

# Avosetta Meeting, 29-20 May 2026, Copenhagen

## *Instruments of Climate Mitigation and Energy Transition*

### Report for IRELAND

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### Questionnaire

#### 1. Political Situation

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*Is EU climate (and energy transition) policy generally supported or viewed critically in the respective national political context? How has national climate (and energy transition) policy developed in recent years? What are the prospects for future political developments? What are the key climate (and energy transition) policy controversies in the national political debate? What has been the role of the Courts in your national context?*

Ireland – an island nation located on the periphery of Europe – faces significant challenges in progressing mitigation and the energy transition. Delivering energy security is a further pressing challenge.<sup>1</sup> Due to its high dependence on imported fossil fuel, Ireland is particularly vulnerable to externally-driven price shocks and supply disruption, as evidenced by recent fuel protests.

The Climate Action and Low Carbon Development Acts 2015 to 2021 provide the legislative framework for climate action. The ‘national climate objective’ is articulated as follows in section 3 of the Act:

The State shall, so as to reduce the extent of further global warming, pursue and achieve, by no later than the end of the year 2050, the transition to a climate resilient, biodiversity rich, environmentally sustainable and climate neutral economy ... .

Climate legislation makes provision for the adoption of a range of climate plans and programmes, including the Climate Action Plan, a National Adaptation Framework, Sectoral Emissions Ceilings, a National Long Term Climate Action Strategy and three five-year economy-wide carbon budgets. The legislation also establishes the Climate Change Advisory Council, an independent body tasked with providing evidence-based advice and recommendations on climate policy.

The national political context is probably best described as presenting a somewhat mixed picture. Ireland has an ambitious national climate target (51% reduction on 2018 levels by 2030), underpinned by legislation. However, powerful interests continue to hold significant sway – the agriculture sector in particular, as well as the aviation sector, among others.

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\* My thanks to Dr Andrew Jackson, Sutherland School of Law, UCD and to Dr Conor Quinlan, Programme Manager, Climate Change Programme, EPA, who assisted me with a number of queries while I was preparing this report. The report content and any errors are my responsibility. The brief replies to the questionnaire aim to provide a general, snap-short picture only – they are not intended to be exhaustive.

<sup>1</sup> For the underlying context see: International Energy Agency (IEA), [\*Powering Ireland's Energy Future: Approaches for a secure, renewables-led electricity system to 2035\*](#) (December 2025).

It is notable that recent legislative interventions have created exemptions to the duty on public bodies under section 15 of the Climate Action and Low Carbon Development Act 2015 (as amended) to perform their functions ‘in so far as practicable’ in a manner consistent with *inter alia* the most recently approved Climate Action Plan, the National Adaptation Framework and the national climate objective: see the Dublin Airport (Passenger Capacity) Act 2026 and the Critical Infrastructure Act 2026.

The scale of the societal transformation required in the Irish context to meet climate commitments is extensive and extremely challenging to deliver in practice. The most recent Environmental Protection Agency (EPA) projections confirm that Ireland’s GHG emissions remain ‘well off track’.<sup>2</sup> According to the EPA’s assessment, GHG emissions need to decrease by over 10% each year to 2030 if Ireland is to meet its national climate target.

Climate litigation has had a significant impact on the development of law and policy. The landmark judgment of the Supreme Court in *Friends of the Irish Environment v Government of Ireland* [2020] IESC 49 (Climate Case Ireland) stands out in this regard.<sup>3</sup>

The Irish Superior Courts have made clear that it is not the role of the courts to determine climate policy. In the words of the Supreme Court in Climate Case Ireland – (at para 1.1):

It is important at the outset to emphasise that the role of the courts generally, and of this Court in particular, is confined to identifying the true legal position and providing appropriate remedies in circumstances which the Constitution and the laws require.

And more recently in *Coolglass Wind Farm Ltd v An Coimisiún Pleanála* [2026] IESC 5 at para 79:

Courts have no powers to take steps of their own accord to seek to address the climate crisis, no matter what the views of individual judges on this important issue may be, but where the Oireachtas [Parliament], by legislation, imposes duties and sets standards, then when their jurisdiction is properly invoked, it is emphatically the duty of courts to ensure that those duties are complied with, and those standards met. Other than in a particular case of a challenge to the constitutional validity of legislation, the function of the courts is simply to give effect to what the Oireachtas has prescribed as a legal norm.

