CeSaR

Ireland's contribution to the Country-specific recommendations (CSR) assessment

Semester Cycle 2022

CSR.2021.1

CSR 1 Subpart 1: In 2022, pursue a supportive fiscal stance, including the impulse provided by the Recovery and Resilience Facility, and preserve nationally financed investment.

Measures	
Entry 1	PROJECT IRELAND 2040 - RURAL REGENERATION AND DEVELOPMENT FUND - The Rural Regeneration and Development Fund (RRDF) seeks to support ambitious and strategic projects which have the potential to transform rural economies and communities and achieve the objectives of the Government's rural development policy – Our Rural Future. The Government has committed over €300 million to the RRDF up to 2025. The investment from the RRDF enables the development and delivery of capital projects that will regenerate town centres, address dereliction, provide remote working facilities and drive economic and enterprise development in rural Ireland. To date, RRDF funding of €277 million has been allocated to 191 project worth a total of €375 million.
Entry 2	RECOVERY AND RESILIENCE PLAN - Ireland developed a National Recovery & Resilience Plan (NRRP) with a total value of €990 million, which sets out the reforms and investments to be supported by the NRRP Facility. The overall objective of Ireland's plan is to contribute to a sustainable, equitable, green and digital recovery, in a manner that complements and supports the Government's broader recovery effort. The plan is based on sixteen investment projects and nine reform

	measures aimed at advancing the green transition; accelerating and expanding digital reforms and transformation; and driving social and economic recovery and job creation. Ireland submitted its draft plan to the European Commission on 28 May 2021. The plan was endorsed by the Commission on 16 July and approved by the Council of Ministers on 8 September 2021. The next phase is the implementation of projects over the period 2021 to 2026, with milestones and targets to be achieved so that EU funding can be drawn down. An implementing body is being established to assist Departments drive progress and delivery of the projects.
Entry 3	NATIONAL DEVELOPMENT PLAN - A review of the National Development Plan (NDP) was published on 4th October 2021. The revised plan incorporates total investment of €165 billion, €136 billion of which will be direct Exchequer spending over the ten-year period from 2021-2030. This will bring public investment to 5 per cent of national income, well above the EU average. A key element of the NDP is Housing for All, a multi-annual, multi-billion euro plan which will make over €20 billion available over the next five years, the largest housing budget in the history of the State.
Entry 4	BUDGET 2022 - Budget 2022 included a total budgetary package of €4.7 billion, with core permanent expenditure increasing by just over 5 per cent. This prudent fiscal stance strikes an appropriate balance between continuing to stimulate economic activity while keeping the public finances on a sustainable trajectory. A key priority in Budget 2022 is ensuring that the substantial investment in public services and infrastructure is used effectively to have a meaningful impact on social and economic progress and to address the longer-term challenges facing the economy, such as an ageing population, the digital transition, and climate change. To this end, capital expenditure has been set at €11.2 billion for 2022, including core capital expenditure of €10.9 billion, capital spending under the Recovery and Resilience Plan (€0.2 billion) and capital spending in relation to Covid-19 (€0.1 billion). In addition, there has been €500 million in capital expenditure

	allocated under the Brexit Adjustment Reserve (BAR). A further €565 million from the BAR is expected to be spent in 2023.
Comments	
State of play	

CSR 1 Subpart 2: When economic conditions allow, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring fiscal sustainability in the medium term.

Measures	
Entry 1	MEDIUM TERM BUDGETARY STRATEGY - A medium-term budgetary strategy was set out in the Summer Economic Statement. This strategy will help ensure that the public finances remain on a sustainable path while continuing to support economic activity. An expenditure rule was introduced, allowing permanent expenditure to increase in line with the economy's estimated trend growth rate. These levels of expenditure would be consistent with continued improvements in the general government balance and a steady reduction in the debt ratio.
Comments	
State of play	

CSR 1 Subpart 3: At the same time, enhance investment to boost growth potential. Pay particular attention to the composition of public finances, on both the revenue and expenditure sides of the national budget, and to the quality of budgetary measures in order to ensure a sustainable and inclusive recovery. Prioritise sustainable and growth-enhancing investment, in particular investment supporting the green and digital transition.

Measures

Entry 1	NATIONAL DEVELOPMENT PLAN - A review of the National Development Plan (NDP) was published on 4th October 2021. The revised plan incorporates total investment of €165 billion, €136 billion of which will be direct Exchequer spending over the ten-year period from 2021-2030 with the remaining €29 billion investment coming from non-Exchequer sources. This will improve the composition of the public finances and bring public investment to 5 per cent of national income. Multi-annual capital expenditure allocations, from 2021 – 2025, are set out in the NDP for each Department. The report details the objectives and measures that Departments will implement under the 10 National Strategic Outcomes (NSO) committed to under Project Ireland 2040, with a particular focus on housing and climate ambitions.
Entry 2	MEDIUM TERM BUDGETARY STRATEGY - A medium-term budgetary strategy was set out in the Summer Economic Statement. It is determined by the need to ensure that the public finances remain on a sustainable path while continuing to support economic activity. The introduction of fixed expenditure ceilings, aligned to the estimated trend growth rate of the economy, will allow permanent spending to increase. Tax revenue will be allowed to fluctuate in accordance with the economic cycle without amending the ceiling. This approach to calibrating the medium-term budgetary strategy is consistent with short-term cyclical stabilisation and medium-term fiscal sustainability.
Entry 3	EQUITY FUND FOR INNOVATIVE SEED LEVEL COMPANIES - As part of Budget 2022, the Minister for Finance announced the establishment of an equity fund for innovative seed level companies in Ireland. Through negotiations, a fund of €90 million was developed. This fund consists of equal investment of €30 million each by Enterprise Ireland and the European Investment Fund, and a further €30 million co-investment by the Ireland Strategic Investment Fund. This fund will be launched in Q1 2022 with calls for proposals also going live around that time.
Entry 4	SEED & VENTURE CAPITAL SCHEME (2021-2024) - The Irish Government, through Enterprise Ireland (EI), identified the

	need to increase the availability of risk capital for start-ups to support economic growth and to achieve a more robust, commercially viable and sustainable equity ecosystem. As part of this effort Enterprise Ireland has made €185m available as part of the Seed & Venture Capital Scheme (2019-2024) to stimulate job creation and support the funding requirements of early-stage innovative Irish companies with global ambitions. A third call for proposals was announced in 2021 as part of this programme. A budget allocation of €71 million has been identified for this third call. When this funding is released to successful organisations, it will result in over €350 million in additional capital becoming available to support early stage Irish companies from private funds and investors.
Entry 5	NATIONAL RESIDENTIAL RETROFIT PLAN - The Climate Action Plan has set ambitious targets to retrofit 500,000 homes to a Building Energy Rating of B2 or carbon equivalent and to install 400,000 heat pumps in existing buildings by the end of 2030. The Department of Environment, Climate and Communications published the National Residential Retrofit Plan, on 4th November 2021 as part of the Climate Action Plan. The Plan sets out how the Government will deliver on our retrofit targets. The Plan sets out policies and measures across four key areas: driving demand and activity; financing and funding; supply chain, skills and standards; and structures and governance. €8 billion in Exchequer funding (including €5 billion in carbon tax revenues) will support homeowners to upgrade their homes through grant schemes, including free energy upgrades for households at risk of energy poverty. The Department of Housing, Local Government and Heritage will also provide additional funding for the Local Authority Retrofit Scheme. This is in line with the principles of fairness and universality which underpin the National Retrofit Plan. The review of the National Development Plan provided an unprecedented level of funding for retrofit in Ireland. €5 billion of the €8 billion in exchequer funding will come from additional carbon tax revenues that have been allocated to support residential retrofit to 2030. Crucially, the NDP also provided clarity on the annual allocations for the coming years as well as the total allocation to the end of the decade, giving the sector the confidence to plan and expand.

Entry 6	RECOVERY AND RESILIENCE PLAN - Ireland developed a National Recovery & Resilience Plan (NRRP) with a total value of €990 million, which sets out the reforms and investments to be supported by the NRRP Facility. The overall objective of Ireland's plan is to contribute to a sustainable, equitable, green and digital recovery, in a manner that complements and supports the Government's broader recovery effort. The plan is based on sixteen investment projects and nine reform measures aimed at advancing the green transition; accelerating and expanding digital reforms and transformation; and driving social and economic recovery and job creation. Ireland submitted its draft plan to the European Commission on 28 May 2021. The plan was endorsed by the Commission on 16 July and approved by the Council of Ministers on 8 September 2021. The next phase is the implementation of projects over the period 2021 to 2026, with milestones and targets to be achieved so that EU funding can be drawn down. An implementing body is being established to assist Departments drive progress and delivery of the projects.
Entry 7	OUR RURAL FUTURE - RURAL DEVELOPMENT POLICY 2021-2025 - The Department of Rural and Community Development published 'Our Rural Future – Rural Development Policy 2021-2025' in March 2021. It is a whole-of-Government policy for the sustainable development of rural Ireland. The policy is the most ambitious and transformational policy for rural development in Ireland for decades. It sets out a vision for a thriving rural Ireland which is integral to our national economic, social, cultural and environmental wellbeing and development. It will achieve this through delivery of more than 150 commitments across Government over the next five years and supports the implementation of other key Government policies and objectives, including Project Ireland 2040, the Climate Action Plan, the National Remote Work Strategy, and the Town Centre First initiative. The commitments will be delivered across a number of Government Departments and will address matters such as remote working, revitalisation of town centres, improved public services, digital connectivity, developing the Green Economy and supporting a Just Transition, and supporting the sustainability of agriculture. Our Rural Future focuses on optimising the opportunities for individuals,

	communities and businesses. It represents a new approach to rural development, and takes a more strategic and holistic approach to investing in and maximising, opportunities, inclusivity, and sustainability for people living and working in rural areas.
Comments	
State of play	

CSR 1 Subpart 4: Give priority to fiscal structural reforms that will help provide financing for public policy priorities and contribute to the long-term sustainability of public finances, including, where relevant, by strengthening the coverage, adequacy and sustainability of health and social protection systems for all

Measures	
Entry 1	SLÁINTECARE STRATEGY & ACTION PLAN: REFORM PROGRAMME 2 - Highlights include: (1) Regional Health Areas – The advisory group was established in Q4 2021. The Preferred model of regionalisation was selected via Multicriteria Analysis process in Q4 2021. Implementation progressing with formalised plan are due to be agreed with HSE by mid-year 2022. Healthy Age Friendly Homes – Over 7 months this programme had received 800 referrals, undertaken 630 home assessment visits, and progressed 1,296 supports. (2) €13m Healthy Communities Programme – The Sláintecare Healthy Communities Programme was launched in October 2021. 19 areas have been included in the first phase of the programme on the basis of need and in consultation with the Local Authority sector. The programme is being delivered across Government and in partnership with the HSE, local authorities, local communities, statutory, voluntary and community groups. Dedicated health and wellbeing staff (across social prescribing, QUIT, MECC, etc.) have been recruited by the HSE and their local partner organisations. The recruitment of Local Development Officers in Local Authorities has been significantly advanced and all have been allocated seed

	funding for activities and an Enhancement Fund for investment into the built environment. (3) Healthy Campus Framework – The Healthy Campus Framework was launched in June 2021 and following engagement with the Department of Further and Higher Education Research Innovation and Science there was agreement reached that the Higher Education Authority would lead on implementation. Healthy Ireland allocated 350k as seed funding in 2021, which was allocated to the Campuses by the HEA. Healthy Ireland signed a Service Level Agreement with the HEA in 2021 to fund a National Coordinator for three years and recruitment is underway.
Entry 2	SLÁINTECARE STRATEGY & ACTION PLAN: REFORM PROGRAMME 1 - (Highlights include:) 147 Primary Care Centres now open, with 11 opened in 2021. A further 26 due to open in 2022. Enhanced Community Care: 39 Community Healthcare Networks (CHNs) have been established by end 2021. 15 specialist teams for Older Persons and 2 Chronic Disease Management teams have been established as at end 2021. 767 staff onboarded with another 588 in advanced recruitment as of December 2021. A further 750 recruitment campaigns are underway as the HSE work to recruit a total of approx. 3,500 staff by the end of 2022. (Sláintecare Integration Fund:) The Budget for 2019 provided €20 million for the establishment of a Sláintecare Integration Fund (SIF) to support service delivery which focuses on prevention, community care and integration of care. The SIF supported 123 HSE and NGO sector projects, to test and evaluate innovative models of care providing a proof of concept. Projects were initially funded for 1 year with an extension for a 2nd year due to COVID-19. With effect from the 01/01/2022, 105 projects have been mainstreamed or scaled through the HSE, 5 projects have been extended until June 2022 for further review and 13 are completed or were closed out. Collectively these projects achieved: 90,132 patients were seen; 15,370 reduced referrals, or more appropriate referrals to community specialists; 18,914 inpatient Bed Days avoided through hospital avoidance and reduced length of stay (estimated); 8,268 patients treated from waiting lists; waiting times for patients have been reduced between 2 days and 4 years; 3,480 Emergency Department attendances avoided; 53,753,408 online pages

