

29 September 2025

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the third payment request submitted by Ireland on 11 August 2025, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 11 August 2025, Ireland submitted a request for payment for the third instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Ireland provided due justification of the satisfactory fulfilment of the 14 milestones and targets of the third instalment of the non-repayable support, as set out in Section 2 of the Council Implementing Decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland¹.

For three targets covering a large number of recipients, in addition to the summary documents and official listings provided by Ireland, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60, which corresponds to a confidence level of 95% or above in all cases.

In its payment request, Ireland has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission did not find evidence of the contrary. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Ireland, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 14 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Ireland's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes the introduction of legislation applying to outbound payments to prevent double non-taxation, the completion of retrofit works on public sector buildings, a digital hospital ePharmacy solution, feasibility studies on wastewater treatment plants, the expansion of the Chronic Disease Management Structured Treatment Programme, annual increases to the carbon tax rate and the participation of student and staff in the Education and Training Reforms programme. The milestones and targets also confirm progress towards the enhanced rehabilitation of peatlands, the upscaling of the biomethane industry, as well as targeted investments in Cork Commuter Rail and train battery charging infrastructure in Drogheda.

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

¹ ST 11046/21 and ST 11046/21 ADD 1 as amended by ST 10528/25 and 10528/25 ADD 1.

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Number and name of the Milestone: 11 - Retrofit work of the Tom Johnson House is completed

Related Measure: 1.3 - Public Sector Buildings' Energy Retrofit Programme.

Qualitative Indicator: Completion of retrofit of the Tom Johnson House

Time: Q4 2023

1. Context:

The investment aims to finance a major upgrade to the public building stock by investing in energy efficiency and modernisation upgrades to reduce carbon footprint and increase the useful lifespan of these buildings.

The milestone concerns the completion of the retrofit interventions at Tom Johnson House, leading to a Building Energy Rating of at least A2, and representing an at least 30% reduction in primary energy use.

Milestone 11 is the third and last milestone of the investment, and it follows the completion of milestone 9 and milestone 10, related to the appointing of the main contractors by the Office of Public Works, commencement of the retrofit work on the sites and finalisation of at least 5 400 m² of public office accommodation throughout Ireland.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description**
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Letter of acceptance for the Deep Retrofit and Refurbishment of Tom Johnson House, signed between Duggan Brothers (Contractors) Ltd and the Office of Public Works on 21 January 2022.	Letter of Acceptance between the Office of Public Works and Duggan Brothers, of 21 January 2022, setting out the documents forming the contract for the refurbishment of Tom Johnson House.
3	Public Works Contract for Building Works designed by the Employer of June 2020, attached to the letter of acceptance for the deep retrofit and refurbishment of Tom	The standardised Public Works Contract for building works (PW-CF1 – Public Works Contract for Building Works designed by the Employer), constituting the conditions of the contract in accordance with the specifications of the letter of acceptance.

	Johnson House of 21 January 2022.	
4	Certificate of substantial completion , accepted on 21 December 2023, signed by the Senior Architect of the Office of Public Works on 16 May 2024.	Certificate of substantial completion published by the Office of Public Works, confirming that the works undertaken by the contractor (Duggan Brothers) has been substantially completed as of 21 December 2023. The certificate was signed by the Senior Architect on 16 May 2024.
5	Building energy rating of 24 November 2014	Building Energy Rating of the Tom Johnson House prior to the retrofit intervention. Tom Johnson House received a building energy rating of C3, with a corresponding primary energy consumption of 253 kwh/m ² /year.
6	Building energy rating of 4 September 2024	Building Energy Rating of the Tom Johnson House following the retrofit intervention. Tom Johnson House received a building energy rating of A2, with a corresponding primary energy consumption of 47.27 kwh/m ² /year.

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

A full retrofit of the Tom Johnson House to building energy rating A2 standard or higher [...] shall have been completed

Furthermore, in line with the description of the measure, **a deep retrofit of the Tom Johnson House in Dublin. The target building energy rating after refurbishment shall be at least A2 [...]**

The Office of Public Works accepted the tender from Duggan Brothers for the deep retrofit and refurbishment of Tom Johnson House on 21 January 2022, as evident from the Letter of Acceptance, (Evidence No. 2, page 1). This Letter further specifies that *“the contract [is] formed by acceptance of your Tender”* and specifies that the contract formed by the acceptance of the tender will consist of a range of documents, among them also the conditions of ‘PW-CF1 V2.4 – Public Works Contract for Building Works designed by the Employer’. As evident from the Public Works Contract for Building Works designed by the Employer of June 2022 for the deep retrofit and refurbishment of Tom Johnson House (hereinafter referred to as the ‘Public Works contract’), evidence No. 3, the interventions concerned demolition, stripping back and removal of all the existing roof, internal finishes and all services (page 4). The Public works contract further sets out that the building will be refurbished consisting of repairing the brick façade, replacing external glazing, roof-lights, roof build-up and internal finishes, as well as installation of all new services within the existing structure (page 4). The Public Works contract further sets out that the *“completed building shall achieve a minimum A2 BER rating as defined in the Irish Building Regulations”* (Page 30).

The full retrofit of Tom Johnson House was successfully completed on 21 December 2023, as confirmed by the certificate of Substantial Completion by the Office of Public Works for the Public Works contract for the retrofit of Tom Johnson House, signed on 16 May 2024 (evidence No. 4). The certificate of substantial completion has been issued in accordance with Clause 9.6 of the Public Works Contract. In accordance with the definition of substantial completion, this indicates that the works can be taken over by the employer for their intended purpose and that only minor defects have been

detected (Page 10 of the Public Works Contract). Therefore, the building can be taken into use, indicating that the retrofit has been completed in accordance with the requirements set forth in the contract. As evident from the Building Energy Rating of Tom Johnson House of 4 September 2024, this has been rated with an energy performance of A2 following the retrofit intervention.

and achieving at least 30 % reduction in primary energy use [...]

Furthermore, in line with the description of the measure, [...] **and the improvement shall represent at least a 30 % reduction in primary energy use**

As evident from the original building energy rating of Tom Johnson House of 24 November 2014, the building originally had an energy rating of C3, corresponding to a primary energy use of 253 kWh/m²/year (Evidence No. 5, page 1). Following the full retrofit, the building received an updated energy rating of A2 as evident from the building energy rating of Tom Johnson House of 4 September 2024, (Evidence No. 6, page 1). This represents a primary energy use of 47.27 kWh/m²/year. Therefore, the full retrofit of Tom Johnson House has achieved a reduction of 205.73 kWh/m²/year, corresponding to an 81% reduction in primary energy use.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 19 – Commencement of works on Glounthaune-Midleton line

Related Measure: 1.4 - Enable future electrification through targeted investment in Cork commuter rail

Qualitative Indicator: Commencement of works on double track for Glounthaune-Midleton the line

Time: Q1/2024

1. Context:

This investment aims to enable the future electrification of railways in the Cork metropolitan area to reduce car use and increase the uptake of public transport, thus contributing to reducing greenhouse gas emissions.

Milestone 19 consists in the commencement of works on the double-tracking of the current Glounthaune-Midleton single line.

Milestone 19 is the eighth milestone of the investment and it follows the completion of milestones 12, 14, 15, 16, 17, 18, 21 and 22, related to the signature of a framework contract for zero-emission rolling stock, the award of a design contract for the Kent station through-running platform, award of a construction contract for the through-running platform, submission of the Environmental Impact assessment on the double-tracking of the railway line between Glounthaune and Midleton, award of the main construction contract for the double tracking of the railway line, the commencement of works for the double tracking, the completion of works and the award of the main design and build contract for the re-signalling of the lines for the Cork Area Commuter network, and the acceptance of the final design and build scheme for the re-signalling of the lines. It will be followed by milestone 13, milestone 20 and target 23, related to a decision as to whether zero-emission tailpipe fleet shall be achieved via electrification of battery-electric trains, completion of the extended platform at Kent station in compliance with accessibility standards, and the completion of the double-tracking of Glounthaune to Midleton line. The investment has a final expected date for implementation by 31 August 2026.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Signed letter of confirmation from the National Transport Authority (NTA) on the commencement of works dated 22 November 2024	Signed letter from the NTA confirming that BAM Civil Ltd (constructor) commenced the works related to the double tracking of the current Glounthaune-Midleton single line on 18 September 2024
3	Signed acceptance of the tender between Iarnród Éireann (Irish Rail) and BAM Civil Ltd of 26 July 2024.	The signed Letter of Acceptance for which Iarnród Éireann (Irish Rail) accepts BAM Civil Ltd's tender to complete the works related to the double tracking of the Glounthaune to Midleton line.

4	Signed letter of confirmation from BAM Civil Ltd on the commencement of works dated 5 December 2024	Letter from BAM Civil Ltd to Irish Rail confirming that the works related the double-tracking of the current Glounthaune to Midleton single line commenced on 18 September 2024.
5	Detailed construction programme by BAM Civil Ltd for the double tracking of the Glounthaune to Midleton line	Construction works programme submitted by BAM Civil Ltd (the contractor) as a mandatory provision of the construction works contract signed with Irish Rail for the double-tracking of the Glounthaune to Midleton line.

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

Work on the double-tracking of the current Glounthaune-Midleton single line shall have been commenced.

As evident from page 1 of the signed acceptance of the tender between Iarnród Éireann (Irish Rail) and BAM Civil Ltd of 26 July 2024, evidence No. 3, the agreement specifies that “the contract [is] formed by acceptance of your Tender”. This shows the construction contract was awarded to BAM Civil Ltd. As specified in page 1 of the signed acceptance of the tender, the works concern the “Glounthaune to Midleton Twin Track Construction Works”. As evident from page 1 of the signed letter of confirmation from BAM Civil Ltd on the commencement of works dated 5 December 2024, evidence No. 4, the contractor commenced the work on the double-tracking of the current Glounthaune to Midleton single line on 18 September 2024.

The start of the work shall have been formalised through a confirmation issued by the National Transport Authority. The milestone is further specified in the Operational Arrangements, which requires that **the National Transport Authority shall issue the confirmation of the start of the construction work in the form of a letter of confirmation once the contractor has commenced construction work.**

As evident from the signed letter of confirmation from the National Transport Authority (NTA) on the commencement of works dated 22 November 2024, evidence No. 2, the NTA confirms that BAM Civil Ltd commenced the work on the double-tracking of the Glounthaune to Midleton line on 18 September 2024.

Additionally, **the commencement date of the construction work shall be specified in the construction contract referred to in milestone 18 (...).**

As evident from section 9.1.1 of the signed acceptance of the tender between Iarnród Éireann (Irish Rail) and BAM Civil Ltd of 26 July 2024, evidence No. 3, referred to also in milestone 18, “the Contractor shall set the Starting Date” (page 119) for the works. Additionally, section 4.9.1 of the Public Works Contract contained in the signed acceptance of the tender states that “before the Starting Date, the Contractor shall submit (...) a detailed programme (...)” (page 104). The contractor, BAM Civil Ltd, on 30 September 2024 submitted a detailed construction programme for the double tracking of the Glounthaune to Midleton line, evidence No. 5, as the mandatory provision of the construction works contract, specifying 16 September 2024 as the commencement date of the construction work.

The Further Specification of the Operational Arrangements required that the commencement date of the construction work should be specified in the construction contract referred to in milestone 18. Instead of specifying the commencement date of the construction work in the construction contract, BAM Civil Ltd submitted a separate, detailed construction program specifying the starting date of the construction works. Whilst this constitutes a minimal formal deviation from the requirement of the Further Specification of the Operational Arrangements, specifying the starting date in a separately submitted construction program is a standard legal requirement under the Public Works Contract, as set out in the signed acceptance of the tender between Iarnród Éireann (Irish Rail) and BAM Civil Ltd of 26 July 2024, referred to in milestone 18. Accordingly, the detailed construction program constitutes a binding document, as it is required by, and forms part of, the signed acceptance of the tender, and therefore lies within the same contractual framework. As such, the formal deviation does not alter the start or progress of the construction works and results from a standard legal practice of the public works contracts in the Member State. As of this, this minimal deviation does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 22 - Acceptance of detailed design scheme

Related Measure: IE-C[C1]-I[4]: Enable future electrification through targeted investment in Cork commuter rail

Qualitative Indicator: Acceptance of final detailed design and build scheme by the National Transport Authority

Time: Q4 2023

1. Context:

The objective of this investment is to enable the future electrification of railways in the Cork metropolitan area, in order to expand sustainable mobility policy in the region of Cork, reduce car use and increase the uptake of public transport, thus contributing to reducing greenhouse gas emissions.