## 2. Overall Climate Policy Targets

*Are the EU’s overall climate targets (2035/2040/2050) considered adequate / too ambitious / insufficient in national politics? Has the Member State set more ambitious national climate targets (“gold plating”)? If so, what additional national targets are being pursued?*

See the response to Q1 above.

<sup>2</sup> EPA, *Ireland’s Provisional Greenhouse Gas Emissions Ireland’s Provisional Greenhouse Gas Emissions 1990-2025* (July 2026).

<sup>3</sup> For detailed analysis see Andrew Jackson, ‘The legacy of the first wave of framework climate cases in Europe: reflections on *Climate Case Ireland*, five years on’ (2026) *Journal of Human Rights and the Environment* (forthcoming) <https://doi.org/10.4337/jhre.2026.0009>

### 3. Emission Trading System I (Industry)

*Is ETS I considered appropriate? If not, what reforms are viewed as priorities from the national perspective?*

At its meeting held on 18-19 June 2026, the European Council noted the Commission's intention to bring forward a specific proposal on review of the ETS system, including the free allocation rules, and to present a separate proposal to address concerns expressed by some industry sectors on ETS benchmarks. The intention is to deliver reforms while, at the same time, 'preserving the essential role of the ETS in the climate and energy transition'.<sup>4</sup>

The Commission tabled its [proposal](#) to revise the EU ETS on 17 July 2026.

Ireland holds the Presidency of the Council of the EU from 1 July 2026. It is therefore leading the negotiations on the ETS review. See further: [Minister O'Brien welcomes European Commission's plans for a review of the EU Emissions Trading System](#), Press Release, 17 July 2026.

The Presidency role requires Ireland to maintain a neutral position while, at the same time, being alert to the EU's competitiveness agenda and the ongoing importance of the climate and energy transition.

### 4. Emission Trading System II (Buildings and Road Transport)

*What share of national total energy consumption is attributable to buildings and road transport? Is the postponement of ETS II to 2028 viewed positively? Are buildings and road transport already part of a national regulatory regime that anticipates elements of ETS II? How are the prospects for decarbonizing the national building and transport sectors assessed?*

***Share of national total energy consumption attributable to buildings and road transport:***

Source: Sustainable Energy Authority of Ireland (SEAI) [National Energy Balance 2024](#)

|                                        |        |      |                |
|----------------------------------------|--------|------|----------------|
| <u>Total final energy consumption</u>  | 12,301 | ktoe |                |
| Road transport                         | 3,441  | ktoe | 28% of total   |
| Buildings Residential                  | 2,635  | ktoe | 21.4% of total |
| Buildings Commercial & Public Services | 2,033  | ktoe | 16.4% of total |

Buildings and Road transport combined = 65.8% of total energy consumption

***As regards the postponement of ETS II to 2028 and Ireland's position:***

Because Ireland already applies a carbon tax to fuel used in buildings and road transport, it has sought approval from the Commission for a derogation under Directive 2023/959. Otherwise,

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<sup>4</sup> [European Council meeting \(18 and 19 June 2026\) – Conclusions](#), EUCO 8/26, para 38.

participation in ETS II would effectively give rise to double taxation. The Finance Act 2025 amended certain carbon tax reliefs to ensure that the national carbon taxation regime is aligned with the scope of ETS II.

In a [written reply](#) to a Parliamentary Question, 14 April 2026, the Minister for Climate, Energy and the Environment noted that the Commission's assessment of the derogation notification is expected shortly. In terms of the impact of a derogation the Minister explained:

Therefore, in the event of the application of the derogation as anticipated, regulated entities will not be obliged to hold and surrender allowances and will not be expected to incur any significant additional costs that may be passed on to end-users and consumers. Any additional costs for the regulated entities would be limited to the administrative costs of monitoring and reporting fuel usage.

