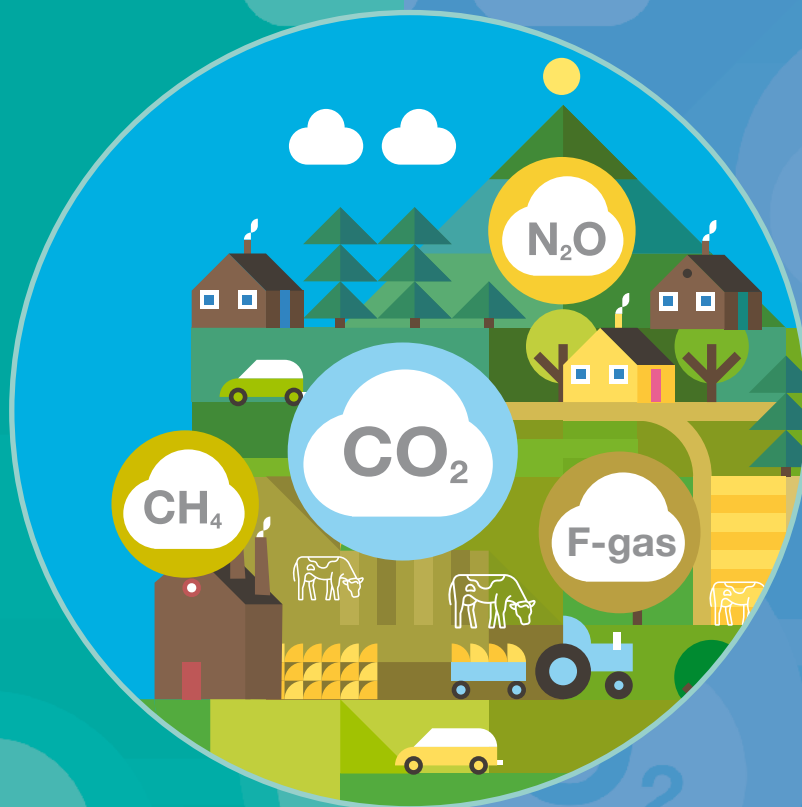


Ireland's Greenhouse Gas Emissions Projections

2025-2030

May 2026



Environmental Protection Agency

The EPA is responsible for protecting and improving the environment as a valuable asset for the people of Ireland. We are committed to protecting people and the environment from the harmful effects of radiation and pollution.

The work of the EPA can be divided into three main areas:

- **Regulation:** Implementing regulation and environmental compliance systems to deliver good environmental outcomes and target those who don't comply.
- **Knowledge:** Providing high-quality, targeted and timely environmental data, information and assessment to inform decision making.
- **Advocacy:** Working with others to advocate for a clean, productive and well-protected environment and for sustainable environmental practices.

Our responsibilities include:

LICENSING

- Large-scale industrial waste and petrol storage activities;
- Urban wastewater discharges;
- The contained use and controlled release of genetically modified organisms;
- Sources of ionising radiation;
- Greenhouse gas emissions from industry and aviation through the EU Emissions Trading Scheme.

NATIONAL ENVIRONMENTAL ENFORCEMENT

- Audit and inspection of EPA-licensed facilities;
- Drive the implementation of best practice in regulated activities and facilities;
- Oversee local authority responsibilities for environmental protection;
- Regulate the quality of public drinking water and enforce urban wastewater discharge authorisations;
- Assess and report on public and private drinking water quality;
- Coordinate a network of public service organisations to support action against environmental crime;
- Prosecute those who flout environmental law and damage the environment.

WASTE MANAGEMENT AND CHEMICALS IN THE ENVIRONMENT

- Implement and enforce waste regulations including national enforcement issues;
- Prepare and publish national waste statistics and the National Hazardous Waste Management Plan;
- Develop and implement the National Waste Prevention Programme;
- Implement and report on legislation on the control of chemicals in the environment.

WATER MANAGEMENT

- Engage with national and regional governance and operational structures to implement the Water Framework Directive;
- Monitor, assess and report on the quality of rivers, lakes, transitional and coastal waters, bathing waters and groundwaters, and measurement of water levels and river flows.

CLIMATE SCIENCE AND CLIMATE CHANGE

- Publish Ireland's greenhouse gas emission inventories and projections;
- Provide the Secretariat to the Climate Change Advisory Council and support to the National Dialogue on Climate Action;
- Support National, EU and UN climate science and policy development activities.

ENVIRONMENTAL MONITORING & ASSESSMENT

- Design and implement national environmental monitoring systems: technology, data management, analysis and forecasting;
- Produce the State of Ireland's Environment and Indicator Reports;
- Monitor air quality and implement the EU Clean Air for Europe Directive, the Convention on Long Range Transboundary Air Pollution and the National Emissions Ceiling Directive;
- Oversee the implementation of the Environmental Noise Directive;
- Assess the impact of proposed plans and programmes on the Irish environment.

ENVIRONMENTAL RESEARCH AND DEVELOPMENT

- Coordinate and fund national environmental research activity to identify pressures, inform policy and provide solutions;
- Collaborate with national and EU environmental research activity.

RADIOLOGICAL PROTECTION

- Monitoring radiation levels and assess public exposure to ionising radiation and electromagnetic fields;
- Assist in developing national plans for emergencies arising from nuclear accidents;
- Monitor developments abroad relating to nuclear installations and radiological safety;
- Provide, or oversee the provision of, specialist radiation protection services.

GUIDANCE, AWARENESS RAISING, AND ACCESSIBLE INFORMATION

- Provide independent evidence-based reporting, advice and guidance to government, industry and the public on environmental and radiological protection topics;
- Promote the link between health and wellbeing, the economy and a clean environment;
- Promote environmental awareness including supporting behaviours for resource efficiency and climate transition;
- Promote radon testing in homes and workplaces and encourage remediation where necessary.

PARTNERSHIP AND NETWORKING

- Work with international and national agencies, regional and local authorities, non-governmental organisations, representative bodies and government departments to deliver environmental and radiological protection, research coordination and science-based decision making.

MANAGEMENT AND STRUCTURE OF THE EPA

The EPA is managed by a full-time Board, consisting of a Director General and five Directors. The work is carried out across five Offices:

- Office of Environmental Sustainability
- Office of Environmental Enforcement
- Office of Evidence and Assessment
- Office of Radiation Protection and Environmental Monitoring
- Office of Communications and Corporate Services

The EPA is assisted by advisory committees who meet regularly to discuss issues of concern and provide advice to the Board.



Ireland's Greenhouse Gas Emissions Projections 2025-2030

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Disclaimer

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Under the Governance of the Energy Union and Climate Action Regulation (EU) 2018/1999, GHG emissions projections and PaMs data must be submitted by the legislated deadline of March 15th. The current report is produced based on the data as submitted by this deadline. Data is subsequently reviewed at an EU level by the European Topic Centre on Climate Change Mitigation (ETC/CM) as standard procedure to improve the quality and consistency of data reported by member states. Based on the review outcomes, data is subject to change to address review findings.

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Key Findings

2030 National Target	Ireland is not on track to meet the 51% emissions reduction target by 2030 (compared to 2018). Full implementation of a wide range of policies and plans across all sectors that deliver carbon savings is required to achieve a projected reduction of 25%.
Carbon Budgets	Budget period 1 (2021-2025) of 295 Mt CO ₂ eq is projected to be largely met, with the WEM scenario exceeding the budget by 0.4 Mt CO ₂ eq, while the WAM scenario projects emission will be 1.8 Mt CO ₂ eq under budget. With carryover from Budget period 1, Budget period 2 (2026-2030) of 200 Mt CO ₂ eq is expected to be exceeded by 53 to 81 Mt CO ₂ eq.
Sectoral Emissions Ceilings	Of seven sectors with legally-binding Sectoral Emission Ceilings, three are projected to remain below their Ceiling in Budget Period 1 (Electricity, Residential Buildings, 'Other'), and only the 'Other' Sector (Waste, F-gas, Petroleum Refining) will remain below its Ceiling in Budget Period 2.
2030 EU Target	Ireland is not projected to meet its EU target under the Effort Sharing Regulation of a 42% emissions reduction by 2030 (compared to 2005) even with flexibilities applied. This assessment shows that greenhouse gas emissions will be reduced by 13 to 23% by 2030 without the use of flexibilities, and by 17 to 27% with the use of flexibilities.
Agriculture	From 21.4 Mt CO ₂ eq in 2018, total emissions from the Agriculture sector are projected to be between 17.3 and 20.5 Mt CO ₂ eq in 2030 (a 19% reduction in WAM and 4% decrease in WEM). This decrease is driven by a projected contraction in the cattle population and lower fertiliser use to 2030.
Transport	Transport emissions are projected to decrease from 12.4 Mt CO ₂ eq in 2018 to between 9.0 and 10.5 Mt CO ₂ eq in 2030 (a 28% reduction in WAM and 16% decrease in WEM). Emission projections have improved since last year, reflecting faster battery electric vehicle uptake and updated efficiency data on petrol hybrid electric vehicles.
Electricity Generation	From 10.2 Mt CO ₂ eq in 2018, emissions from the Energy Industries sector are projected to decrease to between 4.0 and 4.7 Mt CO ₂ eq in 2030 (a 61% reduction in WAM and 55% decrease in WEM). These projections include greater electricity demand and delays in the delivery of both increased interconnection and offshore wind generation.
Land use, Land use Change and Forestry (LULUCF)	Total emissions from the LULUCF sector are projected to increase from 3.0 Mt CO ₂ eq in 2018 to between 3.1 and 5.2 Mt CO ₂ eq (a 4% increase in WAM and 72% increase in WEM). Current and planned measures are unlikely to deliver the necessary emission reductions necessary to meet the target set under the EU LULUCF Regulation.
Policies and Measures (PaMs)	The top five PaMs (WEM and WAM) are estimated to achieve 89 Mt CO ₂ eq GHG emission reductions from 2025 to 2030, accounting for over 60% of the total potential GHG emission reductions over these five years.

1. Summary for Policy Makers

The Environmental Protection Agency (EPA) is the Competent Authority with responsibility for developing, preparing, and publishing projections of greenhouse gas emissions (GHG) for Ireland under the reporting requirements of the European Union (EU) Governance of the Energy Union and Climate Action Regulation (EU) 2018/1999. The EPA GHG projections estimate what future emissions are likely to be if a specific set of policies and measures are implemented over a defined period. Two scenarios are projected: With Existing Measures (WEM) and With Additional Measures (WAM).

In alignment with reporting guidance, the WEM scenario considers policies or measures in place by the end of the latest inventory year (2024). The WAM scenario includes WEM scenario measures plus additional planned measures under discussion that have a realistic chance of future implementation. This report uses these scenarios to provide an assessment of Ireland's progress towards achieving its EU and National climate targets.

The EU target for Ireland under the EU's Effort Sharing Regulation (ESR) is to reduce greenhouse gas emissions by at least 42% by 2030 compared to 2005. Under WEM, Ireland is projected to achieve a reduction in ESR emissions of only 13% on 2005 levels by 2030, with a reduction of 23% projected to be achieved under WAM.

Ireland's Climate Action and Low Carbon Development Acts 2015 to 2021 (Climate Acts) set a target for a 51% reduction in greenhouse gas emissions by 2030 compared to 2018. Current projections indicate that Ireland will only achieve a 13% reduction on 2018 levels by 2030 under WEM and a 25% reduction under WAM. The below table shows the economy wide trajectory towards Ireland's National climate targets.

Projected performance against national and sectoral emissions reduction targets.

% Reduction Target	Scenarios		
	2018 Baseline	2030 WEM	2030 WAM
Total (Incl. LULUCF)	64.6	56.1	48.2
↓ 51%		-13.2%	-25.4%
Agriculture	21.4	20.5	17.3
↓ 25%		-4.2%	-19.1%
Transport	12.4	10.5	9.0
↓ 50%		-15.5%	-27.6%
Electricity	10.2	4.7	4.0
↓ 75%		-54.5%	-61.1%
Buildings (Residential)	6.8	5.9	5.6
↓ 40%		-13.1%	-17.7%
Buildings (Commercial and Public)	1.5	1.6	1.6
↓ 45%		+6.8%	+2.7%
Industry	7.1	6.4	6.3
↓ 35%		-10.1%	-11.8%

2. Introduction

The EPA's national greenhouse gas emissions (GHG) projections are produced on an annual basis, in line with EU guidelines, under the reporting requirements of the European Union (EU) Governance of the Energy Union and Climate Action Regulation (EU) 2018/1999¹ (the 'EU Governance Regulation').

Preparing national GHG projections involves consultation with relevant Government Departments, State Agencies, and private sector representatives each year to gather and assess the latest available information forming the basis of the projections. The process requires co-ordination on provision and processing of key data, in particular, energy projections (projected fuel use in households, industry, services, transport and agriculture) from Sustainable Energy Authority of Ireland (SEAI) and macro-economic projections (fuel prices, carbon tax prices and economic growth) from the Economic and Social Research Institute (ESRI). The overall projections approach is detailed in Section 6.