	viewed, e.g. digital health guidelines. (GP Chronic Disease Management Programme:) On October 1, 2021, the HSE announced that over 85% of GPs in Ireland have registered. (GP Access to Diagnostics:) direct access for GPs to 138,000 radiology tests in community
Entry 3	ACTUARIAL REVIEW OF THE SOCIAL INSURANCE FUND IN RESPECT OF THE YEAR ENDING 31 DECEMBER 2020 - Section 10 of Social Welfare Consolidation Act 2005 (as amended) – requires the Minister for Social Protection to have an Actuarial Review of the Social Insurance Fund undertaken at five yearly intervals. The purpose of the review is to determine the extent to which the Fund may be expected, in the long term, to meet the demands in respect of payment of benefits and other payments. The review takes account of the adequacy or otherwise of contributions to support benefits and other payments as well as other matters relevant to the current and future financial condition of the Fund. Preparation for the next Actuarial Review of the Social Insurance Fund in respect of the year ending 31 December 2020 was undertaken in 2021 and a Request for Tenders issued on 07 January 2022.
Entry 4	SLÁINTECARE IMPLEMENTATION STRATEGY & ACTION PLAN 2021-2023 - The Sláintecare Implementation Strategy & Action Plan 2021-2023 was approved by Government in May 2021 and set out the priorities and actions for the next phase of the reform programme. The Strategy was developed factoring in the learnings from COVID-19, the new context within which the health system operates, the Programme for Government objectives and engagement with key stakeholders and partners and was underpinned by the eight Sláintecare Principles from the original Oireachtas Sláintecare Report. The Strategic Action Plan was also grounded in key reform strategies, policies and initiatives. The Strategy and Action Plan and focuses on two reform programmes: Reform Programme 1: Improving Safe, Timely Access to Care and Promoting Health & Wellbeing; and Reform Programme 2: Addressing Health Inequalities — towards Universal Healthcare. These Reform Programmes involve the work, support, and active engagement of key partners, including the Department of Health, cross government departments, their agencies, in

	particular the HSE, health and social care workers and their representative organisations, community and voluntary organisations, and the private sector.
Entry 5	BUDGET 2021 - €1.235 billion was allocated to "pure" Sláintecare initiatives in budget 2021, the biggest investment ever in health reform. This funding had been granted to significantly enhance and increase health capacity across acute, community and primary care. For the first time, the health system was funded to increase both infrastructure and staffing to the levels recommended in the Health Service Capacity Review (Department of Health/PA 2018). This investment provided for foundational strategic reform in the way care is to be delivered in the community, to enable the shift of care out of acute hospitals into the community and closer to a person's home, where safely possible. Other key aspects of this investment include rollout of structured chronic disease programmes for people with a history of cardiovascular disease, COPD, asthma and type 2 diabetes in general practice (GP), nationwide GP access to diagnostics, additional home supports, additional critical care, acute inpatient and community bed capacity, streamlining care pathways and tackling waiting lists. This funding enhanced the permanent capacity of the health services, enhanced the resilience of the health service in the face of the COVID-19 pandemic, substantially increased the workforce, expanded the scale and range of service to be provided in the community and introduced targeted measures to improve access to care in 2021.
Entry 6	REPORT OF THE COMMISSION ON PENSIONS - The Report of the Commission on Pensions was published on 7 October 2021. With reference to structural reforms to strengthen the sustainability of the Social Insurance Fund the Terms of Reference of the Commission included: Reviewing the current State Pension arrangements in terms of Scheme types (the State contributory and State non-contributory pensions), eligibility criteria and trends in numbers qualifying, levels of expenditure and levels of social insurance contributions, taking account, where relevant of socio-demographic characteristics (for example, gender), and developing a

	range of options for Government to consider in order to address the sustainability of the State Pension and the Social Insurance Fund in terms of pension age, eligibility criteria, contribution rates, pension calculation methods and pension payment rates. The Commission considered a range of options for the sustainable financing of the State pension system and the Social Insurance Fund in the future. The recommendations of the Commission are being considered with a view to bringing a response and implementation plan to Government in the coming months.
Comments	
State of play	

CSR.2020.1

CSR 1 Subpart 1: Take all necessary measures, in line with the general escape clause of the Stability and Growth Pact, to effectively address the COVID-19 pandemic, sustain the economy and support the ensuing recovery. When economic conditions allow, pursue fiscal policies aimed at achieving prudent medium-term fiscal positions and ensuring debt sustainability, while enhancing investment.

Measures	
Entry 1	COVID-19 SUPPORTS (2020-2022) - Approximately €48 billion has been made available between 2020 and 2022 to respond to the Covid-19 pandemic, in the form of direct expenditure, tax measure and below-the-line supports, such as credit guarantees. While this was the correct response in a time of crisis, as the pandemic begins to fade, it is essential that we adjust our focus towards an exit from pandemic related supports in a structured and orderly way. For example, the main labour market supports will end in the first half of 2022 — the Pandemic Unemployment Payment closed to new applicants in January in conjunction with the lifting of remaining restrictions. The final payments will be made in March 2022, subject to the epidemiological situation, while the Employment Wage Subsidy Scheme will end for all sectors at end-May. Measures have focused on three main areas: keeping businesses in operation through targeted liquidity supports; keeping the employee and employer relationship strong through a wage subsidy scheme; and providing necessary income supports to those who have lost employment. A medium-term budgetary strategy was set out in the Summer Economic Statement, which will help ensure that the public finances remain on a sustainable path while continuing to support economic activity. An expenditure rule was introduced, allowing permanent expenditure to increase in line with the economy's estimated trend growth rate. These levels of expenditure would be consistent with continued

	improvements in the general government balance and a steady reduction in the debt ratio.
Comments	
State of play	

CSR 1 Subpart 2: Improve accessibility of the health system and strengthen its resilience, including by responding to the health workforce's needs and ensuring universal coverage for primary care.

Measures	
Entry 1	INVESTMENT IN PRIMARY CARE - Although final end year figures are not yet available, it is estimated that approximately €71.5m in new development funding was utilised in 2021 to support the development of new pathways of care for primary and community health services. This included spend on the Enhanced Community Care programme and the Structured GP Access to Diagnostics programme. This funding will enable delivery of enhanced care services across the country. Among other things, it will: allow for the rollout of Community Healthcare Networks across the country; provide for Community Specialist Teams that will serve older persons and provide chronic disease management in the community; enable the expansion of Community Intervention Teams nationwide; allow for the development of a structured pathway for GPs to directly access diagnostic tests for their patients. The funding provided in 2021 allowed for significant capacity building during the year with 1,420 staff either onboarded or in advanced recruitment at year end (including CHN recruitment as referenced in NRRP). Further, data show that 131,944 radiology tests of various modalities were reported as having been completed in 2021 under the GP Diagnostics programme; national coverage of CITs has been achieved; and 17 Community Specialist Teams have been established.

Entry 2	MEDICAL CARDS FOR THE TERMINNALY ILL - Patients with a Terminal Illness and a prognosis of 24 months or less to live are now eligible for a medical card without the requirement of a means assessment. This extension of medical card eligibility was introduced in March 2021.
Comments	
State of play	

CSR.2020.2

CSR 2 Subpart 1: Support employment through developing skills.

Measures	
Entry 1	APPRENTICESHIP ACTION PLAN 2021-2025 - The Action Plan for Apprenticeship 2021-2025 was launched in April 2021 with the aim of developing a single unified system with new governance and oversight arrangements, in order to make apprenticeship a valued proposition for both employers and learners. The Plan sets out different measures which are to be delivered to support employers, and make apprenticeships a more attractive proposition for them. It is a key aim of the Plan that by 2025 the apprenticeship population better reflects the national population. During 2021, a large focus was necessarily placed on addressing the backlog in off-the-job training for craft apprenticeship programmes which arose due to the impact of COVID. Substantial resources were committed to this, including a €20m capital investment to increase capacity in classrooms and workshops. As at the end of December 2021, there were 8,797 apprentices waiting for assignment to off-the-job training, down from 12,000 in August 2021. Towards the end of 2021, the National Apprenticeship Office (NAO) was established. The Office will be responsible for the operation of the single apprenticeship system, including a range of transformation projects which are required to create the single system. Work is now underway to establish the National Apprenticeship Alliance, which will represent apprenticeship stakeholders for both craft and newer programmes and provide advice and guidance to the NAO on all aspects of its work and help it drive implementation of the Action Plan. Budget 2022 provided funding for an employer grant of €2,000 for employers of apprentices who do not benefit from direct payment of apprentice training allowances during certain training periods. This means that, for the first time, all employers will receive a level of support towards the cost of training an apprentice .Employer feedback has highlighted the need for both financial and non-financial supports. Recognising this,

	the NAO will also deliver a range of non-financial supports during 2022.
Entry 2	NEW RESEARCH & INNOVATION STRATEGY (forthcoming) - The Government has continued to increase its investment in Research and Innovation, which continues on the progress we have reported in previous returns. For example 2021 saw the allocation to Science Foundation Ireland increased by 16%, allowing their total spend on Research and Innovation to rise to €207m, compared to €178m in 2020. The development of a new national strategy for research and innovation (R&I) is a key commitment in the Government's Economic Recovery Plan 2021, which sets out the "dual ambition of placing research, development and innovation at the heart of addressing Ireland's economic and societal challenges, and building capacity and capability across the research and innovation system to move R&I up the value chain". The strategy will be a whole-of-Government strategy, as was the case for Innovation 2020, with DFHERIS leading the development of the strategy. Development is ongoing, but it is the intention that the next strategy will set a vision and ambition for Ireland's R&I system that all relevant actors will identify with and contribute to, with ambitious national strategic goals and objectives out to 2027. Successive action-led Work Programmes will map out specific deliverables over shorter timescales. This will enable agility and responsiveness over the full period of the strategy and a strong focus on delivery and reform. Publication is expected in early 2022.
Entry 3	CLIMATE READY - Climate Ready is a 5 year upskilling initiative developed by Skillnet Ireland in partnership with Chambers Ireland, Wind Energy Ireland and Sustainable Finance Ireland and Central Solutions. Its objectives are to support Government policy and to equip businesses with the talent to manage climate change and prepare for the transition to a low carbon economy. Some 1,100 companies and 3,000 workers were supported in 2021 through a wide range of talent programmes in renewable energy and green technology; environmental, water and energy management; and sustainable finance as well as Climate Leadership Series and specialist masterclasses in Energy Management,

	Transport, Waste and the Circular Economy. These programmes vary in duration ranging from short programmes to longer-term accredited programmes, and similarly vary in cost per programme and participant. Further information on the programmes available under Climate Ready can be found at www.climateready.ie. It is expected that the initiative will support 1,400 Irish businesses and 4,000 workers in 2022.
Entry 4	SKILLS TO ADVANCE - Skills to Advance is delivered through the Education and Training Boards (ETBs). It aims to equip employees with the skills to progress in their current job, or to take advantage of new job opportunities. Targeting support for vulnerable workers, it also supports SMEs who need assistance to invest in and develop their workforce. Over 11,500 learners have participated on Skills to Advance courses since 2020. During 2021, SOLAS expanded the Skills to Advance offering to include developing Green Skills for SMEs and the Developing Leaders for Hospitality and Tourism programme. Collaboration with over 30 enterprise agencies is central to effective implementation of these new initiatives and ensures that the Skills to Advance initiative continues to be agile and responsive to changing skills needs. The Innovation through Collaboration Fund, introduced as part of the Skills to Advance initiative, provides ETBs with an opportunity to bid for additional funding to enable a major step-up in innovation in employee development supports and training opportunities for individuals and enterprise. 10 proposals were awarded some €3.3m under the 2019 Innovation through Collaboration Call across a range of sectors. A further 7 proposals were received under the 2021 Call by the October 2021 deadline.
Entry 5	DEVELOPMENT OF A NEW DIGITAL STRATEGY FOR SCHOOLS - Building on the 2015-2020 Digital Strategy, a new Digital Strategy for Schools covering the period 2021-2027 will be published by the Department of Education in Q1 2022. The new Digital Strategy will underpin the continued embedding of digital technologies in all classroom and school activity and support the building of good foundational digital skills in the student population. There will be a stronger focus on the use of digital technologies in all teaching, learning and assessment

	activities including the further development of digital skills and building awareness and knowledge around the safe and ethical use of the internet. This will be achieved by continuing to improve the provision of digital infrastructure, connectivity and digital equipment in schools, by supporting schools and school leaders to further embed effective digital capacity planning and development, and by enhancing key skills development of teachers to ensure that we have a digitally competent and confident teaching workforce.
Entry 6	PROMOTION OF FOREIGN LANGUAGES IN SCHOOLS - Languages Connect, Irelands Strategy for Foreign Languages in Education 2017 – 2026 aims to increase and diversify the range of foreign languages taught and learned in our schools. Under the strategy, four new Leaving Certificate curricular languages were introduced for schools in September 2020 for first examination in summer 2022 (Lithuanian, Mandarin Chinese, Polish and Portuguese). Other key actions include an increase in the number of Foreign Language Assistants from 110 to 170 and a 6 week sampler languages module for circa. 500 primary schools during 2021/22 which will help to inform the potential introduction of foreign languages at primary level as proposed in the Draft Primary Curriculum Framework.
Comments	
State of play	

CSR 2 Subpart 2: Address the risk of digital divide, including in the education sector.

