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COMMISSION STAFF WORKING DOCUMENT

2025 Environmental Implementation Review Country Report - IRELAND

Accompanying the document

**Communication from the Commission to the European Parliament, the Council, the
European Economic and Social Committee and the Committee of the Regions**

2025 Environmental Implementation Review for prosperity and security

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Executive summary

In May 2016, the European Commission launched the Environmental Implementation Review, a regular reporting tool based on analysis, dialogue and collaboration with EU Member States to improve the implementation of existing EU environmental policy and legislation ⁽¹⁾. Following previous cycles in 2017, 2019 and 2022, this report assesses the progress made while describing the main outstanding challenges and opportunities regarding environmental legal implementation in Ireland. The purpose of this report is to provide information on the implementation performance and highlight the most effective ways to address the implementation gaps that impact human health and the environment and hamper the economic development and competitiveness of the country. The report relies on detailed sectoral implementation reports collected or issued by the Commission under specific environmental legislation.

The main challenges set out below have been selected from Part I of this report, 'Thematic areas', taking into consideration factors such as the gravity of the environmental implementation issue in light of the impact on the quality of life of citizens, the distance to target and financial implications. In Ireland, such challenges have been lingering since the first Environmental Implementation Review in 2017 and require urgent action.

Urgent reforms and investments in **the waste sector** and the **circular economy** are still needed to move away from incineration and increase capture rates of recyclable waste in the separate collection system. Ireland is at risk of missing the recycling target for plastic packaging waste. The situation is also of concern in terms of general trends, as the waste recycling rate has not improved over the last five years and Ireland is at risk of missing the 2025 recycling targets for municipal waste. In addition, the circular material use rate remains significantly lower than the EU average.

With regard to **biodiversity and nature**, there are still deficiencies in the designation of Natura 2000 sites for marine habitats and species, as well as slow progress in identifying, selecting and classifying marine special protection areas under the Birds Directive. This is of particular concern given the ambitious plans for developing renewables in offshore waters. Ireland has significant conservation issues in special protection areas and the wider landscape. Examples of such issues

are the dramatic decline in waders, particularly the curlew and dunlin, and the insufficient protection of the hen harrier. Despite the existence of a number of financial instruments supporting projects for the conservation of raised and blanket bog special areas of conservation, there are still serious concerns over their conservation. The situation for forested areas protected under the Nature Directives is also still concerning, as over half of assessments indicate bad conservation status.

On **water management**, urban waste water collected in Ireland is not being properly treated as required by EU law. Ageing infrastructure and decades of underinvestment have adversely affected water services. There is a low rate of compliance with the Urban Wastewater Treatment Directive due to the large number of non-compliant agglomerations. With regard to **drinking water**, the Court of Justice of the European Union produced a judgment against Ireland for its failure to ensure that the levels of trihalomethanes in 30 drinking water supply zones were safe. The Commission is following up on Ireland's implementation of this judgment.

Ireland's overall **environmental investment gap** is EUR 3.3 billion per year, representing 0.66 % of the national GDP, being lower than the EU average (0.77 %). The highest shares are for water, pollution prevention and control, and circular economy and waste. It is necessary to ensure an increased level of financing, and further exploit opportunities in private financing to close investment gaps.

On **environmental governance**, Ireland still needs to improve its system for access to justice in environmental matters. The Commission had already highlighted this issue in previous reports. Ireland adopted the Planning and Development Act 2024, which includes a financial assistance mechanism for environmental-legal costs. The implementing regulations are still awaited. Hence, it is too early to conclude if the recent legislative development is enough to reduce costs as a significant hurdle to access to justice in environmental matters. The provision of better information to the public on their access to justice rights is still necessary, and so is the identification and prevention, via appropriate means, of strategic lawsuits against public participation designed to deter legitimate environmental access to justice.

⁽¹⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Delivering the benefits of EU environmental policies through a regular

environmental implementation review, COM(2016) 316 final of 27 May 2016, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2016%3A316%3AFIN>

On the positive side, there are some **good practices**, such as recent actions in favour of the protection of blanket bog habitats. For example, the financial instrument for the environment's integrated 'Wild Atlantic nature' project was the 2024 winner in the

category 'Working together for nature' of the European Natura 2000 Award. This results-based payment scheme for farmers in Ireland is a convincing demonstration of how farmers can be paid fairly and effectively to protect Natura 2000 sites and habitats.

Part I: Thematic areas

1. Circular economy and waste management

Transitioning to a circular economy

Advancing the transition to a circular economy in the EU will reduce the environmental and climate impact of our industrial systems by reducing input materials, keeping products and materials in the loop for longer and reducing waste generation, thus decoupling economic growth from resource consumption. A circular economy has considerable potential to increase competitiveness and job creation and will also promote innovation and provide access to new markets. With the 2020 circular economy action plan (CEAP) ⁽²⁾ measures either in place or legislatively advanced, Member States will now have to focus on a swift and effective implementation.

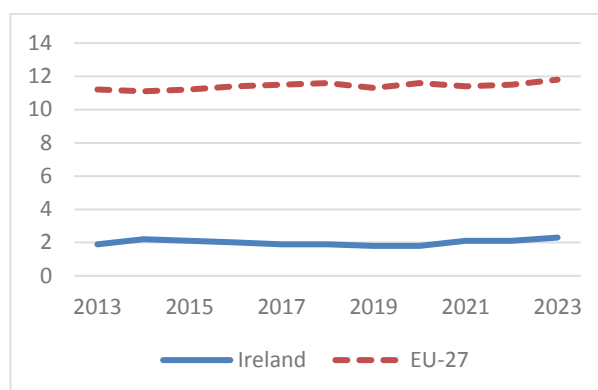
The 2020 CEAP launched the legislative process for a set of initiatives that will now have to be implemented by national governments across the EU. These initiatives were all introduced following a holistic life-cycle approach, with measures addressing the different stages of a product's life cycle, from design through use to end of life.

In the CEAP, the EU sets as its overarching objective the doubling of its circular material use rate (CMUR) by 2030.

The CMUR is a measure of one aspect of circularity: the share of the total amount of material used in the economy that is accounted for by recycled waste. A higher CMUR value means that more secondary materials were used as a substitute for raw materials, thus reducing the environmental impacts of extracting primary material.

Ireland's circular use of material has been relatively steady in the last 10 years and well below the EU average. The rate stood at 2.3 % in 2023, against the EU average of 11.8 % (Figure 1). This makes Ireland the Member State with the second lowest CMUR, with only Romania having a lower CMUR.

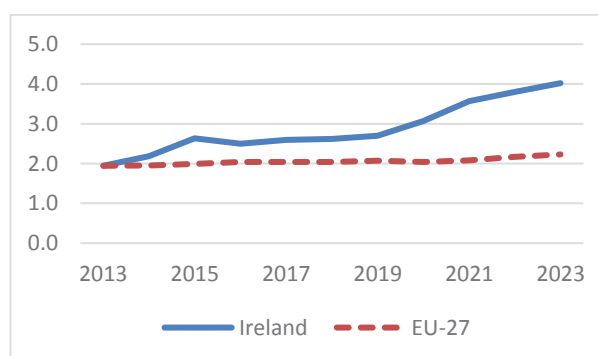
Figure 1: CMUR (%), 2013–2023



Source: Eurostat, 'Circular material use rate', env_ac_cur, last updated 13 November 2024, accessed 10 December 2024, https://ec.europa.eu/eurostat/databrowser/product/view/env_ac_cur.

Resource productivity measures the total amount of materials directly used by an economy in relation to gross domestic product (GDP). Improving resource productivity can help to minimise negative impacts on the environment and reduce dependency on volatile raw material markets. As shown in figure 2, Ireland's resource productivity has been rising steadily since 2015, with a strong upward trend between 2019 and 2023, with EUR 4.0196 generated per kg of material consumed in 2023, against the EU average of EUR 2.23 per kg.

Figure 2: Resource productivity (EUR/kg), 2013–2023



NB: The unit of measurement used is EUR/kg chain-linked volume (2015). Chain-linked volumes focus on changes on quantities and prices of commodities in previous years, taking account of inflation, and are indexed to the nearest appropriate year, in this case 2015.

⁽²⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – A new circular economy action plan for a cleaner and more competitive Europe,

COM(2020) 98 final of 11 March 2020, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2020%3A98%3AFIN>.

Source: Eurostat, 'Circular material use rate', env_ac_cur, last updated 13 November 2024, accessed 10 December 2024, https://ec.europa.eu/eurostat/databrowser/product/view/env_ac_cur.

Policies and measures

In parallel with European initiatives under the CEAP, Member States are encouraged to adopt and implement circular strategies at the national, regional and city levels. These should be tailored to each national and local reality, to harness the proximity economy's ⁽³⁾ potential, while following the principles of a holistic whole-value-chain approach.

Since the launch of the online European Circular Economy Stakeholder Platform in 2017 ⁽⁴⁾ national, regional and local authorities have used the platform to share their strategies, roadmaps and good practices, for example alternative business models and innovative technologies.

Ireland adopted its Circular Economy and Miscellaneous Provisions Act in 2022 ⁽⁵⁾, as a follow-up of its first national whole of government circular economy strategy of 2021 ⁽⁶⁾. A second iteration of the strategy, which provides the overall vision and policy approach for the country's transition to a circular economy, was set for the end of 2024 and was to include sectoral targets and sector-specific circularity roadmaps.

This act provides the first definition of circular economy in Irish domestic law. Among other things, it incentivises the use of reusable and recyclable alternatives to disposable products, establishes a dedicated fund for circular economy, and places several pieces of legislation related to the circular economy on statutory footing.

Ireland's national waste prevention programme (NWPP) has been reconfigured into a circular economy programme for 2021–2027 ⁽⁷⁾, setting as priorities the same product groups identified in the 2020 EU CEAP.

At the regional level, Ireland West is, through its involvement in the circular cities and regions initiative, currently developing a regional CEAP.

Finally, Ireland has adopted a national waste management plan for a circular economy for 2024–2030 ⁽⁸⁾. It sets out a framework for the prevention and management of waste in Ireland in that period.

It is worth mentioning that support is provided by the JTF programme for measures that contribute to circular economy.

Green public procurement

Public procurement accounts for a large proportion of European consumption, with public authorities' purchasing power representing around 14 % of EU GDP. Public procurement using green or circular criteria (life-cycle analysis, PaaS (platform as a service), second hand) can help drive the demand for sustainable products that meet reparability and recyclability standards.

The Irish government published Buying Greener: Green Public Procurement Strategy and Action Plan 2024-2027 in April 2024, recognising that Green Public Procurement (GPP) will play a key role in driving the implementation of green and circular procurement practices across the public sector. There is an annex of actions, which contains lead and supporting organisations and timelines for action.

Key focus areas include measures for the progress of GPP implementation in the public sector, GPP monitoring and reporting, GPP training and awareness, and further development of national GPP guidance and criteria. In addition, the strategy sets out how market engagement, research and innovation, and EU and international initiatives on GPP will be addressed. The strategy has a key sectoral focus, with related GPP targets included.

There are reports on GPP implementation by government departments (of which there are 18) for reference years 2020 ⁽⁹⁾, 2021 ⁽¹⁰⁾ and 2022 ⁽¹¹⁾. The government's GPP strategy and action plan (published in 2024) introduces reporting obligations across the public sector.

⁽³⁾ European Commission, 'Proximity and social economy ecosystem', European Commission website, https://single-market-economy.ec.europa.eu/sectors/proximity-and-social-economy_en.

⁽⁴⁾ Circular Economy Stakeholder Platform (<https://circulareconomy.europa.eu/platform/en/strategies>).

⁽⁵⁾ <https://www.irishstatutebook.ie/eli/2022/act/26/enacted/en/html>.

⁽⁶⁾ Department of the Environment, Climate and Communications, *Whole of Government Circular Economy Strategy 2022–2023 – Living more, using less*, Dublin, 2022, <https://www.gov.ie/en/publication/b542d-whole-of-government-circular-economy-strategy-2022-2023-living-more-using-less/>.

⁽⁷⁾ www.epa.ie/publications/circular-economy/resources/the-circular-economy-programme-2021-2027.php.

⁽⁸⁾ <https://mywaste.ie/sustainability/circular-living/national-waste-management-plan-for-a-circular-economy-2024-2030/>.

⁽⁹⁾ <https://www.epa.ie/publications/circular-economy/resources/green-public-procurement-monitoring-and-reporting-by-government-departments-2020-2021.php>.

⁽¹⁰⁾ <https://www.epa.ie/publications/circular-economy/resources/green-public-procurement-monitoring-and-reporting-2021-2022.php>.

⁽¹¹⁾ <https://www.epa.ie/publications/circular-economy/resources/gpp-monitoring-reporting-by-gov-depts-2022.php>.

The EU Ecolabel and the eco-management and audit scheme

The number of EU Ecolabel product groups and the number of eco-management and audit scheme (EMAS)-licensed organisations in each country provide some indication of the extent to which the private sector and national stakeholders in that country are actively engaged in the transition to a circular economy. The EU Ecolabel is awarded to products with best-in-class environmental performance. EMAS is a voluntary environment management scheme aimed at reducing the environmental impacts of organisations.

As of September 2024, Ireland had 148 products out of 98 977, and 19 licences out of 2 983 registered in the EU Ecolabel scheme, which represents a decrease since 2022 ⁽¹²⁾. Moreover, one organisation from Ireland is currently registered in EMAS, the same as in October 2021 ⁽¹³⁾.

One priority action suggested for Ireland in the 2022 environmental implementation review (EIR) report was to adopt a circular economy strategy. With the policy framework for circularity having been particularly strengthened in the past two years, this priority action is considered fulfilled.

However, further work is needed to fully implement all actions introduced through the country's circular economy policy. The CMUR of Ireland has slightly increased, increasing by 0.2 percentage points in 2023. This represents slight progress towards the 2022 priority action to take measures to increase the rate.

2025 priority actions

- Adopt measures to increase the circular material use rate.
- Speed up the transition to a circular economy by implementing an updated national strategy and the EU framework and recommendations, in particular to complement it with upstream circularity measures.

Waste management

Turning waste into a resource is supported by:

- (i) addressing the full life cycle of products, from conception to end of life, by setting requirements on the design of products to ensure that they are more sustainable;

- (ii) fully implementing EU waste legislation, which includes the waste hierarchy, the obligation to ensure separate collection of waste, landfill diversion targets, etc.;
- (iii) reducing waste generation per capita and in absolute terms;
- (iv) increasing the recycling rates of waste containing critical raw materials (CRMs), with a view to reducing dependencies and building resilient value chains, and stimulating demand for recycled content in all products;
- (v) limiting energy recovery to non-recyclable materials; and
- (vi) phasing out landfilling of recyclable or recoverable waste.

One of the main objectives of the EU waste law is to decouple economic growth from its environmental impacts.

The EU's approach to waste management is based on the waste treatment hierarchy: prevention, preparing for reuse, recycling, recovery and, as the least preferred option, disposal (which includes landfilling and incineration without energy recovery).

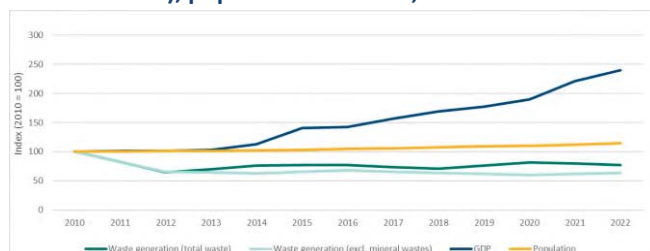
All legislative proposals in the field of waste management put forward by the Commission since 2021 are intended to encourage Member States to promote better product design, to require producers to cover the costs of managing the waste resulting from their products and to ensure that waste is managed at the higher levels of the waste hierarchy.

The total amount of waste generated in Ireland decreased between 2010 and 2012, but then remained rather stable, slightly increasing from 2018 onwards for total waste and stagnating when excluding major mineral waste (Figure 3). Ireland's GDP increased significantly over the last 10 years covered, especially from 2013, while waste generation decreased in 2012 and stabilised thereafter, indicating a decoupling of waste generation from economic development.

⁽¹²⁾ European Commission, 'EU Ecolabel facts and figures', European Commission website, accessed 31 January 2025, <http://ec.europa.eu/environment/ecolabel/facts-and-figures.html>.

⁽¹³⁾ As of October 2024 (<https://webgate.ec.europa.eu/emas2/public/registration/list>). However, it should be noted that several Irish companies have International Organization for Standardization accreditation for their EMAS.

Figure 3: Generation of waste (total and excluding major mineral waste), population and GDP, 2010–2022



NB: Waste generation data for odd years are interpolated.

Source: Eurostat, 'GDP and main components (output, expenditure and income)', nama_10_gdp, accessed 15 October 2024, https://ec.europa.eu/eurostat/databrowser/view/nama_10_gdp_custom_9301905/default/table; Eurostat, 'Generation of waste by waste category, hazardousness and NACE Rev. 2 activity', env_wasgen, last updated 30 September 2024, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/env_wasgen/default/table?lang=en; Eurostat, 'Population change – Demographic balance and crude rates at national level', demo_grind, accessed 15 October 2024, https://ec.europa.eu/eurostat/databrowser/view/demo_grind/default/table?lang=en&category=demo.demo_ind.

Critical raw materials

Ireland addressed CRMs back in 2022 through the policy statement on mineral exploration and mining concerning CRMs for the circular economy transition⁽¹⁴⁾. It sets out a framework for policymakers, regulators and stakeholders when making decisions that supports communities, the environment, the climate and the mineral exploration and mining sectors. The policy for mineral exploration and mining aims to ensure a stable, robust and transparent regulatory framework and maximise the contribution that sustainable exploration and mining can make to Irish society, economic development and the transition to net-zero greenhouse gas (GHG) emissions through the supply of the raw materials necessary for sustainable development. The policy is expected to be implemented over five years. There is a need to promote technologies aimed at replacing CRMs with materials that can be reused at the end of their life and at using secondary raw materials.

Construction and demolition waste

Construction and demolition waste accounts for almost 40 % of all waste generated in the EU. A recent study⁽¹⁵⁾ by the Joint Research Centre shows that recycling and preparation for reuse are preferred over incineration and landfilling from an environmental perspective for most of the different streams of construction and demolition waste. However, the economics are often unfavourable for recycling and preparation for reuse and recycling compared with incineration and landfilling. If available technology were to be applied, it is estimated that an increase in the recycling and preparation for reuse of construction and demolition waste would lead to an additional 33 Mt of GHG emission savings annually (more than, for example, the combined annual GHG emissions from Estonia, Latvia and Luxembourg).

The rate of recycling and preparation for reuse of mineral construction and demolition waste in Ireland in 2020 was 39.7 %, compared with the EU average of 78.1 %. Measures to further increase the rate of recycling and preparation for reuse of construction and demolition waste include separate collection at the source – for instance, through digitalised pre-demolition audits⁽¹⁶⁾ ('resource assessments'); extended producer responsibility and other economic instruments; and upstream measures such as increasing the recycled content in construction products and the circular design⁽¹⁷⁾ of construction works.

Boosting implementation – the 2023 Waste Early Warning Report

This section focuses on the management of municipal waste⁽¹⁸⁾, for which EU law sets mandatory recycling targets. In June 2023, the Commission published the *Waste Early Warning Report*⁽¹⁹⁾ identifying the general trends in waste management and the Member States at risk of missing 2025 waste targets (see Figure 4). Ireland is at risk of missing the municipal waste target but not the packaging waste target.

⁽¹⁴⁾ <https://www.gov.ie/en/publication/3a2bb-policy-statement-on-mineral-exploration-and-mining/>.

⁽¹⁵⁾ Joint Research Centre, Cristobal Garcia, J., Caro, D. et al., *Techno-economic and environmental assessment of construction and demolition waste management in the European Union*, Publications Office of the European Union, Luxembourg, 2024, <https://publications.jrc.ec.europa.eu/repository/handle/JRC135470>.

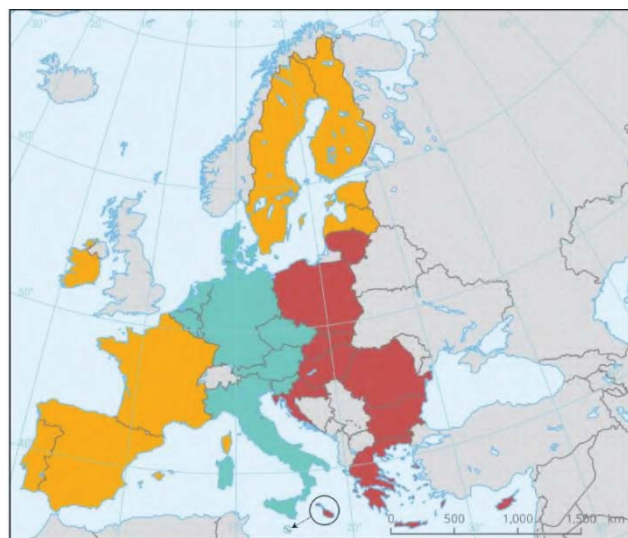
⁽¹⁶⁾ European Commission: Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs, *EU Construction & Demolition Waste Management Protocol including guidelines for pre-demolition and pre-renovation audits of construction works – Updated edition 2024*, Publications Office of the European Union, Luxembourg, 2024, <https://op.europa.eu/en/publication-detail/-/publication/d63d5a8f-64e8-11ef-a8ba-01aa75ed71a1/language-en>.

⁽¹⁷⁾ European Commission, *Circular Economy – Principles for buildings design*, Brussels, 2020, <https://ec.europa.eu/docsroom/documents/39984>.

⁽¹⁸⁾ Municipal waste consists of (i) mixed waste and separately collected waste from households, including paper and cardboard, glass, metals, plastics, biowaste, wood, textiles, packaging, waste electrical and electronic equipment, waste batteries and accumulators, and bulky waste, including mattresses and furniture; and (ii) mixed waste and separately collected waste from other sources, where such waste is similar in nature and composition to waste from households (Directive 2008/98/EC, Article 3.2b).

⁽¹⁹⁾ https://environment.ec.europa.eu/publications/waste-early-warning-report_en.

Figure 4: Member States' prospects of meeting the preparing for reuse and recycling targets for municipal waste and packaging waste



- Member States not at risk of missing the 55 % preparing for reuse and recycling target for municipal waste and the 65 % recycling target for packaging waste
- Member States at risk of missing the preparing for reuse and recycling target for municipal waste but not at risk of missing the recycling target for packaging waste
- Member States at risk of missing both targets
- Outside coverage

Source: European Environment Agency (EEA), 'Many EU Member States not on track to meet recycling targets for municipal waste and packaging waste', briefing No 28/2022, Copenhagen, 2023. Reference data © ESRI.

Under certain conditions, EU waste legislation enables some Member States to postpone the deadlines for reaching certain waste management targets for municipal and packaging waste. Member States that want to use this possibility have to notify the Commission 24 months in advance of the deadline and submit an implementation plan laying down the steps they envisage to reach the postponed targets within a new timeframe. Regarding the 2025 targets, 11 Member States, not including Ireland, have used this prerogative.

In the *Waste Early Warning Report*, the Commission recommended that Member States accelerate their efforts to improve their recycling performance. The Commission is, on one hand, working together with the national authorities and stakeholders to speed up the implementation of measures necessary to meet the targets, including through dedicated financing. On the other hand, the Commission is pursuing enforcement actions against those Member States that, based on data submitted to the Commission, do not achieve the targets of the Waste Framework Directive ⁽²⁰⁾, the Packaging and Packaging Waste Directive ⁽²¹⁾ and the Directive on Waste Electrical and Electronic Equipment ⁽²²⁾.

The Commission issued a number of policy recommendations to improve Ireland's waste management performance ⁽²³⁾, in particular the need to support the preparation for reuse of municipal waste and reuse systems for packaging; improve the separate collection of municipal biowaste to increase capture rates, prioritising door-to-door collection and promoting high-quality biowaste to maximise the potential for recovery; and further develop waste treatment infrastructure associated with the higher steps of the waste hierarchy, including increasing the capacity for treating biowaste and supporting home composting. The impact of the recently introduced waste recovery levy, which aims to incentivise the segregation of waste for recycling, remains to be seen, and so is the impact of the implementation of economic instruments, such as incineration taxes, to incentivise recycling and reduce dependency on waste incineration.

Municipal waste

After a decline between 2010 and 2012, Irish municipal waste generation per capita increased between 2014 and 2020 (Figure 5). Waste composition analysis done in 2018 and 2022 indicate that the increase is mainly due to growth in packaging waste ⁽²⁴⁾. In 2020, Ireland generated 644 kg per capita of municipal waste, which is significantly above the estimated EU-27 average of 520 kg per capita in the same year.

Figure 5: Municipal waste management and recycling (including preparation for reuse), 2010–2022

⁽²⁰⁾ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, [Directive - 2008/98 - EN - Waste framework directive - EUR-Lex](#).

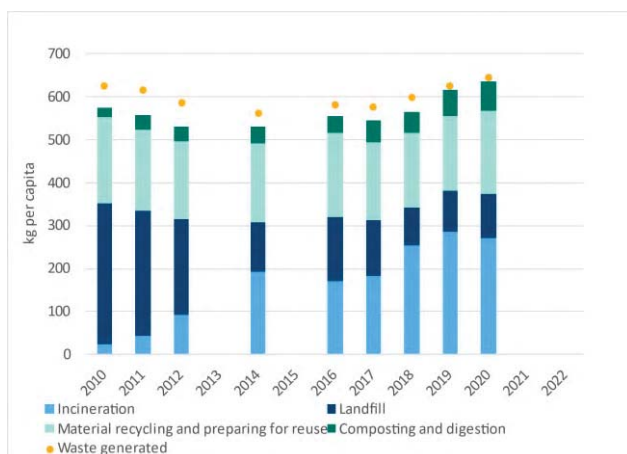
⁽²¹⁾ European Parliament and Council Directive 94/62/EC of 20 December 1994 on packaging and packaging waste (OJ L 365, 31/12/1994, p. 10–23), [Directive - 94/62 - EN - EUR-Lex](#).

⁽²²⁾ Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE) (OJ L 197, 24.7.2012, p. 38), [Directive -](#)

[2012/19 - EN - EUR-Lex](#)<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32012L0019>.

⁽²³⁾ <https://op.europa.eu/en/publication-detail/-/publication/0fbf46b7-034e-11ee-87ec-01aa75ed71a1/language-en>.

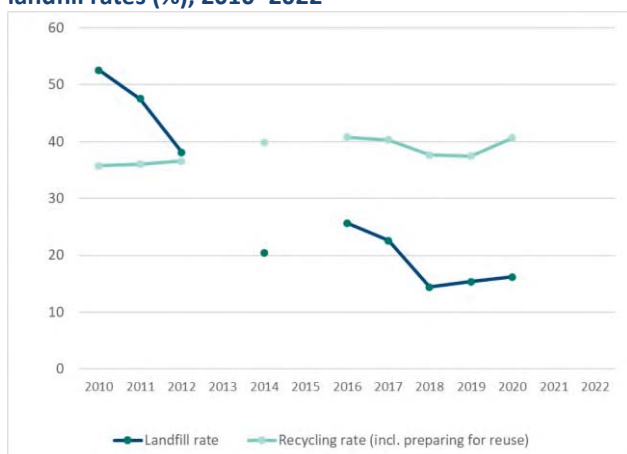
⁽²⁴⁾ Irish Environmental Protection Agency (EPA), information provided during the Eionet review of the draft European Environment Agency (EEA) country profile on waste management for Ireland, 2024.



NB: There is a break in the series in 2020. There are no data available for 2013, 2015, 2021 and 2022.

Source: Eurostat, 'Municipal waste by waste management operations', env_wasmun, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASMUN/default/table.

Figure 6: Recycling (including preparation for reuse) and landfill rates (%), 2010–2022



NB: There is a break in the series in 2020. There are no data available for 2013, 2015, 2021 and 2022. As of reference year 2020, new reporting rules apply to calculating recycled municipal waste pursuant to the targets laid down in Article 11(2)(c–e) of Directive 2008/98/EC. Ireland has applied the new reporting rules in reference year 2020 and onwards, which led to the break in the series in 2020.

Source: Eurostat, 'Municipal waste by waste management operations', env_wasmun, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASMUN/default/table.

The rate of preparing for reuse and recycling of municipal waste shows a stagnating trend in Ireland (Figure 6),

around 41 % in 2020, which is slightly below the EU average (48 %) in the same year.

