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16th April 2024

Re: Consultation on the draft Climate Action Plan 2024 and associated SEA Environmental Report and Natura Impact Statement

Dear Sir/Madam,

The Environmental Protection Agency (EPA) welcomes the opportunity to respond to this Consultation for written submissions or observations on the Draft Climate Action Plan 2024, issued on the 21st February 2024.

The EPA will publish its assessment of the measures detailed in CAP 24 in relation to emissions saving efficacy as part of the 2024 EPA Projections report, which will be published in May 2024. This consultation response does not seek to assess the likelihood of achievement of compliance with National and EU targets. The EPA notes however that CAP24 does not contain significant additional measures or details of implementation pathways when compared to CAP23.

EPA greenhouse gas Inventory and Projections inform the monitoring of Ireland's climate action performance on a national and sectoral level. The data and evidence, published in 2023 and which were informed by the measures set out in CAP23, have highlighted the challenges that Ireland faces in achieving the scale and pace of greenhouse gas emissions reductions required to stay within the first two carbon budgets and reduce emissions by 51% relative to 2018.

As with previous Climate Action Plans the EPA has participated in Climate Action Plan 2024 (CAP24) working groups as well as providing data and briefings to author teams on the latest EPA Greenhouse

Gas Inventories and Projections and other matters as required. You are also referred to recent submissions made by the EPA in response to other related consultations. These include:

- EPA submission to the Call for Evidence in advance of preparation of the 2024 Climate Action Plan, 31st July 2023¹
- EPA submission on Ireland's Long-term Strategy for GHG Emissions Reductions, 20th September 2023²
- EPA submission on the draft National Energy and Climate Plan, 22nd March 2024³ and the recommendations of the European Commission following their assessment of the draft plan.⁴
- EPA submission on the National Adaptation Framework, 19th February 2024⁵.

The EPA makes the following high-level points in relation to CAP24 which are elaborated upon in appendix 1 of this letter.

- The **annual climate action plan** process is constrained by very short timeframes. This curtails opportunities for significant change year on year informed by associated technical engagement and analysis and scientific, infrastructural and policy progress. Consideration should be given to a longer timeframe between plan updates and implementation of a more permanent process of engagement with experts and working groups. This will support a more informed consideration and understanding the complex processes involved in designing and implementing policies and measures.
- Policies and measures must have a clear implementation pathway and realistic chance of implementation for it to be possible to model their outcome in the EPA Projections. **The EPA Inventory and Projections** reports inform the monitoring of Ireland's climate action. Unprecedented annual emissions reductions are required for Ireland to comply with national legislation, Carbon Budgets and Sectoral Emissions Ceilings. 'Gaps to target' remain in relation to projected emissions savings. Greater specificity and measurability of the

¹ <https://www.epa.ie/publications/corporate/submissions--position-papers/epa-submission-call-for-expert-evidence--climate-action-plan-2024-epa-ref-epac-1023.php>

² <https://www.epa.ie/publications/corporate/submissions--position-papers/epa-submission-public-consultation-on-the-department-of-the-environment-climate-and-communications-irelands-long-term-strategy-for-ghg-emissions-reductions-epa-ref-epac-0923.php>

³ <https://www.epa.ie/publications/corporate/submissions--position-papers/epa-submission-public-consultation-on-irelands-draft-national-energy-and-climate-plan-epa-ref-epac-0424.php>

⁴ [Commission Recommendation, Assessment \(SWD\) and Factsheet of the draft updated National Energy and Climate Plan of Ireland - European Commission \(europa.eu\)](https://ec.europa.eu/eip/climate-action/publications/commission-recommendation-assessment-swd-and-factsheet-of-the-draft-updated-national-energy-and-climate-plan-of-ireland-european-commission-europa.eu)

⁵ <https://www.epa.ie/publications/corporate/submissions--position-papers/EPAC-0224-EPA-response-NAF-public-consultation-2024.pdf>

proposed actions for example in the Agriculture and Transport Sectors is still required to allow incorporation of these measures into the EPA Projections.