Milestone 22 consists in the acceptance of the final design and build scheme for the re-signalling of the lines.

Milestone 22 is the eleventh milestone of the investment, and it follows milestones 12, 14, 15, 16, 17, 18, 19, and 21, related to the signature of a framework contract for zero-emission rolling stock, the award of a design contract for the Kent station through-running platform, award of a construction contract for the through-running platform, submission of the Environmental Impact assessment on the double-tracking of the railway line between Glounthaune and Midleton, award of the main construction contract for the double tracking of the railway line, the commencement of works for the double tracking, the completion of works and the award of the main design and build contract for the re-signalling of the lines for the Cork Area Commuter network. It will be followed by milestone 13, milestone 20 and target 23, related to a decision as to whether zero-emission tailpipe fleet shall be achieved via electrification of battery-electric trains, completion of the extended platform at Kent station in compliance with accessibility standards, and the completion of at least 62 kilometres of re-signalling for the Cork Area Commuter network. The investment has a final expected date for implementation by 31 August 2026.

2. Evidence provided*:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Signed letter from the National Transport Authority (NTA) to Irish Rail accepting the design and build scheme for the re-signalling of the lines of	Signed letter from the National Transport Authority (NTA) to Irish Rail accepting the design and build scheme for the re-signalling of the lines incorporated in the scheme plan (the Cork Area Commuter Rail Re-Signalling Work Package Scheme Plans).

	the Cork Area Commuter Rail of 20 May 2025	
3	Signed acceptance of Alstom’s design and build scheme for the re-signalling of the lines of the Cork Area Commuter Rail by Irish Rail of 2 April 2025	Signed inter-disciplinary design check by Irish Rail of Alstom’s (the contractor) draft design and build scheme for the Cork Area Commuter Rail Re-Signalling Work Package Scheme Plans.
4	Track layout diagrams of the re-signalling works of the lines for the Mallow area of 5 March 2025	Technical track layout diagram for the signalling, electrification and telecoms works for the lines of the Mallow area designed by Alstom (the contractor) and accepted by Irish Rail as part of the Cork Area Commuter Rail scheme plan (CACR – WP2 project).
5	Track layout diagrams of the re-signalling works of the lines for the Kent to Cobh and to Midleton areas of 5 March 2025	Technical track layout diagram for the signalling, electrification and telecoms works for the lines of the Kent to Cobh and to Midleton areas designed by Alstom (the contractor) and accepted by Irish Rail as part of the Cork Area Commuter Rail scheme plan (CACR – WP2 project).

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

The final design and build scheme for re-signalling of the lines shall have been accepted. Furthermore, in line with the name of the milestone, **acceptance of final detailed design and build scheme by the National Transport Authority.**

The signed acceptance of Alstom’s design and build scheme for the re-signalling of the lines of the Cork Area Commuter Rail by Irish Rail of 2 April 2025 (hereinafter referred to as ‘signed acceptance by Irish Rail’), shows that the design and build scheme plan for the re-signalling of the lines of the Cork Commuter area provided by Alstom has been accepted by Irish Rail (evidence No. 3, page 1). As evident from the signed acceptance by Irish Rail, the design and build scheme plan consists of: Two documents detailing updates and works for the design and build of the Cork Area Commuter Rail scheme plan; two documents detailing braking calculations for the design of the Cork Area Commuter Rail scheme plan; the Track layout diagram of the re-signalling works of the lines for the Mallow area, and the Track layout diagram of the re-signalling works of the lines for the Kent to Cobh and to Midleton areas. Ireland provided a copy of all documents. Furthermore, as evident from the signed letter from the National Transport Authority (NTA) to Irish Rail accepting the design and build scheme for the re-signalling of the lines of the Cork Area Commuter Rail of 20 May 2025, (hereinafter referred to as ‘signed letter from the NTA’), the design and build scheme for the re-signalling of the lines provided by Alstom and accepted by Irish Rail has also been accepted by the NTA (evidence No. 2,

page 1). Specifically, the letter from the NTA states that *“the Cork Area Commuter Rail Re-Signalling Work Package Scheme Plans (...) represent the final design and build scheme for the re-signalling of the lines incorporated in the CACR programme”*. Therefore, this shows that the design and build scheme for re-signalling of the lines provided by Alstom has been accepted by both authorities.

For the purposes of this milestone, the ‘final design and build scheme’ plan is understood to be the plan that has received formal approval from all competent authorities, thereby enabling the continued implementation of the investment. The contractor submitted a work package comprising several documents addressing the different works, which together constitute the full design and build scheme. As evident from the signed acceptance by Irish Rail and the signed letter by the NTA, evidence No. 2 and No. 3, this design and build scheme has been approved by all relevant authorities, confirming its status as the final version to be implemented.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 34 - Start of works on additional bogs

Related Measure: 1.6 - Enhanced rehabilitation of peatlands

Quantitative Indicator: Number

Baseline: 19

Target: 61

Time: Q4 2023

1. Context:

The objective of this investment is to prevent further degradation of peatlands and to improve and enhance their condition. The investment will rehabilitate 33 000 hectares of peatlands areas owned by a semi-state-owned company, Bord Na Móna.

Target 34 consists of the start of rehabilitation works on at least 42 additional bogs.

Target 34 is the third milestone or target of the investment, and it follows the completion of milestone 32 and target 33, related to the publication of a preliminary study on the rehabilitation of peatlands and commencement of rehabilitation works on at least 19 bogs. It will be followed by target 35 and target 36, related to the rehabilitation improvements of 40 bogs and an additional 42 bogs, covering approximately 33 000 hectares. The investment has a final expected date for implementation by 31 August 2026.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description**
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled
2	List of bogs with commenced rehabilitation efforts between 8 April 2022 and 24 April 2025	A compiled list identifying bog sites where rehabilitation efforts were initiated between 8 April 2022 and 24 April 2025. The list specifies the locations and commencement dates of rehabilitation activities within the given period.
3	Site inspection summary report of Bunahinly bog, undertaken on 10 June 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Bunahinly bog, commenced on 10 June 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells

4	Site inspection summary report of Clooneeny bog, undertaken on 31 May 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Clooneeny bog, commenced on 31 May 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
5	Site inspection summary report of Killaranny bog, undertaken on 29 April 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Killaranny bog, commenced on 29 April 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
6	Site inspection summary report of Bagnagh bog, undertaken on 8 April 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Bagnagh bog, commenced on 8 April 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
7	Site inspection summary report of Carranstown bog, undertaken on 14 April 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Carranstown bog, commenced on 14 April 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
8	Site inspection summary report of Derrinboy bog, undertaken on 21 July 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Derrinboy bog, commenced on 21 July 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
9	Site inspection summary report of Derryfadda bog, undertaken on 21 July 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Derryfadda bog, commenced on 21 July 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
10	Site inspection summary report of Prosperous bog,	A summary inspection report including an assessment of the state of rehabilitation improvements of the Prosperous bog,

	undertaken on 26 April 2022	commenced on 26 April 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
11	Site inspection summary report of Derrybrat bog, undertaken on 29 November 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Derrybrat bog, commenced on 29 November 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
12	Site inspection summary report of Timahoe South bog, undertaken on 13 October 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Timahoe South bog, commenced on 13 October 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
13	Site inspection summary report of Glenlough bog, undertaken on 21 June 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Glenlough bog, commenced on 21 June 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
14	Site inspection summary report of Cloncreen bog, undertaken on 7 August 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Cloncreen bog, commenced on 7 August 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
15	Site inspection summary report of Bloomhill bog, undertaken on 21 September 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Bloomhill bog, commenced on 21 September 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
16	Site inspection summary report of Lodge bog, undertaken on 6 August 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Lodge bog, commenced on 6 August 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as

		well as information on the progress of the rehabilitation cells
17	Site inspection summary report of Noggusboy bog, undertaken on 16 August 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Noggusboy bog, commenced on 16 August 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
18	Site inspection summary report of Derraghan bog, undertaken on 20 May 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Derraghan bog, commenced on 20 May 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
19	Site inspection summary report of Knappoge bog, undertaken on 9 August 2022	A summary inspection report including an assessment of the state of rehabilitation improvements of the Knappoge bog, commenced on 9 August 2022. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
20	Site inspection summary report of Blackwater bog, undertaken on 3 February 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Blackwater bog, commenced on 3 February 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
21	Site inspection summary report of Ballycon bog, undertaken on 2 April 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Ballycon bog, commenced on 2 April 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
22	Site inspection summary report of Kilgarvan bog, undertaken on 23 March 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Kilgarvan bog, commenced on 23 March 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells

23	Site inspection summary report of Derrysannoge bog, undertaken on 30 May 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Derrysannoge bog, commenced on 30 May 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
24	Site inspection summary report of Ballaghurt bog, undertaken on 13 April 2025	A summary inspection report including an assessment of the state of rehabilitation improvements of the Ballaghurt bog, commenced on 13 April 2025. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
25	Site inspection summary report of Glebe bog, undertaken on 13 April 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Glebe bog, commenced on 13 April 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
26	Site inspection summary report of Daingean Derries bog, undertaken on 30 June 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Daingean Derries bog, commenced on 30 June 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
27	Site inspection summary report of Daingean Rathdrum bog, undertaken on 28 June 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Daingean Rathdrum bog, commenced on 28 June 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
28	Site inspection summary report of Bracklin West bog, undertaken on 25 May 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Bracklin West bog, commenced on 25 May 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
29	Site inspection summary report of Derrarogue	A summary inspection report including an assessment of the state of rehabilitation improvements of the Derrarogue (Phase 1) bog,

	(Phase 1) bog, undertaken on 27 February 2024	commenced on 27 February 2024. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
30	Site inspection summary report of Derryadd East bog, undertaken on 28 June 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Derryadd East bog, commenced on 28 June 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
31	Site inspection summary report of Drinagh Phase 1 bog, undertaken on 16 October 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Drinagh Phase 1 bog, commenced on 16 October 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
32	Site inspection summary report of Corlea bog, undertaken on 6 February 2024	A summary inspection report including an assessment of the state of rehabilitation improvements of the Corlea bog, commenced on 6 February 2024. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
33	Site inspection summary report of Clynan bog, undertaken on 11 August 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Clynan bog, commenced on 11 August 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
34	Site inspection summary report of Lisclogher West bog, undertaken on 11 August 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Lisclogher West bog, commenced on 11 August 2023. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
35	Site inspection summary report of Tirrur-Derrymore bog, undertaken on 17 October 2023	A summary inspection report including an assessment of the state of rehabilitation improvements of the Tirrur-Derrymore bog, commenced on 17 October 2023. The site inspection summary report contains information on the human resources and equipment present

		at the site, as well as information on the progress of the rehabilitation cells
36	Site inspection summary report of Mostrim bog, undertaken on 21 February 2024	A summary inspection report including an assessment of the state of rehabilitation improvements of the Mostrim bog, commenced on 21 February 2024. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
37	Site inspection summary report of Killashee bog, undertaken on 23 July 2024	A summary inspection report including an assessment of the state of rehabilitation improvements of the Killashee bog, commenced on 23 July 2024. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
38	Site inspection summary report of Granaghan bog, undertaken on 12 June 2024	A summary inspection report including an assessment of the state of rehabilitation improvements of the Granaghan bog, commenced on 12 June 2024. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
39	Site inspection summary report of Cloonshannagh bog, undertaken on 12 July 2024	A summary inspection report including an assessment of the state of rehabilitation improvements of the Cloonshannagh bog, commenced on 12 July 2024. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
40	Site inspection summary report of Clongowney bog, undertaken on 13 January 2025	A summary inspection report including an assessment of the state of rehabilitation improvements of the Clongowney bog, commenced on 13 January 2025. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
41	Site inspection summary report of Gowla Phase 1 bog, undertaken on 13 January 2025	A summary inspection report including an assessment of the state of rehabilitation improvements of the Gowla Phase 1 bog, commenced on 13 January 2025. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells

42	Site inspection summary report of Lemanaghan Phase 1 bog, undertaken on 6 June 2024	A summary inspection report including an assessment of the state of rehabilitation improvements of the Lemanaghan Phase 1 bog, commenced on 6 June 2024. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
43	Site inspection summary report of Cloonboley bog, undertaken on 22 January 2025	A summary inspection report including an assessment of the state of rehabilitation improvements of the Cloonboley bog, commenced on 22 January 2025. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells
44	Site inspection summary report of Newtown-Loughgore bog, undertaken on 14 February 2025	A summary inspection report including an assessment of the state of rehabilitation improvements of the Newtown-Loughgore bog, commenced on 14 February 2025. The site inspection summary report contains information on the human resources and equipment present at the site, as well as information on the progress of the rehabilitation cells

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the target.