This report presents Ireland's GHG emissions projections from 2025 to 2030, using the latest inventory data for 2024 as the base year to project GHG emissions from 2025 to 2055. The focus of the assessment in this report is out to 2030 given current EU and National climate targets, and that many existing policy instruments do not extend beyond 2030. Projections data out to 2055 are provided as a separate download accompanying this report.

The EPA's GHG Projections Report assesses Ireland's progress towards achieving its EU emission reduction targets for 2030 as set out under the Effort Sharing Regulation². At a national level, the report indicates Ireland's climate action performance under the Climate Action and Low Carbon Development Acts 2015 to 2021 (the 'Climate Acts')³. Each section of the report outlines an analysis and assessment with reference to the prescribed base year, targets and timeframes specified in the associated EU or National legislative context, outlined below.

2.1 EU Targets

Ireland's 2030 target under the EU's Effort Sharing Regulation (ESR) is to reduce GHG emissions by at least 42% by 2030 compared to 2005⁴, which means ESR emissions of 27.7 Mt CO₂eq in 2030. The ESR includes emissions from sectors outside the scope of the EU Emissions Trading System (EU-ETS)⁵, including Agriculture, Transport, Residential, Commercial/Public Services, Waste and F-gases, also referred to as "non-ETS" emissions. The 42% reduction defines the trajectory with binding annual emission limits over the period 2021 to 2030.

Under the ESR, two main flexibilities may be used to support a fair and cost-efficient achievement of the target, namely the use of EU-ETS allowances and credit from action undertaken in the Land Use, Land Use Change and Forestry (LULUCF) sector. As part of the EU compliance check in 2027, Ireland's compliance status for the period 2021-2025 will be assessed, including whether any exceedance of annual emission limits is subject to an 8% multiplier which will increase compliance requirements in subsequent years.

1 [Regulation \(EU\) 2018/1999 on the Governance of the Energy Union and Climate Action.](#)

2 [Regulation \(EU\) 2018/842 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement.](#)

3 <https://revisedacts.lawreform.ie/eli/2015/act/46/revised/en/html>

4 https://climate.ec.europa.eu/eu-action/effort-sharing-member-states-emission-targets/effort-sharing-2021-2030-targets-and-flexibilities_en

5 https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets_en

2.2 National Targets

Ireland's Climate Act set a target for a 51% reduction in GHG emissions by 2030 compared to 2018. The national climate objective differs from the EU objective as it includes all sectors of the economy including the LULUCF sector. The LULUCF sector includes both greenhouse gas emissions and removals associated with activities on land. Ireland's national Climate Action Plans⁶ set out a programme of policies and measures that aim to achieve significant progress towards the Climate Act objectives.

The Climate Act established carbon budgets⁷ to support achievement of Ireland's 2050 climate neutral ambition. A carbon budget represents the total amount of GHG emissions that may be released during an agreed five-year period and, to date, two five-year budgets have been published (2021-25, 2026-30) and one provisional carbon budget has been proposed (2031-35). In July 2022 sectoral emissions ceilings (SECs)⁸ were approved by Government for each sector of the economy to ensure each sector stays within the limits of the agreed carbon budgets. The sectors include Agriculture, Buildings, Electricity, Industry and Transport and different ceilings apply to each sector. There is currently no sectoral ceiling for LULUCF.

Notably, since Ireland's carbon budgets and sectoral emissions ceilings were established, subsequent GHG inventory submissions have included refinements to ensure the national GHG inventory remain aligned with latest science in accordance with the Intergovernmental Panel on Climate Change (IPCC) guidance. The refinements have resulted in lower overall GHG emissions across the full time series 1990-2024 relative to data available when Carbon Budgets and Sectoral Emissions Ceilings were being set.

While Ireland's total carbon budgets and sectoral emissions ceilings (SECs) remain unchanged, subsequent refinements to the GHG inventory mean that the assessment of national emissions against these budgets now differs from previous reporting. It is important to note that this variance is due to the fixed nature of the existing budgets and ceilings. It does not alter Ireland's projected progress toward its primary climate targets: a 51% reduction by 2030 (relative to 2018) and the 42% EU target (relative to 2005); both of which are based on percentage reductions on baselines that update as the GHG inventory is refined.

2.3 Policies and Measures

In addition to projections, the EPA is also the Competent Authority with responsibility for submission of Policies and Measures or 'PaMs' under the EU Governance Regulation. PaMs are instruments which contribute to the achievement of climate change mitigation and energy targets, such as reducing GHG emissions, producing renewable energy or reducing energy consumption. PaMs are compiled by the EPA to meet EU and United Nations Framework Convention on Climate Change (UNFCCC) reporting obligations.

In 2025, EU Member States reported on 3,519 individual policies and measures to reduce greenhouse gas emissions and achieve climate targets⁹. In Section 5 of this report, we provide detailed information on the projected effects of specific policies and measures on reducing GHG emissions in Ireland.

6 <https://www.gov.ie/en/department-of-climate-energy-and-the-environment/publications/climate-action-plan/>

7 <https://www.gov.ie/en/publication/9af1b-carbon-budgets/>

8 <https://www.gov.ie/en/publication/76864-sectoral-emissions-ceilings/>

9 [ETC CM report 2025/04: Overview of Reported Integrated National Climate and Energy Policies and Measures in Europe in 2025](https://ec.europa.eu/energy/en/energy-efficiency/energy-union/etcc-report-2025-04-overview-of-reported-integrated-national-climate-and-energy-policies-and-measures-in-europe-in-2025)

3. Projected Performance against EU and National Targets

The targets set out for Ireland at an EU or National level are ultimately the emissions reductions required for Ireland to play its part in achieving the global goal of limiting temperature rise to 1.5 degrees as set out in the Paris Agreement.

3.1 European Targets

The latest EPA projections show that the WEM scenario achieves a reduction of 12.7% on 2005 levels by 2030, while the WAM scenario achieves a reduction of 23.4% over the same period. Both scenarios fall significantly short of the 42% reduction target. Agriculture and Transport emissions form the majority of ESR emissions. Combined they represent approximately 74% and 72% of projected 2030 ESR emissions in the WEM and WAM scenarios, respectively.

Targets for 2030 under the ESR include binding annual limits per Member State known as “Annual Emission Allocations” (AEAs) for the period 2021-2030. The AEAs were updated to reflect the 42% reduction target set in 2023¹⁰. The AEAs under the Effort Sharing Regulation for the period 2021-2030 are shown in Table 1. The official AEAs for the period 2026-2030, awaiting publication, have been communicated to EU member states and are used for the purposes of this assessment.

Under the WEM scenario, the projections indicate that Ireland will cumulatively exceed its total ESR 2021-2030 emissions allocation of 366.3 Mt CO₂eq by 60.5 Mt CO₂eq. Under the WAM scenario, the projections indicate that Ireland will cumulatively exceed the ESR 2021-2030 emissions allocation by 42.2 Mt CO₂eq.

Table 1: Annual emission allocations for Ireland for each year from 2021 to 2030

Year	Annual emission allocation in Mt CO ₂ eq										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
AEAs	43.5	42.4	40.5	38.7	36.8	38.1	35.5	32.9	30.3	27.7	366.3
GHG ESR Emissions in Mt CO ₂ eq				Projected GHG ESR Emissions in Mt CO ₂ eq							
WEM	44.9	44.3	42.8	42.6	42.5	42.3	42.1	41.9	41.8	41.6	426.8
WAM	44.9	44.3	42.8	42.6	41.7	40.3	39.4	38.5	37.4	36.5	408.4

¹⁰ Commission Implementing Decision (EU) 2023/1319 of 28 June 2023 <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023D1319&qid=1776940265228>

The most recent European Environment Agency Trends and Projections in Europe 2025 report¹¹ outlined that in 2024, without the use of flexibilities, Ireland was one of 17 EU Member States where ESR emissions were above the AEAs. Both the EEA report and European Commission Climate Action Progress Report 2025¹² noted that under the WEM scenario, Ireland's projected gap to its 2030 target, prior to use of flexibilities, is the second largest of all EU member states.

Compliance and Flexibilities

To achieve the ESR target without the use of flexibilities, Ireland's ESR emissions must reach 27.7 Mt CO₂eq by 2030. The latest projections show that under the WAM scenario, Ireland's ESR emissions will be 36.5 Mt CO₂eq in 2030; under the WEM scenario Ireland's ESR emissions will be 41.6 Mt CO₂eq in 2030.

The ESR provides a number of flexibilities which Member States may use under certain circumstances to cover excess emissions over the period 2021-2030, supporting a fair and cost-efficient achievement of targets. Some Member States, including Ireland, can cancel a limited amount of ETS allowances and use an equivalent amount to cover excess emissions under the ESR. The ETS flexibility available to Ireland for 2021 to 2030 is a maximum of 19.1 Mt CO₂eq (or 1.9 Mt CO₂eq per annum).

The LULUCF Regulation¹³ establishes accounting requirements and rules around LULUCF flexibilities for two compliance phases, 2021-2025 and 2026-2030. For the first phase, each Member State must ensure that accounted emissions from land use are compensated by at least an equivalent amount of accounted removals (the "no debit" rule). If a Member State satisfies the "no debit" rule and has more accounted removals than accounted emissions, the surplus removals can be used as a flexibility to cover excess emissions under the ESR. Based on latest LULUCF inventory and projections data, Ireland could avail of the maximum amount of LULUCF flexibility available for the first phase, which is 13.4 Mt CO₂eq (or 2.68 Mt CO₂eq per annum). However, there is a significant degree of uncertainty associated with this amount given the ongoing updates of the LULUCF Inventory, driven by latest data and updated modelling of forestry emissions and removals¹⁴.

For the second compliance phase 2026-2030, an even higher level of uncertainty applies as the availability of any flexibility is contingent on the EU collectively achieving its LULUCF target of a 310 Mt CO₂eq reduction by 2030. If that condition is met, then the revised second phase accounting approach will be used to determine what flexibility is available to Ireland for the 2026-2030 period. EPA projections indicate that no flexibility will be available to Ireland for phase 2.

EPA projections show that use of the EU-ETS flexibility alone will not bring Ireland into compliance under the ESR (Figure 1). While the ETS and LULUCF flexibilities are presented on an annualised basis in Figure 1, they are not year-specific in practice and instead operate as a 'pot' that can be used to cover excess emissions in any year within the compliance period. When the ETS flexibility is applied on an annualised basis, projections indicate that Ireland will cumulatively exceed the ESR 2021-2030 emissions allocation by 23.1 Mt CO₂eq even with implementation of policies and measures in the WAM scenario and by 41.5 Mt CO₂eq with those in WEM. When both ETS and LULUCF flexibilities are applied, the projections still indicate that Ireland will cumulatively exceed the ESR 2021-2030 emissions allocation by 9.7 Mt CO₂eq even with full implementation of policies and measures in the WAM scenario and 28.1 Mt CO₂eq with those in WEM.

11 [Trends and projections in Europe 2025 | Publications | European Environment Agency \(EEA\)](#)

12 [EU Climate Action Progress Report 2025 – Climate Action](#)

13 [Regulation \(EU\) 2018/841](#) as amended by [Regulation \(EU\) 2023/839](#)

14 See Chapter 6 and Section 10.2.4 in the [National Inventory Document 2026](#)

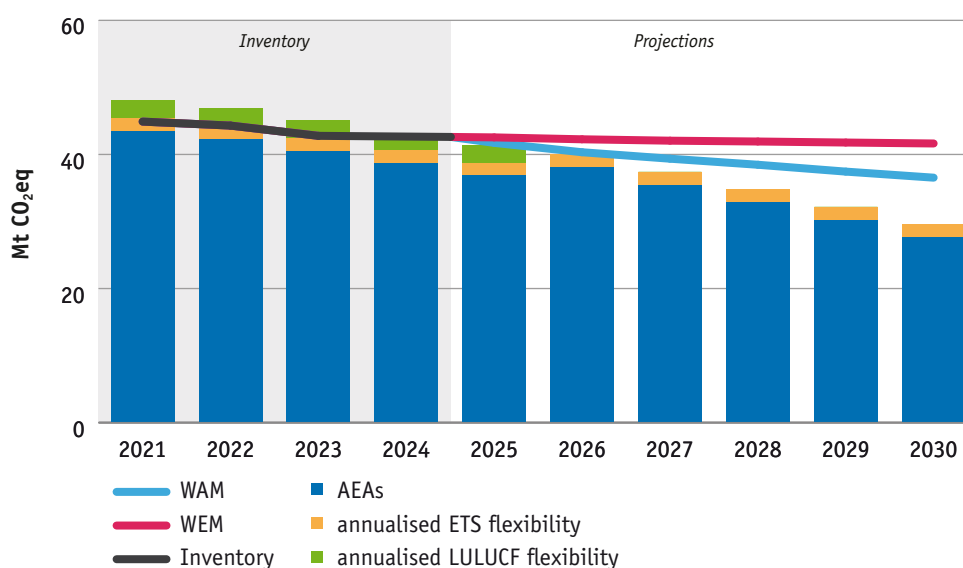


Figure 1: Projected emissions and Annual Emission Allocations (AEAs) under the Effort Sharing Regulation for the period 2021-2030 with annualised ETS and LULUCF flexibilities plotted for visualisation purposes.