- Inventory updates and developments must not delay actions in the LULUCF sector (such as appropriate afforestation) where there is greater certainty of a positive impact and where early delivery is required for carbon removal. Alignment with targets specified in the EU's **Land Use, Land Use Change and Forestry (LULUCF)** Regulation and acknowledgement of continued inventory improvements is welcome.
- Further measures within the **transport sector** to tackle freight emissions are required to ensure achievement of the second and third Carbon Budgets and associated Sectoral Emissions Ceiling. Freight decarbonisation measures should be included in the overall Avoid, Shift, Improve hierarchy along with passenger transport measures.
- Ireland's climate change assessment identifies that Implementation of **climate adaptation** measures is currently too slow and fragmented. The National Climate Change Risk Assessment (to be published in 2025) will inform and support understanding of national climate change risks to inform national and sectoral climate adaptation planning and delivery processes. The adaptation chapter in future Climate Action Plans should reflect priority adaptation actions to mitigate these national risks.
- Low level of implementation of **Green Public Procurement (GPP)** by Government Departments is a missed opportunity for the **Public Sector to lead by example** and to support and develop the market for greener goods and services. The Government's forthcoming GPP Strategy and Action Plan will be a key policy document to support GPP implementation, and future Climate Action Plans can link to the actions in this policy document.
- Moving from a linear to a **circular economy** brings opportunities to tackle climate change biodiversity loss, waste, and pollution, by decoupling economic activity from the consumption of finite resources. *Completing the Picture: How the Circular Economy Tackles Climate Change* illustrates how designing out waste, keeping materials in use, and regenerating farmland by Concentrating on five key areas (cement, plastics, steel, aluminium, and food) can reduce emissions.

Integrating the recommendations of the SEA into the CAP will help support wider environmental protection while also providing the necessary measures and actions to address action on climate change. Detailed comments on the **SEA Environmental Report (Climate Action Plan 2024)** are provided in appendix 1 of this response. The EPA is happy to discuss all aspects of this submission and looks forward to continuing work with DECC on this and future Climate Action Plans.

Yours sincerely,

Mary Frances Rochford

Mary Frances Rochford
Programme Manager



Detailed comments on Climate Action Plan 2024

- 1. Consideration should be given to a longer timeframe between Climate Action Plan updates and establishment of a more permanent process of engagement with experts and working groups. This will support a more informed consideration and understanding the complex processes involved in designing and implementing policies and measures.**

The annual climate action plan process is constrained by very short timeframes. This curtails opportunities for significant change between year-on-year plans to be informed by associated technical engagement and analysis and scientific, infrastructural and policy progress. The EPA Projections reports have highlighted concerns regarding the pace of implementation required to meet national and EU GHG emission targets, It is suggested that Annual Key Performance Indicator Reports and Quarterly Progress Reports should include information on the risks to achievement of each committed measure.

Section 4.3.3.2 (Innovation in Policy Design, Implementation and Monitoring) states the importance of Monitoring and evaluation of policies in the post-implementation stage and how that is critical to measuring progress and to facilitate evidenced refinements and adjustments to policies during post-implementation evaluation. While further research and innovation on policy evaluation is certainly welcome, one of the existing tools in this regard is the “With Existing Measures” (WEM) scenario in the EPA Projections. To highlight this use of the WEM scenario, the EPA recommends that Section 6.3 which addresses the oversight of Government and the role of EPA data, should reference the comparison of WEM Projections of implemented policies and measures against projections that illustrate the planned pathway to meeting emissions targets.

Section 6.8 on alignment with the EU Governance and Reporting Framework discusses the various EU targets under the European Green Deal and European Climate Law. Reference should also be made here to Ireland’s targets under EU legislation. This would include the Effort Sharing Regulation and LULUCF Regulation targets in particular.

- 2. EPA greenhouse gas inventories and projections**

Unprecedented annual emissions reductions are required for Ireland to comply with national legislation, Carbon Budgets and Sectoral Emissions Ceilings. The EPA Inventory and Projections reports inform the monitoring of Ireland’s climate action. These assessments require that measures have a clear implementation pathway and realistic chance of implementation.