Rehabilitation improvements of additional bogs shall have commenced for at least an additional 42 bogs. The start of the improvements shall be ensured by site inspection summary reports.

Ireland provided a list of the 42 additional bogs for which rehabilitation improvements have commenced (Evidence No. 2). For each bog, Ireland submitted a site inspection summary report, signed by the engineer having undertaken the site inspection (Evidence No. 3 to 44). The site inspection summary reports attest that the rehabilitation efforts have commenced. This includes technical assessments of the level of rehabilitation improvements already completed based on information regarding drain blocks and cell formation on the site in question. Therefore, site inspections and technical assessments have been performed for all of the additional 42 bogs.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 40 - Feasibility studies and assessments assessing opportunities for further upgrades

Related Measure: 1.7 - River basin management plan-Enhanced ambition programme

Quantitative Indicator: Number

Baseline: 0

Target: 20

Time: Q4 2023

1. Context:

The objective of the measure is to improve wastewater infrastructure by front-loading priority wastewater treatment plant projects whose discharges have been identified as putting significant pressure on receiving water bodies.

Target 40 concerns the completion of 20 feasibility studies and assessments as well as the publication of a summary report on the Irish Water website.

Target 40 is the fourth milestone or target of the investments, and it follows the completion of milestone 37, milestone 38 and milestone 41 related to the publication of a list of 10 wastewater treatment plants to be upgraded, commencement of the upgrade works through issuing of work orders and specification of the list of sites for monitoring of biological and physico-chemical indicators by Irish Water. It will be followed by target 39, milestone 41 and milestone 42 related to completion of upgrades of at least 10 wastewater treatment plans, and the publication of a final report summarising the results of the monitoring of biological and physico-chemical indicators. The investment has a final expected date for implementation by 30 September 2025.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Publication of the list of feasibility studies and assessments on the website of Irish Water (Uisce Éireann) on 11 December 2023.	A website printout of the publication of the list of feasibility studies and assessments carried out by Irish Water (Uisce Éireann). https://www.water.ie/projects/national-projects/river-basin-management A spot check by Commission services on 7 May 2025 confirmed the active nature of the website.

3	Summary Report of Irish Water (Uisce Éireann) of 11 December 2023 on the 20 feasibility studies.	<p>A report by Irish Water (Uisce Éireann) summarizing the purpose, findings and recommendations of the 20 feasibility studies carried out for the wastewater treatment plants.</p> <p>https://www.water.ie/sites/default/files/projects/national-projects/river-basin-management/Exec-Summary-Document-All-Sites-Final.pdf</p> <p>A spot check by Commission services on 7 May 2025 confirmed the active nature of the website.</p>
4	Feasibility study of the Abbeydorney, Co. Kerry wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Abbeydorney, Co. Kerry wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
5	Feasibility study of the Balla, Co. Mayo, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Balla, Co. Mayo wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
6	Feasibility study of the Ballindine, Co. Mayo, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Ballindine, Co. Mayo wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
7	Feasibility study of the Ballingearry, Co. Cork, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Ballingearry, Co. Cork wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
8	Feasibility study of the Ballitore, Co. Kildare, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Ballitore, Co. Kildare wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
9	Feasibility study of the Ballycanew, Co. Wexford, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Ballycanew, Co. Wexford wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
10	Feasibility study of the Blacklion, Co. Cavan, completed by Irish Water (Uisce	Feasibility study of the Blacklion, Co. Cavan wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study

	Éireann) on 22 December 2023.	was completed by Irish Water (Uisce Éireann) on 22 December 2023.
11	Feasibility study of the Borrisokane, Co. Tipperary, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Borrisokane, Co. Tipperary wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
12	Feasibility study of the Castlecomer, Co. Kilkenny, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Castlecomer, Co. Kilkenny wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
13	Feasibility study of the Coill Dubh, Co. Kildare wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Coill Dubh, Co. Kildare wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
14	Feasibility study of the Colecot Cottages, Co. Dublin treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Colecot Cottages, Co. Dublin wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
15	Feasibility study of the Dunleer, Co. Louth treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Dunleer, Co. Louth wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
16	Feasibility study of the Kilcoole, Co. Wicklow, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Kilcoole, Co. Wicklow wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
17	Feasibility study of the Kilcormac, Co. Offaly, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Kilcormac, Co. Offaly wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
18	Feasibility study of the Kilkelly, Co.	Feasibility study of the Kilkelly, Co. Mayo wastewater treatment plant to identify further upgrades to reduce

	Mayo, completed by Irish Water (Uisce Éireann) on 22 December 2023.	pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
19	Feasibility study of the Killygordon, Co. Donegal, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Killygordon, Co. Donegal wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
20	Feasibility study of the Kilpeddar, Co. Louth, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Kilpeddar, Co. Louth wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
21	Feasibility study of the Lisdoonvarna, Co. Clare, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Lisdoonvarna, Co. Clare wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
22	Feasibility study of the Mohill, Co. Leitrim, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Mohill, Co. Leitrim wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.
23	Feasibility study of the Mullinahone, Co. Tipperary, completed by Irish Water (Uisce Éireann) on 22 December 2023.	Feasibility study of the Mullinahone, Co. Tipperary wastewater treatment plant to identify further upgrades to reduce pressure on surrounding waterbodies. The feasibility study was completed by Irish Water (Uisce Éireann) on 22 December 2023.

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the target.

Feasibility studies and assessments on at least 20 waste water treatment plants shall have been completed. Furthermore, in line with the description of the measure, the investment consists of [...] **(ii) the realisation of feasibility studies on at least 20 wastewater treatment plants.**

20 feasibility studies and assessments have been completed, in accordance with the evidence (evidence No. 4-23) submitted by the Irish authorities. An overview of the number of feasibility studies is presented below:

#	Wastewater treatment plant	Feasibility studies carried out
1	Abbeydorney, Co. Kerry	Feasibility study No. 1 of the Abbeydorney, Co. Kerry wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
2	Balla, Co. Mayo	Feasibility study No. 2 of the Balla, Co. Mayo wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
3	Ballindine, Co. Mayo	Feasibility study No. 3 of the Ballindine, Co. Mayo wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
4	Ballingeary, Co. Cork	Feasibility study No. 4 of the Ballingeary, Co. Cork wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
5	Ballitore, Co. Kildare	Feasibility study No. 5 of the Ballitore, Co. Kildare wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
6	Ballycanew, Co. Wexford	Feasibility study No. 6 of the Ballycanew, Co. Wexford wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
7	Blacklion, Co. Cavan	Feasibility study No. 7 of the Blacklion, Co. Cavan wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
8	Borrisokane, Co. Tipperary	Feasibility study No. 8 of the Borrisokane, Co. Tipperary wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
9	Castlecomer, Co. Kilkenny	Feasibility study No. 9 of the Castlecomer, Co. Kilkenny wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
10	Coill Dubh, Co. Kildare	Feasibility study No. 10 of the Coill Dubh, Co. Kildare wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
11	Colecot Cottages, Co. Dublin	Feasibility study No. 11 of the Colecot Cottages, Co. Dublin treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
12	Dunleer, Co. Louth	Feasibility study No. 12 of the Dunleer, Co. Louth treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
13	Kilcoole, Co. Wicklow	Feasibility study No. 13 of the Kilcoole, Co. Wicklow wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
14	Kilcormac, Co. Offaly	Feasibility study No. 14 of the Kilcormac, Co. Offaly wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
15	Kilkelly, Co. Mayo	Feasibility study No. 15 of the Kilkelly, Co. Mayo wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
16	Killygordon, Co. Donegal	Feasibility study No. 16 of the Killygordon, Co. Donegal wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
17	Kilpeddar, Co. Louth	Feasibility study No. 17 of the Kilpeddar, Co. Louth wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
18	Lisdoonvarna, Co. Clare	Feasibility study No. 18 of the Lisdoonvarna, Co. Clare wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
19	Mohill, Co. Leitrim	Feasibility study No. 19 of the Mohill, Co. Leitrim wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.
20	Mullinahone, Co. Tipperary	Feasibility study No. 20 of the Mullinahone, Co. Tipperary wastewater treatment plant, completed by Irish Water (Uisce Éireann) on 22 December 2023.

A summary of the 20 feasibility studies shall have been published on the Irish Water website.

The 20 feasibility studies have been summarized in a report carried out by Irish Water (Uisce Éireann), as evident from the executive summary available at <https://www.water.ie/sites/default/files/projects/national-projects/river-basin-management/Exec-Summary-Document-All-Sites-Final.pdf>. The Commission services accessed the link provided by the

authorities on 7 May 2025 to verify that the summary report was accessible on the Irish Water Website. This check was completed successfully, confirming that the summary report containing the purpose, findings and recommendations of the 20 feasibility studies carried out for the wastewater treatment plants was published as required in the Council Implementing Decision.

As evident from the below table, each of the 20 feasibility studies have been included in the executive summary:

#	Feasibility study	Section of the summary report:
1	Abbeydorney, Co. Kerry	Site 01 – Abbeydorney WWTP, page 9-11
2	Balla, Co. Mayo	Site 02 – Balla WWTP, page 12-14
3	Ballindine, Co. Mayo	Site 03 – Ballindine WWTP, page 15-18
4	Ballingeary, Co. Cork	Site 04 – Ballingeary WWTP, page 19-21
5	Ballitore, Co. Kildare	Site 05 – Ballitore WWTP, page 22-24
6	Ballycanew, Co. Wexford	Site 06 – Ballycanew WWTP, page 25-27
7	Blacklion, Co. Cavan	Site 07 – Blacklion WWTP, page 28-30
8	Borrisokane, Co. Tipperary	Site 08 – Borrisokane WWTP, page 31-33
9	Castlecomer, Co. Kilkenny	Site 09 – Castecomer WWRP, page 34-36
10	Coill Dubh, Co. Kildare	Site 10 – Coill Dubh WWTP, page 37-39
11	Colecot Cottages, Co. Dublin	Site 11 – Colecott Cottages WWTP, page 40-42
12	Dunleer, Co. Louth	Site 12 – Dunleer WWTP, page 43-45
13	Kilcoole, Co. Wicklow	Site 13 – Kilcoole WWTP, page 46-48
14	Kilcormac, Co. Offaly	Site 14 – Kilcormac WWTP, page 49-51
15	Kilkelly, Co. Mayo	Site 15 – Kilkelly WWTP, page 52-54
16	Killygordon, Co. Donegal	Site 16 – Killygordon WWTP, page 55-57
17	Kilpeddar, Co. Louth	Site 17 – Kilpedder WWTP, page 58-60
18	Lisdoonvarna, Co. Clare	Site 18 – Lisdoonvarna WWTP, page 61-63
19	Mohill, Co. Leitrim	Site 19 – Mohill WWTP, page 64-67
20	Mullinahone, Co. Tipperary	Site 20 – Mullinahone WWTP, page 67-69

Furthermore, in line with the target name, these shall assess **opportunities for further upgrades**.