Ireland's pathway to compliance over the 2021-2030 period under the ESR is uncertain. Where emissions exceed annual emission allocations in any given year, the resulting shortfall is multiplied by 1.08 and added to the following year's emissions, increasing compliance requirements in subsequent years. The application of the 8% multiplier will depend on the availability of flexibilities to Ireland and how they are used across the 2021-2030 period. Greater clarity on Ireland's compliance pathway for the first period (2021-2025) will be provided through the EU compliance check in 2027.

3.2 National Climate Objective

The Climate Act sets a national climate objective of achieving a climate resilient and climate neutral economy by the end of the year 2050. An interim target has been set out to achieve a reduction of 51% in total emissions (including LULUCF) over the period 2018 to 2030.

The latest EPA projections show that the WEM scenario can deliver a 13.2% reduction in GHG emissions by 2030 compared to the 2018 baseline level. The WAM scenario is projected to deliver a 25.4% emissions reduction over the same period.

Both projected scenarios indicate that even with implementation of existing and additional climate policies and measures Ireland is not projected to meet the 51% emissions reduction target by 2030. Figure 2 below demonstrates the 16.5 Mt CO₂ eq. 'gap' between the WAM scenario projections and the 51% target.

The projected breakdown of emissions in 2030 by GHG under WEM and WAM scenarios compared to 2018 is presented in the Appendix.

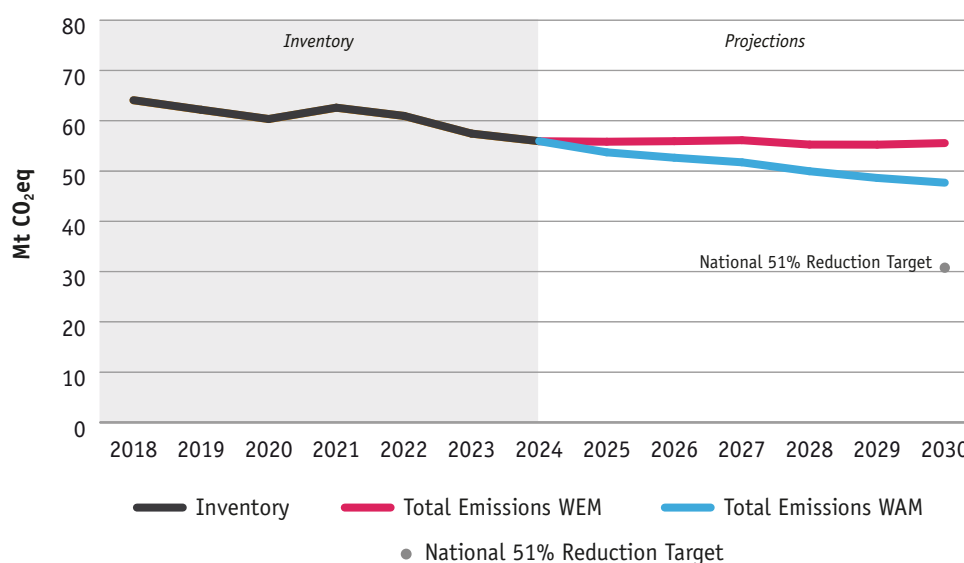


Figure 2: Total Greenhouse Gas Emissions (including LULUCF) under the *With Existing Measures* and *With Additional Measures* scenarios out to the year 2030.

Ireland's 2024 and 2025 Climate Action Plans both discuss unallocated emissions savings of 26 Mt CO₂ eq. over the 2026-2030 period (5.25 Mt CO₂eq annually). While the 2025 Plan set out actions to "Allocate currently unallocated emissions savings by sector ahead of 2026" and "Update sectoral emissions ceilings for the second carbon budget period (2026-2030)", the outcomes of these actions were not available in time to include in the current projections. Similarly, other measures from these Plans without clear implementation pathways are not included in these projections. For example, 1.5 Mt CO₂ eq. emissions reductions from diversification in agriculture by 2030.

3.2.1 Carbon Budgets

The Climate Act provides for the establishment of carbon budgets to support achieving Ireland's climate ambition. The 51% target is the primary constraint on carbon budgets over the course of the first two budget periods ending on 31 December 2030, relative to 2018. The provisional carbon budget proposed by the Climate Change Advisory Council (CCAC) for 2031 to 2035 continues the trajectory towards climate neutrality by 2050.

Two carbon budgets have been set for the period 2021 to 2030, with a provisional budget proposed for 2031-2035:

- Budget 1 from 2021-2025, 295 Mt CO₂eq;
- Budget 2 from 2026-2030, 200 Mt CO₂eq;
- Budget 3 from 2031-2035 (provisional), 160 Mt CO₂eq.

The CCAC proposed an amendment to provisional Budget 3 and proposed a Budget 4 for the period 2036-2040¹⁵. The current assessment is based on carbon budgets (1-3) presented above, however, the legislative process of the proposed budget adoption is still ongoing. The latest EPA projections indicate an

¹⁵ [CCAC Carbon-Budget Proposal 2024-final.pdf](#)

exceedance of Budget period 1 by approximately 0.4 Mt CO₂eq in the WEM scenario. The WAM scenario indicates that emissions during Budget period 1 will be 1.8 Mt CO₂eq under budget. This improvement on the numbers projected for Budget period 1 compared to last year's projections report is due to the refinements that were implemented in the latest GHG inventory (1990-2024), which are detailed in Ireland's National Inventory Document 2026¹⁵. As discussed in Section 2.2, it should be noted that carbon budgets have not been adjusted to account for updated science-based revision in the national GHG inventory and projection estimates.

Under Section 6D(5) of the Climate Act, where total GHG emissions in a budget period exceed the applicable carbon budget, the excess emissions must be carried forward to the subsequent budget period. The carbon budget for that subsequent period is reduced by the amount of the exceedance. Under Section 6D(4) of the Climate Act, where total GHG emissions are less than the applicable carbon budget, it is at the discretion of the Minister of Climate, Energy and Environment to carry forward the surplus emissions to the subsequent budget period. The carbon budget for that subsequent period could potentially be increased by the surplus carried forward.

Based on the projections for Budget 1 (2021-2025), the carbon budget for Budget 2 (2026-2030) would be reduced by 0.4 Mt CO₂eq under the WEM scenario, to 199.6 Mt CO₂eq, and would remain unchanged under the WAM scenario (Table 2). This assumes no carryover of surplus emissions from Budget 1, in accordance with Section 6D(4) of the Climate Act. On this basis, Budget 2 is projected to be exceeded by: 81 Mt CO₂eq under the WEM scenario and 53 Mt CO₂eq under the WAM scenario.

If this exceedance is then carried forward into Budget 3, substantially greater emissions reductions will be required to comply with the adjusted carbon budget for that period.

Table 2: Total GHG emissions in Budgets 1, 2 and 3 (proposed) and estimated budgets (with carryover of exceedance) in the *With Existing Measures* and *With Additional Measures* scenarios.

	Budget 1 2021-2025	Budget 2 2026-2030	Budget 3 (provisional) 2031-2035
Total emissions allowed Mt CO ₂ eq	295	200	160
Adjusted total emissions WEM Mt CO ₂ eq*	295	199.6	79
Adjusted total emissions WAM Mt CO ₂ eq**	295	200	107

* Based on the *With Existing Measures* scenario from latest EPA GHG Projections 2025-2055 with mandatory carryover of exceedance from CB1 as per Section 6D(5) of the Climate Act.

** Based on the *With Additional Measures* scenario from latest EPA GHG Projections 2025-2055, assuming no carryover of surplus from CB1 as per Section 6D(4) of the Climate Act.

Figure 3 shows the annualised carbon budgets and the extent to which these budgets are exceeded with latest projected emissions data, both in the WEM and higher ambition WAM scenarios. As the LULUCF sector is included in the carbon budgeting process, Figure 3 also includes LULUCF emissions and removals. This figure is illustrative in depicting an even annual breakdown of the five-year carbon budgets as there are no annual budgets.

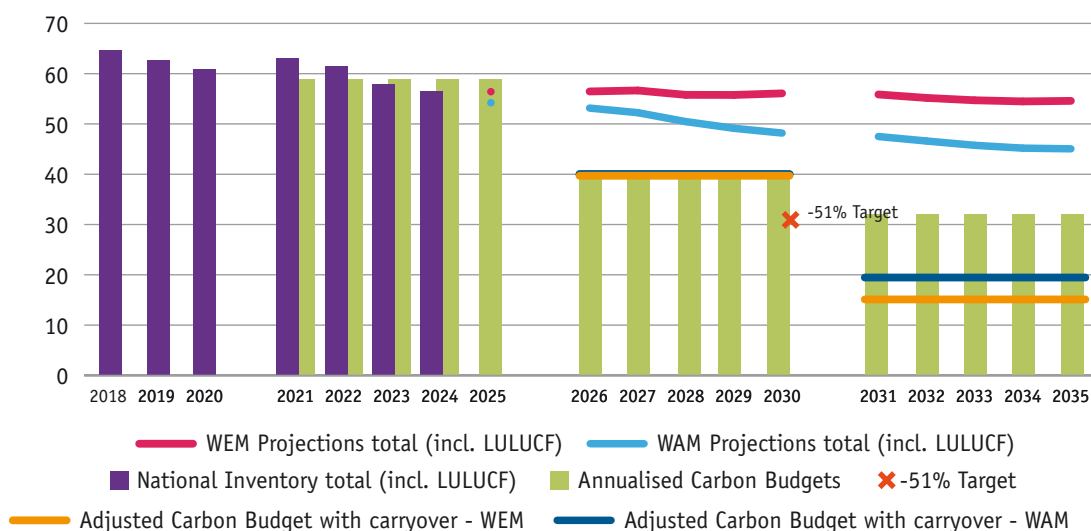


Figure 3: Annualised carbon budgets (2021-25, 2026-30 and 2031-35) and projected emissions data (including LULUCF) in Mt CO₂eq with and without potential emissions carry over under the With Existing Measures and With Additional Measures scenarios

3.2.2 Sectoral Emissions Ceilings and associated percentage change in emissions

Sectoral emissions ceilings assist with the achievement of carbon budgets and the ambition in the Climate Act. Sectoral ceilings are legally binding and set out the maximum amount of GHG emissions permitted in different sectors. Some sectors do not align exactly with the IPCC categories reported under the EU reporting obligations but can be mapped to them. For example, the Electricity sector largely maps to the IPCC category, Energy Industries, but emissions from petroleum refining are excluded (as these are included in the 'Other' sector). There is no ceiling set for LULUCF, however the Climate Action Plan 2024 suggests that the target set in the LULUCF Regulations will be adopted.

Each sectoral ceiling has an associated "Reduction in Emissions", a percentage target change in emissions per sector (relative to 2018 levels). Table 3 shows that in the highest ambition WAM scenario the percentage reduction is not achieved for any sector. When the percentage reduction is compared with last year's projections, the projected outlook for the Transport, Agriculture, LULUCF and Other sectors has improved. Conversely, the projected outlook for the Electricity and Buildings sectors has worsened. Such changes occur from one or a combination of the following:

1. Updates to the base GHG inventory.
2. Revisions to the input assumptions to reflect delayed or accelerated implementation of policy measures.
3. Changes to measures, i.e. new measures, modified measures, or measures removed.

Sector-specific detail is provided in the following Section and a list of all input assumptions is provided as a separate download accompanying this report¹⁶.

¹⁶ Relevant Government Departments are consulted each year in order to determine the most appropriate input assumptions for the *With Existing Measures* and *With Additional Measures* scenario.

Table 3: Assessment of Achievement of Sectoral Percentage Targets under the *With Additional Measures* scenario

Sectors	Emissions 2018 (Mt CO ₂ eq)	Projected Emissions 2030 (Mt CO ₂ eq)	Percentage Change 2030 vs 2018	Target Reduction 2030 vs 2018	Percentage Change 2030 v 2018 (Reported in 2025)
Electricity	10.2	4.0	-61%	-75%	-70%
Transport	12.4	9.0	-28%	-50%	-21%
Buildings (Residential)	6.8	5.6	-18%	-40%	-22%
Buildings (Comm and Public)	1.5	1.6	+3%	-45%	-36%
Industry	7.1	6.3	-12%	-35%	-12%
Agriculture	21.4	17.3	-19%	-25%	-16%
Other*	2.1	1.3	-37%	-50%	-25%
LULUCF (currently no ceiling)**	3.0	3.1	+4%	N/A	+39%
Total with LULUCF	64.6	48.2	-25%	-51%	-23%

* Waste, F-gases and Petroleum Refining

** National climate target and carbon budgets include LULUCF

The incorporation of updated science in the GHG inventory, particularly in the Agricultural sector, is a "significant development", highlighting the need to revise the Carbon Budgets and Sectoral Emissions Ceilings to support the National Climate objective of a 51% reduction by 2030. Consequently, direct comparison of emissions in the Agriculture sector against its Sectoral Emission Ceiling is no longer viable. The Climate Act provides for the revision of Carbon Budgets and Sectoral Emission Ceilings where "there are significant developments in scientific knowledge in relation to climate change".