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***As regards how the prospects for decarbonising the national building and transport sectors are assessed:***

Projections for decarbonization of the national building and transport sectors are assessed in the National Greenhouse Gas Projections report published by the Environmental Protection Agency (EPA) annually in May. The GHG Projections report assesses progress under two scenarios: a) With Existing Measures (WEM); and b) With Additional Measures (WAM). Details of the projections conclusions, methods and assumptions inputs are available [here](#).

Source: 2025 data from 1990-2025 Provisional Inventory; 2030 estimate from 2025-2030 Projections:

Road transport in 2025 10.96 Mt CO<sub>2</sub> eq, WEM 2030 9.81 Mt CO<sub>2</sub> eq (10.5% below 2025), WAM 2030 8.32 Mt CO<sub>2</sub> eq (24.1% below 2025),

Buildings, residential 2025 5.21 Mt CO<sub>2</sub> eq, WEM 2030 5.93 Mt CO<sub>2</sub> eq (13.8% above 2025), WAM 2030 5.61 Mt CO<sub>2</sub> eq (7.7% above 2025)

Buildings, public & commercial 2025 1.39 Mt CO<sub>2</sub> eq, WEM 2030 1.64 Mt CO<sub>2</sub> eq (18% above 2025), WAM 2030 1.57 Mt CO<sub>2</sub> eq (12.9% above 2025).

## 5. Double regulation?

*Is there a discussion about the topic of 'double' regulation: e.g. energy efficiency in ETS installations / build environment, National taxes on/pricing of CO<sub>2</sub> emissions, Emission Limit Values in environmental permits?*

See response to Q4 above which explains that Ireland has applied for a derogation from ETS II as it already applies a carbon tax and participation in ETS II would result in double taxation.

Free allocation rules for eligible installations under ETS I already incorporate conditionality criteria in relation to energy efficiency for the period 2026-2030 and this is expected to be emphasised further in the proposed rules for the period beyond 2030. This is not seen as double regulation, but as harmonization of parallel regulation regimes so that poor energy efficiency is not rewarded by free allocation under ETS.

## 6. Effort Sharing

*Is the Member State “on track” to meet its national reduction targets under the Effort Sharing Regulation 2018/842? Is failure / compliance / over-achievement of the EU requirements expected? What are the main challenges or success factors influencing compliance or non-compliance with the EU requirements? Does the state intend to sell its own emission credits or to purchase such credits from other Member States?*

Based on the national greenhouse gas inventory and projections, Ireland is not expected to meet its targets under the EU Effort Sharing Regulation (ESR). A significant shortfall is expected.

More specifically, Ireland is projected to exceed its EU Effort Sharing Regulation target of 42% reduction by 2030. The EPA projects a maximum reduction of 23%. Based on data submitted in 2025, Ireland now ranks second from bottom after Malta in the EU-27 in terms of gaps to ESR target. Under WEM only five Member States are projected to comply with their ESR target; under WAM this increases to 15. Consequently, both the availability of Annual Emission Allocations from Member States coming under target to 'sell' compliance to other Member States is likely to be limited and expensive. Source: [\*EU Climate Action Progress Report 2025: Strengthening competitiveness on the road to climate neutrality\*](#) (2025) chapter 3.

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## 7. Renewable Energy

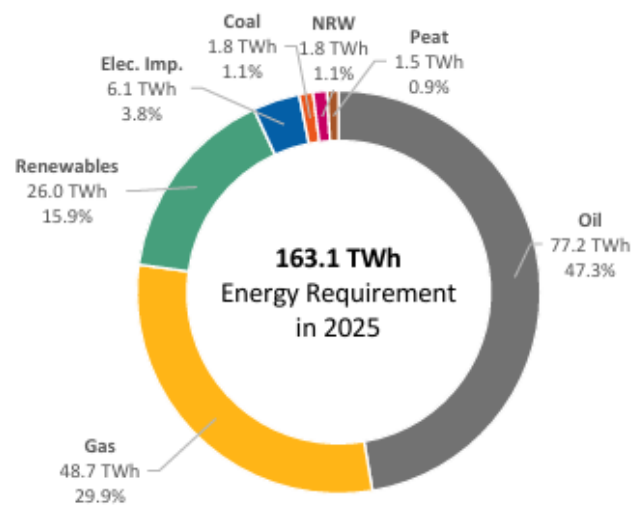
*What progress has been made in the transition towards a national energy supply based on renewable energy? What is the current energy mix, and what are the projections up to 2050? What differences exist in the transformation of the electricity market versus the broader energy market (including non electric heating, transport and other energy use)? What are the major national regulatory instruments to support the transition to renewables? What major obstacles hinder a faster transition to renewable energy at the national level? Are adjustments to the EU's regulatory framework considered necessary? If so, which ones?*