Each of the feasibility studies include a section assessing the opportunities for further upgrades through a long list of upgrade options, identified through a systematic scoping of opportunities for upgrades. From this long list, a shortlist of upgrade options is developed to prioritise the most promising opportunities based on technical feasibility assessments and consideration of discharge limits and environmental considerations. Finally, based on assessments of the gross financial net present value and multi-criteria analysis, combining the assessment of technical feasibility with economic justification, the recommendation for further upgrades is determined, as evident from the table below:

#	Feasibility studies carried out	Opportunities for further upgrades	Page of feasibility study
1	Abbeydorney, Co. Kerry	It is recommended to relocate the site and discharge to a river with greater assimilative capacity. This recommendation is based on gross financial net present value, multi-criteria analysis, and the risks associated with the options considered.	Evidence No. 4, Page 110
2	Balla, Co. Mayo	It is recommended to construct a new wastewater treatment plant with an upgraded treatment process, as the existing facility is outdated. This recommendation is based on gross financial net present value, multi-criteria analysis, and associated risks.	Evidence No. 5, Page 98
3	Ballindine, Co. Mayo	It is recommended to develop a new Integrated Constructed Wetland (ICW) on a greenfield site adjacent to the current plant, with effluent	Evidence No. 6, Page 91

		discharge directed to the Ballindine River. This is based on gross financial net present value, multi-criteria analysis, and associated risks.	
4	Ballingeary, Co. Cork	It is recommended to construct a new wastewater treatment plant using an activated sludge process, discharging to the River Lee. This approach accounts for the extensive flood zone in the area and is based on gross financial net present value, multi-criteria analysis, and associated risks.	Evidence No.7, Page 81
5	Ballitore, Co. Kildare	It is recommended to refurbish the process, including upgrading the chemical delivery system, installing solar PV panels, and introducing a hydrobrake or orifice plate to regulate final effluent flows. This is based on gross financial net present value, multi-criteria analysis, and associated risks.	Evidence No. 8, Page 60
6	Ballycanew, Co. Wexford	It is recommended to pump wastewater from the Ballycanew treatment plant to the Gorey-Courtown plant, which has spare capacity. This would involve demolishing the existing site, building a sewage pumping station, and installing emergency storage with overflow to the existing discharge point. This is based on gross financial net present value, multi-criteria analysis, and associated risks.	Evidence No. 9, Page 92
7	Blacklion, Co. Cavan	It is recommended to reuse existing assets with supplementary investments, including treatment reed beds for secondary and tertiary treatment as a nature-based solution. This is based on gross financial net present value, multi-criteria analysis, and associated risks.	Evidence No.10, Page 74
8	Borrisokane, Co. Tipperary	It is recommended to reuse existing assets with further investment, including a second chemical dosing point and tertiary filtration, while continuing discharge at the existing location to meet recommended limits. This is based on gross financial net present value, multi-criteria analysis, and associated risks.	Evidence No.11, Page 93
9	Castlecomer, Co. Kilkenny	It is recommended to reuse existing assets with further investment, including a second chemical dosing point and tertiary filtration, while continuing discharge at the existing location to meet recommended limits. This is based on gross financial net present value, multi-criteria analysis, and associated risks with the options considered.	Evidence No.12, Page 79
10	Coill Dubh, Co. Kildare	It is recommended to reuse existing infrastructure with added resilience measures, including a grit removal system and storm tank cleaning system. This is based on the gross financial net present value, multi-criteria analysis and risks associated with the options considered.	Evidence No.13, Page 74
11	Colecot Cottages, Co. Dublin	It is recommended to undertake process upgrades, including relocating the effluent monitoring point, repairing and replacing damaged pipes, installing a second pump, and strengthening the overflow chamber. This is based on gross financial net present value and multi-criteria analysis.	Evidence No.14, Page 67
12	Dunleer, Co. Louth	It is recommended to retain and enhance existing infrastructure with additional investments, including a third aeration tank for ammonia reduction, interconnecting pipework, flow-splitting chambers, sludge auto-decanting, and a dedicated flow meter. This is based on gross financial net present value and multi-criteria analysis.	Evidence No.15, Page 91
13	Kilcoole, Co. Wicklow	It is recommended to construct new wastewater network infrastructure and upgrade the pumping station to transfer discharge to the Kilcoole wastewater treatment plant. Solar PV panels will be installed to partially offset energy demand. This is based on gross financial net present value and multi-criteria analysis.	Evidence No.16, Page 86
14	Kilcormac, Co. Offaly	It is recommended to reuse existing assets and invest in new sewage treatment works, including refurbishment of trickling filters and filter tanks, replacement of the sludge tank and mixer, and acquisition of land for new process equipment. This is based on gross financial net present value and multi-criteria analysis.	Evidence No.17, Page 112

15	Kilkelly, Co. Mayo	It is recommended to reuse existing infrastructure with enhancements, including the addition of activated sludge processes (ASP), a new clarifier in parallel with current units, an upgraded chemical dosing system, and a sludge drying reed bed. This is based on the gross financial net present value, multi-criteria analysis and risks associated with the options considered.	Evidence No.18, Page 79
16	Killygordon, Co. Donegal	It is recommended to construct a new wastewater treatment plant with a modern treatment process, as the current plant is projected to exceed capacity by 2028. A nature-based solution for treating raw sewage is proposed. This is based on the gross financial net present value, multi-criteria analysis and risks associated with the options considered.	Evidence No.19, Page 79
17	Kilpeddar, Co. Louth	It is recommended to construct new network infrastructure and increase pumping capacity to transfer discharge to the Greystones wastewater treatment plant. This is based on the gross financial net present value, multi-criteria analysis and risks associated with the options considered.	Evidence No.20, Page 75
18	Lisdoonvarna, Co. Clare	It is recommended to reuse existing assets and invest in additional ASP units with sludge drying reed beds, as well as refurbish and reuse existing pump stations and the stormwater tank. This is based on the gross financial net present value, multi-criteria analysis and risks associated with the options considered.	Evidence No.21, Page 66
19	Mohill, Co. Leitrim	It is recommended to relocate the effluent discharge point while reusing existing infrastructure (storm tank, clarifier, aeration tank) and investing in a new pumping station and sludge drying reed beds. This is based on the gross financial net present value, multi-criteria analysis and risks associated with the options considered.	Evidence No.22, Page 81
20	Mullinahone, Co. Tipperary	It is recommended to relocate the activated sludge process and tertiary treatment units to a new site, with effluent discharged to the Mullinahone Stream. This is based on the gross financial net present value, multi-criteria analysis and risks associated with the options considered.	Evidence No.23, Page 107

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 51 - Carbon tax rate increase for 2024

Related Measure: 1.9 – Carbon Tax

Qualitative Indicator: Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020

Time: Q2 2024

1. Context:

The objective of the reform is to help decarbonise the economy by disincentivising the use of fossil fuels, encouraging the use of renewable energy by industry and society and fostering energy efficiency gains. The reform consists in the implementation of successive annual increases in the carbon tax rate by EUR 7.50 per year between 2021 and 2025, following the trajectory that would lead to a rate of EUR 100 per tonne of CO2 emissions in 2030.

Milestone 51 concerns the entry into force of the Budget and Finance Bill which would provide the carbon tax rate annual increase of EUR 7.50 per tonne of CO2 for 2024. This increase applies to all affected fuels from the dates specified in Finance Act 2020.

Milestone 51 is the fifth milestone of the reform, and it follows the completion of milestones 47, related to the entry into force of the legislation on the carbon tax, and milestones 48, 49 and 50 related to its implementation in 2021, 2022 and 2023, respectively. Those milestones were assessed as satisfactorily fulfilled in the first and second payment request. It will be followed by milestone 52, related to the increase in the carbon tax in 2025. The reform has a final expected date for implementation by 30 June 2025.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary Document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Finance Act 2020 (Number 26), which became law on 19 December 2020	The Finance Act 2020 setting out specific rate increases for all affected fuels.
3	Notification of the Finance Act 2020 published in the national official journal (Iris Oifigiuil) of 5 January 2021	The national official journal (Iris Oifigiuil) of 5 January 2021 showing that the Bill for the Finance Act 2020 was signed by the President on 19 December 2020 and has accordingly become law.
4	Financial Statement of the Minister for Finance on	A Statement by Minister McGrath on Budget 2024 explaining the carbon tax increase for 2024

	Budget Day on 10 October 2023	(also accessible at: https://www.gov.ie/en/speech/c635a-statement-by-minister-mcgrath-on-budget-2024/); Commission services verified this link on 7 March 2025.
5	Note on ‘Carbon Tax Rate Calculations’ by the Department of Finance	A note explaining how the carbon tax based on tons of CO2 translates into a tax based on the amount of mineral oil, natural gas and solid fuel.

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

The Budget and Finance Bill shall have entered into force and shall provide for the 2024 annual increase of EUR 7.50 per tonne of CO2 emission.

In its Financial Statement on Budget Day on 10 October 2023, the Minister for Finance announced that *“the rate per tonne of carbon dioxide emitted for petrol and diesel will go up from €48.50 to €56 from 11 October as per the trajectory set out in the Finance Act 2020”*, as evident from the Statement of the Minister for Finance, Mr. Michael McGrath (link: <https://www.gov.ie/en/speech/c635a-statement-by-minister-mcgrath-on-budget-2024/>)

The Commission services accessed the link provided by the authorities on 7 March 2025 to verify the active status of the website. This check was completed successfully, confirming that the 2024 Budget provides for the 2024 annual increase of EUR 7,50 per tonne of CO2 emissions.

The Finance Act 2020 provides evidence of the implementation of the carbon tax rate (see below). The Finance Act 2020 was passed into Law in December 2020 as evidenced on page 31 of the national official journal (Iris Oifigiuil) which states that *“The Bill for the Finance Act 2020 (No. 26 of 2020) was signed by the President on the 19th day of December 2020 and has accordingly become law.”*

Pages 58-64 of the Finance Act 2020 sets out the carbon tax rate increases for 2024. The rate for 2023 was EUR 48.50 in 2023 and was increased to EUR 56 in 2024.

The 2024 increase in the carbon tax rate is legally translated as follows:

- Mineral oil: the table in Schedule 2A of Section 96 of the Finance Act 1999, amended by the Finance Act 2020 page 62, specifies the carbon charge increase for 2024 for each type of mineral oil (light oil, heavy oil, liquefied petroleum gas and vehicle gas). This rate is to be compared to the value for 2023 in the same table. Point (1A)(b) of Section 96 of Finance Act 1999, amended by the Finance Act 2020 page 60, specifies that *“The rate of tax per 1,000 litres specified for each description of mineral oil, other than vehicle gas in Schedule 2A, is in proportion to the emissions of CO2 from the combustion of the description of mineral oil concerned”* and for vehicle gas, point (c) adds that *“The rate of tax per megawatt hour at gross calorific value specified for vehicle gas in Schedule 2A is in proportion to the emissions of CO2 from the combustion of natural gas”*, hence translating the annual additional EUR 7.50 per tonne of CO2. The methodology underlying this computation is further explained in the note ‘Carbon Tax Rate Calculations’, and its correct application has been verified by Commission services.

- Natural gas: the Table in subsection (1) of Section 67 of the Finance Act 2010, amended by the Finance Act 2020 page 62, provides the rate increase for 1 May 2024. This rate is to be compared with the value for 2023 in the same table. Subsection (3) of Section 67 of the Finance Act 2010, amended by the Finance Act 2020, specifies that “The rate of tax per megawatt hour at gross calorific value for natural gas specified in the Table to subsection (1) is in proportion to the emissions of CO₂ from the combustion of natural gas”, hence translating the annual additional EUR 7.50 per tonne of CO₂. The methodology underlying this computation is further explained in the note ‘Carbon Tax Rate Calculations’, and its correct application has been verified by Commission services.
- Solid fuel: the table in Schedule 1 of the Finance Act 2010, amended by the Finance Act 2020 page 63, specifies the rate increase for 1 May 2024 for each type of solid fuel (coal, peat briquettes, milled peat and other peat). This rate is to be compared with the value for 2023 in the same table. Point (2) of Section 78 of the Finance Act 2010, as amended by the Finance Act 2020, specifies that “The rate of tax per tonne for each description of solid fuel specified in Schedule 1 is in proportion to the emissions of CO₂ from the combustion of the solid fuel concerned”, hence translating the annual additional EUR 7.50 per tonne of CO₂. The methodology underlying this computation is further explained in the note ‘Carbon Tax Rate Calculations’, and its correct application has been verified by Commission services.

