This overall investment will deliver significant improvements in our public water and wastewater services, support improved water supplies right across Ireland, and deliver improved water quality in our rivers, lakes and marine area. Uisce Éireann 2021 Outputs (2022 figures are still being compiled and are not yet available) In 2021, Uisce Éireann delivered a capital investment programme of €851 million, which was spent on critical water and wastewater infrastructure

	projects, which included: 1. Removed 37,940 customers from boil water notices that were in place for more than thirty days. 2. Removed and replaced circa 5,876 lead services connections. 3. Performed over 185,971 individual tests on public drinking water supplies. 4. Fixed leaks to make net savings of 35 megalitres of water per day (to the end of Q3 2021). 5. Repaired over 2,339 customer leaks under the first fix free scheme. 6. Upgraded or built 12 water treatment plants. 7. Upgraded or built 8 wastewater treatment plants. 8. Laid or rehabilitated 241km of watermain network. 9. Laid or rehabilitated 26km of sewer network.
Entry 2	MEASURE TYPE: Not Defined (14/02/2022 16:42 PM) INVESTMENT IN IRISH WATER - The Programme for Government commits to funding Irish Water's capital investment plan for water infrastructure on a multi-annual basis. The National Development Plan 2021-2030 commits to almost €6 billion capital investment by Irish Water in the period 2021-2025, of which over €4.5 billion will be Voted Exchequer funding in respect of domestic water services. In 2021 Irish Water spent voted capital funding of €599m. This significant multi-billion euro investment programme is to ensure the continued operation, repair and upgrading of the country's water and waste water infrastructure to support social and economic development across the State and continued care of the water environment.
Entry 3	MEASURE TYPE: Implemented (14/02/2022 16:44 PM) MULTI-ANNUAL RURAL WATER PROGRAMME - For Rural Water Services, provided in rural areas not served by Irish Water, the Department of Housing, Local Government and Heritage, provides funding under the Multi-annual Rural Water Programme and the Annual Subsidy towards the Operational Costs of Group Water Schemes. In 2021 the Department recouped actual incurred expenditure of €21.1m under the MARWP and €27m under the annual subsidy scheme.

Entry 4	MEASURE TYPE: Implemented (14/02/2022 16:43 PM) IRISH WATER / MAIN OUTPUTS 2021 - (i) 2 agglomerations were removed from the UWWTD ECJ Case list. (ii) Works were completed on 3 new Water Treatment Plants, while a further 9 were upgraded in 2021. (iii) Works were completed on 2 new Waste Water Treatment Plants, while a further 6 were upgraded in 2021. (iv) Implementation of the Irish Water Lead in Drinking Water Mitigation Plan (5,876 lead services replaced). (v) 19 agglomerations removed from the EPA's Priority Areas for Wastewater Improvement List. (vi) 1 Agglomeration removed from list of agglomerations with no treatment or preliminary treatment only. (vii) 241 KM of the water network and 26KM of the waste water network was upgraded either as new or rehabilitated pipe.
Comments	
State of play	

CSR 3 Subpart 7: research and innovation

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/03/2024 17:30 PM) DISRUPTIVE TECHNOLOGIES INNOVATION FUND - The Disruptive Technologies Innovation Fund (DTIF) drives collaboration between Ireland's world-class research base and industry as well as facilitating enterprises to compete directly for funding in support of the development and adoption of disruptive technologies utilising industrial research and / or experimental development. To date, 104 projects have been awarded €371m across six DTIF Calls. A seventh Call is expected to launch in Q1 2024. The fund is managed by Enterprise Ireland.

Entry 2	MEASURE TYPE: Not Defined (14/03/2024 17:29 PM) ENTERPRISE IRELAND'S RESEARCH, DEVELOPMENT AND INNOVATION PROGRAMME - Ireland has a policy of public investment in research, development and innovation and Enterprise Ireland delivers this programme of support to Irish companies, through three activity measures – Transforming R&D Activity in Enterprise; Industry Collaboration with the Third Level Sector; and Realising the Commercial Potential of the Irish Research Community. This is a multi-annual programme with an allocation of €152m for 2023. The Department secured €117m funding through the ERDF and national match funding, to run from 2023 – 2029. Programmes include KT (Knowledge Transfer) Boost, Technology Gateways Programme (launched in 2023) and the Innovators' Initiative (due to launch in 2024). In 2023, four European Digital Innovation Hubs (EDIHs) were rolled out. €7.7m was approved for CeADAR Technology Centre over 2 years and €9.6m approved for Learnovate Technology Centre over 5 years. 48 projects were approved for funding under the 2023 Capital Equipment Call to the value of €16.5m.
Entry 3	MEASURE TYPE: Not Defined (17/02/2023 10:45 AM) State of Play (Impact) - As of January 2023, Ireland has won over €200 million in competitive funding from Horizon Europe, the EU's highly competitive research programme with excellence at its core. Ireland has been identified as a "Strong Innovator" in the European Innovation Scoreboard, at 6th place in the EU in 2022. Ireland performs well in Sales Impacts, Employment Impact, Linkages and Human resources for innovation. Ireland is ranked 23rd out of 132 countries in the 2022 Global Innovation Index, and 11th out of EU Member States. Ireland was placed first for knowledge diffusion.
Entry 4	MEASURE TYPE: Not Defined (17/02/2023 10:45 AM) SFI Accelerating Research to Commercialisation (ARC) Hubs

	programme - In 2022 Ireland's ERDF Programme was formally approved by the European Commission, including funding of €46.5m to establish the SFI Accelerating Research to Commercialisation (ARC) Hubs programme. The funding will be matched with national funding of €52.6m. The scheme will see three ARC Hubs established in Higher Education Institutions for a period of 5 years. It will facilitate knowledge transfer from academia though the creation of High Potential Start Ups (HPSUs) and licensing agreements using a novel framework (and associated innovation fund) that integrates critical elements of an R&I ecosystem with entrepreneurial approaches, accelerating time to market from research concept to HPSUs, new product introduction, licences and innovations. Aligned with regional strategic priorities, each ARC Hub will be administered by a small local team with the relevant expertise. This team will by supported by a regional steering committee consisting of entrepreneurs, relevant industry and subject matter experts, Venture Capitalists, and representatives from national funding agencies. By collaborating with private partners and connecting to other Research Performing Organisations, the ARC Hubs will generate and support novel research opportunities that can be accelerated to rapid commercial impact. It is anticipated that the call for proposals will launch by the end of Q1 2023.
Entry 5	MEASURE TYPE: Not Defined (16/02/2023 12:09 PM) Enterprise Ireland's Research, Development and Innovation Programme - Ireland has a policy of public investment in research, development and innovation (RDI) and Enterprise Ireland (EI) delivers this programme of support to Irish companies, through three activity measures – Transforming R&D Activity in Enterprise; Industry Collaboration with the Third Level Sector; and Realising the Commercial Potential of the Irish Research Community. This is a multi-annual programme with a capital allocation of over €126m for 2022. New approvals and impacts for 2022: The Department has been successful in securing a significant amount of funding through the European Regional

	Development Fund and national match funding. Programmes include KT (Knowledge Transfer) Boost, Technology Gateways Programme and the Needs-led Innovation Initiative – the investment will total €117m over the life of the current ERDF (2023 – 2029). The Enterprise Ireland Construction Technology Centre, which is hosted by NUI Galway, was launched on 21 July 2022. The Centre has been established with funding of €5 million, over 5 years, to accelerate research and innovation in the construction sector and put the built environment industry at the cutting-edge of developments by utilising the strengths of a network of government, industry and academia. Other outputs under the three activities include: Activity 1: • 14 High Potential Start Up (HPSU) companies originating from the Irish publicly funded research system • 102 R&D approvals of over €100,000 to client companies Activity 2: • 1,613 collaborative projects between Irish based companies and Irish Higher Education Institutions were supported by EI. This includes 401 Innovation Vouchers redeemed, 24 Innovation Partnership approvals, 499 industry funded Technology Gateway projects completed at Institutes of Technology and Technological Universities across Ireland and 669 companies engaged with the network of EI Technology Centres solving in-house collective/sectoral problems. • Career Fit PLUS, 9 Fellows approved under the programme were relocated to Ireland in 2022. • 152 people participated in the New Frontiers programme Activity 3: • 27 Commercialisation Fund Approvals in 2022 • 16 new Spin Out companies from research in 2022 To ensure FDI in Ireland remains a driver of innovation, IDA Ireland plans to engage with clients over the lifetime of its current strategy Driving Recover and Sustainable Growth 2021 to 2024 to support 170 investments in RD&I which is consistently the key area where clients are seeking to expand their Irish mandates. The addition or enhancement of an RD&I mandate can help realise future growth opportunities, promote the creation of high paying jobs, and enhance the reputation of foreign firms' Irish operations at corporate level. For example, clients in manufacturing who made the biggest productivity improvements from 2006-2016 invested intensively in RD&I . IDA's strategy implementation plans for each sector will identify RD&I

	opportunities across areas such as robotic process automation (RPA), AI and digitisation. IDA will continue to review its value proposition for RD&I in light of intense international competition and identify areas for greater collaboration across the innovation ecosystem, for example with SFI. IDA will also continue to engage with colleagues across Government, including the new Department of Further & Higher Education, Research, Innovation and Science, on the development of the new national RD&I strategy to succeed Innovation 2020. These steps to partner with clients and key stakeholders will be essential to ensure that FDI in Ireland is positioned for future growth as technology adoption and digital transformation accelerate. To enhance its ability to deliver on the ambition of the Transformation pillar, IDA Ireland is focussing on the development of research and training organisations such as the Advanced Manufacturing Centre (AMC) and the National Institute for Bioprocessing Research and Training (NIBRT). The launch of the AMC over the course of the Driving Recovery and Sustainable Growth strategy will enhance Ireland's capabilities as a location for advanced manufacturing and safeguard its existing discrete manufacturing base. The AMC will foster increased levels of collaboration on training, technology and testing across MNCs, Irish enterprises, and the interlinking of the research and education systems. It will provide a space for MNCs and SMEs to trial, adopt, deploy and scale new technologies at a time of accelerating digitisation. The scaling of NIBRT to build new capacity in research, training and technical process development aligns to the evolution of the sectors innovative product offering in Advance Therapy Medicinal Products (ATMP's) supporting Ireland's value proposition in Cell Gene Vaccine Therapy (CGVT). This will be essential to support the next generation of RD&I investment in Biopharmaceuticals, building on our success in winning biologics projects in the previous wave of innovation in the sector. RD&I Performance: Preliminary 2021 Annual Business Survey of Economic impact indicates that IDA clients expended €4,837 bn on in-house RD&I.
Entry 6	MEASURE TYPE: Implemented (17/02/2023 10:44 AM)

	Impact 2030: Ireland's Research & Innovation Strategy - Published in May 2022, this Whole-of-Government Strategy leverages our national performance to date to advance the strategic development of Ireland's research and innovation system between now and 2030. Impact 2030 puts R&I at the heart of Ireland's response to social, economic and environmental challenges. It will progress objectives shared across the Irish R&I system such as maximising its impact on public policymaking and implementation, and nurturing and attracting talent. The Strategy is composed of 30 Flagship Initiatives under five pillars: 1) Maximising the Impact of Research and Innovation on our Economy; 2) Society and the Environment; 3) Impact of Research and Innovation Structures on Excellence and Outcomes; 4) Innovation Driving Enterprise Success; 5) Talent at the Heart of the Research and Innovation Ecosystem; and All-Island, EU and global connectivity. The Strategy will be delivered through three three-year Work Programmes, the first of which covers the period 2022-2024. This will enable agility and responsiveness over the full period of the strategy and a strong focus on delivery and reform.
Entry 7	MEASURE TYPE: Implemented (16/02/2023 12:10 PM) Disruptive Technologies Innovation Fund - The Disruptive Technologies Innovation Fund (DTIF) drives collaboration between Ireland's world-class research base and industry as well as facilitating enterprises to compete directly for funding in support of the development and adoption of these technologies. To date 86 projects have been awarded funding of €288m under four calls to date. Of these projects 14 were awarded funding of €53.3m during 2022. Results of call 5 are expected to be announced in Q1 of 2023.
Entry 8	MEASURE TYPE: Implemented (14/02/2022 12:42 PM) DISRUPTIVE TECHNOLOGIES INNOVATION FUND - The Disruptive

	Technologies Innovation Fund (DTIF) drives collaboration between Ireland's world-class research base and industry as well as facilitating enterprises to compete directly for funding in support of the development and adoption of these technologies. To date 72 projects have been awarded funding of €235m under three calls to date. The fourth call under DTIF was launched in November 2021 and the outcome is expected to be announced in Q2 of 2022.
Entry 9	MEASURE TYPE: Announced (14/02/2022 12:42 PM) ENTERPRISE IRELAND'S RESEARCH, DEVELOPMENT & INNOVATION PROGRAMME - Ireland has a policy of public investment in research, development and innovation (RDI) and Enterprise Ireland (EI) delivers this programme of support to Irish companies, through three activity measures – Transforming R&D Activity in Enterprise; Industry Collaboration with the Third Level Sector; and Realising the Commercial Potential of the Irish Research Community. This is a multi-annual programme with a capital allocation of over €154m for 2021. New approvals and impacts for 2021 include: (1) a new Technology Gateway was established. The Centre for Renewable Energy at Dundalk IT (CREDIT) is focussed on energy efficiency and optimisation. (2) The next phase the New Frontiers entrepreneurship programme (2021-2025) launched with a €27.5m budget. (3) Technology Centres – Learnovate and Meat Technology Ireland (MTI) who have both expanded their research programme, were approved an additional round of funding. (4) Under the capital equipment programme 61 projects were approved valued at €12m to fund equipment in the Technology Centres and Technology Gateways to support industry research. (5) 15 impactful projects were approved under the Covid-19 Products Scheme to the value of €16.8m in grant assistance. (6) €34m approved for the expansion of the Technology Transfer Strengthening Initiative (2023-2026).
Comments	

State of play

CSR 3 Subpart 8: and digital infrastructure.

Measures
Comments
State of play

CSR.2020.4

CSR 4 Subpart 1: Broaden the tax base.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 16:09 PM) SOLID FUEL CARBON TAX - Based on charging €56.00 per tonne of CO_2, SFCT rates will increase from 1 May 2024 to €147.49 per tonne on coal, €102.68 per tonne on peat briquettes, €50.88 per tonne on milled peat and €76.32 per tonne on other peat.
Entry 2	MEASURE TYPE: Not Defined (15/03/2024 16:09 PM) NATURAL GAS CARBON TAX - Based on charging €56.00 per tonne of CO_2, the NGCT rate will increase to €10.13 per megawatt hour at gross calorific value from 1 May 2024.
Entry 3	MEASURE TYPE: Not Defined (15/03/2024 16:08 PM) VACANT HOMES TAX - This is a self-assessed tax which applies to habitable residential properties that have been occupied for less than 30 days in a 12-month chargeable period (1 November to 31 October). In Budget 2024, the VHT rate for future chargeable periods has been increased from three times to five times a property's existing base Local Property Tax liability.
Entry 4	MEASURE TYPE: Not Defined (13/02/2023 13:40 PM) Property Taxes - Finance Act 2022 introduced a new Vacant Homes Tax. The tax will be applied to residential properties which are occupied as a dwelling for less than 30 days in a 12-month period (a number of exemptions will apply). The tax will be charged at a rate of three times the base rate of Local Property

	Tax (LPT) applying to the property. VHT will be a self-assessed tax. The measure aims to increase the supply of homes for rent or purchase, rather than raise revenue.
Entry 5	MEASURE TYPE: Not Defined (13/02/2023 13:36 PM) Corporate Tax Receipts - Corporate tax receipts have increased significantly in recent years. The Government sees it as crucial to use the current elevated level of corporation tax receipts to rebuild fiscal buffers over the coming years. Government has announced that it will start replenishing the National Reserve Fund with some of these excess receipts to build up our fiscal buffers. Last year €2 billion was directed into the Fund. This year, €4 billion is planned to be transferred into the Fund.
Entry 6	MEASURE TYPE: Not Defined (13/02/2023 13:35 PM) Commission on Taxation and Welfare - The independent Commission on Taxation and Welfare was established in 2021 and was tasked by Government to independently consider how best the taxation and welfare systems can support economic activity and promote increased employment and prosperity. "Foundations for the Future", the Report of the Commission on Taxation and Welfare, was published in September 2022. The report contains over 500 pages and 116 recommendations. As is clearly set out in the independent report, the recommendations are not intended to be implemented all at once. The medium to long-term focused recommendations will serve to inform this and future governments' deliberations on how we reform our taxation and welfare systems over the medium to longer term in order to safeguard their sustainability and adapt to a rapidly changing environment. In his Budget 2023 speech, the Minister for Finance acknowledged that the Commission's report had already fed into a number of policy actions being announced. These included: • Commitment to developing a medium-term roadmap for personal tax reform (across income tax, USC, PRSI and other personal taxation issues), taking account of the recommendations in the Commission's report. • The

	establishment of a working group to consider the taxation of funds, life assurance policies and other investment products. • Commitment to a review of the REIT, IREF and section 110 regimes. • Commitment to careful consideration and consultation across Government regarding the Commission's proposals on changes to the Local Property Tax and a Site Value Tax
Entry 7	MEASURE TYPE: Not Defined (14/02/2022 13:11 PM) BROADEN THE TAX BASE (OVERVIEW) - A number of measures have been taken to broaden the tax base in recent years and include the introduction of the Universal Social Charge, annual domicile levy, and the Sugar Sweetened Drinks Tax. Non-indexation of income tax thresholds, bands and credits can also operate to broaden the tax base. Steps have also been taken to broaden and enhance the stability of our corporation tax base, including through the introduction of the 80 per cent cap on capital allowances for intangible assets in Budget 2018 and the introduction of a broader Exit Tax regime in Budget 2019. More recent developments are listed below.
Entry 8	MEASURE TYPE: Implemented (15/03/2024 16:08 PM) TOBACCO PRODUCTS TAX - Rates are increased with effect from 11 October 2023. The increase amounts to 75 cent, inclusive of VAT, on a packet of 20 cigarettes, with pro rata increases on other tobacco products.
Entry 9	MEASURE TYPE: Implemented (15/03/2024 16:07 PM) CORPORATION TAX - Finance (No. 2) Act 2023 provided for implementation of the OECD Pillar Two Minimum Effective Tax Rate, through transposition of the EU Minimum Tax Directive. The Pillar Two GloBE rules provide for a minimum effective tax rate of 15%, on a jurisdictional basis, for businesses with a global annual turnover of €750 million and above in at least two of the

	preceding four years. This provision forms part of the OECD Two Pillar Agreement.
Entry 10	MEASURE TYPE: Implemented (15/03/2024 16:05 PM) INCOME TAX CREDITS AND UNIVERSAL SOCIAL CHARGE - In relation to personal taxes, the personal tax package provided for in Finance (No. 2) Act 2023 is considered broadly neutral overall. It effectively indexed the main personal tax credits and the standard rate cut-off point within the fiscal resources and in line with the Programme for Government commitment. Personal tax credits increased by €100 from €1,775 to €1,875 (5.6% increase), the standard rate cut-off point for income tax increased by €2,000 from €40,000 to €42,000 (5% increase), and wages per head are estimated at 4.6% increase for 2024 The 4.5% rate of USC was reduced to 4%. However, this was the first such rate reduction in 5 years and apart from the increase in the 2% band ceiling in line with the increase in the national minimum wage, all other USC ceilings, as well as the entry point (€13,000) remained unchanged. Therefore, the USC base was maintained.
Entry 11	MEASURE TYPE: Implemented (15/03/2024 16:03 PM) REVISED BANK LEVY - The revised form of the bank levy provided for in section 73 of Finance (No. 2) Act 2023 will apply to those banks that received financial assistance from the State during the banking crisis (AIB, EBS, Bank of Ireland and PTSB). It is applied in the form of a stamp duty based on the total amount of deposits held by the banks on 31 December 2022, to the extent that those deposits are "eligible deposits" within the meaning of the European Union (Deposit Guarantee Schemes) Regulations 2015.
Entry 12	MEASURE TYPE: Implemented (13/02/2023 13:39 PM) Carbon Taxes - The Finance Act 2020 legislated for a trajectory of annual carbon tax increases leading to a rate of €100 per

	tonne of CO_2 emission by 2030. The carbon tax applies to petrol, diesel, kerosene, marked gas oil, liquid petroleum gas, fuel oil, natural gas and solid fuels. In Budget 2023, the rate increased from €41.00 to €48.50 per tonne of carbon emitted. This policy of annual increases forms a key part of Ireland's commitment to reduce emissions by 51% by 2030.
Entry 13	MEASURE TYPE: Announced (15/03/2024 16:03 PM) COMMISSION ON TAXATION AND WELFARE RECOMMENDATION - "Foundations for the Future", the Report of the Commission on Taxation and Welfare, was published on 14 September 2022 by the Minister for Finance. The report contains over 500 pages and 116 recommendations regarding the future of the taxation and welfare systems. The recommendations are not intended to be implemented all at once but rather provide a direction of travel for this and future Governments around how the sustainability of the taxation and welfare systems may be improved in a fair and equitable manner. The Commission report has fed into a number of policy actions announced as part of Budget 2023 and Budget 2024 including the completion and publication of a review of the Personal Tax System (published alongside Budget 2024) and the establishment of review of the Funds Sector in Ireland which will examine the taxation regime for funds; life assurance policies and other related investment products; real estate investment trusts (REITs); Irish real estate fund (IREF) and Section 110 regimes. The Commission report will continue to inform this and future governments' deliberations on how best to reform the taxation and welfare systems over the medium to longer term in order to safeguard their sustainability and adapt to a rapidly changing environment.
Entry 14	MEASURE TYPE: Announced (14/02/2022 13:18 PM) VALUE ADDED TAX (VAT) - From 1 September 2022, services and goods currently applying at the second reduced VAT rate of 9% will increase to 13.5%, with the exception of newspapers and periodicals and sporting facilities. This will in effect broaden the

	tax base.
Entry 15	MEASURE TYPE: Adopted (14/02/2022 13:18 PM) ELECTRICITY TAX - The Finance Act 2019 equalised the rates of business and non-business electricity tax. With effect from the 1st of January 2020 the rate increased from 0.05c/kWh to 0.10c/kWh for relevant business customers.
Entry 16	MEASURE TYPE: Adopted (14/02/2022 13:15 PM) VEHICLE REGISTRATION TAX - The Finance Act 2019 introduced a NOx surcharge to Vehicle Registration Tax (VRT). The charge applies on the basis of a € rate per milligrams NOx per kilometre. This measure ensured than non-carbon emissions which are harmful to public health and the environment were brought into the scope of vehicle taxation, disincentivising the purchase of high emissions vehicles. The Finance Act 2020 modified the structure of rates for vehicle registration tax (VRT), strengthening the environmental rationale of the regime to encourage motorists to make greener choices. This is in line with Government policy to radically reduce emissions from road transport. The system was reformed to further increase the fiscal space between low emission vehicles and the rest. In addition, the VRT relief for hybrid vehicles expired at end 2020, ensuring that only pure battery electric vehicles (BEVs) received targeted tax relief. The 2021 Finance Act saw further adjustments to the structure; the 20 band table remained in place with an uplift in rates beginning with a 1% increase for vehicles that fall between bands 9-12; 2% for bands 13-15; and then a 4% increase for bands 16-20. The finance Act 2019 provided for a car BIK regime which is based on the CO2 emissions of the vehicle. This is due to commence from 2023.
Entry 17	MEASURE TYPE: Adopted (14/02/2022 13:14 PM) LOCAL PROPERTY TAX - This legislation enacted on 22nd July