CAP24 makes extensive reference to EPA Inventory and Projections data published in 2023 which allows the 'state of play' with regard to the Sectoral Emissions Ceilings to be assessed in a consistent way. Overall, both the EPA Inventory and Projections data highlight that meeting Ireland's National Climate Objective represents a very significant challenge, which is summarised below:

- The [EPA greenhouse gas inventory 2022](https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/irelands-greenhouse-gas-emissions-projections-2021-2040.php)⁶ shows that National total emissions (including LULUCF⁷), in 2022, were 68.07 Mt CO₂ eq, 2.7 per cent below the 2018 reference year. 47 per cent of Ireland's Carbon Budget for 2021-2025 has been used in the first 2 years. If Ireland is to stay within the first carbon budget, an extremely challenging annual emissions reduction of 12.4 per cent is required for each of the remaining years.
- Almost all sectors are on a trajectory to exceed their national sectoral emissions ceilings for 2025 and 2030, including Electricity, Transport, Agriculture and Industry. [EPA greenhouse gas projections 2021-2040](https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/irelands-greenhouse-gas-emissions-projections-2021-2040.php)⁸ indicate that the first two carbon budgets (2021-2030), which aim to support achievement of the 51 per cent emissions reduction goal, are projected to be exceeded by a significant margin of between 24 per cent (With Additional Measures - WAM scenario) and 34 per cent (With Existing Measures – WEM scenario).

The EPA response to the CAP24 Call for Evidence highlighted the need for full and urgent implementation of the actions in the 2023 Climate Action Plan as well as firming up the actions in CAP23 that don't have associated policies and measures.

Section 2.3 (Page 20) discusses how CAP24 aims to address how the unallocated savings (5.6Mt CO₂ eq per annum by 2030), savings from measures not modelled by the EPA in the GHG Projections Report published in 2023 (approx. 4 Mt CO₂ eq in 2030) and the 'gap to target' will be addressed. The identification of a number of measures to address the 'gap to target' is welcome, however further detail is required before these measures can be included in the EPA projections. The EPA is happy to engage with DECC in this regard. In summary, policies in the Climate Action Plan must have both a realistic change of achievement (within the stated timeframe) and a clear implementation pathway, in order that projected emissions savings can be modelled and be included in the EPA Projections WAM scenario.

⁶ <https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/irelands-greenhouse-gas-emissions-projections-2021-2040.php>

⁷ Land Use, Land Use Change and Forestry covers the following categories; Forest land, Cropland, Grassland, Wetlands, Settlements, Other land and Harvested Wood products.

⁸ <https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/irelands-greenhouse-gas-emissions-projections-2021-2040.php>

Section 6, Governance, describes EPA “*quarterly emissions projections reporting*”. This refers to EPA quarterly emissions estimates due for publication in 2024. The term “projections” should be replaced with the word estimates.

The reference to the publication of the National Inventory Report on Page 67 needs a minor correction. This report is submitted to the EU in Quarter 1 of each year and contains data for 1990 to the year t, at t -15 months. The final GHG inventory submission for 1990-2022 was submitted to the EU on the 15th March 2024, therefore CAP24 should be updated to reflect final 2022 data. Some references to the 2022 data where updates can be made include:

- Section 2 “Where We Stand”, and text in section 2.1 can now be updated
- Section 10.1, Table 10.1 can also be updated with Final 2022 data.
- Section 12.2.2 and Table 12.1, Electricity share in 2022 was 15.1% of national total.
- Section 13, update the emissions data to reflect the final shares in 2021 and 2022 in Key Messages.
- Update Built environment emissions in Section 14. And Table 14.2.

3. Agriculture

A ‘gap to target’ remains in relation to projected emissions savings from the Agriculture sector, largely related to ‘diversification measures’. Greater specificity and measurability of these actions is still required to allow incorporation of these measures into the EPA Projections.

It was not possible to model the potential emissions savings from diversification measures in the 2023 EPA Projections. While some additional information is provided in CAP24, it still is not adequate to allow for the incorporation of these measure in the next EPA projections. The EPA notes that “efforts are in progress to improve the measurability of KPIs, which will help both to better track KPIs and better model their impacts on agricultural emissions”. It is important in analysing such diversification measures to give careful thought to how they interact with other existing and planned measures in the agriculture and LULUCF sectors. The EPA would welcome the opportunity to analyse this further with DECC and other relevant stakeholders.