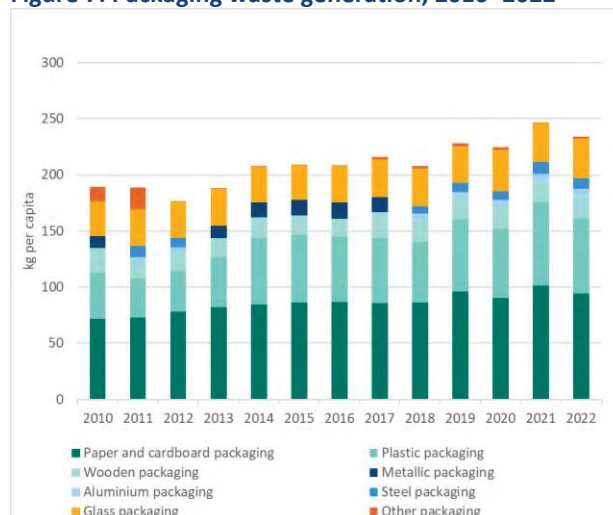
Ireland's landfill rate steadily decreased between 2010 and 2018 (16 %) and has since remained stable. This decrease corresponded almost entirely to the diversion of waste to incineration ⁽²⁵⁾, with the incineration rate in Ireland increasing significantly over the past few years, reaching 42 % in 2020. According to information provided by the Irish Environmental Protection Agency (EPA) ⁽²⁶⁾, the recycling rate in 2021 remained at the same level as in 2020.

The data shown in Figure 6 might differ from the data reported by the Irish authorities to show compliance with the preparing for reuse and recycling target of 55 % by 2025, as laid down in the Waste Framework Directive. Ireland reported a (provisional) preparing for reuse and recycling rate in response to the target of above 40 % for reference year 2021, while such data are not yet available for reference year 2022 ⁽²⁷⁾.

Packaging waste

Packaging waste generation in Ireland significantly increased from 189 kg per capita in 2010 to 234 kg per capita in 2022. This is significantly above the estimated European average of 186 kg per capita in the same year ⁽²⁸⁾. Plastic and paper and cardboard packaging were the biggest shares of waste, and the ones that grew the most.

Figure 7: Packaging waste generation, 2010–2022



⁽²⁵⁾ ETC/CE, 2022, Ireland-Early Warning Assessment Related to the 2025 Targets for Municipal and Packaging Waste, European Environment Agency (EEA) (<https://www.eea.europa.eu/publications/many-eu-member-states/ireland/view>).

⁽²⁶⁾ EPA, information provided during the Eionet review of the draft EEA country profile on waste management for Ireland, 2024.

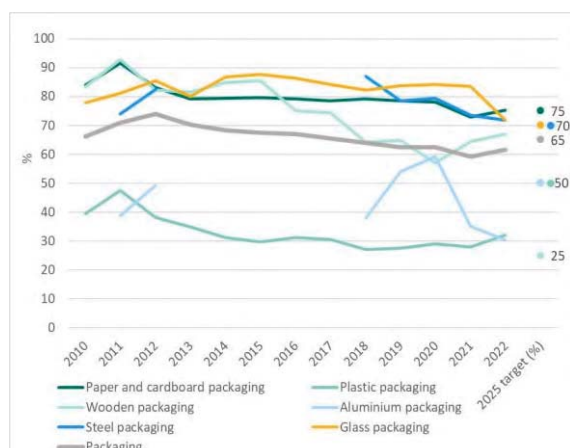
⁽²⁷⁾ Country profile on waste management with a focus on municipal and packaging waste – Ireland, European Environment Agency

(EEA), 2025, available at: <https://www.eea.europa.eu/en/topics/in-depth/waste-and-recycling/municipal-and-packaging-waste-management-country-profiles>

⁽²⁸⁾ The EU average might have been influenced by not all Member States fully applying the reporting rules for packaging waste set out in Commission Implementing Decision (EU) 2019/665.

Source: Eurostat, 'Packaging waste by waste management operations', env_waspac, last updated 23 October 2024, accessed 28 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASPAC_custom_842634/default/table?lang=en.

Figure 8: Packaging waste recycling rates (%), 2010–2022



NB: There is a break in the series for the plastic and paper and cardboard packaging recycling rates in 2019. As of reference year 2020, the rules for calculating recycled packaging waste have changed, pursuant to Article 6(a) of Directive 94/62/EC. Ireland has applied the new calculation rules since reference year 2019.

Source: Eurostat, 'Packaging waste by waste management operations', env_waspac, last updated 23 October 2024, accessed 28 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASPAC_custom_842634/default/table?lang=en.

Ireland's overall packaging waste recycling rate decreased by 4 percentage points between 2010 and 2022; however, the decrease in 2019 is likely to be due to the application of the new and stricter calculation rules related to the 2025 targets and an increase in packaging waste generation without recycling keeping up with this growth. The recycling rate was 62 % in 2022, indicating a change in trend compared with 2021. The distribution of the material categories in packaging waste have varied considerably over the last 12 years. The overall Irish packaging waste recycling rate is mainly driven by paper and cardboard, as well as plastic. The recycling rates of both types of packaging waste have moderately decreased since 2010. In 2022, the recycling rates of plastic and aluminium packaging waste were below the 2025 targets, while the rates were above the targets for paper and cardboard, glass, steel and wooden packaging.

Policies to encourage waste prevention

Waste management plans and waste prevention programmes are instrumental to the full implementation of EU waste legislation. They set out key provisions and investments to ensure compliance with existing and new legal requirements (e.g. on waste prevention, on separate collection for certain waste streams, on recycling and on landfill targets).

The waste action plan for a circular economy initiated the reconfiguration of the NWPP into the strategic circular

economy programme and, since 2021, Ireland's NWPP has been integrated into the circular economy programme for 2021–2027. The vision for the programme is an Ireland where the circular economy ensures that everyone uses fewer resources and prevents waste to achieve sustainable economic growth. No financial budget for the implementation of the NWPP is specified.

The Irish government published the national food waste prevention roadmap for 2023–2025 in November 2022 to support Ireland's commitment to UN sustainable development goal 12.3. The roadmap sets out key actions, timelines, as well as lead and supporting organisations to reduce food waste. The consumer-facing national food waste prevention programme is 'Stop food waste'. There is a voluntary agreement initiative for the food and drink supply chain, the Food Waste Charter, through which food and drink businesses pledge to reduce their food waste through measuring waste levels, setting an evidence-based reduction target and completing annual reporting. The EPA also leads the Forum on Food Waste, which brings together actors from the food and beverage sectors in Ireland to discuss challenges and issues related to food losses and food waste in the food supply chain.

Policies to encourage separate collection and recycling

Paper and cardboard, plastics, metals and composite packaging are usually collected through a door-to-door system (curbside collection) and commingled, and packaging and non-packaging waste are collected together. Glass is mostly collected at bring bank points. Biowaste is also collected through a door-to-door system. From 1 January 2024 onwards, all waste collectors are obliged to provide all their household customers with a food and garden waste collection service, and from 1 July 2023 all waste collection companies are required to provide a three-bin system (residual, mixed dry recyclables and biowaste bins) to all their commercial customers as well. From September 2022, soft plastic was added as a target material for the curbside household and commercial recycling bin. In addition, across the whole country, all waste material types can be dropped off at a civic amenity site. The waste action plan for a circular economy for 2020–2025 includes measures to improve waste sorting at the source in high-rise buildings, and the Food Waste Recycling Working Group established actions to improve household food waste segregation and awareness. The national food waste prevention roadmap for 2023–2025 incorporates existing national activities on food waste, including those on food waste segregation.

In Ireland, all households are covered by pay-as-you-throw systems. Since 2018, household waste collectors are now obliged to apply pricing structures to residual waste collection that contain a weight-based and/or per-lift fee. Moreover, the fees for the collection of recyclables, food

waste and biowaste should be lower than those for residual household waste. The Household Waste Collection Price Monitoring Group monitors the implementation of the pay-as-you-throw systems. Incentivised waste collection charging obligations for the commercial sector came into effect in July 2023, with the aim of increasing the segregation of recyclable materials.

Regarding packaging taxes, Ireland has a national levy of EUR 0.22 per plastic bag, which, however, has not had an impact on reducing total packaging waste generation. The 2022 Circular Economy Act enables the activation of a range of measures envisaged in the legislation, such as levies and bans on a range of single-use items. Levies and bans will be implemented through secondary legislation, with the initial focus being on the introduction of environmental levies on single-use disposable cups for hot beverages. Draft regulations were published in 2022 and subjected to public consultation, but the levies are not yet in place.

On 1 February 2024, Ireland's deposit return scheme for aluminium/steel beverage cans and polyethylene terephthalate plastic beverage bottles went live.

Local government has a statutory role in waste management and leads on national communication campaigns regarding waste management / waste segregation. The Regional Waste Management Planning Offices develop and manage MyWaste.ie as Ireland's official guide on waste management, with information for citizens and businesses.

Repak is the producer responsibility organisation within the extended producer responsibility system for household, commercial and industrial packaging in Ireland. Repak has introduced a fee modulation for all packaging based on recyclability criteria⁽²⁹⁾. It has also developed a packaging design guide to provide insights on the impact of design on recycling processes and to support its members to improve packaging recyclability.

Policies to discourage landfilling or incineration

Ireland's landfill levy is currently EUR 85/t of waste, which is considerably higher than the average landfill tax applied across Member States (EUR 39–46/t). Waste arising from the biological treatment of biodegradable municipal waste is exempted from the tax. There is no ban on the landfilling of residual municipal waste or biodegradable waste. However, Ireland has committed to banning textiles from general waste bins, landfill and incineration.

In 2022, under the 2022 Circular Economy and Miscellaneous Provisions Act, the existing landfill levy was

increased to EUR 85/t and a separate levy of EUR 10/t was introduced applying to recovery operations at municipal solid waste landfills, waste-to-energy plants and co-incineration plants and the export of municipal solid waste. There is an exemption in place for the recovery of construction and demolition material; however, this exemption will be phased out in 2026.

In the 2022 EIR, Ireland received the following priority actions on waste management: introduce new policy instruments, including economic instruments, to (i) promote waste prevention and (ii) make preparing for reuse and recycling more economically attractive; shift reuseable and recyclable waste away from incineration and landfilling; increase recycling rates by making the separate collection obligation more effective; carry out a review of recent reforms on the waste collection market; and ensure that a waste management plan in line with the revised Waste Framework Directive is in place. Most of these priority actions are identified in the recommendations of the early warning report for Ireland mentioned above and the EEA assessment. Despite some progress, many of these actions are still valid and are reiterated in the 2025 priority actions.

It is important to note that Ireland has not yet ratified the Hong Kong Convention on Ship Recycling.

2025 priority actions

- Implement, harmonise, and gradually increase landfill taxes to phase out landfilling of recyclable and recoverable waste.
- Further shift reusable and recyclable waste away from incineration, including through economic instruments.
- Improve separate collection at source e.g. through economic instruments, investing in infrastructure for separate collection, sorting and recycling, and increasing public awareness.
- Improve municipal waste preparation for reuse and recycling.
- Increase the recycling rates of packaging waste.
- Increase the collection and recycling rate of waste electronic and electric equipment (WEEE).
- Invest in waste prevention measures to reduce the total amount of waste generated.
- Ensure the achievement of the 2025 waste targets, following the recommendations made by the Commission in the Early Warning Reports where applicable.

⁽²⁹⁾ <https://repak.ie/news-room/blog/eco-modulated-fees/>.

2. Biodiversity and natural capital

Global and EU biodiversity frameworks

Biological diversity and healthy ecosystems are critical for our societies, underpin our economies and well-being and are essential for climate change adaptation and mitigation. The Kunming–Montreal global biodiversity framework (GBF), adopted in December 2022, sets comprehensive and measurable targets to tackle biodiversity loss by 2030. To implement this global framework and integrate biodiversity considerations into national decision-making, the EU – as well as all Member States – had to submit national biodiversity strategies and action plans (NBSAPs), or to communicate national targets aligned with the global targets, by the end of 2024. The EU biodiversity strategy for 2030 (BDS) aims to put EU biodiversity on a path to recovery by 2030. It sets quantified targets intended to protect and restore nature and manage ecosystems in a sustainable manner, as well as measures to enable implementation and commitments to support global biodiversity. A BDS actions tracker⁽³⁰⁾ and a dashboard of indicators⁽³¹⁾ provide information on implementation progress. The recently adopted EU Nature Restoration Regulation⁽³²⁾ is the first EU-wide, comprehensive law of its kind and a key instrument for the EU to deliver on the global biodiversity targets for 2030. It lays down an overarching objective at the EU level to put in place effective restoration measures on 20 % of EU land and sea by 2030 and for all ecosystems in need of restoration by 2050. To achieve this, it sets binding targets for Member States to restore and maintain ecosystems, as well as an effective implementation framework based on national restoration plans.

The BDS is the main instrument used by the EU to deliver on its obligation under the GBF. The Commission has submitted to the Convention on Biological Diversity its report on GBF-aligned EU targets that stem from the BDS and from other policy instruments under the European Green Deal.

Member States' NBSAPs need to provide coherent frameworks for national delivery on the global and EU 2030 biodiversity targets. In line with the global

obligations, NBSAPs should also include a biodiversity financing plan and a capacity-building plan, based on needs assessments, as well as an overview of the national indicators used to measure progress.

Ireland's fourth national biodiversity action plan⁽³³⁾, for 2023–2030, was adopted in January 2024. It was developed with input from the interdepartmental Biodiversity Working Group, the independent Biodiversity Forum, Ireland's Second National Biodiversity Conference as well as a broad public consultation process⁽³⁴⁾. The plan sets out 194 actions to be carried out by a range of government, civil and private sector stakeholders in order to achieve Ireland's vision for biodiversity, representing a whole-of-government and whole-of-society approach. The NBSAP aims to transform how nature is valued and builds on the achievements of previous plans. Ireland's fourth NBSAP defines actions within the framework of five strategic objectives: (i) adopt a whole-of-government, whole-of-society approach to biodiversity, (ii) meet urgent conservation and restoration needs, (iii) secure nature's contributions to people, (iv) enhance the evidence base for action on biodiversity and (v) strengthen Ireland's contribution to international biodiversity. In 2023, the Wildlife (Amendment) Act⁽³⁵⁾ introduced a new public-sector duty on biodiversity, meaning that every public body, as listed in the act, is obliged to consider the objectives and targets in the plan. In August 2024, Ireland also uploaded the NBSAP actions on the Convention on Biological Diversity online reporting tool⁽³⁶⁾.

The EU aims to allocate to biodiversity objectives at least 7.5 % of annual spending under the EU budget in 2024, rising to 10 % in 2026 and 2027. Details on the Irish situation with regard to biodiversity financing are in Chapter 5.

Nature protection and restoration – Natura 2000

Natura 2000⁽³⁷⁾, the largest coordinated network of

⁽³⁰⁾ EU Biodiversity Strategy Actions Tracker (<https://dopa.jrc.ec.europa.eu/kcbd/actions-tracker/>).

⁽³¹⁾ EU Biodiversity Strategy Dashboard (<https://dopa.jrc.ec.europa.eu/kcbd/EUBDS2030-dashboard/?version=1>).

⁽³²⁾ Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending Regulation (EU) 2022/869 (OJ L, 2024/1991, 29.7.2024); see also the Commission web page on the law (https://environment.ec.europa.eu/topics/nature-and-biodiversity/nature-restoration-law_en).

⁽³³⁾ <https://assets.gov.ie/293802/02ba17a9-fef0-45f2-b0f1-b3ed19ddf358.pdf>.

⁽³⁴⁾ <https://www.gov.ie/en/consultation/1566c-public-consultation-on-irelands-4th-national-biodiversity-action-plan/>.

⁽³⁵⁾ <https://www.irishstatutebook.ie/eli/2023/act/25/enacted/en/pdf>.

⁽³⁶⁾ <https://ort.cbd.int/national-targets?countries=ie>.

⁽³⁷⁾ Natura 2000 comprises sites of community importance (SCIs), designated pursuant to the Habitats Directive, as well as special protection areas (SPAs), classified pursuant to the Birds Directive. Numbers of protected areas in Figure 9 do not add up to the total

protected areas in the world, is key to the achievement of the objectives set out in the Birds and Habitats Directives. These objectives are to ensure the long-term protection, conservation and survival of Europe's most valuable and threatened species and habitats and the ecosystems they underpin. Key milestones towards meeting the objectives of the Birds and Habitats Directives are (i) the setting up of a complete and coherent Natura 2000 network; (ii) the designation of sites of community importance (SCIs) as special areas of conservation (SACs) ⁽³⁸⁾; and (iii) effective management of all Natura 2000 sites through the setting of site-specific conservation objectives and measures.

Setting up a complete and coherent network of Natura 2000 sites

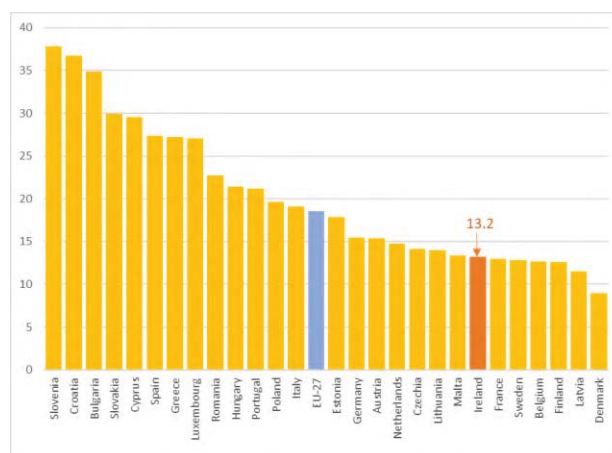
The setting up of a complete and coherent network of Natura 2000 sites is a cornerstone of the EU's international commitments, under the BDS and GBF, to legally protect a minimum of 30 % of its land area and 30 % of its sea area.

Meeting these commitments requires the full implementation of Article 3 of the Habitats Directive and Article 4 of the Birds Directives. The Natura 2000 network should represent a complete and coherent ecological network composed of sites hosting natural habitat types and species of community interest. The Natura 2000 network contributes to achieving favourable conservation status for natural habitat types, and the species and their habitats, ensuring they are maintained or, where appropriate, restored in their natural range.

Ireland hosts 59 habitat types and 60 species ⁽³⁹⁾ covered by the Habitats Directive. The country also hosts 42 bird taxa listed in the Birds Directive Annex I ⁽⁴⁰⁾.

As shown in Figure 9, in 2023, 13.2 % of the national land area of Ireland was covered by Natura 2000 (EU average 18.6 %), with special protection areas (SPAs) classified under the Birds Directive covering 6.2 % (EU average 12.8 %), and SCIs under the Habitats Directive covering 10.2 % (EU average 14.3 %) of Ireland's territory.

Figure 9: Natura 2000 terrestrial protected area coverage per Member State (%), 2023



Source: European Environment Agency (EEA), 'Natura 2000 Barometer', 2023 data, accessed March 2025, <https://www.eea.europa.eu/data-and-maps/dashboards/natura-2000-barometer>.

Considering both Natura 2000 and other nationally designated protected areas, Ireland legally protects 13.9 % of its terrestrial areas (EU average 18.6 %) and 2.1 % of marine areas (EU average 12.3 %). Ireland rigorously protects 2.25 % of the EU's protected areas ⁽⁴¹⁾.

Based on the results of the 2016 Atlantic Biogeographical Seminar and considering the additional designation/classification of sites, Ireland's terrestrial Natura 2000 network under the Birds and Habitats Directive is now considered complete. While significant progress has been made in the marine environment – two new SCIs (candidates SACs) have been proposed for offshore reefs and two SPAs for seabirds, the procedure is not yet complete. Therefore, Ireland must finalise and include these sites in the Union List in upcoming updates. Despite the aforementioned designations, there are still insufficiencies in the designation of sites particularly for marine species (cetaceans), as well as slow progress in identifying, selecting and designating SPAs under the Birds Directive. This is of particular concern given the ambitious plans for developing renewables in offshore waters. There are knowledge and designation gaps which must be addressed. However, Ireland is in the process of collecting and analysing the data required to classify additional SPAs.

of SCIs plus SPAs, because some SCIs and SPAs overlap. An SAC is an SCI designated by a Member State.

⁽³⁸⁾ SCIs are designated pursuant to the habitats directive, whereas SPAs are designated pursuant to the birds directive. Figures of coverage do not add up because some SCIs and SPAs overlap.

⁽³⁹⁾ EEA, 'Number of habitats and species per Member State', Article 17 dashboard, 19 December 2019, <https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-17-national-summary-dashboards/general-information-on-habitats-and-species>.

⁽⁴⁰⁾ EEA, 'Number of bird species/populations per Member State', Article 12 dashboard, Annex I total, last updated 11 May 2023, <https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-12-national-summary-dashboards/general-information-on-bird-species-populations>. This counting only takes into account bird taxa for which information was requested.

⁽⁴¹⁾ Eurostat dataset env_bio4, protected area percentage for 2022, accessed March 2025, https://ec.europa.eu/eurostat/databrowser/view/env_bio4/default/table?lang=en.

Designating special areas of conservation and setting site-specific objectives and measures

In order to ensure that SCIs contribute to the objectives of the Habitats Directive, Member States must designate them as SACs, setting site-specific conservation objectives based on the ecological requirements of the species and habitats present on the sites. The site-specific conservation objectives must be defined in terms of attributes and targets that cover the properties of the feature of interest that are necessary to describe its condition as either favourable or unfavourable. These objectives must address the key pressures and threats present on the site. Article 6 of the Habitats Directive requires Member States to establish and implement conservation measures for the realisation of the objectives of the site.

In its ruling of June 2023 in *Case C-444/21* ⁽⁴²⁾, the Court of Justice of the European Union found that Ireland had failed to ensure that all its SACs had been formally designated and that objectives had been set for all sites. In addition, the judgment stated that Ireland failed to comply with the obligation to establish the necessary conservation measures in all SAC sites. While Ireland has already made significant progress in formally designating the SACs and defining conservation objectives, the important part of the judgment with regard to establishing conservation measures still needs to be implemented.

In addition, there are still concerns about the conservation of raised and blanket bog SACs, which is the subject of an infringement procedure ⁽⁴³⁾. In recent years, Ireland has made significant progress by drawing up a national peatland strategy ⁽⁴⁴⁾ and a national SAC management plan for raised bogs ⁽⁴⁵⁾.

Moreover, there is a financial instrument for the environment (LIFE) project that involves 12 raised bog SACs and a LIFE integrated project on managing 35 blanket bog SACs in Ireland. In addition, a LIFE integrated project called 'Peatlands and people' is under way, which will

significantly restore and rehabilitate peatlands in Ireland's midlands, bringing together best practices, as well as monitor and analyse carbon storage in the peatlands. The seven-year project (2020–2027) aims to restore and rehabilitate over 10 000 ha of peatlands. The outcome of the 'living bog' LIFE project was the restoration work on 12 Natura 2000 SACs, which improved over 2 600 ha of threatened raised bog habitats (approximately 18 % of the national bog area). The LIFE integrated project 'Wild Atlantic nature' is a nine-year project (2021–2029) that aims to improve conservation status in 35 blanket bogs. The project 'Voluntary results-based agri-environment payment scheme' links farmers' agri-environment payments to the ecological condition of their land through a scorecard-based approach that assesses different habitat types. The payments aim to improve the conservation status and protect habitat types.

However, restoration work has still to be completed on many of the raised bog SACs and has not been started on blanket bog SACs ⁽⁴⁶⁾. Illegal turf cutting is still taking place in some raised bog and blanket bog SACs. The Commission decided in March 2024 to refer Ireland to the Court of Justice of the European Union for its continued failure to protect and restore raised bog and blanket bog SACs ⁽⁴⁷⁾.

Ireland has significant conservation issues in SPAs and the wider landscape. One such issue is the dramatic decline in waders, particularly the curlew and dunlin, for which there have been declines of over 90 % of the breeding populations in recent decades. A curlew conservation programme began in 2017 and the 'LIFE on machair' project was introduced in 2022, which also aimed to include actions for breeding dunlin. The situation of the curlew in Ireland highlights ongoing challenges due to habitat loss and degradation, which continue to cause population decline ⁽⁴⁸⁾. The 'LIFE on machair' project (2022–2028) has been developed to work with farmers, landowners and local communities in SPAs (and SACs) to protect and restore Ireland's breeding waders within a sustainable farming system. The aim of the project is to

⁽⁴²⁾ Judgment of 29 June 2023, *Commission v Ireland (Protection des zones spéciales de conservation)*, C-444/21, EU:C:2023:524.

⁽⁴³⁾ INFR(2010)2161.

⁽⁴⁴⁾ <https://www.npws.ie/peatlands-and-turf-cutting/peatlands-council/national-peatlands-strategy>.

⁽⁴⁵⁾ <https://www.npws.ie/peatlands-and-turf-cutting/management-plans>.

⁽⁴⁶⁾ In total, for 52 % (29 SACs) of the raised bog SAC network, restoration works have been undertaken or are underway or preparatory works have been completed. In addition, Ireland is restoring sites within its raised bog natural heritage area, which will help achieve Ireland's national conservation target for active raised bogs. The agri-environmental European investment project Farmpeat, funded by the Department of Agriculture, Food and the Marine, is seeking to improve the management of habitats on peat soils, with a number of raised bog SACs included as project sites. Furthermore, the LIFE integrated project 'Wild Atlantic nature', under the initiative concerning border development, cross-border

cooperation and selected energy networks VA programme, two blanket bog projects ('Collaborative action for the Natura network' and 'Cooperation across borders for biodiversity') are focused on protecting wetland habitats, including developing conservation action plans for several blanket bog SACs, restoration work and other management measures. The National Parks and Wildlife Service is also involved in a public-private partnership restoration project on blanket bog SACs in one of its national parks, which will inform how restoration work will be done across a larger area covering approximately 20 000 ha.

⁽⁴⁷⁾ https://ireland.representation.ec.europa.eu/news-and-events/news/commission-refer-ireland-court-justice-european-union-failure-protect-its-peat-bogs-2024-03-13_en.

⁽⁴⁸⁾ <https://www.npws.ie/sites/default/files/files/curlew-conservation-programme-annual-report-2023.pdf>.

halt and reverse the decline in breeding waders, working with farmers and landowners to identify ways to conserve and maintain existing populations, as well as the habitat for the species, including predation management actions. Other actions have been reported to be in place in Ireland to address the decline ⁽⁴⁹⁾. However, to halt the decline in breeding waders, conservation action is needed on a landscape scale, including providing ongoing support for farmers to take the necessary measures and ensuring that any agricultural and forestry practices are fully compatible with protecting breeding waders and their habitats. There is also a continuing need to reconcile the protection of the hen harrier with forestry, wind farm development, certain agricultural practices and other threats ⁽⁵⁰⁾. Some actions to address the decline in hen harriers have been reported in Ireland, but the situation continues to worsen ⁽⁵¹⁾.

2025 priority action

- Complete the Natura 2000 site designation process.

Recovery of species

One objective set by the BDS is that, by 2030, there should be no further deterioration in conservation trends or the status of any protected species. The BDS also states that Member States should ensure that at least 30 % of species not currently in favourable conservation status achieve that status or show progress towards doing so (e.g. by exhibiting positive population dynamics or stable or increasing range and habitat size), by 2030. According to the European Environment Agency (EEA), based on reporting required under Article 17 of the Habitats Directive, a quarter of species in the EU were of good conservation status as of 2018 ⁽⁵²⁾.

One of the primary objectives of the Habitats Directive is the maintenance of or restoration to favourable conservation status of all species of community interest. Moreover, the Birds Directive also aims to ensure that all wild birds in the EU enjoy a secure status. In order to achieve these objectives, it will be necessary to address key pressures and threats. The Birds Directive and the Habitats Directive lay down a framework of species protection rules and rules on the conservation of habitats and species in order to combat these threats.

Under Article 17 of the Habitats Directive, Member States

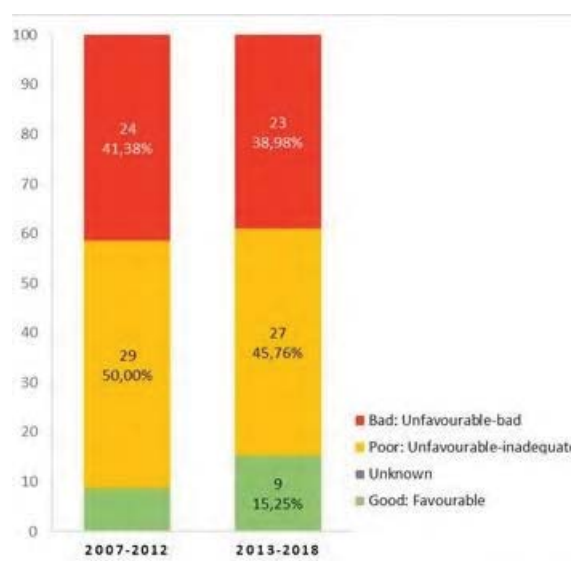
are required to report on the conservation status of habitats and species every six years. The current reporting cycle, covering the years 2019 to 2024, is due for submission in July 2025. Figures 10 and 11 show the latest available conservation status data.

According to the report submitted by Ireland on the conservation status of habitats and species covered by Article 17 of the Habitats Directive for 2013–2018 ⁽⁵³⁾, the share of assessments for habitats indicating good conservation status in 2018 was 15.25 % ⁽⁵⁴⁾. As for species protected under the Habitats Directive, the share of assessments indicating good conservation status in 2018 was 56.67 %.

At the same time, the share of habitats with bad conservation status in 2018 was 38.98 % and the share of assessments for species indicating bad conservation status was 15.00 %.

The main pressures for species and habitats are agriculture, alien and problematic species, development (construction and the use of residential, commercial, industrial and recreation infrastructure), the extraction of resources and forestry.