	2021 provides for a number of reforms to the existing Local Property Tax (LPT) which enabled revaluation of properties for the purposes of the tax in November 2021. The Act provides for the inclusion in the tax base of previously excluded properties built since 2013 and for inclusion of new properties with effect from each November, and the regular revaluation of properties for purposes of the tax every four years. A number of exemptions from LPT were allowed to expire on 31 December 2021 and will not be available for the new valuation period 2022-2025. These include the exemptions for properties in unfinished housing estates; for properties purchased as a home during 2013; and for unsold properties held by builders or developers and new or unused properties purchased from a builder or developer. A time-limit was placed on the exemption in respect of pyrite damaged properties.
Entry 18	MEASURE TYPE: Adopted (14/02/2022 13:13 PM) BUDGET 2022 / INCOME TAX PACKAGE - Budget 2022 included an income tax package which included an increase to the standard rate cut-off point and the main tax credits. The entry point for which income earners pay the higher rate of income tax (40%) was increased by 4% and the main tax credits – personal tax credit, employee tax credit and earned income credit - were also increased by 3%. All other income tax credits remained unchanged. The entry threshold to USC did not change. The measures in Budget 2022 were aimed at helping to maintain the value of take home pay against the backdrop of significant inflation and rising prices. In relation to the tax base, the impact was considered to be broadly neutral overall. Finance Act 2021 was enacted on 21/12/2021 and the above measures will apply for the 2022 tax year and subsequent years of assessment.
Entry 19	MEASURE TYPE: Adopted (14/02/2022 13:12 PM) CARBON TAX - The Finance Act 2020 legislated for a trajectory of annual carbon tax increases leading to a rate of €100 per tonne

	of CO2 emission by 2030. The carbon tax applies to kerosene, marked gas oil, liquid petroleum gas, fuel oil, natural gas and solid fuels. In Budget 2022, the rate increased from €33.50 to €41.00 per tonne of carbon emitted. This policy of annual increases forms a key part of Ireland's commitment to reduce emissions by 51% by 2030.
Comments	
State of play	

CSR 4 Subpart 2: Step up action to address features of the tax system that facilitate aggressive tax planning, including on outbound payments.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 15:36 PM) CONTINUE TO MEET INTERNATIONAL BEST PRACTICES ON EXCHANGE OF INFORMATION AND SUPPORT EFFORTS TO FURTHER ENHANCE INFORMATION EXCHANGE - Ireland is, and will continue to be, at the forefront of developing and implementing the latest standards for exchange of information among tax authorities. Ireland actively participated in the Council negotiations to ensure that DAC 8 aligns with OCED work and interlinked regulatory requirements, such as the OECD's FATF (Financial Action Taskforce) and the EU's MiCA (Markets in Crypto-assets) Regulation. DAC 8 will be transposed in future Finance Acts. Ireland is also committed to ensuring the best use of information received under the International EOI framework, and is actively working with other jurisdictions to this effect, including through the EU Fiscalis Programme and the OECD Forum on Tax Administration.
Entry 2	MEASURE TYPE: Not Defined (15/03/2024 14:18 PM)

	ACTIONS IN RESPECT OF OUTBOUND PAYMENTS - Finance Act 2023 applied new measures to outbound payments of interest, royalties, and distributions (including dividends) aimed at the prevention of double non-taxation. Ireland's Corporation Tax Roadmap, published in September 2018, discussed the ongoing work at EU level regarding defensive measures for non-cooperative jurisdictions. The 2021 update of Ireland's Corporation Tax Roadmap set out commitments to "consider additional defensive measures in respect of countries on the EU list of non-cooperative jurisdictions" (commitment 6) and "consider actions that may be needed in respect of outbound payments" (commitment 7). The introduction of this legislation forms part of Ireland's corporate tax reforms and represents a critical part of the legal commitment made by Ireland to secure funding under the Recovery and Resilience Facility (RRF). This measure completes the tax milestones that were laid out in the Ireland National Recovery & Resilience Plan (RRP). These tax milestones directly address Ireland's 2019 and 2020 CSRs. The measures utilise existing withholding tax legislative provisions and apply to jurisdictions on the EU list of non-cooperative jurisdictions and no-tax and zero-tax jurisdictions ('specified territories'). The measures operate by disapplying existing exemptions and exclusions to interest withholding tax, royalty withholding tax, and dividend withholding tax for payments of interest and royalties, and for distributions made by Irish companies and Irish branches of foreign companies to associated entities that are located in specified territories. The legislation includes targeted anti-avoidance provisions designed to prevent the circumvention of the new measures. The legislation also includes provisions for reporting by the Irish company or Irish branch of payments of interest and royalties or making of distributions to specified territories in order to monitor compliance and assess tax risk. These are defensive measures which seek to address potential double non-taxation and serve as a pre-emptive dissuasion for companies to use jurisdictions on the EU list of non-cooperative jurisdictions, no-tax, and zero-tax jurisdictions as part of their operations and payment flows.

Entry 3	MEASURE TYPE: Not Defined (13/02/2023 13:29 PM) Measures delivered between January 2022 and January 2023 - We continued to deliver on the commitments set out in the Corporation Tax Roadmaps notably through the publication of Ireland's first Double Tax Treaty Policy Statement in June this year. The policy statement outlines a series of economic drivers for potential new partners, including through the creation of a priority list and a specifc policy for developing countries. At EU level we agreed to the recent revision to strengthen the Code of Conduct (Business Taxation) Mandate which will help deliver an improved tax environment in the EU by reinforcing the rules applied when tackling harmful tax practices. Ireland signed up to and is fully committed to OECD Base Erosion and Profit Shifting project and the OECD Agreement to address the challenges brought about by the digitalization of the economy and remains actively engaged in the development of both pillars of this important Agreement. We have agreed and are fully supportive of the EU Minimum Tax Directive with our attention now focused on transposition. During summer 2022 we undertook a domestic public consultation on the implementation of the EU Minimum Tax Directive to gather stakeholders views. Finance Act 2022 contained a number of positive measures directly related to these issues including; • Transposition of the DAC 7 Directive providing for exchange of information for digital platforms. OECD Model Rules for global exchange of information in this space are also being transposed to ensure that international best practice also has force in law. • An update to the Code of Conduct list to ensure that the legislative defensive measures apply to jurisdictions recently added to the list. • Building on from the recently substantially updated and expanded the transfer pricing rules, including through the inclusion of the OECD guidelines in Irish legislation. The 2022 OECD Transfer Pricing guidelines will be legislated for in this year's finance bill replacing the 2017 guidelines. • Our double tax agreements with Isle of Man and Guernsey are being updated via protocols to incorporate anti-BEPS measure into the agreements. • Amendments to the Research and Development Tax Credit and the Knowledge Development Box

	to ensure that they are aligned with the new standards agreed as part of Pillar Two of the OECD Agreement.
Entry 4	MEASURE TYPE: Not Defined (13/02/2023 13:27 PM) Actions in respect of outbound payments - The introduction of measures to apply to ensure that outbound payments from Ireland don't avail of double non-taxation will be delivered through Finance Bill 2023. A public consultation was launched in 2021 and the submission from the stakeholders were published on the Department of Finance during 2022. The measures being considered are a denial of deduction or the introduction of withholding taxes.
Entry 5	MEASURE TYPE: Not Defined (13/02/2023 13:25 PM) Developing additional defensive measures in respect of countries on the EU list of non-cooperative jurisdictions - Following the introduction of more stringent provisions in CFC legislation in Finance Act 2020 linked to the EU list of non-cooperative jurisdictions, consideration is being given to introducing additional defensive measures, including denial of tax deductions or the imposition of withholding taxes where material payments are made from Ireland to listed jurisdictions. A public consultation was launched in 2021 and the submissions received were published on the Department's website during 2022. It is anticipated that measures will be introduced in Finance Bill 2023 to take effect from 1 January 2024.
Entry 6	MEASURE TYPE: Not Defined (13/02/2023 13:24 PM) Applied defensive measures to countries on the EU Member States' list of non-cooperative jurisdictions - Finance Act 2020 delivered new measures to provide that Ireland's CFC rules apply more stringently to companies with subsidiaries operating in jurisdictions that remain on the EU list. This was updated in Finance Act 2021 and 2022 due to changes in the EU list of non-

	cooperative tax jurisdictions.
Entry 7	MEASURE TYPE: Not Defined (13/02/2023 13:23 PM) Signed up to the historic OECD Agreement in October 2021 and fully supportive of the EU Minimum Tax Directive - Ireland joined the historic international agreement to reform the international tax rules to address the challenges arising from the digitalisation of the global economy. This involves introducing a minimum effective tax rate of 15% for MNEs with a turnover in excess of €750m annually. The EU Minimum Tax Directive is being developed at Working Parties on Tax Questions and Ireland is fully supportive of this process both politically and technically. Ireland also signed up to the reallocation of taxing rights to market jurisdictions and Ireland is fully committed to the OECD process in this regard. Ireland continues to work towards the proposed implementation date and it is anticipated that legislation transposing this Directive will be brought forward in Finance Bill 2023.
Entry 8	MEASURE TYPE: Not Defined (14/02/2022 13:38 PM) FULLY ENGAGED WITH THE NGEU PROCESS WITH EUROPEAN COMMISSION - Agreed a reform package to continue to tackle risks of aggressive tax planning through the delivery of milestones in Ireland's Recovery and Resilience Plan (2021). Some of these milestones have already been achieved through the change to corporate residency rules, the introduction of a balancing charge for capital allowances on intellection property, and independent economic research into outbound payments. There are four milestones on aggressive tax planning. The first two of these milestones (No. 95 and 96) are already delivered with legislation enacted and in effect. Milestone 3 (No. 97) requires two pieces of independent economic research to be carried out on outbound payments, the first of which has already been completed and published and the second of which is almost complete and will be published shortly. Milestone 3 also requires a public consultation to be launched on the

	measures applying to outbound payments. This has been completed and responses will be published on the Department of Finance website. Milestone 4 (No. 98) is the final aspect with legislation in place by 2024. Milestones 2 and 3 will inform this process.
Entry 9	MEASURE TYPE: Not Defined (14/02/2022 13:35 PM) BEST PRACTICE IN INFORMATION EXCHANGE - Ireland is, and will continue to be, at the forefront of developing and implementing the latest standards for exchange of information among tax authorities. This has seen the transposition of DAC6 in Finance Act 2019, the agreement of DAC 7 and the early transposition of DAC7 in Finance Act 2021. Further, we are fully committed to contributing to the development of new reporting rules for crypto-assets and e-Money to complement the Common Reporting Standard. This will feed into a European Commission proposal in this area (DAC8). Ireland is also committed to ensuring the best use of information received under the International EOI framework, and is actively working with other jurisdictions to this effect, including through the EU Fiscalis Programme and the OECD Forum on Tax Administration.
Entry 10	MEASURE TYPE: Not Defined (14/02/2022 13:23 PM) COMPREHENSIVE REVIEW OF THE IRISH CORPORATION TAX CODE - Ireland commissioned an independent expert, Mr. Seamus Coffey, to carry out a thorough review of our Corporation Tax Code and to make recommendations for any reforms that may be needed. This review was published in September 2017. This review, and the recommendations therein, has led to significant reforms of the Irish corporation tax code. The recommendations of the Coffey review have led to a series of commitments contained in both the 2018 Corporation Tax Roadmap and the 2021 Update to the Corporation Tax Roadmap. The reforms we have implemented combined with our participation in, and agreement of, the fundamental reform of the international tax framework, including the associated EU Directives, has markedly

	addressed the risks within the Irish Code in respect to aggressive tax planning. The individual measures are set out in detail in the other entries under this CSR.
Entry 11	MEASURE TYPE: Implemented (13/02/2023 13:28 PM) Continue to meet international best practices on exchange of information and support efforts to further enhance information exchange - Ireland is, and will continue to be, at the forefront of developing and implementing the latest standards for exchange of information among tax authorities. This has seen the transposition of DAC6 in Finance Act 2019. Ireland has legislated for DAC 7 and the related OECD Model Rules in the Finance Act 2022, the Automatic Exchange of Information (AEOI) provisions of DAC7 will take effect from 1 January 2023. Further, we are fully supportive the development of new reporting rules for crypto-assets and e-Money (CARF) and the update of the Common Reporting Standard (CRS). This has feed into a European Commission proposal in this area (DAC8). Ireland will actively participate in the Council negotiations to ensure that the DAC 8 aligns with OCED work and interlinked regulatory requirements, such as the OECD's FATF (Financial Action Taskforce) and the EU's MiCA (Markets in Crypto-assets) Regulation. Ireland is also committed to ensuring the best use of information received under the International EOI framework, and is actively working with other jurisdictions to this effect, including through the EU Fiscalis Programme and the OECD Forum on Tax Administration.
Entry 12	MEASURE TYPE: Implemented (14/02/2022 13:37 PM) INDEPENDENT ECONOMIC RESEARCH INTO OUTBOUND PAYMENTS FROM IRELAND - Ireland commissioned independent economic research into the outbound payment of royalties from Ireland. This research, which is published on the Department of Finance website, demonstrated that recent unilateral reforms that Ireland has undertaken, combined with the global implementation of anti-BEPS measures and US tax reforms, have

	had a material effect in addressing risks of double non-taxation.
Entry 13	MEASURE TYPE: Announced (14/02/2022 13:32 PM) ACTIONS IN RESPECT OF OUTBOUND PAYMENTS - The introduction of measures to apply to ensure that outbound payments from Ireland don't avail of double non-taxation will be delivered through Finance Bill 2023. A public consultation was launched in 2021 and the submissions received will be published on the Department of Finance website in . The measures being considered are a denial of deduction or the introduction of withholding taxes.
Entry 14	MEASURE TYPE: Announced (14/02/2022 13:31 PM) DEVELOPING ADDITIONAL DEFENSIVE MEASURES IN RESPECT OF COUNTRIES ON THE EU LIST OF MON-COOPERATIVE JURISDICTIONS - Following the introduction of more stringent provisions in CFC legislation in Finance Act 2020 linked to the EU list of non-cooperative jurisdictions, consideration is being given to introducing additional defensive measures, including denial of tax deductions or the imposition of withholding taxes where material payments are made from Ireland to listed jurisdictions.A public consultation was launched in 2021 and the submissions received will be published on the Department of Finance website in the coming days. It is anticipated that measures will be introduced in Finance Bill 2023 to take effect from 1 January 2024.
Entry 15	MEASURE TYPE: Announced (14/02/2022 13:24 PM) OECD AGREEMENT OCTOBER 2021 & FULLY SUPPORTIVE OF EU MINIMUM TAX DIRECTIVE - Ireland joined the historic international agreement to reform the international tax rules to address the challenges arising from the digitalisation of the global economy. This involves introducing a minimum effective tax rate of 15% for MNEs with a turnover in excess of €750m annually. The EU

	Minimum Tax Directive is being developed at Working Parties on Tax Questions and Ireland is fully supportive of this process both politically and technically. Ireland also signed up to the reallocation of taxing rights to market jurisdictions and Ireland is fully committed to the OECD process in this regard.
Entry 16	MEASURE TYPE: Adopted (15/03/2024 15:28 PM) APPLIED DEFENSIVE MEASURES TO COUNTRIES ON THE EU MEMBER STATES' LIST OF NON-COOPERATIVE JURISDICTIONS - Finance Act 2020 delivered new measures to provide that Ireland's controlled foreign company rules apply more stringently to companies with subsidiaries operating in jurisdictions on the EU list. This was updated in Finance Act 2021, 2022 and 2023 due to changes in the EU list of non-cooperative tax jurisdictions.
Entry 17	MEASURE TYPE: Adopted (15/03/2024 15:27 PM) OECD AGREEMENT AND TRANSPOSITION OF EU MINIMUM TAX DIRECTIVE - Ireland joined the historic international agreement to reform the international tax rules to address the challenges arising from the digitalisation of the global economy. This involves introducing a minimum effective tax rate of 15% for MNEs with a turnover in excess of €750m annually. The EU Minimum Tax Directive was developed at Working Parties on Tax Questions. Ireland fully engaged in this process both politically and technically. Ireland transposed this Directive in Finance Act 2023. Ireland also signed up to the reallocation of taxing rights to market jurisdictions and Ireland is fully committed to the OECD process in this regard.
Entry 18	MEASURE TYPE: Adopted (14/02/2022 13:36 PM) UPDATED CAPITAL ALLOWANCES FOR INTELLECTUAL PROPERTY TO ENSURE BALANCING CHARGES APPLY - Revisions to Ireland's capital allowances for intellectual property were introduced in Finance Act 2020, with effect from 14 October 2020, to ensure

	such assets are fully within balancing charge rules in line with international best practice for such reliefs in other jurisdictions.
Entry 19	MEASURE TYPE: Adopted (14/02/2022 13:34 PM) ADOPTED AUTHORISED OECD APPROACH FOR BRANCH PROFIT ATTRIBUTION - Finance Act 2021 enacted the Authorised OECD Approach, which adapts the OECD Transfer Pricing Guidelines to the attribution of profits to permanent establishments, for the taxation of branches in Ireland.
Entry 20	MEASURE TYPE: Adopted (14/02/2022 13:33 PM) REFORM OF TRANSFER PRICING RULES - Ireland's transfer pricing rules were comprehensively reformed in Finance Act 2019, to keep them in line with the updated best international practice.
Entry 21	MEASURE TYPE: Adopted (14/02/2022 13:31 PM) APPLIED DEFENSIVE MEASURES TO COUNTRIES ON THE EU LIST OF NON-COOPERATIVE JURISDICTIONS - Finance Act 2020 delivered new measures to provide that Ireland's CFC rules apply more stringently to companies with subsidiaries operating in jurisdictions that remain on the EU list of non-cooperative jurisdictions.
Entry 22	MEASURE TYPE: Adopted (14/02/2022 13:28 PM) REVERSE HYBRIDS ASPECT OF ATAD ANTI-HYBRID RULES - Section 30 of Finance Act 2021 legislated for the reverse hybrids aspect of ATAD anti-hybrid rules in line with Ireland's commitment to implement the EU Anti-Tax Avoidance Directive (ATAD). The anti-reverse hybrid rules seek to address potential non-taxation of income as a consequence of differences in the tax treatment of an entity under the tax laws of different territories.

Entry 23	MEASURE TYPE: Adopted (14/02/2022 13:27 PM) ATAD-COMPLIANT INTEREST LIMITATION RULES - Finance Act 2021 delivered the ATAD-required introduction of a rule to limit deductions for net borrowing costs to a maximum of 30% of Earnings Before Interest, Tax, Depreciation and Amortisation (EBITDA). This measure imposes an overall limit on overall net borrowing costs, for whatever purpose. It is therefore relevant to all taxpayers with borrowings, i.e. the vast majority of businesses.
Entry 24	MEASURE TYPE: Adopted (14/02/2022 13:26 PM) ATAD DIRECTIVES - Ireland fully implemented the ATAD Directives, this was completed through Finance Act 2021.
Comments	
State of play	

CSR 4 Subpart 3: Ensure effective supervision and enforcement of the anti-money-laundering framework as regards professionals providing trust and company services.

Measures
Comments
State of play

CSR.2019.1

CSR 1 Subpart 1: Achieve the medium-term budgetary objective in 2020. Use windfall gains to accelerate the reduction of the general government debt ratio.

Measures
Comments
State of play

CSR 1 Subpart 2: Limit the scope and number of tax expenditures, and broaden the tax base.

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/02/2022 13:20 PM) BROADEN THE TAX BASE (OVERVIEW) - A number of measures have been taken to broaden the tax base in recent years and include the introduction of the Universal Social Charge, annual domicile levy, and the Sugar Sweetened Drinks Tax. Non-indexation of income tax thresholds, bands and credits can also operate to broaden the tax base. Steps have also been taken to broaden and enhance the stability of our corporation tax base, including through the introduction of the 80 per cent cap on capital allowances for intangible assets in Budget 2018 and the introduction of a broader Exit Tax regime in Budget 2019. More recent developments are listed below. **PLEASE REFER TO DETAILED LIST OF MEASURES UNDER CSR 202.4.1.**
Comments	

State of play

CSR 1 Subpart 3: Continue to address features of the tax system that may facilitate aggressive tax planning, and focus in particular on outbound payments.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 14:15 PM) COMPREHENSIVE REVIEW OF THE IRISH CORPORATION TAX CODE - Ireland commissioned an independent expert, Mr. Seamus Coffey, to carry out a thorough review of our corporation tax code and to make recommendations for any reforms that may be needed. This review was published in September 2017. This review, and the recommendations therein, has led to significant reforms of the Irish corporation tax code. The recommendations of the Coffey Review have led to a series of commitments contained in both the 2018 Corporation Tax Roadmap and the 2021 Update to the Corporation Tax Roadmap. The reforms we have implemented, combined with our participation in, and agreement of, the fundamental reform of the international tax framework, including the associated EU directives, have markedly addressed risks within the Irish tax system in respect to aggressive tax planning. ** PLEASE NOTE: The individual measures are set out in detail under CSR 2020.4.2 **
Entry 2	MEASURE TYPE: Not Defined (13/02/2023 13:22 PM) Comprehensive review of the Irish Corporation Tax Code - Ireland commissioned an independent expert, Mr. Seamus Coffey, to carry out a thorough review of our Corporation Tax Code and to make recommendations for any reforms that may be needed. This review was published in September 2017. This review, and the recommendations therein, has led to significant reforms of the Irish corporation tax code. The recommendations

	of the Coffey review have led to a series of commitments contained in both the 2018 Corporation Tax Roadmap and the 2021 Update to the Corporation Tax Roadmap. The reforms we have implemented combined with our participation in, and agreement of, the fundamental reform of the international tax framework, including the associated EU Directives, has markedly addressed the risks within the Irish Code in respect to aggressive tax planning. ** PLEASE NOTE: The individual measures are set out in detail under CSR 2020.4.2.**
Entry 3	MEASURE TYPE: Not Defined (14/02/2022 13:39 PM) COMPREHENSIVE REVIEW OF THE IRISH CORPORATION TAX CODE - Ireland commissioned an independent expert, Mr. Seamus Coffey, to carry out a thorough review of our Corporation Tax Code and to make recommendations for any reforms that may be needed. This review was published in September 2017. This review, and the recommendations therein, has led to significant reforms of the Irish corporation tax code. The recommendations of the Coffey review have led to a series of commitments contained in both the 2018 Corporation Tax Roadmap and the 2021 Update to the Corporation Tax Roadmap. The reforms we have implemented combined with our participation in, and agreement of, the fundamental reform of the international tax framework, including the associated EU Directives, has markedly addressed the risks within the Irish Code in respect to aggressive tax planning. ** PLEASE NOTE: The individual measures are set out in detail under CSR 2020.4.2.**
Comments	
State of play	

CSR 1 Subpart 4: Address the expected increase in age-related expenditure by making the healthcare system more cost-effective and by fully implementing pension reform plans.