A comparison of projected emissions against the Sectoral Emissions Ceilings in million tonnes of CO₂ equivalent in the WAM scenario is provided in Table 4 and highlights that some sectors are projected to meet the first budget period (2021-25) while failing to meet the second budget period (2026-2030). The sectoral ceilings projected to be achieved in the first budget period (2021-25) are in the Electricity, Buildings (Residential) and 'Other' sectors. For the second budget period (2026-2030) only the 'Other' sector is projected to achieve its Sectoral Ceiling.

Table 4: Assessment of Achievement of Carbon Budget Sectoral Ceilings under the *With Additional Measures Scenario*

Sectors	Projected WAM Emissions 2021-2025 (Mt CO ₂ eq)	Sectoral Ceiling 2021-2025 (Mt CO ₂ eq)	Projected WAM Emissions 2026-2030 (Mt CO ₂ eq)	Sectoral Ceiling 2026-2030 (Mt CO ₂ eq)
Electricity	39.9	40	24.5	20
Transport	58.3	54	49.5	37
Buildings (Residential)	28.6	29	28.0	23
Buildings (Comm and Public)	7.1	7	8.1	5
Industry	33.0	30	31.6	24
Agriculture*	104.6	106	90.6	96
LULUCF (currently no ceiling)**	13.0	N/A	13.8	N/A
Other***	8.7	9	7.1	8
Total with LULUCF	293.2	295	253.2	200

* A direct comparison of emissions in the Agriculture sector against its Sectoral Emission Ceilings is no longer viable.

** National objective includes LULUCF

*** Waste, F-gases and Petroleum Refining

4. Assessment of Sectoral GHG Emissions Projections

This section covers the projected trends of sectoral GHG emissions from 2018 to 2030 and their contribution to Ireland's total GHG emissions. The main sources of GHG emissions within each sector are highlighted. Where National sectors differ from the IPCC categorisation used for EU reporting obligations the mapping of IPCC categories to the National sector's emissions is explained. The full list of WEM and WAM input assumptions for each sector are provided in the separate download accompanying this report.

As overall emissions decline from 2018 to 2030, Figure 4 below highlights that by 2030, under both WEM and WAM scenarios, Agriculture and Transport are projected to be the two largest contributing sectors to Ireland's total GHG emissions.

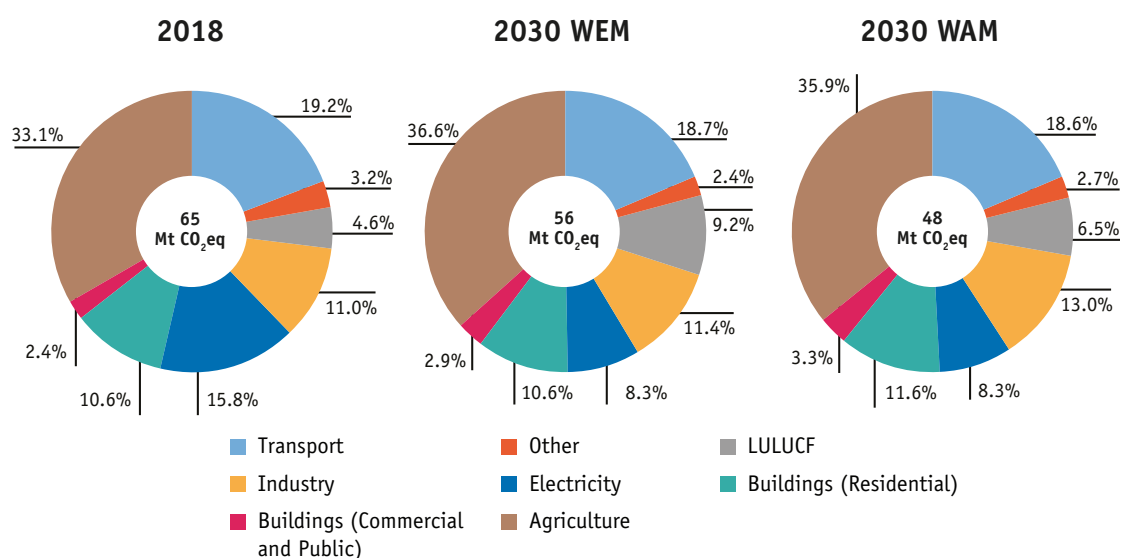


Figure 4: Greenhouse Gas Emissions by sector share (including LULUCF) in 2018 and Projected Greenhouse Gas Emissions by sector share under the WEM and WAM scenario in 2030.

4.1 Agriculture

Agriculture GHG emissions arise from mostly enteric fermentation (methane produced by ruminant livestock), manure management and nitrogen fertiliser application to soils. In addition, fuel combustion from agriculture, forestry and fishing is included.

Based on the latest GHG Inventory (1990-2024) Agriculture emissions in 2018 were 21.4 Mt CO₂ eq. The sector has an emission reduction target of 25% by 2030 compared to 2018. Projections from 2018 to 2030 are described below and the projected trajectory for both scenarios is shown in Figure 5.

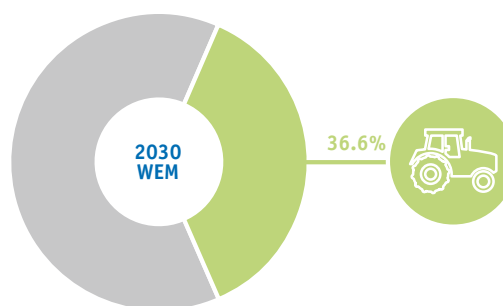
There have been no changes to the input assumptions and no new policy measures introduced or existing policy measures removed since last year's projections. Therefore, the change in projected Agriculture emissions is solely due to revisions implemented in the base GHG inventory (1990-2024) resulting in lower overall projected emissions from 2025-2030.

With Existing Measures scenario

Total emissions from Agriculture (including fuel used in agriculture, forestry and fishing) are projected to decrease 4% from 21.4 to 20.5 Mt CO₂eq in the WEM scenario over the period 2018 to 2030. This decrease is driven by an anticipated contraction in total cattle population and lower fertiliser use out to 2030. In this scenario, the sector is projected to contribute 36.6% of Ireland's total emissions (including LULUCF) in 2030.

With Additional Measures scenario

Under the WAM scenario emissions are projected to decrease by 19% from 21.4 Mt CO₂eq in 2018 to 17.3 Mt CO₂eq by 2030. The greater decrease under the WAM scenario is driven by further measures (not in the WEM scenario) such as manure management measures, increased adoption of protected urea, annual limits on chemical N fertiliser, reduction in animal feed crude protein, earlier finishing of beef cattle and the use of methane inhibitors. In this scenario, the sector is projected to contribute 35.9% of Ireland's total emissions (including LULUCF) in 2030.



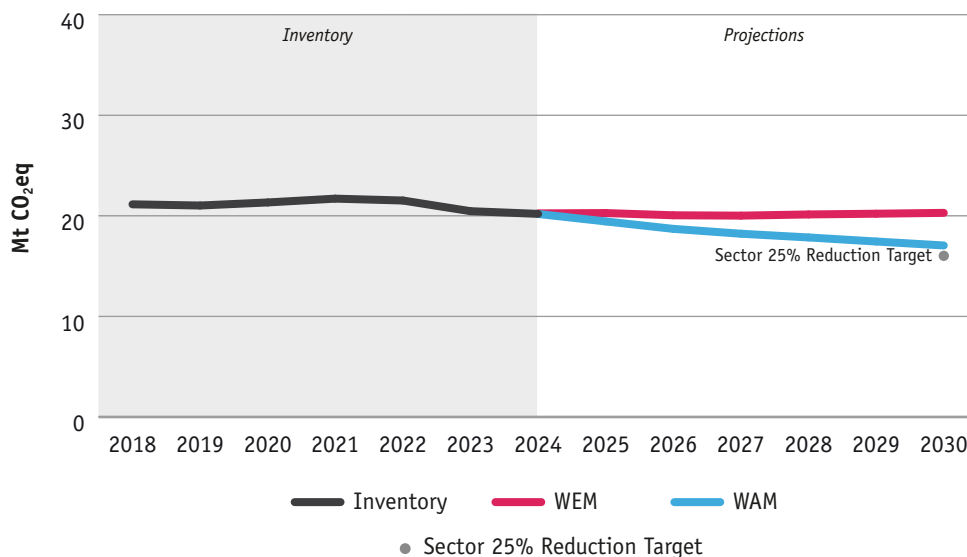
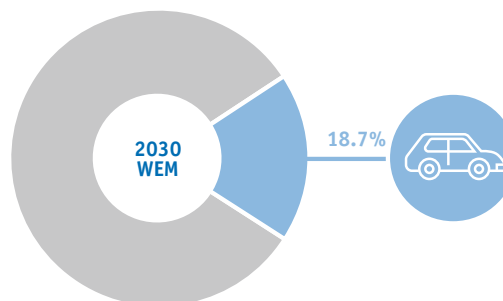


Figure 5: Greenhouse Gas Emissions Projections from the Agriculture Sector under the *With Existing Measures* and *With Additional Measures* scenarios out to 2030

4.2 Transport

The main source of emissions from the Transport sector is road transport. Freight transport energy demand is strongly influenced by the level of commercial activity in the economy. Personal transport energy demand is significantly influenced by both the level of employment as well as prevailing oil price. This sector also includes combustion of fuel used in rail, navigation, domestic aviation and pipeline gas transport.



Based on the latest GHG Inventory (1990-2024) Transport emissions in 2018 were 12.4 Mt CO₂ eq. The Transport sector has an emissions reduction target of 50% by 2030 compared to 2018. Projections from 2018 to 2030 are described below and the projected trajectory for both scenarios is shown in Figure 6.

In the latest projections for the Transport sector, the input assumptions have been revised based on latest available data and incorporate greater anticipated electric vehicles numbers by 2030 than projected last year.

With Existing Measures scenario

Under the WEM scenario, transport emissions are projected to decrease by 15.5% from 12.4 Mt CO₂eq to 10.5 Mt CO₂eq over the period 2018-2030. The main drivers of this decrease are updated efficiency values resulting in less energy use in plug-in hybrid electric vehicles (PHEVs) and a faster rate of electrification than projected last year, reaching approximately 675,000 EVs by 2030. By 2030, the sector is projected to contribute 18.7% of Ireland's total emissions (including LULUCF) in this scenario.

With Additional Measures scenario

Under the WAM scenario, transport emissions are projected to decrease by 27.6% from 12.4 Mt CO₂eq to 9.0 Mt CO₂eq over the period 2018-2030. The additional decrease under WAM is driven by a higher rate of electrification, reaching approximately 750,000 EVs by 2030. By 2030, the sector is projected to contribute 18.6% of Ireland's total emissions (including LULUCF) in this scenario.

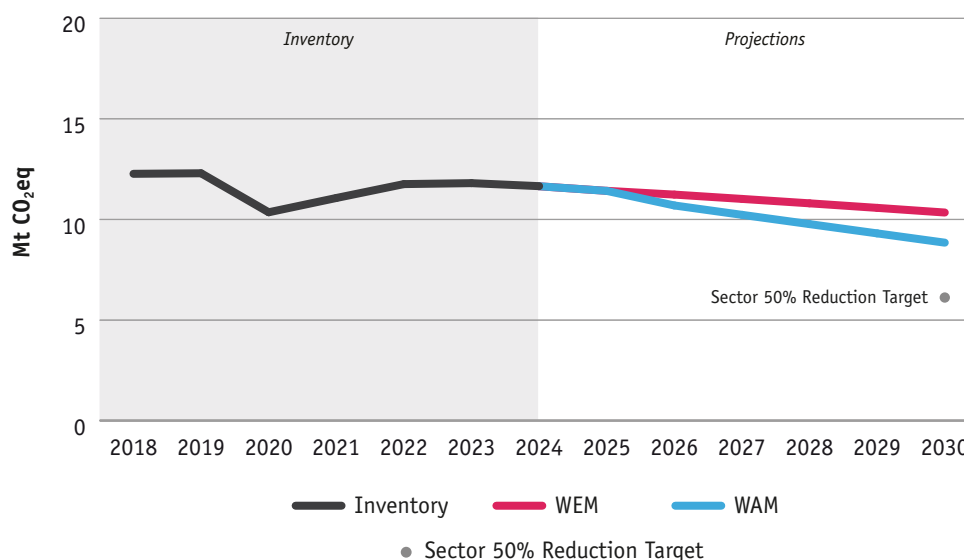
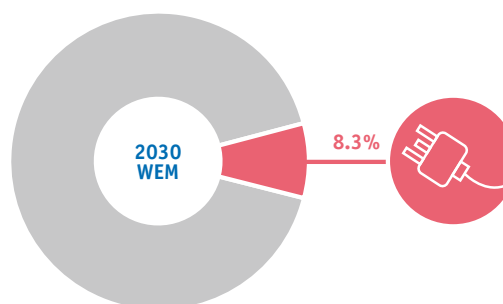


Figure 6: Greenhouse Gas Emissions Projections from the Transport Sector under the *With Existing Measures* and *With Additional Measures* scenarios out to 2030

4.3 Electricity

In terms of National emissions targets, the Electricity sector consists of GHG emissions from the 'Energy Industries' IPCC category reported under EU requirements less the 'Petroleum refining' component of this category. [Note: 'Petroleum refining' is captured under the 'Other' sector described below]. The majority of the Electricity sector's emissions come from power generation and are largely regulated under the EU Emissions Trading Scheme (EU-ETS). In addition, emissions from the manufacture of solid fuels and fugitive emissions are included.