Figure 10: Assessments of conservation status of habitats and species for the 2007–2012 and 2013–2018 reporting periods



NB: The values shown for 2007–2012 and 2013–2018 are not necessarily directly comparable because changes in area conservation status in a

⁽⁴⁹⁾ Ireland launched the 'Breeding waders' European innovation partnership in 2024 (<https://breedingwaders.ie/>).

⁽⁵⁰⁾ The hen harrier threat response plan for 2024–2028 was published in September 2024 (<https://www.gov.ie/en/publication/a9436-post-consultation-document-and-hen-harrier-threat-response-plan/>).

⁽⁵¹⁾ <https://www.gov.ie/en/publication/a9436-post-consultation-document-and-hen-harrier-threat-response-plan/>.

⁽⁵²⁾ EEA, *State of Nature in the EU: Results from reporting under the Nature Directives 2013–2018*, Publications Office of the European

Union, Luxembourg, 2020, <https://www.eea.europa.eu/publications/state-of-nature-in-the-eu-2020>.

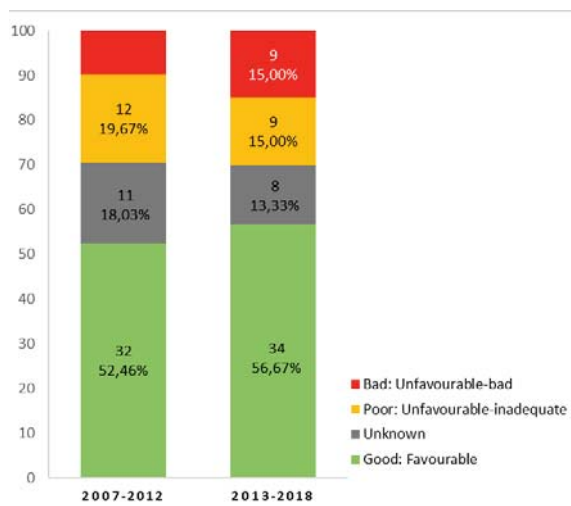
⁽⁵³⁾ According to Article 17 of the Habitats Directive, every six years from the date of expiry of the period set out in Article 23, Member States must draw up a report for the next cycle. Therefore, the next reporting cycle (for 2019–2024) will be submitted in July 2025.

⁽⁵⁴⁾ Changes between reporting periods may be partly explained by improved knowledge or changes in assessment methodology; see notes for Figures 10 and 11.

Member State may result from changes to methods or use of better data, rather than reflecting genuine changes.

Source: EEA, 'Conservation status and trends of habitats and species', 19 December 2019, accessed December 2020, <https://www.eea.europa.eu/en/analysis/maps-and-charts/conservation-status-and-trends-article-17-national-summary-dashboards-archived>.

Figure 11: Assessments of conservation status of species for the 2007–2012 and 2013–2018 reporting periods



NB: The values shown for 2007–2012 and 2013–2018 are not necessarily directly comparable because changes in area conservation status in a Member State may result from changes to methods or use of better data, rather than reflecting genuine changes.

Source: EEA, 'Conservation status and trends of habitats and species', 19 December 2019, accessed December 2020, <https://www.eea.europa.eu/en/analysis/maps-and-charts/conservation-status-and-trends-article-17-national-summary-dashboards-archived>.

Some of the major challenges in managing the Natura 2000 areas effectively are addressing the significant pressures and protecting the sites from activities that can have an impact on the habitats, the species and the site's integrity (projects and plans).

It is worth emphasising that Ireland's common agricultural policy (CAP) strategic plan (SP) for 2023–2027 includes eco-scheme payments, agri-environmental-climate payments and results-based scheme payments.

Since its launch in 2014, the European Natura 2000 Award has built up a catalogue of impressive initiatives and achievements. The 2024 winner in the category 'Working together for nature' was the LIFE integrated project 'Wild Atlantic nature' ⁽⁵⁵⁾, which is a groundbreaking results-based payment scheme for farmers in Ireland. It is an extremely convincing demonstration of how farmers can be paid fairly and effectively to protect Natura 2000 sites

and habitats. The primary target of the project was to protect blanket bog habitats in eight Natura 2000 sites where 800 farmers were engaged.

Additionally, a 10-year LIFE strategic nature project (SNAP Ireland) ⁽⁵⁶⁾ started in the beginning of January 2024 and targets the prioritised action framework (PAF) for Natura 2000 in Ireland. The objectives of SNAP Ireland are the creation of an integrated data platform for PAF implementation; delivery of restoration actions, focusing on the restoration of lagoons and blanket bogs; integrated implementation of priority measures identified in the PAF; and secured continuity of mainstreaming and integrating the achievements of SNAP Ireland after the project has ended.

In conclusion, since the last EIR (in 2022), there have been some improvements in the status of species and habitats in Ireland (recently reported), where targeted actions have taken place.

2025 priority actions

- Strengthen the integration of biodiversity actions into other policies (e.g. on energy, agriculture, fisheries, forestry, urban and infrastructure planning and sustainable tourism) and promote communication between stakeholders.
- Reinforce action for habitats and species with unfavourable conservation status through, for example, restoration measures, increased connectivity, better policy coordination and integration and increased funding.

Recovery of ecosystems

Agricultural ecosystems

The BDS works alongside the CAP to support the transition to sustainable agriculture.

The strategy has set five common agriculture-related targets for 2030, namely to:

- reduce by 50 % the overall use of – and risk from – chemical pesticides;
- reduce by 50 % the use of more hazardous pesticides;
- reduce by 50 % losses of nutrients from fertilisers (which will result in a 20 % reduction in the use of fertilisers) while ensuring that there is no deterioration of soil fertility;
- restore at least 10 % of agricultural area to have high-diversity landscape features; and
- increase the area under organic farming to at least

⁽⁵⁵⁾ <https://www.wildatlanticnature.ie/>.

⁽⁵⁶⁾ <https://webgate.ec.europa.eu/life/publicWebsite/project/LIFE22-IPN-IE-LIFE-SNaP-Ireland-101103707/life-strategic-nature-project-for-ireland>.

25 %.

The “Vision for agriculture and food” ⁽⁵⁷⁾, adopted by the European Commission in February 2025, sets a roadmap to an agri-food system that is attractive, competitive, sustainable and fair for current and future generations. To ensure a sustainable future for EU agriculture, it is crucial that these four priority areas are pursued together, and that public and private support are adequately targeted toward this objective.

The CAP and national CAP strategic plans are key instruments to facilitate and strengthen the efforts of European farmers to protect biodiversity and the environment at large. The Commission approved Member States’ CAP strategic plans in 2022 for the 2023–2027 programming period. The CAP is the largest source of funding dedicated to supporting biodiversity and plays a significant role in implementing EU environmental policy. Strategic plans should continue to support the protection of soil, water, air quality and biodiversity.

While certain CAP result indicators focus on interventions favouring sustainable agriculture practices that regenerate ecosystems, the impact of these measures is difficult to assess. The uptake of eco-schemes is voluntary for farmers.

The utilised agricultural area in Ireland reduced from 4 532 290 ha in 2012 to 4 347 530 ha in 2022 ⁽⁵⁸⁾.

Landscape features are small fragments of non-productive and typically – but not exclusively – semi-natural vegetation present in or adjacent to agricultural land. They provide ecosystem services and support for biodiversity. The indicator ‘share of agricultural land covered with landscape features’ is the ratio between the area covered by landscape features and the area covered by agricultural land. Based on the Land Use/Cover Area Frame Survey landscape features estimates, the share of agricultural land covered by non-productive landscape features in

Ireland is 7.5 %, above the EU average. At the EU level, landscape features cover 5.6 % of agricultural land.

In 2024, the CAP basic regulations were amended ⁽⁵⁹⁾ regarding, inter alia, the standards for good agricultural and environmental condition (GAEC) of land. These changes removed the obligation for farmers benefiting from CAP area-related support to have a minimum share of 3–4 % of non-productive area or landscape features in their farms. However, the amended regulation does not remove the obligation under the GAEC 8 to maintain existing landscape features and sets out an obligation for Member States to establish and provide support for eco-schemes covering practices for the maintenance of non-productive areas, such as land lying fallow, and for the establishment of new landscape features on arable land.

The recently adopted Nature Restoration Regulation ⁽⁶⁰⁾ focuses on the restoration of agricultural ecosystems and requires Member States to put in place measures that aim to achieve an increasing trend at the national level in at least two out of three indicators for agricultural ecosystems ⁽⁶¹⁾. One of these indicators is the ‘share of agricultural land with high-diversity landscape features’.

Organic farming practices are highly beneficial to biodiversity. As shown in Figure 12, it is estimated that 2.20 % of Ireland’s land area is used for organic farming, which is below the EU average of 10.50 % ⁽⁶²⁾. Despite its current objective under the CAP SP to more than triple the area used for organic farming by 2027 (i.e. to reach 7.5 %), Ireland is for the moment insufficiently contributing to achieving the target of 25 % of the EU’s agricultural land being used for organic farming by 2030. Further efforts are under way ⁽⁶³⁾.

⁽⁵⁷⁾ https://agriculture.ec.europa.eu/overview-vision-agriculture-food/vision-agriculture-and-food_en

⁽⁵⁸⁾ Eurostat, ‘Utilised agricultural area by categories’, tag00025, accessed 5 December 2024, <https://ec.europa.eu/eurostat/databrowser/view/tag00025/default/table?lang=en>

⁽⁵⁹⁾ Regulation (EU) 2024/1468 of the European Parliament and of the Council of 14 May 2024 amending Regulations (EU) 2021/2115 and (EU) 2021/2116 as regards good agricultural and environmental condition standards, schemes for climate, environment and animal welfare, amendment of the CAP strategic plans, review of the CAP strategic plans and exemptions from controls and penalties (OJ L, 2024/1468, 24.5.2024), <http://data.europa.eu/eli/reg/2024/1468/oj>.

⁽⁶⁰⁾ Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending

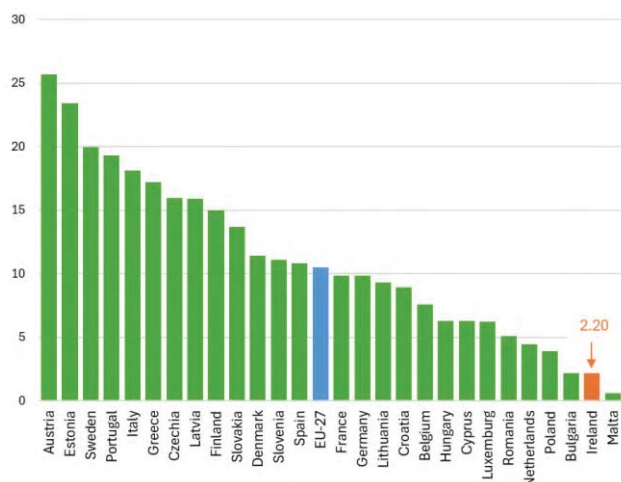
Regulation (EU) 2022/869 (OJ L, 2024/1991, 29.7.2024), <http://data.europa.eu/eli/reg/2024/1991/oj>.

⁽⁶¹⁾ The three indicators are ‘grassland butterfly index’, ‘stock of organic carbon in cropland mineral soils’ and ‘share of agricultural land with high-diversity landscape features’.

⁽⁶²⁾ This is based on the latest available information from Eurostat, which is currently under review; European Commission, *Agriculture biologique au sein de l’union européenne*, factsheet, Brussels, 2024, https://agriculture.ec.europa.eu/document/download/c67458ed-ec50-4762-ae68-341763ab93c2_fr?filename=factsheet-organic-farming_fr.pdf&prefLang=en.

⁽⁶³⁾ By 2024, the percentage had more than doubled to 5 % following the acceptance of 1 050 additional farmers into the organic farming scheme (<https://www.gov.ie/en/press-release/749d4-all-eligible-new-applicants-accepted-to-the-2024-organic-farming-scheme>).

Figure 12: Share of total utilised agricultural area occupied by organic farming per Member State (%), 2022



Source: Eurostat, 'Area under organic farming', sdg_02_40, accessed 5 December 2024, https://ec.europa.eu/eurostat/databrowser/view/sdg_02_40/default/table?lang=en.

2025 priority actions

- Implement eco-schemes and agri-environmental measures and practices to address the environmental needs of Ireland.
- Implement and scale up the uptake of organic farming practices.

Soil ecosystems

Soil is an essential, finite and extremely fragile resource. Its increasing degradation poses a threat to EU food security and climate resilience, adaptation and mitigation.

The EU soil strategy, adopted in November 2021, aims to support soil protection, sustainable soil management and the restoration of degraded soils to achieve the Green Deal objectives as well as land degradation neutrality by 2030.

This entails:

- preventing further soil degradation;
- making sustainable soil management the new normal;
- taking action for ecosystem restoration.

The proposed directive on soil monitoring and resilience⁽⁶⁴⁾ aims to introduce the first comprehensive legislation on the protection of all soils in the EU. Should the directive be adopted, Member States will have to transpose it into national legislation and implement it, starting with putting in place the governance systems and a sound monitoring framework building on existing national soil monitoring frameworks. The objective of the proposed directive is to provide better and more comparable soil health data with the view of attaining healthy soils by 2050.

Degradation of soil ecosystems encompasses several aspects. The proposed directive requires Member States to assess soil health according to a set of common indicators and to define the necessary regeneration measures. The area of soil that is sealed is an important factor in monitoring land-use change and represents an important pressure on nature and biodiversity. Other soil issues related to land degradation are soil erosion, soil compaction, loss of soil organic carbon, soil contamination, soil salinisation and the presence in soil of nitrogen and phosphorus in excess. The impact assessment accompanying the proposal, which builds on the data available in the EU Soil Observatory, points to the following soil degradation issues in Ireland⁽⁶⁵⁾.

The impact assessment for the Soil Monitoring Law⁽⁶⁶⁾ revealed that the greatest contributor to Ireland's unhealthy soils is a concentration of nitrogen exceeding 50 kg/ha, which affects 46 % of the national territory, representing 79 % of total agricultural land area. The second contributor⁽⁶⁷⁾ is peatland areas experiencing degradation, affecting 12 % of the national territory, of which 62 % is on agricultural land area.

⁽⁶⁴⁾ Proposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law), COM(2023) 416 final of 5 July 2023, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52023PC0416>.

⁽⁶⁵⁾ Commission staff working document – Impact assessment report: Annexes – Accompanying the proposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law), SWD(2023) 417 final of 5 July 2023, https://environment.ec.europa.eu/system/files/2023-07/IMPACT_REPORT_ANNEXES_SWD_2023_417_part4.pdf.

⁽⁶⁶⁾ Commission staff working document – Impact assessment report: Annexes – Accompanying the proposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law), SWD(2023) 417 final of 5 July 2023, https://environment.ec.europa.eu/system/files/2023-07/IMPACT_REPORT_ANNEXES_SWD_2023_417_part4.pdf.

⁽⁶⁷⁾ This affects soil health at the Member State level.

Grasslands

Grasslands are among the most diverse ecosystems in the EU; they can contain as many as 80 different plant species per square meter and are home to a large variety of animals, ranging from small insects, birds and rodents to large herbivores. Grasslands are essential for agriculture and livestock herding. Natural grasslands also play an important role in storing carbon. However, changes in agricultural practices and land uses have caused grasslands to disappear at an alarming rate, making them one of Europe's most threatened ecosystems. Extensively managed grasslands include meadows, mountain pastures, dry calcareous grasslands and steppic grasslands.

In Ireland, there are large areas of semi-natural grassland, including six types⁽⁶⁸⁾ listed in Annex I to the Habitats Directive. Grasslands are among the most threatened habitat types in Ireland, primarily due to changes in agriculture, such as abandonment, intensification of agriculture and afforestation. To prevent their loss and protect these habitats and their diversity, grasslands must be managed in a way that allows periodic grazing and/or mowing, for instance.

According to the report produced for the latest reporting period (2013–2018) under Article 17 of the Habitats Directive, the overall assessments show that the conservation status of all grassland habitats is ranked as unfavourable – bad⁽⁶⁹⁾. The most significant pressures and threats listed in the report for grasslands are agriculture, forestry, extraction, development, alien and problematic species and natural processes.

Wetlands/peatlands

Wetlands act as water sources and purifiers; they are the planet's greatest natural carbon stores and they are crucial to agriculture and fisheries. Peatlands are a special type of wetlands dominated by peat-forming plants such as *Sphagnum* mosses. Nearly all peatlands in the EU are habitat types listed in Annex I to the Habitats Directive. Drained peatlands under intensive agricultural use constitute only 3 % of the EU's utilised agricultural area. At the same time, they are responsible for 25 % of the GHG emissions from the EU's agricultural sector. Restoring peatlands brings multiple benefits, as peatlands improve water retention and quality, store carbon, reduce GHG

emissions and increase biodiversity.

In Ireland, wetlands/peatlands are represented by eight habitat types⁽⁷⁰⁾ listed in Annex I to the Habitats Directive. Ireland has a particular role to play in the conservation and restoration of active raised bogs, as it is estimated to hold approximately half of the Atlantic biogeographic region's resource of these habitats. These areas are rich in biodiversity, hosting important insect and bird species. According to the report produced for the latest reporting period (2013–2018) under Article 17 of the Habitats Directive, the overall assessments show that the conservation status of all eight habitats is ranked as unfavourable⁽⁷¹⁾. The most significant pressures and threats listed in the Article 17 report for peatlands/wetlands are agriculture, forestry, extraction of resources, human-induced changes in water regimes, mixed source pollution, natural processes, energy production processes, development (including development of transport systems) and drainage.

It is worth mentioning that support to peatland restoration is not only provided by the LIFE Programme, but also by the Just Transition Fund with measures that address biodiversity and restoration. The recovery and resilience plan also supports the rehabilitation of bogs.

2025 priority action

- Implement peatland conservation and restoration measures and include such measures and objectives in the national restoration plans.

Forest ecosystems

Forests are important carbon sinks, and conserving them is vital if the EU is to achieve climate neutrality by 2050. The EU forest strategy for 2030, adopted in July 2021, is a plan of actions to promote the many services that forests provide. Its key objective is to ensure healthy, diverse and resilient EU forests that contribute significantly to the achievement of the EU's biodiversity and climate ambitions. About 27 % of the forest area in the EU is covered by habitat types listed in Annex I to the Habitats Directive. Moreover, forests host several species protected under the Birds and Habitats Directives, including those for which there is a requirement to designate Natura 2000 sites and to protect breeding sites and resting places.

⁽⁶⁸⁾ The six types are orchid-rich calcareous grasslands, lowland hay meadows, *Molinia* meadows, *Nardus* grasslands, hydrophilous tall herb and Calaminarian grasslands.

⁽⁶⁹⁾ nature-art17.eionet.europa.eu/article17/habitat/report/?period=5&group=Grasslands&country=IE®ion=

⁽⁷⁰⁾ These are active raised bogs, degraded raised bogs, blanket bogs, transition mires and quaking bogs, depressions on peat substrates

of the *Rhynchosporion*, calcareous fens, petrifying springs, alkaline fens and coastal lagoons.

⁽⁷¹⁾ nature-art17.eionet.europa.eu/article17/habitat/report/?period=5&group=Bogs%2C+mires+%26+fens&country=IE®ion=

Several guidelines on forestry management were published in 2023. They covered biodiversity-friendly afforestation, reforestation and tree planting; closer-to-nature forest management; and defining, mapping, monitoring and strictly protecting primary and old-growth forests. Further guidance on payment schemes for ecosystem services has also been published.

In 2023, the Commission proposed a new forest monitoring law ⁽⁷²⁾ that aims to create a comprehensive forest knowledge base, address information gaps and enable a better response to growing pressures on forests.

Assessments show that, of the 27 % of EU forest area protected under the Habitats Directive, less than 15 % is of favourable conservation status ⁽⁷³⁾. The share of forested areas in the EU with a bad conservation status increased from 27 % in 2015 to 31 % in 2018.

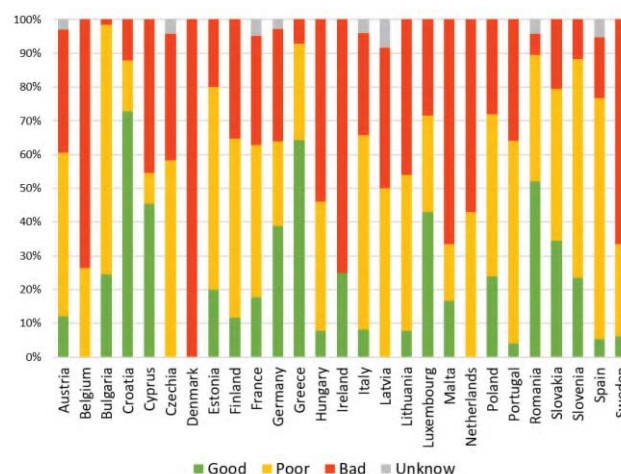
In Ireland, forests covered 11.4 % of territory in 2020 ⁽⁷⁴⁾ and the situation for woodland habitats protected under the Habitats Directive is particularly worrying, as more than half of the protected forests assessed were reported to have a bad conservation status ⁽⁷⁵⁾.

In Ireland, protected forest habitat types are part of the four habitat types listed in Annex I ⁽⁷⁶⁾ to the Habitats Directive. According to the report produced for the latest reporting period (2013–2018) under Article 17 of the Habitats Directive, the overall assessments show that the conservation status of the forest habitat types is ranked as unfavourable, with only bog woodlands identified as having favourable status. The most significant pressures and threats listed in the report for forests are agriculture, forestry, alien and problematic species, extraction of resources and human-induced changes in water regimes.

To address the goal of meeting climate mitigation targets, Ireland launched its first State-aid programme for afforestation in 2014, which was in force until 2022. Faced with criticism from non-governmental organisations (NGOs) and civil society, Ireland launched a new forestry strategy in 2023, acknowledging the need to avoid planting in deep soil as, in the previous scheme, Ireland subsidised the planting of non-native conifers (Sitka spruces),

including on peat soil, which caused severe carbon and biodiversity loss (including severe decline in certain bird species, and impacts on habitat types and freshwater pearl mussels) and landslides (due to peatland drainage). The strategy is to be implemented through an increased State-aid programme. The State aid is to address areas important for open habitat birds, peatlands and areas of key importance for freshwater pearl mussels.

Figure 13: Conservation status of forests protected under the Habitats Directive per Member State (% of assessments), 2013–2018



Source: Commission staff working document – New EU forest strategy for 2030, SWD(2021) 652 final of 16 July 2021, p. 24, eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021SC0652.

The EU Timber Regulation (EUTR) ⁽⁷⁷⁾ prohibits the placing on the EU market of illegally harvested timber. On 29 June 2023, the Regulation on Deforestation-free Products

⁽⁷²⁾ Proposal for a Regulation of the European Parliament and of the Council on a monitoring framework for resilient European forests, COM(2023)728, 22 November 2023, [https://ec.europa.eu/transparency/documents-register/detail?ref=COM\(2023\)728&lang=en](https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2023)728&lang=en)

⁽⁷³⁾ EEA, *State of Nature in the EU: Results from reporting under the Nature Directives 2013–2018*, Publications Office of the European Union, Luxembourg, 2020, <https://www.eea.europa.eu/publications/state-of-nature-in-the-eu-2020>.

⁽⁷⁴⁾ Department of Agriculture, Food and the Marine, *Forest Statistics Ireland* 2024, Wexford, 2024, <https://www.gov.ie/pdf/?file=https://assets.gov.ie/297338/a280944a-dace-4812-9d6d-48822a5ab87e.pdf#page=null>.

⁽⁷⁵⁾ Commission staff working document – Stakeholder consultation and evidence base: Accompanying the document Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – New EU forest strategy for 2030, SWD(2021) 652 final of 16 July 2021, <https://eur-lex.europa.eu/legal-content/NL/TXT/?uri=CELEX:52021SC0652>.

⁽⁷⁶⁾ The four types are old sessile oak woods, bog woodlands, alluvial forest and *Taxus baccata* woods.

⁽⁷⁷⁾ Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:3A32010R0995>.

(EUDR) ⁽⁷⁸⁾ entered into force ⁽⁷⁹⁾. The regulation seeks to guarantee that products in the EU that are made using any of seven listed commodities have no links to deforestation. The Regulation on deforestation-free products repeals the EU Timber Regulation.

2025 priority actions

- Implement forest State aid and the latest recommendation provided by the Commission. Restore afforested areas that cause impact on habitats and species (e.g. bogs, hen harrier, freshwater pearl mussel).
- Improve the conservation status of forests by promoting sustainable forest management and ensuring compliance with the Habitats Directive before granting/renewing permits for forest logging.

Marine ecosystems

The Marine Strategy Framework Directive (MSFD) requires Member States to achieve good environmental status (GES) for their marine waters. To that end, Member States must draw up marine strategies for their marine waters and cooperate with other Member States sharing the same marine region or subregion. These marine strategies comprise different steps to be developed and implemented over six-year cycles.

In Ireland, coastal habitats are represented by 14 habitat types ⁽⁸⁰⁾ listed in Annex I to the Habitats Directive. According to the report produced for the latest reporting period (2013–2018) under Article 17 of the Habitats Directive, the overall assessments show that the conservation status of 11 coastal habitats is ranked as unfavourable and the status of 3 habitats is ranked as favourable (sandbanks, submarine structures made by leaking gases, and *Salicornia* and other annuals colonising mud and sand). The most significant pressures and threats listed in the report are development, construction and use of residential, commercial, industrial and recreational infrastructure; alien and problematic species; agriculture extraction of resources; and extraction and cultivation of

biological living resources (other than agriculture and forestry).

Since the 2022 EIR report, no additional data regarding Member States' set of GES characteristics for each descriptor in the MSFD have become available. Nevertheless, Member States have to report updates by 15 October 2024, and these will be assessed by the Commission. In the context of this next round of reporting, in accordance with the MSFD and the Commission GES decision ⁽⁸¹⁾, Member States must include as part of their set of GES characteristics any threshold values for the descriptors in the MSFD that may have been established in cooperation with other Member States at the EU or regional level ⁽⁸²⁾.

The Commission assessed the updated monitoring programme reported by Member States in 2020 ⁽⁸³⁾. At that time, their updates on the elements, features and parameters identified monitoring gaps. The Commission recommended that Member States should prioritise work to address those gaps at all levels of implementation of the MSFD.

Member States also reported their updated programmes of measures, which are required under Article 13 of the MSFD and which must be updated every six years. The Commission has assessed Member States' programmes of measures.

⁽⁷⁸⁾ Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 (OJ L 150, 9.6.2023, p. 206), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023R1115&qid=1687867231461>.

⁽⁷⁹⁾ The law will apply to large and medium-sized companies starting on December 30, 2025, and to micro and small enterprises starting on June 30, 2026.

⁽⁸⁰⁾ These are sandbanks, estuaries, mudflats and sandflats, coastal lagoons, large shallow inlets and bays, reefs, submarine structures, annual vegetation of drift lines, perennial vegetation, vegetated sea cliffs, *Salicornia* and other annuals colonising mud and sand,

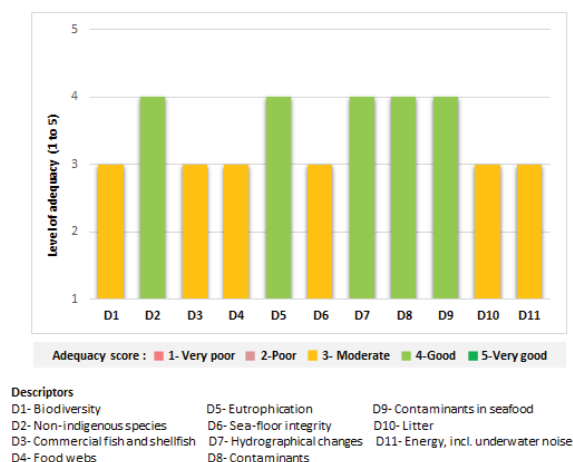
Atlantic salt meadows, Mediterranean salt meadows, and Mediterranean and thermo-Atlantic halophilus scrubs.

⁽⁸¹⁾ Commission Decision (EU) 2017/848 of 17 May 2017 laying down criteria and methodological standards on good environmental status of marine waters and specifications and standardised methods for monitoring and assessment, and repealing Decision 2010/477/EU (OJ L 125, 18.5.2017, p. 43), <http://data.europa.eu/eli/dec/2017/848/oj>.

⁽⁸²⁾ Communication from the Commission of 11 March 2024 – Commission notice on the threshold values set under the Marine Strategy Framework Directive (Directive 2008/56/EC) and Commission Decision (EU) 2017/848 (OJ C, C/2024/2078, 11.3.2024), <http://data.europa.eu/eli/C/2024/2078/oj>.

⁽⁸³⁾ https://environment.ec.europa.eu/system/files/2023-04/C_2023_2203_F1_COMMUNICATION_FROM_COMMISSION_EN_V5_P1_2532109.PDF.

Figure 14: Level of adequacy of Ireland's updated programme of measures under Article 13 of the MSFD (2022 reporting exercise)



Source: Technical assessment carried out by the European Commission, pursuant to Article 16 of the MSFD, based on the data reported by Ireland in December 2022.