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/03/2024 15:17 PM) MENTAL HEALTH SERVICES FOR OLDER PEOPLE - In line with the Model of Care for Specialist Mental Health Services for Older People (MHSOP), work has progressed on the establishment of a comprehensive specialist MHSOP, where none currently exist, building on the establishment and evaluation of four demonstration sites (community healthcare services (CHOs) 1, 6, 7 and 8).
Entry 2	MEASURE TYPE: Not Defined (14/03/2024 15:15 PM) PUBLICATION OF DEMENTIA MODEL OF CARE AND RECRUITMENT OF STAFF TO SUPPORT ITS IMPLEMENTATION - The Health Service Executive (HSE)'s Dementia Model of Care (2023) provides a framework for timely and equitable access to integrated dementia assessment, diagnosis, disclosure, care planning and post-diagnostic support for people with suspected dementia in Ireland. It recommends the establishment of new Memory Services countrywide (Memory Assessment and Support Services, Regional Specialist Memory Clinics, and a National Intellectual Disability Memory Service). It sets out a range of targets and practice recommendations for these services to improve dementia diagnosis and post-diagnostic support in Ireland. Several new Memory Services have been established in line with the model of care, and recruitment to these services continued in 2023.
Entry 3	MEASURE TYPE: Not Defined (14/03/2024 13:12 PM) IMPLEMENTATION OF A STATUTORY HOME-SUPPORT SCHEME - The Programme for Government (2020) commits to 'introduce a statutory scheme to support people to live in their own homes, which will provide equitable access to regulated quality driven

	home care'. The development of the scheme is being advanced by the Department of Health. Evaluation of home support delivery (using interRAI assessment in four pilot sites) has been completed. In May 2023, a report was produced which will inform HSE healthcare reforms.
Entry 4	MEASURE TYPE: Not Defined (14/03/2024 13:10 PM) EXPANSION OF COMMUNITY CAPACITY - A key focus of Sláintecare is to deliver increased levels of health care, with service delivery reoriented towards general practice, primary care, and community-based services. A particular priority is the introduction of the Enhanced Community Care (ECC) programme, as well as providing services to address chronic disease management, the care of older persons in more appropriate primary and community care settings, improving the patient experience and reducing pressure on the infrastructure of our Acute hospitals. €195m in recurrent annual funding was allocated in 2023 to continue to progress implementation of the ECC programme. Over 700 ECC posts were recruited in 2021, increasing to over 2,400 staff by the end of 2022. As of 31 December 2023, 2,800 staff have been recruited. The nationwide General Practitioner (GP) Access to Diagnostics programme began accepting referrals in January 2021, through the allocation of €25m in funding, with 139,000 scans were provided through the initiative in 2021. In 2022, 251,601 radiology tests of various modalities were completed, and funding of €25m plus additional funding of €25m was provided in 2023 (total funding in 2023 of €47m) to the programme, with 339,984 radiology tests of various modalities completed by year end 2023.
Entry 5	MEASURE TYPE: Not Defined (13/02/2023 17:49 PM) Eligibility and Access Measures - New Drugs Dedicated funding for new drugs continues to enable access to innovative new medicines for patients in Ireland. In 2022, allocated funding of €30 million enabled 60 new medicines or new uses of existing medicines to be approved for reimbursement, with 16 of these

	being for the treatment of rare diseases. Women's Health With allocated funding of €9 million in 2022, a Free Contraception Scheme for women aged 17-25 years was launched in September 2022 and covers the cost of consultations with GPs and family planning centres, prescriptions for the wide range of contraceptive options available on the HSE Re-Imbursement List, long-acting reversible contraceptive fittings (including coils), removals, injections and check-ups, emergency contraception and more. DPS Threshold reductions The monthly Drug Payment Scheme (DPS) threshold was reduced from €114 to €100 on 1 January 2022, with a further reduction to €80 on 1 March as a measure to address the rising cost of living. As of 30 November 2022, there were just over 51,000 additional claimants year-on-year. These claimants are benefitting from an annual saving in excess of €400 in comparison to the 2021 DPS threshold. Expansion of Free GP Care to children aged 6 & 7 years Preparations have been made in advance of the expansion of GP care without charges to all children aged 6 & 7. A number of meetings were held between the Department of Health, the HSE and the IMO, representing GPs, regarding the expansion in 2022. These discussions are ongoing, and it is intended to commence this service as early as possible. Oral Health Changes to the Dental Treatment Services Scheme for medical card holders, including additional prevention treatments and a 40-60% increase in fees across most treatment items, were approved by the Minister for Health and have been operational since May 2022. Since these measures came into effect, both the numbers of treatments and patients being seen have increased. In particular, over 93,000 additional people received a preventative scale and polish treatment under the Scheme in 2022 versus 2021
Entry 6	MEASURE TYPE: Not Defined (13/02/2023 17:48 PM) Budget Management and fiscal expenditure pressures in relation to Health expenditure - It is clear that the COVID-19 pandemic has placed considerable additional operational strain on the Irish public health system, with a related impact on overall finance expenditure. Additional funding of over €2 billion was required in

	each of the first two years of the pandemic (2020 and 2021) to resource the overall response to COVID-19 including delivery of a significant community COVID-19 testing and vaccination capability. There were also substantial expenditure impacts of a range of other embedded service impacts of the pandemic within Acute and Community services. Final expenditure figures for 2022 for COVID-19 have not yet been finalised by the HSE but provisional indications are that expenditure will have been lower at approximately €1.8 billion in 2022. However, a supplementary estimate of €1.4 billion was approved by the Irish Government and Parliament late in 2022. This was required to fund a higher than allocated level of COVID-19 expenditure as well as a range of additional in-year Government expenditure decisions which had not been provided for in the original estimate for the Department of Health (including restoration of working hours under the Haddington Road Agreement, payment of a COVID-19 recognition payment to healthcare workers and a new public sector pay deal). A key focus for 2023 is to appropriately reduce COVID-19 expenditure as the system returns to normal and management of COVID-19 in the health system moves to an endemic state. In this regard, the Health Budget Oversight Group continues to provide oversight and expenditure management functions – this group is chaired by DPER with input also from the finance functions of DoH and the HSE.
Entry 7	MEASURE TYPE: Not Defined (13/02/2023 17:48 PM) Finance Reform Programme - It is well recognised that the current financial reporting and planning capability within the Health Service Executive (HSE) is not fit for purpose. Future Health – A Strategic Framework for Reform of the Health Service 2012 – 2015, published by the Minister for Health in November 2012, detailed the actions required to deliver on health reforms set out in the Programme for Government. Future Health was built on four key inter-dependent pillars of reform, one of which was finance reform, underpinned by a fully national Integrated Financial Management System (IFMS). This will encompass delivery of a single national finance and procurement system. Substantial

	progress was made on delivery of the programme during 2022 with completion of the design validation and initial sprints of the build and test stages of the project completed. Build and test stage will be completed by May 2023 with the first implementation group (HSE East, which also includes Tusla and pilot voluntary providers) scheduled to go live later in 2023. The current planned deployment timelines will see 53% of all HSE directly run services on IFMS by the end 2023, 82% of all HSE directly run services on IFMS by the end of 2024, and 100% of HSE directly run services on IFMS by mid-2025.
Entry 8	MEASURE TYPE: Not Defined (13/02/2023 17:47 PM) Public Health Reform - Ireland's Public Health Service is embarking on a programme of strategic structural reform to implement an enhanced, consultant-delivered model of service delivery aligned to international best practice. The new model is to be implemented by end 2023 as agreed between health service management and the relevant union, and radically changes the governance and operating structure within the Health Service Executive (HSE) Public Health function. Significant progress was made during 2022 including creation of 6 new Public Health Areas prepared for alignment with future Sláintecare Regional Health Areas, recruitment of 34 Consultants in Public Health Medicine (CPHMs) including an interim National Director of Public Health and 6 Area Directors, and finalising of a significant recruitment process which onboarded over 230 WTE Public Health workers including doctors, nurses, surveillance scientists, management, and admin staff. In Q2 2022, a review was conducted into Phase 1 of implementation which was approved by the Department of Public Expenditure & Reform (DPER) for progression to Phase 2.
Entry 9	MEASURE TYPE: Not Defined (13/02/2023 17:34 PM) Dementia nurse specialists - The National Service Plan (NSP) 2021 provided funding for the recruitment of acute hospital dementia/delirium care dementia nurse specialists for each of

	the six hospital groups. NSP 2022 provided funding for a further 4 dementia nurse specialists in priority hospitals, i.e., a total of 10. Eight of these posts were in place by the end of 2022 to improve care pathways and provide direct care for people with dementia.
Entry 10	MEASURE TYPE: Not Defined (13/02/2023 17:33 PM) Eligibility and Access Measures - New Drugs Dedicated funding for new drugs continues to enable access to innovative new medicines for patients in Ireland. In 2022, allocated funding of €30 million enabled 60 new medicines or new uses of existing medicines to be approved for reimbursement, with 16 of these being for the treatment of rare diseases. DPS Threshold reductions The monthly Drug Payment Scheme (DPS) threshold was reduced from €114 to €100 on 1 January 2022, with a further reduction to €80 on 1 March as a measure to address the rising cost of living. As of 30 November 2022, there were just over 51,000 additional claimants year-on-year. These claimants are benefitting from an annual saving in excess of €400 in comparison to the 2021 DPS threshold. Oral Health Changes to the Dental Treatment Services Scheme for medical card holders, including additional prevention treatments and a 40-60% increase in fees across most treatment items, were approved by the Minister for Health and have been operational since May 2022. Since these measures came into effect, both the numbers of treatments and patients being seen have increased. In particular, over 93,000 additional people received a preventative scale and polish treatment under the Scheme in 2022 versus 2021
Entry 11	MEASURE TYPE: Not Defined (13/02/2023 17:33 PM) Commission on care - Acknowledging the disproportionately negative impact of the pandemic on older persons, the Programme for Government (2020) commits to the establishment of a commission on care that will 'assess how we care for older people and examine alternatives to meet the diverse needs of our older citizens', learning the lessons from COVID-19. In 2022,

	preliminary desk-research was undertaken within the Department of Health in preparation for the establishment of a commission on care. In 2023, the scoping and planning for the commission on care will be further advanced as a priority.
Entry 12	MEASURE TYPE: Not Defined (13/02/2023 17:32 PM) Review of Pricing System for Long Term Residential Care Facilities – continued - Approximately 80% of nursing-home places funded under the Irish Government's Nursing Homes Support Scheme (NHSS) are in private or voluntary nursing homes. These places are funded by the State based on prices negotiated with the National Treatment Purchase Fund (NTPF). A Review of the Nursing Homes Support Scheme, A Fair Deal (2015) highlighted the need to undertake a review of the NTPF's pricing mechanism to ensure value for money, increase transparency, and ensure that there is adequate capacity in nursing homes to accommodate residents with complex needs. The Minister for Health asked the NTPF to carry out the review, which was overseen by a Steering Group comprised of representatives from Government departments and agencies. The report was published in 2019 detailing four recommendations. A Steering Group, chaired by the Department of Health, has been established to oversee the recommendations' implementation. The Steering Group, which includes representation from the Health Service Executive, has established appropriate mechanisms for engagement with key stakeholders in respect of the process. The Steering Group meet three times in 2022.
Entry 13	MEASURE TYPE: Not Defined (17/02/2022 10:06 AM) COMMISSION ON CARE - The Department of Health has drafted plans to establish a Commission on Care. The commission will examine care and supports, and current policies and strategies in place for older people. The commission will examine the sustainability of current measures and incorporate lessons learnt from COVID-19 to see if we are meeting the diverse needs of our

	older citizens.
Entry 14	MEASURE TYPE: Implemented (15/03/2024 13:28 PM) FINANCE ACT 2023 - The Finance Bill 2023 was enacted on 18 September 2023 and came into force immediately. It includes two amendments which aligned with the pension reform plans: removing the age limit for Personal Retirement Savings Products (PRSAs) and the cessation of Retirement Annuity Contracts (RACs)
Entry 15	MEASURE TYPE: Implemented (11/03/2024 10:18 AM) FINANCE ACT 2023 - The Finance Bill 2023 was enacted on 18/12/2023 and came into force immediately. It includes two amendments which aligned with the pension reform plans. Namely removing the age limit for Personal Retirement Savings Products (PRSAs) and the cessation of Retirement Annuity Contracts (RACs)
Entry 16	MEASURE TYPE: Implemented (13/02/2023 17:33 PM) Implementation of clinical guideline no.21 (appropriate prescribing of psychotropic medication for non-cognitive symptoms in people with dementia) - The implementation programme for National Clinical Guideline 21 commenced in January 2022 and is developing resources for use in multiple settings within Ireland's health and social care services. Work to date has included numerous Conference and stakeholder presentations to share information about the Guideline; the launch of a 30-minute eLearning module in December 2022 to support all healthcare professionals who provide care to people with dementia across all settings. Key topics covered within the module are non-cognitive symptoms of dementia, tailored person-centred support, and risks of psychotropic medication; a webinar on non-cognitive symptoms of dementia in September 2022 focusing on non-cognitive symptoms of dementia. The

	webinar combined speakers who work in the provision of dementia care as well as speakers sharing the lived experience of the person with dementia and the lived experience of a family carer of a person with dementia.
Entry 17	MEASURE TYPE: Implemented (13/02/2023 17:32 PM) Implementation of a statutory home-support scheme - The Programme for Government: Our Shared Future (2020) commits to 'introduce a statutory scheme to support people to live in their own homes, which will provide equitable access to high-quality, regulated home care'. The development of the scheme is being advanced by the Department of Health. The Pilot for testing of a reformed model of service for the delivery for home-support commenced in November 2021 in East Westmeath in Community Healthcare Organisation (CHO) 8 which is the first of the four pilot sites. The three other sites - Tuam, Athenry and Loughrea in CHO 2; Bandon, Kinsale and Carrigaline in CHO 4; and Ballyfermot and Palmerstown in CHO 7 – came into operation in January 2022. The data collection phase of the Home Support Pilot concluded in August 2022. The evaluation phase has commenced, with a final report expected by Q1 2023.
Entry 18	MEASURE TYPE: Implemented (13/02/2023 17:31 PM) Expansion of community capacity - A key focus of Sláintecare is to deliver increased levels of health care, with service delivery reoriented towards general practice, primary care and community-based services. A particular priority is the introduction of the ECC programme, and providing services to address chronic disease management, and care of older persons in more appropriate primary and community care settings, and to improve the patient experience and reduce pressure on the infrastructure of our Acute hospitals. Primary Care €150m was allocated in 2021 (on top of €30m in Sláintecare funding) with an additional €15m in 2022, to progress the roll-out of the Enhanced Community Care (ECC) programme. Over 700 ECC posts were recruited in 2021, increasing to over 2,400 staff by the end of

	2022. The nationwide GP Access to Diagnostics programme began accepting referrals in January 2021, through the allocation of €25m in funding (with an additional €10m allocated on a once off basis by the HSE in 2022). 139,000 scans were provided through the initiative in 2021 with over 251,000 radiology scans delivered in 2022. €125 million funding was allocated in 2021 for an additional 1,250 short stay community beds. At the end of 2021, 521 beds were on stream. 1,019 beds were delivered by the end of 2022 with some of the funding utilised to deliver therapy posts during 2022. In 2021 €133 million was allocated to provide an additional 5 million hours of home support, increasing the overall target of home support hours to 23.67 million hours per year. In 2021 some 20.4 million hours were provided with approximately 20.7 million hours delivered in 2022.
Entry 19	MEASURE TYPE: Implemented (13/02/2023 12:59 PM) Finance Act 2022 - The Finance Act 2022 was enacted on 15 December 2022 and most provisions came into force on enactment. The Finance Act 2022 included three amendments that aligned with the pension reform plans, all of which came into effect immediately. Namely, employer contributions to a Personal Retirement Savings Account will not be considered a taxable BIK; the tax treatment of the new Pan European Pension Product (PEPP) is aligned with PRSAs; and the tax treatment of lump sums drawn down by an Irish tax resident from a foreign pension is aligned with Irish pensions.
Entry 20	MEASURE TYPE: Implemented (14/02/2022 15:55 PM) IORP II TRANSPOSITION - Directive (EU) 2016/2341 (IORP II), which is a recast Directive, sets out additional requirements/obligations on Member States/IORPs with the over-arching objective being to facilitate the development of occupational retirement savings in Ireland. while many of the provisions of the Directive were already in Irish law, new regulations were signed by the Minister for Social Protection during 2021 to transpose the requirements of that Directive not already in Irish law. The transposition of IORP II

	into Irish law will, amongst other things, increase governance requirements on occupational pension scheme thereby providing better protections to scheme members' pension benefits, enhance information provision to scheme members and enable more effective supervisory oversight of schemes
Entry 21	MEASURE TYPE: Implemented (14/02/2022 15:55 PM) PENSION COMMISSION'S RECOMMENDATIONS - The Pensions Commission was an independent body established in November 2020 to examine the sustainability of the State Pension and Social Insurance systems. The Commission's Report was published on 7 October 2021 and it set out a wide range of recommendations – including measures to increase Social Insurance Fund (PRSI) income, phased increases to the State Pension Age, measures to enhance pension provision for long-term carers and changes to the calculation methods for the State Pension Contributory payment rate (the full transition to a Total Contributions Approach model and phasing out of the Yearly Average approach over a ten year period). Officials in the Department of Social Protection are examining each of the recommendations and will consult across Government through the Cabinet Committee system. The report has also been referred to an Oireachtas Joint Committee on Social Protection, Community and Rural Development and the Islands and to the Commission for Taxation and Welfare for their views. The Minister for Social Protection intends bringing a recommended response and implementation plan to Government by end March 2022
Entry 22	MEASURE TYPE: Announced (14/03/2024 15:16 PM) COMMISSION ON CARE - Acknowledging the disproportionately negative impact of the pandemic on older people, the Programme for Government (2020) commits to the establishment of a commission on care that will 'assess how we care for older people and examine alternatives to meet the diverse needs of our older citizens', taking lessons from COVID-19. The Commission will examine the provision of health and social care services and

	supports for older persons and make recommendations to the Government for their strategic development. It will also involve the development of a cross-departmental group to examine how best support can be provided for positive ageing across the life course. On 03 October 2023, the Government approved the proposal for the Commission brought forward by the Minister for Health and the Minister of State for Mental Health and Older People. In Budget 2024, €1.24 million was allocated to support the Commission's work. The Commission will be an independent commission, the members of which will be appointed by the Minister for Health and the Minister of State for Mental Health and Older People. In December 2023, Professor Alan Barrett (Chief Executive Officer of the Economic and Social Research Institute) was appointed its chairman. The other members of the commission will be appointed in early 2024.
Entry 23	MEASURE TYPE: Announced (13/02/2023 17:47 PM) Budget 2021/2022 investments - Significant total funding €1.2 billion was allocated to a range of initiatives in Budget 2021 focused on progressively implementing Sláintecare initiatives. In this regard, Budget 2021 allocated funds to address historical infrastructure and staffing deficits and to progress key reform measures including improving access, affordability, and the resilience of the Irish health system. The major impact of COVID-19 during 2021 and 2022 as well as resource constraints in the ability to hire suitably qualified health professionals in Ireland, and from international recruitment pools, has meant that while significant progress was made in delivering capacity and expanding health workforce, some of the measures originally funded for delivery in 2022 will have some elements continuing to be delivered during 2023.
Entry 24	MEASURE TYPE: Announced (17/02/2022 10:05 AM) CLINICAL GUIDELINE NO. 21 - Implementation of clinical guideline no.21 (appropriate prescribing of psychotropic medication for non-cognitive symptoms in people with dementia). Funding was

	allocated through the HSE's National Service Plan 2021 for the implementation of clinical guideline no.21(appropriate prescribing of psychotropic medication for non-cognitive symptoms in people with dementia) to include the recruitment of a national co-ordinator and trainer. This guideline will support the provision of evidence based and consistent care across Irish healthcare services. The business impact analysis for the implementation of this guideline suggests a net cost avoidance over an initial 5-year cycle of between €2m-€12.4m.
Entry 25	MEASURE TYPE: Announced (17/02/2022 10:04 AM) DEMENTIA NURSE SPECIALISTS - The prevalence of dementia in Ireland is expected to rise by 134% by 2045. In recognition of the need for increased supports for this population into the future, there has been increased investment into implementing the National Dementia Strategy in the 2021 and 2022. The national service plan 2021 provided funding for the recruitment of acute hospital dementia/delirium care dementia nurse specialists for each of the six hospital groups. The recruitment of these nurse specialists will improve the care pathway for inpatients with dementia in acute settings and reduce the length of stay and hence costs (TCD evaluation suggests mean costs reduction of €3,518-€6,673 per person with dementia).
Entry 26	MEASURE TYPE: Adopted (14/02/2022 13:40 PM) FINANCE ACT 2021 (PENSION REFORM ASPECTS) - The Finance Act 2021 was enacted on 21/12/2021 and came into force immediately. The Finance Act 2021 included three amendments which aligned with the pension reform plans. Namely the amendment of death-in-Service provisions (Article 12), the removal of the 15-year rule (Article 13) and the abolition of the Approved Minimum Retirement Fund (Article 14). The legislation is available on the Oireachtas website at the following link: https://data.oireachtas.ie/ie/oireachtas/act/2021/45/eng/enacted/a4521.pdf

Comments
State of play

CSR.2019.2

CSR 2 Subpart 1: Provide personalised active integration support and facilitate upskilling, in particular for vulnerable groups and people living in households with low work intensity.

Measures	
Entry 1	MEASURE TYPE: Not Defined (13/02/2023 16:21 PM) Pathways to Work 2021-2025 strategy - Supports for Vulnerable Groups • Since launching the strategy, the Department of Social Protection has completed the consultation on the Early Engagement Roadmap for young people with disabilities. Early engagement means that people with a disability who are able to work and are interested in getting a job are offered every possible support at the earliest possible opportunity to fulfil their employment goals. A national roll out of early engagement commenced in July, 2022. Almost 6,000 people have received an invitation to date, driving Public Employment Service awareness and engagement among this group. • For lone parents and people distant from the labour force, Pathways to Work committed to developing and operating 'Returner' programmes to encourage and support people who left the workforce and have been outside of the workforce for some time to take up employment. Older workers were targeted as part of a Return to Work Campaign which took place over 2 weeks between 26th October and 7th November. • There were 32 events in total focusing on jobs and training opportunities for jobseekers, Qualified Adult Dependants (QA) and jobseekers with disabilities among others. 26 events were hosted in person, including in Intreo centres and 8 were hosted online. In total, 59,471 invitations were issued. Over 7,183 jobseekers attended, with 72 employers attending to advertise their vacancies. • As part of Budget 2023, the Government made the higher level of JobsPlus subsidy available to all employers who recruit an unemployed person who is from the Traveller or Roma community, who has a recent criminal record

	or history of addiction. Additionally, individuals in receipt of Disability Allowance or Blind Pension are now eligible for the subsidy in a similar manner to recipients of a jobseeker's payment. The Department of Social Protection continues to work cross agency to provide a targeted access to programmes and support through Intreo the progression and work placement of ex-offenders on the Work to Change programme. • The Traveller and Roma community face particular disadvantage in the labour market. Pathways to Work commits to engaging with community representative bodies to produce Traveller (and/or Roma)-specific employment service engagement tools and developing a Traveller and Roma training, enterprise and employment plan. The Department is currently engaging on a cross-Departmental basis with Traveller and Roma representative groups to progress these commitments. • The Pathways strategy also commits (no.66) to reserving places on public employment programmes, such as Community Employment, for disadvantaged groups. This commitment has been delivered, with work ongoing to promote take-up. A workshop, attended by some 260 people working in the sector, was held on 29th June 2022 to identify barriers and opportunities, and to promote employment schemes to Travellers. • The June workshop has been followed by three focused workshops/ meetings which were held with Traveller Community Representatives and others in Tralee, Galway and Limerick, to promote the benefits and awareness of Community Employment and employment schemes in meeting the needs of Travellers. Work is ongoing in several areas of the country to develop new schemes to meet the needs of these communities.
Entry 2	MEASURE TYPE: Not Defined (13/02/2023 16:20 PM) Pathways to Work 2021-2025 strategy - Supports for the Long-Term Unemployed The Department of Social Protection, which delivers public employment services (PES) through Intreo and its contracted partners, continues to offer a range of employment supports to help people prepare for and secure employment. The key service provided is one-on-one engagements where a

	range of different options are explored, and a personal progression plan is agreed. These plans can include referrals to employment opportunities, training, work placements such as the Work Placement Experience Programme, educational opportunities such as the Back to Education allowance, support with self-employment such as Back to Work Enterprise Allowance or participation in state employment schemes such as Community Employment and Tús schemes. In the last year, under Pathways to Work, the caseload capacity of the PES is being expanded to provide additional capacity to help and support jobseekers. These range of schemes and supports are vital to ensuring that jobseekers are given the best possible opportunity to find and sustain employment. Since the launch of Pathways to Work in July 2021 until the end of December 2022, there have been 23,334 people who were long-term unemployed commencing in Further and Higher Education programmes
Entry 3	MEASURE TYPE: Not Defined (13/02/2023 16:19 PM) Pathways to Work 2021-2025 strategy - Pathways to Work 2021-2025, the Government's national employment strategy, was published in July 2021. The goal of Pathways to Work is to help ensure that as many jobs as possible go to people who are unemployed. The strategy is not just about those who lost their jobs during the pandemic, it is also about helping those who, prior to the onset of the COVID-19 pandemic, faced disadvantage in the labour market. Pathways to Work has 83 specific commitments which aim to reduce unemployment and to improve labour market outcomes for all sections of society. One of the strategy's five key strands is 'Working for All – Leaving No one Behind', which has the objective of promoting better labour market outcomes for all, including those facing additional barriers to work such as the long-term unemployed, people with disabilities, the Traveller and Roma communities, lone parents, people with a history of addiction and people with a criminal record. Pathways to Work has targeted measures aimed at reducing unemployment for all these groups.