Ireland continues to make progress in transitioning to renewable energy but remains heavily dependent on imported fossil fuels. This state of affairs leaves the country exposed to international energy price volatility.

According to the latest data from the Sustainable Energy Authority of Ireland (SEAI), renewables accounted for 15.9% of Ireland's energy requirement in 2025 – and increase from 14.6% in 2025. Source: [\*First Look: Ireland's Energy Supply and Security of Supply in 2025\*](#) (July 2026).

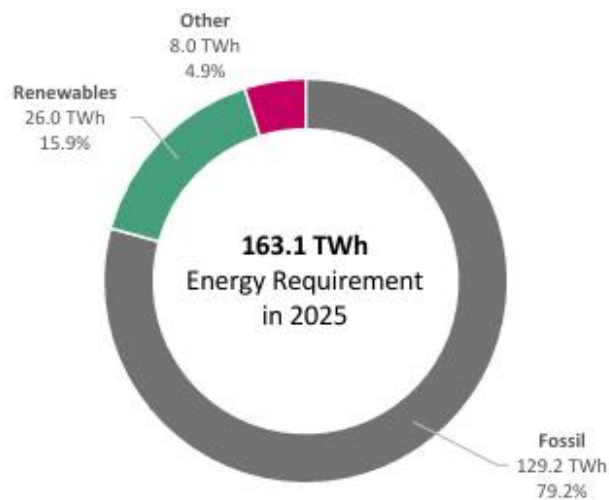
The figures below, from *First Look: Ireland's Energy Supply and Security of Supply in 2025*, set out the energy mix for 2025 by energy product and by energy type:

Ireland's 2025 national energy requirement by energy product (elec. imp. and NRW stand for net imported interconnector electricity and non-renewable wastes, respectively)



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Ireland's 2025 total energy requirement by energy type, i.e. fossil fuels, renewable energy, and other sources ('other sources' include non-renewable wastes and net-import of electricity)



As regards the most significant obstacles to faster transition to renewable energy, see the response to Q1. There is a significant push by Government to accelerate delivery of infrastructure, including renewable energy infrastructure. Major changes to the planning system and the rules governing judicial review of planning decisions are a key element of the Government's efforts to address barriers to faster infrastructure delivery.

## 8. Land Use

*How exactly are emissions from the land-use sector recorded nationally? What trends can be derived from this data? What strategies are being pursued at the national level to strengthen the land-use sector's contribution to emission reductions and to comply with the LULUCF-Regulation 2018/841?*

Emissions from the land-use sector are recorded under the LULUCF sector (Land Use, Land-Use Change and Forestry) as part of the national greenhouse gas inventory prepared by the EPA. LULUCF covers the following categories; Forest Land, Cropland, Grassland, Wetlands, Settlements, Other Land and Harvested Wood Products. The sector is a net source of CO<sub>2</sub>eq emissions. The main sources of emissions are the drainage of grasslands on organic soils and the drainage of wetlands for peat extraction. See further: [Ireland's Provisional Greenhouse Gas Emissions 1990-2025](#) (EPA, July 2026) pp28-29 (LULUCF) and [Ireland's greenhouse gas emissions decrease by 2.2% in 2025 | Environmental Protection Agency](#) Press Release, 7 July 2026.

Note here that the provisional report for 2025 explains that the provisional LULUCF emissions data are based on the 1990-2024 final inventory data. This is because the full consequence of Storm Darragh (December 2024) and Storm Eowyn (January 2025) as regards the forest carbon stock is not yet known.