Measures	
Entry 1	EDUROAM EXPANSION - The Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) is working with HEANet to extend the reach of the Eduroam service beyond the traditional campus locations to areas within the wider community. While Eduroam allows a student

	to access Wi-Fi within campus, an extended Eduroam footprint would greatly overcome connectivity challenges and facilitate staff and students in effective teaching and learning activities based at their home location. HEAnet has already made progress. In this regard, Eduroam is now available at many teaching hospitals and several public libraries, and is being extended to student accommodation. The Minister is working directly to facilitate engagement between HEANet and relevant Government Departments and Public Sector Bodies to explore the potential for pilot projects trialling the availability to students of Eduroam, via Wi-Fi hotspots in public infrastructure owned and/or funded by the State.
Entry 2	DIGITAL SKILLS & DIGITAL LITERACY (SCHOOLS) - Existing curriculum from early childhood to senior cycle offers multiple opportunities for the development of digital skills and digital literacy. Reform of the curriculum at all levels is already underway which will ensure that our young people are equipped with the necessary digital skills and literacy required to participate fully in society. Improvement of literacy and numeracy skills are addressed in the National Strategy: Literacy & Numeracy for Learning and Life 2011-2020 and the Interim Review 2017 with the commitment to raise the standards of teaching and learning in literacy, including digital literacy and numeracy from early years to post primary. The development of a new Literacy, Numeracy and Digital Literacy Strategy for early years to post primary is underway which will further address the needs for the development of digital skills for all young people.
Entry 3	eCOLLEGE - eCollege is the SOLAS-funded online training facility providing a range of high quality interactive online learning courses in business, project management, information technology, graphic design, web design, digital marketing, software development and basic computer literacy. eCollege courses have been temporarily made available free of charge as additional supports to those impacted by Covid-19. Over 55,000 learners have used eCollege since 2020.

Entry 4	MITIGATING EDUCATIONAL DISADVANTAGE FUND - Managed by SOLAS, the Mitigating Educational Disadvantage Fund (MAEDF), was specifically designed to tackle educational inequalities which continue to be highlighted by the Covid-19 pandemic and to support access to community education. €5.8 million was made available under the MAEDF in 2020 with 507 projects supporting community education receiving funding through the 16 Education and Training Boards (ETBs). The projects funded varied from projects to help support online leaning, connect communities and provide social supports to the most disadvantaged. A further €6.6 million was made available through the ETBs under the MAEDF in 2021 for 629 projects, following two calls for proposals issued by SOLAS in July and October. The MAEDF has a strong focus on building the digital infrastructure of community education providers, including providing devices and software, and increasing their capacity to deliver online learning. Some €7.8m was allocated on digital technologies from the Fund during 2020 and 2021.
Entry 5	IT DEVICES FOR DISADVANTAGED STUDENTS (THIRD LEVEL) - The Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) allocated €15 million to higher and further education providers for a grant to support disadvantaged students in accessing ICT devices. This initiative enabled a bulk purchase by HEANet of approximately 16,500 Dell devices on behalf of further and higher education institutions, in an effort to help address concerns regarding the digital divide in the context of the shift to online and blended models of learning, and the importance of supporting disadvantaged students to adapt to these new models of learning. It should be noted that laptops could be re-distributed when laptops were returned by the student to the HEI. A total of 21,581 laptops were procured with 24,683 students in receipt of them.
Entry 6	LEAVING CERT COMPUTER SCIENCE - Leaving Certificate Computer Science (LCCS) was introduced on a phased basis to 40 schools in September 2018. From September 2020, LCCS was available nationally as a full (optional) subject. The numbers of schools offering the subject is growing. There are

	now approximately 140 schools across the country offering this subject to their students. The approach to the provision of the subject by schools has been informed by the valuable learning gathered from the phased introduction of LCCS since September 2018.
Entry 7	ICT GRANT TO SCHOOLS - €50m of grant funding issued to all recognised primary, special and post-primary schools in the latter part of 2021, in respect of the 2021-2022 school year to address their ICT needs. This funding issued at a 10% higher rate per capita in respect of learners in schools classified as disadvantaged (DEIS). This funding can be used to develop the digital infrastructure in schools as determined by the schools digital planning and can include the purchase of digital devices for use by teachers and students and if required can be loaned to students depending on their needs as identified by the individual school.
Entry 8	TRADING ONLINE VOUCHER SCHEME - The Trading Online Voucher Scheme (TOVs) offers a voucher of up to €2,500 (50% co- funded by the applicant) to encourage businesses, to develop their online trading capability. It encourages those who have not engaged in the digital marketplace to commence trading online and those who have started to further develop their online offering. It includes training sessions that cover various topics, including developing a website, digital marketing, social media for business and search engine optimisation. Funding can be used towards adding payment facilities or booking systems to your website or developing new apps for your customers. The voucher can also be used towards subscriptions to low cost online retail platform solutions, to help companies quickly establish a retailing presence online. The scheme has seen continued interest through 2021, with the LEOs approving 4,442 vouchers to a value of €9.6m.
Entry 9	BROADBAND CONNECTIVITY FOR SCHOOLS - Some €13m is allocated annually by the Department of Education to provide for broadband connectivity to schools. All post primary schools have a minimum broadband speeds of

	200m/ps. The Department is collaborating with colleagues in the Department of Environment, Climate and Communications (DECC) on the implementation of the National Broadband Plan Intervention Area under which 679 primary schools that are poorly served with broadband services will be prioritised for delivery of high speed connectivity by the end of 2022. Under the Schools Broadband Programme, with delivery of services through the National -Broadband Plan and commercial provision work is underway to provide high speed broadband to all primary schools by early 2023.
Comments	
State of play	

CSR 2 Subpart 3: Increase the provision of social and affordable housing.

Measures	
Entry 1	HELP-TO-BUY SCHEME (ONGOING) - Budget 2022 confirmed an extension to the Help-to-Buy scheme up to 2022. The Help-to-Buy incentive supports first-time buyers in meeting the deposit requirements for newly-built houses or apartments, as well as self-build homes. Subject to the level of income tax and DIRT paid over the previous 4 years, the Help-to-Buy scheme provides a maximum benefit to first-time buyers of €30,000 or 10% of the cost of the newly constructed home. The Help-to-Buy scheme has already helped over 29,000 first-time buyers acquire the deposit required for a new home.
Entry 2	LOCAL INFRASTRUCTURE HOUSING ACTIVATION FUND (LIHAF) - The Local Infrastructure Housing Activation Fund (LIHAF), which has been in place since 2018, is primarily designed to relieve critical infrastructure blockages and enable large-scale housing developments to be built that would otherwise be unviable. Approximately €76 million has been drawn down under the LIHAF programme up to 31st December 2021. This

	includes €16.1 million for 2021. 10 infrastructure projects have been completed to end 2021 - 9 are now at construction stage, 3 projects are expected to commence in the near future, and the remaining 5 projects are being kept under review
Entry 3	PROJECT TOSAIGH - As part of the Housing for All strategy, €1 billion is allocated to the newly established Land Development Agency (LDA) to implement Project Tosaigh. Project Tosaigh is designed to kick start stalled development and deliver 5,000 affordable homes from non-State lands up to 2026. Stream 1 of Project Tosaigh targets stalled or uncommenced private developments. If appropriate, the LDA will enter into advance purchase agreements with the developers to secure additional supply of affordable homes. Proposals submitted by developers under the first call for Expressions of Interest are now being assessed by the LDA, with their priority focus and engagement being on schemes with potential delivery in 2022 and 2023. Stream 2 of Project Tosaigh will get underway in Q2 2022 and will target more comprehensive developer partnerships (rather than specific developments) to deliver a stable flow of affordable homes over a 3 to 4 year period.
Entry 4	HOUSING FOR ALL STRATEGY - The Housing for All strategy was launched in September 2021 and established a number of targets to increase the supply of private, social and affordable homes and increase overall affordability. In total, 330,000 new homes are targeted by 2030. 90,000 of these will be social homes, 54,000 will be affordable purchase or Cost Rental and the remaining will be for the private market. In addition to the overall targets, the strategy will support compact sustainable urban growth. The strategy establishes a multi-faceted approach and an average of €4 billion per year is committed to achieve these targets. The strategies specifically targeting affordability are included in Ireland's Recovery and Resilience Facility (Land Development Agency; Local Authority Affordable Purchase Scheme; Cost Rental Scheme; First Home Shared Equity Scheme).

Entry 5	LOCAL AUTHORITY HOME LOAN - Building on the commitment in Housing for All – Pillar 1 Pathway to Supporting Home Ownership and Increasing Affordability, the Regulations establishing the reformed Local Authority Home Loan were signed in December 2021, and the loan opened for applications on 4 January 2022. The Local Authority Home Loan is a successor scheme to the Rebuilding Ireland Home Loan (RIHL) launched on 1 February 2018. The scheme provides access to a Government backed mortgage for First Time Buyers or other eligible applicants through local authorities. The scheme is for the purchase of new or second-hand residential properties and for self-builds and is available only to household's who have not been able to access finance on the private market. The main difference is that single applicants seeking to buy a home in Dublin, Cork, Galway, Kildare, Meath, Louth and Wicklow can now earn up to €65,000, up from €50,000 previously. The interest rate was also reduced by 0.25% in September 2021. These changes should increase the attractiveness of the loan. Overall, provisional figures show that the RIHL scheme has had drawdowns of approximately €440m since the commencement of the scheme to end December 2021, providing a pathway to home ownership to over 2,600 households to date. Given the likely increased demand, due to the new Local Authority Home Loan, the allocation for lending has been increased from €210m to €250m for 2022.
Comments	
State of play	

CSR.2020.3

CSR 3 Subpart 1: Continue to provide support to companies, in particular SMEs, especially through measures ensuring their liquidity.

Measures	
Entry 1	SME ENERGY EFFICIENCY LOAN GUARANTEE SCHEME - The Strategic Banking Corporation of Ireland (SBCI) is currently working towards establishing and launching an SME energy efficiency loan guarantee scheme to provide proof of concept and demonstrate market appetite. While guarantee loan schemes to date could be used for such investment, they have not been directly targeted at energy efficiency. The new scheme is proposed to support asset financing, providing SMEs with loans to invest in energy efficient equipment, such as solar panels, heat pumps and LED lighting. Other types of financing, such as term loans, are also expected to be eligible for inclusion under the scheme.
Entry 2	CREDIT REVIEW OFFICE - The Credit Reviewer is appointed by Government to support SMEs and farm borrowers who have had credit applications of up to €3 million refused, or an existing credit facility withdrawn or amended, by a participating bank. SMEs can appeal to Credit Review after exhausting their bank's internal appeals process. Currently the participating institutions are Bank of Ireland, AIB, Ulster Bank and Permanent PTSB. Credit Review cannot compel lenders to reverse a decision but it has a strong record of getting participating lenders to change, or partially change, decisions where it decides to support the declined borrower. Credit Reviewer was established under Section 210 of the NAMA Act 2009 and SI 127 of 2010 by the Minister for Finance.
Entry 3	EXPANSION OF SBCI ACTIVITIES AND LENDERS - The Strategic Banking Corporation of Ireland (SBCI) has built out and further expanded its range of supports providing liquidity and/or risk-sharing guarantee schemes to banks, non-bank finance providers and credit unions. This expansion of partners has delivered more choice for SMEs in accessing lower cost

	finance for their business. The COVID-19 Credit Guarantee Scheme (CCGS) and the Brexit Impact Loan Scheme are both available from retail banks and select credit unions, with the CCGS also available from six non-bank lenders. On 18 February 2021, SBCI announced a new partnership with Close Brothers to bring €30m in new low-cost funding to Irish SMEs. On 28 October 2021, the SBCI partnered with Microfinance Ireland to provide €30m in new lower-cost funding to Irish small businesses. Microfinance Ireland provides small loans through the Government's Microenterprise Loan Fund to help start-ups and established businesses to get the finance they need for their business. The SBCI also announced extensions to its established partnerships with Fexco and SME Finance & Leasing, providing €50m for Irish SMEs to borrow at a lower cost for specialist equipment and vehicles.
Entry 4	MFI BUSINESS LOANS - The Microenterprise Loan Fund administered by Microfinance Ireland (MFI) was established in 2012. The purpose of the fund has been to provide loans of €2,000 up to €25,000 to microenterprises who cannot obtain funding through traditional sources. In September 2021 Strategic Banking Corporation of Ireland (SBCI) and MFI agreed a new partnership enhancing the availability of lower-cost SBCI loans. The SBCI has committed €30 million to MFI which significantly increases MFI's lending capacity and ability to support more small and micro enterprises. MFI continues to receive significant credit-risk underwriting from the European Investment Fund (EIF) to support risk profiles which would otherwise be outside the capacity of MFI to fund. In the period from February 2021 to 31st of December 2021, 496 loans were approved to the value of €7.82 million. Introduced in March 2020 in response to the COVID-19 crisis, the COVID-19 Business Loan was made available from Microfinance Ireland. There were 191 Covid-19 loans drawn to the value of €3.21 million in the period from February 2021 to 5 of January 2022.
Entry 5	STRATEGIC BANKING CORPORATION OF IRELAND - WORKING CAPITAL SCHEME (SBCI WCS) - The WCS made lending available to COVID-19 and Brexit impacted SMEs and small mid-caps for working capital to diversify their businesses. The scheme was underpinned by a counter-guarantee from the