Entry 4	MEASURE TYPE: Implemented (14/02/2022 15:50 PM) SOCIAL INCLUSION AND COMMUNITY ACTIVATION PROGRAMME (SICAP) 2018-2023 - This is a six year programme which will provide funding in excess of €220m. Its aim is to reduce poverty, strengthen communities and promote social inclusion. All beneficiaries of the programme must belong to or support one of the 13 SICAP target groups. In 2021, €39m was allocated to the Social Inclusion and Community Activation Programme (SICAP) and assisted: 26,485 individuals, improving the quality of their lives and developing their personal capacities through the provision of lifelong learning and labour market or enterprise supports. The majority of individuals were unemployed, while others were economically inactive or employed but registered as low income workers/households. 2,647 community groups. The highest proportion of community groups targeted people living in disadvantaged communities. 500 social enterprises were assisted. The enterprises were at varying stages of their lifecycle with the majority trading for 5 years or more and others in the pre-start-up phase or trading for less than five years. Children and families: a total of 31,392 children and 4,550 parents/guardians participated in activities designed to provide families with education and personal development supports and to support children at risk of early school leaving to remain within the education system.
Entry 5	MEASURE TYPE: Adopted (14/02/2022 15:57 PM) WORK PLACEMENT EXPERIENCE PROGRAMME - The Work Placement Experience Programme (WPEP) was launched in July 2021 and is a key policy initiative under the Government's new national employment services strategy, Pathways to Work 2021-2025. WPEP is a funded work placement scheme to provide work experience for 10,000 jobseekers that have been unemployed for more than six months, including time spent on the pandemic unemployment payment (PUP). 40% of these places are ring-fenced for younger jobseekers. The Participant is expected to complete at least 60 hours of Training while on the

	Work Placement of which 20 hours should be accredited or sector recognised training. Educational Training Board (ETBs) have made available the L3/L4/L5 Quality and Qualifications Ireland (QQI) accredited Work Experience module. All host organisations and individual placements are checked for compliance and quality assurance purposes prior to being advertised on the Department's recruitment website; JobsIreland.ie. A placement is not approved or published if the placement does not meet the stringent criteria set for the new programme. Funding for the training element of WPEP was included in the Government's National Recovery and Resilience Plan in its application to the EU Recovery and Resilience Facility.
Entry 6	MEASURE TYPE: Adopted (14/02/2022 15:56 PM) PATHWAYS TO WORK 2021 - 2025 - The Government published its new employment services strategy, Pathways to Work in July 2021, which sets out the Government's overall framework for activation and employment support policy. The aim of the strategy, which contains 83 specific commitments, is to assist people back to work as the economy and labour market recovers from COVID-19. The strategy sets out how the Public Employment Service can deliver effective services in a post-COVID labour market, with increased demands for such services among those who have permanently lost jobs as a result of the pandemic. In addition, the strategy will seek to support those who were unemployed or underemployed prior to the pandemic, particularly those who face additional barriers to work. In particular, Strand 5 of strategy focuses on leaving no-one behind, with specific commitments in relation to single parents, people with disability, older workers and people seeking to return to work after caring, young people with disadvantage and minority groups with disadvantage. A mid-term review of the strategy will be undertaken in 2023.
Comments	

State of play

CSR 2 Subpart 2: Increase access to affordable and quality childcare.

Measures	
Entry 1	MEASURE TYPE: Implemented (13/02/2023 12:43 PM) National Childcare Scheme - The National Childcare Scheme (NCS) through a combination of universal and targeted subsidies, as well as sponsorship arrangements for vulnerable children, is substantially reducing the out of pocket early learning and care and school-age childcare costs for families – with the highest levels of subsidies available to families on the lowest incomes. Significant enhancements have been introduced to the NCS in 2022 and 2023. In 2022, the following two major reforms to the NCS were introduced: An extension to the NCS universal subsidy to all children under 15; and, a discontinuation of the practice of deducting hours spent in pre-school or school from the entitlement to NCS subsidised hours In 2023, the minimum hourly subsidy under the NCS was increased from €0.50 to €1.40 - representing an additional €0.90 per hour off the cost of early learning and care and school-age childcare. Record numbers of children – more than 107,000 - are now benefitting from the NCS (as of January 2023), an increase of 95% in the number of children in the same period in 2022. Moreover, the number of providers offering the NCS has increased by more than 10% - owing to contractual conditions underpinning the new Core Funding Scheme. OECD data from 2018, before the introduction of the NCS in late 2019, showed that early learning and care costs in Ireland, relative to household income, were the highest in the EU for couples on low incomes and third highest for lone parents on low incomes, with couples paying on average 26.5 per cent and lone parents paying 25.2 per cent, compared to the EU averages of 9.6 per cent and 10.5 per cent respectively. By 2021, early learning and care costs in Ireland fell to 14.2 per cent of net income for

	couples and 5.3 per cent for lone parents - compared to the EU averages of 8.1 per cent and 8.4 per cent respectively. An independent review of the NCS by Frontier Economics, published in December 2021, found that: (i) Overall, 38% of families reported that half or more of their early learning and childcare costs were covered by the NCS. (ii) More than half (56%) reported that the Scheme meant they had more money to spend (with 11% reporting they had much more money to spend). (iii) Just over a quarter (26%) reported that they were using more early learning and childcare. (iv) Just over a quarter (28%) reported that they were working more (with 8% reporting they would not be in work without the NCS). The data does not take account of enhancements made to the NCS in 2022 and 2023.
Entry 2	MEASURE TYPE: Implemented (13/02/2023 12:41 PM) Fee Management - Core Funding allows for substantial increases in the total cost base for the sector, related both to pay and non-pay costs, without additional costs being passed on to parents. Participation in Core Funding means that fees cannot increase above September 2021 levels for Partner Services. Core Funding also requires Partner Services to offer the NCS and/or ECCE to all eligible parents to ensure that parents can avail of their full entitlement to subsidised provision. The combination of the fee freeze plus access to increased subsidies ensures improved affordability for parents which is particularly important in the context of rising prices for goods and services across the economy. The introduction of fee management is one of the recommendations of the Expert Group in their report, Partnership for the Public Good. The fee freeze for the first year is the first step in this few management process and will be further developed in future years as more information about income and costs in the sector is analysed.
Entry 3	MEASURE TYPE: Implemented (13/02/2023 12:41 PM) Core Funding Stream - Core Funding is the new funding stream

	worth €259 million in full year costs for year 1 of the programme (September 2022-August 2023) to start a partnership for the public good between the State and providers. Its primary objectives are to improve quality for children, including through better pay and conditions for staff in the sector, and improve affordability for parents as well as ensuring a stable income to providers. Core Funding is supply-side funding directly to providers based on the number of child places being made available (whether filled or not), the age group of children for whom the places are available and the number of hours the places are available for, as well as the graduate qualifications of leaders in the service. The Core Funding scheme has been in operation since 15th September 2022 and already has achieved very significant success in terms of the high levels of participation, with over 94% participation, resulting in the fee freeze (which is a condition of Core Funding) applying to the overwhelming majority of parents. It also supported the agreement of Employment Regulation Orders (another condition of Core Funding) leading to wage increases for the large majority of staff. Core Funding has provided evidence of increased capacity in early learning and care and school-aged childcare. Initial analysis shows the increased capacity is the type of capacity that is in highest demand relative to supply (i.e. more baby and toddler places as well as school-age places).
Entry 4	MEASURE TYPE: Implemented (13/02/2023 12:39 PM) National Action Plan for Childminding 2021-2028 NAPC - Published by DCEDIY in April 2021, the National Action Plan for Childminding (NAPC) sets out a strategic, phased pathway to the reform of home-based early learning and care and school-age childcare ("childminding"). The overall objective of the NAPC is to improve access to high quality and affordable early learning and care and school-age childcare through childminding. The NAPC aims to bring childminders into the scope of regulation and of subsidies, thus supporting both quality and affordability. The implementation of Phase 1 of the NAPC, is driven by a Steering Group and supported by four

	Advisory Groups (on funding and financial supports; training and supports; stakeholder engagement, consultation and communication; and regulation and inspection). Work undertaken during 2021-2022 as part of Phase 1 includes consultations, drafting of childminder-specific regulations, and developing a bespoke pre-registration training programme. A team of childminding development officers are in place to support childminders at local level , and have begun developing local childminder networks.
Entry 5	MEASURE TYPE: Implemented (13/02/2023 12:28 PM) NURTURING SKILLS: THE WORKFORCE PLAN FOR EARLY LEARNING AND CARE AND SCHOOL-AGE CHILDCARE 2022-2028 - Given the importance of an appropriately skilled and sustainable professional workforce for the quality of provision, in December 2021 DCEDIY published "Nurturing Skills: The Workforce Plan for Early Learning and Care and School-Age Childcare 2022-2028". 2022 was the first year of the Nurturing Skills implementation plan, which was overseen by the Nurturing Skills Monitoring Committee. Nurturing Skills sets out a range of actions to raise qualification levels, provide career pathways, strengthen the national infrastructure for continuing professional development for staff, and promote careers in the Early Learning and Care and School-Age Childcare sector by 2028. It includes actions to achieve a graduate-led workforce in Early Learning and Care by 2028, and to introduce a minimum qualification requirement for School-Age Childcare practitioners. Work commenced during 2022 on actions such as planning the development of new upskilling financial supports for staff in services to obtain higher qualifications and a review of the qualifications recognition process to support new quality standards for higher education programmes in Early Learning and Care. An annual report on the progress in 2022 of actions in Nurturing Skills will be published in February 2023.
Entry 6	MEASURE TYPE: Announced (13/02/2023 12:40 PM)

	Launch of a new Funding Model - Detailed proposals for a new funding model for the early learning and care and school-age childcare sector were made to Government by an Expert Group in December 2021 in their report, Partnership for the Public Good. The recommendations were accepted in full by Government and implementation of this new funding model is well underway. One of the major developments recommended by the Expert Group was the introduction of a new supply side funding stream for the sector, Core Funding. On 15 September 2022, the Minister launched Together for Better, the new funding model for early learning and care and school-age childcare. This new funding model will support delivery of early learning and care and school-age childcare for the public good, for quality and affordability for children, parents and families. Together for Better brings together four strands, the Early Childhood Care and Education (ECCE) programme, including the Access and Inclusion Model (AIM), the National Childcare Scheme (NCS), Core Funding and a Tackling Disadvantage Fund (currently under development).
Entry 7	MEASURE TYPE: Announced (14/02/2022 12:19 PM) NATIONAL ACTION PLAN FOR CHILDMINDING 2021-2028 (NAPC) - Published by DCEDIY in April 2021, the National Action Plan for Childminding (NAPC) sets out a strategic phased pathway to the reform of home based early learning and care and school-age childcare. The overall objective of the NAPC is to improve access to high quality and affordable early learning and care and school-age childcare through childminding. To do this, the Action Plan sets out an incremental and supportive pathway to bring childminders into the scope of regulation and supports. This will enable more childminders to access Government subsidies, making their services more affordable to parents. It will also enable them to access a variety of supports to assist them in meeting regulatory and quality requirements. Phase 1 of the NAPC which is a 2-3 year preparatory phase has commenced and will include: (i) the development of childminder specific regulations; (ii) the development of bespoke training and

	supports for the childminding sector; and (iii) further public and sector consultation. Budget 2022 made provision of €1.016m to support implementation of this measure in 2022.
Entry 8	MEASURE TYPE: Announced (14/02/2022 12:18 PM) JOINT LABOUR COMMITTEE - In December 2020, a process to examine the possibility of regulating pay and conditions in the Early Learning and Care and School-Age Childcare sector and the suitability of a Joint Labour Committee (JLC) was commenced by the Minister for Children, Equality, Disability, Integration and Youth. A JLC provides a forum for employers and union representatives to negotiate minimum rates of pay and conditions of employment specific to a sector. Following this process, an Establishment Order for a JLC for Early Years Services took effect on July 1 2021, and the Joint Labour Committee met for the first time in December 2021. A new Core Funding stream announced by DCEDIY in Budget 2022, which will be available from September 2022, is intended among other objectives to enable Early Learning and Care and School-Age Childcare providers to meet the additional costs that may arise from an Employment Regulation Order as a result of the JLC, thus preventing an Employment Regulation Order putting upward pressure on fees for parents.
Entry 9	MEASURE TYPE: Announced (14/02/2022 12:18 PM) PUBLICATION OF NURTURING SKILLS: THE WORKFORCE FOR EARLY LEARNING AND CARE AND SCHOOL-AGE CHILDCARE 2022-2028 - Given the importance of an appropriately skilled and sustainable professional workforce for the quality of provision, in December 2021 DCEDIY published "Nurturing Skills: The Workforce Plan for Early Learning and Care and School-Age Childcare 2022-2028". The process of developing the Workforce Plan commenced in mid-2019. Nurturing Skills sets out a range of actions to raise qualification levels, provide career pathways, strengthen the national infrastructure for continuing professional development for staff, and promote careers in the Early Learning

	and Care and School-Age Childcare sector by 2028. It includes actions to achieve a graduate-led workforce in Early Learning and Care by 2028, and to introduce a minimum qualification requirement for School-Age Childcare practitioners.
Entry 10	MEASURE TYPE: Announced (14/02/2022 12:16 PM) FEE MANAGEMENT - The new funding model will make Early Learning and Care and School-Age Childcare substantially more affordable for families through a new approach to fee management. Fee management will start with a requirement of providers not to increase fees on September 2021 levels. The fee management system will be further developed in subsequent years. The Expert Group undertook detailed analysis of the issues of affordability and fee controls as part of its work. Their report makes several important recommendations for a new funding model to address out of pocket costs to parents including, in 2022, introducing a new fee management system attached to Core Funding. Initially, this will mean no increase in parental fees from the September 2021 fees for the September 2022 to August 2023 programme year. The fee management system, in tandem with developments to the NCS, outlined above, will together deliver significantly improved affordability for parents.
Entry 11	MEASURE TYPE: Announced (14/02/2022 12:14 PM) REFORMS TO THE NATIONAL CHILDCARE SCHEME (NCS) - Two changes introduced as part of the Budget 2022 package. (Reform 1) As part of Budget 2022, the universal subsidy available under the National Childcare Scheme will be extended to all children under 15 from September 2022. This will allow all children availing of Early Learning and Care and School-Age Childcare to receive a subsidy to offset fees. This is worth up to €1,170 off parents' annual costs. Families earning less than €60,000 may be able to get a higher subsidy. (Reform 2) Cessation of the practice of deducting hours spent in pre-school or school from the entitlement to the National Childcare Scheme subsidised hours. This means that parents will be able to

	use their full awarded subsidised National Childcare Scheme hours regardless of whether their children are in pre-school or school. This will particularly benefit children from low income families whose parents are not in work or study. This will benefit 5,000 children from low income families.
Entry 12	MEASURE TYPE: Announced (14/02/2022 12:11 PM) PUBLICATION OF THE PARTNERSHIP FOR THE PUBLIC GOOD REPORT - On 7 December 2021, the Partnership for the Public Good Report was published. The Irish Government has accepted all 25 recommendations and work has commenced on implementation. The Report includes major reforms to the funding model for Early Learning and Care and School-Age Childcare services. The report recommends a new additional funding stream for the sector, Core Funding, to support quality of provision, improved pay and conditions for staff, management of parental fees and sustainability of services; a universal and targeted Tackling Disadvantage funding and support, building on Core Funding; continued provision of the universal Early Childhood Care and Education (ECCE) programme and the National Childcare Scheme (NCS) with enhancements; and an expanded role for the State in managing and supporting supply, quality, accessibility, and affordability. The new funding model will be the framework for additional investment in services in return for clear evidence of quality and affordability to ensure effective use of public funding. The new funding model is intended, over time, to deliver transformational change including quality improvements to services, better pay and conditions for staff, tackling disadvantage, improved affordability for parents, better management of supply to meet demand, and support for provider sustainability. The emerging recommendations of the Expert Group informed the developments being introduced in Budget 2022 which secured an additional €78 million annual investment in the sector in 2022.
Entry 13	MEASURE TYPE: Adopted (13/02/2023 12:38 PM)

	JOINT LABOUR COMMITTEE - A Joint Labour Committee (JLC) for Early Years Services was established in 2021. The work of the JLC culminated in the submission of two draft Employment Regulation Orders (EROs) to the Labour Court in mid-2022. The Minister of State for Enterprise, Trade and Employment accepted the recommendations of the Labour Court, and the two EROs came into force on 15 September 2022. It is estimated that the EROs improved the wages of 73% of workers in the sector. In addition, with higher minimum rates of pay for different roles (Lead Educators and Managers) and those with graduate qualifications, the EROs also helped to establish a wage structure associated with the career framework set out in Nurturing Skills. The EROs are being supported by Core Funding– which has an allocation of €259 million in its first year – to support improvements in staff wages, alongside a commitment to freeze parental fees and support the sustainability of services, thus preventing the EROs putting upward pressure on fees for parents.
Entry 14	MEASURE TYPE: Adopted (14/02/2022 12:12 PM) CORE FUNDING STREAM (EARLY LEARNING AND SCHOOL AGE CHILDCARE PROVISION) - Launched on 12 October 2021, Core Funding will support improved quality, affordability and sustainability for Early Learning and Care, and School Age Childcare. Core Funding will enable providers to better attract and retain staff, including degree-qualified staff; establish career structures; and introduce or improve other factors that contribute to quality including non-contact time, planning, training and curriculum implementation. Core Funding will become available from September 2022 and will be worth up to €69 million in 2022 and up to €207.3 million in a full year from 2023 on
Comments	
State of play	

CSR.2019.3

CSR 3 Subpart 1: Focus investment-related economic policy on low carbon and energy transition, the reduction of greenhouse gas emissions,

Measures	
Entry 1	MEASURE TYPE: Implemented (14/02/2022 12:22 PM) BIOECONOMY POILICY DEVELOPMENT / NATIONAL BIOECONOMY POLICY STATEMENT - The National Policy Statement on the Bioeconomy was published by the Department of the Taoiseach in 2018. Ireland's bioeconomy seeks to promote biobased resources and products which can used in a range of activities across many sectors, including agriculture, the marine, forestry, water and waste management, and energy, ultimately shifting investment toward low carbon alternatives. The development of Ireland's bioeconomy is supported by the National Bioeconomy Implementation Group, supported by the Department of the Environment, Climate and Communications and the Department of Agriculture Food and the Marine along with other Government Departments. The principal task of the Group is to bring forward recommendations to develop the bioeconomy. The Group is also tasked with establishing a consultative structure to support the development of Ireland's bioeconomy, including the development of a National Bioeconomy Forum. The National Bioeconomy Forum convened in July 2021. This Forum brings together a broad range of stakeholders, including industry, community groups, NGOs and relevant state bodies. The forum focuses on balancing research, development, regulatory and market needs to support the sector. In 2022 the Government will be updated on the progress made so far in implementing the National Bioeconomy Policy Statement, and will agree a 'Bioeconomy Action Plan' to deliver on policies out to 2025.
Entry 2	MEASURE TYPE: Announced (15/03/2024 13:26 PM)

	BIOECONOMY POLICY DEVELOPMENT - The Bioeconomy Action Plan 2023 – 2025, developed in partnership between the Department of Environment, Climate and Communication (DECC), and the Department of Agriculture, Food and the Marine (DAFM), was published in October 2023 and supports the sustainable development of Ireland's bioeconomy. It is currently under implementation. Following the publication of Ireland's National Policy Statement on the Bioeconomy in 2018, the High-Level Bioeconomy Implementation Group (BIG) has reported to Government twice (2019, 2023) on the progress achieved in implementing the policy statement and in supporting the delivery of the bioeconomy policy statement vision, guiding principles and its strategic objectives. In the Climate Action Plan 2021, DECC, DAFM and the BIG committed to developing this detailed and tailored three-year Bioeconomy Action Plan for the sustainable development of the bioeconomy in Ireland in line with the progression of a circular economy, climate action and a climate-neutral, sustainable, and innovative agri-food system. The Bioeconomy Action Plan aims to progress the Irish bioeconomy following the guiding principles of sustainability, cascading use of resources, the precautionary principle, a "food first" approach, and supporting area-based local and regional development. The Plan covers seven distinct and equal "pillars", from governance to knowledge and skills.
Entry 3	MEASURE TYPE: Announced (14/02/2022 12:25 PM) NATIONAL RESIDENTIAL RETROFIT PLAN - The Climate Action Plan has set ambitious targets to retrofit 500,000 homes to a Building Energy Rating of B2 or carbon equivalent and to install 400,000 heat pumps in existing buildings by the end of 2030. The Department of Environment, Climate and Communications published the National Residential Retrofit Plan, on 4th November 2021 as part of the Climate Action Plan. The Plan sets out how the Government will deliver on our retrofit targets. The Plan sets out policies and measures across four key areas: driving demand and activity; financing and funding; supply chain, skills

	and standards; and structures and governance. €8 billion in Exchequer funding (including €5 billion in carbon tax revenues) will support homeowners to upgrade their homes through grant schemes, including free energy upgrades for households at risk of energy poverty. The Department of Housing, Local Government and Heritage will also provide additional funding for the Local Authority Retrofit Scheme. This is in line with the principles of fairness and universality which underpin the National Retrofit Plan. The review of the National Development Plan provided an unprecedented level of funding for retrofit in Ireland. €5 billion of the €8 billion in exchequer funding will come from additional carbon tax revenues that have been allocated to support residential retrofit to 2030. Crucially, the NDP also provided clarity on the annual allocations for the coming years as well as the total allocation to the end of the decade, giving the sector the confidence to plan and expand.
Comments	
State of play	

CSR 3 Subpart 2: sustainable transport,

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/03/2024 18:06 PM) FOYNES FREIGHT LINE REHABILITATION - The Foynes Line Reinstatement Project encompasses necessary rehabilitation works on the Limerick to Foynes railway line to safely reinstate the line for operational rail freight transport. The Reinstatement Project is essential to maintaining Foynes Port's Tier 1 status on the EU's TEN-T Network. The IMMAC provides the funding framework for the maintenance and renewal of railway infrastructure. The current IMMAC is for the five-year period 2020-2024. Approximately €5m of Exchequer funding was paid to

	Iarnród Éireann in 2023 for rehabilitation works on the Foynes-Limerick freight line under the funding framework for the maintenance and renewal of railway infrastructure (IMMAC). The funding allocated to date is only for civil engineering works, with further investment required for signalling, the line could reopen to freight traffic in 2025. This investment saw the old track removed, the installation of new rail track and sleepers, upgrading road infrastructure at level crossings, rehabilitating bridges and culverts and the renewal of lineside fencing.
Entry 2	MEASURE TYPE: Implemented (16/02/2023 12:39 PM) Foynes Freight Line Rehabilitation - The Infrastructure Manager Multi Annual Contract (IMMAC) provides the funding framework for the maintenance and renewal of railway infrastructure. The current IMMAC is for the five-year period 2020-2024. Approximately €340 million of exchequer funding was paid to Iarnród Éireann in 2022 in respect of IMMAC related works, which includes €64 million for rehabilitation works on the Foynes-Limerick freight line. This investment will see the old track removed, the installation of new rail track and sleepers, upgrading road infrastructure at level crossings, rehabilitating bridges and culverts and the renewal of lineside fencing
Entry 3	MEASURE TYPE: Implemented (14/02/2022 16:11 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Almost €1.68bn was invested in sustainable public transport in 2021, delivering fleet and infrastructure. In addition, planning and design continued throughout 2021 in relation to the three major public transport projects facilitating sustainable public transport in the state.
Entry 4	MEASURE TYPE: Implemented (14/02/2022 16:11 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - BusConnects Programme progressed with the launch of 2 Core