The assessment of Ireland's updated programme of measures shows varying levels of adequacy across different descriptors, ranging from moderate to good.

For two descriptors (D3, commercial fish and shellfish, D11, energy, including underwater noise), no additional measures have been reported, as measures arising from other legislative and policy frameworks are already in place.

Prevention and management of invasive alien species

Invasive alien species (IAS) are a major cause of biodiversity loss in the EU. Besides inflicting direct and indirect damage on nature and the economy, some IAS also carry and spread infectious diseases, posing a threat to humans and wildlife. Regulation (EU) No 1143/2014 (the IAS Regulation) aims to prevent, minimise and mitigate the adverse impacts of IAS on biodiversity. It focuses action on a list of IAS of EU concern (the 'Union list'), which is

regularly updated ⁽⁸⁴⁾.

The third update of the Union list ⁽⁸⁵⁾ entered into force on 2 August 2022. The fourth update is in preparation.

The IAS Regulation ⁽⁸⁶⁾ currently lists 88 species subject to restrictions on keeping, importing, selling, breeding, growing and releasing into the environment. Member States are required to take measures to (i) prevent the introduction of IAS, (ii) ensure early detection and rapid eradication of IAS and (iii) manage species that are already widespread on their territory.

This aligns with target 6 of the GBF to reduce the introduction of IAS by at least 50 % by 2030 and minimise their impact.

Preventing the introduction and spread of IAS, and managing them, including through eradication and control, can result in a substantial cost saving. Studies estimate that the total cost of IAS in Europe (damages and management) amounted to EUR 116.61 billion between 1960 and 2020 ⁽⁸⁷⁾. More recent studies have put this cost at USD 28 billion per year in the EU, increasing to USD 148.2 billion by 2040 ⁽⁸⁸⁾, and at USD 423 billion annually at the global level ⁽⁸⁹⁾.

The total number of IAS of Union concern in the country is 25. This includes 18 species recorded in the previous EIR (2021) and 7 additions. Of these additions, five were already on the Union concern list in 2021, and two were added later under Commission Implementing Regulation (EU) 2022/1203.

⁽⁸⁴⁾ Commission Implementing Regulation (EU) 2016/1141 adopting a list of invasive alien species of Union concern pursuant to Regulation (EU) No 1143/2014 of the European Parliament and of the Council (OJ L 189, 14.7.2016, p. 4), as amended by Commission Implementing Regulations (EU) 2017/1263, (EU) 2019/1262 and (EU) 2022/1203, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02016R1141-20220802&from=EN>.

⁽⁸⁵⁾ Commission Implementing Regulation (EU) 2022/1203 of 12 July 2022 amending Implementing Regulation (EU) 2016/1141 to update the list of invasive alien species of Union concern (OJ L 186, 13.7.2022, p. 10), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32022R1203>.

⁽⁸⁶⁾ Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35).

⁽⁸⁷⁾ Haubrock, P. J., Turbelin, A. J., Cuthbert, R. N. et al., 'Economic costs of invasive alien species across Europe', *NeoBiota*, Vol. 63, 2021, pp. 153–190.

⁽⁸⁸⁾ Henry, M., Leung, B., Cuthbert, R. N. et al., 'Unveiling the hidden economic toll of biological invasions in the European Union', *Environmental Sciences Europe*, Vol. 35, No 1, 2023, p. 43.

⁽⁸⁹⁾ IPBES (Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services), *Summary for Policymakers – Invasive alien species assessment*, Bonn, 2023, <https://www.ipbes.net/document-library-catalogue/summary-policy-makers-invasive-alien-species-assessment>.

Figure 15: Number of IAS of EU concern, based on available georeferenced information for Ireland, 2024



In the 2022 EIR, Ireland received a priority action to step up actions on the implementation of the IAS Regulation. Ireland has taken appropriate steps to comply with the IAS Regulation provisions on penalties.

2025 priority action

- Step up implementation of the IAS Regulation, including with regard to enforcement and the capacity of inspection authorities.

Ecosystem assessment and accounting

The BDS calls on Member States to better integrate biodiversity considerations into public and business decision-making at all levels and to develop natural capital accounting.

Similarly, target 14 of the GBF ⁽⁹⁰⁾ aims to ensure the full integration of biodiversity and its multiple values into policy and planning and, as appropriate, national accounting. This requires effective and coherent biodiversity observation and reporting on ecosystem

condition in the EU ⁽⁹¹⁾.

The amended Regulation (EU) No 691/2011 on European environmental economic accounts ⁽⁹²⁾ introduces new requirements for Member States to report on the condition of ecosystems including urban ecosystems, croplands, grasslands, forest and woodlands, coastal beaches, dunes and wetlands. Data reported by the Member States will feed into the second European ecosystem assessment, due in 2027, and can also be used to support policy decisions.

An ecosystem assessment is an analysis of the condition of ecosystems and the pressures acting on them, as well as the benefits that they provide to people, either directly or indirectly through the economy.

An increasing number of platforms, networks and communities of practice involve businesses in protecting biodiversity, including the EU Business & Biodiversity Platform ⁽⁹³⁾. These platforms and communities are key tools for promoting and facilitating natural capital assessments among businesses and financial services providers.

Natural capital assessments help private businesses to better understand both the negative and positive impacts that they have on nature, and to appreciate how nature contributes to their success. Such understanding contributes to the implementation of the EU's BDS.

Objective 4 of the Irish national biodiversity action plan is to enhance the evidence base for action on biodiversity. Under outcome 4D ⁽⁹⁴⁾, national assessments of ecosystem services, the plan includes actions to develop national ecosystem accounts in line with the ecosystem accounting framework of the system of environmental economic accounting, conduct a national assessment of ecosystem services by 2027 and provide sector-specific guidance on the use of natural capital accounting. Ireland's National Economic and Social Council has issued a report on natural capital accounting; the guide for action aims to support natural capital accounting work.

Business for Biodiversity Ireland is a network member of the EU Business & Biodiversity Platform.

⁽⁹⁰⁾ Decision 15/4 adopted by the Conference of the Parties to the Convention on Biological Diversity: Kunming–Montreal global biodiversity framework (<https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf>).

⁽⁹¹⁾ European Commission: Joint Research Centre and EEA, *EU Ecosystem Assessment – Summary for policymakers*, Publications Office of the European Union, Luxembourg, 2021, <https://op.europa.eu/en/publication-detail/-/publication/81ff1498-b91d-11eb-8aca-01aa75ed71a1/language-en>.

⁽⁹²⁾ Proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) No 691/2011 as regards

introducing new environmental economic accounts modules, COM(2022) 329 final of 11 July 2022, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM:2022:329:FIN>.

⁽⁹³⁾ The EU Business & Biodiversity Platform (https://green-business.ec.europa.eu/business-and-biodiversity_en) aims to promote the business case for biodiversity to businesses and financial institutions through workshops, seminars, reports and a cross-media communication strategy.

⁽⁹⁴⁾ <https://www.nesc.ie/news-events/press-releases/council-report-no-164-natural-capital-accounting-a-guide-for-action/>.

3. Zero pollution

Clean air

EU clean air policies and legislation have successfully reduced emissions of key air pollutants and significantly improved air quality, which is now moving towards the levels recommended by the World Health Organization (WHO). This has resulted in clear health benefits and reduced adverse impacts on ecosystems and biodiversity. However, to achieve the WHO-recommended levels, more efforts are needed, including full compliance with EU legislation. To guide these efforts, the EU zero pollution action plan sets targets for 2030 relative to 2005. These are to reduce the health impacts of air pollution by 55 % and to reduce the EU ecosystems threatened by air pollution by 25 %.

The EU has developed a comprehensive suite of air quality policies⁽⁹⁵⁾. These set health-based EU air quality standards⁽⁹⁶⁾ and stipulate Member States' national emission reduction commitments⁽⁹⁷⁾ for several air pollutants.

The air quality in Ireland is generally good, with some exceptions.

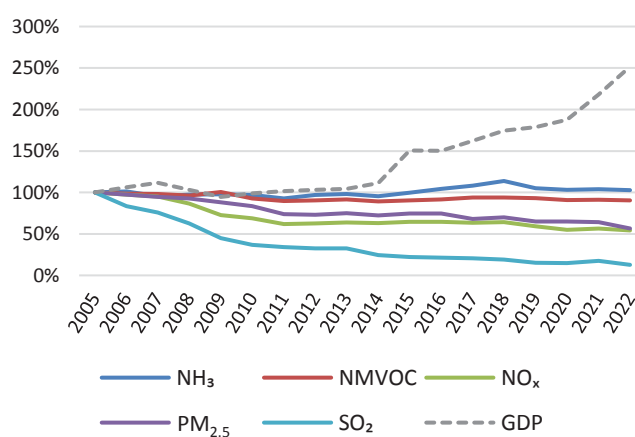
The latest available annual estimates (for 2022) by the EEA⁽⁹⁸⁾ for Ireland attribute 530 deaths each year (or 6 000 years of life lost (YLL)) to fine particulate matter (PM_{2.5})⁽⁹⁹⁾, 100 deaths each year (or 1 200 YLL) to nitrogen dioxide (NO₂)⁽¹⁰⁰⁾ and 240 deaths each year (or 2 800 YLL) to ozone⁽¹⁰¹⁾.

The emissions of several air pollutants have decreased significantly in Ireland since 2005, while GDP growth has continued (see Figure 16). According to the inventories submitted under Article 10(2) of the National Emission Reduction Commitments Directive (NECD)⁽¹⁰²⁾ in 2024, Ireland has met its emission reduction commitments for 2020–2029 for air pollutants nitrogen oxides (NO_x), non-

methane volatile organic compounds (NMVOC), sulphur dioxide (SO₂) and PM_{2.5}, and has not met them for ammonia (NH₃). According to the latest projections submitted under Article 10(2) of the NECD in 2023, Ireland is projected to meet its emission reduction commitments for 2030 onwards for NO_x, SO₂, NH₃ and PM_{2.5}, but not for NMVOC.

Ireland submitted its updated national air pollution control programme (NAPCP) to the Commission on 7 May 2024.

Figure 16: Emission trends of main pollutants / GDP in Ireland (%), 2005–2022



Source: EEA, 'National air pollutant emissions data viewer 2005–2022', 25 June 2024, <https://www.eea.europa.eu/en/topics/in-depth/air-pollution/national-air-pollutant-emissions-data-viewer-2005-2022>.

⁽⁹⁵⁾ European Commission, 'Air', European Commission website, https://environment.ec.europa.eu/topics/air_en.

⁽⁹⁶⁾ European Commission, 'EU air quality standards', European Commission website, https://environment.ec.europa.eu/topics/air/air-quality/eu-air-quality-standards_en.

⁽⁹⁷⁾ European Commission, 'Reducing emissions of air pollutants', European Commission website, https://environment.ec.europa.eu/topics/air/reducing-emissions-air-pollutants_en.

⁽⁹⁸⁾ EEA, *Harm to human health from air pollution in Europe: Burden of disease 2024*, briefing No 21/2024, Copenhagen, 2024, <https://www.eea.europa.eu/en/analysis/publications/harm-to-human-health-from-air-pollution-2024>.

⁽⁹⁹⁾ Particulate matter (PM) is a mixture of aerosol particles (solid and liquid) covering a wide range of sizes and chemical compositions. PM₁₀ refers to particles with a diameter of 10 µm or less. PM_{2.5}

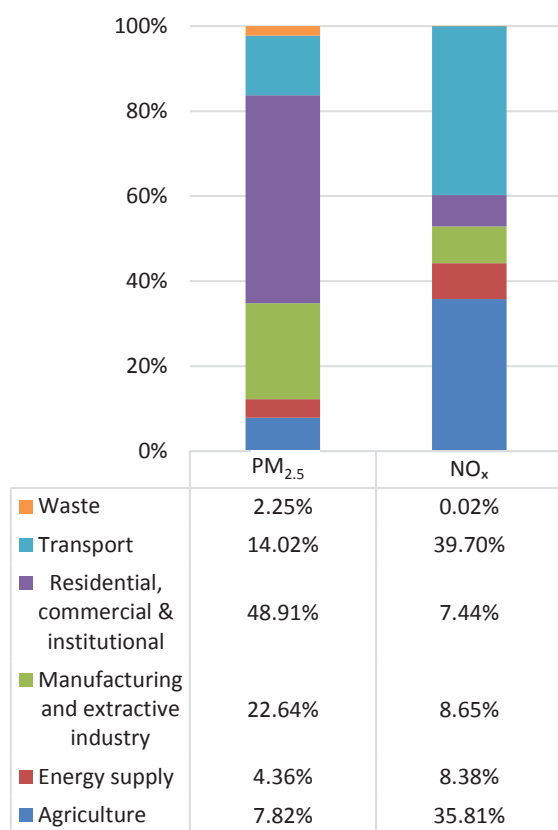
refers to particles with a diameter of 2.5 µm or less. PM is emitted from many human sources, including combustion.

⁽¹⁰⁰⁾ Nitrogen dioxide (NO₂) here pertains to a group of gases called NO_x, which also comprises nitrogen monoxide (NO). NO_x is emitted during fuel combustion – for example, from industrial facilities and the road transport sector.

⁽¹⁰¹⁾ Low-level ozone is produced by photochemical action on pollution. This year, for the first time, the impact of long-term exposure to ozone has also been taken into account. In previous analysis by the EEA, only the impact of short-term exposure was estimated.

⁽¹⁰²⁾ Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 on the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC (OJ L 344, 17.12.2016, p. 1), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2016.344.01.0001.01.ENG.

Figure 17: PM_{2.5} and NO_x emissions by sector in Ireland (%), 2022



Source: EEA, 'National air pollutant emissions data viewer 2005–2022', 25 June 2024, <https://www.eea.europa.eu/en/topics/in-depth/air-pollution/national-air-pollutant-emissions-data-viewer-2005-2022>.

In 2023, no exceedances above the limit values set by the Ambient Air Quality Directive (AAQD) ⁽¹⁰³⁾ were registered in Ireland ⁽¹⁰⁴⁾.

Infringement procedures have been opened for Member States not meeting the emission reduction commitments for 2020–2029; this includes a procedure for Ireland for NH₃ ⁽¹⁰⁵⁾.

In the 2022 EIR, Ireland received three priority actions. The first priority action was to further reduce emissions in the context of the NAPCP. Ireland has not made progress on this, as the latest reported data show continued non-compliance with the 2020–2029 emission reduction commitment for NH₃ and also project non-compliance

with the emission reduction commitments for NMVOC for 2030 onwards. The second priority action was to ensure full compliance with EU air quality standards and maintain downward emission trends. Based on the latest data, Ireland has made significant progress in this regard. Full compliance has been ensured for all limit values and target values. Since 2019, downward emission trends have been reported for all main air pollutants. However, for NH₃, these are above 2005 levels and require further action. The third priority action received by Ireland was to ratify the amended Gothenburg Protocol, which has been done.

2025 priority actions

- As part of the NAPCP, take action to reduce emissions of air pollutants.
- Ensure full compliance with the current AAQD standards, also in light of future stricter requirements under the revised AAQD.

Industrial emissions

The main objectives of EU policy on industrial emissions are to:

- protect air, water and soil and to prevent harmful effects on human health and the environment;
- prevent and manage waste;
- improve energy and resource efficiency, including water;
- contribute to decarbonisation.

The cornerstone of the policy is the Industrial Emissions Directive (IED), which was revised in 2024 ⁽¹⁰⁶⁾. The revision improves the directive's contribution to the zero pollution objective. It has a strong focus on innovation, and builds solid links between depollution, decarbonisation and circularity, making it a key regulatory tool to accompany the green transformation of EU industry by 2050.

The overview of industrial activities regulated by the IED below is based on data reported to the EU Registry in 2022 ⁽¹⁰⁷⁾.

In Ireland, there were about 650 installations covered by the IED in 2022 ⁽¹⁰⁸⁾, just under half of them (44 %) being

⁽¹⁰³⁾ Directive 2008/50/EU of the European Parliament and of the Council of 21 May 2008 on ambient air quality and cleaner air for Europe (OJ L 152, 11.6.2008, p. 1), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32008L0050>.

⁽¹⁰⁴⁾ EEA, Eionet Central Data Repository (<https://cdr.eionet.europa.eu/>).

⁽¹⁰⁵⁾ INFR(2022)2073.

⁽¹⁰⁶⁾ Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial and livestock rearing emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17), as amended by Directive (EU) 2024/1785 of the

European Parliament and of the Council of 24 April 2024, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02010L0075-20240804&qid=1725983863299>.

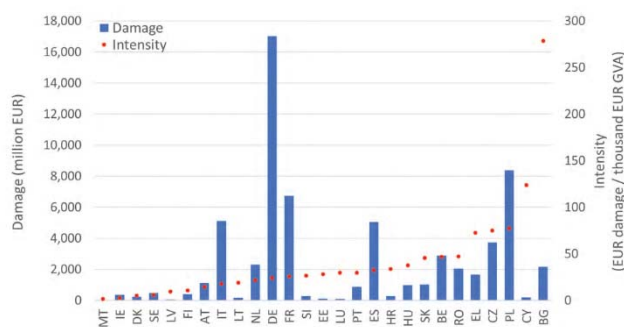
⁽¹⁰⁷⁾ EEA, European Industrial Emissions Portal, <https://industry.eea.europa.eu/>, 2022 being the baseline year for all reports.

⁽¹⁰⁸⁾ In general, 2022 is used as the baseline for all Member States.

installations for the intensive rearing of poultry or pigs. The other main sectors are the waste management sector (17 %), the food and drink industry (14 %) and the chemical sector (7 %).

Figure 18 shows the damage to health and the environment due to the main industrial air pollutants. As this depends on, among other factors, the size of the industrial sector in each Member State, the figure also shows the ratio between the damage and the industrial activity (expressed in gross value added (GVA)), which gives an indication of the emissions 'intensity'. Ireland has the second lowest emissions intensity in the EU (EUR 2.9/EUR 1 000 GVA), far below the EU average of EUR 27.5/EUR 1 000 GVA. The main IED sectors contributing to emissions to air ⁽¹⁰⁹⁾ are the energy sector and the mineral industry for NO_x, dust and SO₂ emissions, and the energy sector for heavy metals, especially nickel.

Figure 18: Industrial air pollution damage and intensity per Member State, 2021



Source: EEA, 'Industrial pollution intensity indicators – EU large industry air pollution damage costs intensity', European Industrial Emissions Portal, 2024, <https://industry.eea.europa.eu/analyse/industrial-emissions-indicator>.

Overall, the industrial emissions to water in the EU have decreased over time for all the main pollutants. On average in the EU, they appear to be decoupled from the industrial activity, which has increased over the same period (expressed in GVA), as shown in Figure 19.

Figure 19: Industrial releases of pollutants to water and industrial activity in the EU-27

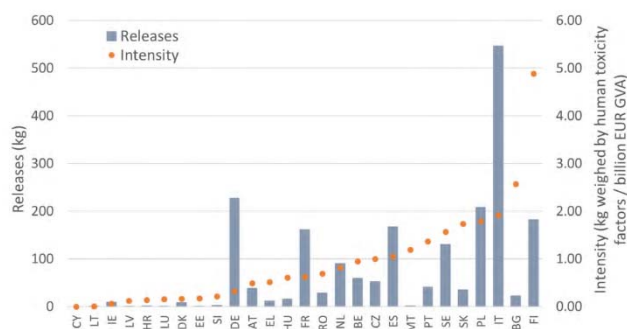


NB: Cd, cadmium; Hg, mercury; Ni, nickel; Pb, lead; TOC, total organic carbon; total N, total nitrogen; total P, total phosphorous.

Source: EEA, 'Industrial pollutant releases to water in Europe', 30 May 2024, <https://www.eea.europa.eu/en/analysis/indicators/industrial-pollutant-releases-to-water>.

Concerning Ireland in particular, Figure 21 shows the industrial emissions of heavy metals to water, taking into account the human toxicity of each metal, as well as emissions intensity, based on its ratio with industrial activity (expressed in GVA). Ireland ranks among the Member States with the lowest emission intensities (far below the EU average of 0.864 kg/EUR 1 billion GVA). As shown in Figure 21, the main industrial contributors to emissions to water in Ireland are the chemical sector for heavy metals (human toxicity) and the energy sector (electricity and heat production) for total organic carbon.

Figure 20: Industrial releases and intensity of heavy metals to water per Member State, 2022

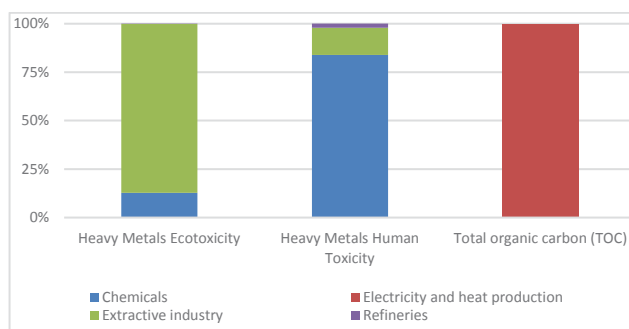


Source: EEA, 'Industrial pollution intensity indicators – EU large industry water pollution intensity', European Industrial Emissions Portal, 2024, <https://industry.eea.europa.eu/analyse/industrial-emissions-indicator>.

⁽¹⁰⁹⁾ European Environment Agency, LRTAP, Air pollutant emissions data viewer (Gothenburg Protocol, LRTAP Convention) 1990-2022,

<https://www.eea.europa.eu/en/topics/in-depth/air-pollution/air-pollutant-emissions-data-viewer-1990-2022>.

Figure 21: Relative releases to water from industry in Ireland (%), 2022



Source: EEA, 'Industrial reporting under the Industrial Emissions Directive 2010/75/EU and European Pollutant Release and Transfer Register Regulation (EC) No 166/2006 – ver. 12.0 Sep. 2024 (tabular data)', EEA Geospatial Data Catalogue, 13 September 2024, <https://doi.org/10.2909/cf5e54c1-be99-4426-bcad-baa26c4f27a0>.

IED provisions on public information and participation require Member States to adopt transposition legislation enabling members of the public to have access to relevant information and participate in the approval process for potentially polluting installations. Thus, the public and NGOs, alongside competent authorities, play a role in ensuring compliance of these permits with EU legislation. The IED contains mandatory requirements on environmental inspections, requiring a site visit to take place at least every 1–3 years, using risk-based criteria. In addition, IED enforcement provisions require Member States to determine effective, proportionate, and dissuasive penalties applicable to infringements of IED-based national provisions. In the revised directive, the provisions set that worst infringements can be sanctioned by fines of at least 3% of the annual EU turnover of the legal person. The revised IED also introduces a right to compensation for people whose health has been harmed by such infringements.

The development of best available techniques (BATs), BAT reference documents and BAT conclusions ensures effective collaboration between stakeholders and enables better implementation of the IED.

Since the 2022 EIR, the Commission has adopted BAT conclusions on (i) ferrous metal processing, (ii) the textiles industry, (iii) common waste gas management and treatment systems in the chemical sector and (iv) smitheries and foundries.

The Commission relies on the efforts of national competent authorities to implement the legally binding BAT conclusions and associated BAT emission levels in

environmental permits. This should result in considerable and continuous reductions in pollution.

In 2022, Ireland received the priority action to continue addressing air pollution from the energy sector. Ireland made substantial progress in addressing air pollution from this sector.

2025 priority actions

- Engage with industry and environmental NGOs to ensure proper contribution to and implementation of BAT conclusions and ensure timely updates of permits following the publication of BAT conclusions.
- Ensure effective public participation and access to justice in relation to the IED.

Major industrial accidents prevention – Seveso

The main objectives of EU policy on the prevention of major industrial accidents are to:

- control major-accident hazards involving dangerous substances, especially chemicals;
- limit the consequences of such accidents for human health and the environment;
- continuously improve the prevention of, preparedness for and response to major accidents.

The cornerstone of the policy is Directive 2012/18/EU (the Seveso III Directive) ⁽¹¹⁰⁾.

The overview below of industrial plants regulated by the Seveso III Directive ('Seveso establishments') is based on data reported on eSPIRS (e-Seveso Plants Information Retrieval System) for 2022–2024 ⁽¹¹¹⁾ and the report by Ireland on the implementation of the Seveso III Directive for 2019–2022 ⁽¹¹²⁾.

In 2024, of the 105 Seveso establishments in Ireland, 55 were categorised as lower-tier establishments and 50 as upper-tier establishments (UTES), based on the quantity of hazardous substances likely to be present. UTES are subject to more stringent requirements. The change in the number of Seveso establishments is presented in Figure 22.

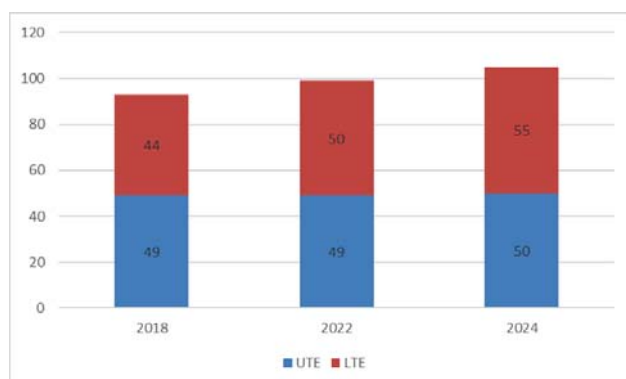
⁽¹¹⁰⁾ Directive 2012/18/EU of the European Parliament and of the Council of 4 July 2012 on the control of major-accident hazards involving dangerous substances, amending and subsequently

repealing Council Directive 96/82/EC (OJ L 197, 24.7.2012, p. 1), <https://eur-lex.europa.eu/eli/dir/2012/18/oj>.

⁽¹¹¹⁾ ; data extracted in September 2024.

⁽¹¹²⁾ As provided for by Article 21(2) of the Seveso III Directive.

Figure 22: Number of Seveso establishments in Ireland, 2018, 2022 and 2024



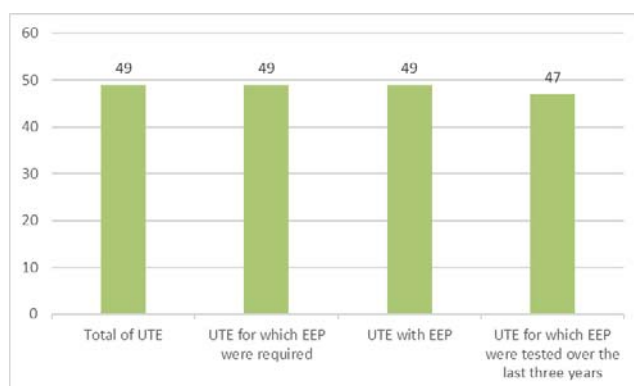
NB: LTE, lower-tier establishment.

Sources: European Commission: Directorate-General for Environment, Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances), Publications Office of the European Union, Luxembourg, 2022, <https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search>; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, <https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en>.

Member States are required to draw up external emergency plans (EEPs). These EEPs are essential to allow proper preparation and effective implementation of the necessary actions to protect the environment and the population should a major industrial accident occur.

According to Ireland, in 2022, an EEP was required for all 49 UTEs. They all had an EEP and 47 of these EEPs had been tested within the previous three years. The summary is shown in Figure 23.

Figure 23: Situation regarding EEPs in Ireland, 2022



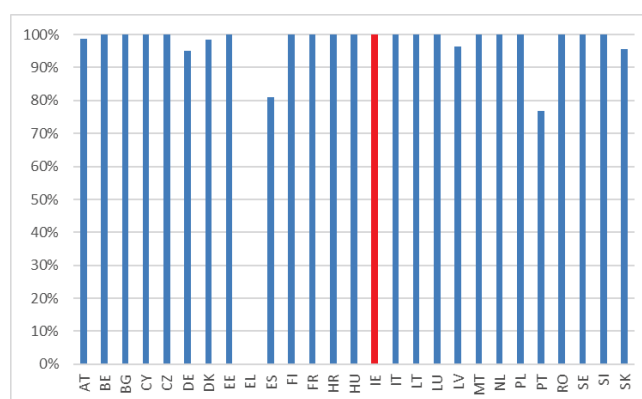
Sources: European Commission: Directorate-General for Environment, Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances), Publications Office of the European Union,

Luxembourg, 2022, <https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search>; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, <https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en>.

The following types of information are permanently available for all Seveso establishments in Ireland: (i) information for the public referred to in Annex V to the Seveso III Directive, especially about how the public concerned will be warned if there is a major accident; (ii) information about appropriate behaviour in the event of a major accident; and (iii) the date of the last site visit.

The shares of UTEs for which information on safety measures and requisite behaviours was actively made available to the public in 2022 in the EU-27 are presented in Figure 24. This provision on knowledge is an important provision of the Seveso III Directive, as awareness by the public of this information may ameliorate the consequences of a major industrial accident.

Figure 24: Share of UTEs for which information on safety measures and requisite behaviours was actively made available to the public per Member State (%), 2022



NB: No data available for Greece.

Sources: European Commission: Directorate-General for Environment, Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances), Publications Office of the European Union, Luxembourg, 2022, <https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search>; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, <https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en>.