The most recent EPA data indicate that emissions from the land use sector sector are projected to increase between 4% to 72% over the period of 2018 to 2030. See further: [Ireland's Greenhouse Gas Emissions Projections 2025-2030 | Environmental Protection Agency](#).

The projected increase is due to Irish forestry reaching harvesting age and shifting from being a carbon sink to a source of emissions. The EPA explains that planned policies and measures for the sector, such as increased afforestation, water table management on agricultural organic soils and peatland rehabilitation are projected to reduce the extent of the emissions increase. Source: [EPA Projections show Ireland remains off track for 2030 Climate | Environmental Protection Agency](#)

## 9. Special National Strategies, Programmes, and Ideas

*What special strategies, regulatory programmes, and ideas—beyond those already mentioned—are being pursued nationally for climate mitigation? How do these national concepts and legal instruments relate to EU climate policy? Does a programme for carbon capture and storage exist?*

The main strategies, regulatory programmes and ideas have been mentioned in the responses to previous questions. Note in particular Ireland's [carbon budget programme](#) which is underpinned by climate legislation.

There is currently no programme for carbon capture and storage.

## 10. Social and Regional Compensation Mechanisms

*Are there national mechanisms to provide social or regional compensation for the burdens arising from climate protection measures? Is any form of “climate dividend” or “climate payment” being issued?*

Over the years, a range of universal and targeted supports has been introduced to respond to particular social and economic challenges and to support a ‘just transition’. These include for example welfare supports, fuel poverty programmes, grants to support home energy retrofitting and solar PV, grants to support the purchase of EVs etc. See further [Minister O'Brien delivers over €1 billion investment in Budget 2026 to accelerate Ireland's energy transition and underpin our journey to a net-zero future](#) Press Release, 7 October 2025.

The [EU Just Transition Fund programme](#) provides for a regional compensation mechanism with a particular focus on the Midlands.

The [Just Transition Commission](#) was established by Government – on an administrative basis – in December 2024. Its overarching mission is:

[T]o support the Government in its responsibility to provide that Ireland’s transition to the National Climate Objective has regard to the requirement for a just transition to a climate neutral economy, which endeavours, in so far as practicable, to maximise employment opportunities, and to support people and communities that may be negatively affected by the transition.<sup>5</sup>

The Commission is described as ‘a public voice on planning for just transition, leading in developing a shared understanding, and identifying the challenges, solutions and opportunities for Ireland.’

Ireland is in the process of developing a national [Social Climate Plan](#). This Plan will set out measures to be co-financed from the EU Social Climate Fund.

## 11. Adaptation

*Are there national programmes for climate adaptation? How can these be briefly described? Should the EU, from a national perspective, develop climate adaptation programmes, or should this remain the responsibility of the Member States?*

Ireland faces substantial risks from climate change including extreme weather events (storms, heatwaves etc.), as well as more gradual impacts over time on key sectors including agriculture, forestry, biodiversity, water supply etc. from coastal erosion, flooding and drought etc. Experience has demonstrated that Ireland’s infrastructure is highly vulnerable to the impact of extreme weather events (including, in particular, electricity transmission infrastructure and transport infrastructure).<sup>6</sup>

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<sup>5</sup> [Just Transition Commission: Terms of Reference](#) (2024).

<sup>6</sup> For more detail see: Environmental Protection Agency, [National Climate Change Risk Assessment: Summary for Policymakers](#) (2025) and Climate Change Advisory Council, [Annual Review 2026: Our Changing Climate in 2025](#) (2026).

Pursuant to section 5 of the Climate Action and Low Carbon Development Act 2015 (as amended), the Minister for Climate, Energy and the Environment is obliged to prepare and submit to Government for approval a plan known as a ‘national climate change adaptation framework’. This is referred to in the climate legislation as a ‘national adaptation framework’ (NAF).

A NAF must: (1) specify the national strategy for the application of adaptation measures in different sectors and by a local authority in its administrative area in order to reduce the vulnerability of the State to the negative effects of climate change and avail of positive effects of climate change that may occur; and (2) take into account any existing obligation of the State under EU law any international agreement.