	Bus Corridors and roll out of the BusConnects Dublin Network Redesign. 261 new buses for PSO bus fleets were delivered in 2021
Entry 5	MEASURE TYPE: Implemented (14/02/2022 16:11 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Government approved the Preliminary Business Case for the DART+ Programme allowing DART+ West enter the Irish planning system and signing of the DART+ Fleet contract, the largest ever fleet expansion with potential for up to 750 electric/battery electric carriages with initial purchase of 95 units (65 battery electric & 30 electric units) with the first of these units entering service in 2025
Entry 6	MEASURE TYPE: Implemented (14/02/2022 16:10 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Planning and design has continued throughout 2021 in relation to MetroLink. Investment in light rail saw expanded capacity of Luas Green Line, with 26 tram extensions and 8 new additional trams in service by Q1 2021
Entry 7	MEASURE TYPE: Implemented (14/02/2022 16:10 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - The Department commenced a Strategic Rail Review of the heavy rail network on the island of Ireland, which is expected to conclude in Q4 2022
Entry 8	MEASURE TYPE: Implemented (14/02/2022 16:10 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Construction continued on 41 new Inter City Rail carriages (expected delivery to commence mid-2022). The development of the National Train Control Centre (NTCC) progressed in 2021

	with construction of the NTCC building ongoing and due for substantial completion in Q2 2022. The detailed phase for the new Traffic Management System (TMS) commenced in 2021 with forecast date for full operation of the TMS facility within the NTCC by 2025
Entry 9	MEASURE TYPE: Implemented (14/02/2022 16:09 PM) SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - The City Centre Resignalling Project was completed and additional funding provided for the Infrastructure Manager Multi Annual Contract, for maintenance and renewal of the heavy rail network
Entry 10	MEASURE TYPE: Implemented (14/02/2022 16:09 PM) ELECTRIC VEHICLE (EV) PURCHASE GRANT SCHEME - €63,189,700 in grants funded by the Department of Transport and administered by the Sustainable Energy Authority of Ireland towards the purchase cost of EVs, capped at €5,000 per qualifying EV
Entry 11	MEASURE TYPE: Implemented (14/02/2022 16:09 PM) ELECTRIC VEHICLE (EV) HOME CHARGER GRANT SCHEME - €5,019,380 in grants funded by the Department of Transport and administered by the Sustainable Energy Authority of Ireland towards the purchase and installation cost of EV home chargers, capped at €600 each
Entry 12	MEASURE TYPE: Implemented (14/02/2022 16:08 PM) ELECTRIC SMALL PUBLIC SERVICES VEHICLES (ESPSV) GRANT SCHEME - €11,499,500 in grants funded by the Department of Transport and administered by the National Transport Authority towards the purchase cost of electric small public service

	vehicles (SPSVs), mainly taxis
Entry 13	MEASURE TYPE: Implemented (14/02/2022 16:08 PM) LEVTI TOLL INCENTIVE SCHEME - €776,000 issued in refunds for toll charges incurred by EV owners – funded by the Department of Transport, administered under the aegis of Transport Infrastructure Ireland
Entry 14	MEASURE TYPE: Implemented (14/02/2022 16:08 PM) ALTERNATIVELY FUELLED HDV GRANT SCHEME - One grant of €15,000 – funded by the Department of Transport, administered under the aegis of Transport Infrastructure Ireland
Comments	
State of play	

CSR 3 Subpart 3: water,

Measures	
Entry 1	MEASURE TYPE: Not Defined (16/02/2023 12:28 PM) Investment in Irish Water - The Programme for Government commits to funding Uisce Éireann's capital investment plan for water infrastructure on a multi-annual basis. The National Development Plan 2021-2030 commits to almost €6 billion capital investment by Uisce Éireann in the period 2021-2025, of which over €4.5 billion will be Voted Exchequer funding in respect of domestic water services. In 2022, Uisce Éireann received voted capital funding of €717 million. This significant multi-billion euro investment programme is to ensure the continued operation,

	repair and upgrading of the country's water and waste water infrastructure to support social and economic development across the State and continued care of the water environment. As part of Budget 2023, the Department of Housing, Local Government and Heritage secured funding of over €1.68 billion to support water services. This includes €1.557 billion in respect of domestic water services provision by Uisce Éireann. This overall investment will deliver significant improvements in our public water and wastewater services, support improved water supplies right across Ireland, and deliver improved water quality in our rivers, lakes and marine area.
Entry 2	MEASURE TYPE: Not Defined (14/02/2022 16:41 PM) INVESTMENT IN IRISH WATER - The Programme for Government commits to funding Irish Water's capital investment plan for water infrastructure on a multi-annual basis. The National Development Plan 2021-2030 commits to almost €6 billion capital investment by Irish Water in the period 2021-2025, of which over €4.5 billion will be Voted Exchequer funding in respect of domestic water services. In 2021, Irish Water spent voted capital funding of €599m. This significant multi-billion euro investment programme is to ensure the continued operation, repair and upgrading of the country's water and waste water infrastructure to support social and economic development across the State and continued care of the water environment.
Entry 3	MEASURE TYPE: Implemented (14/02/2022 16:42 PM) MULTI-ANNUAL RURAL WATER PROGRAMME - For Rural Water Services, provided in rural areas not served by Irish Water, the Department of Housing, Local Government and Heritage, provides funding under the Multi-annual Rural Water Programme (MARWP) and the Annual Subsidy towards the Operational Costs of Group Water Schemes. In 2021 the Department recouped actual incurred expenditure of €21.1m under the MARWP and €27m under the annual subsidy scheme.

Comments
State of play

CSR 3 Subpart 4: digital infrastructure

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/03/2024 13:18 PM) LOCAL AUTHORITY FUNDING SCHEME - As part of the National Broadband Plan (NBP) rollout, the Department of Environment, Climate and Communication's Digital Connectivity Office developed a Local Authority Funding Scheme (LAFS), a grant allocation scheme for Ireland's local authorities (LAs) and the Road Management Office (RMO), which is a shared service for LAs. The funding is earmarked to help improve the processing times of the substantial volume of license applications required for the rollout of the NBP. The scheme runs for three years, from September 2022 to August 2025, with a total budget of €6 million. January 2023 to January 2024 partially captured two of the funding years, with the second round of funding issued to each LA and the RMO upon a successful review of the scheme in December 2023. The 2022 and 2023 funding was €2 million each year, distributed among all 31 LAs and the RMO. Funding requirements stipulate that the monies be allocated to support effective management of the processing of National Broadband Ireland (NBI) licence applications, engineering issues and other activities related to the rollout by NBI of the NBP network. Since commencing the scheme, there have been significant reductions in average timelines and increased consistency across LAs, which has contributed to exceeding some rollout targets for the NBP.
Entry 2	MEASURE TYPE: Implemented (15/03/2024 13:19 PM)

	Connecting the islands around Ireland to high-speed fibre broadband is also an important aspect of the National Broadband Plan, ensuring that those living on off-shore islands have the same access to high-speed broadband as those living on the mainland. In 2022, 27 islands were identified as part of the Islands broadband programme for specific deployment, separate from the mainland deployment areas, which will also receive fibre to the premises connections and have access to the same speeds as premises on the mainland. As of 12 January 2024, National Broadband Ireland (NBI) has completed fibre deployment activities on 10 islands off counties Cork, Donegal, Galway and Mayo, namely, Hare Island and Long Island (Cork); Eadarinis Island/Inishcoo, Eighter Island, Inishfree Island and Rutland Island (Donegal); Turbot Island and Inishturk (Galway); and Inishlyre / Kilmeena and Collanmore / Carrowholly (Mayo). Premises on these islands can now order high-speed broadband services - four islands could order in 2022 with six further islands in 2023. The remaining 17 islands have been prioritised in line with public policy and will be delivered by Q4 of 2026. An example of the impact that this prioritisation will have for those living on Ireland's off-shore islands is Valentia Island in Kerry. As part of this programme, the delivery date for Valentia was moved from Q1 2027 to Q4 2025.
Entry 3	MEASURE TYPE: Implemented (14/02/2022 15:49 PM) BROADBAND CONNECTION POINTS (BCP) INITIATIVE - The BCP project, launched in October 2020 is referred to in the Programme for Government; the National Broadband Plan Our Rural Future; the Digital Ireland Framework the National Remote Work Strategy. It is financed under the National Broadband Plan State Intervention with c€2M Department of Rural and Community Development funding. c€1M has been invested in BCPs via various funding schemes €8.8M was drawn down in 2021 for BCPs and other remote work hubs under the Connected Hubs Call (link). €900,000 is set aside for BCPs in 2022. The BCP initiative is establishing Hubs which are digitally enabled community assets, to address the current digital divide for all

	sections of the community and will meet a number of local community needs i.e eHealth, remote working, education, arts and culture services to communities currently without adequate broadband coverage. 250 of a planned 300 BCPs are established and live, providing onsite high-speed broadband services in public buildings in rural and isolated areas, including many of the off-shore islands. The majority of BCPs will be located in areas set aside for the National Broadband Plan (NBP) State intervention. This area includes 1.1M citizens, 540,000 premises, 100,000 businesses and almost 700 schools. The project will contribute towards the implementation of elements of the National Development Plan, the National Economic Plan and the Climate Action Plan. Usage numbers will be in excess of 5,000 daily users across the estate once the network has completed.
Comments	
State of play	

CSR 3 Subpart 5: and affordable and social housing, taking into account regional disparities.

Measures	
Entry 1	MEASURE TYPE: Not Defined (15/02/2022 13:09 PM) HOUSING FOR ALL - see details of relevant measures reported under CSR 2020.2.3.
Comments	
State of play	

CSR 3 Subpart 6: Implement measures, including those in the Future Jobs strategy, to diversify the economy and improve the productivity of Irish firms – small and medium enterprises in particular - by using more direct funding instruments to stimulate research and innovation

Measures	
Entry 1	MEASURE TYPE: Not Defined (16/02/2023 12:21 PM) Agile Innovation Fund - The Agile Innovation Fund available from Enterprise Ireland, supports the development of new or substantially improved products, services or processes, where the total project cost is less than €300,000. This offering is promoted by LEOs as it is open to application from LEO clients and can help them respond more quickly to market opportunities and challenges. The Fund allows companies, to access up to 45% or 50% in support for product, process or service development projects with a total cost of up to €300,000. The figures for 2022 will be available over the coming weeks.
Entry 2	MEASURE TYPE: Not Defined (16/02/2023 12:20 PM) Green for Micro programme - The Green for Micro programme aims to help prepare small businesses for the low carbon, more resource efficient economy of the future. This programme offers free advice and technical support on resource efficiency, how to better understand their carbon footprint and how to implement an environmental management system to reduce costs and lower greenhouse gas emissions. It is designed to provide small businesses with tailored expert advice on how to drive sustainability. Qualifying SMEs will access two days of intensive mentoring including a sustainability audit and action plan, designed to help "green" your business. The figures for 2022 will be available over the coming weeks.
Entry 3	MEASURE TYPE: Not Defined (16/02/2023 12:20 PM)

	Disruptive Technologies Innovation Fund - The Disruptive Technologies Innovation Fund (DTIF) drives collaboration between Ireland's world-class research base and industry as well as facilitating enterprises to compete directly for funding in support of the development and adoption of these technologies. To date 86 projects have been awarded funding of €288m under four calls to date. Of these projects 14 were awarded funding of €53.3m during 2022. Results of call 5 are expected to be announced in Q1 of 2023
Entry 4	MEASURE TYPE: Not Defined (16/02/2023 12:20 PM) Enterprise Ireland Research Development and Innovation Programme - Ireland has a policy of public investment in research, development and innovation (RDI) and Enterprise Ireland (EI) delivers this programme of support to Irish companies, through three activity measures – Transforming R&D Activity in Enterprise; Industry Collaboration with the Third Level Sector; and Realising the Commercial Potential of the Irish Research Community. This is a multi-annual programme with a capital allocation of over €126m for 2022. New approvals and impacts for 2022: The Department has been successful in securing a significant amount of funding through the European Regional Development Fund and national match funding. Programmes include KT (Knowledge Transfer) Boost, Technology Gateways Programme and the Needs-led Innovation Initiative – the investment will total €117m over the life of the current ERDF (2023 – 2029). The Enterprise Ireland Construction Technology Centre, which is hosted by NUI Galway, was launched on 21 July 2022. The Centre has been established with funding of €5 million, over 5 years, to accelerate research and innovation in the construction sector and put the built environment industry at the cutting-edge of developments by utilising the strengths of a network of government, industry and academia. Other outputs under the three activities include: Activity 1: • 13 High Potential Start Up (HPSU) companies originating from the Irish publicly funded research system • 102 R&D approvals of over

	€100,000 to client companies Activity 2: • 1,613 collaborative projects between Irish based companies and Irish Higher Education Institutions were supported by EI. This includes 401 Innovation Vouchers redeemed, 24 Innovation Partnership approvals, 499 industry funded Technology Gateway projects completed at Institutes of Technology and Technological Universities across Ireland and 669 companies engaged with the network of EI Technology Centres solving in-house collective/sectoral problems. • Career Fit PLUS, 9 Fellows approved under the programme were relocated to Ireland in 2022. • 152 people participated in the New Frontiers programme Activity 3: • 27 Commercialisation Fund Approvals in 2022 • 16 new Spin Out companies from research in 2022
Entry 5	MEASURE TYPE: Implemented (16/02/2023 12:19 PM) White Paper on Enterprise - Building upon Future Jobs Ireland 2019 and the Government's Economic Recovery Plan 2021, Ireland`s enterprise policy approach to 2030 has now been set out through the Department`s White Paper on Enterprise, which was conducted during 2022 and published in December of last year. The White Paper on Enterprise sets out our vision for Irish-based enterprise to succeed through competitive advantage founded on sustainability, innovation and productivity as well as delivering rewarding jobs and livelihoods. This vision is based on seven guiding pillars. Under pillar 4, Strengthening the Irish-owned exporting sector, targets include achieving a 2.5% average annual growth in Irish-owned enterprise productivity by 2024. These targets will be delivered by actions to encourage formation and growth of new firms, supports for more innovation driven enterprises capable of expanding into global markets and initiatives to assist SMEs to overcome productivity challenges. Under pillar 5 locally trading enterprise will be supported to thrive with actions that will be targeted to achieve a 1% average annual increase in multifactor productivity growth in domestic sectors of the economy by 2025. Under pillar 6, enterprise innovation will be stepped up with the target of raising

	Gross Expenditure on R&D to 2.5% of GNI* by 2030 and increasing the number of High-Potential Start-Ups increased by 20% by 2024. This will be achieved by a range of actions including enhancing industry-academic collaboration, simplifying enterprise access to public research system, utilisation of Disruptive Technologies Fund, implementation of Smart Specialisation Strategy to increase innovative performance across regains. Under pillar 7, we will build on Ireland's strengths and opportunities through development and implementation of a National Cluster Policy Framework and drive future growth by supporting enterprises to operate at technology frontiers as part of highly innovative globally leading clusters. The first Implementation Plan for the White Paper is currently being prepared and will cover the period 2023-2024, where progress will be reported on to Government on a twice-yearly basis.
Entry 6	MEASURE TYPE: Implemented (14/02/2022 15:52 PM) NATIONAL SOCIAL ENTERPRISE TO STIMULATE RESEARCH AND INNOVATION - Fostering growth and diversification of the enterprise base as well as enhancing productivity across sectors are consistent priorities for Ireland, as is recognised in the European Commission's Country Report on Ireland. In July 2019, Ireland published its first ever National Social Enterprise Policy (2019 – 2022). This Policy is transversal in nature, cutting across numerous sectors within the social and circular economies. Social Enterprises create employment while also fulfilling many Government policy objectives in areas such as labour market activation, circular economy, health care, childcare and the environment. The National Social Enterprise Policy recognises that social enterprises are playing an increasingly prominent role in some of the major challenges currently facing Ireland/Europe, particularly the need to foster sustainable and socially inclusive economic growth. Ireland continues to provide supports to social enterprises in line the national policy and has introduced measures to improve awareness of social enterprises and their potential. In recognition of the value of social enterprise to European societies and economies, in December 2021 the

	European Commission published an Action Plan for the Social Economy to enhance social innovation in 2021. Ireland contributed to the development of this plan through its membership of the EU Expert Group on Social Economy, and will assist in its implementation.
Entry 7	MEASURE TYPE: Implemented (14/02/2022 12:21 PM) DISRUPTIVE TECHNOLOGIES INNOVATION FUND - The Disruptive Technologies Innovation Fund (DTIF) drives collaboration between Ireland's world-class research base and industry as well as facilitating enterprises to compete directly for funding in support of the development and adoption of these technologies. To date 72 projects have been awarded funding of €235m under three calls to date. The fourth call under DTIF was launched in November 2021 and the outcome is expected to be announced in Q2 of 2022.
Entry 8	MEASURE TYPE: Implemented (14/02/2022 12:11 PM) GREEN FOR MICRO PROGRAMME - The Green for Micro programme was officially launched in March 2021, it aims to help prepare small businesses for the low carbon, more resource efficient economy of the future. This programme offers free advice and technical support on resource efficiency, how to better understand their carbon footprint and how to implement an environmental management system to reduce costs and lower greenhouse gas emissions. It is designed to provide small businesses with tailored expert advice on how to drive sustainability. Qualifying SMEs will access two days of intensive mentoring including a sustainability audit and action plan, designed to help "green" your business. An estimated 254 LEO client companies have availed of this support since March 2021.
Entry 9	MEASURE TYPE: Announced (14/02/2022 12:19 PM) ENTERPRISE IRELAND RESEARCH DEVELOPMENT AND INNOVATION

	PROGRAMME - Ireland has a policy of public investment in research, development and innovation (RDI) and Enterprise Ireland (EI) delivers this programme of support to Irish companies, through three activity measures – Transforming R&D Activity in Enterprise; Industry Collaboration with the Third Level Sector; and Realising the Commercial Potential of the Irish Research Community. This is a multi-annual programme with a capital allocation of over €154m for 2021. New approvals and impacts for 2021 include: (1) A new Technology Gateway was established. The Centre for Renewable Energy at Dundalk IT (CREDIT) is focussed on energy efficiency and optimisation. (2) The next phase the New Frontiers entrepreneurship programme (2021-2025) launched with a €27.5m budget. Technology Centres – Learnovate and Meat Technology Ireland (MTI) who have both expanded their research programme, were approved an additional round of funding. (3) Under the capital equipment programme 61 projects were approved valued at €12m to fund equipment in the Technology Centres and Technology Gateways to support industry research. (4) 15 impactful projects were approved under the Covid-19 Products Scheme to the value of €16.8m in grant assistance. (5) €34m approved for the expansion of the Technology Transfer Strengthening Initiative (2023-2026).
Entry 10	MEASURE TYPE: Announced (14/02/2022 12:15 PM) AGILE INNOVATION FUND - The new fast-track Agile Innovation Fund available from Enterprise Ireland, supports the development of new or substantially improved products, services or processes, where the total project cost is less than €300,000. This offering is promoted by LEOs as it is open to application from LEO clients and can help them respond more quickly to market opportunities and challenges. The new Agile Innovation Fund will allow companies, to access up to 45% or 50% in support for product, process or service development projects with a total cost of up to €300,000.
Entry 11	MEASURE TYPE: Announced (14/02/2022 15:52 PM)

	IRELAND'S ECONOMIC RECOVERY PLAN - The Future Jobs 2019 agenda has been largely subsumed into Ireland's Economic Recovery Plan (ERP) which was published in June 2021. As well as committing to a package of supports and investments to assist enterprise recovery, the ERP outlines a medium-term policy framework to rebuild sustainable enterprises and increase enterprise resilience and competitiveness through an intensified focus on innovation and digital transformation and commitment to the green transition. Pillar 3 of the ERP - Re-building Sustainable Enterprises – outlines measures to support the domestic SME sector, which is critical to broad-based jobs-led economic growth, whilst leveraging the strength of the Foreign Direct Investment (FDI) sector in Ireland. Export diversification is a continued policy priority, together with a focus on identifying new sectoral opportunities and diversifying and growing international trade. The Plan aims to drive increased competitiveness and productivity of Irish firms and enhanced collaboration on research, & development and innovation. It includes measures to increase in the number of firms of all sizes engaged in innovation and help with commercialising new ideas. Increased funding to support innovation is targeted through Enterprise Ireland, including an enhanced Innovation Voucher Scheme, as well as initiatives such as the Technology Gateways Programme and Innovation Partnerships. A Ministerial-led SME and Entrepreneurship Implementation Group will lead coordinated delivery of supports for SMEs across all sectors of the economy, complemented by a Single SME Portal to streamline access to assistance and to take forward the recommendations of the SME and Entrepreneurship Growth Plan. The Disruptive Technologies Innovation Fund (DTIF) is playing an important role in driving collaborative research and innovation partnerships, on a commercial basis between SMEs, large enterprises and research organisations. Three rounds of DTIF funding have been announced to date and further DTIF calls are planned over the years ahead. Strong and effective clusters have a key role to play in achieving national objectives including maximising impact from research, development and innovation (RDI) investment, balanced regional development, addressing the

	productivity gap in the SME sector and supporting the green and digital transition. The Plan also commits to the development of overarching National Clustering Policy and Enabling Framework to support transformation, spillovers and linkages and to ensure a strong impact from existing and future clusters in Ireland.
Comments	
State of play	

CSR 3 Subpart 7: and by reducing regulatory barriers to entrepreneurship.