This increase shall apply to all affected fuels from the dates specified in Finance Act 2020.

Specific charges apply to each affected fuel listed in the Finance Act 2020 at the following dates:

- 1 May 2024 for certain mineral oil products and 9 October 2024 for the others, as set out in Schedule 2A of page 62 of the Finance Act 2020 for Mineral Oils;
- 1 May 2024 for natural gas, as set out in the Table ‘Rates of Natural Gas’ on pages 62-63 of the Finance Act 2020, and;
- 1 May 2024 for solid fuels, as set out in Schedule 1 of pages 63-64 of the Finance Act 2020.

The Council Implementing Decision required for the Budget and Finance Bill to have entered into force and provide for the 2024 annual increase of EUR 7.50 per tonne of CO₂ emissions. Instead, the Finance Act 2020 has been adopted, and entered into force on 19 December 2020, as evident from the publication in the Official Journal (Iris Oifigiúil). The Finance Act 2020 establishes the increase of the carbon charge by EUR 7.50 per tonne CO₂ emitted as evident from its sections, 27, 28 and 29. Unlike the Budget announcement, which is essentially a policy statement of the planned tax and spending changes, the Finance Act is an act of parliament. The legal basis for the Finance Act is laid down in Article 17 of the Irish Constitution, which assigns the Dáil Éireann (lower house of parliament) the power to approve taxation and expenditure. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, the relevant legislation has entered into force and provides for the 2024 annual increase of the carbon charge. The Finance Act is the primary legislative vehicle through which the budget measures are implemented into law and provides the legal basis for changes in taxation and other financial matters approved in the budget. As of this, this minimal deviation does not affect the progress towards achieving the reform that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 52 - Carbon tax rate increase for 2025

Related Measure: 1.9 – Carbon tax

Qualitative Indicator: Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020

Time: Q2 2025

1. Context:

The objective of the reform is to help decarbonise the economy by disincentivising the use of fossil fuels, encouraging the use of renewable energy by industry and society and fostering energy efficiency gains. The reform consists in the implementation of successive annual increases in the carbon tax rate by EUR 7.50 per year between 2021 and 2025, following the trajectory that would lead to a rate of EUR 100 per tonne of CO₂ emissions in 2030.

Milestone 52 concerns the entry into force of the Budget and Finance Bill which would provide the carbon tax rate annual increase of EUR 7.50 per tonne of CO₂ for 2025. This increase applies to all affected fuels from the dates specified in Finance Act 2020.

Milestone 52 is the sixth and last milestone of the reform, and it follows the completion of milestones 47, related to the entry into force of the legislation on the carbon tax, and milestones 48, 49, 50 and 51 related to its implementation in 2021, 2022 2023, and 2024, respectively.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary Document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Finance Act 2020 (Number 26), which became law on 19 December 2020	The Finance Act 2020 setting out specific rate increases for all affected fuels.
3	Notification of the Finance Act 2020 published in the national official journal (Iris Oifigiuil) of 5 January 2021	The national official journal (Iris Oifigiuil) of 5 January 2021 showing that the Bill for the Finance Act 2020 was signed by the President on 19 December 2020 and has accordingly become law.
4	Financial Statement of the Minister for Finance on Budget Day on 1 October	A Statement by Minister Chambers on Budget 2025 explaining the carbon tax increase for 2025 (also accessible at: https://www.gov.ie/en/department-of-finance/speeches/statement-by-minister-

		chambers-on-budget-2025/); Commission services verified this link on 22 May 2025.
5	Note on ‘Carbon Tax Rate Calculations’ by the Department of Finance	A note explaining how the carbon tax based on tons of CO2 translates into a tax based on the amount of mineral oil, natural gas and solid fuel.

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

The Budget and Finance Bill shall have entered into force and shall provide for the 2025 annual increase of EUR 7.50 per tonne of CO2 emission.

In its Financial Statement on Budget Day on 1 October 2024, the Minister for Finance announced that *“The rate per tonne of carbon dioxide emitted for petrol and diesel will go up from €56.00 to €63.50 from 9 October as per the trajectory set out in the Finance Act 2020”*, as evident from the Statement of the Minister for Finance, Mr. Jack Chambers (link: <https://www.gov.ie/en/department-of-finance/speeches/statement-by-minister-chambers-on-budget-2025/>)

The Commission services accessed the link provided by the authorities on 22 May 2025 to verify the active status of the website. This check was completed successfully, confirming that the 2025 Budget provides for the 2025 annual increase of EUR 7,50 per tonne of CO2 emissions.

The Finance Act 2020 provides evidence of the implementation of the carbon tax rate (see below). The Finance Act 2020 was passed into Law in December 2020 as evidenced on page 31 of the national official journal (Iris Oifigiuil) which states that *“The Bill for the Finance Act 2020 (No. 26 of 2020) was signed by the President on the 19th day of December 2020 and has accordingly become law.”*

Pages 58-64 of the Finance Act 2020 sets out the carbon tax rate increases for 2025. The rate for 2024 was EUR 56 and was increased to EUR 63.5 in 2025.

The 2025 increase in the carbon tax rate is legally translated as follows:

- Mineral oil: the table in Schedule 2A of Section 96 of the Finance Act 1999, amended by the Finance Act 2020 page 61, specifies the carbon charge increase for 2025 for each type of mineral oil (light oil, heavy oil, liquefied petroleum gas and vehicle gas). This rate is to be compared to the value for 2024 in the same table. Point (1A)(b) of Section 96 of Finance Act 1999, amended by the Finance Act 2020 page 60, specifies that *“The rate of tax per 1,000 litres specified for each description of mineral oil, other than vehicle gas in Schedule 2A, is in proportion to the emissions of CO2 from the combustion of the description of mineral oil concerned”* and for vehicle gas, point (c) adds that *“The rate of tax per megawatt hour at gross calorific value specified for vehicle gas in Schedule 2A is in proportion to the emissions of CO2 from the combustion of natural gas”*, hence translating the annual additional EUR 7.50 per tonne of CO2. The methodology underlying this computation is further explained in the note ‘Carbon Tax Rate Calculations’, and its correct application has been verified by Commission services.
- Natural gas: the Table in subsection (1) of Section 67 of the Finance Act 2010, amended by the Finance Act 2020 page 62, provides the rate increase for 1 May 2025. This rate is to be compared with the value for 2024 in the same table. Subsection (3) of Section 67 of the Finance Act 2010, amended by the Finance Act 2020, page 63, specifies that *“The rate of tax*

per megawatt hour at gross calorific value for natural gas specified in the Table to subsection (1) is in proportion to the emissions of CO₂ from the combustion of natural gas”, hence translating the annual additional EUR 7.50 per tonne of CO₂. The methodology underlying this computation is further explained in the note ‘Carbon Tax Rate Calculations’, and its correct application has been verified by Commission services.

- Solid fuel: the table in Schedule 1 of the Finance Act 2010, amended by the Finance Act 2020 page 63-64, specifies the rate increase for 1 May 2025 for each type of solid fuel (coal, peat briquettes, milled peat and other peat). This rate is to be compared with the value for 2024 in the same table. Point (2) of Section 78 of the Finance Act 2010, as amended by the Finance Act 2020, page 63, specifies that “The rate of tax per tonne for each description of solid fuel specified in Schedule 1 is in proportion to the emissions of CO₂ from the combustion of the solid fuel concerned”, hence translating the annual additional EUR 7.50 per tonne of CO₂. The methodology underlying this computation is further explained in the note ‘Carbon Tax Rate Calculations’, and its correct application has been verified by Commission services.

This increase shall apply to all affected fuels from the dates specified in Finance Act 2020.

Specific charges apply to each affected fuel listed in the Finance Act 2020 at the following dates:

- 1 May 2025 for certain mineral oil products and 8 October 2025 for the others, as set out in Schedule 2A of page 61 of the Finance Act 2020 for Mineral Oils;
- 1 May 2025 for natural gas, as set out in the Table ‘Rates of Natural Gas’ on pages 62-63 of the Finance Act 2020, and;
- 1 May 2025 for solid fuels, as set out in Schedule 1 of pages 63-64 of the Finance Act 2020.

The Council Implementing Decision required for the Budget and Finance Bill to have entered into force and provide for the 2025 annual increase of EUR 7.50 per tonne of CO₂ emissions. Instead, the Finance Act 2020 has been adopted, and entered into force on 19 December 2020, as evident from the publication in the Official Journal (Iris Oifigiúil). The Finance Act 2020 establishes the increase of the carbon charge by EUR 7.50 per tonne CO₂ emitted as evident from its sections, 27, 28 and 29. Unlike the Budget announcement, which is essentially a policy statement of the planned tax and spending changes, the Finance Act is an act of parliament. The legal basis for the Finance Act is laid down in Article 17 of the Irish Constitution, which assigns the Dáil Éireann (lower house of parliament) the power to approve taxation and expenditure. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, the relevant legislation has entered into force and provides for the 2025 annual increase of the carbon charge. The Finance Act is the primary legislative vehicle through which the budget measures are implemented into law and provides the legal basis for changes in taxation and other financial matters approved in the budget. As of this, this minimal deviation does not affect the progress towards achieving the reform that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 70 - Completion of building and configuration of ePharmacy

Related Measure: C2.I6 Suite of e-Health projects

Qualitative Indicator: Completion of building and configuration

Time: Q4 2023

1. Context:

The objective of this investment is to support the digitalisation of the Irish healthcare system. This is achieved by two distinct sub-measures. The first sub-measure (2.6.1) will deploy a digital pharmacy system across hospitals in Ireland, while the second sub-measure (2.6.2) will support the deployment of an integrated financial management system.

Milestone 70 relates to the first sub-measure and concerns the completion of the building and configuration of the core technical IT functionality of the digital pharmacy system

Milestone 70 is the second milestone or target of the investment sub-measure related to digital pharmacy and it follows the completion of milestone 69, related to the award of a contract for the procurement of a digital pharmacy system. It will be followed by milestone 71, related to the deployment of the digital pharmacy system to at least 36 hospitals.

The investment sub-measure has a final expected date for implementation by 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Written confirmation by the contractor (18 December 2024)	The confirmation by the contractor certifies that the building and configuration of the core technical IT functionality for the ePharmacy solution have been completed.
3	Written confirmation by the competent authority (17 January 2025)	The confirmation by the programme manager and chief pharmacist in the competent authority (Health Service Executive) certifies that the building and configuration of the core technical IT functionality for the ePharmacy solution have been completed.
4	Health Service Executive internal testing report of the National Hospital Medicines Management System for Galway University Hospital (1 February 2024)	Report of testing the ePharmacy solution at Galway University Hospital after it went live
5	A report from the competent authority (Health Service Executive)	The report by the competent authority demonstrates the configuration of the core technical IT functionality for the ePharmacy

		solution and explains briefly what those functionalities are.
6	Signed contract between the Irish Health Service Executive and Careflow Medicines , dated 25 March 2022	The contract between the competent authority and the contractor regarding the supply, installation, integration, implementation and ongoing support of a National Hospital Medicines Management System
7	Acceptance sign-off certificate of Site 1 (21 June 2023)	Acceptance sign-off certificate of Site 1 was issued by the competent authority (Health Service Executive) to the contractor in line with the acceptance procedure under the contract

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

The building and configuration of the core technical IT functionality for a digital hospital ePharmacy solution shall have been completed.