The Minister is required to review the approved NAF ‘not less than once in every period of 5 years’. Having regard to the review and the requirements of adaptation in relation to the effects of climate change, the Minister may prepare and submit to Government for approval a new, revised NAF. The climate legislation provides for a public participation process when preparing a NAF. The Climate Change Advisory Council provides advice and makes recommendations to the Minister and the Government in the context of preparation and approval of a NAF.

Ireland’s second NAF, [National Adaptation Framework: Planning for a Climate Resilient Ireland](#) (which is the current iteration of this particular statutory plan), was published on 5 June 2024. It replaces the first NAF published in 2018. The 2018 NAF was revised in 2022 in line with the requirement for a review at least once every 5 years.

The general approach adopted in the NAF is described as ‘a whole of government and society approach to climate adaptation’. The overarching aim is ‘to improve the enabling environment for adaptation through ongoing engagement with civil society, the private sector, and the research community’.

The NAF identifies [13 priority sectors](#) under seven lead Government Departments that are required to prepare Sectoral Adaptation Plans (SAPs) under section 6 of the Climate Action and Low Carbon Development Act 2015 (as amended).

The 31 Local Authorities are required to prepare Local Authority Climate Adaptation Strategies.

In principle, there are potential benefits to the EU developing climate adaptation programmes (beyond what is currently in place at the EU level) to support and complement national efforts – while also respecting the principle of subsidiarity.

Strong leadership and action at EU level could help to address fragmented approaches and gaps often seen at national level. Where Member States are lagging behind in implementing their adaption programme, a well-designed EU programme could prove impactful and especially so if associated funding mechanisms are also put in place to support specific actions at local level.

The Commission is in the process of developing a new integrated framework for European Climate Resilience and Risk Management.<sup>7</sup>

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<sup>7</sup> [European Climate Resilience and Risk Management – Integrated Framework - Climate Action](#)

## 12. New liability/compensation regime in the Air Quality Directive (2024/2881) and the amended IE Directive (2024/1785)

*The new Air Quality Directive 2024/2881, art. 28. and the amended IE Directive (2024/1785) requires Member States to establish a liability/compensation regime regarding persons suffering damage to human health caused by violation of the EU-obligations under the two directives. The new EU-obligation should be seen in light of the CJEU-ruling in C-61/21 in which the CJEU rejected Member State liability for human health damage based on the (old) Air Quality Directive. The new obligations place Member States as the one who should pay compensation for the damage, but the legal implications of the new regimes are not entirely clear. How is the new obligation on liability/compensation in the new Air Quality Directive and the amended IE Directive intended to be implemented in your Member State?*

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The most recent report on [Air Quality in Ireland 2024](#), published by the Environmental Protection Agency, found that air quality in Ireland is generally good and met EU air quality standards in 2024. However, Ireland is projected to fall short of the stricter standards set for 2030 under the new AQD. As the report puts it: ‘Meeting the new requirements will be challenging for Ireland’.<sup>8</sup>

The deadline for transposition of [Directive 2024/2881](#) – the new Air Quality Directive – (the new AQD) is 11 November 2026. At the time of writing, Ireland has not yet transposed the directive. There is no indication at present as to how Ireland proposes to transpose the specific obligation in Article 28 AQD concerning compensation.

The position is the same for [Directive 2024/1785](#) (the amended IED) and the specific obligation in the new Article 79a concerning compensation. The deadline for transposition of the amended IED was 1 July 2026.

One significant aspect of any claim for compensation pursuant to the national measures envisaged under Article 28 of the new AQD and Article 79a of the revised IED, is the requirement for the plaintiff to establish a causal link between the breach and the alleged damage to health. Generally speaking, establishing such a link can be difficult in practice and will depend on the evidence presented. There is also the question of access to justice to enable any such claim to be brought and potential barriers that might arise in that context (e.g. the cost of litigation). This raises the important issue of the access to justice obligations under the Aarhus Convention and EU law and how these obligations come into play here.

Finally, it is notable that the Centre for Environmental Justice at Community Law and Mediation has published a [Guide to the Revised EU Ambient Air Quality Directive](#) – an important public awareness raising initiative.

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<sup>8</sup> See also: Environmental Protection Agency, [Ireland’s Air Pollutant Emissions: Trends and Outlook](#) (2026).