The EPA notes the publication of the 2023 Teagasc MACC, which contains a detailed evaluation of the emission reduction options available for the agriculture and LULUCF sectors. The EPA would welcome the opportunity to engage further with DECC and the other stakeholders on this matter.

4. Land Use, Land Use Change and Forestry (LULUCF)

Inventory developments must not delay actions in the LULUCF sector (such as appropriate afforestation) where there is greater certainty of a positive impact and where early delivery is required for carbon removal. Alignment with targets specified in the EU's LULUCF Regulation and acknowledgement of continued inventory improvements is welcome.

The EPA response to the CAP24 Call for Evidence highlighted the EPA's inventory refinement process and the development of a predominantly Tier 2 approach for Ireland's LULUCF inventory. This is described in detail in section 17.1.2 with reference to changes to the emission factor for forestry on organic soils. The EPA's latest submission of the final 2022 inventory reflects further refinements particularly in relation to grassland on organic soils and the wetlands category. The recalculated emissions for LULUCF following these refinements are now available for inclusion in CAP24. The EPA's GHG projections due to be published shortly will also reflect the revisions included in the latest inventory submission.

The EPA notes the setting of activity targets and annual key performance indicators for the LULUCF sector in section 17.2.1. using an approach "that is more aligned to how the EU LULUCF Regulation deals with the fluctuations and limits within the LULUCF sector". These KPIs will require detailed analysis and consideration. The suggested review of this new approach is welcome as are further timely discussions with the EPA ahead of future CAPs.

A detailed mapping exercise, feasibility study and implementation plan for the LULUCF sector is identified as a key deliverable for 2024 and the EPA is happy to engage with DECC and other stakeholders on this.

The focus and approach on 2050 targets is valid given bio-physical limitations of measures in this sector which need time to provide significant benefit (e.g. new afforestation). The key LULUCF action for CO₂ removals at scale by 2050 is afforestation (other LULUCF measures reduce emissions quickly but are less certain/slower to result in removals) and afforestation targets should be set to ensure removals by forestry outweigh emissions from other categories to create an overall LULUCF sink by 2050. For a sufficient sink to be achieved, afforestation at the required scale needs to begin in the immediate term.

The CAP24 Key Targets table now only refers to an annual afforestation rate unlike CAP23 where the target afforested area by 2025 and 2030 was stated. The EPA would recommend stating both and being explicit on the requirement for an increase in annual afforestation rates to compensate for years where the annual target is not achieved and the need for ongoing review over time.

It is unclear if the key targets for Wetlands in the opening box of Chapter 17 are additional or a reduction in the rehabilitation target compared to CAP23 and this requires clarification in the text.

The EPA notes a new reference in CAP24 to planting 2,000 km of new hedgerows. Recent EPA funded research⁹ has indicated the necessary data requirements to see such actions reflected in the GHG inventory context and also highlights that carbon emissions or removals associated with hedgerows are very management dependent. As there is a risk that they become a source of emissions under certain management regimes, advice relating to appropriate hedgerow management should be provided in implementing this measure.

5. Transport

Further measures to tackle freight emissions are required to ensure achievement of the second and third Carbon Budgets and associated Sectoral Emissions Ceiling. Freight decarbonisation measures should be included in the overall Avoid, Shift, Improve hierarchy along with passenger transport measures.

The 2023 EPA projections indicate that the share of total Road transport CO₂ emissions from Heavy Duty Vehicles (HDVs) and Light Goods Vehicles (LGVs) is projected to increase from ~35% pre-COVID to 57% by 2030, and 74% by 2040 in the With Additional Measures Scenario (WAM). Freight transport related emissions are also more closely coupled to economic growth and are at higher risk of increasing if Ireland's economic performance outstrips what is assumed in the EPA Projections. Further measures to tackle freight emissions remain outstanding, in particular to ensure achievement of the second and third Carbon Budgets and associated Sectoral Emissions Ceiling.