Following the procurement process, a contract for the provision and implementation of the digital hospital ePharmacy solution, called National Hospital Medicines Management System (HMMS), was signed between the Irish Health Service Executive and Careflow Medicines Ltd. on 25 March 2022 (evidence No. 6. Following the acquisition of Careflow Medicines Ltd. by System C Healthcare Ltd. ("System C"), the contract was assigned to System C on 1 April 2024 (evidence No. 2).

Based on the report from the Health Service Executive, HMMS has a number of core IT functionalities, such as pharmacy stock control module, pharmacy accounts payable interface, pharmacy general ledger interface, reporting and dispensary robot interface (evidence No. 5, pages 4 and 6).

The Irish authorities provided a copy of the confirmation issued by the contractor (System C) to the competent authority (Health Service Executive) on 18 December 2024 certifying that the building and configuration of the core technical IT functionality for the ePharmacy solution (i.e. HMMS) had been completed (evidence No. 2). Notably, the confirmation by the contractor (evidence No. 2) states that the "Installation of Software" (which includes licensing, installation and configuration) related to the core build and configuration of the ePharmacy solution have been completed. The confirmations by the programme manager and chief pharmacist in the competent authority on 17 January 2025 (evidence No. 3) further certifies the building and configuration of the core technical IT functionality.

The digital hospital ePharmacy solution first went live at Galway University Hospital (which is Site 1), as confirmed by the internal testing report of the competent authority which followed the go-live at Galway University Hospital (evidence No. 4). This further confirms that the building and configuration of the core technical IT functionality have been completed.

Finally, the Irish authorities provided a copy of the Acceptance sign-off certificate of Site 1 (evidence No. 7), issued by the competent authority to the contractor in line with the acceptance procedure under the contract (section 4 of Schedule 8 of the contract in evidence No. 6), which confirms that all relevant requirements have been achieved and an invoice may be issued by the contractor.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 86 – Staff members of all five technological universities having participated in upskilling and development activities

Related Measure: 3.3 Technological Universities Transformation Fund

Quantitative Indicator: Number

Baseline: 0

Target: 4 000

Time: Q2 2024

1. Context:

The objective of the investment is to build capacity in education and training in technological universities by financing a number of projects under a dedicated ‘Education & Training Reforms programme’. These projects are selected following a call for proposals targeting the five new and emerging technological universities.

The target concerns at least 4 000 staff members having participated in upskilling and development activities.

Target 86 is the second target of the investment, and it follows the completion of milestone 84, related to the signing of all grant agreements by successful applicants under the Education and Training Reforms programme. It is complemented by target 87 (also in this payment request) related to at least 9 600 students participating in training or learning activities. It will be followed by target 85, related to final project reports being signed off by the Higher Education Authority. The investment has a final expected date for implementation by 31 December 2024.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	A list of participants in upskilling and development activities until 21 August 2024 produced by the Technological Universities Transformation Fund coordinating body.	The list of participants identifies 5 207 staff members that have participated in upskilling and development activities.
3	60 copies of certificates of participation issued by five technological universities.	The certificates of participation include a unique identifier for each staff member, the date of participation, the technological university with which the staff member is affiliated and the upskilling or development activity.
4	A copy of the Education & Training Reforms Programme signed by	The Education & Training Reforms Programme outlines the training or learning activities financed

	representatives of technological universities on 27 April 2022	by the Technological Universities Transformation Fund.
5	Minutes of verification mechanisms working group meeting of 8 and 13 June 2023	These minutes note the agreement of the technological universities to pseudo-anonymise information on staff members in the certificates of participation
6	An excel tool shared with technological universities	This tool is used by the technological universities to pseudo-anonymise information on staff members in the certificates of participation

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

At least 4 000 staff members coming from all five technological universities shall have participated in upskilling and development activities related to (i) staff skills and development, (ii) curricular and teaching and learning reform, (iii) skills for regional development and for SME, enterprise and social engagement, (iv) digital and enabling infrastructure, and (v) nationally shared technological universities' digital services.

The Irish authorities provided an anonymised excel list of 5 207 staff members who have participated in upskilling and development activities from the five technological universities included in the National Technological University Transformation for Recovery and Resilience Consortium, which is the successful applicant to the Technological Universities Transformation Fund (Evidence No. 4).

The information in the list of participants was verified by the Commission through a sampling exercise. For each participant, the Irish authorities provided a certificate of participation from the technological universities. All certificates of participation include the technological university with which the staff is affiliated, the status of the participant (staff member), the date of participation and the upskilling and development activity attended.

In addition, the Irish authorities provided:

- The minutes of verification mechanisms working group meeting (Evidence No. 5), which note the agreement amongst representatives from all five technological universities to adopt unique pseudo-anonymised identifiers for employed staff members and agreement on the methodology to create these identifiers.
- A tool (Evidence No. 6) to create unique pseudo-anonymised identifiers based on their name, surname, email address, staff status and respective technological university.

These documents show that these certificates can only be issued to staff members from these technological universities. This is further confirmed by status of the participant and institution of affiliation indicated on each sampled certificate of participation.

In addition, for certificates of participation sampled, there is at least one upskilling and development activities in which the staff member participated related to each of the following:

- staff skills and development,
- curricular and teaching and learning reform,

- (iii) skills for regional development and for SME, enterprise and social engagement,
- (iv) digital and enabling infrastructure, and
- (v) nationally shared technological universities' digital services.

Therefore, the evidence provided for a sample of 60 staff members, randomly selected by the Commission, confirms participation of at least 4 000 staff members from all five technological universities in upskilling and development activities as set in the target description.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 87 - Students of all five technological universities having benefitted from training or learning activities

Related Measure: 3.3 Technological Universities Transformation Fund

Quantitative Indicator: Number

Baseline: 0

Target: 9 600

Time: Q2 2024

1. Context:

The objective of the investment is to build capacity in education and training in technological universities by financing a number of projects under a dedicated 'Education & Training Reforms programme'. These projects are selected following a call for proposals targeting the five new and emerging technological universities.

The target concerns at least 9 600 students having enrolled in or participating in training or learning activities.

Target 87 is the second target of the investment, and it follows the completion of milestone 84, related to related to the signing of all grant agreements by successful applicants under the Education and Training Reforms programme. It is complemented by target 86 (also in this payment request) related to at least 4 000 staff members having participated in upskilling and development activities. It will be followed by target 85, related to related to final project reports being signed off by the Higher Education Authority. The investment has a final expected date for implementation by 31 December 2024.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	A list of participants in training or learning activities until 21 August 2024 produced by the Technological Universities Transformation Fund coordinating body.	The list of participants identifies 15 582 students that have benefitted from training or learning activities.
3	60 copies of certificates of participation issued by five technological universities.	The certificates of participation include a unique identifier for each student, the date of participation, the technological university with which the student is affiliated and the training or learning activity.
4	A copy of the Education & Training Reforms Programme signed by	The Education & Training Reforms Programme outlines the training or learning activities financed

	representatives of technological universities on 27 April 2022	by the Technological Universities Transformation Fund.
5	Minutes of verification mechanisms working group meeting of 8 and 13 June 2023	These minutes note the agreement of the technological universities to pseudo-anonymise information on students in the certificates of participation
6	An excel tool shared with technological universities	This tool is used by the technological universities to pseudo-anonymise information on students in the certificates of participation

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

At least 9 600 students coming from all five technological universities shall have participated in training or learning activities related to (i) curricular and teaching and learning reform, (ii) skills for regional development and for SME, enterprise and social engagement, (iii) digital and enabling infrastructure, and (iv) nationally shared technological universities' digital services.

The Irish authorities provided an anonymised excel list of 15 582 participants in the training or learning activities from the five technological universities included in the National Technological University Transformation for Recovery and Resilience Consortium, which is the successful applicant to the Technological Universities Transformation Fund (Evidence No. 4).

The information in the list of participants was verified by the Commission through a sampling exercise. For each participant, the Irish authorities provided a certificate of participation. All certificates of participation include the technological university with which the student is affiliated, the status of the participant (student), the date of participation and the training or learning activity attended.

In addition, the Irish authorities provided:

- The minutes of verification mechanisms working group meeting (evidence No. 5), which note the agreement amongst representatives from all five technological universities to adopt unique pseudo-anonymised identifiers for students and agreement on the methodology to create these identifiers.
- A tool (Evidence No. 6) to create unique pseudo-anonymised identifiers based on their student number, student status and respective technological university.

These documents show that these certificates can only be issued to students from these technological universities. This is further confirmed by status of the participant and institution of affiliation indicated on each sampled certificate of participation.

In addition, for each certificate of participation sampled, there is at least one training or learning activities in which the student participated is related to one of the following areas with each of the following areas:

- (i) curricular and teaching and learning reform,
- (ii) skills for regional development and for SME, enterprise and social engagement,
- (iii) digital and enabling infrastructure, and

(iv) nationally shared technological universities' digital services.

Therefore, the evidence provided for a sample of 60 participants randomly selected by the Commission confirms participation of at least 9 600 students from all five technological universities in training or learning activities as set in the target description.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 98 - Legislation applying to outbound payments to prevent double non-taxation introduced

Related Measure: Reform: 3.6 Aggressive Tax Planning

Qualitative Indicator: Provision in the legislation indicating the entry into force of the legislation

Time: Q1 2024

1. Context:

The objective of this reform is to apply preventative measures to limit opportunities for aggressive tax planning and in particular double non-taxation by means of outbound payments.

Milestone 98 requires the entry into force of legislation to prevent double non-taxation applying to outbound payments towards jurisdictions on the EU list of non-cooperative jurisdictions, no-tax, and zero-tax jurisdictions.

Milestone 98 is the fourth and last milestone or target of the reform, and it follows the completion of milestones 95, 96 and 97, which require (i) the entry into force of legislation amending capital allowances on intangible assets, to provide that all assets acquired from October 2020 are fully within the scope of balancing charge rules; (ii) the entry into force of legislation changing corporate tax residency rules and enhancing controlled foreign company rules; (iii) the publication of both economic analysis and a public consultation summary relating to outbound payment flows.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary Document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Excerpt from the Finance (No.2) Act 2023 , which entered into force on 18 December 2023	The Finance (No.2) Act 2023 inserted Chapter 5 'Outbound payments defensive measures' in Part 33 of the Taxes Consolidation Act 1997.
3	The Notification of the Finance (No.2) Act 2023 published in the national Official Journal (Iris Oifigiúil) on 22 December 2023	The national official journal (Iris Oifigiúil) of 22 December 2023 shows that the Bill for the Finance (No.2) Act 2023 was signed by the President on the 18 December 2023 and has accordingly become law.
4	The Finance Act 2024 , which entered into force on 12 November 2024	The Finance Act 2024 provides an amendment of section 817U of the Principal Act (Chapter 5 'Outbound payments defensive measures' in Part 33 of the Taxes Consolidation Act 1997)
5	The Notification of the Finance Act 2024 published in the national Official Journal (Iris Oifigiúil) on 15 November 2024	The national official journal (Iris Oifigiúil) of 15 November 2024 shows that the Bill for the Finance Act 2024 was signed by the President on the 12 November 2024 and has accordingly become law.
6	The Finance (Local Property Tax and Other Provisions)	The Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025 contains an amendment of section 817U of Taxes Consolidation

	(Amendment) Act 2025 , which entered into force on 2 July 2025.	Act 1997 (Outbound payments defensive measures), which broadens the definition of an associated entity to individuals
7	The Notification of the Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025 published in the national official journal (Iris Oifigiuil) on 4 July 2025.	The national official journal (Iris Oifigiuil) of 4 July 2025 shows that the Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025 was signed by the President on the 2 July 2025 and has accordingly become law.
8	Tax and Duty Manual part 33-05-01 issued by The Office of the Revenue Commissioners on 26 March 2024	The Tax and Duty Manual 33-05-01 provides guidance on the outbound payments defensive measures.
9	Revenue eBrief No. 096/24 published by The Office of the Revenue Commissioners on 25 March 2024	Revenue eBrief No. 096/24 is a press release on the outbound payments defensive measures contained in the Finance (No.2) Act 2023

3. Analysis:

The justification and substantiating evidence provided by the Ireland authorities cover all constitutive elements of the milestone.