	European Investment Fund through its InnovFin SME guarantee facility with the financial backing of the EU under the Horizon 2020 financial instruments. The guarantee was structured such that risk under the scheme was shared between the State (40%), the EIF (40%) and the participating finance providers (20%). The SBCI WCS is now closed to new applications. 10 loans were approved to the value of €465,000 over the period February 2021 to 24 of January 2022 for Brexit purposes. There was no overall increase in the total number of loans approved over the period February 2021 to 24 of January 2022 for COVID-19 impact purposes.
Entry 6	BREXIT IMPACT LOAN SCHEME - The Brexit Impact Loan Scheme (BILS) was launched to the market in October 2021. This loan scheme will make up to €330 million available to SMEs, including fishers and farmers and small mid-caps. The Scheme is funded by the Department of Enterprise, Trade and Employment and the Department of Agriculture, Food and the Marine. The Strategic Banking Corporation of Ireland operate the scheme on behalf of the Departments and provides an 80% guarantee to lenders participating in the scheme. The scheme benefits from a counter-guarantee from the European Investment Fund through the pan-European guarantee Facility. As of the 24 of January 2022, there have been 222 loans approved to the value of €24,771,250.
Entry 7	FUTURE GROWTH LOAN SCHEME - The Future Growth Loan Scheme (FGLS) was first launched in June 2019 to provide an option for SMEs and small mid-caps to access appropriate finance for investment purposes. The scheme initially provided for up to €300m in long-term lending, however in July of 2020 it was expanded by €500m to make a total of €800m available through participating financial providers. The scheme is operated by the Strategic Banking Corporation of Ireland and is funded by the Department of Enterprise, Trade and Employment and the Department of Agriculture, Food and the Marine. The scheme has seen rapid uptake and as such the majority of the participating finance providers are currently closed to new applications. Close Brothers remain open to new

	applicants. From February 2021 to the 24th of January 2022, 492 loans had been approved to the value of € 146,376,411.
Entry 8	COVID-19 CREDIT GUARANTEE SCHEME - The COVID-19 Credit Guarantee Scheme (CCGS), launched on the 7 September 2020 allows for up to €2 billion in lending to Irish businesses and is the largest guarantee scheme in the history of the State. Its function is to add certainty to businesses that funding is available for working capital and investment purposes at reduced interest rates. The Scheme is available to SMEs, small Mid-Caps and primary producers and currently will run until 30 June 2022 in accordance with the latest extension of the European Commission's State Aid Temporary Framework. 3 pillar banks, 6 non-bank and 19 Credit Unions are participating finance providers, resulting in significantly increased product and regional diversification. From February 2021, a total of 8,108 loans for a value of €568.1 million have been drawn or approved up to 31 December 2021.
Entry 9	SUSTAINING ENTERPRISE FUND 2 & ACCELERATED RECOVERY FUND - The purpose of the €51 million Sustaining Enterprise and Accelerated Recovery Fund is to provide liquidity to companies to preserve the continuity of economic activity in Covid-19 impacted companies. The objectives of the Sustaining Enterprise and Accelerated Recovery are to: (1) Sustain Enterprise: Through the provision of liquidity, assist companies whose end markets continue to be impacted by Covid-19 restrictions (e.g. companies targeting aerospace sector, travel tech). (2) Accelerate Recovery: Provide liquidity to companies, where the sudden shortage or unavailability of liquidity, caused by Covid-19, has resulted in a lack of sufficient capital to support significant necessary investment in productivity improvements, capacity building and the acceleration of digital transformation across all aspects of the business. (3) Digital Voucher (value €9,000): Provide strategic intervention for companies to work with third party consultants to assist companies identify where they are on their digital business journey and develop a digital adaption plan based on their identified need. This offer represents an extension of the Sustaining Enterprise Offer to include recovery support, reflecting the recovery needs of business as public health

	restrictions are lifted and business reopens. Over €100m has been approved under the Sustaining Enterprise Fund /Accelerated Recovery Schemes in 2021 supporting up to 30,000 jobs.
Entry 10	TECHNICAL ASSISTANCE FOR MICRO-EXPORTERS (TAME) GRANT - The Technical Assistance for Micro Exporters (TAME) grant enables clients to explore and develop new market opportunities. The TAME grant part-funds the costs (to a maximum cumulative value of €2,500 per calendar year) that can be incurred investigating and researching export markets, e.g. exhibiting at Trade Fairs, preparing marketing material and developing websites specifically targeting overseas markets. In response to travel restrictions imposed by COVID-19 this was adjusted to provide marketing supports to Micro-exporters allowing them to advertise their availability to trade. 141 projects were approved under this scheme in 2021.
Entry 11	BUSINESS EXPANSION GRANTS - Business Expansion Grants are designed to assist businesses in their growth phase, after the initial 18-month start-up period. Subject to meeting eligibility criteria businesses can avail of grant aid to cover the costs of expansion including the following, Capital items, Salary costs, Consultancy/Innovation/Marketing costs, General overhead costs. The maximum grant shall be 50% of the investment or €80,000, whichever is the lesser. Subject to the 50% limit, a maximum grant of €15,000 per full time job created shall apply in respect of any employment support granted. A business that had availed of a Priming Grant will only become eligible to apply for a Business Expansion Grant 12 months after approval/drawdown date of Priming Grant. 425 projects were approved under this scheme in 2021.
Entry 12	PRIMING GRANTS - Priming Grants for businesses trading less than 18 months, links to the Start phase of the life cycle and aims to help them get the business with the associated costs of start-up. LEOs can assist in the establishment and/or development of new and existing enterprises, provided that such enterprises/projects are capable of attaining commercial viability and meet the eligibility criteria. Costs eligible under this

	grant scheme include; Capital items, Salary costs, Consultancy/Innovation/Marketing costs and General overhead costs. The maximum Priming Grant payable shall be 50% of the investment or €150,000 whichever is the lesser. Grants over €80,000 and up to €150,000 shall be the exception and shall only apply in the case of projects that clearly demonstrate a potential to graduate to Enterprise Ireland. 241 projects were approved under this scheme in 2021.
Entry 13	FEASIBILITY STUDY GRANTS - Feasibility Study Grants links to the Pre-Start phase and its purpose is to help start-up companies or individual entrepreneurs with the cost of researching their proposed business or new business idea to see if it could be viable and sustainable. They are designed to assist with researching market demand for a product or service and examining its sustainability. It includes assistance with innovation including areas such as; Specific consultancy requirements (50%), Hiring of expertise from specialists, Design, Patent costs (50%) and Prototype development costs (50%). The maximum Feasibility Grant payable is 50% of the investment or €15,000, whichever is the lesser. The average Feasibility Study grant successfully awarded is approximately €10,000. The awarding of the grant is based on vouched expenditure meaning applicants must have the capital available to spend and receive 50% refund based on receipts (excluding VAT). 218 projects were approved under this scheme in 2021.
Entry 14	LOCAL ENTERPRISE OFFICE GRANT ASSISTANCE - The Local Enterprise Offices (LEOs) continue to offer direct grant aid to microenterprises (up to 10 employees) in the manufacturing and internationally traded services sector which, over time, have the potential to develop into strong export entities. Subject to certain eligibility criteria, the LEOs can provide financial assistance within four main categories, following the LEO Lifecycle of Pre-Start, Start and Grow. Eligibility criteria for LEO Grant aid include the following: the business must be established, registered and operate within the geographic location of the LEO, it must operate in the commercial sphere, it must demonstrate a market for the product/service it offers and must have potential for growth in domestic and/or export

	markets and also potential for new job creation. 1,025 projects were approved under this scheme in 2021.
Entry 15	EQUITY FUND FOR INNOVATIVE SEED LEVEL COMPANIES - As part of Budget 2022, the Minister for Finance announced the establishment of an equity fund for innovative seed level companies in Ireland. Through negotiations, a fund of €90 million was developed. This fund consists of equal investment of €30 million each by EI and EIF and a further €30 million co-investment by the Ireland Strategic Investment Fund. This fund will be launched in Q1 2022 with calls for proposals also going live around that time.
Entry 16	SEED & VENTURE CAPITAL SCHEME - Enterprise Ireland has made €185m available as part of the Seed & Venture Capital Scheme (2019-2024) to stimulate job creation and support the funding requirements of early-stage innovative Irish companies with global ambitions. A third call for proposals was announced in 2021 as part of this programme. A budget allocation of €71 million has been identified for this third call. When this funding is released to successful organisations, it will result in over €350 million in additional capital becoming available to support early stage Irish companies from private funds and investors.
Entry 17	SEED & VENTURE CAPITAL SCHEME; EQUITY FUND FOR SEED LEVEL COMPANIES - The Irish Government, through Enterprise Ireland (EI), identified the need to increase the availability of risk capital for start-ups to support economic growth and to achieve a more robust, commercially viable and sustainable equity ecosystem. Two projects have been established by the Department of Enterprise, Trade & Employment to develop and enhance the Irish equity ecosystem. They are the Seed & Venture Capital Scheme and the Equity fund for innovative seed level companies. More details are provided in the related entries.
Comments	

State of play

CSR 3 Subpart 2: Front-load mature public investment projects

Measures	
Entry 1	NATIONAL DEVELOPMENT PLAN - A review of the National Development Plan (NDP) was published on 4th October 2021. The revised plan incorporates total investment of €165 billion, €136 billion of which will be direct Exchequer spending over the ten-year period from 2021-2030 with the remaining €29 billion investment coming from non-Exchequer sources. This will improve the composition of the public finances and bring public investment to 5 per cent of national income. Multi-annual capital expenditure allocations, from 2021 – 2025, are set out in the NDP for each Department. The report details the objectives and measures that Departments will implement under the 10 National Strategic Outcomes (NSO) committed to under Project Ireland 2040, with a particular focus on housing and climate ambitions. The plan is underpinned by the Public Spending Code, which sets out the value for money requirements for the evaluation, planning and management of public investment projects in Ireland.
Comments	
State of play	

CSR 3 Subpart 3: and promote private investment to foster the economic recovery.