Ireland has not signed and ratified the United Nations Economic Commission for Europe (UNECE) Convention on the Transboundary Effects of Industrial Accidents (as

amended in 2015), which applies to (i) the prevention of, preparedness for and response to industrial accidents capable of causing transboundary effects; and (ii) international cooperation in the event of industrial accidents concerning, among other things, mutual assistance by signatory countries.

In 2022, Ireland received a priority action to strengthen control and enforcement to ensure compliance with the Seveso III Directive rules, especially those on EEPs. Substantial progress has been made in that regard.

2025 priority action

- Sign and ratify the UNECE Convention on the Transboundary Effects of Industrial Accidents.

Mercury Regulation

The Mercury Regulation establishes measures and conditions concerning the use and storage of and trade in mercury, mercury compounds and mixtures of mercury, the manufacture and use of and trade in mercury-added products and the management of mercury waste, in order to ensure a high level of protection of human health and the environment from anthropogenic emissions and releases of mercury and mercury compounds. The revision of the Mercury Regulation adopted in 2024 sets out rules to address the last intentional uses of mercury in the EU by phasing out the use of dental amalgam by 1 January 2025 except when deemed strictly necessary by the dental practitioner based on the specific medical needs of the patient, and prohibiting the manufacture and export of additional mercury-containing lamps from 1 January 2026 or 1 January 2027 (depending on the lamp category).

In 2019, 20 % of dental treatments were still using dental amalgam, which represented a challenge for Ireland to phase out its use by 1 January 2025. However, measures should have been put in place to ensure a socially and economically sound phase-out, including an adequate reimbursement of the alternatives to dental amalgam through the health insurance scheme and the training of dental practitioners. The Commission is monitoring

whether the phase-out has taken place under the terms and conditions of the regulation. Ireland will also need to ensure that the manufacture and export of mercury-containing lamps are prohibited by the deadlines set out in the Mercury Regulation.

Noise

The Environmental Noise Directive⁽¹¹³⁾ requires a common approach to avoid, prevent and reduce the harmful effects of noise. The designated authorities are responsible for making and approving noise maps and action plans for agglomerations, major roads, major railways and major airports. Member States decide on noise limits that are not set at the EU level. Nevertheless, the zero pollution action plan sets as a 2030 target a 30 % reduction compared with 2017 in the share of people chronically disturbed by transport noise.

Excessive noise from aircraft, railways and roads is one of the main causes of environmental health-related issues in the EU. It can cause ischaemic heart disease, stroke, interrupted sleep, cognitive impairment and stress⁽¹¹⁴⁾.

In Ireland, environmental noise is estimated to cause at least around 150 cases of ischaemic heart disease annually⁽¹¹⁵⁾ and some 34 000 people to suffer from disturbed sleep⁽¹¹⁶⁾.

Based on the latest set of information analysed, Ireland has completed its noise mapping of agglomerations, roads, railways and airports.

Action plans for noise management for agglomerations, roads, railways and airports must be updated and submitted to the Commission every five years. The deadline for reporting noise action plans under the most recent reporting cycle was 18 January 2025; these plans have not been assessed yet.

2025 priority action

- Complete and implement action plans on noise management.

⁽¹¹³⁾ Directive 2002/49/EC of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise – Declaration by the Commission in the Conciliation Committee on the directive relating to the assessment and management of environmental noise (OJ L 189, 18.7.2002, p. 12), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32002L0049>.

⁽¹¹⁴⁾ WHO, *Environmental Noise Guidelines for the European Region*, Copenhagen, 2018, <https://www.who.int/europe/publications/i/item/9789289053563>.

⁽¹¹⁵⁾ These figures are an estimation by the EEA based on (i) the data reported by Member States on noise exposure covered by Directive 2002/49/EC for the round of noise mapping of 2022; (ii) European Topic Centre on Air Pollution, Transport, Noise and

Industrial Pollution (ETC/ATNI), *Noise Indicators under the Environmental Noise Directive 2021: Methodology for estimating missing data*, Eionet report ETC/ATNI No 2021/06, Kjeller, 2021; and (iii) the methodology for health impact calculations in European Topic Centre on Air Pollution and Climate Change Mitigation (ETC/ACM), *Implications of environmental noise on health and wellbeing in Europe*, Eionet report ETC/ACM No 2018/10, Bilthoven, 2018, https://www.eionet.europa.eu/etcs/etc-atni/products/etc-atni-reports/eionet_rep_etcacm_2018_10_healthimplicationsnoise.

⁽¹¹⁶⁾ More information on the adverse health effects of noise pollution is available at: <https://www.eea.europa.eu/themes/human/noise/noise-2>

Water quality and management

EU legislation and policy requires that the impact of pressures on transitional waters, coastal waters and fresh water (including surface waters and groundwater) be significantly reduced. Achieving, maintaining or enhancing a good status of waterbodies as defined by the Water Framework Directive will ensure that EU citizens benefit from good-quality and safe drinking and bathing water. It will further ensure that the nutrient cycle (nitrogen and phosphorus) is managed in a more sustainable and resource-efficient way.

Water Framework Directive

The Water Framework Directive ⁽¹¹⁷⁾ is the cornerstone of EU water policy in the 21st century ⁽¹¹⁸⁾. The Water Framework Directive and other water-related directives ⁽¹¹⁹⁾ form the basis of sustainable and integrated water management in the EU. They aim to achieve a high level of protection of water resources, prevention of further deterioration and restoration to good status. These objectives are very important for the EU's competitiveness, strategic autonomy and security, yet have become even more challenging in the face of climate change affecting our precious water resources.

The Water Framework Directive establishes a procedural framework for reaching good surface water ecological and chemical status and good groundwater quantitative and chemical status. This implies monitoring and classification of all waterbodies, assessment of pressures and impacts and identification of the most cost-effective measures to achieve the objectives of the directive. The directive dates from 2000 and set an initial deadline of 2015 for achieving its objectives, with the option to extend the deadline to the end of 2027. Every six years, Member States must report their river basin management plans (RBMPs) to the Commission. They should cover river basin districts in their countries, some of which may be shared with other countries. The Commission has assessed the third cycle of

RBMPs, which were to be submitted by March 2022, and reported its findings to the European Parliament and to the Council on 4 February 2025 ⁽¹²⁰⁾.

Ireland failed to comply with its legal obligations and did not report the third RBMP in time (i.e. by 22 March 2022). As a result, the Commission launched legal proceedings. The third RBMP was finally reported in early September 2024 and the infringement procedure was closed.

However, as a result of the very late reporting of the third RBMP, the Commission has not been in a position to include Ireland in its report on the assessment of the third RBMPs to the European Parliament and to the Council. Therefore, it is also not possible to update the 2022 EIR on that basis. Hence, reference is made to the previous EIR report ⁽¹²¹⁾ for an overview of the main issues identified at the time.

The Commission has also initiated an infringement procedure because of Ireland's failure to correctly transpose the provisions of the Water Framework Directive. Despite some progress and the adoption of new legislation in June 2022, the Irish authorities have not yet fully addressed the grievances, more than 20 years since the entry into force of this directive. This is why the Commission referred the case to the Court of Justice of the European Union ⁽¹²²⁾. The key grievances relate to the failure of the legal framework in Ireland to address pressures from water abstraction and hydromorphology.

Ireland has not yet ratified the UNECE Convention on the Protection and Use of Transboundary Watercourses and International Lakes (UNECE Water Convention).

2025 priority action

- Ratify the UNECE Convention on the Protection and Use of Transboundary Watercourses and International Lakes (UNECE Water Convention).

⁽¹¹⁷⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32000L0060>.

⁽¹¹⁸⁾ https://environment.ec.europa.eu/topics/water_en.

⁽¹¹⁹⁾ These include the Groundwater Directive (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32006L0118>), the Environmental Quality Standards Directive (<https://eur-lex.europa.eu/eli/dir/2008/105/oj>), the Floods Directive (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32007L0060>), the Bathing Water Directive (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32006L0007>), the Urban Wastewater Treatment Directive (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A31991L0271>), the new Drinking Water Directive (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32020L2184>), the Nitrates Directive (<https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex%3A31991L0676>), the MSFD (<https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32008L0056>) and the IED (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32010L0075>).

⁽¹²⁰⁾ European Commission, 2025 https://webgate.ec.europa.eu/circabc-ewpp/ui/group/c04f478b-d4dc-44f9-a211-087c01165b2c/library/faada4be-9fc3-4a48-b972-f71e356019d5?p=1&n=10&sort=modified_DESC.

⁽¹²¹⁾ https://environment.ec.europa.eu/law-and-governance/environmental-implementation-review_en#country-reports.

⁽¹²²⁾ https://ec.europa.eu/commission/presscorner/detail/en/inf_23_142.

Floods Directive

Every six years, following the same reporting cycle as the RBMPs, all Member States report their flood risk management plans (FRMPs), based on the flood hazard and risk maps (FHRMs) and the preliminary flood risk assessments drawn up during the second cycle (2016–2021).

The Commission assessed the FRMPs and reported its findings to the European Parliament and to the Council on 4th February 2025, together with the assessment of the RBMPs.

There are three units of management in Ireland, which equate to the Water Framework Directive's river basin districts.

Ireland has not adopted new FRMPs but has completed a review of the first FRMPs. This review now includes a clear description of how the preliminary flood risk assessments were used in the second FHRMs and the 2021 review. The review indicates that the community-level measures have (for the most part) been confirmed and developed. The approach to project appraisal was changed to better capture indirect and/or intangible environmental, cultural heritage and societal benefits. Existing flood measures were assessed for consistency with Ireland's climate change sectoral adaptation plan for flood risk management, which represents significant progress in considering the impacts of climate change on flooding and flood risk.

2025 priority actions

- FRMPs should provide details on how the FHRMs were used in the choice of measures and how to consider pluvial flooding.
- Better explain the choice and implementation of flood prevention and protection measures (prioritisation, monitoring, costs of measures).
- Improve public consultation and stakeholder involvement.

⁽¹²³⁾ https://environment.ec.europa.eu/publications/implementing-decision-drinking-water-directive-watch-list_en.

⁽¹²⁴⁾ Commission Delegated Decision (EU) 2024/1441 of 11 March 2024 supplementing Directive (EU) 2020/2184 of the European Parliament and of the Council by laying down a methodology to measure microplastics in water intended for human consumption (notified under document C(2024) 1459) (OJ L, 2024/1441, 21.5.2024), http://data.europa.eu/eli/dec_del/2024/1441/oj.

⁽¹²⁵⁾ OJ L, 2024/365, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/365/oj; OJ L, 2024/367, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/367/oj; OJ L,

Drinking Water Directive

The recast Drinking Water Directive is now applicable, and Member States were required to transpose its provisions into their national legal systems by 12 January 2023. Since the entry into force of the recast directive, the Commission has adopted several delegated and implementing acts establishing (i) a watch list of substances and compounds of concern for drinking water (¹²³), (ii) a methodology for measuring microplastics in drinking water (¹²⁴) and (iii) an EU system for testing and approving materials that will be allowed to be in contact with drinking water (¹²⁵). Member States will have to take these various Commission acts into account when implementing the recast directive.

Finally, the Commission has now received data from Member States on the quality of drinking water (supplied by large water suppliers) in 2017-2019. In summary, the compliance for all parameter groups in Ireland was at least 99.52 % in 2017, 99.29 % in 2018 and 98.86 % in 2019.

On 25 January 2024, the Court of Justice of the European Union delivered its judgment against Ireland in Case C-481/22 (¹²⁶) for its failure to ensure that the level of trihalomethanes in 30 drinking water supply zones was safe. The Commission is following up on Ireland's implementation of this judgment.

From January 2026, the European quality standards for per- and polyfluoroalkyl substances in drinking water will apply, ensuring harmonised Member States' reporting of per- and polyfluoroalkyl substance monitoring data in the future.

2025 priority action

- Take action to ensure full compliance with the Drinking Water Directive.

Bathing Water Directive

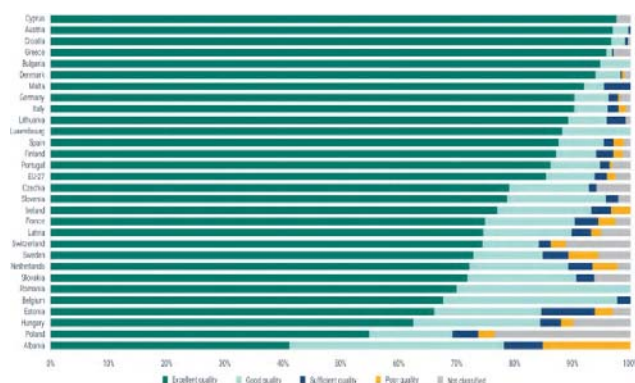
The Bathing Water Directive requires Member States to monitor and assess bathing water. It requires that, during the bathing season, Member States disseminate to the public information on bathing water quality actively and promptly. In particular, notices banning or advising against bathing should be rapidly and easily identifiable.

2024/369, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/369/oj; OJ L, 2024/368, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/368/oj; OJ L, 2024/370, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/370/oj; OJ L, 2024/371, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/371/oj; see the Commission web page on all six delegated acts for more information (https://environment.ec.europa.eu/publications/delegated-acts-drinking-water-directive_en).

⁽¹²⁶⁾ Judgment of 25 January 2024, *Commission v Ireland (Trihalométhanes dans l'eau potable)*, C-481/22, EU:C:2024:85.

Figure 25 shows that in 2023, out of the 148 Irish bathing waters, 114 (77 %) were of excellent quality, 24 (16.2 %) bathing waters were of good quality and 5 (3.4 %) bathing waters were of sufficient quality. Five bathing waters (3.4 %) were found to be of poor quality.

Figure 25: Bathing water quality per Member State, Albania and Switzerland (%), 2023



Source: EEA, *European Bathing Water Quality in 2023*, briefing No 04/2024, Copenhagen, 2024, <https://www.eea.europa.eu/publications/european-bathing-water-quality-in-2023/>.

Nitrates Directive

The Nitrates Directive⁽¹²⁷⁾ aims to protect water quality across Europe by preventing nitrates from agricultural sources that can pollute groundwater and surface waters and by promoting the use of good farming practices.

The latest Commission report on the implementation of the Nitrates Directive⁽¹²⁸⁾, dating to 2021, warns that nitrates are still causing harmful pollution to water in the EU. Excessive nitrates in water are harmful to both human health and ecosystems, causing oxygen depletion and eutrophication. Cleaning of waters by national authorities or farmers, where it has been undertaken, has had a positive impact on the drinking water supply and on biodiversity. It has also benefited the sectors – such as fisheries and tourism – that depend on biodiversity and on a good supply of drinking water. Nevertheless, excessive fertilisation remains a problem in many parts of the EU. The report on the implementation of the Nitrates Directive covering 2020–2023 will be available in 2025.

The analysis of Ireland's previous RBMPs had identified nutrients from agriculture as an important pressure on groundwater / surface waters that is affecting these waters' good status and as one of the main factors in not meeting the Water Framework Directive objectives. The

Irish report on implementation of the Nitrates Directive (2020-2023)⁽¹²⁹⁾ concludes that there has been an overall decline in water quality in Ireland since 2016-2019, with rising nitrate concentrations in groundwater, rivers and transitional waters. Under the CAP Strategic Plan 2023-2027, multiple interventions targeting around 32% of agricultural land focus on improving the quality of water bodies. They include support for reducing the use of chemical nitrogen and use of low-emission slurry spreading and creating riparian zones to reduce runoff to water courses.

In 2022, Ireland received a priority action on tackling nutrient pollution, especially nitrates from agriculture, through the implementation of the Nitrates Directive. The Commission is currently processing the Member State reports on the implementation of the Nitrates Directive 2020-2023 and expects to publish its summary report by the end of 2025. Therefore, the 2022 EIR priority action is repeated.

2025 priority action

- Tackle nutrient pollution, especially nitrates from agriculture, through the implementation of the Nitrates Directive.

Urban Wastewater Treatment Directive

The Urban Wastewater Treatment Directive (UWWTD) aims to protect human health and the environment from the effects of untreated urban waste water. It therefore requires Member States to collect and treat (secondary or biological treatment) waste water in all urban areas of more than 2 000 people, and to apply a more stringent treatment than secondary, with nitrogen and/or phosphorus removal, to the waste water generated in urban areas, also known as agglomerations, of more than 10 000 people, before they are discharged into waters and their catchments, when they are sensitive to nitrogen and/or phosphorus (i.e. eutrophic or tending to become eutrophic).

In 2020, 47 % of urban waste water was collected and treated in compliance with the directive's requirements in Ireland.

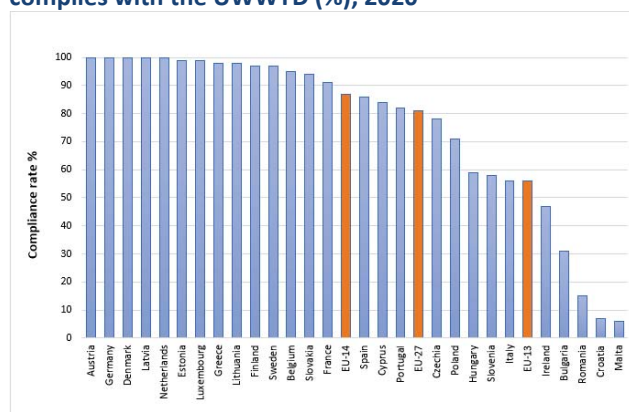
⁽¹²⁷⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1561542776070&uri=CELEX:01991L0676-20081211>.

⁽¹²⁸⁾ https://environment.ec.europa.eu/topics/water/nitrates_en.

⁽¹²⁹⁾ Article 10 Report for Ireland for the Period 2020-2023), page 48,

<https://www.epa.ie/publications/monitoring--assessment/freshwater--marine/Nitrates-Article-10-Report-for-Ireland-2020-2023.pdf>.

Figure 26: Proportion of urban waste water that fully complies with the UWWTD (%), 2020



Source: European Commission: Directorate-General for Environment, Fribourg-Blanc, B., Dhuygelaere, N., Berland, J. and Imbert, F., 12th technical assessment of UWWTD implementation – Final version, Publications Office of the European Union, 2024, <https://data.europa.eu/doi/10.2779/318637>.

Despite improved compliance over the years, the incomplete implementation of the UWWTD has led to several infringement procedures against Ireland. Currently, the Commission is following up on a judgment of the Court of Justice of the European Union in Case C-427/17 (rendered under Article 258 of the Treaty on the Functioning of the European Union, which covers 28 agglomerations in breach of the directive, including the two biggest agglomerations: Dublin and Cork) ⁽¹³⁰⁾. As 16 of the agglomerations covered by the directive were still not in compliance with the judgment, the Commission continued the infringement case against Ireland in 2024.

In addition, the Commission initiated a new infringement case against Ireland due to its failure to comply with the standards of the UWWTD in 11 agglomerations ⁽¹³¹⁾.

These issues are even more important as the directive has been revised ⁽¹³²⁾ in order to, among other things, strengthen existing treatment standards and establish an additional treatment of micropollutants in urban waste

water. Other new requirements relate to moving towards the energy neutrality of the sector, establishing an extended producer responsibility system to ensure sustainable financing of micropollutant treatment by the most polluting industries and ensuring access to sanitation, especially for vulnerable and marginalised groups. Ireland has until 31 July 2027 to transpose the new directive into its national legal system.

The 2022 EIR for Ireland included priority actions on water management. Considering that progress has been limited, the following action is suggested.

2025 priority action

- Take the necessary measures to ensure full implementation of the current Urban Wastewater Treatment Directive, taking into account the new requirements of the recast directive.

Chemicals

The EU seeks to ensure that chemicals are produced and used in a way that minimises any significant adverse effects on human health and the environment. In October 2020, the Commission published its chemicals strategy for sustainability towards a toxic-free environment ⁽¹³³⁾, which led to some systemic changes in EU chemicals legislation. The strategy is part of the EU's zero pollution ambition – a key commitment of the European Green Deal.

The EU's chemicals legislation ⁽¹³⁴⁾ provides a baseline protection for human health and the environment. It also ensures stability and predictability for businesses operating in the internal market.

Since 2007, the Commission has gathered information on the enforcement of the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) Regulation and the Classification, Labelling and Packaging

⁽¹³⁰⁾ INFR(2013)2056.

⁽¹³¹⁾ INFR(2023)2178.

⁽¹³²⁾ [Directive \(EU\) 2024/3019 of the European Parliament and of the Council of 27 November 2024 concerning urban wastewater treatment \(recast\)](#).

⁽¹³³⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Chemicals strategy for sustainability: Towards a toxic-free environment, COM(2020) 667 final of 14 October 2020, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2020%3A667%3AFIN>; Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1), https://publications.europa.eu/resource/cellar/c6b6a31d-8359-11ee-99ba-01aa75ed71a1.0004.02/DOC_2.

⁽¹³⁴⁾ Namely, Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the registration, evaluation, authorisation and restriction of chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396, 30/12/2006, p. 1), <https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32006R1907>; and Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02008R1272-20221217>.

(CLP) Regulation. In December 2020, the Commission assessed the Member States' reports⁽¹³⁵⁾ on the implementation and enforcement of these regulations⁽¹³⁶⁾. It is apparent from the Commission's report that there are still many disparities in the implementation of the REACH and CLP Regulations, notably in the area of law enforcement. Recorded compliance levels in Member States, generally quite stable over time, appear to be getting slightly worse. This may be because (i) enforcement authorities are becoming more effective in detecting non-compliant products/companies and (ii) more non-compliant products are being placed on the EU market.

In August 2021, the Commission published a measurable assessment of the enforcement⁽¹³⁷⁾ of the two main EU regulations on chemicals using a set of indicators on different aspects of enforcement. Since 2021, the list of chemicals subject to restrictions has been expanded as new entries have been added to Annex XVII to the REACH Regulation⁽¹³⁸⁾.

In 2023, new hazard classes were added to the CLP Regulation, and the revision of the regulation was tabled (published on 20 November 2024)⁽¹³⁹⁾. The new hazard classes cover endocrine disruptors and persistence-related hazards while the revision of the regulation encompasses new rules on online sales to better tackle non-compliances observed over the years. Also in 2023, the Conference of the Parties of the Stockholm Convention (COP) decided to include, in its Annex A (which lists banned substances), three new chemicals⁽¹⁴⁰⁾. The Commission is working on the delegated acts to include

these substances in Annex I to the Persistent Organic Pollutants Regulation by 2025 at the latest.

Responsibility for checking compliance with the REACH Regulation in Ireland lies with the following authorities⁽¹⁴¹⁾:

- Department of Agriculture, Food and the Marine (also responsible for the CLP Regulation),
- Health and Safety Authority (also responsible for the CLP Regulation),
- the EPA.

Ireland has revised and fully implemented enforcement strategies for both the REACH and CLP Regulations⁽¹⁴²⁾.

The Member States' reporting exercise set out in Article 117 of the REACH Regulation and Article 46 of the CLP Regulation is conducted every five years. The results of the coming one are expected in 2025, hence the absence of new country-specific data on enforcement since 2022.

In 2020, Ireland participated in an EU coordinated enforcement project on products sold online, called the REACH-EN-FORCE (REF)-8 project⁽¹⁴³⁾. The report was adopted in November 2021, so it could not be taken into account in the previous EIR.

⁽¹³⁵⁾ European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, <https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details>.

⁽¹³⁶⁾ In line with Article 117(1) of the REACH Regulation and Article 46(2) of the CLP Regulation.

⁽¹³⁷⁾ European Commission: Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs, *REACH and CLP Enforcement: EU-level enforcement indicators*, Publications Office of the European Union, Luxembourg, 2021, <https://op.europa.eu/en/publication-detail/-/publication/e5c3e461-0f85-11ec-9151-01aa75ed71a1>.

⁽¹³⁸⁾ These are substances in tattoo inks and permanent make-up, *N,N*-dimethylformamide, formaldehyde (and formaldehyde releasers), lead in PVC (polyvinyl chloride), siloxanes (D4, D5, D6) and, finally, microplastics.

⁽¹³⁹⁾ Regulation (EU) 2024/2865 of the European Parliament and of the Council of 23 October 2024 amending Regulation (EC) No 1272/2008 on classification, labelling and packaging of substances and mixtures, OJ L, 2024/2865, 20.11.2024, p.1 ([Regulation - EU - 2024/2865 - EN - EUR-Lex](#))

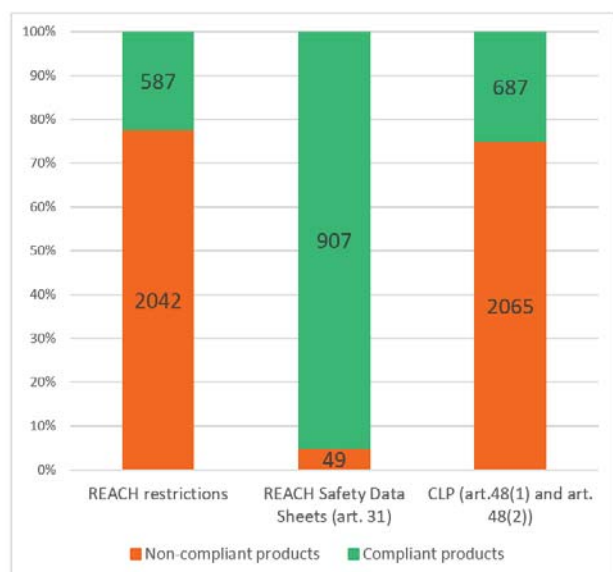
⁽¹⁴⁰⁾ These are methoxychlor, dechlorane plus and UV-328. In the case of the pesticide methoxychlor, there are no exemptions from the ban. However, for the two plastic additives, dechlorane plus and UV-328, the COP decision lists some time-limited specific exemptions.

⁽¹⁴¹⁾ European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, p. 69, <https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details>.

⁽¹⁴²⁾ European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, p. 76, <https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details>.

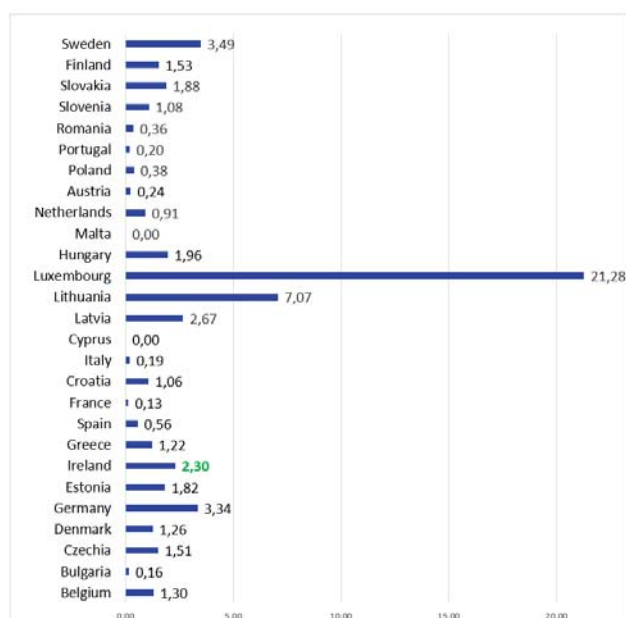
⁽¹⁴³⁾ European Chemicals Agency, *REF-8 project report on enforcement of the CLP, REACH and BPR duties related to substances, mixtures and articles sold online*, Helsinki, 2021, p. 20, https://echa.europa.eu/documents/10162/17088/project_report_ref-8_en.pdf/ccf2c453-da0e-c185-908e-3a0343b25802?t=1638885422475.

Figure 27: Compliance of imported products – results of the REF-8 project (%)



A risk approach was used for the targeting of control measures in order to maximise the chances of identifying non-compliances. Therefore, the non-compliance rates presented above cannot be considered the average non-compliance rates of products in the EU. However, the proportion of non-compliance cases found in the REF-8 project are of concern.

Figure 28: Number of REF-8 checks performed per 100 000 inhabitants (EU average = 1.24)



Ireland's participation in the REF-8 coordinated enforcement project was above the EU average, which is rather low because of the lack of involvement of certain large Member States.

In this project and others conducted with the help of the European Chemicals Agency in the past few years, online sales have been proved to correspond consistently to higher non-compliance rates in checks performed across the EU, in particular when related to imported products.

In 2022, Ireland received a priority action related to upgrading administrative capacities in implementation and enforcement to move towards a policy of zero tolerance of non-compliance. In the absence of reporting since 2022, no progress has been shown and this priority action remains valid in 2025.

2025 priority actions

- Upgrade the administrative capacities in implementation and enforcement towards a policy of zero tolerance of non-compliance.
- Increase involvement in the activities of the Forum for Exchange of Information on Enforcement of the European Chemicals Agency, including in the coordinated enforcement projects, called REFs.
- Increase customs controls and controls of products sold online with regard to compliance with chemicals legislations.