The EPA notes a number of measures and strategy development that are underway and described in 15.2.1.3 on Road haulage de-carbonisation but would re-iterate the recommendation made in the EPA's response to the CAP24 Call for Evidence, that freight decarbonisation measures be included in the overall Avoid, Shift, Improve hierarchy along with passenger transport measures. This would provide greater visibility and transparency to the measures and ensure the same hierarchical thinking is applied, placing a greater emphasis on demand reduction measures.

Greater specificity and a pathway to rapid implementation is still required about the committed measures within the avoid-shift hierarchy to support the delivery of the target to reduce kilometres travelled by 20% by 2030.

⁹ [Climate Change | Environmental Protection Agency \(epa.ie\)](#)

6. Climate change adaptation and resilience

Ireland's climate change assessment identifies that **Implementation of climate adaptation measures is currently too slow and fragmented. The National Climate Change Risk Assessment (to be published in 2025) will inform and support understanding of national climate change risks to inform national and sectoral climate adaptation planning and delivery processes. The adaptation chapter in future Climate Action Plans should reflect priority adaptation actions to mitigate these national risks.**

The current chapter focuses on the processes that support climate adaptation rather than the actions required to build resilience. The European Commission assessment of the draft National Energy and Climate Plan (NECP) noted that *"On adaptation to climate change, the plan does not consider relevant climate vulnerabilities and risks, and this may put the achievement of energy and climate mitigation objectives at risk."* Associated with this observation the Commission then recommended the provision of additional analysis on the relevant climate vulnerabilities and risks and also recommends setting out additional adaptation policies and measures.

In seeking to include additional consideration of climate vulnerabilities and risks in CAP24, the EPA refers you to Ireland's Climate Change Assessment Report and previous submissions made by the EPA with regard to the National Adaptation Framework, specifically the EPA submission on National Adaptation Framework, 19th February 2024. In line with the Commission recommendation for the NECP, a risk analysis in relation to climate vulnerabilities could be integrated into CAP24 at a sectoral level in the context of the potential impact on achievement of sectoral mitigation targets.

The National Climate Change Risk Assessment (NCCRA) is underway and led by the EPA which will provide a prioritisation of risk at a national level. The outputs of this will enable national adaptation planning and delivery processes to be reflected in the adaptation chapter of future Climate Action Plans.

In assessing Ireland's climate risks within a European context, you are also referred to the European Climate Risk Assessment¹⁰ (EUCRA), published by the European Environment Agency on 11 March 2024. It will help to identify policy priorities for climate change adaptation and for climate-sensitive sectors.

7. Public Sector Leading by Example and Green Public Procurement

¹⁰ <https://www.eea.europa.eu/publications/european-climate-risk-assessment>

Low level of implementation of GPP by Government Departments is a missed opportunity to support and develop the market for greener goods and services. The Government's forthcoming GPP Strategy and Action Plan will be a key policy document to support GPP implementation, and future Climate Action Plans can link to the actions in this policy document.

Successive Climate Action Plans have called out the key leadership role of the public sector in leading by example and delivering climate action, and implementation of Green Public Procurement (GPP) has been a focus of the Public Sector Climate Action Mandate. The EPA has reported the low level of implementation of GPP by Government Departments (currently the only cohort within the public sector where GPP implementation is monitored). For reference year 2021, and in relation to the ten sectors for which national GPP criteria sets are published, green criteria were only incorporated in 38% of the spend reported, representing 30% of the number of contracts.¹¹ This low level of implementation is a missed opportunity to purchase more resource efficient and less polluting goods, services and works within the marketplace. The Government's forthcoming GPP Strategy and Action Plan will be a key policy document to support GPP implementation, and future Climate Action Plans can link to the actions in this policy document.

8. Circular Economy

Moving from a linear to a circular economy brings opportunities to tackle climate change biodiversity loss, waste, and pollution, by decoupling economic activity from the consumption of finite resources. *Completing the Picture: How the Circular Economy Tackles Climate Change* illustrates how designing out waste, keeping materials in use, and regenerating farmland by Concentrating on five key areas (cement, plastics, steel, aluminium, and food) can reduce emissions.

It is well recognised that moving from a linear to a circular economy brings opportunities to tackle climate change and other global challenges, like biodiversity loss, waste, and pollution, by decoupling economic activity from the consumption of finite resources.