Measures	
Entry 1	SME ENERGY EFFICIENCY LOAN GUARANTEE SCHEME - The Strategic Banking Corporation of Ireland (SBCI) is currently working towards establishing and launching an SME energy

	efficiency loan guarantee scheme to provide proof of concept and demonstrate market appetite. While guarantee loan schemes to date could be used for such investment, they have not been directly targeted at energy efficiency. The new scheme is proposed to support asset financing, providing SMEs with loans to invest in energy efficient equipment, such as solar panels, heat pumps and LED lighting. Other types of financing, such as term loans, are also expected to be eligible for inclusion under the scheme.
Entry 2	EXPANSION OF SBCI ACTIVITIES AND LENDERS - The Strategic Banking Corporation of Ireland (SBCI) has built out and further expanded its range of supports providing liquidity and/or risk-sharing guarantee schemes to banks, non-bank finance providers and credit unions. This expansion of partners has delivered more choice for SMEs in accessing lower cost finance for their business. The COVID-19 Credit Guarantee Scheme (CCGS) and the Brexit Impact Loan Scheme are both available from retail banks and select credit unions, with the CCGS also available from six non-bank lenders. On 18 February 2021, SBCI announced a new partnership with Close Brothers to bring €30m in new low-cost funding to Irish SMEs. On 28 October 2021, the SBCI partnered with Microfinance Ireland to provide €30m in new lower-cost funding to Irish small businesses. Microfinance Ireland provides small loans through the Government's Microenterprise Loan Fund to help start-ups and established businesses to get the finance they need for their business. The SBCI also announced extensions to its established partnerships with Fexco and SME Finance & Leasing, providing €50m for Irish SMEs to borrow at a lower cost for specialist equipment and vehicles.
Entry 3	BREXIT IMPACT LOAN SCHEME (BILS) - The BILS provides loans through participating financial institutions to Brexit-impacted Irish businesses for working capital, investment and re-financing, with longer terms of up to 6 years. Loans range from €25,000 to a maximum of €1.5m, with loans of up to €500,000 available unsecured. Approx 40% of funding is provided by DAFM in order to ensure that up to 40% of the BILS is available to the farmers, fishers and food businesses that comprise the agri-food sector. Since launch in September 2021, 222 loans

	have been approved to the value of approx. €24.7m. Of this, approx. €10m (99 loans) relate to the agri-food sector.
Entry 4	THE FUTURE GROWTH LOAN SCHEME (FGLS) - The €800m Future Growth Loan Scheme provides long term investment finance to SMEs including primary producers. Launched in December 2018 as a €300m scheme it was expanded by €500m in 2020 as part of the Government's July Jobs Stimulus. 8,562 loans have been approved of which 3,463 loans to the value of €744.6m have been sanctioned. Of these 3,463 sanctioned loans, 1,288 are farmers with a total sanction amount of €154.9m (21%), 279 are food companies for €68.3m (9%) and 29 are fishers for €11.02m (1%). As the FGLS is almost fully subscribed, consideration of future investment requirements is now underway. Delivered in line with: General Block Exemption Regulation (GBER) – Comm. Reg. (EU) No 651/2014 (Articles 17 and 29). Agriculture Block Exemption Regulation (ABER) – Comm. Reg. (EU) No 702/2014) (Articles 14 and 17). De Minimis Regulation – Comm. Reg. (EU) No 1407/2013.
Entry 5	SUSTAINING ENTERPRISE FUND 2 & ACCELERATED RECOVERY FUND - Additional funding was allocated to Enterprise Ireland in 2021 for the delivery of the Sustaining Enterprise Fund (SEF) during 2021 which incorporated the delivery of a new scheme the Sustaining Enterprise Fund 2 and Accelerated Recovery Fund. The purpose of the €51 million Sustaining Enterprise and Accelerated Recovery Fund is to provide liquidity to companies to preserve the continuity of economic activity in Covid-19 impacted companies. The objectives of the Sustaining Enterprise and Accelerated Recovery are to: (1) Sustain Enterprise: Through the provision of liquidity, assist companies whose end markets continue to be impacted by Covid-19 restrictions (e.g. companies targeting aerospace sector, travel tech). (2) Accelerate Recovery: Provide liquidity to companies, where the sudden shortage or unavailability of liquidity, caused by Covid-19, has resulted in a lack of sufficient capital to support significant necessary investment in productivity improvements, capacity building and the acceleration of digital transformation across all aspects of the business. In addition a new digital voucher scheme was established (value €9,000). The purpose of the Digital Voucher

	is to provide strategic intervention for companies to work with third party consultants to assist companies identify where they are on their digital business journey and develop a digital adaption plan based on their identified need. This offer represents an extension of the Sustaining Enterprise Offer to include recovery support, reflecting the recovery needs of business as public health restrictions are lifted and business reopens. Over €100m has been approved under the Sustaining Enterprise Fund /Accelerated Recovery Schemes in 2021, supporting up to 30,000 jobs.
Entry 6	IDA DRIVING RECOVERY & SUSTAINABLE GROWTH STRATEGY 2021-2024 - IDA Ireland, the state agency for promoting foreign direct investment in Ireland performed extremely well in 2021. The numbers directly employed in multinational sector in Ireland reach 275,384 – the highest Foreign Direct Investment (FDI) employment level ever. There were 249 investments won in 2021, 104 of which were new name investments. 53% (133 of the 249 of investments won) went to regional locations. There was employment growth in every region of the country.
Entry 7	THE EUROPEAN UNION (CROWDFUNDING) REGULATIONS 2021 - S.I. No. 702 of 2021: the European Union (Crowdfunding) Regulations 2021 give effect to Regulation (EU) 2020/1503 (the EU Crowdfunding Regulation) and designate the Central Bank of Ireland as competent authority for Ireland and ensure regulatory and enforcement powers apply as appropriate. The Central Bank has already provided a Guidance Note on the Authorisation Process, Marketing Requirements and an FAQ document for crowdfunding service providers and other interested stakeholders.
Comments	
State of play	

CSR 3 Subpart 4: Focus investment on the green and digital transition, in particular on clean and efficient production and use of energy,

Measures	
Entry 1	RENEWABLE ELECTRICITY SUPPORT SCHEME - The Renewable Electricity Support Scheme (RESS) is the Government's flagship policy in supporting renewable technologies, including grid scale solar farms on the electricity system as part of Ireland's transition to a low carbon economy. It is an auction-based scheme which invites grid-scale renewable electricity projects to compete for a guaranteed price for the electricity they generate. A key policy aim for RESS is to enable community electricity projects. Support payments under RESS are funded through the Public Service Obligation (PSO) levy charged to all electricity customers. The results of the first of these renewable electricity auctions (RESS-1) were announced in September 2020, with letters of offer for financial support being issued to 64 of these projects, equating to 1054MW of new renewable generation with these projects rolling out construction and other investments throughout 2021. The volume procured puts Ireland on track for meeting its 2030 target of up to 80% of electricity produced from renewable sources. The second RESS auction process has commenced with the application window closing in January 2022 which will enable another round of projects to be invested in later this year. In addition, preparation is underway for the first offshore RESS auction later in 2022.
Entry 2	MICROGENERATION SUPPORT SCHEME - The forthcoming Micro-generation Support Scheme (MSS) will deliver a range of measures to support micro-generation (up to 50kW) in Ireland out to 2030, in line with the requirements of the recast Renewable Energy Directive. The final design of the MSS was approved by Government on 21 December 2021. The key features of the scheme are as follows. Domestic applicants will be able to apply to the Sustainable Energy Authority of Ireland (SEAI) for a grant towards the cost of installing equipment. In 2022, the grants will be at the same level per kW as the current SEAI solar PV grant scheme (maximum €2,400). Non-domestic applicants will be able to apply for a Clean Export Premium tariff for installations between 6kWe and 50kWe. In 2022, the CEP tariff will be €0.135/kWh. The CEP will be offered at a fixed

	rate for 15 years, and eligible volumes will be capped at 80% of generation capacity to encourage self-consumption. The final scheme design of the MSS will be published in early 2022 and the scheme will open on a phased basis.
Comments	
State of play	

CSR 3 Subpart 5: sustainable public transport,

Measures	
Entry 1	ALTERNATIVELY FUELLED HDV GRANT SCHEME - One grant of €15,000 – funded by the Department of Transport, administered under the aegis of Transport Infrastructure Ireland
Entry 2	LEVTI TOLL INCENTIVE SCHEME - €776,000 issued in refunds for toll charges incurred by EV owners – funded by the Department of Transport, administered under the aegis of Transport Infrastructure Ireland
Entry 3	ELECTRIC SMALL PUBLIC SERVICES VEHICLES (ESPSV) GRANT SCHEME - €11,499,500 in grants funded by the Department of Transport and administered by the National Transport Authority towards the purchase cost of electric small public service vehicles (SPSVs), mainly taxis
Entry 4	ELECTRIC VEHICLE (EV) HOME CHARGER GRANT SCHEME - €5,019,380 in grants funded by the Department of Transport and administered by the Sustainable Energy Authority of Ireland towards the purchase and installation cost of EV home chargers, capped at €600 each
Entry 5	ELECTRIC VEHICLE (EV) PURCHASE GRANT SCHEME - €63,189,700 in grants funded by the Department of Transport

	and administered by the Sustainable Energy Authority of Ireland towards the purchase cost of EVs, capped at €5,000 per qualifying EV
Entry 6	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - The City Centre Resignalling Project was completed and additional funding provided for the Infrastructure Manager Multi Annual Contract, for maintenance and renewal of the heavy rail network.
Entry 7	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Construction continued on 41 new Inter City Rail carriages (expected delivery to commence mid-2022). The development of the National Train Control Centre (NTCC) progressed in 2021 with construction of the NTCC building ongoing and due for substantial completion in Q2 2022. The detailed phase for the new Traffic Management System (TMS) commenced in 2021 with forecast date for full operation of the TMS facility within the NTCC by 2025
Entry 8	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - The Department commenced a Strategic Rail Review of the heavy rail network on the island of Ireland, which is expected to conclude in Q4 2022.
Entry 9	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Planning and design has continued throughout 2021 in relation to MetroLink. Investment in light rail saw expanded capacity of Luas Green Line, with 26 tram extensions and 8 new additional trams in service by Q1 2021
Entry 10	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Government approved the Preliminary Business Case for the DART+ Programme allowing DART+ West enter the Irish planning system and signing of the DART+ Fleet contract, the largest ever fleet expansion with potential for up to 750 electric/battery electric carriages with initial purchase of 95 units (65 battery electric & 30 electric units) with the first of these units entering service in 2025.

Entry 11	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - BusConnects Programme progressed with the launch of 2 Core Bus Corridors and roll out of the BusConnects Dublin Network Redesign. 261 new buses for PSO bus fleets were delivered in 2021.
Entry 12	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Almost €1.68bn was invested in sustainable public transport in 2021, delivering fleet and infrastructure. In addition, planning and design continued throughout 2021 in relation to the three major public transport projects facilitating sustainable public transport in the state.
Comments	
State of play	

CSR 3 Subpart 6: water supply and treatment,

Measures	
Entry 1	INVESTMENT IN IRISH WATER - The Programme for Government commits to funding Irish Water's capital investment plan for water infrastructure on a multi-annual basis. The National Development Plan 2021-2030 commits to almost €6 billion capital investment by Irish Water in the period 2021-2025, of which over €4.5 billion will be Voted Exchequer funding in respect of domestic water services. In 2021 Irish Water spent voted capital funding of €599m. This significant multi-billion euro investment programme is to ensure the continued operation, repair and upgrading of the country's water and waste water infrastructure to support social and economic development across the State and continued care of the water environment.
Entry 2	MULTI-ANNUAL RURAL WATER PROGRAMME - For Rural Water Services, provided in rural areas not served by Irish Water, the Department of Housing, Local Government and Heritage,

	provides funding under the Multi-annual Rural Water Programme and the Annual Subsidy towards the Operational Costs of Group Water Schemes. In 2021 the Department recouped actual incurred expenditure of €21.1m under the MARWP and €27m under the annual subsidy scheme.
Entry 3	IRISH WATER / MAIN OUTPUTS 2021 - (i) 2 agglomerations were removed from the UWWTD ECJ Case list. (ii) Works were completed on 3 new Water Treatment Plants, while a further 9 were upgraded in 2021. (iii) Works were completed on 2 new Waste Water Treatment Plants, while a further 6 were upgraded in 2021. (iv) Implementation of the Irish Water Lead in Drinking Water Mitigation Plan (5,876 lead services replaced). (v) 19 agglomerations removed from the EPA's Priority Areas for Wastewater Improvement List. (vi) 1 Agglomeration removed from list of agglomerations with no treatment or preliminary treatment only. (vii) 241 KM of the water network and 26KM of the waste water network was upgraded either as new or rehabilitated pipe.
Comments	
State of play	

CSR 3 Subpart 7: research and innovation

Measures	
Entry 1	DISRUPTIVE TECHNOLOGIES INNOVATION FUND - The Disruptive Technologies Innovation Fund (DTIF) drives collaboration between Ireland's world-class research base and industry as well as facilitating enterprises to compete directly for funding in support of the development and adoption of these technologies. To date 72 projects have been awarded funding of €235m under three calls to date. The fourth call under DTIF was launched in November 2021 and the outcome is expected to be announced in Q2 of 2022.