Based on the latest GHG Inventory (1990-2024) Electricity emissions in 2018 were 10.2 Mt CO₂ eq. The Electricity sector has an emissions reduction target of 75% by 2030 compared to 2018. Projections from 2018 to 2030 are described below and the projected trajectory for both scenarios is shown in Figure 7.



The latest projections for the Electricity sector incorporate greater energy demand due to increased electricity consumption in several sectors. The input assumptions have been revised to reflect electricity-supply changes such as a 15-month delay in the delivery of the Celtic interconnector and delays to offshore wind as reported by end of 2025, both leading to an increase in natural gas consumption for power generation to meet growing energy demands in Ireland.

With Existing Measures scenario

Under the WEM scenario, emissions from the Electricity sector are projected to decrease by 54.5% from 10.2 to 4.7 Mt CO₂eq over the period 2018 to 2030. The main drivers of this decrease are the continued rollout of renewable energy and increase in imports. However, delayed delivery in renewable energy results in higher projected emissions than last year caused by dependence on fossil fuels to meet the growing energy demands. By 2030, the sector is projected to contribute 8.3% of Ireland's total emissions (including LULUCF) in this scenario.

With Additional Measures scenario

Under the WAM scenario, emissions from the Electricity sector are projected to decrease by 61.1% from 10.2 to 4.0 Mt CO₂eq over the period 2018 to 2030. The extra emissions reductions achieved under WAM are mainly driven by greater renewable energy generation from solar PV, onshore and offshore wind with additional energy storage capacity. However, as with the WEM scenario, delayed delivery in renewable energy results in higher projected emissions than reported last year. By 2030, the sector is projected to contribute 8.3% of Ireland's total emissions (including LULUCF) in this scenario. As Figure 4 above shows the contribution of 8.3% under WAM is of lower overall total emissions, therefore differing from the contribution under WEM.

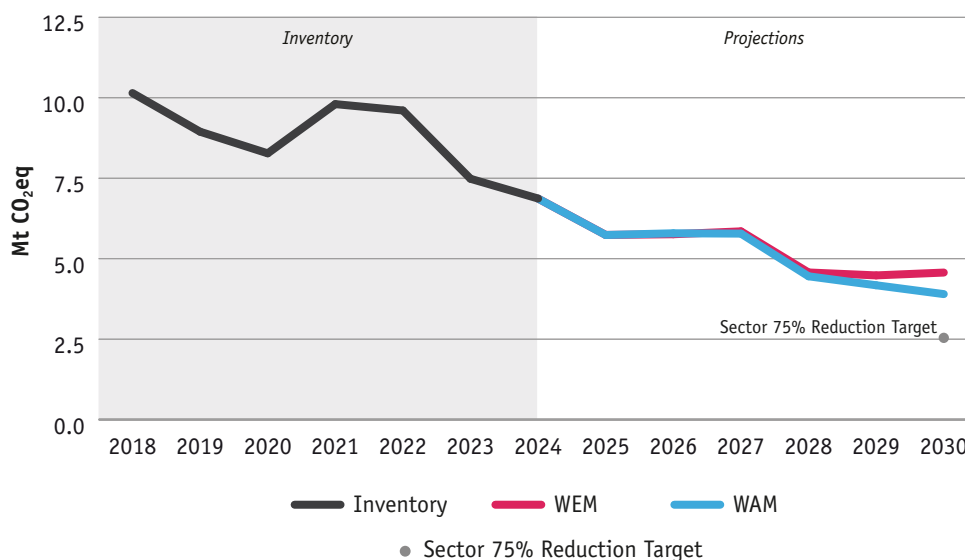


Figure 7: Greenhouse Gas Emissions Projections from the Electricity Sector under the *With Existing Measures* and *With Additional Measures* scenarios out to 2030

4.4 Residential

Emissions from the Residential Sector arise from combustion of fuels such as natural gas, oil, coal and peat for domestic space and hot water heating. Residential energy demand is influenced by the weather and fuel prices.

Based on the latest GHG Inventory (1990-2024) Residential emissions in 2018 were 6.8 Mt CO₂eq. This sector has an emissions reduction target of 40% by 2030 compared to 2018. Projections from 2018 to 2030 are described below and the projected trajectory for both scenarios is shown in Figure 8.

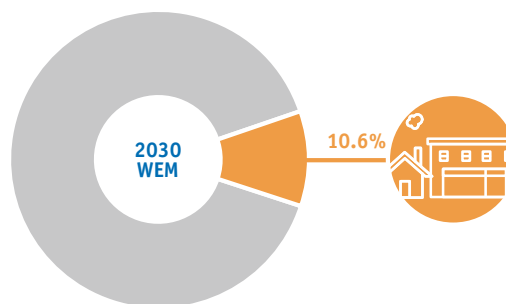
The latest GHG projections for the Residential sector reflect revisions to the base GHG inventory (resulting in emissions reported for 2018 changing from 7.0 to 6.8 Mt CO₂eq) and revised input assumptions based on best available information. A reduced heat pump uptake trajectory for 2025-2030 is incorporated, aligned to historical delivery trends, resulting in higher emissions due to extended dependence on fossil fuel boilers for home heating. Similarly, reduced uptake of district heating technologies contributes to higher projected emissions than last year.

With Existing Measures scenario

Under the WEM scenario, emissions from the Residential sector are projected to decrease by 13.1% from 6.8 to 5.9 Mt CO₂eq over the period 2018 to 2030. The decrease is driven by continued retrofit of existing housing stock and the transition away from fossil fuel sources of home heating. However, delayed achievement of implemented measures such as heat pumps results in higher emissions out to 2030 than projected last year. By 2030, the sector is projected to contribute 10.6% of Ireland's total emissions (including LULUCF) in this scenario.

With Additional Measures scenario

Under the WAM scenario, emissions from the Residential sector are projected to decrease by 17.7% from 6.8 to 5.6 Mt CO₂eq over the period 2018 to 2030. The larger emissions decrease under WAM compared to WEM is driven by around 7,500 additional domestic heat pumps in existing dwellings along with a greater number of retrofits completed out to 2030. However, as with the WEM scenario, delays to planned measures such as accelerated delivery of heat pumps results in higher emissions out to 2030 than projected last year. By 2030, the sector is projected to contribute 11.6% of Ireland's total emissions (including LULUCF) in this scenario.



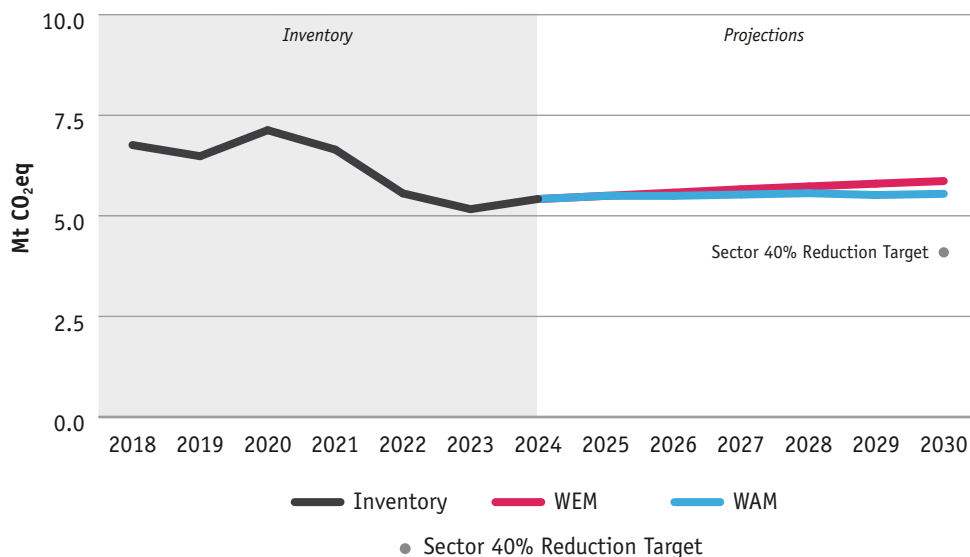


Figure 8: Greenhouse Gas Emissions Projections from the Residential Sector under the *With Existing Measures* and *With Additional Measures* scenarios out to 2030

4.5 Industry

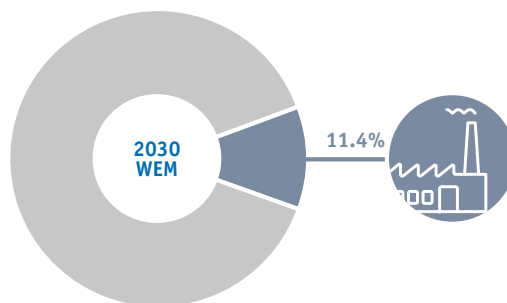
At a National level, Industry GHG emissions are those arising from the IPCC categories known as ‘Manufacturing Combustion’ and ‘Industrial Processes’. The majority of this sector’s emissions come from fuel combustion in manufacturing followed by emissions associated with mineral industry, mostly from cement production.

Based on the latest GHG Inventory (1990-2024) Industry emissions in 2018 were 7.1 Mt CO₂eq. The sector has an emissions reduction target of 35% by 2030 compared to 2018. Projections from 2018 to 2030 are described below and the projected trajectory for both scenarios is shown in Figure 9.

The latest projections for the Industry sector indicate little change compared to last year’s projections. The same outlook for cement production is incorporated, however, given lower associated emissions in the base inventory the overall emissions projected to 2030 are lower. This is somewhat offset by growth in energy demand from Manufacturing Combustion resulting in higher projected emissions.

With Existing Measures scenario

Under the WEM scenario, emissions from the sector are projected to reduce by 10.1% from 7.1 to 6.4 Mt CO₂eq over the period 2018 to 2030. From 2025-2030, GHG emissions are projected to stabilise, highlighting that the decline in historical Industrial Process emissions from 2018 to 2024 is having the largest impact on overall projected emissions by 2030. By 2030, the sector is projected to contribute 11.4% of Ireland’s total emissions (including LULUCF) in this scenario.



With Additional Measures scenario

Under the WAM scenario, the sector's emissions are projected to decrease by 11.8% from 7.1 to 6.3 Mt CO₂eq between 2018 and 2030. The similar trajectory under WAM highlights the impact that declining historical emissions from 2018 to 2024 had on overall projected emissions by 2030, with the difference in emissions reduction compared to WEM arising from implicit model outcomes that depend on the interplay of demand growth and renewable heat sources. By 2030, the sector is projected to contribute 13.0% of Ireland's total emissions (including LULUCF) in this scenario.

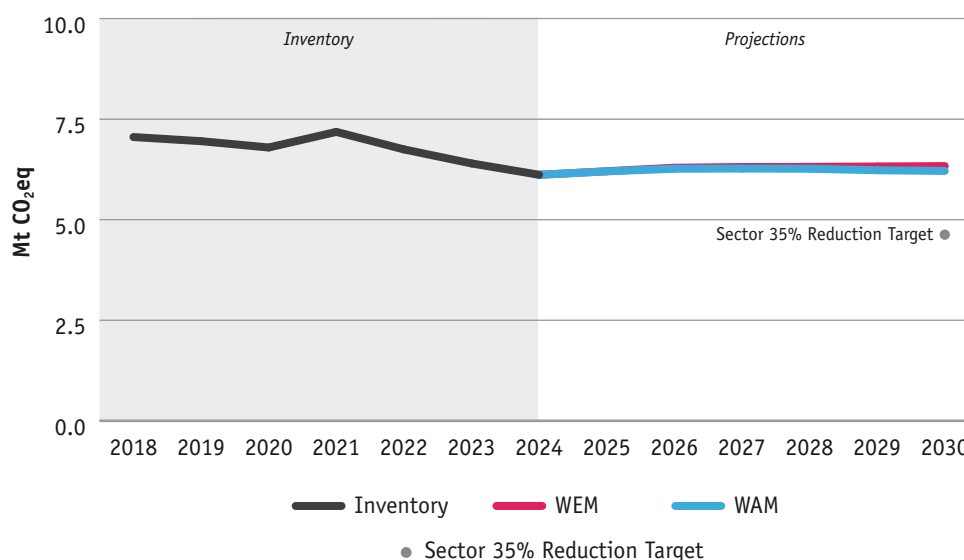
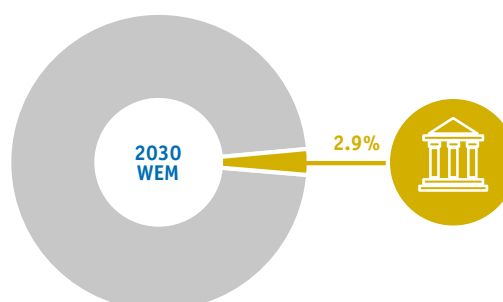


Figure 9: Greenhouse Gas Emissions Projections from the Industry Sector under the *With Existing Measures* and *With Additional Measures* scenarios out to 2030

4.6 Commercial and Public Services

Emissions from this sector arise from fuel combustion for space and hot water heating in Commercial and Public Services buildings. Based on the latest GHG Inventory (1990-2024) Commercial and Public Services emissions in 2018 were 1.5 Mt CO₂eq. This sector has an emissions reduction target of 45% by 2030 compared to 2018. Projections from 2018 to 2030 are described below and the projected trajectory for both scenarios is shown in Figure 10.