Legislation shall have entered into force.

Finance (No.2) Act 2023 was signed into law by the President and therefore has entered into force on 18 December 2023, as confirmed in the national official journal (Iris Oifigiuil) of 22 December 2023. Under its section 36, it inserts Chapter 5 ‘Outbound payments defensive measures’ to Part 33 of the Taxes Consolidation Act 1997.

Finance Act 2024 was signed into law by the President and therefore has entered into force on 12 November 2024, as confirmed in the national official journal (Iris Oifigiuil) of 15 November 2024. Under its section 46, it amends section 817U of the Chapter 5 ‘Outbound payments defensive measures’ in Part 33 of the Taxes Consolidation Act 1997.

The Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025 was signed into law and entered into force on 2 July 2025, as confirmed in the national official journal (Iris Oifigiuil) of 4 July 2025. Under its section 13, it amends section 817U of the Chapter 5 ‘Outbound payments defensive measures’ in Part 33 of the Taxes Consolidation Act 1997.

It shall apply to outbound payments (interests, royalties and dividends) to prevent double non-taxation [...]. Furthermore, in line with the measure description, the reform consists of **the entry into force of legislation to prevent double non-taxation applying to outbound payments [...].**

The Finance (No.2) Act 2023, section 36, inserts a new Chapter 5 ‘Outbound payments defensive measures’ to Part 33 of the Taxes Consolidation Act 1997, thus providing for defensive measures applying to outbound payments by Irish resident companies, or by Irish branches of non-resident companies, to associated entities who are resident, or situated, in specified territories (listed territories, non-tax territories and zero-tax territories).

Section 817V of Chapter 5 applies the defensive measures to outbound payments of interest, by way of withholding taxes.

Section 817W of Chapter 5 applies the defensive measures to outbound payments of royalties, by way of withholding taxes.

Section 817X of Chapter 5 applies the defensive measures to outbound payments of relevant distributions, including dividends, by way of withholding taxes.

The legislation applies to all payments and distributions made on or after 1 April 2024. However, for payments or distributions for which arrangements are in place on or before 19 October 2023, the new legislation applies on or after 1 January 2025.

As outlined in section 817U of Chapter 5, entities are considered associated where one entity is directly or indirectly entitled to more than 50% of the ownership rights, voting rights, assets or profits of the other entity, or has definite influence in the management of the other entity. In addition, two entities are considered to be associated where there is a third entity in respect of which the first two mentioned entities are associated. Furthermore, as specified in the Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025 Section 13, the definition of associated entities in specified territories also includes individuals.

Certain payments and distributions are excluded, as outlined in section 817U of Chapter 5. Those include payments (including of distributions) where: (i) the income, profit or gains arising from the payment or distribution is subject to a supplemental tax (e.g. OECD Pillar Two top-up taxes), a foreign tax greater than 0% (i.e. income tax, corporation tax or capital gains tax charged in another territory with no refundable withholding tax), or a domestic tax (i.e. income tax, corporation tax or capital gains tax); or (ii) the payments are made out of income, profit or gains of Irish resident companies, which is subject to a foreign tax, but the payments are not taken into account (e.g. deducted) when calculating that tax. In the case of distributions, excluded payments include those which are made out of income, profit or gains subject to domestic tax, foreign tax, controlled foreign company charge, supplemental tax, or any other similar tax. In these cases, it is reasonable to consider that double non-taxation of payments of interest, royalties or distributions does not arise, as either the payment itself or the income, profit or gains out of which the payment is made, are effectively taxed.

[...] also applying beyond countries listed on the EU list of non-cooperative tax jurisdictions, including all no-tax and zero-tax jurisdictions. Furthermore, in line with the measure description, the legislation shall apply to outbound payments **towards jurisdictions on the EU list of non-cooperative jurisdictions, no-tax, and zero-tax jurisdictions.**

The Finance (No.2) Act 2023, in sections 817U and 817V, 817W and 817X of the new Chapter 5, specify that the legislation applies to outbound payments made to (i) associated entities resident in a specified territory, which are not resident in another territory which is not specified, and (ii) permanent establishments of an associated entity which are situated in a specified territory.

The specified territories include listed territories (those included in Annex I of the EU list of non-cooperative jurisdictions for tax purposes) and 'zero-tax' territories, meaning those that either do not generally subject entities, whether on a remittance basis or otherwise, to a tax on income, profits and gains (no-tax), or those that generally subject entities to tax at a rate of zero per cent on income, profits and gains (zero-tax). Thus, the legislation generally applies beyond countries listed on the EU list of non-cooperative tax jurisdictions, including all no-tax and zero-tax jurisdictions.

As double-tax agreements (DTA) take priority over national Irish law, there is a risk that double non-taxation cannot be fully prevented for outbound payments to countries which are specified territories (listed territories and all zero-tax or non-tax territories), with which Ireland holds a DTA (effectively four countries). To address this risk, Finance (No.2) Act 2023 provides for new reporting obligations, whereby all payments of interest, royalties, and distributions made by companies to specified

territories must be reported on their tax return Form CT1. This will allow Ireland to undertake an analysis on the impact of double tax treaties on the operation of the defensive measures and take action if appropriate to prevent double non-taxation.

Measures shall include withholding taxes or non-deductibility of outbound payments.

As provided by sections 817V, 817W and 817X of Chapter 5 in the Finance (No.2) Act 2023, the legislation removes certain exclusions from the obligation to deduct withholding taxes on outbound payments of interest, royalties, and on the making of distributions to associated entities resident or situated in the specified territories. At the same time, the legislation specifically provides for a withholding tax obligation for outbound payments of interest and royalties.

Regarding outbound payments of interest, the Finance (No.2) Act 2023 section 817V provides that an interest withholding tax applied by section 246(2) Taxes Consolidation Act 1997 will apply to outbound payments of interest. In addition, it provides that certain exclusions in the Taxes Consolidation Act 1997 should no longer apply to such payments, by disapplying the following sections: section 64(2); section 198(1)(c); section 246(3); section 246A(3)(a)(A); and section 246A(3)(b)(A).

Regarding outbound payments of royalties, the Finance (No.2) Act 2023 section 817W provides that outbound payments of royalties shall be charged with a withholding tax under section 238(2) of Taxes Consolidation Act 1997. In addition, it provides that certain exclusions in the Taxes Consolidation Act 1997 should no longer apply to such payments, by disapplying the following sections: subsections (3) and (4) of section 242A Taxes Consolidation Act 1997.

In the case of dividends, measures shall include withholding taxes since dividends cannot be deducted.

Regarding dividends, the Finance (No.2) Act 2023 section 817X enables the application of the existing dividend withholding tax in Irish law, contained in Chapter 8A of Part 6 (sections 172A to 172M) and Schedule 2A of the Taxes Consolidation Act 1997, to distributions made to associated entities in specified territories by removing certain exclusions. It does this by disapplying the following sections of the Taxes Consolidation Act 1997: section 140(3)(a); section 142(2); section 153(4); section 172B(7); section 172D(2); and section 172E(1), to such payments. Therefore, for dividends the measure includes withholding taxes, and not non-deductibility.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 107 - Patients participating in the Chronic Disease Management Structured Treatment Programme

Related Measure: 3.9 Health

Quantitative Indicator: Number

Baseline: -

Target: 430 000

Time: Q4 2023

1. Context:

The objective of this reform is to progress on the implementation of the Sláintecare reform programme to contribute to achieving a universal single-tier healthcare system where everyone has equal access to services based on need irrespective of ability to pay.

Target 107 consists in at least 430 000 patients having received a review under the Chronic Disease Management Structured Treatment Programme .

Target 107 is the last milestone or target of the reform, and it follows the completion of milestone 105, related to the entry into operation of the Sláintecare Consultant Contract and target 106 related to Community Health Networks accepting referrals from general practitioners.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Agreement between the Department of Health, the Health Service Executive and the Irish Medical Organisation 2019	The agreement contains a description of the Chronic Disease Management Programme and shows the initial eligibility conditions to register in the Chronic Disease Management Structured Treatment Programme.
3	Circular NCO-01-2022 sent by the Health Service Executive to general practitioners on 19 January 2022	The circular shows that the Chronic Disease Management Structured Treatment Programme was expanded in 2022.
4	Statutory Instrument No. 692 of 2019 , published on 7th January 2020	The Statutory Instrument that lists the GP payments in respect of delivery of Chronic Disease Management Programme in respect of eligible patients, listed as 75 years and over.
5	Statutory Instrument No.23 of 2022 , published on 21 January 2022	The Statutory Instrument which lists the GP payments in respect of delivery of Chronic Disease Management Programme in respect of eligible patients, listed as 18 years and over.
6	Privacy Impact Assessment Form for the Structured Chronic Disease	Health Service Executive Privacy Impact Assessment for the Structured Chronic Disease Management Programme which includes a description of the

	Management Programme dated 4 March 2025	Structured Chronic Disease Management Programme and information on its data flows.
7	A list of patients IDs registered in the Chronic Disease Management Structured Treatment Programme by the end of April 2025 sent by the HSE on 21/07/2025.	An excel file containing 507,081 patient IDs and dates of first observations of patients who received a review under the Chronic Disease Management Structured Treatment Programme.
8	A list of 60 message control IDs matching the first review of the 60 patient IDs sent by the HSE on 23/07/2025.	An excel file of 60 message control IDs matching the first review of the random 60 patient IDs sampled by the Commission. The list was extracted by the HSE during an on-the-spot check with the Commission.
9	60 Clinical Messages to the Clinical Data Repository	60 XML files each containing the unique message control ID, date of the review along with the patient’s medical information gathered in the review.

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

The Chronic Disease Management Structured Treatment Programme shall be expanded to eligible patients aged 18 years and over.

The Health Act 1970 empowers the Minister to make available General Practitioner (GP) services to eligible patients by contracting GPs to provide services. Section 42 of the Public Service Pay and Pension Act 2017 empowers the Minister to set the fees and payments to the GPs contracted to provide such service. As such, any updates to the fees and payments are implemented through secondary legislation, notably statutory instruments in the case of the Chronic Disease Management Programme.

The 2019 GP agreement between the Department of Health, the Health Service Executive (HSE), who runs the programme, and the Irish Medical Organisation, who represent doctors in Ireland participating in the programme regarding General Practitioner Contractual Reform and Service Development falls under the provisions of the Health Act 1970 and sets out the framework for the roll-out of the Chronic Disease Management Programme (Evidence No. 2). GPs can sign up to agreement, opt in to the programme and they will be remunerated a relevant fee for the services provided.

As outlined on page 7 of the agreement, the Chronic Disease Management Programme is rolled out to patients over a four-year period. The first phase of the programme only focuses on the Structured Treatment programme and targets only patients over 75 years. The fees paid to the GPs for providing the Chronic Disease Management Programme are provided for by Schedule 2 of Statutory Instrument No. 692 of 2019, published on 7th January 2020 (Evidence No. 4) . The Statutory Instrument lists the GP payments in respect of delivery of Chronic Disease Management Programme in respect of eligible patients, listed as 75 years and over.

The second phase of the Chronic Disease Management Programme was introduced by Circular NCO-01-2022, published on 19th January 2022 (Evidence No. 3). As stated in the first page of the circular,

the second phase expanded the Structured Treatment Programme as of January 2022 by allowing participating GPs who have signed up to the GP agreement and opted in for the programme to provide the Structured Treatment Programme to their eligible patients aged 18 years and over. Through these actions from January 2022, the Chronic Disease Management Structured Treatment Programme has been expanded to eligible patients aged 18 years and over. The second phase also expanded the programme to include the Opportunistic Case Finding and the Prevention Programme, the other two programmes that fall under the Chronic Disease Management Programme.

Appendix 1 of Circular NCO-01-2022 shows the GP fees to be paid in respect of delivery of Chronic Disease Management Programme. This is in line with Schedule 2 of Statutory Instrument No.23 of 2022, published on 21 January 2022 (Evidence No. 5), which lists the GP payments in respect of delivery of Chronic Disease Management Programme in respect of eligible patients, now listed as 18 years and over.