4. Climate action

The impacts of climate change have continued to increase in recent years, inflicting damage and suffering in the EU and around the world. Globally, 2023 was the hottest year on record, while Europe has been warming twice as quickly as the global average, and is now the fastest-warming continent. The frequency and severity of extreme climate events are also increasing. Against this backdrop, the EU has demonstrated its determination to implement the European Green Deal and to become climate neutral and resilient by 2050, ensuring sustainable competitiveness and supporting EU industry in the net-zero transition. The European Climate Law is the EU's response to the need for action. It sets the objective of achieving climate neutrality by 2050 and a midterm target of a reduction in GHG emissions of at least 55 % by 2030, and outlines the adaptation efforts necessary to adjust to climate change's present and future impacts. Almost all the 'Fit for 55' proposals set out in the European Green Deal have been agreed in law, and the European Commission recommended a new intermediate climate target of a 90 % reduction in emissions by 2040. In 2024, the Member States submitted updated national energy and climate plans for 2021–2030, reflecting the increased ambition of the revised EU legislation. In 2024, the European Commission also released, jointly with the EEA, the first-ever European climate risk assessment.

Over the last three decades, since 1990, the EU has achieved steady decreases in its emissions, reaching a running total in 2022 of – 32.5 %⁽¹⁴⁴⁾. However, the EU and its Member States need to step up their implementation efforts and accelerate emissions reduction to stay on track to reach their targets of a 55 % reduction in net GHG emissions by 2030 and climate neutrality by 2050. Between 1990 and 2022, net GHG emissions of Ireland increased by 7%, making it one of the countries with a net increase.

The 'Fit for 55' legislative package reflects the need to speed up the green transition. It includes (i) strengthening and expanding the EU emissions trading system (ETS), with the creation of a new, second, ETS for transport and buildings together with a dedicated Social Climate Fund to help citizens during the transition; (ii) increasing targets under the effort sharing regulation; and (iii) a revised regulation for Land Use, Land Use Change and

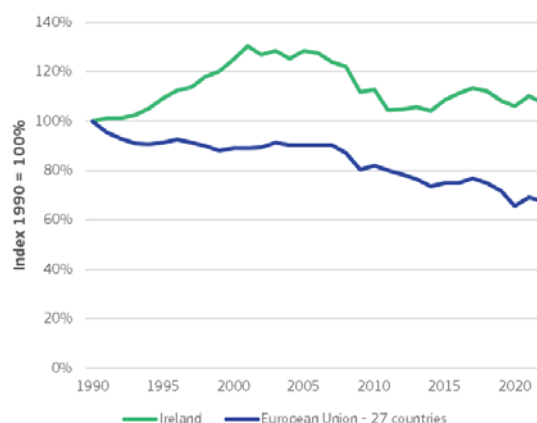
Forestry⁽¹⁴⁵⁾. The package has been fully adopted, and the Member States have been implementing the legislation.

The key strategic document at country level is the National Energy and Climate Plan (NECP)⁽¹⁴⁶⁾. Ireland submitted its updated plan in July 2024 after the deadline set by the Regulation on the Governance of the Energy Union and Climate Action⁽¹⁴⁷⁾. The European Commission assessed the plan and the extent to which Ireland has followed the recommendations for the draft version. The findings from the assessment are:

- Emissions under the Effort Sharing Regulation will decrease by 25% in 2030 compared to 2005, and Ireland will have to use additional policies to meet its target of 42%.
- The latest projections show a gap to the Land Use, Land-Use Change and Forestry (LULUCF) Regulation target, meaning that current levels of removals have been insufficient.
- Ireland is in line with its target for the share of renewable energy and targets for energy efficiency.

To minimise the impacts of climate policies on vulnerable people and sectors, Ireland is using the Just Transition Fund and will use Social Climate Fund from 2026 (for more information, see Chapter 5 on Finance).

Figure 29: Total GHG emissions (excluding international aviation) (%), 1990–2022



⁽¹⁴⁴⁾ EU net domestic emissions, including the land use, land-use change and forestry (LULUCF) sector and excluding international aviation.

⁽¹⁴⁵⁾ A full overview of the Fit for 55 package is available at https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal/delivering-european-green-deal/fit-55-delivering-proposals_en.

⁽¹⁴⁶⁾ More information about NECP is on the dedicated website https://energy.ec.europa.eu/topics/energy-strategy/national-energy-and-climate-plans-necps_en.

⁽¹⁴⁷⁾ Article 14 of regulation 2018/1999 on the Governance of the Energy Union and Climate Action.

The EU emissions trading system

The EU ETS is the key tool for reducing GHG emissions cost-effectively across all Member States. It is the world's biggest carbon market, covering around 40% of the EU's total GHG emissions from electricity and heat generation, the manufacturing industry, aviation within Europe ⁽¹⁴⁸⁾ and, from 2024, maritime transport also.

The system sets a limit or cap on the total amount of GHGs that can be emitted at the EU level. Within this limit, companies buy emissions allowances (one allowance gives the right to emit 1 t of CO₂ eq (carbon dioxide equivalent)), in auctions or through trading allowances with others. The cap is reduced annually to ensure that overall emissions in the sectors covered decrease over time.

The emissions under the ETS increased by 3% from 2005 to 2023.

In 2023, 56 % of emissions from ETS installations came from power generation, with another 23 % originating from cement and lime production. Total ETS emissions were 14 % lower in 2023 than in 2019. At the same time, GHG emissions in industry sectors (cement and lime, refineries, and other industries) declined by 10 %. Looking back to 2013, GHG emissions in power generation declined by 37 % but increased in the industry sectors, driven by a 36 % increase for cement and lime production.

On 25 January 2024, the Commission opened infringement procedures against Ireland for its failure to fully transpose previous revisions of ETS directive ⁽¹⁴⁹⁾ into national law. Ireland has since notified full transpositions of the abovementioned directives to the Commission.

From 2027, a new emissions trading system, called ETS2, for buildings, road transport and additional sectors (mainly industry not covered by the current ETS) will become fully operational ⁽¹⁵⁰⁾. Member States should have notified full transposition the provisions of the revised EU ETS directive related to the new ETS2 into national law by 30 June 2024.

Ireland did not communicate full transposition into national law by this deadline. For this reason, on 25 July 2024, the Commission opened an infringement procedure against Ireland.

Ireland has since notified transposition of the relevant provisions of the ETS 2 Directive to the Commission. The monitoring and reporting requirements and the obligation

to hold a permit to carry out activities under ETS2 will commence on 1 January 2025.

Effort sharing

The Effort Sharing Regulation (ESR) ⁽¹⁵¹⁾ covers GHG emissions from domestic transport (excluding CO₂ emissions from aviation), buildings, agriculture, small industry and waste. Emissions from these sectors account for around 60 % of the EU's domestic emissions. The regulation sets the EU-wide target to reduce emissions from the effort sharing sectors by 40 % by 2030 compared to 2005 levels. This overall target for the EU translates to binding national emission reduction targets for each Member State. Ireland's target is – 42%.

In addition to the 2030 targets, Member States have annual GHG emissions limits (annual emission allocations), reducing every year until 2030.

There is some flexibility to take account of annual fluctuations in emissions, by trading emissions and transfers from the ETS and LULUCF.

Based on historical emissions and the most updated projections Ireland will need to implement new measures and/or use available flexibilities to achieve its 2030 ESR target. Projected gap is 16.6 percentage points to the 2030 target.

The largest contributor is agriculture, which accounted for 49% of all effort sharing emissions in 2022. Ireland has set a target for the agricultural sector to reduce emissions by 25 % by 2030, compared with 2018 levels. There is scope to increase the share of more sustainable agricultural practices. The rate of adoption of organic farming practices remains low, yet Ireland's 2023–2027 CAP SP aims to increase the area of agricultural land farmed organically from 2 % to 7.5 %.

Transport accounted for 26 % of effort sharing emissions. Road transport is by far the main form of transport in Ireland and is slowly shifting to sustainable forms. At 1.5 % in 2022, the share of battery electric vehicles in Ireland's car passenger fleet is above the EU average (1.2 %). However, it has only about 2 680 publicly accessible charging points, or one for every 23 vehicles, far fewer than the EU average of 1:10. With passenger cars used for 86 % of distances travelled, Ireland is in line with the EU average. Its low share of rail transport, 2 %, is offset by the use of buses and coaches, used for 13 % of distances

⁽¹⁴⁸⁾ Flights between the EU Member States including departing flights to Norway, Iceland, Switzerland and the United Kingdom.

⁽¹⁴⁹⁾ Directive (EU) 2023/959 (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32023L0959>) and Directive (EU) 2023/958 (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32023L0958>).

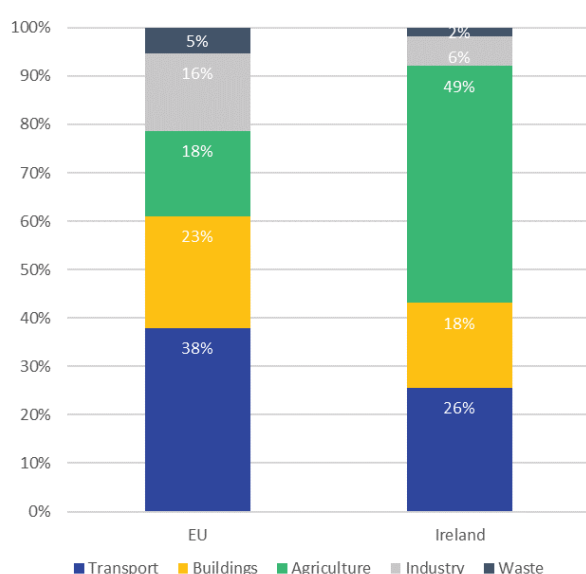
⁽¹⁵⁰⁾ Directive (EU) 2023/959 (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2023.130.01.0134.01.ENG).

⁽¹⁵¹⁾ Regulation (EU) 2018/842 (<https://eur-lex.europa.eu/eli/reg/2018/842>).

travelled. Freight is transported almost entirely by road, with negligible use of other modes.

Buildings accounted for 18 % of effort sharing emissions and remain a concern for Ireland. Ireland's efforts in the residential sector still fall short of the trajectory to its 2030 reduction target for energy consumption by buildings. The final energy consumption of the residential sector in Ireland decreased from 2021 to 2022, but increased by 7.4 % from 2015 to 2022. On the other hand, total emissions from buildings have decreased by 28 % since 2005. The share of renewables in heating and cooling remains very low (6.3 % in 2022) compared to EU average (24.9 %).

Figure 30: Effort-sharing emissions by sector (%), 2022



Land use, land-use change and forestry

The Land Use, Land-Use Change and Forestry (LULUCF) sector plays a significant role in achieving the EU's climate neutrality goal. In the EU, this sector absorbs more GHGs than it emits, removing significant volumes of carbon from the atmosphere. Thus, it is the only sector with negative emissions.

That is not the case in Ireland. Ireland has never had negative emissions since the start of the inventory data in 1990. Ireland has a relatively small forested area (some of which has been insensitively planted on peatland soils) and high emissions from grasslands on organic soils. Ireland is working to safeguard and restore peatlands and improve soil management.

Ireland's target in 2030 is to enhance land removals by additional – 0.6 Mt of CO₂ equivalent compared to the yearly average of the period 2016–2018. The latest available projections show a gap to the 2030 target of 1.4 Mt of CO₂ equivalent. Therefore, Ireland needs to apply additional measures to reach its 2030 target.

Adaptation to climate change

Halting all GHG emissions would still not prevent climate impacts that are already occurring. Therefore, adaptation to climate change is also a key component of climate policy.

Ireland has one out of three regions identified as a hotspots of climate risks most affected by climate change – low-lying coastal regions ⁽¹⁵²⁾.

Ireland identifies the most immediate risks such as floods, droughts and storms. Ireland's climate protection gap is low, indicating a good share of insurance coverage, including insurance against floods and coastal floods. Ireland's Climate Change Advisory Council has nevertheless warned that human and financial resources for adaptation are inadequate and there is a lack of information on the costs of and investment requirements for adaptation. It also indicates that measures to build resilience are still small-scale, reactive and incremental.

Ireland adopted its climate adaptation law in 2014 and updated it in 2021. It also has national adaptation strategy as well as national, sectoral and regional adaptation plans. In June 2024 Ireland published new National Adaptation Framework.

Ireland received six priority actions regarding climate action in the 2022 EIR. Progress in the uptake of renewable energy is still limited and the overall share of renewable energy is the lowest in the EU. Transport is decarbonising slowly. Freight transport remains dependant on road transport. There is still no progress in improving energy efficiency of buildings and final energy consumption has increased since 2015. There is some progress in the process of Ireland's grid modernisation. Completing the Ireland-France Celtic Interconnector Project of Common Interest will restore Ireland's connection to the EU post-UK withdrawal, strengthening security of supply and renewable integration. New projects are also ongoing to strengthen interconnection with the UK, including Northern Ireland. There is some progress in reducing emissions in agriculture. Total emissions from agriculture decreased by 1 % from 2021 to 2022 but are way above 2005 level. N₂O emissions from agriculture decreased by 8 % from 2021 to 2022. Dominant CH₄ emissions,

⁽¹⁵²⁾ European Climate Risk Assessment (EUCRA). 2024. Available at <https://climate-adapt.eea.europa.eu/en/eu-adaptation-policy/key-eu-actions/european-climate-risk-assessment>.

accounting for 73 % of total agricultural emissions, have been increasing since 2019. Since, 2022, Ireland has taken steps to introduce a biomass certification process, to bring the use of biomass fuels in line with the sustainability criteria ⁽¹⁵³⁾. Any support schemes or renewable energy obligations using biomass, such as the new Support Scheme for Renewable Heat, are designed in line with these sustainability criteria.

2025 priority actions

- Implement all policies and measures that are needed to achieve targets laid down in the Effort Sharing Regulation (ESR) and the Land Use and Land-Use Change and Forestry (LULUCF) Regulation. More detailed priority actions are set out in the assessment of the final National Energy and Climate Plan (NECP) ⁽¹⁵⁴⁾.

⁽¹⁵³⁾ Criteria are set out in Directive 2018/2001, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2018.328.01.0082.01.ENG.

⁽¹⁵⁴⁾ [National energy and climate plans](#).

Part II: Enabling framework – implementation tools

5. Financing

The EU budget supports climate investment in Ireland with significant amounts in 2021–2027, with revenues from the ETS also feeding into the national budget. During 2020–2022, Ireland’s revenues from auctioning reached EUR 489 million in total, with all of it spent on climate and energy.

In addition, the annual investment needed to meet its environmental objectives in the areas of pollution prevention and control, the circular economy and waste, water protection and management, and biodiversity and ecosystems is estimated to be EUR 7.3 billion per year in Ireland.

These four environmental areas currently receive total funding of around EUR 3.9 billion per year; thus, there is a gap of EUR 3.3 billion per year.

Of the environmental investment gap, almost EUR 1 billion concerns the water objective, EUR 0.8 billion pollution prevention and control and circular economy (each) and EUR 0.7 billion biodiversity and ecosystems.

Climate finance landmarks

EU funding for climate action

The EU budget supports climate action in the EU-27 with EUR 657.8 billion in the 2021–2027 budgetary period across the various programmes and funds, representing an overall 34.3 % contribution level. Of this, cohesion policy provides EUR 120 billion (over half of it through the European Regional Development Fund (ERDF)), the recovery and resilience facility (RRF) EUR 275.7 billion and CAP EUR 145.9 billion ⁽¹⁵⁵⁾.

In Ireland, the EU cohesion policy (considering the EU contribution amount) provides EUR 212 million for climate action in 2021–2027 (with 41 % of this via the ERDF), with a further EUR 78 million from the European Maritime, Fisheries and Aquaculture Fund (EMFAF) ⁽¹⁵⁶⁾.

The RRF contributes to climate finance in Ireland with EUR 0.4 billion up to 2026, representing 42 % of the recovery and resilience plan (RRP) ⁽¹⁵⁷⁾.

The European Investment Bank (EIB) provided EUR 109.9 billion financing across the EU-27 between 2021 and mid 2024 to support energy, transport and industry projects that are aligned with the EU’s climate objectives. Of this amount, EUR 1.3 billion was assigned to Ireland in the reference period ⁽¹⁵⁸⁾.

National financing, including EU emissions trading system revenues

Revenues from the auctioning of emission allowances under the EU ETS, which feed directly into national budgets, amounted to EUR 125 million in 2020, EUR 149 million in 2021 and EUR 216 million in 2022 in Ireland, totalling almost EUR 490 million in the three-year period. In Ireland, while ETS auction revenues are not earmarked for specific purposes, the amount spent is equivalent to 100 % of these revenues (lower ETS administration costs for the EPA) and is attributed to emission reduction activities in line with the purposes specified in the ETS Directive.

From the remaining part of the EU ETS revenues that feed into the Innovation Fund and the Modernisation Fund, further support is available to climate action at the EU level ⁽¹⁵⁹⁾.

It should be noted that investment in climate action also supports the environment and, therefore, the environmental investments described in the following sections cannot be regarded as entirely additional to climate investment ⁽¹⁶⁰⁾.

Environmental financing and investments

This section describes Ireland’s investment needs, current financing and gaps as they relate to the four environmental objectives beyond climate objectives, namely tackling pollution, the circular economy and

⁽¹⁵⁵⁾ European Commission, *Statement of Estimates of the European Commission – For the financial year 2025*, Publications Office of the European Union, Luxembourg, 2024, pp. 94–96, https://commission.europa.eu/document/download/7a0420e1-599e-4246-9131-ccb7d505d6d9_en?filename=DB2025-Statement-of-Estimates_1.pdf.

⁽¹⁵⁶⁾ See the Cohesion Open Data Platform (<https://cohesiondata.ec.europa.eu/>).

⁽¹⁵⁷⁾ EU Commission datasets and the Recovery and Resilience Scoreboard (https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/index.html).

⁽¹⁵⁸⁾ A list of financed projects is provided by the EIB (<https://www.eib.org/en/projects/loans/index.htm>).

⁽¹⁵⁹⁾ European Commission: Directorate-General for Climate Action, *Progress Report 2023 – Climate action*, Publications Office of the European Union, Luxembourg, 2023, https://climate.ec.europa.eu/news-your-voice/news/climate-action-progress-report-2023-2023-10-24_en.

⁽¹⁶⁰⁾ NB: Indirect investments (from climate and other policies) in support of the environment are accounted for via the tracking.

waste, water protection and management, and biodiversity and ecosystems ⁽¹⁶¹⁾.

The environment overall

Investment needs

The overall environmental investment needs to be sufficient to enable Ireland to meet its objectives in the areas of pollution prevention and control, the circular economy and waste, water protection and management, and biodiversity and ecosystems. The required investment is estimated to be EUR 7.3 billion per year (in 2022 prices).

A significant part of the estimated requirement, around EUR 3.4 billion per year, can be attributed to the need to support the circular economy. For pollution prevention and control, the annual investment needs are estimated to be EUR 1.1 billion; for water, they are EUR 1.7 billion and for biodiversity and ecosystems EUR 1.1 billion (in 2022 prices).

Current investments

To implement the environmental investments needed, the available financing is estimated to currently reach an annual EUR 3.9 billion in Ireland from EU and national sources combined (in 2022 prices).

Total environmental funding from the multiannual financial framework (MFF) is estimated to reach around EUR 2.5 billion for Ireland in total, during 2021–2027 (or EUR 352.7 million per year).

Table 1: Key environmental allocations from EU funds to Ireland (million EUR), 2021–2027

Instrument	Allocations
Cohesion policy	89.2 ^(a)
ERDF	47.5
Cohesion Fund	0.0
Just Transition Fund	41.7
CAP	1 894.6 ^(b)
European Agricultural Guarantee Fund	1 255.2
European Agricultural Fund for Rural Development	639.4
EMFAF	42.9
Other MFF	442.2 ^(c)
RRF ^(d) (2021–2026)	259

^(a) European Commission, 2021–2027 cohesion policy (planned) allocations in *EU amount* excluding national co-financing, based on the tracking in the Common Provisions Regulation (CPR, 2021) Annex I. Please note potential data changes that may have arisen

⁽¹⁶¹⁾ Research, development and innovation is accounted for under each environmental objective. The financing needs, baselines and gaps estimates are based on the Directorate-General for Environment's internal analysis (of 2024). Throughout this chapter, specific references are provided to the most important data sources used.

between the EIR preparation cut-off date (31 October 2024) and its publication date. Note that Ireland is not eligible for the Cohesion Fund. Source and further information: https://cohesiondata.ec.europa.eu/2021-2027-Categorisation/2021-2027-Planned-finances-detailed-categorisation/hgvj-gyin/about_data

^(b) Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP strategic plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435 6.12.2021, p. 1), Annex XI, <https://eur-lex.europa.eu/eli/reg/2021/2115>.

Note that 2021–2027 combines factual data for 2021 and 2022 and expenditure under the relevant specific objectives (SOs) of the CAP strategic plans from 2023, using the EU biodiversity tracking methodology (<https://commission.europa.eu/system/files/2023-06/Biodiversity%20tracking%20methodology%20for%20each%20programme%202023.pdf>). Source: European Commission.

^(c) Space Fund, Horizon Europe, LIFE and the Connecting Europe Facility.

^(d) Outside the MFF. Note that the RRF applies a similar environmental tracking scheme (set in the RRF Regulation, Annex VI) as the EU's cohesion policy. RRF dataset version used: July 2024, prior to 2025 revisions. Data source: European Commission.

Ireland, in addition to receiving EU funds earmarked specifically for it in 2021–2027, can also benefit from funding programmes that can be accessed at the EU level and which are open to all Member States. These include the LIFE programme (EUR 5.4 billion) ⁽¹⁶²⁾, Horizon Europe (EUR 95.5 billion) ⁽¹⁶³⁾, the Connecting Europe Facility

⁽¹⁶²⁾ https://cinea.ec.europa.eu/programmes/life_en.

⁽¹⁶³⁾ European Commission, Horizon Europe, https://research-and-innovation.ec.europa.eu/funding/funding-opportunities/funding-programmes-and-open-calls/horizon-europe_en.

(EUR 33.7 billion)⁽¹⁶⁴⁾ and funds that can mobilised through the InvestEU programme⁽¹⁶⁵⁾.

Ireland's RRP supports climate objectives through funding of EUR 0.38 billion (42 % of total), with an additional EUR 0.08 billion (9.3 % of total) for the environment.

The EIB provided around EUR 490.4 million in environment-related financial contributions to Ireland from 2021 to mid 2024, most of which, EUR 484.8 million (99 %), was in the area of sustainable energy, transport and industrial projects, which provides significant co-benefits to reducing air pollution, environmental noise and other pollution.

The EU's total national expenditure on environmental protection (operating plus capital expenditure) was EUR 298 billion in 2020 and EUR 321 billion in 2021, representing around 2.2 % of EU-27 GDP. In Ireland, the total national environmental protection expenditure was EUR 3.4 billion in 2020 and EUR 3.8 billion in 2021, representing 0.9 % of GDP.

Of the total environmental expenditure, the national capital expenditure (investment) on environmental protection amounted to EUR 54.5 billion in 2020 and EUR 59.9 billion in 2021 in the EU-27, representing around 0.4 % of the EU's GDP. In Ireland, the national environmental protection investment reached EUR 783 million in 2020, rising to EUR 818 million in 2021, representing around 0.2 % of GDP.

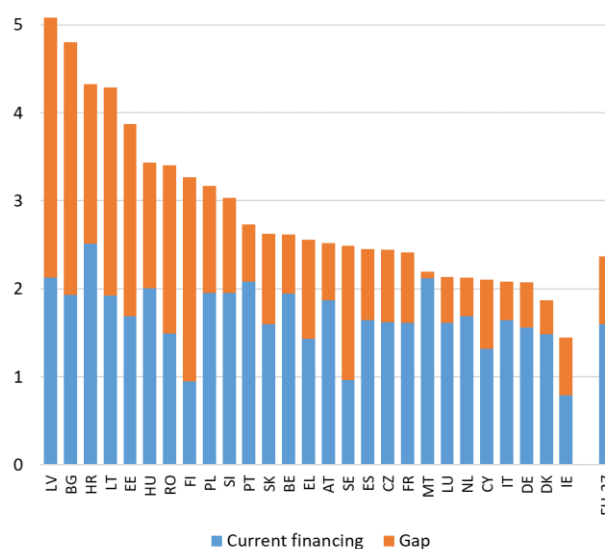
Splitting by institutional sector, around 70 % of Ireland's national environmental protection investment (capital expenditure) comes from the general government budget, with 8 % coming from specialist private-sector producers (of environmental protection services, such as waste and water companies) and 23 % from the general business sector, whose environmental activities are usually ancillary to its main activities. At the EU level, around 38 % of environmental protection investment comes from governments, 40 % from specialist private-sector producers and 22 % from the business sector⁽¹⁶⁶⁾.

Ireland's total financing for environmental investment reaches an estimated EUR 3.9 billion per year (in 2022 prices), including EU funding and national public and national private expenditure. Of the total, the share of EU fund (including EIB funds) reaches 11 %, with around 89 % national financing. The total public financing (EU plus national public) represents 73 % of the total.

The gap

To meet its four environmental objectives beyond climate change, the additional investment need over the current levels (i.e. the gap) reaches an estimated EUR 3.3 billion per year in Ireland, representing around 0.66 % of the national GDP, being lower than the EU average (0.77 %).

Figure 31: Environmental financing, needs and gaps per Member State (% of GDP)



Source: Analysis of Directorate-General for Environment.

The following table provides the distributions of Ireland's environmental investment gap (expressed in various forms) by environmental objective.

Table 2: Summary of environmental investment gaps in Ireland per year, 2021–2027

Environmental objective	Investment gap per year		
	Million EUR (2022 prices)	% of total	% of GDP
Pollution prevention and control	847	25.5	0.17
Circular economy and waste	827	24.9	0.16
Water management and water industries	954	28.7	0.19

⁽¹⁶⁴⁾ The Connecting Europe Facility Transport part also includes EUR 11.3 billion transferred from the Cohesion Fund, of which 30 % will be made available, on a competitive basis, to all Member States eligible for the Cohesion Fund. The remaining 70 % will respect the national envelopes until 31 December 2023.

⁽¹⁶⁵⁾ The InvestEU Fund is set to mobilise over EUR 372 billion of investment through an EU budget guarantee of EUR 26.2 billion to back the investment of financial partners such as the EIB group and others.

⁽¹⁶⁶⁾ Eurostat, 'Environmental protection expenditure accounts', env_ac_epea.

Biodiversity and ecosystems	699	21.0	0.14
Total	3 327	100.0	0.66

Source: Directorate-General for Environment analysis.

Pollution prevention and control

Investment needs

In pollution prevention and control, Ireland's investment needs are estimated to reach EUR 1.1 billion per year (in 2022 prices) (including baseline investments) in 2021–2027. Most of this, EUR 0.8 billion, relates to air pollution control, to comply with the clean air requirements for the five main air pollutants under the NECD by 2030. The estimated needs to reduce environmental noise reach EUR 760 million per year, most of which is delivered by the (same) sustainable energy and transport investments that also benefit clean air⁽¹⁶⁷⁾. Industrial site remediation requires an estimated EUR 92 million per year. Microplastics pollution and the chemicals strategy require around EUR 50–70 million per year (each)⁽¹⁶⁸⁾.

Current investments

The current investment levels supporting pollution prevention and control reach an estimated EUR 212 million per year (in 2022 prices) in Ireland in 2021–2027. Most of the financing concerns clean air (EUR 141 million per year). Protection from environmental noise receives around EUR 9 million per year, with a further EUR 4 million for site remediation.

In Ireland, the EU MFF provides an estimated 17.3 % of the clean air financing (mostly via cohesion policy), with a further 7 % from the RRF, adding up to 24.3 % of the total. EIB financing contributes 31 % and national sources reach 44.7 %⁽¹⁶⁹⁾.

The gap

To meet its environmental objectives concerning pollution prevention and control (towards zero pollution), Ireland needs to provide an additional EUR 847 million per year (0.17 % of GDP), mostly related to clean air and noise. The adequate implementation of the NECP with the investments included for sustainable energy and transport would largely deliver this, while in many Member States additional measures and investments may be required to comply with the ammonia reduction requirements.

According to the latest (2023) NAPCP review report⁽¹⁷⁰⁾, Ireland did not comply with ammonia reduction requirements in 2020 and 2021, and it is at some risk of non-compliance with ammonia concerning the NECD's 2030 emission reduction commitments, based on the policies and measures in its NAPCP that take into account climate, energy and CAP plans and financing baselines.

Circular economy and waste

Investment needs

Ireland's investment needs in circular economy and waste reach an EUR 3.4 billion per year (in 2022 prices) (including baseline investments). Most of this, around EUR 3.3 billion per year, relates to circular economy measures in the mobility, food and built environment systems, with a further EUR 165 million necessary for waste management (municipal and packaging waste), covering waste collection, biowaste treatment, recycling reprocessors, waste-sorting facilities, and digitalisation of the waste registry. The amount for waste excludes the investments needed for the uptake of circularity and waste prevention across the economy⁽¹⁷¹⁾.

⁽¹⁶⁷⁾ 2021 Phenomena project assessment
(<https://op.europa.eu/en/publication-detail/-/publication/f4cd7465-a95d-11eb-9585-01aa75ed71a1>) and the Commission's 2023 Environmental Noise Directive implementation report
(https://environment.ec.europa.eu/system/files/2023-03/COM_2023_139_1_EN_ACT_part1_v3.pdf).