The latest projections for the Commercial and Public Services sector indicate an increase in emissions compared to last year's projections. This year's projections have incorporated changes to the input assumptions, based on latest information, which reflect slower uptake of low carbon technologies such as heat pumps and district heating with more stock remaining on oil and gas than in previous projections. Biomethane supply is also now accounted for on a pro rata basis across all gas users as per physical flow, following reporting guidelines, which differs from allocation in RES calculation as modelled in previous years. Therefore, there is now less emissions savings from biomethane to contribute towards the increasing energy demands of this sector.

With Existing Measures scenario

Under the WEM scenario, emissions from the Commercial and Public Services sector are projected to increase by 6.8% from 1.5 to 1.6 Mt CO₂eq from 2018 to 2030. By 2030, the sector is projected to contribute 2.9% of Ireland's total emissions (including LULUCF) in this scenario.

With Additional Measures scenario

Under the WAM scenario, emissions from the Commercial and Public Services sector are projected to increase by 2.7% from 1.5 to 1.6 Mt CO₂eq from 2018 to 2030. A larger supply of district heating contributes to the additional emissions reductions under WAM compared to WEM. By 2030, the sector is projected to contribute 3.3% of Ireland's total emissions (including LULUCF) in this WAM scenario.

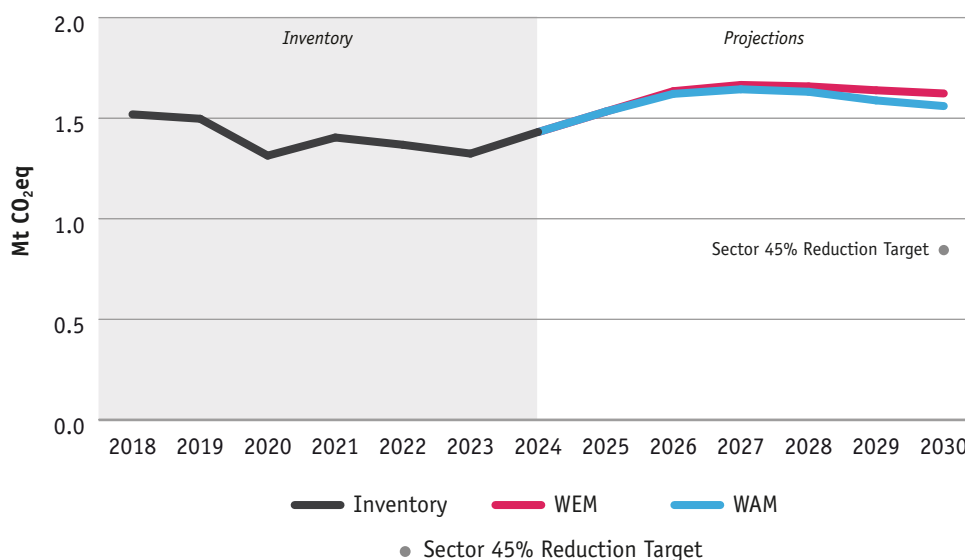


Figure 10: Greenhouse Gas Emissions Projections from the Commercial and Public Services Sector under the *With Existing Measures* and *With Additional Measures* scenarios out to 2030

4.7 Other (Petroleum refining, Waste, F-gases)

In terms of National emissions targets, the 'Other' sector consists of GHG emissions from the Petroleum refining, Waste and F-Gases IPCC categories reported under EU requirements. Waste is the largest contributor of GHG emissions in this sector, mostly arising from landfills. Based on the latest GHG Inventory (1990-2024) 'Other' emissions in 2018 were 2.1 Mt CO₂eq. The sector has an emissions reduction target of 50% by 2030 compared to 2018.

Projections from 2018 to 2030 are described below and the projected trajectory is shown in Figure 11. Emissions for this sector are projected to reduce by 36.9% by 2030 compared to 2018. There is a minimal difference in F-gas emissions out to 2030 between the WEM and WAM scenarios, with slightly more F-gases due to higher uptake rates in heat pumps under WAM. By 2030, the sector is projected to contribute 2.7% of Ireland's total emissions (including LULUCF).

The latest projections for the 'Other' sector demonstrate emissions are primarily attributable to methane from landfill which reduce over the projected period in line with the projected reduction in waste going to landfill and the age of the waste already placed in them. Similarly, fluorinated gases (F-gases) are projected to decline over this period. The sources of F-gas emissions in Ireland are production, use and disposal of equipment containing these fluids (e.g. refrigerators, stationary and mobile air conditioning systems, heat pumps) and emissions from the manufacturing of semiconductors.

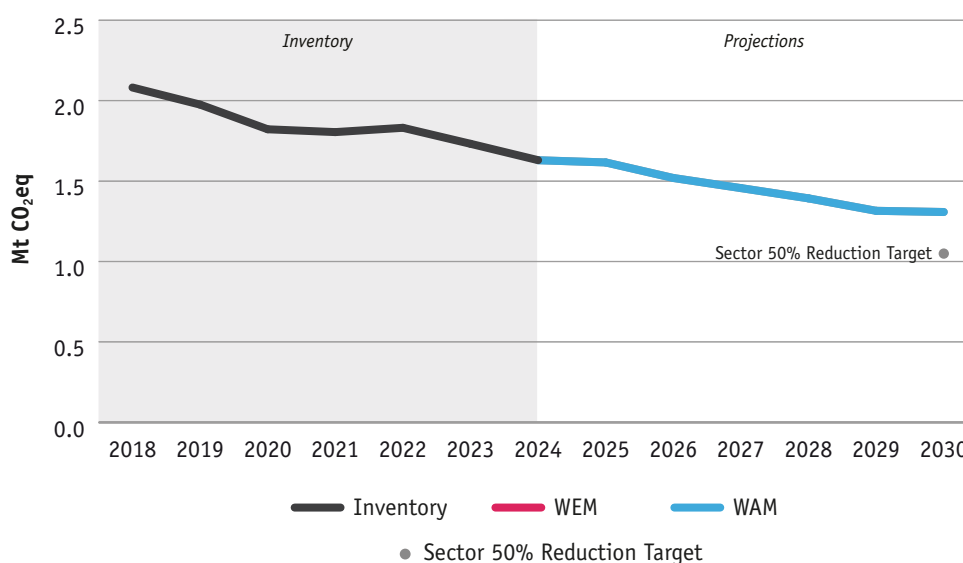


Figure 11: Greenhouse Gas Emissions Projections from the 'Other' Sector under the *With Existing Measures* and *With Additional Measures* scenarios out to 2030

4.8 LULUCF

The LULUCF sector is made up of six land use categories (Forest Land, Cropland, Grassland, Wetlands, Settlements, and Other Land) and Harvested Wood Products. These categories are sub-divided into land remaining in the same category (e.g. forest land remaining forest land) and land converted from one category into another (e.g. grassland converted to forest land). Projections from 2018 to 2030 are described below and the projected trajectory for both scenarios is shown in Figure 12.

The LULUCF Regulation includes specific targets for each Member State for the second phase of reporting from 2026-2030. Ireland's binding country-specific target by the end of this second phase is to reduce net LULUCF emissions by 0.626 Mt CO₂eq, below an average of 2016, 2017 and 2018 emissions for this sector, to reach a currently estimated target of 2.6 Mt CO₂eq. While compliance with this target in WEM and WAM projections is assessed below, it should be noted that, under the LULUCF Regulation, compliance checks will be carried out by the European Commission in 2027 for the period 2021-2025 and 2032 for the period 2026-2030.

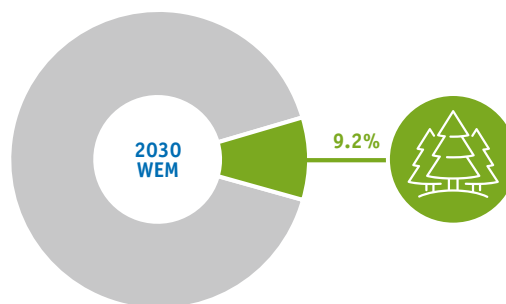
There have been no changes to the input assumptions and no new policy measures introduced or existing policy measures removed since last year's projections. Therefore, the change in projected LULUCF emissions is solely due to revisions implemented in the base GHG inventory (1990-2024) resulting in lower overall projected emissions from 2025-2030.

With Existing Measures scenario

Under the WEM scenario, net emissions from the LULUCF sector are projected to increase by 72.2% from 3.0 Mt CO₂eq in 2018 to 5.2 Mt CO₂eq in 2030 and will exceed the currently estimated LULUCF Regulation target by approximately 2.6 Mt CO₂eq. This increase is largely due to projected forest harvesting given an aging forest estate. By 2030, the sector is projected to contribute 9.2% of Ireland's total emissions (including LULUCF) in this scenario.

With Additional Measures scenario

Under the WAM scenario, emissions from the LULUCF sector are projected to increase by 4.1% from 3.0 Mt CO₂eq in 2018 to 3.1 Mt CO₂eq in 2030, exceeding the currently estimated LULUCF Regulation target by 0.5 Mt CO₂eq. By 2030, the sector is projected to contribute 6.5% of Ireland's total emissions (including LULUCF) in this scenario.



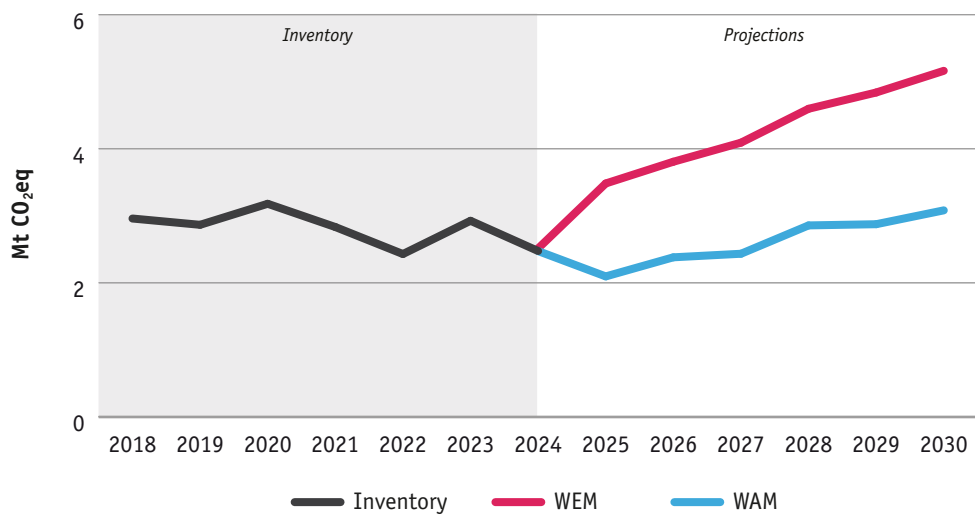


Figure 12: Greenhouse Gas Emissions Projections from the LULUCF Sector under the *With Existing Measures* and *With Additional Measures* scenarios out to 2030

5. Effects of Policies and Measures on GHG emissions reductions

The EPA is the Competent Authority responsible for quantifying the impact of current climate and energy policies and measures (PaMs) on GHG emissions, as required under the EU Governance Regulation¹. Since 2023, PaMs reporting has been integrated into the National Energy and Climate Progress Reports (NECPRs) under Article 18 of the Regulation. This expanded the scope of reporting to cover all five dimensions of the Energy Union.

The quantification of individual PaMs is based on the same projected activity data and scenario assumptions used in the national GHG projections. As with the GHG projections, the PaMs assessment follows EU guidelines and is produced annually, with mandatory submission to the EU every two years.

The EPA's GHG projections indicate how emissions may evolve based on the likely delivery of climate policies and measures. The WEM scenario reflects the impact of policies that have already been implemented, up to the latest inventory year (2024), while the WAM scenario also includes planned measures that are considered likely to be implemented. The effects of individual PaMs on emissions reductions are derived from this projections framework, providing insight into the effectiveness of current and planned climate policy.