Measures
Comments
State of play

Summary report of information extracted from the European Commission FENIX web portal 30 April 2024

CSR Subpart	Measure name	Milestone/target name	Target date for implementation (latest reporting)	Status (MS reporting)
2019.CSR1.subpart3 2020.CSR4.subpart2	Aggressive Tax Planning	Amendment of capital allowances on intangible assets	2020-09-29	Completed
2019.CSR1.subpart3 2020.CSR4.subpart2	Aggressive Tax Planning	Corporate Tax residency reform and enhanced controlled foreign companies (CFC) rules applying to the list of non-cooperative jurisdictions	2021-03-30	Completed
2019.CSR1.subpart3 2020.CSR4.subpart2	Aggressive Tax Planning	Economic analysis on outbound payment flows and recent reforms and public consultation on measures applying to outbound payments	2022-06-30	Completed
2019.CSR1.subpart3 2020.CSR4.subpart2	Aggressive Tax Planning	Legislation applying to outbound payments to prevent double non-taxation introduced	2024-03-31	Completed
2019.CSR3.subpart4 2019.CSR1.subpart4 2020.CSR3.subpart8 2020.CSR1.subpart2	Suite of e-Health projects	Award of the contracts for ePharmacy systems	2022-03-31	Completed
2019.CSR3.subpart4 2019.CSR1.subpart4 2020.CSR3.subpart8 2020.CSR1.subpart2	Suite of e-Health projects	Completion of building and configuration of ePharmacy	2023-12-31	Completed

2019.CSR3.subpart4 2019.CSR1.subpart4 2020.CSR3.subpart8 2020.CSR1.subpart2	Suite of e-Health projects	Completion of building and configuration of the integrated financial management system	2023-03-31	Completed
2019.CSR1.subpart4	Pensions	Report on supplementary pension landscape	2020-12-30	Completed
2019.CSR1.subpart4	Pensions	Legislative measures to simplify and harmonise the supplementary pension's landscape	2022-12-31	Completed
2019.CSR1.subpart4 2020.CSR1.subpart2	Health	Entry into operation of Sláintecare Consultant Contract	2023-03-31	Completed
2019.CSR1.subpart4 2020.CSR1.subpart2	Health	Community Health Networks enter into operation	2023-12-31	Completed
2019.CSR1.subpart4 2020.CSR1.subpart2	Health	Patients participating in the Chronic Disease Management Programme	2023-12-31	Completed
2019.CSR2.subpart1 2019.CSR3.subpart4 2020.CSR2.subpart1 2020.CSR3.subpart8 2020.CSR2.subpart2	Programme to provide digital infrastructure and funding to schools	Connection of schools to broadband network	2023-03-31	Completed

2019.CSR3.subpart4 2019.CSR2.subpart1 2020.CSR3.subpart8 2020.CSR2.subpart2 2020.CSR2.subpart1	Programme to provide digital infrastructure and funding to schools	Connection of schools to broadband network	2023-12-31	Completed
2019.CSR3.subpart4 2019.CSR2.subpart1 2020.CSR3.subpart8 2020.CSR2.subpart2 2020.CSR2.subpart1	Programme to provide digital infrastructure and funding to schools	Publication of the circular to schools to communicate the funding criteria	2021-12-31	Completed
2019.CSR3.subpart4 2019.CSR2.subpart1 2020.CSR3.subpart8 2020.CSR2.subpart2 2020.CSR2.subpart1	Programme to provide digital infrastructure and funding to schools	Funding issued to primary and post-primary schools	2021-12-31	Completed
2019.CSR3.subpart4 2019.CSR2.subpart1 2020.CSR3.subpart8 2020.CSR2.subpart2 2020.CSR2.subpart1	Addressing the digital divide and enhancing digital skills	Publication of Digital Strategy for schools	2021-12-30	Completed

Summary report of information extracted from the European Commission FENIX web portal 30 April 2024

2019.CSR3.subpart4 2019.CSR2.subpart1 2020.CSR3.subpart8 2020.CSR2.subpart2 2020.CSR2.subpart1	Addressing the digital divide and enhancing digital skills	Increase of graduates with high level ICT skills	2024-09-30	Not completed
2019.CSR3.subpart4 2019.CSR2.subpart1 2020.CSR3.subpart8 2020.CSR2.subpart2 2020.CSR2.subpart1	Addressing the digital divide and enhancing digital skills	Publication of 10 Year Strategy on adult skills	2021-09-28	Completed
2019.CSR3.subpart4 2019.CSR2.subpart1 2020.CSR3.subpart8 2020.CSR2.subpart2 2020.CSR2.subpart1	Addressing the digital divide and enhancing digital skills	Disadvantaged students equipped with ICT devices	2021-12-30	Completed
2019.CSR2.subpart1 2020.CSR2.subpart1 2023.CSR4.subpart6	Solas Recovery Skills Response Programme	Development of skill provision opportunities under the ‘Skills to Compete’ programme	2021-09-29	Completed

2019.CSR2.subpart1 2020.CSR2.subpart1 2023.CSR4.subpart6	Solas Recovery Skills Response Programme	Development of green skills provision and modules opportunities	2022-06-30	Completed
2019.CSR2.subpart1 2020.CSR2.subpart1 2023.CSR4.subpart6	Solas Recovery Skills Response Programme	Participation in the Green Skills Action Programme and Skills to Compete Participation	2024-12-31	On track
2019.CSR2.subpart1 2020.CSR2.subpart1 2023.CSR4.subpart6	Solas Recovery Skills Response Programme	Share of women enrolled in the Skills to Compete Initiative	2024-12-31	On track
2019.CSR3.subpart1 2020.CSR3.subpart3 2020.CSR3.subpart4 2022.CSR4.subpart1 2022.CSR3.subpart2 2023.CSR3.subpart2 2023.CSR4.subpart1	Accelerate the Decarbonisation of the Enterprise Sector	Launch of call for proposals	2022-09-29	Completed

2019.CSR3.subpart1 2020.CSR3.subpart2 2020.CSR3.subpart4 2022.CSR4.subpart4 2022.CSR4.subpart1 2023.CSR4.subpart4 2023.CSR4.subpart1	Public Sector Retrofit Pathfinder Project	Commencement of the retrofit works	2021-12-30	Completed
2019.CSR3.subpart1 2020.CSR3.subpart2 2020.CSR3.subpart4 2022.CSR4.subpart4 2022.CSR4.subpart1 2023.CSR4.subpart4 2023.CSR4.subpart1	Public Sector Retrofit Pathfinder Project	Retrofit work of the Tom Johnson House is completed	2024-03-31	Completed
2019.CSR3.subpart1 2019.CSR3.subpart3 2020.CSR3.subpart6 2022.CSR4.subpart1 2023.CSR4.subpart1	Enhanced rehabilitation of peatlands	Peatlands rehabilitation preliminary study	2021-09-29	Completed

2019.CSR3.subpart1 2019.CSR3.subpart3 2020.CSR3.subpart6 2022.CSR4.subpart1 2023.CSR4.subpart1	Enhanced rehabilitation of peatlands	Start of works on first bogs	2021-12-29	Completed
2019.CSR3.subpart1 2019.CSR3.subpart3 2020.CSR3.subpart6 2022.CSR4.subpart1 2023.CSR4.subpart1	Enhanced rehabilitation of peatlands	Start of works on additional bogs	2023-12-31	Completed
2019.CSR3.subpart1 2019.CSR3.subpart3 2020.CSR3.subpart6 2022.CSR4.subpart1 2023.CSR4.subpart1	Enhanced rehabilitation of peatlands	Completion of rehabilitation works for first bogs	2024-12-31	On track
2019.CSR3.subpart1 2020.CSR3.subpart4 2022.CSR4.subpart1 2022.CSR4.subpart2	Climate Action and Low Carbon Development (amendment) Bill	Entry into force of Climate Action and Low Carbon Development (Amendment) Bill 2021	2021-09-29	Completed

2023.CSR4.subpart3 2023.CSR4.subpart1				
2019.CSR3.subpart1 2020.CSR3.subpart4 2022.CSR4.subpart1 2022.CSR4.subpart2 2023.CSR4.subpart3 2023.CSR4.subpart1	Climate Action and Low Carbon Development (amendment) Bill	Adoption of the first three 5-yearly carbon budget	2021-12-29	Completed
2019.CSR3.subpart1 2020.CSR3.subpart4 2022.CSR4.subpart1 2022.CSR4.subpart2 2023.CSR4.subpart3 2023.CSR4.subpart1	Climate Action and Low Carbon Development (amendment) Bill	First update of the Climate Action Plan	2022-09-29	Completed
2019.CSR3.subpart1 2020.CSR3.subpart4 2022.CSR4.subpart1 2023.CSR4.subpart1	Carbon tax	Carbon tax rate trajectory legislation	2020-12-30	Completed

2019.CSR3.subpart1 2020.CSR3.subpart4 2022.CSR4.subpart1 2023.CSR4.subpart1	Carbon tax	Carbon tax rate increase for 2021	2021-06-29	Completed
2019.CSR3.subpart1 2020.CSR3.subpart4 2022.CSR4.subpart1 2023.CSR4.subpart1	Carbon tax	Carbon tax rate increase for 2022	2022-06-29	Completed
2019.CSR3.subpart1 2020.CSR3.subpart4 2022.CSR4.subpart1 2023.CSR4.subpart1	Carbon tax	Carbon tax rate increase for 2023	2023-06-30	Completed
2019.CSR3.subpart1 2020.CSR3.subpart4 2022.CSR4.subpart1 2023.CSR4.subpart1	Carbon tax	Carbon tax rate increase for 2024	2024-06-30	On track

2019.CSR3.subpart2 2020.CSR3.subpart5 2022.CSR4.subpart5 2022.CSR4.subpart1 2023.CSR4.subpart5 2023.CSR4.subpart1	Enable future electrification through targeted investment in Cork commuter rail	Signature of a framework contract for zero-emission rolling stock using zero-emission propulsion	2022-06-29	Completed
2019.CSR3.subpart2 2020.CSR3.subpart5 2022.CSR4.subpart5 2022.CSR4.subpart1 2023.CSR4.subpart5 2023.CSR4.subpart1	Enable future electrification through targeted investment in Cork commuter rail	Awarding design contract Kent station	2021-12-31	Completed
2019.CSR3.subpart2 2020.CSR3.subpart5 2022.CSR4.subpart5 2022.CSR4.subpart1 2023.CSR4.subpart5 2023.CSR4.subpart1	Enable future electrification through targeted investment in Cork commuter rail	Construction contracts award	2023-03-31	Completed

2019.CSR3.subpart2 2020.CSR3.subpart5 2022.CSR4.subpart5 2022.CSR4.subpart1 2023.CSR4.subpart5 2023.CSR4.subpart1	Enable future electrification through targeted investment in Cork commuter rail	Through-running platform completed	2024-12-31	On track
2019.CSR3.subpart2 2020.CSR3.subpart5 2022.CSR4.subpart5 2022.CSR4.subpart1 2023.CSR4.subpart5 2023.CSR4.subpart1	Enable future electrification through targeted investment in Cork commuter rail	Submission of environmental impact assessment	2022-12-31	Completed
2019.CSR3.subpart2 2020.CSR3.subpart5 2022.CSR4.subpart5 2022.CSR4.subpart1 2023.CSR4.subpart5 2023.CSR4.subpart1	Enable future electrification through targeted investment in Cork commuter rail	Construction contract awarded	2024-06-30	Not completed

2019.CSR3.subpart2 2020.CSR3.subpart5 2022.CSR4.subpart5 2022.CSR4.subpart1 2023.CSR4.subpart5 2023.CSR4.subpart1	Enable future electrification through targeted investment in Cork commuter rail	Commencement of works Glounthaune-Midleton line	2024-09-30	Not completed
2019.CSR3.subpart2 2020.CSR3.subpart5 2022.CSR4.subpart5 2022.CSR4.subpart1 2023.CSR4.subpart5 2023.CSR4.subpart1	Enable future electrification through targeted investment in Cork commuter rail	Main design and build contract awarded	2023-06-30	Completed
2019.CSR3.subpart2 2020.CSR3.subpart5 2022.CSR4.subpart5 2022.CSR4.subpart1 2023.CSR4.subpart5 2023.CSR4.subpart1	Enable future electrification through targeted investment in Cork commuter rail	Acceptance of detailed design scheme	2024-09-30	Not completed

2019.CSR3.subpart3 2020.CSR3.subpart6 2022.CSR3.subpart2 2023.CSR3.subpart2	River basin management plan-Enhanced ambition programme	Selection of eligible waste water treatment plants	2022-03-31	Completed
2019.CSR3.subpart3 2020.CSR3.subpart6 2022.CSR3.subpart2 2023.CSR3.subpart2	River basin management plan-Enhanced ambition programme	Start of the upgrade of small waste water treatment plants	2022-08-31	Completed
2019.CSR3.subpart3 2020.CSR3.subpart6 2022.CSR3.subpart2 2023.CSR3.subpart2	River basin management plan-Enhanced ambition programme	Feasibility studies and assessments associated with sub-measures 1 and 3 assessing opportunities for further upgrades	2023-12-31	Completed
2019.CSR3.subpart3 2020.CSR3.subpart6 2022.CSR3.subpart2 2023.CSR3.subpart2	River basin management plan-Enhanced ambition programme	Publication of sites selected for the monitoring	2022-06-29	Completed
2019.CSR3.subpart4 2020.CSR3.subpart8 2020.CSR3.subpart2	Development of a shared Government data centre	Signature of the contract for the building of the data centre facility	2022-03-30	Completed

2019.CSR3.subpart4 2019.CSR3.subpart6 2020.CSR3.subpart4 2020.CSR3.subpart7 2020.CSR3.subpart8	Programme to drive the digital transformation of enterprise in Ireland	Launch of calls for proposals	2022-06-29	Completed
2019.CSR3.subpart4 2019.CSR3.subpart6 2020.CSR3.subpart4 2020.CSR3.subpart7 2020.CSR3.subpart8	Programme to drive the digital transformation of enterprise in Ireland	European Digital Innovation Hubs established	2022-09-30	Completed
2019.CSR3.subpart4 2020.CSR3.subpart8	Online response option for the census of population	The pilot for the online data collection is tested for verification of feasibility	2022-09-30	Completed
2019.CSR3.subpart4 2020.CSR3.subpart8	Online response option for the census of population	A sample of citizens test the online data collection dress rehearsal	2024-09-30	On track
2019.CSR3.subpart4 2020.CSR3.subpart8	Using 5G technologies to drive a greener more innovative Ireland	Purchase of 18 compute nodes	2023-12-31	Completed

2019.CSR3.subpart4 2020.CSR3.subpart8	Using 5G technologies to drive a greener more innovative Ireland	Installation of compute nodes	2024-12-31	On track
2019.CSR3.subpart5 2020.CSR2.subpart3	Increasing the provision of social and affordable housing	Entry into operation of the LDA as a commercial state agency	2021-12-30	Completed
2019.CSR3.subpart5 2020.CSR2.subpart3	Increasing the provision of social and affordable housing	Homes made available for sale through the new Affordable Purchase scheme for homes on public lands	2023-09-30	Completed
2019.CSR3.subpart5 2020.CSR2.subpart3	Increasing the provision of social and affordable housing	Homes delivered under the cost rental scheme	2023-09-30	Completed
2019.CSR3.subpart5 2020.CSR2.subpart3	Increasing the provision of social and affordable housing	Homes made available for sale to purchasers who avail of the equity support scheme	2023-09-30	Completed
2019.CSR3.subpart7	Reducing Regulatory Barriers To Entrepreneurship	Publication of a programme for the implementation of the SME Test and communication to all Government departments	2022-03-30	Completed
2019.CSR3.subpart7	Reducing Regulatory Barriers To Entrepreneurship	Implementation of all identified actions to ensure a consistent uptake of the SME Test across Government	2022-06-29	Completed
2019.CSR3.subpart7	Reducing Regulatory Barriers To Entrepreneurship	Government Departments having applied the SME test	2023-03-31	Completed
2020.CSR2.subpart2	Technological Universities Transformation Fund	Project grants awarded under the Education and Training Reforms programme	2022-03-30	Completed

2020.CSR2.subpart2	Technological Universities Transformation Fund	Approval of project reports	2025-06-30	Delayed
2020.CSR2.subpart2	Technological Universities Transformation Fund	Staff members of all five Technological Universities having participated in upskilling and development activities	2024-06-30	Completed
2020.CSR2.subpart2	Technological Universities Transformation Fund	Students of all five technological universities enrolled in a new or reformed curriculum or having benefitted from new or reformed training or learning activities	2024-06-30	Completed
2020.CSR4.subpart3	Anti Money Laundering	Inspections of Trust or Company Service Providers (TCSPs) carried out by the Anti-Money Laundering Compliance Unit (AMLCU)	2021-12-31	Completed
2020.CSR4.subpart3	Anti Money Laundering	Review of the Regulatory enforcement toolkit under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010	2021-12-31	Completed
2020.CSR4.subpart3	Anti Money Laundering	Publication of an anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of Trust or Company Service Providers (TCSPs)	2022-03-30	Completed
2020.CSR4.subpart3	Anti Money Laundering	Entry into force of legislation operationalising any recommendation towards financial sanctions from working group report	2025-12-31	Not completed

Summary of information provided by Stakeholders for Ireland's National Reform Programme 2024

Organisation	Summary of Issues Raised	Summary of Proposals
Chambers Ireland	*Housing* • Considerable skills deficit in the housing sector. • Widening gap between housing availability and demand. • Housing costs making it difficult for businesses to attract people from within the Single Market or beyond to Ireland. • Shortage of available housing has spread to regional towns, leading to inflation in rental costs. • Funding provided to town centre living is inadequate. • Difficulties in finding housing has resulted in emigration, particularly among younger individuals. • Businesses negatively impacted due to difficulties in retaining staff. *Planning* • The planning system continues to be an enormous constraint on the economy and fails to meet required standards when challenged in court. • Regional Assemblies should have a role in facilitating better planning decision-making and standardising processes across the country. • Planning and Development Bill 2023 causing delays and uncertainty in the planning process, and this may discourage developers from making applications. • Concern expanded NDP is already out of date considering findings of 2022 Census. • Planning system impacting progress on SDG 9, SDG 11 and SDG13. *Migration* • Dublin's international reputation damaged by 2023 riot.	*Housing* • Address the housing crisis through increased funding, improved planning processes, and the development of town centres. *Planning* • Improve the efficiency and capacity of the planning system through upskilling and resourcing. • Use probability ranges rather than numeric targets for review of the NPF. *Migration* • Enhance support and integration for migrants to attract skilled workers. *Climate Action* • Take urgent action on climate change by accelerating decarbonisation efforts and investing in renewable energy infrastructure.

	• The institutional response to the anti-immigration movement has been poor and ineffective. • The State's indifference to arson at sites potentially used for sheltering those seeking international protection is concerning. • The challenges in filling roles across sectors and regions make it important to make it easier for those already in Ireland to work to their fullest potential. *Climate Action* • The delay in finalising Climate Action Plan 2024 is a concern. • The planning system is a major obstacle to achieving decarbonisation and renewable energy generation targets. • The slow pace of decision-making and policy reviews hinders Ireland's ability to react to changing circumstances and meet climate action targets. • The transition to electric vehicles may not progress as quickly as anticipated, particularly in rural and regional areas. • The reliance on fossil fuel-generated electricity undermines overall decarbonisation efforts. *NRRP* • Regret that targets related to derisking a low cost residential retrofit scheme and increasing the provision of social and affordable housing have been removed from Ireland's RRP.	

Coalition 2030	*Governance and resourcing* • Gaps remain in the implementation and ambition of SDG delivery. • Need for increased resourcing and dedicated personnel for SDG Unit. *Data and communication* • Lack of relevant and accessible data on SDG progress. • Data provided by the CSO does not resonate with lived experience of most people. • Need for nationally relevant indicators and improved data collection and communication. • Lack of public communications plan to achieve the SDGs. *Stakeholder Dialogue* • Concern about limited ministerial representation and lack of connection to policy outcomes at NSF for the SDGs. *Policy Coherence* • Concerns about the Wellbeing Framework being used as a proxy for SDG delivery. • Lack of integration of SDGs into the national budget and regulatory impact assessments. • Need for policy coherence for sustainable development. *SDGs* • SDG 1 - When taking Ireland's national goal to reach maximum 2% consistent poverty by 2025 we are not on target. • SDG 2 – Concerns regarding food security, nutritional quality of food, and environmental impacts of agriculture.	*Governance and Resourcing* • Need an overall analysis of SDG progress. Important that the Environmental Pillar provide its own estimation of SDG progress. • Responsibility for SDG delivery should rest with Department of Taoiseach instead of D/ECC. • Increase resources for the SDG Unit and address the turnover in staff. • Increase ambition and resourcing towards achieving SDGs. • Need for Oireachtas Committees to hold departments and ministers accountable for SDG target achievement. *Data and communication* • Need to collect and communicate relevant data for sustainable development and adopt Finland's approach of developing nationally relevant indicators. • Develop a nationally relevant indicator set for sustainable development and partner with an independent consultancy to analyse progress and develop a communications plan. *Stakeholder Dialogue* • Improve ministerial representation and policy coherence at National Stakeholder Forum. *Policy Coherence* • Improve Wellbeing Framework's measurement and analysis. • Integrate SDGs into the national budget, regulatory impact assessments, and memoranda to the government. • Greater policy coherence for sustainable development, including amending the Stability and Growth Pact to facilitate SDG delivery.

	• SDG 3 – Only country in western Europe without universal primary healthcare and remains pronounced health inequality. • SDG 4 – Developments are not equally spread amongst cohorts, such as attainment gaps between DEIS and non-DEIS schools at primary level. • SDG 5 – Challenges remain, including for female political representation, the share of women in senior management roles, and the gender pension gap. • SDG 6 – Performing poorly in relation to good ambient water quality, proportion of wastewater that is treated, impact of (poorly regulated) commercial forestry on water quality and biodiversity. • SDG 7 – Share of renewables one of lowest relative to EU peers and do poorly on CO_2 emissions from energy fuels combustion / electricity output. Energy poverty threatens over a third of households. • SDG 8 – Need to rethink importance of GDP (GNI*) growth. Performs worst in EU on employment rates for disabled persons and certain groups such as Travellers and Roma, lone parents, and migrants are underserved in the labour market. • SDG 9 – Insufficient broadband in many rural areas. Proliferation of data centres example of policy incoherence. Not on track to reach target expenditure on R&D. • SDG 10 – Data for Gini coefficient shows Ireland ranked 7th out of EU 14. • SDG 11 – Moving away from progress mainly due to housing crisis. • SDG 12 – Average annual amount of plastic waste exported over last 5 years increasing, recycling rate is low, and challenges remain for electronic waste levels.	

	• SDG 13 – GHG emissions continue to be well above the EU average. Challenges remain with higher transport activity, cement production, carbon price score, and retrofitting. • SDG 14 – Destructive forms of commercial fishing are ongoing in Marine Protected Areas; major challenges in the clean waters subgoal; fishing over the maximum sustainable amount and bottom trawling occurring. • SDG 15 – Low share of land dedicated for forestry and woodland; erosion of biodiversity impacting species levels; and forestry sector is highly intensive. • SDG 16 – Feeling of safety is declining; issues with access to and affordability of justice; high number of referrals to Child Protection and Welfare Services; and Planning Bill risks restraining democratic participation in the planning process. • SDG 17 – Major challenges remain related to ODA, climate finance and tax.	

Community and Voluntary Pillar	*Income Adequacy* • Expect increases in income inadequacy, particularly for those on lower incomes or receiving social welfare payments, which have not kept pace with inflation. • Children, people with a disability, and households in Northern and Western regions more vulnerable to poverty. • Impact of inflation on the cost of living deepens risk of a two-tier society. • Need for benchmarking social welfare rates to lift people above the poverty line. *Inclusive Employment* • Labour market challenges for certain groups, such as people with disabilities, Travellers, and those living in rural areas. • Implicit ageism of digital only services. *Digital transformation and divide* • Digital divide issues in society, particularly in terms of access to online learning and remote working opportunities. *Climate Change Mitigation* • Those most impacted by climate change must not be left behind and people cannot be made worse off due to the cost of making changes or penalised if greener alternatives are not available. *Infrastructure and Service Development* • Hidden cost of poverty to public services estimated at €4.5 billion a year. *Role of the State*	*Income Adequacy* • Benchmark and index social protection payments to lift people above the poverty line. • Set ambitious poverty reduction targets and sub-targets in the proposed Anti-Poverty, Social Inclusion and Community Development Action Plan. *Inclusive Employment* • Ensure accessible and affordable training and apprenticeship programs and abolish sub-minimum rates of pay based on age. • Ensure accessible and affordable transport and childcare. *Digital transformation and divide* • Support to develop digital skills and ensure equal access to digital resources and broadband. • Adequately fund traditional channels of communication for publicly funded services. *Climate change mitigation* • Support those whose jobs will be affected by changes in industries and ensuring access to upskilling and retraining. • Invest in green transport, sustainable housing, and renewable energy sources. *Infrastructure and Service Development* • Invest in building and improving public services and infrastructure in areas such as housing, healthcare, public transport, broadband, and childcare. • Affordable housing, a universal healthcare system, accessible public transport, quality early childhood care and education, and sustainable energy sources.

	• Over decades, a two-tiered system has emerged where private interests are bid against public responsibilities. *Public model of childcare* • Significant barrier to women's equal participation in all aspects of society. • Removal of targeted supports has disadvantaged some lone parent families. • NCS does not address sustainability or workforce pay. *Recognition and resourcing of the community and voluntary sector* • Cuts and changes to programmes since before the last economic crisis, that have reduced funding for autonomous community development, particularly at local level. *EU Child Guarantee* • Prevent and combat child poverty and social exclusion. Leverage support through the EU funds to ensure access to key services for children in need.	*Role of the State* • Equitable and just decision-making by government, to protect the vulnerable, promote wellbeing, and address structural inequality. • Develop a multi-faceted, inter-Departmental strategy to address societal deficits and prioritise the well-being of current and future generations. *Public model of childcare* • Publicly funded, universal, accessible, and regulated model of quality, affordable early years and out-of-hours childcare supported by adequate paid parental leave. • Increase investment to 1% of GDP over next decade. Living wage for all early years educators. *Recognition and resourcing of the community and voluntary sector* • Greater recognition and support for the community and voluntary sector, including adequate and sustainable funding, streamlined regulatory and compliance requirements, and improved communication between state bodies. • Urgently implement recommendations of the 5-Year Strategy to Support the C&V Sector. *EU Child Guarantee* • Free access to early childhood education and care, education, school meals, healthcare, and adequate housing. *Taxation and Expenditure* • Overall level of taxation will need to rise to address infrastructure and service deficits. • Broaden the tax base, limiting tax expenditures, and invest in public services.

		Social Dialogue • Real, inclusive, effective, and on-going engagement with Government on the key economic, social and sustainability challenges currently facing Irish society.