⁽¹⁶⁸⁾ European Commission, *Third Clean Air Outlook*, Brussels, 2022, https://environment.ec.europa.eu/topics/air/clean-air-outlook_en. See also the impact assessment for the revision of the AAQD, available from the Commission web page on the proposed revision
(https://environment.ec.europa.eu/publications/revision-eu-ambient-air-quality-legislation_en).

⁽¹⁶⁹⁾ Through the tracking of EU funds, EIB projects and national expenditure (EPEA accounts, Eurostat). Note that the bulk of clean air financing is provided as a contribution from climate (energy and transport) measures, as per the tracking schemes in the Common Provisions Regulation Annex I and the RRF Regulation Annex VI. Further information on clean air tracking: <https://commission.europa.eu/document/download/0a80484e->

[2409-4749-94c6-3b23bc6bae8f_en?filename=Clean%20air%20methodology_0.pdf](https://op.europa.eu/en/publication-detail/-/publication/2409-4749-94c6-3b23bc6bae8f_en?filename=Clean%20air%20methodology_0.pdf)

⁽¹⁷⁰⁾ European Commission, 'National air pollution control programmes and projections', European Commission website, accessed 3 February 2025,

https://environment.ec.europa.eu/topics/air/reducing-emissions-air-pollutants/national-air-pollution-control-programmes-and-projections_en. NB: The referenced EU-wide assessment of the Commission (2023) may assess certain national projections by 2030 (and the factors behind them) as risk prone despite the projections showing compliance. Ireland's NAPCP shows a 5–6 % reduction in ammonia in 2030 compared with 2005 levels, depending on the scenario.

⁽¹⁷¹⁾ See Systemiq and Ellen MacArthur Foundation, *Achieving 'Growth Within'*, 2017; and European Commission: Directorate-General for Environment, *Study on investment needs in the waste sector and on the financing of municipal waste management in Member States*, Publications Office of the European Union, Luxembourg, 2019, <https://op.europa.eu/en/publication-detail/-/publication/4d5f8355-bcad-11e9-9d01-01aa75ed71a1>.

Current investments

Circular economy investments across the economy reach around EUR 2.53 billion per year (in 2022 prices) in Ireland in 2021–2027, with a further EUR 87 million provided for waste management that does not constitute circular economy.

Around 0.2 % of this combined financing for circularity and waste comes from the EU MFF, with a further 0.1 % from the RRF, adding up to 0.3 % of the total. EIB loans did not support circularity and waste during 2021–2024. The share of national sources is absolutely overwhelming, reaching 99.6 % of the total financing ⁽¹⁷²⁾.

The gap

To meet its environmental objectives concerning the circular economy and waste, Ireland needs to increase circular economy investments by an estimated EUR 749 million per year, with an additional EUR 78 million concerning waste management action, not belonging to circular economy. Combined, this amounts to EUR 827 million per year, representing 0.16 % of Ireland's GDP.

Of the circular economy gap, EUR 196 million relates to recent initiatives, such as the eco-design for sustainable products, packaging and packaging waste, labelling and digital tools, CRM recycling, and measures proposed under the amendment of the Waste Framework Directive, and EUR 553 million constitutes further investment need to unlock Ireland's circular economy potential.

Water protection and management

Investment needs

The annual water investment needs reach an estimated EUR 1.7 billion (in 2022 prices) in Ireland. This comprises investment needs both for the water industry and for the protection and the management of water. The largest part of the total annual need, EUR 805 million, relates to the management of waste water (including additional costs associated with the revised UWWTD). A further EUR 256 million is necessary for drinking-water-related

investments and around EUR 582 million for the protection and management of water ⁽¹⁷³⁾.

Current investments

Water investments in Ireland are estimated to be around EUR 696 million per year (in 2022 prices) in 2021–2027. Of this, EUR 482 million supports wastewater management, EUR 205 million drinking water and around EUR 5 million the other aspects of the Water Framework Directive (water management and protection).

Of the total financing, 0.8 % is provided by the EU MFF (mostly through cohesion policy), with further 0.4% in the RRF ⁽¹⁷⁴⁾ through the upgrade of wastewater treatment plants and some additional contribution from biodiversity measures (rehabilitation of peatlands). Most of the financing comes from national sources (over 98 %) ⁽¹⁷⁵⁾.

The gap

To meet the various environmental targets under the Water Framework Directive and the Floods Directive, Ireland's water investment gap reaches EUR 954 million per year (0.19 % of GDP), with around one third of it related to waste water (EUR 323 million per year). Drinking water measures require an additional EUR 51 million per year and the other aspects of the Water Framework Directive around EUR 577 million per year over the existing levels of financing.

Biodiversity and ecosystems

Investment needs

The investment needs for biodiversity and ecosystems are estimated to be EUR 1.1 billion per year (in 2022 prices) in Ireland in 2021–2027. This includes the following financing needs:

- Ireland's PAF ⁽¹⁷⁶⁾ concerning the Natura 2000 areas: EUR 162 million per year, mostly running costs;
- additional BDS costs ⁽¹⁷⁷⁾: EUR 667 million per year on top of the PAF;

⁽¹⁷²⁾ Waste management and circular economy expenditure tracking in the EU funds, EIB projects and in the national expenditure (Eurostat). Datasets: EPEA accounts (env_epi) and circular economy private investments (cei_cie012).

⁽¹⁷³⁾ See European Commission, 'Estimating investment needs and financing capacities for water-related investment in EU Member States', 28 May 2020, https://commission.europa.eu/news/estimating-investment-needs-and-financing-capacities-water-related-investment-eu-member-states-2020-05-28_en; and OECD (Organisation for Economic Co-operation and Development), *Financing Water Supply, Sanitation and flood Protection: Challenges in EU Member States and policy options*, OECD Publishing, Paris, 2020, https://www.oecd-ilibrary.org/environment/financing-water-supply-sanitation-and-flood-protection_6893cdac-en.

⁽¹⁷⁴⁾ Corresponding to intervention fields 041 and 050 respectively in the RRF tracking Annex.

⁽¹⁷⁵⁾ Water investment levels are estimated through tracking EU funds, EIB projects and national expenditure (EPEA accounts, Eurostat).

⁽¹⁷⁶⁾ European Commission, 'Financing Natura 2000 – Prioritised action frameworks', European Commission website, https://environment.ec.europa.eu/topics/nature-and-biodiversity/natura-2000/financing-natura-2000_en.

⁽¹⁷⁷⁾ See European Commission: Directorate-General for Environment, *Biodiversity Financing and Tracking – Final report*, Publications Office of the European Union, Luxembourg, 2022, <https://op.europa.eu/en/publication-detail/-/publication/793eb6ec-dbd6-11ec-a534-01aa75ed71a1/language-en>.

- sustainable soil management costs ⁽¹⁷⁸⁾: EUR 288 million per year.

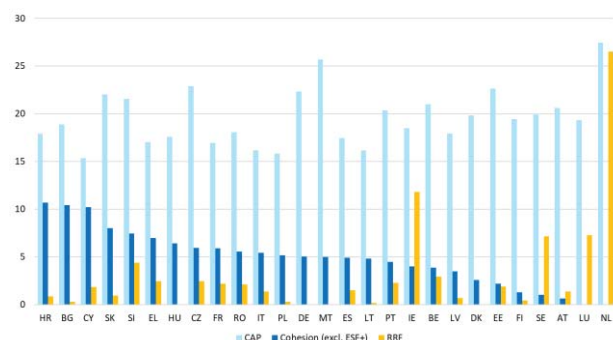
Current investments

The current level of biodiversity financing is estimated to be EUR 419 million per year (in 2022 prices) in 2021–2027. 84.4 % of this is considered direct financing to biodiversity and ecosystems, with a 100 % coefficient in the tracking schemes.

0.4 % of the total financing is estimated to come from EU cohesion policy, 0.5% from the Space fund, 60.5 % from CAP, 3.5 % from Horizon Europe, around 1.4 % from LIFE and 1.1% from EMFAF. The EU MFF altogether accounts for 67 % of the financing and the RRF for 3.4 %, adding up to a total of 71% from the EU budget. The rest, 29 %, comes from national sources ⁽¹⁷⁹⁾.

Ireland is the Member State with the second-highest share of biodiversity financing programmed under the RRF, representing 11.8 % of the entire RRF budget. However, only 4 % of cohesion policy funds (EU contribution amount) in the 2021–2027 programming period is estimated to contribute to biodiversity (disregarding ESF+). Lastly, 18.5 % of the CAP budget has been programmed for investments in biodiversity in Ireland (see Figure 32).

Figure 32: 2021–2027 contributions to biodiversity from the main EU instruments per Member State (% of policy total)



NB: ESF+, European Social Fund Plus.

The gap

To meet the environmental objectives concerning the protection and restoration of biodiversity and ecosystems and other relevant cross-cutting measures, Ireland's investment gap is estimated to be around EUR 0.7 billion per year, corresponding to 0.14 % of its GDP.

Public financial management

Green budgeting practices

Green budgeting refers to the use of budgetary tools to achieve climate and environmental goals. Some Member States, including Ireland, already use green budgeting tools for identifying and tracking green expenditures and/or revenues ⁽¹⁸⁰⁾. Green budgeting practices provide increased transparency on the environmental implications of budgetary policies.

The Commission has developed a non-mandatory green budgeting reference framework that brings together methodologies for assessing the impacts of budgets on climate and environmental goals ⁽¹⁸¹⁾.

Ireland is a frontrunner on green budgeting, having started tracking climate-related expenditure in 2019. The methodology was since expanded to systematically measure climate and environmentally favourable and unfavourable expenditures across the six green dimensions linked to the EU Taxonomy ⁽¹⁸²⁾.

To help Member States to develop national green budgeting and thereby improve policy coherence and support the green transition, the Commission facilitated a technical support instrument (TSI) project on green budgeting from 2021 to 2024 ⁽¹⁸³⁾. Ireland participated, providing expertise and further improving its green budgeting methodology.

Ireland has also been selected for the next round of TSI projects on green budgeting, starting in 2025, where the country will expand peer-to-peer learning through civil servants' exchanges.

⁽¹⁷⁸⁾ See Proposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law) COM(2023) 416 final of 5 July 2023, https://environment.ec.europa.eu/publications/proposal-directive-soil-monitoring-and-resilience_en.

⁽¹⁷⁹⁾ Based on biodiversity tracking in the EU budget (<https://circabc.europa.eu/ui/group/3f466d71-92a7-49eb-9c63-6cb0fadf29dc/library/8e44293a-d97f-496d-8769-50365780acde>), and national expenditure into biodiversity from the Classification of the Functions of Government accounts.

⁽¹⁸⁰⁾ European Commission, *Green Budgeting in the EU. Key Insights from the 2023 European Commission Survey of Green Budgeting Practices*, 2023, https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/national-fiscal-frameworks-eu-member-states/green-budgeting-eu_en#:~:text=European%20Commission%20Green%20Budgetin,g%20Survey%2%A0.

https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/green-budgeting-eu_en.

⁽¹⁸¹⁾ European Commission, 'European Union green budgeting reference framework', 2022, https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/green-budgeting-eu_en.

⁽¹⁸²⁾ <https://www.gov.ie/en/collection/a92af-green-budgeting/>

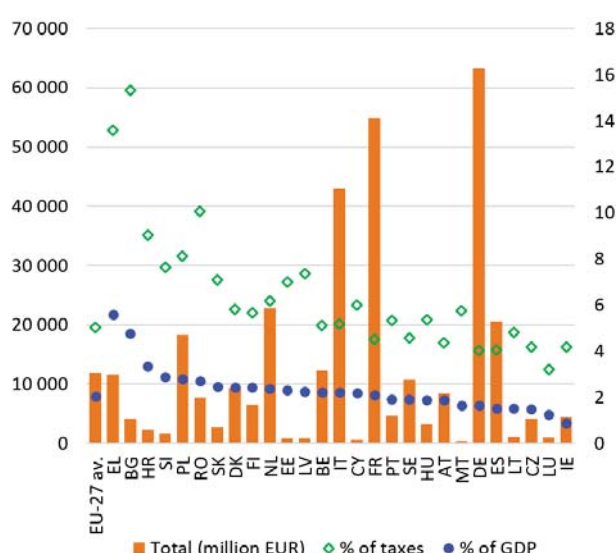
⁽¹⁸³⁾ https://reform-support.ec.europa.eu/what-we-do/revenue-administration-and-public-financial-management/supporting-implementation-green-budgeting-practices-eu_en.

Beyond green budgeting, to improve policy outcomes, the Commission has also drawn up climate-proofing and sustainability-proofing guidance⁽¹⁸⁴⁾ as tools to assess project eligibility and compliance with environmental legislation and criteria.

Green taxation and tax reform

Total environmental taxes amounted to EUR 4.4 billion in Ireland in 2022, representing 0.9 % of its GDP (EU average: 2.0 %). Energy taxes formed the largest component of environmental taxes, accounting for 0.5 % of GDP, which is lower than the EU average of 1.6 %. Transport taxes, at 0.4 % of GDP, were around the EU average (0.4 %), while data on taxes on pollution and resources were not available (EU average: 0.08 %). In 2022, environmental taxes in Ireland accounted for 4.2 % of total revenues from taxes and social security contributions (under the EU average of 5.0 %)⁽¹⁸⁵⁾.

Figure 33: Environmental taxes per Member State, 2022



The EU Green Deal emphasises the role of well-designed tax reforms (e.g. shifts from taxing labour to taxing pollution) to boost economic growth and resilience, and to foster a fairer society and a just transition through the

right price signals. The Green Deal promotes the ‘polluter-pays principle’, which makes polluters bear the costs to prevent, control and remedy pollution.

According to a 2024 study⁽¹⁸⁶⁾, Ireland applies emission charges (fees for solid waste disposal in landfill) and product charges (vehicles and plastic, including packaging). It has missed opportunities to apply emission charges to, for example, water or air pollution; to apply product charges to specific goods, like fertilisers, tyres and paints; and to apply user charges for access to biodiversity and mineral extraction. Wastewater pollution taxes and intensive agriculture taxes are proposed in the same study⁽¹⁸⁷⁾.

Green bonds and sustainable bonds

In 2023, the total value of green bonds issued by Member States was USD 245 billion (EUR 227 billion), up from USD 234 billion (EUR 198 billion) in 2021⁽¹⁸⁸⁾.

During 2021–2023 combined, Ireland issued green bonds worth USD 17 billion (EUR 14.4 billion). Of this, the issuance in 2023 amounted to USD 9 billion (EUR 8.3 billion).

During 2014–2023, 83 % of the green bonds issued by European countries (excluding supranational entities) served objectives in energy, buildings or transport, while 5 % supported objectives in water, 5.1 % related to land use (with links to nature and ecosystems) and 3.8 % applied to waste management. By 2023, the combined share of energy, buildings and transport had decreased to 73 %, the shares of waste management and land use had increased (to 5.9 % and 8.4 %, respectively) and the share of water had remained around 5 %.

In 2021–2023, 31.7 % of the European green bonds (excluding supranational issuances) was issued by financial corporates, 29.1 % by sovereign governments and 23.1 % by non-financial corporates. 8.3 % of the issuances was linked to government-backed entities, 6.4 % to development banks and 1.4 % to local governments.

⁽¹⁸⁴⁾ Commission notice – Technical guidance on the climate proofing of infrastructure in the period 2021–2027 (OJ C 373, 16.09.2021, p. 1), <https://op.europa.eu/en/publication-detail/-/publication/23a24b21-16d0-11ec-b4fe-01aa75ed71a1/language-en>.

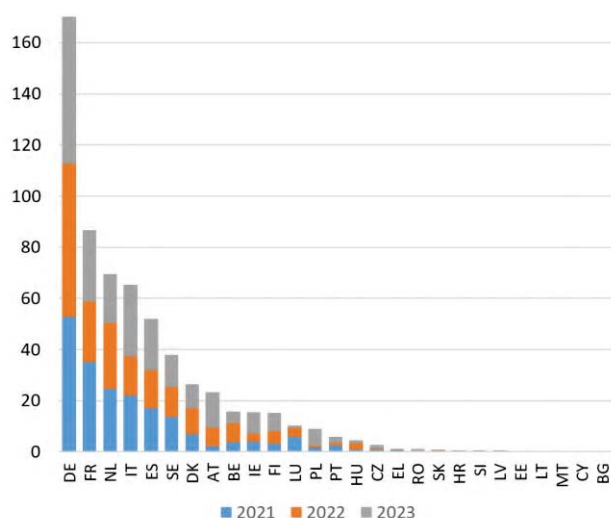
⁽¹⁸⁵⁾ Eurostat, ‘Environmental taxes accounts’, env_eta.

⁽¹⁸⁶⁾ European Commission: Directorate-General for Environment, *Candidates for Taxing Environmental Bads at National Level*, Publications Office of the European Union, Luxembourg, 2024, Annexes 1–2, <https://op.europa.eu/en/publication-detail/-/publication/35c1bbdf-2931-11ef-9290-01aa75ed71a1/language-en>.

⁽¹⁸⁷⁾ European Commission: Directorate-General for Environment, *Candidates for Taxing Environmental Bads at National Level*, Publications Office of the European Union, Luxembourg, 2024, p. 17, <https://op.europa.eu/en/publication-detail/-/publication/35c1bbdf-2931-11ef-9290-01aa75ed71a1/language-en>.

⁽¹⁸⁸⁾ Climate bonds initiative (<https://www.climatebonds.net/>). NB. Additionally (and not included in this), national sources indicated EUR 544.8 million issuance for Croatia, in 2022–2023, and a slightly higher amount for Slovenia (+0.27 billion) during 2021–2023 in total.

Figure 34: Value of green bonds issued per Member State (EUR billion), 2021, 2022 and 2023



Data source: Climatebonds.net, with some additional data from national sources (e.g. Croatia, Slovenia).

Environmentally harmful subsidies

Addressing and phasing out environmentally harmful subsidies, in particular fossil fuel subsidies (FFS), is a further step towards achieving the eighth environment action programme objectives and the enabling conditions ⁽¹⁸⁹⁾. FFS are costly for public budgets and make it difficult to achieve European Green Deal objectives.

The overall downward trend of FFS mentioned in past EIRs was disrupted from 2022 due to the European response to the 2021 energy crisis and subsequent increase in energy prices.

As a direct consequence, annual FFS in the EU have increased to EUR 109 billion in 2023 from EUR 57 billion in 2020. From 2021 to 2023, there has been a marked increase in annual FFS of 72 % in the EU ⁽¹⁹⁰⁾.

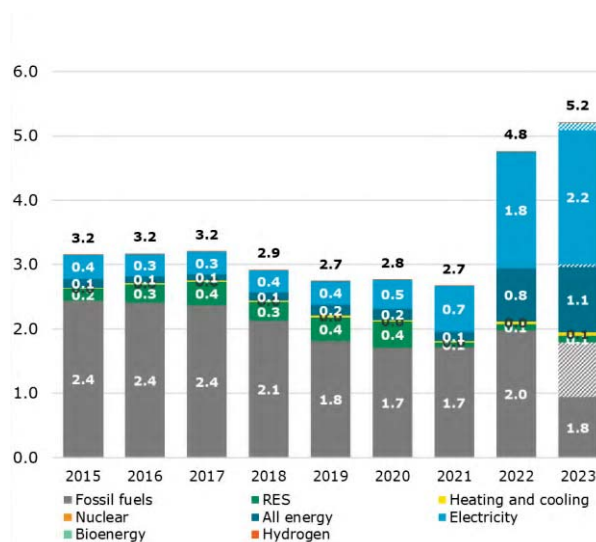
For the majority of the Member States (16), the year 2022 saw a peak in the amount of overall FFS. A decline was then observed in 2023 ⁽¹⁹¹⁾. In particular, FFS for coal and lignite, natural gas and oil increased in 2022 and a strong increase was observed for natural gas subsidies.

In Ireland, the energy subsidies show a decreasing trend between 2015 and 2021, with FFS also decreasing from

EUR 2.4 billion (in 2015) to EUR 1.7 billion (in 2021). However, 2022 and 2023 brought a significant increase in the overall size of energy subsidies, while the annual amount of FFS stayed around the previous level (EUR 1.8–2.0 billion).

As a share of GDP, FFS in 2022 ranged from 1.8 % in Croatia to less than 0.1 % in Denmark and Sweden. Ireland's value reached 0.4 %, below the EU average (0.8 %) ⁽¹⁹²⁾.

Figure 35: Energy subsidies by energy carrier (billion EUR), 2015–2023



NB: RES, renewable energy source.

Ireland received priority actions in the 2022 EIR to devise an environmental financing strategy to maximise opportunities for closing environmental implementation gaps, bringing together all relevant administrative levels, and to ensure an increased level of financing, and further exploit opportunities in private financing, for the environment to cover the investment needs identified across the environmental objectives by closing the investment gaps.

Ireland currently has a similar overall environmental investment gap as at the time of the 2022 EIR: around 0.7 % of GDP, slightly under the EU average in 2025. The gap is relatively balanced across the environmental objectives, thus requiring attention to be paid across all areas.

⁽¹⁸⁹⁾ Article 3(h) and 3(v) of the eighth environment action programme.

⁽¹⁹⁰⁾ European Commission, 2024 Report on Energy Subsidies in the European Union, COM(2025).
[https://ec.europa.eu/transparency/documents-register/detail?ref=COM\(2025\)17&lang=en](https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2025)17&lang=en).

⁽¹⁹¹⁾ 16 Member States: BE, EE, IE, EL, ES, FR, HR, IT, CY, LT, HU, NL, AT, PT, RO and SE.

⁽¹⁹²⁾ European Commission, 2024 Report on Energy Subsidies in the European Union, COM(2025).
[https://ec.europa.eu/transparency/documents-register/detail?ref=COM\(2025\)17&lang=en](https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2025)17&lang=en).

2025 priority action

- Use more national funding (for instance by increasing taxes in favour of the environment and reducing

environmentally harmful subsidies), EU funding and private funding to help close the investment gap.

6. Environmental governance

Information, public participation and access to justice

Citizens can more effectively protect the environment if they rely on the three 'pillars' of the Aarhus Convention: (i) access to information, (ii) public participation in decision-making and (iii) access to justice in environmental matters. It is of crucial importance to public authorities, the public and businesses that environmental information is shared efficiently and effectively⁽¹⁹³⁾. Public participation allows authorities to make decisions that take public concerns into account. Access to justice is a set of guarantees that allows citizens and NGOs to use national courts to protect the environment, safeguard the rights of citizens and ensure accountability of authorities⁽¹⁹⁴⁾. It includes the right to bring legal challenges ('legal standing')⁽¹⁹⁵⁾.

Environmental information

This section focuses on the implementation of the Infrastructure for Spatial Information in the European Community (Inspire) Directive. The Inspire Directive aims to set up a European spatial-data infrastructure for sharing environmental spatial information between public authorities across Europe. It is expected that this will help policymaking across boundaries and facilitate public access to this information. Geographic information is needed for good governance at all levels and should be readily and transparently available.

Ireland's performance in implementing the Inspire Directive is substantial and has been reviewed based on its 2023 country fiche⁽¹⁹⁶⁾ (see Table 3)⁽¹⁹⁷⁾.

Table 3: Ireland dashboard on implementation of the Inspire Directive, 2016–2023

	2016	2023	Legend
Effective coordination and data sharing			 Implementation of this provision is well advanced or (nearly) completed. Outstanding issues are minor and can be addressed easily. Percentage > 89 %
Ensure effective coordination			
Data sharing without obstacle			
Inspire performance indicators			 Implementation of this provision has started and made some or substantial progress but is still not close to being completed. Percentage = 31–89 %
(i) Conformity of metadata			
(ii) Conformity of spatial datasets			
(iii) Accessibility of spatial datasets through view and download services			 Implementation of this provision is falling significantly behind. Serious efforts are necessary to close the
(iv) Conformity of network services			

⁽¹⁹³⁾ The Aarhus Convention (<https://unece.org/environment-policy/public-participation/aarhus-convention/text>), the Access to Environmental Information Directive (Directive 2003/4/EC) (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32003L0004>) and the Inspire Directive (Directive 2007/2/EC) (<https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32007L0002>) together create a legal foundation for the sharing of environmental information between public authorities and with the public.

⁽¹⁹⁴⁾ These guarantees are explained in the European Commission's 2017 notice on access to justice in environmental matters ([https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52017XC0818\(02\)](https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52017XC0818(02))) and a related 2018 citizen's guide (<https://op.europa.eu/en/publication-detail/-/publication/2b362f0a-bfe4-11e8-99ee-01aa75ed71a1/language-en/format-PDF>).

⁽¹⁹⁵⁾ This EIR focuses on the means used by Member States to guarantee rights of access to justice and legal standing and to overcome other major barriers to bringing cases on environmental protection.

⁽¹⁹⁶⁾ European Commission, 'Ireland', Inspire Knowledge Base, https://knowledge-base.inspire.ec.europa.eu/ireland_en.

⁽¹⁹⁷⁾ According to Irish authorities, over the past two years, Ireland's adherence to the Inspire Directive has significantly improved

thanks to continued support systems. These enhancements have greatly advanced the implementation of the directive across various work areas, including through the development of new applications and tools, metadata creation, data transformation, and the establishment and validation of network services. The Geoportal (<https://inspire.geohive.ie>) plays a role in Ireland's commitment to meeting its Inspire obligations. The accessibility of spatial datasets through view and download services has also seen considerable improvement, with these services now available online (<https://inspire.geohive.ie/geoportal/csw?SERVICE=CSW&VERSION=2.0.2&REQUEST=GetCapabilities>). The Inspire data-sharing arrangements have enhanced the sharing of environmental spatial information between public authorities across Europe. This is achieved by publishing the declared Irish Inspire datasets through the Irish Inspire Geoportal, which connects to the EU Inspire portal and the broader Inspire network for reuse. With its ongoing support systems and improved reporting applications and infrastructures, Ireland has made significant strides since 2023 in implementing the Inspire Directive.

	implementation gap. shops and accelerated short deadlines for issuing permits for renewable energy projects.
	Percentage < 31 %

Source: European Commission, 'Ireland', Inspire Knowledge Base, https://knowledge-base.inspire.ec.europa.eu/ireland_en.

Public participation

Public involvement at both the planning and the project phase maximises transparency and social acceptance of programmes and projects. Consultation with the public (including NGOs) and environmental, local and regional authorities is a key feature of an effective impact assessment procedure. Such consultation also provides an opportunity for public authorities and project promoters to engage with the public actively and meaningfully by making information on the likely significant effects widely available. If carried out with due diligence and taking into consideration useful public input, this process leads to better-informed decision-making and can promote public acceptance. Making information available increases stakeholder involvement, thus lessening resistance and preventing (or minimising) litigation. On the other hand, it is paramount that the procedure is effective.

This section examines how public involvement and transparency are ensured under two instruments, namely the Environmental Impact Assessment (EIA) Directive ⁽¹⁹⁸⁾ and the Strategic Environmental Assessment (SEA) Directive ⁽¹⁹⁹⁾.

EU law provides for a flexible framework concerning EIAs. The aim of this framework is to ensure the application of the necessary environmental safeguards, while enabling speedy approval of projects. The Commission has contributed to simplifying and accelerating permitting for renewable energy projects and continues to support the Member States in this regard ⁽²⁰⁰⁾. Ireland has not taken steps aiming to accelerate permit-issuing procedures taking advantages of the broad flexibilities offered by the EU legal framework, such as the establishment of one-stop

The average speed in the EU for permitting involving an EIA procedure is 20.6 months, with a minimum duration of 11.4 months and a maximum duration of 75.7 months ⁽²⁰¹⁾. The duration of each step in an EIA process (screening, scoping, EIA report, public consultation, reasoned conclusion, development consent) varies considerably between Member States and projects. The available data for Ireland do not cover all the steps of the EIA and so do not allow for overall conclusions to be drawn; however, for the screening, scoping and public consultation phases, Ireland reported shorter durations. Effective use of EU procedures can positively influence the timely approval of activities underpinning the decarbonisation of the economy on the way to net zero by 2050.

A new report is not yet available on the application and effectiveness of the SEA Directive in the EU. Nevertheless, a support study has been published with information by Member State ⁽²⁰²⁾.

The EIA Portal is the central portal for information on EIA projects. It contains all information related to an application for development consent. However, it does not provide a means to engage with a particular application, but rather a conduit to the related competent authority's website for further information and methods to make submissions/observations. There is currently no SEA portal. However, developing a SEA portal is part of Ireland's current SEA action plan; this was the subject of a 2022 priority action ⁽²⁰³⁾. There is a lack of data available on the level of public participation in decision-making processes, including authorisations linked to the EIA Directive (Directive 2011/92/EU) and SEA Directive (Directive 2001/42/EC). Public participation in EIA procedures is difficult to assess in the absence of public participation monitoring. Nonetheless, progress has been made in developing key standalone resources for SEA ⁽²⁰⁴⁾.

⁽¹⁹⁸⁾ Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 26, 28.1.2012, p. 1), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32011L0092>.

⁽¹⁹⁹⁾ Directive 2001/42/EC of the European Parliament and of the Council of 27 June 2001 on the assessment of the effects of certain plans and programmes on the environment (OJ L 197, 21.7.2001, p. 30), <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32001L0042>.