The EPA has quantified expected annual GHG emissions reductions from 44 implemented PaMs under the WEM scenario and 35 planned PaMs under the WAM scenario for the period 2025-2055. In many cases, an implemented PaM under WEM has a corresponding planned PaM under WAM that reflects increased ambition. Some measures appear only under WEM, where no further ambition is planned, while others appear only under WAM, where implementation has not yet occurred.

The assessment covers PaMs related to energy efficiency, renewable energy, and non-energy measures in the Agriculture, LULUCF, Industrial Processes and Waste sectors. While not all PaMs included in the GHG projections are quantified, the number assessed in Ireland is significantly higher than in most other EU Member States¹⁷, where quantitative information on PaMs is often limited. A dataset containing quantitative and qualitative information on the assessed PaMs is available separately through the EU's Reportnet 3 system¹⁸.

The combined impact of 79 PaMs on reducing GHG emissions over the period 2025-2030 is shown in Figure 13. Emissions reductions from 44 implemented PaMs are projected to deliver annual savings of 15.7 Mt CO₂eq in 2025, rising to annual reductions of 24.2 Mt CO₂eq by 2030. An additional reduction of 2.7 Mt CO₂eq is expected from planned PaMs in 2025, deepening to a 6.2 Mt CO₂eq reduction by 2030. Taken together, implemented and planned PaMs are projected to deliver total annual GHG emissions reductions of 30.4 Mt CO₂eq by 2030.

17 The latest information on PaMs across EU Member States is available on the EEA database on integrated national climate and energy policies and measures in Europe <https://pam.apps.eea.europa.eu/>

18 <https://reportnet.europa.eu/public/dataflow/1823>

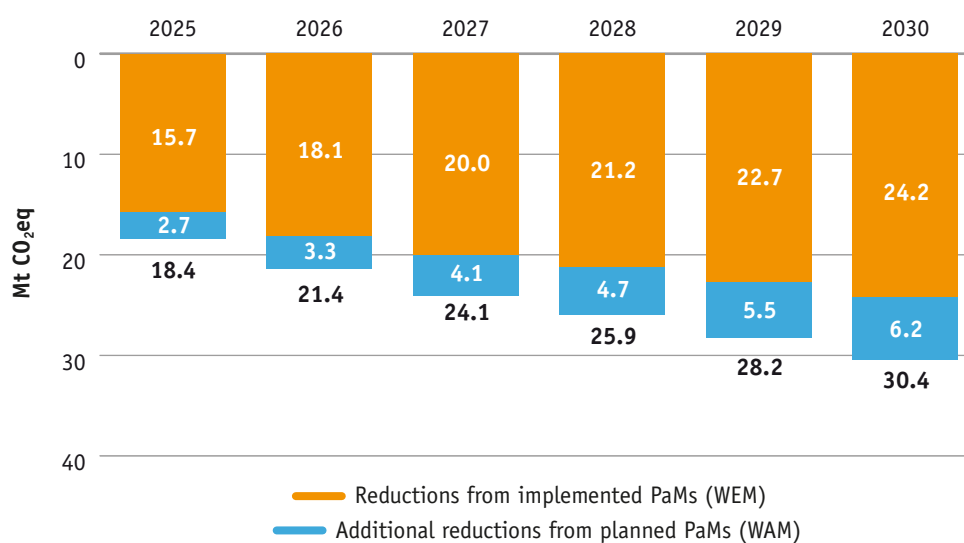


Figure 13: GHG emission reductions from implemented and planned policies and measures (PaMs) for the period 2025-2030

The five PaMs estimated to achieve the largest potential GHG emission reductions cumulatively for the period 2025-2030 are outlined in Table 5. Collectively, these PaMs account for 60% of the total potential cumulative GHG emission reduction for the period 2025-2030.

Table 5: PaMs projected to achieve the largest potential cumulative GHG emission reductions for the period 2025-2030

PaM	Sector	Mt CO ₂ eq
Deployment of renewables in electricity generation*	Electricity	49.11
Deployment of renewables in heating*	Cross-sectoral (Agriculture; Industry; Residential; Commercial and Public Services)	17.79
Deployment of biofuels in transport*	Transport	7.85
Energy Efficiency Obligation Scheme (non-grant supported**)	Cross-sectoral (Residential; Commercial and Public Services; Transport)	7.31
Carbon tax	Cross-sectoral (Agriculture; Transport; Industry; Residential; Commercial and Public Services)	6.69

* Cumulative GHG emission reduction for this PaM represents emissions avoided under the WEM scenario only (compared to a scenario where the PaM does not exist).

** Includes support provided by the obligated party only.

6. Approach

6.1 Projected Scenarios

The EPA greenhouse gas projections are not a forecast but are an estimate of what emissions are likely to be if a specific set of policies and measures are implemented over a defined period of time (e.g. from 2025 to 2030). Two scenarios are considered by the EPA in line with reporting guidelines, the *With Existing Measures* (WEM) scenario and the *With Additional Measures* (WAM) scenario. These scenarios are explained below.

The WEM scenario is a projection of future emissions based on the measures currently implemented and actions committed to by Government. To become part of the WEM scenario a policy or measure must be in place by the end of 2024 (the latest inventory year) and, in parallel, the resources and/or legislation must be in place or committed to by Government Departments or Agencies.

The WAM scenario is a projection of future emissions based on implemented measures included in the WEM scenario plus additional planned measures that are under discussion (as per plans, programmes or other policy documents) and have a realistic chance of implementation in the future.

The emissions projections consider projected activity data provided by key data providers including:

- The Economic and Social Research Institute (ESRI): Outputs including energy demand projections, from an integrated energy, economy and environment model called i3E¹⁹ provided by the ESRI, with input from the Department of Finance on economic growth projections.
- The Sustainable Energy Authority of Ireland (SEAI): Energy demand projections are provided by the SEAI.
- Government Departments: Anticipated progress and latest available information on the implementation and planning of energy and climate related policies and measures was assessed through consultation with relevant Government Departments (Climate, Energy and the Environment; Enterprise, Trade and Employment; Housing Local Government and Heritage, Transport).
- Agricultural activity projections are provided by Teagasc which are aligned with University of Missouri Food and Agricultural Policy Research Institute (FAPRI) Projections (February 2026) for medium-term developments in EU and world agricultural commodity markets²⁰. Anticipated progress in the implementation of Agriculture related policies and measures was assessed by the EPA in consultation with the Department of Agriculture, Food and the Marine (DAFM).

Both scenarios use fuel prices from the latest European Commission recommended harmonised trajectories (see Appendix for details). In mandatory reporting years recommended price trajectories for coal, oil and gas are provided by the European Commission to support Member States in the production of emission projections. The most recent dataset from the European Commission was furnished in June 2024 for the 2025 mandatory reporting year.

The *With Existing Measures* (WEM) scenario is based primarily on SEAI's Baseline energy projection which incorporates the anticipated impact of policies and measures that were in place (and legislatively provided for) by the end of 2024, being the latest GHG inventory year.

¹⁹ <https://www.esri.ie/current-research/the-i3e-model>

²⁰ <https://www.teagasc.ie/rural-economy/rural-economy/agricultural-economics/>

The *With Additional Measures* (WAM) scenario is based primarily on SEAI's energy projection that accounts for implementation of the *With Existing Measures* scenario as well as planned policies and measures. Energy demand projections underpinning the latest emissions projections were prepared by SEAI in conjunction with the Economic and Social Research Institute (ESRI). Future international fossil fuel prices are given as input to the i3E model. In the case of the energy related projections described in this document the fuel price assumptions use European Commission recommended harmonised trajectories. A varying carbon tax that increases by €7.50 per annum and reaches €100 per tonne by 2030 and is constant thereafter is used in both scenarios. The recommended EU-ETS carbon prices are based on the EU Reference Scenario.

Energy Projections for WEM transport activity are based on projections of private car and goods vehicle activity from the National Transport Authority's (NTA) Reference Case scenario for 2030. Fuel price assumptions are implicit in the NTA Reference Case scenario modelling. For the WAM scenario these projections align with NTA CAP scenario and do not assume any reduction in transport activity due to fuel price changes.

To produce the finalised WEM energy projections, SEAI amends the output of the energy demand produced by ESRI to take account of the expected impact of energy efficiency policies and measures put in place before the end of 2024 but which are considered too recent to be detectable in any time-series analysis. The WAM energy projections builds on the WEM projections with adjustments made to account for implementation of additional policies and measures.

Key parameters underlying the macroeconomic outlook and, therefore, the *With Existing Measures* and *With Additional Measures* emission projections scenarios are shown in Table A.1.

EU reporting requires projected emissions for the following gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and F-gases²¹ and reported as carbon dioxide equivalent²² (CO₂eq). GHG emissions are reported under EU requirements using IPCC categories and, for the purpose of assessing National emissions targets under the Climate Acts, these categories are mapped to the relevant sector as described in the report. The breakdown of projected emissions for the Effort Sharing Regulation (also referred to as the non-ETS) and EU-ETS sectors (Mt CO₂eq) under the *With Existing Measures* and *With Additional Measures* scenarios is provided in the separate download accompanying this report.

For the purpose of assessing Ireland's progress towards targets under the Climate Acts, Sectors are categorised as the following:

1. **Electricity** (Public electricity and heat production, Solid fuels and other energy industries, Fugitive emissions);
2. **Buildings Residential** (combustion for domestic space and hot water heating);
3. **Buildings Commercial and Public Services** (combustion for Commercial and Public Services space and hot water heating);
4. **Transport** (combustion of fuel used in road, rail, navigation, domestic aviation and pipeline gas transport);
5. **Industry** (Manufacturing combustion, process emissions from mineral, chemical, metal industries, non-energy products and solvents);

21 F-gases or fluorinated gases are hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).

22 Carbon dioxide equivalent (CO₂eq) is a metric used to compare the emissions from various greenhouse gases on the basis of their global-warming potential (GWP), by converting amounts of other gases to the equivalent amount of carbon dioxide with the same GWP. Global-warming potentials in this report are as laid out in the Intergovernmental Panel on Climate Change's (IPCC's) fifth assessment report (AR5).

6. **Agriculture** (emissions from fertiliser application, ruminant digestion, manure management, agricultural soils and fuel used in agriculture/forestry/fishing);
7. **Other** (petroleum refining, Waste sector emissions from solid waste disposal on land, solid waste treatment (composting), wastewater treatment, waste incineration and open burning of waste, F-gases);
8. **Land Use, Land-use Change and Forestry (LULUCF)** covers the following categories; Forest land, Cropland, Grassland, Wetlands, Settlements, Other land and Harvested Wood products.

6.2 Revision or Exclusion of Policies and Measures

In so far as possible, the policies and measures contained in the Climate Action Plans and other relevant Government plans and policies are included in these projections. However, as detailed below, there can be several exceptions.

In some cases, policies and measures were not included as the evidence of an implementation pathway that supported inclusion was not available at the time of preparing the projections, or the intended ambition of the planned policy or measure was revised.

Revision of policies and measures reflect changes to the level of implementation based on assessment of the latest available information provided by the relevant Government Departments, including public and private sector bodies. The latest Climate Action Plan is not specifically referenced in this report as it had yet to be published during the preparation phase of the 2025-2055 projections.

For these projections, the individual policies and measures that are not included are described below. These measures combined, if delivered as anticipated, are estimated to provide a conservative additional abatement of 16 Mt CO₂eq in 2030. A full list of the policies and measures and their level of implementation is provided as a separate download accompanying this report.

Electricity

Policies and measures currently excluded:

2 GW offshore wind for green hydrogen uses in industry post-2030 (as outlined in Chapter 12 of the Climate Action Plan 2024) is not currently included.

Zero-emission gas-fired generation from biomethane and green hydrogen (via 2 GW offshore wind) commencing by 2030 is not currently included.

Transport

Policies and measures currently excluded:

Climate Action Plan 2023 introduced an Avoid/Shift policy to achieve an abatement of 2.09 Mt CO₂eq by 2030 including a range of behavioural change and sustainable transport measures. One of these measures relates to price increases in petrol and diesel out to 2030 and has no supporting policy so is not included in the EPA projections.

Agriculture

Policies and measures currently excluded:

Diversification measures in Agriculture with savings by 2030 of 1.5 Mt CO₂eq are not included as further information is needed to model an implementation pathway for these measures.

Overall

Ireland's 2024 and 2025 Climate Action Plans both discuss unallocated emissions savings of 26 Mt CO₂eq over the 2026-2030 period (5.25 Mt CO₂eq annually). While CAP 25 set out actions to "Allocate currently unallocated emissions savings by sector ahead of 2026", and "Update sectoral emissions ceilings for the second carbon budget period (2026-2030)", the outcomes of these actions were not available in time to include in the current projections.

Further Measures post-2030 detailed in the Electricity, Industry, Built Environment, Transport and Agriculture sectors where no specific measures or emissions savings have been identified are not modelled.