Entry 2	ENTERPRISE IRELAND'S RESEARCH, DEVELOPMENT & INNOVATION PROGRAMME - Ireland has a policy of public investment in research, development and innovation (RDI) and Enterprise Ireland (EI) delivers this programme of support to Irish companies, through three activity measures – Transforming R&D Activity in Enterprise; Industry Collaboration with the Third Level Sector; and Realising the Commercial Potential of the Irish Research Community. This is a multi-annual programme with a capital allocation of over €154m for 2021. New approvals and impacts for 2021 include: (1) a new Technology Gateway was established. The Centre for Renewable Energy at Dundalk IT (CREDIT) is focussed on energy efficiency and optimisation. (2) The next phase the New Frontiers entrepreneurship programme (2021-2025) launched with a €27.5m budget. (3) Technology Centres – Learnovate and Meat Technology Ireland (MTI) who have both expanded their research programme, were approved an additional round of funding. (4) Under the capital equipment programme 61 projects were approved valued at €12m to fund equipment in the Technology Centres and Technology Gateways to support industry research. (5) 15 impactful projects were approved under the Covid-19 Products Scheme to the value of €16.8m in grant assistance. (6) €34m approved for the expansion of the Technology Transfer Strengthening Initiative (2023-2026).
Comments	
State of play	

CSR 3 Subpart 8: and digital infrastructure.

Measures
Comments
State of play

CSR.2020.4

CSR 4 Subpart 1: Broaden the tax base.

Measures	
Entry 1	BROADEN THE TAX BASE (OVERVIEW) - A number of measures have been taken to broaden the tax base in recent years and include the introduction of the Universal Social Charge, annual domicile levy, and the Sugar Sweetened Drinks Tax. Non-indexation of income tax thresholds, bands and credits can also operate to broaden the tax base. Steps have also been taken to broaden and enhance the stability of our corporation tax base, including through the introduction of the 80 per cent cap on capital allowances for intangible assets in Budget 2018 and the introduction of a broader Exit Tax regime in Budget 2019. More recent developments are listed below.
Entry 2	VALUE ADDED TAX (VAT) - From 1 September 2022, services and goods currently applying at the second reduced VAT rate of 9% will increase to 13.5%, with the exception of newspapers and periodicals and sporting facilities. This will in effect broaden the tax base.
Entry 3	ELECTRICITY TAX - The Finance Act 2019 equalised the rates of business and non-business electricity tax. With effect from the 1st of January 2020 the rate increased from 0.05c/kWh to 0.10c/kWh for relevant business customers.
Entry 4	VEHICLE REGISTRATION TAX - The Finance Act 2019 introduced a NOx surcharge to Vehicle Registration Tax (VRT). The charge applies on the basis of a € rate per milligrams NOx per kilometre. This measure ensured than non-carbon emissions which are harmful to public health and the environment were brought into the scope of vehicle taxation, disincentivising the purchase of high emissions vehicles. The Finance Act 2020 modified the structure of rates for vehicle registration tax (VRT), strengthening the environmental rationale of the regime to encourage motorists to make greener choices. This is in line

	with Government policy to radically reduce emissions from road transport. The system was reformed to further increase the fiscal space between low emission vehicles and the rest. In addition, the VRT relief for hybrid vehicles expired at end 2020, ensuring that only pure battery electric vehicles (BEVs) received targeted tax relief. The 2021 Finance Act saw further adjustments to the structure; the 20 band table remained in place with an uplift in rates beginning with a 1% increase for vehicles that fall between bands 9-12; 2% for bands 13-15; and then a 4% increase for bands 16-20. The finance Act 2019 provided for a car BIK regime which is based on the CO2 emissions of the vehicle. This is due to commence from 2023.
Entry 5	LOCAL PROPERTY TAX - This legislation enacted on 22nd July 2021 provides for a number of reforms to the existing Local Property Tax (LPT) which enabled revaluation of properties for the purposes of the tax in November 2021. The Act provides for the inclusion in the tax base of previously excluded properties built since 2013 and for inclusion of new properties with effect from each November, and the regular revaluation of properties for purposes of the tax every four years. A number of exemptions from LPT were allowed to expire on 31 December 2021 and will not be available for the new valuation period 2022-2025. These include the exemptions for properties in unfinished housing estates; for properties purchased as a home during 2013; and for unsold properties held by builders or developers and new or unused properties purchased from a builder or developer. A time-limit was placed on the exemption in respect of pyrite damaged properties.
Entry 6	BUDGET 2022 / INCOME TAX PACKAGE - Budget 2022 included an income tax package which included an increase to the standard rate cut-off point and the main tax credits. The entry point for which income earners pay the higher rate of income tax (40%) was increased by 4% and the main tax credits – personal tax credit, employee tax credit and earned income credit - were also increased by 3%. All other income tax credits remained unchanged. The entry threshold to USC did not change. The measures in Budget 2022 were aimed at helping to maintain the value of take home pay against the backdrop

	of significant inflation and rising prices. In relation to the tax base, the impact was considered to be broadly neutral overall. Finance Act 2021 was enacted on 21/12/2021 and the above measures will apply for the 2022 tax year and subsequent years of assessment.
Entry 7	CARBON TAX - The Finance Act 2020 legislated for a trajectory of annual carbon tax increases leading to a rate of €100 per tonne of CO2 emission by 2030. The carbon tax applies to kerosene, marked gas oil, liquid petroleum gas, fuel oil, natural gas and solid fuels. In Budget 2022, the rate increased from €33.50 to €41.00 per tonne of carbon emitted. This policy of annual increases forms a key part of Ireland's commitment to reduce emissions by 51% by 2030.
Comments	
State of play	

CSR 4 Subpart 2: Step up action to address features of the tax system that facilitate aggressive tax planning, including on outbound payments.

Measures	
Entry 1	FULLY ENGAGED WITH THE NGEU PROCESS WITH EUROPEAN COMMISSION - Agreed a reform package to continue to tackle risks of aggressive tax planning through the delivery of milestones in Ireland's Recovery and Resilience Plan (2021). Some of these milestones have already been achieved through the change to corporate residency rules, the introduction of a balancing charge for capital allowances on intellection property, and independent economic research into outbound payments. There are four milestones on aggressive tax planning. The first two of these milestones (No. 95 and 96) are already delivered with legislation enacted and in effect. Milestone 3 (No. 97) requires two pieces of independent economic research to be carried out on outbound payments, the first of which has already been

	completed and published and the second of which is almost complete and will be published shortly. Milestone 3 also requires a public consultation to be launched on the measures applying to outbound payments. This has been completed and responses will be published on the Department of Finance website. Milestone 4 (No. 98) is the final aspect with legislation in place by 2024. Milestones 2 and 3 will inform this process.
Entry 2	BEST PRACTICE IN INFORMATION EXCHANGE - Ireland is, and will continue to be, at the forefront of developing and implementing the latest standards for exchange of information among tax authorities. This has seen the transposition of DAC6 in Finance Act 2019, the agreement of DAC 7 and the early transposition of DAC7 in Finance Act 2021. Further, we are fully committed to contributing to the development of new reporting rules for crypto-assets and e-Money to complement the Common Reporting Standard. This will feed into a European Commission proposal in this area (DAC8). Ireland is also committed to ensuring the best use of information received under the International EOI framework, and is actively working with other jurisdictions to this effect, including through the EU Fiscalis Programme and the OECD Forum on Tax Administration.
Entry 3	COMPREHENSIVE REVIEW OF THE IRISH CORPORATION TAX CODE - Ireland commissioned an independent expert, Mr. Seamus Coffey, to carry out a thorough review of our Corporation Tax Code and to make recommendations for any reforms that may be needed. This review was published in September 2017. This review, and the recommendations therein, has led to significant reforms of the Irish corporation tax code. The recommendations of the Coffey review have led to a series of commitments contained in both the 2018 Corporation Tax Roadmap and the 2021 Update to the Corporation Tax Roadmap. The reforms we have implemented combined with our participation in, and agreement of, the fundamental reform of the international tax framework, including the associated EU Directives, has markedly addressed the risks within the Irish Code in respect to

	aggressive tax planning. The individual measures are set out in detail in the other entries under this CSR.
Entry 4	INDEPENDENT ECONOMIC RESEARCH INTO OUTBOUND PAYMENTS FROM IRELAND - Ireland commissioned independent economic research into the outbound payment of royalties from Ireland. This research, which is published on the Department of Finance website, demonstrated that recent unilateral reforms that Ireland has undertaken, combined with the global implementation of anti-BEPS measures and US tax reforms, have had a material effect in addressing risks of double non-taxation.
Entry 5	ACTIONS IN RESPECT OF OUTBOUND PAYMENTS - The introduction of measures to apply to ensure that outbound payments from Ireland don't avail of double non-taxation will be delivered through Finance Bill 2023. A public consultation was launched in 2021 and the submissions received will be published on the Department of Finance website in . The measures being considered are a denial of deduction or the introduction of withholding taxes.
Entry 6	DEVELOPING ADDITIONAL DEFENSIVE MEASURES IN RESPECT OF COUNTRIES ON THE EU LIST OF MON-COOPERATIVE JURISDICTIONS - Following the introduction of more stringent provisions in CFC legislation in Finance Act 2020 linked to the EU list of non-cooperative jurisdictions, consideration is being given to introducing additional defensive measures, including denial of tax deductions or the imposition of withholding taxes where material payments are made from Ireland to listed jurisdictions.A public consultation was launched in 2021 and the submissions received will be published on the Department of Finance website in the coming days. It is anticipated that measures will be introduced in Finance Bill 2023 to take effect from 1 January 2024.
Entry 7	OECD AGREEMENT OCTOBER 2021 & FULLY SUPPORTIVE OF EU MINIMUM TAX DIRECTIVE - Ireland joined the historic international agreement to reform the international tax rules to address the challenges arising from the digitalisation of the

	global economy. This involves introducing a minimum effective tax rate of 15% for MNEs with a turnover in excess of €750m annually. The EU Minimum Tax Directive is being developed at Working Parties on Tax Questions and Ireland is fully supportive of this process both politically and technically. Ireland also signed up to the reallocation of taxing rights to market jurisdictions and Ireland is fully committed to the OECD process in this regard.
Entry 8	UPDATED CAPITAL ALLOWANCES FOR INTELLECTUAL PROPERTY TO ENSURE BALANCING CHARGES APPLY - Revisions to Ireland's capital allowances for intellectual property were introduced in Finance Act 2020, with effect from 14 October 2020, to ensure such assets are fully within balancing charge rules in line with international best practice for such reliefs in other jurisdictions.
Entry 9	ADOPTED AUTHORISED OECD APPROACH FOR BRANCH PROFIT ATTRIBUTION - Finance Act 2021 enacted the Authorised OECD Approach, which adapts the OECD Transfer Pricing Guidelines to the attribution of profits to permanent establishments, for the taxation of branches in Ireland.
Entry 10	REFORM OF TRANSFER PRICING RULES - Ireland's transfer pricing rules were comprehensively reformed in Finance Act 2019, to keep them in line with the updated best international practice.
Entry 11	APPLIED DEFENSIVE MEASURES TO COUNTRIES ON THE EU LIST OF NON-COOPERATIVE JURISDICTIONS - Finance Act 2020 delivered new measures to provide that Ireland's CFC rules apply more stringently to companies with subsidiaries operating in jurisdictions that remain on the EU list of non-cooperative jurisdictions.
Entry 12	REVERSE HYBRIDS ASPECT OF ATAD ANTI-HYBRID RULES - Section 30 of Finance Act 2021 legislated for the reverse hybrids aspect of ATAD anti-hybrid rules in line with Ireland's commitment to implement the EU Anti-Tax Avoidance Directive (ATAD). The

	anti-reverse hybrid rules seek to address potential non-taxation of income as a consequence of differences in the tax treatment of an entity under the tax laws of different territories.
Entry 13	ATAD-COMPLIANT INTEREST LIMITATION RULES - Finance Act 2021 delivered the ATAD-required introduction of a rule to limit deductions for net borrowing costs to a maximum of 30% of Earnings Before Interest, Tax, Depreciation and Amortisation (EBITDA). This measure imposes an overall limit on overall net borrowing costs, for whatever purpose. It is therefore relevant to all taxpayers with borrowings, i.e. the vast majority of businesses.
Entry 14	ATAD DIRECTIVES - Ireland fully implemented the ATAD Directives, this was completed through Finance Act 2021.
Comments	
State of play	

CSR 4 Subpart 3: Ensure effective supervision and enforcement of the anti-money-laundering framework as regards professionals providing trust and company services.

Measures
Comments
State of play

CSR.2019.1

CSR 1 Subpart 1: Achieve the medium-term budgetary objective in 2020. Use windfall gains to accelerate the reduction of the general government debt ratio.

Measures
Comments
State of play

CSR 1 Subpart 2: Limit the scope and number of tax expenditures, and broaden the tax base.