Construction Industry Federation (CIF)	*Investment in policies* • Investment required in existing policies and programs, along with public sector capacity, should prioritise front-loading sustainable public investment projects, promoting private investment, ensuring social cohesion, and fostering innovation across the wider economy. *Infrastructure and Regional Development* • Infrastructure is crucial for economic, employment, and social success. • Essential to provide energy, water, broadband, public transport, ports, and roads infrastructure in balanced and targeted regional basis. • Infrastructure and housing stymied by planning and judicial system. *Housing* • Lack of new private homes for sale impacting employers ability to attract workers thus impacting decisions to expand operations. • Supply dependent on availability of zoned and serviced land and regulatory and cost base stability. • Lengthy delays and new regulatory requirements leading to confusion and lack of investor confidence and delays in housing commencements. • Lack of accommodation stock leading to social tension and increased prices. *Labour Market and Skills* • Cyclical nature of the construction sector industry can lead to extreme fluctuations in employment based on the underlying economy.	*Investment in policies* • Prioritise implementation of existing policies and programmes. • Improve public sector capacity. • Provide additional capital expenditure, particularly in housing and health sectors. • Improve planning, procurement, and delivery systems to ensure the deliverability of projects. *Infrastructure and Regional Development* • Effective and efficient planning of energy, water, broadband, public transport, ports, and roads infrastructure on a regional basis. • Base regional development on population density and the ability to attract private enterprise. • Address deficit in regional infrastructure and streamline the planning and judicial system to facilitate timely and cost-effective delivery of services. *Housing* • Provide an adequate supply of zoned and serviced land and efficient planning permissions. • Invest in infrastructure. • Stability in regulatory and cost base. • Shorten decision-making time frames. • Reform the planning and infrastructural approval processes. *Labour Market and Skills* • Public investment in construction under the NDP in stabilising construction demand and employment. • Short-term policy supports to minimise labour market exits. • Invest in skills to meet the skills requirements of the sector.

	Future Competitiveness of the Construction Sector • Trade, supply chain, and contractual challenges impact competitiveness of construction sector. • Budgetary pressures from fiscal challenges and aging population and climate change. *Green and Digital Transition* • Innovation, research, and digital adoption are crucial for construction sector's transition.	• Need a unified approach to migration policy, labour activation policy, education, and skills policy. *Future Competitiveness of the Construction Sector* • Fair and effective price variation mechanisms in public procurement processes and the Public Works Contract. • Implement the RRP. • Support priorities of Construction Sector Group in delivering a collaborative, productive, agile, and environmentally sustainable construction sector.
Environmental Pillar	*Climate Action* • Use of GDP growth as a metric of progress is inconsistent with sustainable development. • Concerns regarding the application of carbon budgets and decision-making on measures in Climate Action Plans. • Lack of meaningful progress in tackling biodiversity loss. • Unallocated savings in 2nd carbon budget period still not assigned and sectoral emissions ceilings still not applied for the LULUCF sector. *SDG 14 - Life under Water, SDG 15 – Life on Land* • Overfishing, climate change, and pollution are major stressors on the marine ecosystems. • Need to meet legal obligations to end overfishing, establish Marine Protected Areas (MPAs), and restore fish stocks.	*Climate Action* • Reconsider use of GDP growth as metric of progress and sustainability, as it is inconsistent with sustainable development. • Address drivers of biodiversity loss through better regulation, such as CAP, Nitrates Programme, Clean Air Strategy, and Water Framework Directive. • Hold sectors to the upper ranges of their emission reduction targets. • Address concerns regarding carbon budgets and decision-making on measures in Climate Action Plans, including the phase-out of fossil fuel infrastructure and increased prioritisation of vulnerable communities. • Ask the CCAC to review Ireland's fair share and the indicative targets for 2031-2035.

	• Catastrophic declines in biodiversity due to agricultural intensification, unsuitable forestry, destruction of wetlands, and overfishing. • Majority of habitats and species in unfavourable status and declining trends. Decline in bird species, and threat to bees and other species. • Underfunding of nature protection and restoration efforts. *Circular Economy* • Opportunity for Ireland to be a European leader in the circular economy. • Objective to expand production of domestically produced biomethane is fraught with significant environmental and economic risks.	*SDG 14 – Life under Water, SDG 15 – Life on Land* • Implement SDGs as a framework for decision-making and ensure the NIP is implemented, tracked, and reported against. • Improve Well-being Framework to provide a holistic assessment of economic, social, and environmental progress, with a focus on biodiversity impacts and analysis of economic well-being. • Increase policy coherence on the environment and SDGs, including biodiversity and other environmental issues in Green Budgeting reforms. • Develop comprehensive legislation for the identification, designation, and management of MPAs in Irish territorial waters. • Match policies and initiatives with budgetary frameworks to ensure delivery on SDGs is part of national budgeting. • Implement measures to achieve sustainable fisheries management, including ending overfishing, restoring fish stocks, and adopting an ecosystem-based approach. • Address the twin ecological crises of climate change and biodiversity loss, with a focus on agricultural intensification, forestry practices, wetland destruction, and overfishing. • Increase investment in nature and biodiversity protection and restoration, mainstream biodiversity into decision-making across all sectors, and eliminate government policies damaging to biodiversity. *Circular Economy* • Need for the Circular Economy and Miscellaneous Provisions Act 2022 to drive progress in creating a circular economy. • Support MEPs in negotiations germane to the introduction of a circular economy in a meaningful way.

		Biomethane • Develop and deliver a mitigation plan that commits the sector to meeting climate, water, biodiversity, and ammonia targets.
Ibec	*Cost Competitiveness* • Political system has added additional cost burdens to businesses in recent years while failing to adequately provide coherence, coordination, or impact assessment. • Failure to invest sufficiently in innovation and skills risks allowing more cost-efficient countries to close the gap on productivity. *Investing in Skills and Talent* • Investment required in higher and further education to meet the growing demand for skills. • Ireland's performance in workforce development and lifelong learning falls significantly short of that in comparator countries. • Ireland will be under severe pressure to fill care roles given the competition for international workers. *Net zero agenda and a secure and affordable energy and water supply* • Ambitious climate and environmental targets not backed by necessary polices, supports, and resources and there is a lack of clear vision for what a circular net zero economy. • Uncertainty regarding the role and interplay of different technologies/climate solutions and how the transition will be financed. • Pace of infrastructure delivery remains far too slow. • Overdependence on imported energy, lack of emergency gas storage and high exposure to international gas prices.	*Cost Competitiveness* • Pause all further labour market policy measures which involve a direct or indirect cost to employers. • Commit to a new 'Competitiveness Charter' setting an annual ceiling on the total amount of additional labour market costs which will be imposed on business in any single year. • Introduce a PRSI rebate for the most exposed companies. *Investing in Skills and Talent* • Unlock the NTF to support business to workforce and skills development. • Implement a funding model for universities and ETBs to build capacity and capability to respond to increasing student numbers. • Enable the higher and further education system to develop innovative learning pathways to work. • Invest in technology and equipment across the higher and further education system. • Maintain investment and capability building in Technological Universities. • Fund a national mainstream and social media campaign for potential employers and employees with disabilities to showcase the grants and supports available, and secondary benefits. • Increase and reform the subsidy scheme for persons with a disability to 70% of the minimum wage level and index it to future increases.

	• Facing significant electricity constraints this decade. • Growing gap between supply and demand of water. *Delivering on Digital* • Ireland must be a leader in technology, AI, and digital to enhance competitiveness, regional development, and better services. *Building Infrastructure and Housing* • Underinvestment in public infrastructure over recent years has depleted the country's stock of critical infrastructure. • Ability to respond to current and future capacity pressures in housing is one of the single biggest threats to competitiveness and economic wellbeing. • The rental market is a crucial barrier to Ireland's competitiveness as a location for investment.	• Address supports for those in need of care including increased funding and availability of home support hours and packages, and a statutory home scheme to finance home care akin to Fair Deal. • Address supports for carers including the delivery of a fully funded carers guarantee with a core basket of services. • Address recruitment and retention in the care sector with a national campaign to promote the value and profile of careers in care. Provide professionalisation to the sector with development and career paths through additional funding to the Skills Training Fund in Solas and increased capacity of health care traineeships. • Ensure the entry point to the top rate of tax above the average full-time wage and promote a supportive tax regime to attract mobile talent into the country. • Deliver a tax system which supports employers doing the right thing – including expanding BIK relief for health and wellbeing and allowing employers reward milestones in employee lives without overburdensome reporting. • Allow employers reward exceptional performance in a flexible manner through expansion of support for share-options, residual stock units, the small benefits exemption and similar schemes. *Net zero agenda and a secure and affordable energy and water supply* • Implement the National Energy Security Strategy in full and explore better all-island and regional cooperation on energy. • Increase public funding for modernisation and decarbonisation of energy networks and accelerate business decarbonisation, demand response, and energy efficiency with new supports and incentives.

		• Build on 2023 Planning Bill to improve delivery of vital energy infrastructure. • Develop ahead of the time policies and regulation to support future climate solutions and technologies. • Use the NTF to address skills gaps which are slowing down infrastructure delivery and climate action. • Deliver the Water Supply Project Eastern and Midlands Region. *Delivering on Digital* • Intensify investment and procurement in modern digital Government and public services. • Adequately resource and demonstrate Ireland's stated ambitions to be a centre of regulatory excellence and an advocate of balanced regulation and key single market principles. • Adequately resource, implement and co-ordinate the necessary institutional infrastructure and capacities for the implementation, adoption and oversight of cyber security and resilience requirements. • Accelerate efforts on connectivity, boost relevant national RDI capabilities and support further digital adoption. Resource this strategic investment through a new multiannual 'National Digital Agenda Accelerator Fund'. • Adequately resource, implement and co-ordinate necessary national institutional infrastructure and capacities for implementation, adoption and oversight of EU digital and cyber requirements. • Develop cyber security ecosystem and industry, including the rollout of a new strategy and boosting national R&D capabilities.

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<td>Building Infrastructure and Housing
Improve delivery on infrastructure projects by improving project management and governance of public investment; and working with regional and local stakeholders, public bodies, commercial semi-states, and industry to address the barriers to delivery.
Extend Temporary Development Contribution Waiver Scheme.
Set a new target to deliver 20,000 social, affordable, and cost-rental units annually.
Increase capital spend on key infrastructure such as water, wastewater, and other utilities to support housing delivery of scale.
Set a clear target for the delivery of rental properties as part of the overall national housing targets; and provide policy stability and regulatory certainty to the rental sector.
Boost off-site construction activity by ensuring a sizeable portion of future social and affordable housing be completed using offsite construction methods.</td>
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<td>Irish Creamery Milk Suppliers Association (ICMSA)</td>
<td>Climate Action Targets
The agriculture sector is at risk due to the Climate Sectoral Target for agriculture. While environmental objectives are important, they should not undermine sustainable food production.
Changes to Government Policy
Irish dairy farming is particularly threatened by changes in government policy, such as the new Common Agricultural Policy, climate actions, and Nitrate Regulations.
Funding for Agriculture Sector</td>
<td>Climate Action Targets
Balance reducing greenhouse gas emissions with promoting the sustainable development of the rural economy.
Changes to Government Policy
Review of policies to protect family dairy farms and retain the Nitrates Derogation.
Funding for Agriculture Sector
Need additional exchequer and EU funding to support the agriculture sector in improving sustainability and protecting it from competition from less sustainable regions.</td>
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	• The environmental challenge is being underfunded at the national and EU level. *Taxation Reform* • Taxation policies should be based on strong economic principles and not short-term political decisions. *Banking Sector* • Higher interest rates charged by Irish lenders compared to other EU countries. *Regional Development* • A regional focus is key to the future development of the economy.	*Taxation Reform* • Need for a taxation scheme for the agri-food sector that allows farmers to survive bad years with income accrued from good years. • Support for environmental improvements under taxation system and address implications of recent VAT changes for investment in agriculture. *Banking Sector* • Root and branch review of the banking sector to be undertaken, advocating for an EU-wide banking system for small businesses and consumers. *Debt Reduction* • Reduce overall debt to GDP ratio and total debt deficit of the economy in medium term without reducing level of capital investment. *Regional Development* • Roll-out of high-quality broadband for the future development of rural areas.
Irish Congress of Trade Unions (ICTU)	*Economic Performance* • Economic growth levels will likely normalise and may lead to potential labour supply and productivity challenges. *Employment* • Comparatively worse labour market outcomes for vulnerable groups, such as Travellers, people with disabilities, single parents, and displaced people. • 2030 employment rate target is relatively modest. Gender employment gaps.	*Economic Performance* • Focus on productivity and labour supply to improve economic performance. *Employment* • Set sub-targets for employment rate and address challenges faced by vulnerable groups. *Social Exclusion and Poverty*

	• High rates and share of children living in (quasi)-jobless households. *Social Exclusion and Poverty* • Increased risk of poverty or social exclusion, particularly among persons with disabilities. • Increased Energy poverty and increase in in-work poverty after social transfers between 2019 and 2022. • Gender pay-gap for part-time workers 7th highest in EU in 2022. *Collective Bargaining* • Importance of strengthening collective bargaining and ensuring fair working conditions. *Early Years Services* • Market-driven approach to childcare has left marginalised communities underserved. • Percentage of children aged less than 3 taking part in formal early years services in 2022 approx. half the EU average. *Education* • Challenges related to teacher supply, digital skills, and adult literacy. *Housing* • Lack of social housing and affordability, leading to record-high homelessness. *Health* • Health and long-term care systems face capacity constraints and challenges related to accessibility and quality.	• Implement targeted measures, including increasing social welfare rates and expanding universal public services. • NRP should outline steps being taken to implement commitments under Council Recommendation on adequate minimum income ensuring active inclusion and plans to transpose the pay transparency directive. *Collective Bargaining* • The NRP should outline action taken to promote collective bargaining and transpose the Directive on Adequate Minimum Wages. *Early Years Services* • Address the underserved areas in early years services. • The NRP should outline how Ireland intends making progress towards the Barcelona target of 45% participation by 2030 and to implement the Council Recommendations on High-Quality Early Childhood Education and Care Systems; establishing the European Child Guarantee; and on early childhood education and care. *Education* • Improve outcomes, reducing early school leaving rates, and address teacher supply challenges. *Housing* • Create a unitary housing system with a more significant role for the State in the direct provision of housing. • Improve pay and conditions in the construction sector and increase investment in education and apprenticeships. • Measures (including site value tax) to reduce the cost of land and disincentivise non-use and hoarding.

	• Public long term care focused on (relatively costly) institutional care over home care. • Concerns over recruitment and retention, particularly in nursing and midwifery, and migration of medical graduates to other countries. *Just Transition* • Just Transition Commission still not established. *Fiscal Sustainability* • Concerns about sustainability of the fiscal model in the long term. *Progress towards UN SDGs* • On SDG 8 indicator fatal accidents at work, Ireland's rate increased between 2018 and 2020. *Implementation of the European Pillar of Social Rights* • Improvements important, particularly in terms of involving social partners and addressing decent work aspects. *EU Funds* • Ireland has not programmed an allocation of more than 0.5% of its ESF+ funding to support capacity building of social partners and civil society. Utilise EU funds to support capacity-building of social partners, upskilling and reskilling, and implement social conditionality for CAP direct payments. *Institutional Issues and the Role of Stakeholders* • Vital to involve social partners, civil society organisations, and local and regional government in policy-making processes and ensuring broad ownership of the policy agenda.	• End "'no-fault' evictions and introduce effective rent regulation. *Health* • The NRP should outline how Government will address staffing challenges and how the recommendations of the Health Service Capacity Review report will be implemented. • Address long-standing issues in health and long-term care systems, including capacity constraints and lack of universal primary care coverage. • The NRP should outline how Ireland is implementing Council Recommendation on access to affordable, high-quality long-term care. *Just Transition* • Ensure a just transition for workers and jobseekers in green economy and support upskilling and reskilling. *Fiscal Sustainability* • The NRP should respond to the Commissions assessment that limited progress has been made on CSR 1 2019 and CSR 4 2020; outline what recommendations of the Commission on Taxation and Welfare will be implemented over the coming year; and how the roadmap for reviewing PRSI rates takes account of CSR 1 2023. *Progress towards UN SDGs* • The NRP should outline what measures are being taken to reduce Ireland's rate of fatal accidents at work and should outline action being taken on foot on recent EU initiatives that seek to promote decent work.

		• The NRP should contain a more thorough consideration of implementation of the SDGs. *Implementation of the European Pillar of Social Rights* • Ensuring broad ownership of the policy agenda, engaging with stakeholders and local and regional government to ensure meaningful consultation throughout the policymaking process. The NRP should contain a more thorough consideration of implementation of the European Pillar of Social Rights. *EU Funds* • The NRP should set out how Ireland intends complying with obligations to promote capacity building of the social partners and civil society. • The NRP should outline how Ireland will ensure a just green transition for workers and jobseekers; and how Ireland plans to comply with its obligations to Introduce social conditionality for CAP payments and enforcing labour standards. *Institutional Issues and the Role of Stakeholders* • The NRP should outline how Ireland plans to implement its commitment on strengthen social dialogue and involving social partners in the policymaking process.

Irish Farmers' Association (IFA)	*Energy/Climate* • The need for Irish farmers to contribute to reduction of reliance on fossil fuels and transition to renewable energy sources. • Restriction on grants for rooftop solar installations based on prior usage, limiting potential for further electricity generation. • Concerns about the lack of ambition and detail in the Draft National Biomethane Strategy, which may limit farmer involvement in the industry. *Funding/Taxation* • The importance of supporting farmers who wish to diversify their activities to encompass the circular economy, without facing undue impediments in terms of taxation and regulations.	*Energy/Climate* • Upgrade electrical grid to accommodate small-scale electricity generation from solar on Irish farms. • Grants for rooftop solar installation should be available for the full amount of solar a farmer wishes to install, not just based on prior electricity usage. Restrictions on the amount farmers can get paid for electricity fed back into the grid should be removed. • Farmers should have the option of involvement and ownership in large-scale agricultural anaerobic digestion plants for biomethane production. *Funding/Taxation* • Government must access all means of EU funding to support the expansion of renewable energy generation on farms. • that land used for energy generation should receive full CAP payments and be treated similarly to agricultural land for taxation purposes. • Accelerated capital allowances should be expanded to all on-farm investments that have a positive climatic impact. • Public funding should be provided to expand circular economy practices in agriculture.
Irish Nurses and Midwives Organisation (INMO)	*Healthcare spending and budgeting* • Reliance on annual budgets, including implementing recruitment moratoriums as a solution for overspending, hampers sustainable and safe staffing efforts. *Health Sector Staffing, Skills and Education*	*Health Sector Staffing, Skills and Education* • Urgent development of an integrated funded nursing and midwifery workforce plan, including forecasting requirements, addressing shortages, and incorporating national strategies and recommendations. Full funding and

	• Failure to develop and appropriately fund an integrated nursing and midwifery workforce plan, impacts on sustainably maintaining staffing levels and safe care. • Critical recruitment and retention problem in the Irish health system, particularly for nurses and midwives. *Health capacity* • High bed occupancy rates and long waiting lists. *Sláintecare* • Slow progress in implementing Sláintecare. • Staffing problems with the community care setting, including shortages of public health nurses and community registered general nurses. • Urgent need for expanding postgraduate education. *Maternity care* • Remains heavily reliant on hospital delivered care. • Mid-wife led units not grown beyond the original two. *Long-term care* • Challenges of an aging population and the need for person-centred care at home. • Increasing privatisation of care of older persons services. *Housing* • Impact of the housing crisis on nurses and midwives and its effect on recruitment and retention. *Climate and just transition* • Work to progress the just transition has been inadequate.	implementation of evidence-based staffing methodologies, to ensure optimal staffing levels and patient safety. • Birthrate Plus methodology funded and implemented across all maternity services. • Exclusion of nursing and midwifery staff from recruitment freezes to address staffing shortages. • Investment in recruitment and retention strategies must be consistent across healthcare settings. • Recognition of professional qualifications from other EU member states while upholding educational standards and competencies. • EU member states must work towards harmonising educational standards and competencies for nursing and midwifery. • Social dialogue and collective bargaining critical to improving working conditions. *Health Capacity* • Implementation of recommendations of Health Service Capacity Review Report, including funding extra bed capacity and strict adherence to occupancy rates. *Sláintecare* • Acceleration of Sláintecare reform program, including investment in primary and community care, recruitment of staff, and development of nurse/midwife-led services. • Skills, expertise and knowledge of the RANP/RAMP must be allowed work within their full scope of practice. • Appropriate staffing of public health nurses and community registered general nurses for a safe primary care system. *Maternity care*

		• Expansion of choice for women in maternity care through provision of midwife-led care and home birth options. *Home care and Long-Term Care* • Development of publicly led home care services and reversal of the trend of long term care privatisation and the establishment of a two-tiered system. • Review of the employment terms and conditions of nurses working in this sector must be undertaken. *Housing* • Implementation of a housing program for key workers, including nurses and midwives, to address the housing crisis and support recruitment and retention efforts. *Climate and just transition* • Establishment of a Just Transition Commission to ensure a fair transition to a low-carbon economy and protection for vulnerable workers. • Integration of sustainable and low-carbon policies within the healthcare setting. • Ring fence money raised from carbon tax to protect vulnerable workers.
Irish National Organisation of the Unemployed (INOU)	*Unemployment* • Increased unemployment in Ireland at end 2023 compared to end 2019. *Labour market inclusion and equality* • Disadvantaged groups facing significant labour market challenges and high risk of poverty. • People unable to work due to long-standing health problems, households with on adult aged under 65 years or with one	*Labour market inclusion and equality* • Properly resource community groups in their work identifying and addressing the needs of people experiencing social and economic exclusion; enhance supports available for the community and voluntary sector in supporting employment, education and training opportunities; and properly support community led social enterprises seeking to address exclusion from the labour market.

	adult with children aged under 18 years, no person at work in the household, and people whose tenure status was rented or rent free had a consistent poverty rate greater than the national figure. • The disability employment gap is one of the highest in the EU, and employment rate for single parents is the second lowest in the EU. The Traveller community has low employment rates. *Changing world of work* • The changing world of work, including the impact of digitalisation and transition to a low-carbon economy. • NRRP Action 3.2 (Solas Recovery and Skills Response Programme) remains pertinent in the context of AI, digitalisation and the urgent need to de-carbonise our economy. *Poverty and Income Adequacy* • Adequate and sustainable social protection for all. • Improved protection of workers in atypical work situations and self-employed and supporting labour market integration of those who can work. • Address socioeconomic, racial, and gender inequalities.	• Wrap around employment and support services that really meet the needs of people who are unemployed and provision of good employment guidance. • Improve labour market inclusion and equality by supporting labour market integration of vulnerable groups, such as people with disabilities, single parents, Travellers, and persons living in very-low-work-intensity households. • Strengthen support services for employers who hire people with disabilities, addressing caring responsibilities and high childcare costs, and promoting flexible working and sufficient welfare support for working single parents. *Changing world of work* • Implement properly the objectives of the National Strategic Framework for Lifelong Guidance and properly support adult learners to meet the cost of participation in education and training. • Provide good educational guidance; ensure good sign-posting of supports throughout the system; and ensure that unemployed people and vulnerable workers are supported to adapt and enhance their digital skills. • For people making the welfare-to-work journey, it will be important to support them to address the initial costs of taking up employment. *Poverty and Income Adequacy* • Benchmark all social welfare rates at a level which would be sufficient to lift people above the poverty line and provide them with a Minimum Essential Standard of Living. • Include socio-economic status and an additional ground in equality legislation.