Appendix

Table A.1: Key macroeconomic assumptions underlying the projections out to 2055

	2025	2030	2035	2040	2045	2050	2055
GDP (Annual % Growth Rate)	2.99	2.57	2.08	1.74	1.53	1.51	1.60
Housing Stock ('000)	1,924	2,101	2,324	2,544	2,761	2,975	3,187
Population ('000)	5,423	5,675	5,875	6,015	6,205	6,333	6,422
EUETS: Carbon €/tCO₂	95	95	100	100	160	190	220
Carbon tax €/tCO₂ (WEM Scenario)	63.5	100	100	100	100	100	100
Coal €/toe	172	169	161	160	166	166	170
Oil €/toe	520	582	645	663	718	825	996
Gas €/toe	394	377	344	422	412	403	403

Projections by Gas in the WEM and WAM Scenarios

Further detail on GHG emissions projections by gas are included in the 2026 submission made under Article 18 of Regulation (EU) 2018/1999 on the Governance of the Energy Union and Climate Action. This is available at the following link: <https://reportnet.europa.eu/public/dataflow/1825>. Summary details on GHG emissions projections by gas are provided in Figures A.1 and A.2.

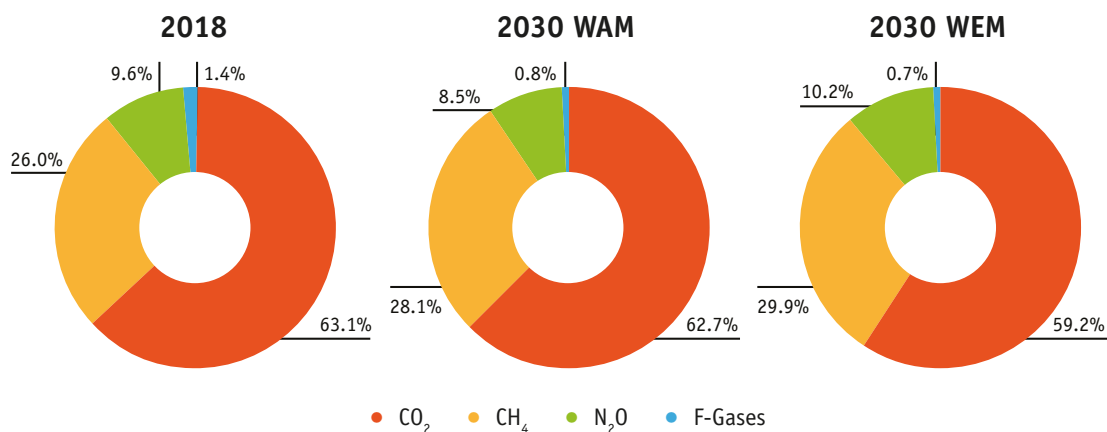


Figure A.1: Share of emissions by gas (excluding LULUCF) in 2018 and projected share of emissions by gas in 2030 under the WEM and WAM scenarios

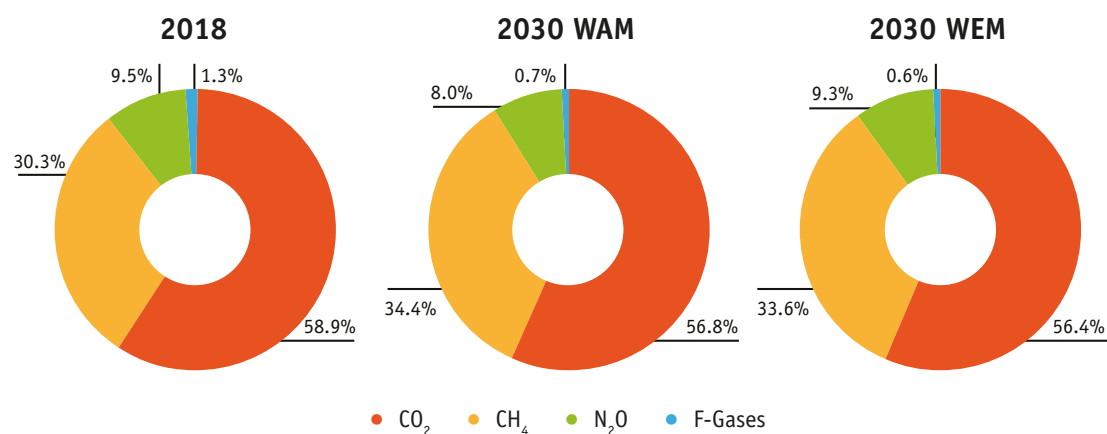


Figure A.2: Share of emissions by gas (including LULUCF) in 2018 and projected share of emissions by gas in 2030 under the WEM and WAM scenarios

An Gníomhaireacht um Chaomhnú Comhshaoil

Tá an GCC freagrach as an gcomhshaoil a chosaint agus a fheabhsú, mar shócmhainn luachmhar do mhuintir na hÉireann. Táimid tiomanta do dhaoine agus don chomhshaoil a chosaint ar thionchar díobhálach na radaíochta agus an truaillithe.

Is féidir obair na Gníomhaireachta a roinnt ina trí phríomhréimse:

- Rialáil:** Rialáil agus córais chomhlíonta comhshaoil éifeachtacha a chur i bhfeidhm, chun dea-thorthaí comhshaoil a bhaint amach agus díriú orthu siúd nach mbíonn ag cloí leo.
- Eolas:** Sonraí, eolas agus measúnú ardchaighdeán, spriocdhíríte agus tráthúil a chur ar fáil i leith an chomhshaoil chun bonn eolais a chur faoin gcinnteoireacht.
- Abhcóideacht:** Ag obair le daoine eile ar son timpeallachta glaine, táirgiúla agus dea-chosanta agus ar son cleachtas inbhuanaithe i dtaobh an chomhshaoil.

I measc ár gcuid freagrachtaí tá:

CEADÚNÚ

- Gníomhaíochtaí tionscail, dramhaíola agus stórála peitрил ar scála mór;
- Sceitheadh fuíolluisce uirbigh;
- Úsáid shrianta agus scaoileadh rialaithe Orgánach Géinmhodhnaithe;
- Foinsí radaíochta ianúcháin;
- Astaíochtaí gás ceaptha teasa ó thionscal agus ón eitlíocht trí Scéim an AE um Thrádáil Astaíochtaí.

FORFHEIDHMÍÚ NÁISIÚNTA I LEITH CÚRSAÍ COMHSHAOIL

- Iniúchadh agus cigireacht ar shaoráidí a bhfuil ceadúnas acu ón GCC;
- Cur i bhfeidhm an dea-chleachtais a stiúradh i ngníomhaíochtaí agus i saoráidí rialáilte;
- Maoirseacht a dhéanamh ar fhreagrachtaí an údaráis áitiúil as cosaint an chomhshaoil;
- Caighdeán an uisce óil phoiblí a rialáil agus údaruithe um sceitheadh fuíolluisce uirbigh a fhorfheidhmiú
- Caighdeán an uisce óil phoiblí agus phríobháidigh a mheasúnú agus tuairisciú air;
- Comhordú a dhéanamh ar líonra d'eagraíochtaí seirbhíse poiblí chun tacú le gníomhú i gcoinne coireachta comhshaoil;
- An dlí a chur orthu siúd a bhriseann dlí an chomhshaoil agus a dhéanann dochar don chomhshaoil.

BAINISTÍOCHT DRAMHAÍOLA AGUS CEIMICEÁIN SA CHOMHSHAOIL

- Rialacháin dramhaíola a chur i bhfeidhm agus a fhorfheidhmiú lena n-áirítear saincheisteanna forfheidhmithe náisiúnta;
- Staitisticí dramhaíola náisiúnta a ullmhú agus a fhoilsiú chomh maith leis an bPlean Náisiúnta um Bainistíocht Dramhaíola Guaisí;
- An Clár Náisiúnta um Chosc Dramhaíola a fhorbairt agus a chur i bhfeidhm;
- Reachtaíocht ar rialú ceimiceán sa timpeallacht a chur i bhfeidhm agus tuairisciú ar an reachtaíocht sin.

BAINISTÍOCHT UISCE

- Plé le struchtúir náisiúnta agus réigiúnacha rialachais agus oibriúcháin chun an Chreat-treoir Uisce a chur i bhfeidhm;
- Monatóireacht, measúnú agus tuairisciú a dhéanamh ar chaighdeán aibhneacha, lochanna, uiscí idirchreasa agus cósta, uiscí snámha agus screamhuisce chomh maith le tomhas ar leibhéil uisce agus sreabhadh abhann.

EOLAÍOCHT AERÁIDE & ATHRÚ AERÁIDE

- Fardail agus réamh-mheastacháin a fhoilsiú um astaíochtaí gás ceaptha teasa na hÉireann;
- Rúnaíocht a chur ar fáil don Chomhairle Chomhairleach ar Athrú Aeráide agus tacaíocht a thabhairt don Idirphlé Náisiúnta ar Gníomhú ar son na hAeráide;

- Tacú le gníomhaíochtaí forbartha Náisiúnta, AE agus NA um Eolaíocht agus Beartas Aeráide.

MONATÓIREACHT AGUS MEASÚNÚ AR AN GCOMHSHAOIL

- Córais náisiúnta um monatóireacht an chomhshaoil a cheapadh agus a chur i bhfeidhm: teicneolaíocht, bainistíocht sonraí, anailís agus réamhaisnéisiú;
- Tuairiscí ar Staid Timpeallacht na hÉireann agus ar Tháscairí a chur ar fáil;
- Monatóireacht a dhéanamh ar chaighdeán an aeir agus Treoir an AE i leith Aeir Ghlain don Eoraip a chur i bhfeidhm chomh maith leis an gCoinbhinsiún ar Aerthruailliú Fadraoin Trasteorann, agus an Treoir i leith na Teorann Náisiúnta Astaíochtaí;
- Maoirseacht a dhéanamh ar chur i bhfeidhm na Treorach i leith Torainn Timpeallachta;
- Measúnú a dhéanamh ar thionchar pleananna agus clár beartaithe ar chomhshaoil na hÉireann.

TAIGHDE AGUS FORBAIRT COMHSHAOIL

- Comhordú a dhéanamh ar ghníomhaíochtaí taighde comhshaoil agus iad a mhaoiniú chun brú a aithint, bonn eolais a chur faoin mbeartas agus réitigh a chur ar fáil;
- Comhoibriú le gníomhaíocht náisiúnta agus AE um thaighde comhshaoil.

COSAINN RAIDEOLAÍOCH

- Monatóireacht a dhéanamh ar leibhéil radaíochta agus nochtadh an phobail do radaíocht ianúcháin agus do réimsí leictreamaighnéadacha a mheas;
- Cabhrú le pleananna náisiúnta a fhorbairt le haghaidh éigeandálaí ag eascairt as taismí núicléacha;
- Monatóireacht a dhéanamh ar fhorbairtí thar lear a bhaineann le saoráidí núicléacha agus leis an tsábháilteacht raideolaíochta;
- Sainseirbhísí um chosaint ar an radaíocht a sholáthar, nó maoirsiú a dhéanamh ar sholáthar na seirbhísí sin.

TREOIR, ARDÚ FEASACHTA AGUS FAISNÉIS INROCHTANA

- Tuairisciú, comhairle agus treoir neamhspleách, fianaise-bhunaithe a chur ar fáil don Rialtas, don tionscal agus don phobal ar ábhair maidir le cosaint comhshaoil agus raideolaíoch;
- An nasc idir sláinte agus folláine, an geilleagar agus timpeallacht ghlan a chur chun cinn;
- Feasacht comhshaoil a chur chun cinn lena n-áirítear tacú le hiompraíocht um éifeachtúlacht acmhainní agus aistriú aeráide;
- Tástáil radóin a chur chun cinn i dtithe agus in ionaid oibre agus feabhsúchán a mholadh áit is gá.

COMHPHÁIRTÍOCHT AGUS LÍONRÚ

Oibriú le gníomhaireachtaí idirnáisiúnta agus náisiúnta, údaráis réigiúnacha agus áitiúla, eagraíochtaí neamhrialtais, comhlachtaí ionadaíochta agus ranna rialtais chun cosaint comhshaoil agus raideolaíoch a chur ar fáil, chomh maith le taighde, comhordú agus cinnteoireacht bunaithe ar an eolaíocht.

BAINISTÍOCHT AGUS STRUCTÚR NA GNÍOMHAIREACHTA UM CHAOMHNÚ COMHSHAOIL

Tá an GCC á bainistiú ag Bord Iánaimseartha, ar a bhfuil Ard-Stiúrthóir agus cúigear Stiúrthóir. Déantar an obair ar fud cúig cinn d'Oifig:

- An Oifig um Inbhuanaitheacht i leith Cúrsaí Comhshaoil
- An Oifig Forfheidhmithe i leith Cúrsaí Comhshaoil
- An Oifig um Fhianaise agus Measúnú
- An Oifig um Chosaint ar Radaíocht agus Monatóireacht Comhshaoil
- An Oifig Cumarsáide agus Seirbhísí Corparáideacha

Tugann coistí comhairleacha cabhair don Gníomhaireacht agus tagann siad le chéile go rialta le plé a dhéanamh ar ábhair imní agus le comhairle a chur ar an mBord.



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