Measures	
Entry 1	BROADEN THE TAX BASE (OVERVIEW) - A number of measures have been taken to broaden the tax base in recent years and include the introduction of the Universal Social Charge, annual domicile levy, and the Sugar Sweetened Drinks Tax. Non-indexation of income tax thresholds, bands and credits can also operate to broaden the tax base. Steps have also been taken to broaden and enhance the stability of our corporation tax base, including through the introduction of the 80 per cent cap on capital allowances for intangible assets in Budget 2018 and the introduction of a broader Exit Tax regime in Budget 2019. More recent developments are listed below. **PLEASE REFER TO DETAILED LIST OF MEASURES UNDER CSR 202.4.1.**
Comments	
State of play	

CSR 1 Subpart 3: Continue to address features of the tax system that may facilitate aggressive tax planning, and focus in particular on outbound payments.

Measures	
Entry 1	COMPREHENSIVE REVIEW OF THE IRISH CORPORATION TAX CODE - Ireland commissioned an independent expert, Mr. Seamus Coffey, to carry out a thorough review of our Corporation Tax Code and to make recommendations for any reforms that may be needed. This review was published in September 2017. This review, and the recommendations therein, has led to significant reforms of the Irish corporation tax code. The recommendations of the Coffey review have led to a series of commitments contained in both the 2018 Corporation Tax Roadmap and the 2021 Update to the Corporation Tax Roadmap. The reforms we have implemented combined with our participation in, and agreement of, the fundamental reform of the international tax framework, including the associated EU Directives, has markedly addressed the risks within the Irish Code in respect to aggressive tax planning. ** PLEASE NOTE: The individual measures are set out in detail under CSR 2020.4.2.**
Comments	
State of play	

CSR 1 Subpart 4: Address the expected increase in age-related expenditure by making the healthcare system more cost-effective and by fully implementing pension reform plans.

Measures	
Entry 1	COMMISSION ON CARE - The Department of Health has drafted plans to establish a Commission on Care. The commission will examine care and supports, and current policies and strategies in place for older people. The commission will examine the sustainability of current measures and incorporate lessons learnt

	from COVID-19 to see if we are meeting the diverse needs of our older citizens.
Entry 2	IORP II TRANSPOSITION - Directive (EU) 2016/2341 (IORP II), which is a recast Directive, sets out additional requirements/obligations on Member States/IORPs with the over-arching objective being to facilitate the development of occupational retirement savings in Ireland. while many of the provisions of the Directive were already in Irish law, new regulations were signed by the Minister for Social Protection during 2021 to transpose the requirements of that Directive not already in Irish law. The transposition of IORP II into Irish law will, amongst other things, increase governance requirements on occupational pension scheme thereby providing better protections to scheme members' pension benefits, enhance information provision to scheme members and enable more effective supervisory oversight of schemes
Entry 3	PENSION COMMISSION'S RECOMMENDATIONS - The Pensions Commission was an independent body established in November 2020 to examine the sustainability of the State Pension and Social Insurance systems. The Commission's Report was published on 7 October 2021 and it set out a wide range of recommendations – including measures to increase Social Insurance Fund (PRSI) income, phased increases to the State Pension Age, measures to enhance pension provision for long-term carers and changes to the calculation methods for the State Pension Contributory payment rate (the full transition to a Total Contributions Approach model and phasing out of the Yearly Average approach over a ten year period). Officials in the Department of Social Protection are examining each of the recommendations and will consult across Government through the Cabinet Committee system. The report has also been referred to an Oireachtas Joint Committee on Social Protection, Community and Rural Development and the Islands and to the Commission for Taxation and Welfare for their views. The Minister for Social Protection intends bringing a recommended response and implementation plan to Government by end March 2022
Entry 4	CLINICAL GUIDELINE NO. 21 - Implementation of clinical guideline no.21 (appropriate prescribing of psychotropic medication for non-cognitive symptoms in people with dementia). Funding was

	allocated through the HSE's National Service Plan 2021 for the implementation of clinical guideline no.21(appropriate prescribing of psychotropic medication for non-cognitive symptoms in people with dementia) to include the recruitment of a national co-ordinator and trainer. This guideline will support the provision of evidence based and consistent care across Irish healthcare services. The business impact analysis for the implementation of this guideline suggests a net cost avoidance over an initial 5-year cycle of between €2m-€12.4m.
Entry 5	DEMENTIA NURSE SPECIALISTS - The prevalence of dementia in Ireland is expected to rise by 134% by 2045. In recognition of the need for increased supports for this population into the future, there has been increased investment into implementing the National Dementia Strategy in the 2021 and 2022. The national service plan 2021 provided funding for the recruitment of acute hospital dementia/delirium care dementia nurse specialists for each of the six hospital groups. The recruitment of these nurse specialists will improve the care pathway for inpatients with dementia in acute settings and reduce the length of stay and hence costs (TCD evaluation suggests mean costs reduction of €3,518-€6,673 per person with dementia).
Entry 6	FINANCE ACT 2021 (PENSION REFORM ASPECTS) - The Finance Act 2021 was enacted on 21/12/2021 and came into force immediately. The Finance Act 2021 included three amendments which aligned with the pension reform plans. Namely the amendment of death-in-Service provisions (Article 12), the removal of the 15-year rule (Article 13) and the abolition of the Approved Minimum Retirement Fund (Article 14). The legislation is available on the Oireachtas website at the following link: https://data.oireachtas.ie/ie/oireachtas/act/2021/45/eng/enacted/a4521.pdf
Comments	
State of play	

CSR.2019.2

CSR 2 Subpart 1: Provide personalised active integration support and facilitate upskilling, in particular for vulnerable groups and people living in households with low work intensity.

Measures	
Entry 1	SOCIAL INCLUSION AND COMMUNITY ACTIVATION PROGRAMME (SICAP) 2018-2023 - This is a six year programme which will provide funding in excess of €220m. Its aim is to reduce poverty, strengthen communities and promote social inclusion. All beneficiaries of the programme must belong to or support one of the 13 SICAP target groups. In 2021, €39m was allocated to the Social Inclusion and Community Activation Programme (SICAP) and assisted: 26,485 individuals, improving the quality of their lives and developing their personal capacities through the provision of lifelong learning and labour market or enterprise supports. The majority of individuals were unemployed, while others were economically inactive or employed but registered as low income workers/households. 2,647 community groups. The highest proportion of community groups targeted people living in disadvantaged communities. 500 social enterprises were assisted. The enterprises were at varying stages of their lifecycle with the majority trading for 5 years or more and others in the pre-start-up phase or trading for less than five years. Children and families: a total of 31,392 children and 4,550 parents/guardians participated in activities designed to provide families with education and personal development supports and to support children at risk of early school leaving to remain within the education system.
Entry 2	WORK PLACEMENT EXPERIENCE PROGRAMME - The Work Placement Experience Programme (WPEP) was launched in July 2021 and is a key policy initiative under the Government's new national employment services strategy, Pathways to Work 2021-2025. WPEP is a funded work placement scheme to provide work experience for 10,000 jobseekers that have been unemployed for more than six months, including time spent on the pandemic unemployment payment (PUP). 40% of these

	places are ring-fenced for younger jobseekers. The Participant is expected to complete at least 60 hours of Training while on the Work Placement of which 20 hours should be accredited or sector recognised training. Educational Training Board (ETBs) have made available the L3/L4/L5 Quality and Qualifications Ireland (QQI) accredited Work Experience module. All host organisations and individual placements are checked for compliance and quality assurance purposes prior to being advertised on the Department's recruitment website; JobsIreland.ie. A placement is not approved or published if the placement does not meet the stringent criteria set for the new programme. Funding for the training element of WPEP was included in the Government's National Recovery and Resilience Plan in its application to the EU Recovery and Resilience Facility.
Entry 3	PATHWAYS TO WORK 2021 - 2025 - The Government published its new employment services strategy, Pathways to Work in July 2021, which sets out the Government's overall framework for activation and employment support policy. The aim of the strategy, which contains 83 specific commitments, is to assist people back to work as the economy and labour market recovers from COVID-19. The strategy sets out how the Public Employment Service can deliver effective services in a post-COVID labour market, with increased demands for such services among those who have permanently lost jobs as a result of the pandemic. In addition, the strategy will seek to support those who were unemployed or underemployed prior to the pandemic, particularly those who face additional barriers to work. In particular, Strand 5 of strategy focuses on leaving no-one behind, with specific commitments in relation to single parents, people with disability, older workers and people seeking to return to work after caring, young people with disadvantage and minority groups with disadvantage. A mid-term review of the strategy will be undertaken in 2023.
Comments	
State of play	

CSR 2 Subpart 2: Increase access to affordable and quality childcare.

Measures	
Entry 1	NATIONAL ACTION PLAN FOR CHILDMINDING 2021-2028 (NAPC) - Published by DCEDIY in April 2021, the National Action Plan for Childminding (NAPC) sets out a strategic phased pathway to the reform of home based early learning and care and school-age childcare. The overall objective of the NAPC is to improve access to high quality and affordable early learning and care and school-age childcare through childminding. To do this, the Action Plan sets out an incremental and supportive pathway to bring childminders into the scope of regulation and supports. This will enable more childminders to access Government subsidies, making their services more affordable to parents. It will also enable them to access a variety of supports to assist them in meeting regulatory and quality requirements. Phase 1 of the NAPC which is a 2-3 year preparatory phase has commenced and will include: (i) the development of childminder specific regulations; (ii) the development of bespoke training and supports for the childminding sector; and (iii) further public and sector consultation. Budget 2022 made provision of €1.016m to support implementation of this measure in 2022.
Entry 2	JOINT LABOUR COMMITTEE - In December 2020, a process to examine the possibility of regulating pay and conditions in the Early Learning and Care and School-Age Childcare sector and the suitability of a Joint Labour Committee (JLC) was commenced by the Minister for Children, Equality, Disability, Integration and Youth. A JLC provides a forum for employers and union representatives to negotiate minimum rates of pay and conditions of employment specific to a sector. Following this process, an Establishment Order for a JLC for Early Years Services took effect on July 1 2021, and the Joint Labour Committee met for the first time in December 2021. A new Core Funding stream announced by DCEDIY in Budget 2022, which will be available from September 2022, is intended among other objectives to enable Early Learning and Care and School-Age Childcare providers to meet the additional costs that may arise from an Employment Regulation Order as a result of the JLC, thus preventing an Employment Regulation Order putting upward pressure on fees for parents.

Entry 3	PUBLICATION OF NURTURING SKILLS: THE WORKFORCE FOR EARLY LEARNING AND CARE AND SCHOOL-AGE CHILDCARE 2022-2028 - Given the importance of an appropriately skilled and sustainable professional workforce for the quality of provision, in December 2021 DCEDIY published "Nurturing Skills: The Workforce Plan for Early Learning and Care and School-Age Childcare 2022-2028". The process of developing the Workforce Plan commenced in mid-2019. Nurturing Skills sets out a range of actions to raise qualification levels, provide career pathways, strengthen the national infrastructure for continuing professional development for staff, and promote careers in the Early Learning and Care and School-Age Childcare sector by 2028. It includes actions to achieve a graduate-led workforce in Early Learning and Care by 2028, and to introduce a minimum qualification requirement for School-Age Childcare practitioners.
Entry 4	FEE MANAGEMENT - The new funding model will make Early Learning and Care and School-Age Childcare substantially more affordable for families through a new approach to fee management. Fee management will start with a requirement of providers not to increase fees on September 2021 levels. The fee management system will be further developed in subsequent years. The Expert Group undertook detailed analysis of the issues of affordability and fee controls as part of its work. Their report makes several important recommendations for a new funding model to address out of pocket costs to parents including, in 2022, introducing a new fee management system attached to Core Funding. Initially, this will mean no increase in parental fees from the September 2021 fees for the September 2022 to August 2023 programme year. The fee management system, in tandem with developments to the NCS, outlined above, will together deliver significantly improved affordability for parents.
Entry 5	REFORMS TO THE NATIONAL CHILDCARE SCHEME (NCS) - Two changes introduced as part of the Budget 2022 package. (Reform 1) As part of Budget 2022, the universal subsidy available under the National Childcare Scheme will be extended to all children under 15 from September 2022. This will allow all children availing of Early Learning and Care and School-Age Childcare to receive a subsidy to offset fees. This

	is worth up to €1,170 off parents' annual costs. Families earning less than €60,000 may be able to get a higher subsidy. (Reform 2) Cessation of the practice of deducting hours spent in pre-school or school from the entitlement to the National Childcare Scheme subsidised hours. This means that parents will be able to use their full awarded subsidised National Childcare Scheme hours regardless of whether their children are in pre-school or school. This will particularly benefit children from low income families whose parents are not in work or study. This will benefit 5,000 children from low income families.
Entry 6	PUBLICATION OF THE PARTNERSHIP FOR THE PUBLIC GOOD REPORT - On 7 December 2021, the Partnership for the Public Good Report was published. The Irish Government has accepted all 25 recommendations and work has commenced on implementation. The Report includes major reforms to the funding model for Early Learning and Care and School-Age Childcare services. The report recommends a new additional funding stream for the sector, Core Funding, to support quality of provision, improved pay and conditions for staff, management of parental fees and sustainability of services; a universal and targeted Tackling Disadvantage funding and support, building on Core Funding; continued provision of the universal Early Childhood Care and Education (ECCE) programme and the National Childcare Scheme (NCS) with enhancements; and an expanded role for the State in managing and supporting supply, quality, accessibility, and affordability. The new funding model will be the framework for additional investment in services in return for clear evidence of quality and affordability to ensure effective use of public funding. The new funding model is intended, over time, to deliver transformational change including quality improvements to services, better pay and conditions for staff, tackling disadvantage, improved affordability for parents, better management of supply to meet demand, and support for provider sustainability. The emerging recommendations of the Expert Group informed the developments being introduced in Budget 2022 which secured an additional €78 million annual investment in the sector in 2022.
Entry 7	CORE FUNDING STREAM (EARLY LEARNING AND SCHOOL AGE CHILDCARE PROVISION) - Launched on 12 October 2021, Core