At least 430 000 patients shall have received a review under the Chronic Disease Management Structured Treatment Programme.

The HSE Privacy Impact Assessment for the Structured Chronic Disease Management Programme sets out the details of the Chronic Disease Management Programme along with information on data gathering and data processing (Evidence No. 6).

Page 7 of the document describes the process of data collection, processing and storage. Every time a patient attends a GP review under the Chronic Disease Management Programme, the GP must fill out a specific pre-defined dataset and submit it from the GP Practice Management system to the HSE. When a GP patient review has been submitted, the GP practice system will generate a clinical message to a Clinical Data Repository, where clinical data is safely and securely stored. This clinical message contains a unique message control ID and the date of the review along with the patient's medical information gathered in the review.

To demonstrate that at least 430,000 patients have received a review under the Chronic Disease Management Structured Treatment Programme, Irish authorities provided an anonymised excel list of 507,081 unique patient IDs for whom a review under the Chronic Disease Management Structured Treatment Programme was completed along with the date of their first review (Evidence No. 7). The information in the list of participants was verified by the Commission through a sampling exercise. The Commission randomly selected 60 patient IDs (and corresponding dates of first review)

The Commission services conducted an on-the-spot check on 23 July 2025 to verify the message control IDs of 60 sampled patient IDs and the corresponding dates of first review. The HSE retrieved the message control IDs for the 60 patient IDs and date of first observation (Evidence No. 8). For a sample of 60 patient IDs randomly selected by the Commission, the Irish authorities provided a copy of the clinical message to clinical data repository, each including the message control ID, the date of the review and the patient's medical information gathered in the review. This check was completed successfully, confirming that the patients received a review under the programme.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 111 - Strategy for the production and deployment of Sustainable biomethane

Related Measure: 5.1 - Upscaling a Biomethane Industry in Ireland

Qualitative Indicator: Adoption and publication of the Strategy

Time: Q2 2024

1. Context:

The measure aims to boost the production and uptake of sustainable biomethane in line with the Renewable Energy Directive. The measure consists of two sub-measures. The first sub-measure concerns the adoption of a National Biomethane Strategy to provide policy direction for the development of biomethane in Ireland. The second sub-measure concerns a capital grant for the building of upgrade of production facilities for biomethane to increase production capacity by at least 0.1 terawatt-hours (TWh).

Milestone 111 concerns the adoption and publication of the National Biomethane Strategy by the Irish Government, which shall identify actions to support the development of a sustainable biomethane industry.

Milestone 111 is the first step of the implementation of the investment, and it will be followed by Milestone 112 and Target 113, related to the publication of the call for applications for the capital grant for construction or upgrading of biomethane facilities and the finalisation of at least 0.1 TWh of new installed biomethane production capacity. The investment has a final expected date for implementation by 30 June 2026.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Decision S180/20/10/2116K of the Government Meeting on 28 May 2024, as signed by the Secretary-General of the Irish Government	Decision of the Cabinet of Ministers on the approval of the National Biomethane Strategy taken at the Government Meeting on 28 May 2024.
3	National Biomethane Strategy , published on 28 May 2024 and signed by the Minister for Environment, Climate and Communications, and the Minister for Agriculture, Food and the Marine, published at	The National Biomethane Strategy published on the website of the Government of Ireland, outlining the key policy actions, the responsible authority/body, and delivery dates.

	https://www.gov.ie/en/publication/d115e-national-biomethane-strategy/	Commission services verified on 23 March 2025 that the website was active.
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3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

The Irish government shall adopt and publish the National Biomethane Strategy.

The Irish government approved the National Biomethane Strategy with Decision S180/20/10/2116K of the Government Meeting on 28 May 2024, signed by the Secretary-General of the Irish Government. Page 1 of the Decision also endorses the publication of the National Biomethane Strategy. The National Biomethane Strategy was published on the Government of Ireland’s website on 28 May 2024 by the Department of the Environment, Climate and Communications and the Department of Agriculture, Food and the Marine. The publication is available at the following link: <https://www.gov.ie/en/publication/d115e-national-biomethane-strategy/>.

Under Article 28(2) of the Bunreacht na hÉireann (The Constitution of Ireland), “*the executive power of the State shall, subject to the provisions of this Constitution, be exercised by or on the authority of the Government*”. Article 28(4) point 2 further requires that “*The Government shall meet and act as a collective authority, and shall be collectively responsible for the Departments of State administered by the members of the Government*”. Thus, the Government (Cabinet) holds the executive authority of the State. Strategic plans and policy documents that are not subject to primary legislation fall within the executive domain and therefore do not require separate “adoption” processes like primary legislative acts do. Being a policy document, the National Biomethane Strategy does not qualify as primary legislation. Therefore, it does not require a separate adoption process. As evident from Decision S180/20/10/2116K, the government has collectively approved the National Biomethane Strategy as a policy document. Thus, government approval is functionally equivalent to adoption of national strategies.

The Strategy shall identify actions to support the development of the sustainable biomethane industry.

The National Biomethane Strategy sets out the policy measures to support the development of a sustainable biomethane industry in Ireland and provides a roadmap to developing a biomethane industry of scale. As specified on page 5 of the National Biomethane Strategy published 28 May 2024, “*the Strategy sets out twenty-five actions to be delivered in the coming years to enable the development of the sector*”. Page 5 of the National Biomethane Strategy further states that the ambition is to “*scale up indigenously produced biomethane by up to 5.7 TWh per annum by 2030 (...)*”.

The development of the strategy focuses on a framework of five interlinking pillars seen as critical to target delivery: Sustainability, Demand for Biomethane, Bioeconomy and Circular Economy, Economics of Biomethane and Enabling Policy Requirement, showing that the strategy have identified actions along multiple different dimensions (page 6 of the National Biomethane Strategy). The column “Associated Actions”, on page 6-8 of the National Biomethane Strategy shows that each pillar has been aligned with a set of associated actions. For example, the Sustainability pillar is associated with actions 1a-1d, concerning development of a biomethane sustainability charter to support the delivery of environmentally sustainable biomethane in Ireland (1a) and development of a process to certify the end use of non-grid injected biomethane (1c) (page 38). Similarly, the bioeconomy and circular

economy pillar is associated with Actions 3a – 3d, concerning assessing relevant policy and support required to ensure the opportunity for biobased fertiliser from digestate (3b) and holding a competitive call to assess research opportunities for digestate end use (3c) (page 40). In total, twenty-five key strategic actions have been identified (page 38-43 of the National Biomethane Strategy). Each action looks to address the challenges and support the opportunities for developing anaerobic digestion and biomethane production in Ireland. Lastly, a new Interdepartmental Biomethane Coordination group will be formed to underpin the delivery of the strategy and will oversee the governance of all actions (page 6 of the National Biomethane Strategy).

A fundamental objective of the development of a biomethane industry concerns the application of sustainability criteria (page 20 of the National Biomethane Strategy). More specifically, *“for biomethane from AD [anaerobic digestion, ed.] plants to be classified as a zero-carbon renewable fuel, plants must be able to achieve increasingly strict sustainability criteria as outlined within the EU Renewable Energy Directive II (“RED”) and RED III criteria”* (page 21 of the National Biomethane Strategy). Therefore, the strategy explicitly supports the development of sustainable biomethane.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 114 - Award of the contracts for train charging infrastructure and stabling works

Related Measure: 5.2 - Drogheda Charging Infrastructure

Qualitative Indicator: Award of contracts

Time: Q2 2024

1. Context:

The objective of this investment is to enable sustainable rail transport through the installation of a train battery charging infrastructure in Drogheda, enabling the deployment of battery-electric trains in replacement of diesel carriages on the route from the Dublin City Centre to Drogheda.

Milestone 114 consists of the award of contracts for the train charging infrastructure and the stabling works.

Milestone 114 is the first milestone of the investment, and it will be followed by milestone 115, related to the completion of the battery train charging infrastructure. The investment has a final expected date for implementation by 30 June 2026.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Signed deed of agreement between Irish Rail, Córas Iompair Éireann and Alstom Transport UK Ltd from 12 June 2023	The deed of agreement which legally binds Alstom Transport UK Ltd (the contractor) to undertake the train-charging infrastructure installation works (DART + BEMU project) for Irish Rail and Córas Iompair Éireann.
3	Work requirements document for the train-charging infrastructure installation contract of 7 September 2022	Work requirements document annexed to the train-charging infrastructure installation contract, specifying the scope of works and technical details.
4	Signed letter of acceptance of the tender between Irish Rail and Global Rail Services from 22 May 2024	The signed letter of acceptance for which Irish Rail accepts the contractor's tender to complete the stabling works related to the train-charging infrastructure.

5	Work requirements document for the stabling works contract of 26 January 2024	Work requirements document annexed to the stabling works contract, specifying the scope of works and technical details.
6	Technical report by ABB Limited (manufacturer of the charging equipment) for the design phase of the train-charging infrastructure installation contract approved on 28 March 2025	Technical report by ABB Limited (manufacturer of the charging equipment) for the design phase of the train-charging infrastructure installation contract (DART+ BEMU project). The report was approved on 28 March 2025 and specifies technical requirements and calculations for sizing and properties of the train-charging battery system.

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

The contract for train-charging infrastructure installation at Drogheda [...] shall have been awarded.

As evident from the signed deed of agreement between Irish Rail, Córas Iompair Éireann and Alstom Transport UK Ltd from 12 June 2023 (hereinafter referred to as the ‘train-charging infrastructure installation contract’), Irish Rail and Córas Iompair Éireann have legally committed with Alstom Transport UK Ltd (the contractor), under which the latter is obligated to undertake the works concerning the train-charging infrastructure installation (“Battery Electric Multiple Unit Infrastructure Project”) (Evidence No. 2, clause 2, page 2). The contract has been signed by all parties (pages 5 and 6). The work requirements document for the train-charging infrastructure installation contract of 7 September 2022 (hereinafter referred to as the ‘work requirements for the train-charging infrastructure’), which is annexed to the train-charging infrastructure installation contract as evident from its page 2, further clarifies that *“The works shall be used to charge Battery Electric Multiple Unit (BEMU) trains operating between Drogheda, Dublin City Centre and beyond”* (Evidence No. 3, Page 3). Furthermore, it states that *“(…) units shall provide a controlled charging current to the stabled trains on the platforms in Drogheda Station”* (Page 3). This shows the contract for train-charging infrastructure installation at Drogheda was awarded to Alstom Transport UK Ltd.

[...] the contract for the stabling works shall have been awarded. Furthermore, in line with the description of the measure, this **shall include [...] stabling works.**

Irish Rail accepted the tender of Global Rail Services on 22 May 2024 to complete the stabling works related to the “Battery Electric Multiple Unit Infrastructure Project”, as evident from the signed letter of acceptance of the tender between Irish Rail and Global Rail Services of 22 May 2024 (Evidence No.4, Page 1). This letter further specifies that *“the contract [is] formed by acceptance of your Tender”*. The documentation provided consists of: (i) a signed letter of acceptance of the tender, (ii) the signed construction works agreement, (iii) the Contractor’s different tender documents and the post-tender clarifications listed. The work requirements document for the stabling works contract of 26 January 2024, which is annexed to the signed letter of acceptance of the tender, specifies that the document

provides “*the specification for the Civils Works associated with the BEMU B1 Stabling Road package*” (Evidence No. 5, page 4) and that “*the civil works comprise the installation of combined troughing walkways, under track’s crossings, drivers platforms, track crossing points and any associated civil works*” (page 6). Technical and specific descriptions of the stabling works are further detailed in pages 7-13, including loading calculations, materials specifications and general requirements for: combined troughing walkways, drivers platforms, driver platform foundations, lighting bollard foundations, under track crossings, worker crossings, infilling to retain walls, concrete mix design, access gate and car park ducting and chambers. This shows the contract for stabling works was awarded and that it relates to stabling works.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.