Irish Rural Link	*Income Inadequacy* • Many households, particularly in rural areas, have inadequate income and are living in poverty. The cost-of-living crisis has exacerbated this, with higher inflation and increased expenses. • Households in the Northern and Western regions were more at risk of poverty. Rural households have lower disposable incomes and face higher energy and transport costs, making it difficult to make ends meet. Rural households have not benefitted from the reduction in public transport costs to the same extent. • Deep income inadequacy has almost doubled and has spread to a wider range of household types. *Adequate Services and Regional Balanced Growth* • Need for greater investment in public services, especially in transport, to ensure that people in rural areas have access to essential services. • Northern and Western region experiencing lower levels of growth and has the highest level of rural and remote areas. *Job Creation* • Despite almost full employment, there are still unemployed individuals, particularly in lone parents and people with a disability. • Quality of jobs in rural areas tends to be lower, with many people employed in lower-paid sectors. • Need investment in job creation, particularly in high-tech sectors, and support for SMEs to expand and grow their businesses. *Healthcare*	*Income Inadequacy* • Increase core welfare payments and implement targeted measures such as an increase in fuel allowance and living alone allowance. • Improve income adequacy for low-income households to address persistent poverty. • Provide more sustainable and targeted measures to ensure poverty figures do not increase. • Address the disparity in disposable incomes between rural and urban households. *Adequate Services and Regional Balanced Growth* • Increase investment in public services, especially in transport, to reduce dependency on private cars. • Improve access to essential services and infrastructure in rural areas, such as public transport, high-speed broadband, and roads. • Support development of rural towns and villages by preventing the closure of shops, bank branches, and post offices and increasing public transport services. *Job Creation* • Address the disparity in job quality and availability between rural and urban areas. • Attract foreign direct investment to rural areas and support the growth of SMEs in high-tech sectors. • Make better use of Technological Universities to support development. • Provide education and training opportunities for workers affected by the green transition and the closure of peat harvesting and power stations.

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Need to deliver a fair and affordable universal healthcare system.
There is a need to address staff shortages in the healthcare sector.

Climate and the Green Transition

The green transition must be a just transition, with targeted measures to support those who are most impacted. Many rural homes still rely on fossil fuels for heating, and there is a need to transition to cleaner alternatives. The National Residential Retrofit Plan aims to retrofit homes and install heat pumps, but there are challenges in terms of funding, contractor availability, and awareness among households.
Challenges for farmers to change practice or make farms more energy efficient.

Digital Transition

There is a digital divide in rural areas, with limited access to high-speed broadband and digital skills, which was highlighted during the pandemic, with difficulties in remote learning and working.

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Address the shortage of construction workers for retrofitting work in homes.

Healthcare

Prioritise the delivery of a fair and affordable universal healthcare system.
Support community and voluntary health and social care services, such as Meals on Wheels, to provide care for older and vulnerable people in the community.
Address staff shortages in the healthcare sector.

Climate and the Green Transition

Fast track those who have lost jobs due to the green transition to get qualifications to carry out retrofitting works.
Provide financial and technical support for rural households to transition from fossil fuel heating systems to more sustainable options.
Increase the number of fully funded energy upgrades for low-income households and develop a Community Outreach Programme to reach those who are furthest behind.
Engage communities in renewable energy projects and support community-owned energy projects.
Support farmers in transitioning to greener agricultural practices and provide grants for energy-efficient installations on farms.

Digital Transition

Address the digital divide by improving access to high-speed broadband and digital equipment in rural areas.
Provide digital skills training for individuals and families, especially those on low incomes and older and vulnerable people.

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<tr><td></td><td></td><td>Address adult literacy and numeracy skills to ensure equal access to digital services.</td></tr>
<tr><td>Nevin Economic Research Institute (NERI)</td><td>Economic Performance and Development
Economic growth levels expected to normalise in short-to-medium term.
Productivity growth is crucial for sustainable improvement in living standards, and reforms are needed to enhance productivity.
Economy facing into megatrends of ageing demographics, climate transition, and 4th industrial revolution will require an evolving skills profile with need for skills related to caring, construction and green and digital transition.
Significant underspends on education and in R&D relative to peer countries in Europe.
Significant infrastructure deficits across energy, broadband, transport, water and wastewater, and housing.
Weak domestic productivity is in part due to the structure of the economy.
Employment Rates and Quality of Employment
Reforms needed to increase working age employment rate. Employment gaps for certain cohorts, such as people with a disability and people with caring responsibilities, are high relative to the EU average.,.
Tax and welfare system creates barriers to employment.
Job quality should be a policy goal, focusing on earnings, security, work organisation, skills, and work-life balance.
Social Development and Stability
Deprivation rates have increased since 2021.</td><td>Economic Performance and Development
Increase investment in education to improve the skills profile and innovative capacity of the population.
Incentivise private R&D and increase spending on public R&D to stimulate research, innovation, and productivity growth.
Prioritise public investment in infrastructure to address infrastructure deficits and support economic growth and set multi-annual targets for public capital spending.
Enterprise policy should be more selective, and transition to high-value sectors and avoid policies that benefit low-value sectors.
Reform the system of pay related social insurance to encourage job shifting and improve labour market efficiency.
Employment Rates and Quality of Employment
Increase spending on early childhood education, reduce cost of childcare and expand availability of caring services to increase employment rates, especially for women.
Improve flexibility in working arrangements to accommodate people with disabilities and caring responsibilities.
Remove disincentives to employment in the tax and welfare system, such as cliff edges and thresholds.
Transition to a social insurance system based on income replacements to reduce skills mismatch and improve job matching.
Enhance job quality through higher minimum wages, improved employee voice and agency, and better work-life balance.</td></tr>
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	• The climate emergency and housing crisis require significant investments and policy measures for a just transition and increased housing supply. *Fiscal Context* • High reliance and concentration of corporation tax receipts. • Ageing population will cause a structural decline in annual average per person GDP growth and lead to growing fiscal pressures. • Tax revenues from polluting activity will structurally decline over next two decades. *UN SDGs and EU Pillar of Social Rights* • Reforms in minimum wages, collective bargaining, flexible work options, and labour market barriers can contribute to achieving the UN SDGs. • Lack of progress giving effect to the report of the High-Level Working Group on Collective Bargaining and the EU Directive on Adequate Minimum Wage. • Enhanced provision of affordable childcare, education, water and wastewater infrastructure, and green energy are necessary for progress. • Chronic under-spends on R&D and education, capacity constraints, and weak infrastructure hinder national innovative capacity. *Country Specific Recommendations* • Energy support measures should not be pursued, and adequacy issues should be addressed through welfare supports and labour market reforms. • Prudent fiscal position, increased investment spending, financing of the state pension system, circular economy	*Social Development and Stability* • Benchmark welfare payments and minimum wage against adequacy thresholds to reduce poverty and deprivation. • Increase investment in affordable housing and address the housing crisis through supply-side measures. • Implement tax reforms to reduce the cost of land and property and make housing more affordable. • Address climate change by phasing out subsidies for polluting fuels, increasing taxes on greenhouse gas emissions, and providing affordable alternatives. • Improve social protection and income supports through targeted interventions and expanded provision of universal public services. *Fiscal Context* • Ensure multi-annual and transparent fiscal planning. • Avoid narrowing the tax base and consider increasing taxes on capital and wealth. • Address the volatility of corporation tax receipts and diversify revenue sources. • Plan for future fiscal pressures. *UN SDGs and EU Pillar of Social Rights* • Pass legislation to bring Ireland in line with the EU's Adequate Minimum Wages Directive and promote widespread collective bargaining. • Implement reforms to reduce poverty, improve decent work and economic growth, enhance education, promote gender equality, ensure clean water and sanitation, transition to clean energy, and invest in industry, innovation, and infrastructure.

	development, waste reduction, and reduced reliance on fossil fuels are recommended.	*Country Specific Recommendations* • Avoid further energy support measures. • Maintain a prudent fiscal position and increase investment spending. • Address financing issues in the state pension system and promote the circular economy. • Reduce reliance on fossil fuels and withdraw tax expenditures on fossil fuels. • Streamline planning and permit system to accelerate the deployment of green energy infrastructure.

National Women's Council (NWC)	*Gender and Equality-Proof the NRP* • Social and wealth inequalities, including those based on gender. *Universal Basic Services* • High market income inequality compensated by significant redistribution through taxes and social transfers. This has led to reduced investment in quality, universal, public services. As a result, there are deficits in public services, including but not limited to: a housing crisis; a two-tier health system; and ongoing crises in the provision of and access to childcare. *Care* • Deficits in investment on early years, childcare and social care. • Statutory right to home and social care supports for disabled people and the elderly. *Healthcare* • Particular groups of women have poorer health outcomes and have less access to healthcare services. • Significant legal and operational barriers persist for women accessing abortion care. • No allocation of funding to develop Ireland's first Mother and Baby Unit. *Violence Against Women* • Violence against women continues to grow. *Housing*	*Gender and Equality-Proof the NRP* • Ensure that government investment promotes equality and reduces existing inequalities. • Implement a new National Strategy for Women and Girls. • Develop clear actions, indicators, and resources for gender equality. *Universal Basic Services* • Invest in public models of social care and early childhood education and care. • Invest in universal healthcare. • Invest in public, affordable, and cost-rental housing. • Gender-proof climate and environment policies. *Care* • Deliver fully publicly-funded universal early years education and school-age childcare. • Deliver fully publicly-funded universal social care services. • Invest in pay structures and benefits for all care workers. • Provide statutory rights to home support and social care supports for disabled and older people. *Health* • Accelerate progress towards a universal model of healthcare provision. • Resource the transition away from private provision in public hospitals. • Implement the recommendations of the National Women's Health Action Plan. • Expand the universal contraception roll-out. • Implement recommendations of Independent Abortion Review.

	• Housing and homelessness emergency continues to have a devastating impact on women and families. Ireland has one of the highest rates of female homelessness in the EU. *Feminist Climate Justice* • Women are more likely to be hardest hit by the impacts of climate change and environmental degradation. *Ensuring an Adequate Standard of Living for all Women* • Gendered structural inequalities in the labour and social protection systems are compounded by the cost of living crisis, the pandemic, and the climate crisis. *Women in Rural Communities* • Concern that rural development policies focus predominantly on economic development in isolation from social development. • Women face particular barriers to participation in public and political life in rural communities. • Absence of adequate transport and affordable childcare services make it difficult to avail of training, education, or enter into or retain employment. • Women's work on farms is undervalued. *A Just Taxation and Expenditure System for all* • Just taxation and expenditure system for all by broadening the tax base, ending harmful fossil fuel subsidies, introducing a wealth tax, increasing employers' PRSI, implementing a financial transaction tax, and introducing a refundable tax credits system.	• Establish a new woman-centred National Maternity Hospital. • Invest in gender-sensitive mental health services. *Violence Against Women* • Fully implement the Third National Strategy on Domestic Sexual and Gender-Based Violence. • Resource the new statutory agency on DSGBV and frontline services. • Establish domestic violence refuge accommodation units in every county. • Ensure safety, health care, support, and exit routes for women in prostitution. • Deliver a new objective, mandatory Social Personal Health Education curriculum. • Enhance collaboration between legal processes/courts regarding domestic and sexual violence. • Resource court and non-court support for victims-survivors reporting abuse. • Increase the number of judges to address court system delays. *Housing* • Increase investment in State-led housing for public, affordable, and cost-rental homes. • Gender-proof homeless and housing strategies and budgets. • Implement the recommendations of the Expert Group on Traveller Accommodation. • Fully resource the end of Direct Provision. • Develop a family homeless action plan and research on homelessness for families. *Feminist Climate Justice*

		• Gender, equality, and poverty-proof all climate policies and investment. • Invest in a Just Transition for women. • Invest in safe, accessible, low-carbon public and active transport infrastructure. • Deliver energy justice through retrofitting schemes and reducing energy poverty. *Ensuring an Adequate Standard of Living for All Women* • Establish a minimum essential standard of living benchmark for social protection payments. • Provide targeted supports to women at risk of poverty. • Introduce a universal State Pension system. • Address the historical injustice of the 'marriage bar'. *A New Model of Decent Work* • Address the gender pay and pensions gaps. • Deliver a Living Wage. • Recognise and value unpaid work and invest in care. • Improve employment outcomes for women, including in the care and community sectors. • Improve paid family leave entitlements. • Support the transition to a four-day working week. • Support women's access to STEM programs. • Invest in community-based and community development approaches to active labour market policy. • Recommit Pathways to Work and develop the Traveller and Roma Training, Employment, and Enterprise Strategy. • Legislate for collective bargaining rights. • Attach social criteria to government procurement processes. *Women in Rural Communities*

		• Gender and equality proof all rural development strategies and policies. • Provide multi-annual funding for independent community development in rural communities. • Secure generational renewal and recognition for women farmers. *A Just Taxation and Expenditure System for All* • Move towards a gender-sensitive, fair, progressive, and sustainable tax system. • End harmful direct and indirect fossil fuel subsidies. • Introduce a wealth tax. • Increase employers' PRSI to fund social infrastructure. • Introduce a Financial Transaction Tax. • Introduce a refundable tax credits system. • Set a minimum effective rate of Corporation Tax at 6%. • Reform procurement processes to support workers' rights. • Legislate for collective bargaining rights.

Social Justice Ireland (SJI)	*Poverty and inequality, Cost of Living, Employment* • High rates of poverty and income inequality, particularly among vulnerable groups such as those with long-term illness, disabilities, and single-parent households. • Current cost of living and energy crisis have made it challenging for many households, especially those on low incomes, to make ends meet. Rising prices and costs, particularly for food and energy, have had a significant impact on low-income households. • Challenges related to precarious employment, part-time work, and underemployment. These challenges affect individuals' well-being, financial situation, and contribute to working-poor issues. *Sláintecare* • Implementation of Sláintecare has been slow, and sufficient resources have not been allocated for its full rollout. *Social Housing* • Concern that Housing Assistance Payment and Rental Accommodation Scheme will continue to be relied upon to deliver on the remainder of the social housing target. *UN Sustainable Development Goals* • Areas for improvement, particularly in relation to poverty, inequality, clean water and sanitation, affordable and clean energy, and responsible consumption and production. *Country Specific Recommendations* • Adequate increase in core social welfare rates preferential to universal energy credits in 2022 and 2023.	*Poverty and inequality, Cost of Living, Employment* • Adopt targets to reduce poverty among vulnerable groups such as children, lone parents, jobless households, and those in social rented housing. • Conduct in-depth social impact assessments before implementing policy initiatives that affect the income and public services of low-income households. • Link the value of core welfare payments to movements in average earnings to ensure that welfare-dependent households do not fall behind. • Commit sufficient resources to achieve credible targets for poverty reduction. • Benchmark social welfare rates to 27.5% of average weekly earnings in 2024 and develop a system of indexation over time. • Increase the National Minimum Wage to the Living Wage. • Ensure that new jobs have reasonable pay rates and provide adequate resources for the labour inspectorate. • Implement policies to address the issue of the working poor, including reforming the taxation system to make income tax credits refundable. *Sláintecare* • Retain and use additional resources committed to development of healthcare system to implement Sláintecare. *Social Housing* • Substantially increase housing output and delivery and setting a target that 20% of all housing stock be social housing by 2030. *European Pillar of Social Rights*

	• Concern on slow progress in drawing down RRF funds and implementation of RRP, particularly on energy efficiency and climate measures.	• Social challenges must be prioritised alongside economic and fiscal issues. • Progress must be made on the implementation of the European Pillar of Social Rights Action Plan and social investment initiatives. *Country Specific Recommendations* • Address income and energy need of vulnerable households during an energy transition should be a focus. • Housing, social housing delivery, poverty and income adequacy should be addressed. *Policy Priorities* • Address poverty, • Set targets to reduce poverty among vulnerable groups. • Link welfare payments to average earnings. • Increase national minimum wage. • Implement Sláintecare. • Increase social housing stock.

Southern Regional Assembly (SRA)	*Regional Disparities* • The 8th Cohesion report highlights that regional disparities continue and have in many cases increased particularly due to the ongoing long-term recovery from the COVID Pandemic. • Decline of population and services in many villages and rural areas as a problem of strategic national and regional importance. *Transition to a Low Carbon Economy* • Many towns and villages are vulnerable to the effects of economic changes and shocks such as COVID-19 and Russia's war against Ukraine. *Digitalisation* • Unless the digital divide in broadband connections between urban and rural areas is closed, the competitiveness of less developed and rural areas is likely to deteriorate, leading to even greater disparities. *Lifelong Learning and Investment in Upskilling* • 'Towards a Learning Region' has identified that the Southern Region is a considerable distance behind high performers in Lifelong Learning on a European and international scale. • Regions most exposed to the challenges of globalisation, automation and other technological changes are also the same areas with the lowest participation in knowledge intensive/ high-skilled sectors. *Regionally Balanced R&I Enterprise System* • The Southern Region has a significantly low performance in intellectual property.	*Regional Disparities* • Ring-fenced funding for the regions to achieve the National Strategic Outcomes of the NPF and address stark disparities within and between regions in Ireland. • Develop an attractive, sustainable living environment to support a positive living environment for citizens and attract investment. • Support for a more Tailored Approach to Placemaking. *Transition to a Low Carbon Economy* • Transition to a low carbon economy can offer significant opportunities to achieve sectoral diversification in the region. • Continued support for research and development, centres of excellence in the green economy. • Pilot projects to achieve sectoral diversification and address the effects of economic changes and shocks. *Digitalisation* • Provision of high-speed broadband to rural communities to enhance productivity levels and competitiveness. • Safeguard of funding for the implementation of the National Broadband Plan in rural communities. *Lifelong Learning and Investment in Upskilling* • Support for a skills mapping exercise, collaboration between educational institutions and regional stakeholders, delivery of targeted infrastructure, and promotion of a culture of learning. *Smarter Regions*

	Further Views • Regional tier can play a more enhanced and effective role in supporting national objectives. • NRP should align with goals of Project Ireland 2040 and the RSES and incorporate progressive initiatives undertaken by the SRA.	• Collaboration between urban and rural areas and support for digital infrastructure and smart technologies across all sectors. *Leveraging Regional Priorities and Opportunities* • Implementation of Ireland's Smart Specialisation Strategy (S3) at the regional level to enhance regional investment priorities and leverage the unique role of Regional Assemblies in connecting EU, national, and local stakeholders. *Regionally Balanced R&I Enterprise System* • Enhance the knowledge base, foster industry-academia collaborations, and increase intellectual property generation and exploitation. • Need to increase IP generation and exploitation, either by expanding R&D infrastructure or intensifying industry academia collaborations. *Ireland's Response to CSRs* • SRA have co-funded the ERDF Regional Programme to address CSRs. *Ireland's Progress towards the UN SDGs* • Continued measures and resources to be put in place to achieve the SDGs. *Further Views* • Enhance role of Regional Assemblies in supporting national objectives and driving implementation of Project Ireland 2040.

		• Align NRP with Project Ireland 2040 and incorporate the progressive initiatives undertaken by the Southern Regional Assembly.

Society of St Vincent de Paul (SVP)	*Income Adequacy* • Many people experiencing financial hardship and struggling to afford basic necessities such as food, utility bills, education costs, and housing expenses. • Current social welfare rates are not sufficient to meet needs of low-income households. • Significant number of people experiencing deprivation and at risk of poverty, including 1 in 5 children living in enforced deprivation and high levels of deprivation among certain groups such as those out of work due to illness or disability, one parent families, the unemployed, and renters. • Child poverty must be ended, and EU Child Guarantee must be implemented. • Accessible and affordable childcare services vital in reducing child poverty. *Inclusive labour markets and parental employment* • Challenges for lone parents in accessing employment and high rates of in-work poverty among this cohort. • Changes to eligibility for One Parent Family Payment has made it more difficult for lone parents to access employment, education or training and reduced the income of those already in employment. *Social and affordable housing* • Rising housing costs impact on poverty and deprivation. • Housing Assistance Payment (HAP) does not provide good value for money and does not ensure affordability or sufficient security of tenure. *Accessible education and training*	*Income Adequacy* • Benchmark social welfare payments and minimum wages to an adequate level and in line with Minimum Essential Standard of Living data. • Provide people with the means to access opportunities and participate in society. • Set new targets to reduce proportion of children living in poverty and implementing EU Child Guarantee supported by a resourced cross-governmental action plan. Develop a child poverty dashboard, establish a parliamentary oversight committee to monitor action on child poverty, place poverty and equality proofing of all Government policy on a statutory basis, and amend the Finance Bill to require Government report annually on how the budget will reduce child poverty. *Inclusive labour markets and parental employment* • Build inclusive labour markets and support parental employment, particularly for lone parents. • Invest in public, affordable, and quality childcare to remove barriers to employment for lone parents and low-income families. *Social and affordable housing* • Invest in social and affordable housing to reduce reliance on supports and provide safety and security. • Conduct a review of the HAP and its interaction with the private rented sector. • Develop and resource a child and family specific homelessness strategy with an emphasis on prevention and particularly targeting one parent families and members of the Traveller community.

	• Barriers such as financial constraints, lack of awareness about available supports, and limited provision of courses and hidden costs. *Energy poverty and the transition to a low carbon economy* • Challenges faced by low-income households in meeting energy costs, particularly for urban households due to the exceptional increase in gas prices. • Lack of medium and long-term strategic actions needed to tackle energy poverty. *Poverty proofing in Government policy* • Poverty proofing has been weak and poorly implemented.	*Accessible education and training* • Provide accessible education and training opportunities, address barriers such as finance, transport, child and elder care, and awareness of options. • Prioritise adults with a qualification less than QQI Level 4. *Energy poverty and the transition to a low carbon economy* • Develop an energy poverty target, improve targeted energy efficiency measures, establish and advisory scheme for energy customers, and provide adequate income support for vulnerable households. • Inclusion of reducing energy poverty as an objective in the National Retrofitting Plan. • Improved rural public transport. *Poverty proofing in Government policy* • Embed poverty proofing in government policy by assessing impact of policies on poverty and making poverty reduction part of the policy-making process.

The Wheel	*Community and Voluntary Sector* • Challenges in recruitment and retention due to a lack of recognition, sustainable funding, and inability to maintain pay parity, which affects the capacity of organisations to deliver public services and meet demand, which has generally increased. • The sector's contribution is often not recognised at the national or European policy level. *Poverty and deprivation* • Significant number of people at risk of poverty and are living in enforced deprivation. Lone parents, people unable to work due to health problems, and tenants are particularly vulnerable. *Demographic change* • By 2051, it is projected that over 1.5 million people in Ireland will be aged 65+. This has implications for healthcare and social care services, which need to be adequately resourced to meet the needs of an aging population. • Organisations continue to come under pressure to provide services and supports to migrants fleeing the war in Ukraine, while the supports under the Temporary Protection Directive receded. *Housing crisis* • Shortage of affordable housing and a significant number of people accessing emergency homeless accommodation. • Organisations working in the housing and homelessness sector are under pressure to provide services and supports. *Healthcare challenges*	*Community and Voluntary Sector* • C&V sector requires recognition and sustainable funding to address economic, employment, and social challenges. *Poverty and deprivation* • Engagement with charities and community organisations, who play a crucial role in providing support to those at risk of poverty and economic hardship, must be retained and funding sufficient. *Demographic change* • Invest in the health and social care sector to address recruitment and retention issues. • A human-rights-based approach to address various components of demographic change and plan for infrastructure and services. *Housing crisis* • The contribution, experience, and expertise of organisations working in this area must be recognised and utilised in future infrastructure planning. *Healthcare challenges* • Improve pay for health and social care professionals. *Public participation* • Programmes aimed at youth participation, targeting areas of disadvantage and co-designed by the sector, to tackle loneliness and social unrest. *Supporting social enterprise*

	• Long waiting times for in-patient treatment and outpatient appointments. • Socio-economic disparities impact healthcare, with people in lower income brackets more likely to have long-term health problems. • Recruitment and retention challenges due to pay differentials. *Public participation* • Civic engagement participation based on socio-economic background. • Loneliness is also a significant issue, particularly among young people and those in areas of higher disadvantage. *Supporting social enterprise* • Important to recognise importance of social enterprise structures within community and charity sector and provide support for skills-building and training. *Digitalisation* • Significant portion of population have below-basic digital skills. Socio-economic factors, such as age and educational attainment, impact digital skills attainment. *Climate change and sustainability* • Social enterprises can play a role in tackling climate change, but there is a need for increased funding and capacity-building resources. • Community-led climate action should be supported, and funding should be directed towards decarbonisation projects.	• Investment in skills-building of paid and unpaid workers in social enterprises and sector as a whole. • Additional resources should be allocated to support training and development needs of the sector. *Digitalisation* • Digital divide must be addressed in a just way that ensures inclusion for all. And more funding under the ERDF should be used to do so. *Climate change and sustainability* • Community-led climate action should be supported with innovative and flexible funding and capacity-building resources. • Support for robust participatory approaches to ensure scale of societal response will meet scale of the challenge. • Potential of EU programs such as LIFE and Horizon Europe should be maximised to support decarbonisation projects.