In a circular economy, extraction of raw materials is reduced, products and materials are kept in circulation through processes like maintenance, reuse, refurbishment, remanufacture and recycling. The Ellen MacArthur Foundation (in collaboration with Material Economics) has reported that energy efficiency and switching to renewable energy would only address 55% of global emissions; to reach net-zero, we also need to change the way we make and use products, materials, and food.¹² Concentrating on five key areas (cement, plastics, steel, aluminium, and food) *Completing the*

¹¹ [Green Public Procurement: Monitoring and Reporting by Government Departments - 2021 Reference Year](#)

¹² https://circulareconomy.europa.eu/platform/sites/default/files/emf_completing_the_picture.pdf

Picture: How the Circular Economy Tackles Climate Change illustrates how designing out waste, keeping materials in use, and regenerating farmland can reduce these emissions by 9.3 billion tonnes. That is equivalent to eliminating current emissions from all forms of transport globally.

9. Strategic Environmental Assessment

General comments

The EPA is a designated statutory environmental authority under the Strategic Environmental Assessment (SEA) Regulations. In our role as a SEA environmental authority, we focus on promoting the full and transparent integration of the findings of the SEA into the Climate Action Plan (CAP). Our functions as an SEA environmental authority do not include approving or enforcing SEAs or plans.

Delivering on Ireland's climate commitments set out in the CAP relies on multiple stakeholders implementing the relevant actions and measures, while also delivering on their sector-specific policy and CAP commitments.

The SEA Environmental Report discusses all the relevant issues extensively. We welcome the level of transparency in the SEA ER, in showing where the SEA recommendations have and have not been fully incorporated into the CAP. The SEA describes that in some instances, the environmentally preferred alternatives have not been brought forward into the CAP. In the context of ensuring good SEA practice, further exposition on the reasons for not taking the preferred option should be included.

While the CAP is prepared annually on a statutory basis; this limits the scope to which the SEA recommendations can be considered. Providing for a longer-term engagement, collaboration, governance and monitoring considerations in implementing the CAP would be beneficial. Given both the timeframes of the National Planning Framework (NPF) and the CAP, aligning National Strategic Outcomes is an important measure to include in the final CAP.

An integrated approach to land management is welcome will help consider conflicts and synergies in land uses, helping to maximise co-benefits.

Integration of the SEA into the CAP

The EPA welcomes that *Section 3 – Policy to date and expected impact of planned policies*, takes account of the SEA and the AA assessments. While subsection 3.2.1 acknowledges the general SEA and AA mitigation recommendations, the specific SEA and AA recommendations should also be considered and referred to. This is needed so that the overall objective of the SEA Directive “*to provide for a high level of protection of the environment and to contribute to the integration of environmental considerations into the preparation and adoption of plans and programmes*”, is reflected in the CAP.

Integrating the recommendations of the SEA into the CAP supports wider environmental protection, while also providing the necessary measures and actions to address climate change.

Comments on the SEA Environmental Report

Relevant plans and programmes

In *Chapter 4 – Review of relevant plans and programmes*, the SEA ER clearly sets out the other key relevant European and national policies, plans and programmes considered in preparing the CAP. The Coillte Draft Forest Estate Strategic Land Use Plan 2023-2050 and associated SEA may also be useful to consider. Additionally, there is merit in updating the reference to the approved Nature Restoration Law, which was adopted by the European Parliament on the 27th of February 2024.

Current state of the environment

In *Chapter 5 – Relevant aspects of the Current State of the Environment, Section 5.3*, some additional aspects to consider are shown below:

- On 'health and wellbeing' aspects, the World Health Organisation report - [Operational framework for building climate resilient and low carbon health systems](#) (WHO, 2023).
- On 'cultural heritage' aspects, the sectoral adaptation plan for built and archaeological heritage should be considered.
- Regarding landscape considerations, the reference in *Section 5.3.9.1*, to the *Draft Regional Seascape Character Assessment* should reflect its completed status.