⁽²⁰⁰⁾ Commission Staff Working Document (SWD/2022/0149 final), 18 May 2022, (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022SC0149&qid=1653034229953>).

⁽²⁰¹⁾ European Commission: Directorate-General for Environment, *Collection of information and data on the implementation of the revised Environmental Impact Assessment (EIA) Directive (2011/92/EU) as amended by 2014/52/EU*, Publications Office of the European Union, Luxembourg, 2024, Tables 5 and 6,

<https://op.europa.eu/en/publication-detail/-/publication/8349a857-2936-11ef-9290-01aa75ed71a1/>.

⁽²⁰²⁾ European Commission: Directorate-General for Environment, Lundberg, P., McNeill, A., McGuinn, J., Cantarelli, A. et al., *Study supporting the preparation of the report on the application and effectiveness of the SEA Directive (Directive 2001/42/EC) – Final study*, Publications Office of the European Union, 2025, <https://data.europa.eu/doi/10.2779/1615072>

⁽²⁰³⁾ Ireland's SEA statutory authorities are investigating the feasibility of developing a SEA portal.

⁽²⁰⁴⁾ The mentioned resources on SEA are the (i) EPA SEA WebGIS search and reporting tool (<https://gis.epa.ie/EPAMaps/SEA>), (ii) EPA SEA Spatial Information Sources Inventory (<https://www.epa.ie/publications/monitoring-assessment/assessment/strategic-environmental-assessment/sea-spatial-information-sources-inventory-.php>); (iii) EPA-funded SEA environmental sensitivity mapping webtool

There is a lack of evidence on public participation, which makes it difficult to confirm whether public participation in EIA procedures has declined.

As Ireland was very late in transposing Directive 2014/52/EU on EIA, the Commission is now assessing the correctness of the transposition of the legislation adopted by Ireland. Concerns have also been raised through an infringement procedure initiated by the Commission on the failure to carry out EIAs for peat extraction activities despite the large number of projects that fall into this category in Ireland⁽²⁰⁵⁾. An infringement procedure has been ongoing since July 2020. While the Irish EPA has taken action to enforce the requirements of the directive against larger operators, questions still remain about the legality of smaller peat extraction operations. The Commission is also assessing whether the quarry sector is in compliance with the requirements of the directive, having received numerous complaints that breaches remain despite the adoption of a new substitute consent regime (adopted in answer to the judgment in Case C-215/06).

Ireland has not yet ratified the Protocol on Strategic Environmental Assessment to the UNECE Convention on Environmental Impact Assessment in a Transboundary Context (Kiev Protocol).

Access to justice

Access to justice, guaranteed by Article 19(1) of the Treaty on European Union and Article 47 of the EU Charter of Fundamental Rights, is a fundamental right and part of the democratic process. It is vital to ensure the full application of EU law in all Member States and the legal protection of the rights of individuals, including in environmental matters. Access to justice is essential to enable judicial review of the decisions of public authorities and to allow the correction of any wrongdoing committed by these authorities.

This section provides a snapshot of the state of play of access to courts by the public, particularly when it comes to challenging plans, or the non-adoption of plans, under EU law, in the areas of water, waste, air quality and noise, irrespective of the form of the legal act (i.e. regulatory act or administrative decision).

As mentioned in the 2022 EIR, both individuals and environmental NGOs have standing in environmental

cases. The standing of environmental NGOs depends on meeting some conditions as regards their legal status and operation (e.g. their aims must be related to promoting the environment and they must have pursued that objective over the previous 12 months). Both primary and secondary legislation can be challenged by way of judicial review. When primary legislation is challenged, the relief is declaratory in nature.

The costs of environmental court procedures represent a very significant obstacle to accessing justice, even for a high-income individual or organisation. In complex cases, it is not unheard of for a party's own costs to exceed EUR 500 000⁽²⁰⁶⁾. The Commission remains concerned about the high costs of environmental litigation and the lack of clarity as to what costs environmental litigants are likely to face from the outset. Therefore, the Commission opened an infringement procedure on this matter⁽²⁰⁷⁾.

For several years, Ireland has promised to clarify the rules on costs for access to justice through a consolidating Aarhus bill, but this has not materialised. It was finally left to the Irish Supreme Court to clarify the scope of cost rules in environmental cases. However, the regime is again in flux, as Ireland is in the process of implementing its new Planning and Development Act. There has been considerable criticism of some of the provisions of this new law, particularly regarding the continued lack of clarity regarding rules on costs, and new concerns regarding additional hurdles being added to environmental claimants attempts to gain *locus standi*. Furthermore, the Commission has received numerous complaints reporting that environmental NGOs have been openly criticised by some government ministers for bringing cases that challenge certain developments and that some lawyers acting on behalf of environmental litigants have faced strategic lawsuits against public participation (SLAPP suits).

In 2022, Ireland received a priority action on the need to make spatial data more widely accessible and prioritise the environmental datasets. Ireland has made good progress on the accessibility of spatial data, but more efforts are needed. Therefore, the 2022 priority action is repeated. In the 2022 EIR, there were a number of priority actions addressed to Ireland on access to justice, in particular to (i) make significant improvements to ensure that the high costs and the lack of clarity about those costs in advance of any legal action do not hinder effective

(<https://enviromap.ie/>), (iv) interactive map of the Office of the Planning Regulator displaying details of live public consultations on statutory land-use plans (<https://gis.epa.ie/EPAMaps/SEA/>); (v) management of a SEA activity statistics portal; and (vi) 'Public participation and performance criteria in strategic environmental assessment: The way forward to advancing practice' (Seaway), a project co-founded by the EPA and the Office of the Planning Regulator. Seaway is a 24-month project that will help to inform the development of a SEA portal.

⁽²⁰⁵⁾ INFR(2019)4007.

⁽²⁰⁶⁾ Judgment of 15 March 2018, *North East Pylon Pressure Campaign Limited and Maura Sheehy v An Bord Pleanála and Others*, C-470/16, EU:C:2018:185.

⁽²⁰⁷⁾ INFR(2012)4028.

access to justice in environmental matters, (ii) better inform the public about their right to access to justice and (iii) ensure that abusive SLAPP suits designed to deter legitimate environmental access to justice are identified and prevented via the appropriate means. To address the first priority action, Ireland adopted the Planning and Development Act 2024. The act includes a financial assistance mechanism for environmental–legal costs. The new costs regime proposed by the act can, however, only become operational once implementing regulations are adopted, and these are still awaited. Hence, the Commission cannot at this stage conclude if the recent legislative developments are enough to reduce the issue of costs as a significant hurdle to access to justice in environmental matters. The assessment is therefore deferred to a future EIR. On the second priority action, the information provided to citizens on access to justice ⁽²⁰⁸⁾ still does not refer to the Commission e-justice factsheets on access to justice in environmental matters ⁽²⁰⁹⁾. There was no progress noted on the third priority action on SLAPP suits. Thus these priority actions remain unfulfilled.

2025 priority actions

- Make spatial data more widely accessible and prioritise environmental datasets in the implementation of the Inspire Directive, especially those identified as high-value spatial datasets for implementing environmental legislation ⁽²¹⁰⁾.
- Ensure that relevant information on EIA and SEA procedures (including on public participation opportunities and on publication of final decisions) is electronically accessible in a timely manner, through at least a central portal or easily accessible points of access, at the appropriate administrative level.
- Provide information on the average duration of all steps in the EIA process.
- Ensure correct transposition of the revised EIA Directive.
- Ratify the amendment to the UNECE Convention on Transboundary Environmental Impact Assessment and the Protocol on Strategic Environmental Assessment.
- Improve access to courts in national environmental cases by the public concerned and eliminate practical

barriers, such as length of proceedings and excessive costs.

Compliance assurance

Environmental compliance assurance covers all work undertaken by public authorities to ensure that industries, farmers and others fulfil their obligations to protect water, air and nature, to manage waste ⁽²¹¹⁾ and to remedy any environmental damage. It includes measures such as (i) compliance promotion, (ii) compliance monitoring (i.e. inspections and other checks), (iii) enforcement, that is, steps taken to stop breaches and impose sanctions, and (iv) ensuring damage prevention and remediation in line with the polluter-pays principle.

Compliance promotion, monitoring and enforcement

Non-compliance with environmental obligations may occur for different reasons, including poor understanding or lack of acceptance of the rules, opportunism or even criminality. Compliance promotion activities help duty-holders to comply by providing information, guidance and other support. This is particularly important in areas where new and complex legislation is put in place.

When inspections and other control activities identify problems, a range of responses may be appropriate, including the use of administrative and criminal enforcement tools.

The EPA, Waste Enforcement Regional Lead Authorities, and the National Parks and Wildlife Service (NPWS) continue to play key roles in enforcing environmental regulations in Ireland. Ireland has informed the Commission that the NPWS continues to actively address wildlife crime, particularly in areas like habitat and wildlife protection. It initiated 43 prosecutions in 2023 ⁽²¹²⁾. Additionally, there has been enhancing collaboration with An Garda Síochána (the Irish police), especially regarding enforcement actions related to wildlife legislation. This partnership includes a protocol between NPWS and An Garda Síochána to formalise coordination on wildlife and environmental crime cases.

Despite these developments, challenges remain due to the absence of a centralised authority overseeing all

⁽²⁰⁸⁾ <https://www.gov.ie/en/publication/b3b1a-aarhus-convention/#access-to-justice>; <https://www.citizensinformation.ie/en/environment/environment-and-the-law/>.

⁽²⁰⁹⁾ See the European Commission eJustice portal (https://e-justice.europa.eu/content_access_to_justice_in_environmental_matters-300-en.do).

⁽²¹⁰⁾ The European Commission provides a list of high-value spatial datasets (https://github.com/INSPIRE-MIF/need-driven-data-prioritisation/blob/main/documents/eReporting_PriorityDataList_V2.1_final_20201008.xlsx).

⁽²¹¹⁾ The concept is explained in detail in the European Commission's 2018 communication on EU actions to improve environmental compliance and governance (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018DC0010>) and the related Commission staff working document (<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52018SC0010>).

⁽²¹²⁾ <https://www.gov.ie/en/press-release/c524e-significant-successes-by-npws-against-wildlife-crime-in-2023/>.

environmental enforcement, leading to occasional complexity in managing interagency responsibilities. A particular concern in Ireland has been the lack of support provided to local authorities, which carry many of the responsibilities for decisions on development consent. It is recognised that these authorities are under-resourced and that for certain project categories, such as quarries and peat extraction, they may not represent the best level for decision making. The new Planning and Development Act proposes that some of these local functions are moved to a new regional decision-making body. It will need to be seen if this proposal is implemented in practice and sufficiently resourced to bring quarrying and peat extraction activities under better control.

It is important to note that Ireland produces national enforcement priorities on an annual basis, which inform the EPA's assessment of performance by local authorities regarding their environmental functions in the areas of waste, water, air and noise ⁽²¹³⁾.

The new EU Environmental Crime Directive

The EU has recently strengthened its legal framework on tackling the most serious breaches of environmental obligations, notably by the adoption of the new Environmental Crime Directive (ECD) (Directive 2024/1203/EU)²¹⁴ and new sectoral legislation with stronger provisions on compliance monitoring, enforcement and penalties. Issues important for the transposition and the implementation of the relevant new instruments are highlighted below; however, in accordance with Articles 1 and 2 of Protocol No 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and without prejudice to Article 4 of that protocol, Ireland is not adopting the EU criminal legal instruments and is not bound by them or subject to their application.

The new ECD replaced the 2008 ECD and introduced several new offence categories, such as unlawful ship recycling, unlawful water abstraction, and serious breaches of EU legislation on chemicals, mercury, fluorinated GHG and IAS of EU concern. It also covered the establishment of qualified offences, subject to more severe penalties where one of the offences defined in the

directive leads to serious widespread and substantial damage or destruction of the environment. Concrete provisions on the types and levels of penalties for natural and legal persons who commit an offence were also introduced. Other provisions will help considerably to improve the effectiveness in combating environmental crime of all actors along the enforcement chain. These include obligations to ensure adequate resources and investigative tools, specialised regular training and the establishment of cooperation mechanisms within and between Member States as well as national strategies on combating environmental crime.

Member States, but not Ireland, are required to transpose the new ECD into national law by 21 May 2026 and to take additional measures to more effectively combat environmental crime, in particular through training, coordination, cooperation and strategic approaches. The Commission will provide support, including by facilitating the identification and sharing of good practices. Member States are expected to ensure the necessary resources and specialised skills required and they are invited to encourage their authorities to support and cooperate with the recognised EU-level networks of environmental enforcement practitioners, such as the EU Network for the Implementation and Enforcement of Environmental Law ⁽²¹⁵⁾, EnviCrimeNet ⁽²¹⁶⁾, the European Network of Prosecutors for the Environment ⁽²¹⁷⁾ and the EU Forum of Judges for the Environment ⁽²¹⁸⁾.

Although Ireland did not opt in to the ECD, the European Union Agency for Law Enforcement Cooperation and European Union Agency for Criminal Justice Cooperation mechanisms for cooperation on cross-border cases should be used more systematically for environmental offences, as well as strengthening cooperation with the aforementioned EU-level networks of environmental enforcement practitioners.

Environmental Liability Directive

The Environmental Liability Directive (ELD)²¹⁹ aims to ensure that environmental damage is remediated in kind at the expense of those who have caused it, in line with the polluter-pays principle. It helps to halt the net loss in biodiversity, as well as reducing the number of contaminated sites and protecting the environmental quality of groundwater and surface waters. The ELD is a

⁽²¹³⁾ https://www.epa.ie/publications/compliance--enforcement/public-authorities/Local-Authority-Environmental-Enforcement-Performance-Report-2023_printable-PDF.pdf.

⁽²¹⁴⁾ Directive 2024/1203/EU on the protection of the environment through criminal law (<https://eur-lex.europa.eu/eli/dir/2024/1203/oj/eng>).

⁽²¹⁵⁾ <https://www.impel.eu/en>.

⁽²¹⁶⁾ LIFE+SATEC project ([https://webgate.ec.europa.eu/life/publicWebsite/project/LIFE2-0-PRE-ES-000001/fight-against-environmental-crime-at-a-](https://webgate.ec.europa.eu/life/publicWebsite/project/LIFE2-0-PRE-ES-000001/fight-against-environmental-crime-at-a-strategic-level-through-the-strengthening-of-envicrimenet-network-of-experts-in-environmental-criminal-investigations)

[strategic-level-through-the-strengthening-of-envicrimenet-network-of-experts-in-environmental-criminal-investigations](https://www.epa.ie/publications/compliance--enforcement/public-authorities/Local-Authority-Environmental-Enforcement-Performance-Report-2023_printable-PDF.pdf)).

⁽²¹⁷⁾ <https://www.environmentalprosecutors.eu>.

⁽²¹⁸⁾ <https://www.eufje.org/index.php?lang=en>.

⁽²¹⁹⁾ Directive 2004/35/EC on environmental liability with regard to the prevention and remedying of environmental damage, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02004L0035-20190626>.

cross-cutting tool and a key enabler for better implementation of EU environmental law.

The ELD addresses cases of significant environmental damage to protected species and natural habitats, and, when caused by operators carrying out certain potentially hazardous activities, also damages to water and to soil. The Commission has the legal obligation to periodically evaluate the ELD. The ELD has undergone the second evaluation ⁽²²⁰⁾, which will be finalised in 2025, and which was supported by an external study ⁽²²¹⁾, containing, among other things, evidence, views, reports and other relevant information gathered from different stakeholder groups, including Member States.

One of the most relevant indicators in assessing implementation and enforcement of the ELD is the number of environmental damage cases handled under the ELD, especially when this number is compared with the previous reporting period. Fewer ELD cases were reported in the second reporting period (2013–2022) than in the first one (2007–2013). However, the downward tendency in the number of ELD occurrences and their overall low number do not necessarily mean that the ELD has achieved its objectives, as it needs to be compared with the overall number of environmental damage cases, some of which may have been handled under the other liability instruments.

The ELD has not always been effective in ensuring that the polluter pays, because the liable operators often lack financial capacity to carry out remediation measures. While the ELD does not provide for a mandatory financial security system, it explicitly calls for Member States to encourage the development of financial security instruments and markets, with the aim of enabling operators to use financial guarantees to cover their responsibilities under this directive.

From 1 January 2013 to 30 September 2021, the Irish EPA screened 62 potential ELD cases (not including incidents reported under environmental permit legislation). In most cases arising during the second reporting period, the EPA concluded that environmental damage under the ELD had not occurred. However, two of the cases arising in the second reporting period were confirmed in 2022 to be

cases of environmental damage and remain under open investigation.

The Irish government has not enacted legislation that specifically mandates financial security for ELD or other environmental liabilities. The Irish EPA requires operators of industrial emissions licences issued by it to have evidence of financial security for unknown environmental liabilities and environmental responsibilities for closure, restoration and aftercare, through the inclusion of conditions in those licences. The mandatory financial security system applies to 193 facilities currently, with the caveat that this figure is dynamic.

The 2022 EIR recommended that Ireland provide public information on ELD cases. The ELD Article 18(1) Registry is available to the public on request and will be made available on the EPA website in 2025 ⁽²²²⁾.

2025 priority action

- Encourage the use of training programmes provided by the Commission (or developed at the national level) covering the ELD and its interactions with the other national liability-related instruments, to ensure more efficient ELD implementation, improve the expertise of the competent authorities and raise awareness among all stakeholder groups.

EU-supported environmental capacity building

The Commission's 2023 Compact ⁽²²³⁾ initiative to enhance the administrative space identifies the capacity to lead the green transition as one of three key pillars, along with the public administration skills agenda and the capacity for Europe's Digital Decade. Compact also recognises the role of the EIR reporting tool in improving environmental governance. The two main capacity-building opportunities for the environment provided by the European Commission are the TSI ⁽²²⁴⁾ and the TAIEX-EIR PEER 2 PEER tool ⁽²²⁵⁾. The technical assistance available through the cohesion policy is subject to shared management and is not dealt with in this subsection.

⁽²²⁰⁾ Commission staff working document - Evaluation of the Environmental Liability Directive, forthcoming 2025.

⁽²²¹⁾ European Commission: Directorate-General for Environment and Fogleman, V., *Study in support of the evaluation of the Environmental Liability Directive and its implementation – Final report*, Publications Office of the European Union, Luxembourg, 2024, p. 37, <https://op.europa.eu/en/publication-detail/-/publication/006d90e5-980a-11ef-a130-01aa75ed71a1/language-en>

⁽²²²⁾ It should be noted that the EPA website holds memoranda of understanding with all key stakeholders that have responsibilities linked to the functions of the EPA.

⁽²²³⁾ See the European Commission web page on Compact ([https://reform-support.ec.europa.eu/public-administration-and-](https://reform-support.ec.europa.eu/public-administration-and-governance-coordination/enhancing-european-administrative-space-compact_en)

[governance-coordination/enhancing-european-administrative-space-compact_en](https://reform-support.ec.europa.eu/public-administration-and-governance-coordination/enhancing-european-administrative-space-compact_en)).

⁽²²⁴⁾ See the European Commission web page on the TSI (https://commission.europa.eu/funding-tenders/find-funding/eu-funding-programmes/technical-support-instrument/technical-support-instrument-tsi_en).

⁽²²⁵⁾ See the European Commission web page on the TAIEX-EIR PEER 2 PEER tool (https://environment.ec.europa.eu/law-and-governance/environmental-implementation-review/peer-2-peer_en). TAIEX: Technical Assistance and Information Exchange.

The Commission's technical support instrument

The TSI provides Member States with tailor-made technical expertise on the design and implementation of reforms. The support is demand driven and does not require national co-financing.

The Commission's TSI had annual calls in 2021, 2022, 2023, 2024 and 2025. The following environment-related projects have been selected for Ireland:

- RISKS resilience: Integration of strategic risk systems, from the Office of Emergency Planning (2023);
- Building policy coherence for sustainable development (PCSD) across national and local government in Ireland, from the Department of the Environment, Climate and Communications (2023);
- Accelerating the decarbonisation of heating in Limerick, from the Limerick City and County Council (2023);
- Accelerating permitting for renewable energy, from the Department of the Environment, Climate and Communications (2023);
- ESG⁽²²⁶⁾ risk management framework for the financial sector, from the Central Bank of Ireland (2023);
- Enhancing the Centre of Government's capacities to steer complex priorities and manage crisis and megatrends through peer-to-peer review and learning, from the Department of the Taoiseach (2024).

The Commission's TAIEX-EIR PEER 2 PEER tool

The Commission launched the TAIEX-EIR PEER 2 PEER tool in 2017. It aims to facilitate peer-to-peer learning among Member States' environmental authorities through workshops (single or multi-country), expert missions (where a delegation of experts travels to the requesting institution) and study visits (where a delegation from the requesting institution travels to a host country). Flagship multi-country workshops are those requested by the Commission to present new and upcoming environmental legislation and policy in all Member States⁽²²⁷⁾.

Workshops involving Ireland are as follows:

- Climate adaptation and blue infrastructures: Examples across European regions (30 May to 1 June 2022);
- Circular economy in the Irish midlands (4–6 October 2022);
- Future challenges for air protection (24 November 2022) with the Czech EU presidency;
- Make space for biodiversity: Regional action to mainstream biodiversity and empower stakeholders (21–23 March 2023);
- Decentralised bio-waste recycling in Austria (9–11 October 2023);
- Measures to reduce air pollution in transport and residential energy (11–13 June 2024);
- Online platforms: EU Batteries, Packaging and Packaging Waste Regulation (28–29 October 2024);
- New aspects in the cross-border cooperation against environmental crime (19–20 November 2024).

Ireland was involved in an expert mission on enhancing Malta's municipal solid waste on 31 October to 2 November 2022, an expert mission on enhancing capacity building related to the SEA process in Malta on 18–20 October 2023 and an expert mission on proper implementation of the Nature Directives and BDS on 24–27 September 2024. Ireland participated in a study visit on enhancing capacity building related to the SEA process in Malta on 20–22 June 2023 and a study visit on proper implementation of Articles 6(3) and 6(4) of the Habitats Directive on 27–29 September 2023.

2025 priority action

- Improve overall national environmental governance, in particular administrative capacity to support the green transition and coordination at the regional and local levels.

⁽²²⁶⁾ 'ESG' means 'environmental, social and governance'.

⁽²²⁷⁾ flagship multi-country workshops: Recast Drinking Water Directive (3 April 2025); Environmental compliance and governance (18 March 2025); Planning of Renewable Energy Projects (20 February 2025); Air Quality: Implementation of the revised Air Quality Directive (16 January 2025); Industrial safety: awareness raising of emerging risks linked with climate change and decarbonation (12 December 2024); Air quality: implementation of the NEC Directive to further mainstream air and broader pollution reduction in agricultural policy (25 September 2024); Industrial emissions transposition and implementation of the revised Directive (12 September 2024); Noise: progress towards meeting Member States' noise limit

values and EU reduction targets (5 June 2024); Best practice use of environmental footprint methods on the EU market (30 May 2024); Sustainable finance (9 November 2023); Textile waste separate collection, treatment and markets (3 October 2023); EU environmental funding and support (13 June 2023); Advisory service for businesses to go circular (24 April 2023); Digital product passport implementation (6 December 2022); Public involvement in planning and approval of renewable energy projects (17 November 2022); Environmental compliance and governance (14 November 2022); Biowaste management (19-20 September 2022); Renewable energy projects: permitting granting processes (13 June 2022);). N.B. the first flagship workshop on Zero Pollution for Air, Water and Soil, took place on 9 February 2022.

Annex

2025 priority actions

Circular economy and waste management	
<i>Transitioning to a circular economy</i>	
• Adopt measures to increase the circular material use rate. • Speed up the transition to a circular economy by implementing an updated national strategy and the EU framework and recommendations, in particular to complement it with upstream circularity measures.	
<i>Waste management</i>	
• Implement, harmonise, and gradually increase landfill taxes to phase out landfilling of recyclable and recoverable waste. • Further shift reusable and recyclable waste away from incineration, including through economic instruments. • Improve separate collection at source e.g. through economic instruments, investing in infrastructure for separate collection, sorting and recycling, and increasing public awareness. • Improve municipal waste preparation for reuse and recycling. • Increase the recycling rates of packaging waste. • Increase the collection and recycling rate of waste electronic and electric equipment (WEEE). • Invest in waste prevention measures to reduce the total amount of waste generated. • Ensure the achievement of the 2025 waste targets, following the recommendations made by the Commission in the Early Warning Reports where applicable.	
Biodiversity and natural capital	
<i>Nature protection and restoration – Natura 2000</i>	
• Complete the Natura 2000 site designation process. Set site-specific conservation objectives and establish conservation measures.	
<i>Recovery of species</i>	
• Strengthen the integration of biodiversity actions into other policies (e.g. on energy, agriculture, fisheries, forestry, urban and infrastructure planning and sustainable tourism) and promote communication between stakeholders. • Reinforce action for habitats and species with unfavourable conservation status through, for example, restoration measures, increased connectivity, better policy coordination and integration and increased funding.	
<i>Recovery of ecosystems</i>	
Agricultural ecosystems • Implement environmental eco-schemes and agri-environmental as well as Natura 2000 measures and practices to address the environmental needs of Ireland. • Implement and scale up the uptake of organic farming practices.	
Wetlands/peatlands • Implement peatland conservation and restoration measures and include such measures and objectives in the national restoration plans.	
Forest ecosystems • Implement forest State aid and the latest recommendation provided by the Commission. Restore afforested areas that cause impact on habitats and species (e.g. bogs, hen harrier, freshwater pearl mussel).	

Improve the conservation status of forests by promoting sustainable forest management and ensuring compliance with the Habitats Directive before granting/renewing permits for forest logging.
<i>Prevention and management of invasive alien species</i>
Step up implementation of the IAS Regulation, including with regard to enforcement and the capacity of inspection authorities.
Zero pollution
<i>Clean air</i>
- As part of the NAPCP, take action to reduce emissions of air pollutants. - Ensure full compliance with the current AAQD standards, also in light of future stricter requirements under the revised AAQD.
<i>Industrial emissions</i>
- Engage with industry and environmental NGOs to ensure proper contribution to and implementation of BAT conclusions, and ensure timely updates of permits following the publication of BAT conclusions. - Ensure effective public participation and access to justice in relation to the IED.
<i>Major industrial accidents prevention – Seveso</i>
Sign and ratify the UNECE Convention on the Transboundary Effects of Industrial Accidents.
<i>Noise</i>
Complete and implement action plans on noise management.
<i>Water quality and management</i>
Water Framework Directive Ratify the UNECE Convention on the Protection and Use of Transboundary Watercourses and International Lakes (UNECE Water Convention).
Floods Directive - FRMPs should provide details on how the FHRMs were used in the choice of measures and how to consider pluvial flooding. - Better explain the choice and implementation of flood prevention and protection measures (prioritisation, monitoring, costs of measures). - Improve public consultation and stakeholder involvement.
Drinking Water Directive Take actions to ensure full compliance with the Drinking Water Directive.
Nitrates Directive Tackle nutrients pollution, especially nitrates from agriculture, through the implementation of the Nitrates Directive.
Urban Wastewater Treatment Directive Take the necessary measures to ensure full implementation of the current Urban Wastewater Treatment Directive, taking into account the new requirements of the recast directive.
<i>Chemicals</i>
- Upgrade the administrative capacities in implementation and enforcement towards a policy of zero tolerance of non-compliance. - Increase involvement in the activities of the Forum for Exchange of Information on Enforcement of the European Chemicals Agency, including in the coordinated enforcement projects, called REFs. - Increase customs controls and controls of products sold online with regard to compliance with chemicals legislations.
Climate action
Implement all policies and measures that are needed to achieve targets laid down in the Effort Sharing Regulation (ESR) and the Land Use and Land-Use Change and Forestry (LULUCF) Regulation. More detailed priority actions are set out in the assessment of the final National Energy and Climate Plan (NECP).

Financing

- Use more national funding (for instance by increasing taxes in favour of the environment and reducing environmentally harmful subsidies), EU funding and private funding to help close the investment gap.

Environmental governance

Information, public participation and access to justice

- Make spatial data more widely accessible and prioritise environmental datasets in the implementation of the Inspire Directive, especially those identified as high-value spatial datasets for implementing environmental legislation.
- Ensure that relevant information on EIA and SEA procedures (including on public participation opportunities and on publication of final decisions) is electronically accessible in a timely manner, through at least a central portal or easily accessible points of access, at the appropriate administrative level. Provide information on the average duration of all steps in the EIA process.
- Ensure correct transposition of the revised EIA Directive.
- Ratify the amendment to the UNECE Convention on Transboundary Environmental Impact Assessment and the Protocol on Strategic Environmental Assessment.
- Improve access to courts in national environmental cases by the public concerned and eliminate practical barriers, such as length of proceedings and excessive costs.

Compliance assurance

- Encourage the use of training programmes provided by the Commission (or developed at the national level) covering the ELD and its interactions with the other national liability-related instruments, to ensure more efficient ELD implementation, improve the expertise of the competent authorities and raise awareness among all stakeholder groups.

EU-supported environmental capacity building

- Improve overall national environmental governance, in particular administrative capacity to support the green transition and coordination at the regional and local levels.