Objectives, targets and indicators

In *Table 6.1 – SEA Objectives for the Assessment of the draft Plan*, Objective 9 and Nature Based Solutions (NBS) could be linked with Objective 2 (Biodiversity, Flora and Fauna), in terms of acknowledging the importance of landscape-scale ecological corridors. These include hedgerows, riparian zones and other elements of blue and green infrastructure networks. The extent to which the CAP will support a landscape-scale response and support ecological connectivity when considering climate action measures could be acknowledged also.

We note that two actions in the CAP refer specifically to NBS. This could be expanded by including an additional objective supporting further training and guidance in how NBS can support action on climate change.

Consideration of alternatives

In *Chapter 7 – Consideration of alternatives*, we welcome the extent to which alternatives have been considered. In some of the sub-alternatives described, we note that the preferred alternatives for the CAP brought forward differ from the preferred environmental alternatives, for example 'Outcomes 2'

under 'Strategic Alternatives' or 'Resource Allocation 2', under 'Sectoral and Temporal' alternatives). The SEA should clarify the reasons for not selecting the preferred environmental alternative.

Assessment of the preferred alternative

Chapter 8, *Table 8 – Summary of Assessment* and supporting appendices (Appendices B and C) show the relevant areas assessed and where mitigation is required. We welcome that this provides a detailed assessment of the CAP actions and measures and recommended mitigation measures.

In Section 8.3, SEA recommends that National Strategic Objectives (NSO) for climate action are developed. This recommendation is welcome. The National Planning Framework already uses this approach to setting out high level national objectives. If the CAP establishes NSOs, we recommend that they align, where relevant, with those of the National Planning Framework (NPF), while noting that the NPF is currently being reviewed. Comparing and aligning the relevant NPF objectives and the CAP objectives will support greater alignment between these national plans. Given both the timeframes of the National Planning Framework (NPF) and the CAP, aligning National Strategic Outcomes would seem a very important measure to include in the final CAP.

We welcome the recommendation to provide for an integrated approach to land management. This will help consider conflicting land uses, help maximise co-benefits and minimise trade-offs in addressing other environmental challenges such as the biodiversity crisis and water pollution.

We suggest that the SEA and AA recommendations are included in an Appendix of the CAP. This would show how the integration between the processes has been considered. It will also help show how future iterations of the CAP can take these recommendations into account.

Mitigation and monitoring

In Chapter 9 – Mitigation and monitoring, the SEA takes account of mitigation measures proposed under CAP 23. We welcome the detail provided in *Table 9.1 CAP23 Mitigation proposed following SEA [Appendix B]* and *Table 9.2 CAP24 Mitigation proposed following SEA [Appendix C]*.

The SEA mitigation summary suggests that the CAP “*would benefit from more measurable actions and the regular transparent tracking of those actions and KPIs, including a suite of contingency plans for each sector, should their current actions not deliver on the assumed GHG mitigation effects. This should apply at the national and local level.*” We welcome this, as it represents good SEA practice.

In Table 9.5 - Proposed Draft SEA monitoring programme, the monitoring for land use land use change and forestry (LULUCF) refers to Land Use review and on acting on any recommendations, coming out

of this review. We welcome this, as implementing recommendations on the ground promotes more sustainable land use and better environmental outcomes.

We note the reference to consider the 'Quantum of national land area comprising carbon sinks'. We suggest that this is also expanded to include "potential carbon-sinks". This is in the context of considering the capacity of current carbon-sources, such as degraded peatlands, to be turned into carbon sinks, with the appropriate level of rehabilitation and restoration.

For the waste generation related monitoring indicators, consider amending the indicator text from "%increase" or "% reduction" to "% change". This will capture both increases and decreases occurring.

In *Table 9-1 CAP23 Mitigation proposed following SEA*, including a measure examining and identifying key barriers and blockers to achieving the emissions reductions would be beneficial. For example, in the measure to reduce chemical N use (p178), the recommended text changes suggested, are particularly important to consider in finalising the CAP.

In *Table 9-2 – Plan Mitigation proposed following SEA*, we acknowledge the general overarching mitigation measures, including requirements to consider SEA, EIA and AA where relevant and as appropriate for plans, programmes and projects arising out of the CAP. We also acknowledge that these elements have been included in *Section 3.2.1* of the CAP. This shows a good level of integration between the SEA Environmental Report and CAP, which is good practice in applying SEA.