	Funding will support improved quality, affordability and sustainability for Early Learning and Care, and School Age Childcare. Core Funding will enable providers to better attract and retain staff, including degree-qualified staff; establish career structures; and introduce or improve other factors that contribute to quality including non-contact time, planning, training and curriculum implementation. Core Funding will become available from September 2022 and will be worth up to €69 million in 2022 and up to €207.3 million in a full year from 2023 on
Comments	
State of play	

CSR.2019.3

CSR 3 Subpart 1: Focus investment-related economic policy on low carbon and energy transition, the reduction of greenhouse gas emissions,

Measures	
Entry 1	BIOECONOMY POILICY DEVELOPMENT / NATIONAL BIOECONOMY POLICY STATEMENT - The National Policy Statement on the Bioeconomy was published by the Department of the Taoiseach in 2018. Ireland's bioeconomy seeks to promote biobased resources and products which can used in a range of activities across many sectors, including agriculture, the marine, forestry, water and waste management, and energy, ultimately shifting investment toward low carbon alternatives. The development of Ireland's bioeconomy is supported by the National Bioeconomy Implementation Group, supported by the Department of the Environment, Climate and Communications and the Department of Agriculture Food and the Marine along with other Government Departments. The principal task of the Group is to bring forward recommendations to develop the bioeconomy. The Group is also tasked with establishing a consultative structure to support the development of Ireland's bioeconomy, including the development of a National Bioeconomy Forum. The National Bioeconomy Forum convened in July 2021. This Forum brings together a broad range of stakeholders, including industry, community groups, NGOs and relevant state bodies. The forum focuses on balancing research, development, regulatory and market needs to support the sector. In 2022 the Government will be updated on the progress made so far in implementing the National Bioeconomy Policy Statement, and will agree a 'Bioeconomy Action Plan' to deliver on policies out to 2025.
Entry 2	NATIONAL RESIDENTIAL RETROFIT PLAN - The Climate Action Plan has set ambitious targets to retrofit 500,000 homes to a Building Energy Rating of B2 or carbon equivalent and to install 400,000 heat pumps in existing buildings by the end of 2030. The Department of Environment, Climate and Communications published the National Residential Retrofit

	Plan, on 4th November 2021 as part of the Climate Action Plan. The Plan sets out how the Government will deliver on our retrofit targets. The Plan sets out policies and measures across four key areas: driving demand and activity; financing and funding; supply chain, skills and standards; and structures and governance. €8 billion in Exchequer funding (including €5 billion in carbon tax revenues) will support homeowners to upgrade their homes through grant schemes, including free energy upgrades for households at risk of energy poverty. The Department of Housing, Local Government and Heritage will also provide additional funding for the Local Authority Retrofit Scheme. This is in line with the principles of fairness and universality which underpin the National Retrofit Plan. The review of the National Development Plan provided an unprecedented level of funding for retrofit in Ireland. €5 billion of the €8 billion in exchequer funding will come from additional carbon tax revenues that have been allocated to support residential retrofit to 2030. Crucially, the NDP also provided clarity on the annual allocations for the coming years as well as the total allocation to the end of the decade, giving the sector the confidence to plan and expand.
Comments	
State of play	

CSR 3 Subpart 2: sustainable transport,

Measures	
Entry 1	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Almost €1.68bn was invested in sustainable public transport in 2021, delivering fleet and infrastructure. In addition, planning and design continued throughout 2021 in relation to the three major public transport projects facilitating sustainable public transport in the state.
Entry 2	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - BusConnects Programme progressed with the launch of 2

	Core Bus Corridors and roll out of the BusConnects Dublin Network Redesign. 261 new buses for PSO bus fleets were delivered in 2021
Entry 3	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Government approved the Preliminary Business Case for the DART+ Programme allowing DART+ West enter the Irish planning system and signing of the DART+ Fleet contract, the largest ever fleet expansion with potential for up to 750 electric/battery electric carriages with initial purchase of 95 units (65 battery electric & 30 electric units) with the first of these units entering service in 2025
Entry 4	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Planning and design has continued throughout 2021 in relation to MetroLink. Investment in light rail saw expanded capacity of Luas Green Line, with 26 tram extensions and 8 new additional trams in service by Q1 2021
Entry 5	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - The Department commenced a Strategic Rail Review of the heavy rail network on the island of Ireland, which is expected to conclude in Q4 2022
Entry 6	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - Construction continued on 41 new Inter City Rail carriages (expected delivery to commence mid-2022). The development of the National Train Control Centre (NTCC) progressed in 2021 with construction of the NTCC building ongoing and due for substantial completion in Q2 2022. The detailed phase for the new Traffic Management System (TMS) commenced in 2021 with forecast date for full operation of the TMS facility within the NTCC by 2025
Entry 7	SUSTAINABLE TRANSPORT CAPITAL INVESTMENT PROGRAMME - The City Centre Resignalling Project was completed and additional funding provided for the Infrastructure Manager Multi Annual Contract, for maintenance and renewal of the heavy rail network

Entry 8	ELECTRIC VEHICLE (EV) PURCHASE GRANT SCHEME - €63,189,700 in grants funded by the Department of Transport and administered by the Sustainable Energy Authority of Ireland towards the purchase cost of EVs, capped at €5,000 per qualifying EV
Entry 9	ELECTRIC VEHICLE (EV) HOME CHARGER GRANT SCHEME - €5,019,380 in grants funded by the Department of Transport and administered by the Sustainable Energy Authority of Ireland towards the purchase and installation cost of EV home chargers, capped at €600 each
Entry 10	ELECTRIC SMALL PUBLIC SERVICES VEHICLES (ESPSV) GRANT SCHEME - €11,499,500 in grants funded by the Department of Transport and administered by the National Transport Authority towards the purchase cost of electric small public service vehicles (SPSVs), mainly taxis
Entry 11	LEVTI TOLL INCENTIVE SCHEME - €776,000 issued in refunds for toll charges incurred by EV owners – funded by the Department of Transport, administered under the aegis of Transport Infrastructure Ireland
Entry 12	ALTERNATIVELY FUELLED HDV GRANT SCHEME - One grant of €15,000 – funded by the Department of Transport, administered under the aegis of Transport Infrastructure Ireland
Comments	
State of play	

CSR 3 Subpart 3: water,

Measures	
Entry 1	INVESTMENT IN IRISH WATER - The Programme for Government commits to funding Irish Water's capital investment plan for

	water infrastructure on a multi-annual basis. The National Development Plan 2021-2030 commits to almost €6 billion capital investment by Irish Water in the period 2021-2025, of which over €4.5 billion will be Voted Exchequer funding in respect of domestic water services. In 2021, Irish Water spent voted capital funding of €599m. This significant multi-billion euro investment programme is to ensure the continued operation, repair and upgrading of the country's water and waste water infrastructure to support social and economic development across the State and continued care of the water environment.
Entry 2	MULTI-ANNUAL RURAL WATER PROGRAMME - For Rural Water Services, provided in rural areas not served by Irish Water, the Department of Housing, Local Government and Heritage, provides funding under the Multi-annual Rural Water Programme (MARWP) and the Annual Subsidy towards the Operational Costs of Group Water Schemes. In 2021 the Department recouped actual incurred expenditure of €21.1m under the MARWP and €27m under the annual subsidy scheme.
Comments	
State of play	

CSR 3 Subpart 4: digital infrastructure

Measures	
Entry 1	BROADBAND CONNECTION POINTS (BCP) INITIATIVE - The BCP project, launched in October 2020 is referred to in the Programme for Government; the National Broadband Plan Our Rural Future; the Digital Ireland Framework the National Remote Work Strategy. It is financed under the National Broadband Plan State Intervention with c€2M Department of Rural and Community Development funding. c€1M has been invested in BCPs via various funding schemes €8.8M was drawn down in 2021 for BCPs and other remote work hubs

	under the Connected Hubs Call (link). €900,000 is set aside for BCPs in 2022. The BCP initiative is establishing Hubs which are digitally enabled community assets, to address the current digital divide for all sections of the community and will meet a number of local community needs i.e eHealth, remote working, education, arts and culture services to communities currently without adequate broadband coverage. 250 of a planned 300 BCPs are established and live, providing onsite high-speed broadband services in public buildings in rural and isolated areas, including many of the off-shore islands. The majority of BCPs will be located in areas set aside for the National Broadband Plan (NBP) State intervention. This area includes 1.1M citizens, 540,000 premises, 100,000 businesses and almost 700 schools. The project will contribute towards the implementation of elements of the National Development Plan, the National Economic Plan and the Climate Action Plan. Usage numbers will be in excess of 5,000 daily users across the estate once the network has completed.
Comments	
State of play	

CSR 3 Subpart 5: and affordable and social housing, taking into account regional disparities.

Measures	
Entry 1	HOUSING FOR ALL - see details of relevant measures reported under CSR 2020.2.3.
Comments	
State of play	

CSR 3 Subpart 6: Implement measures, including those in the Future Jobs strategy, to diversify the economy and improve the productivity of Irish firms –

small and medium enterprises in particular - by using more direct funding instruments to stimulate research and innovation

Measures	
Entry 1	NATIONAL SOCIAL ENTERPRISE TO STIMULATE RESEARCH AND INNOVATION - Fostering growth and diversification of the enterprise base as well as enhancing productivity across sectors are consistent priorities for Ireland, as is recognised in the European Commission's Country Report on Ireland. In July 2019, Ireland published its first ever National Social Enterprise Policy (2019 – 2022). This Policy is transversal in nature, cutting across numerous sectors within the social and circular economies. Social Enterprises create employment while also fulfilling many Government policy objectives in areas such as labour market activation, circular economy, health care, childcare and the environment. The National Social Enterprise Policy recognises that social enterprises are playing an increasingly prominent role in some of the major challenges currently facing Ireland/Europe, particularly the need to foster sustainable and socially inclusive economic growth. Ireland continues to provide supports to social enterprises in line the national policy and has introduced measures to improve awareness of social enterprises and their potential. In recognition of the value of social enterprise to European societies and economies, in December 2021 the European Commission published an Action Plan for the Social Economy to enhance social innovation in 2021. Ireland contributed to the development of this plan through its membership of the EU Expert Group on Social Economy, and will assist in its implementation.
Entry 2	DISRUPTIVE TECHNOLOGIES INNOVATION FUND - The Disruptive Technologies Innovation Fund (DTIF) drives collaboration between Ireland's world-class research base and industry as well as facilitating enterprises to compete directly for funding in support of the development and adoption of these technologies. To date 72 projects have been awarded funding of €235m under three calls to date. The fourth call under DTIF was launched in November 2021 and the outcome is expected to be announced in Q2 of 2022.

Entry 3	GREEN FOR MICRO PROGRAMME - The Green for Micro programme was officially launched in March 2021, it aims to help prepare small businesses for the low carbon, more resource efficient economy of the future. This programme offers free advice and technical support on resource efficiency, how to better understand their carbon footprint and how to implement an environmental management system to reduce costs and lower greenhouse gas emissions. It is designed to provide small businesses with tailored expert advice on how to drive sustainability. Qualifying SMEs will access two days of intensive mentoring including a sustainability audit and action plan, designed to help "green" your business. An estimated 254 LEO client companies have availed of this support since March 2021.
Entry 4	ENTERPRISE IRELAND RESEARCH DEVELOPMENT AND INNOVATION PROGRAMME - Ireland has a policy of public investment in research, development and innovation (RDI) and Enterprise Ireland (EI) delivers this programme of support to Irish companies, through three activity measures – Transforming R&D Activity in Enterprise; Industry Collaboration with the Third Level Sector; and Realising the Commercial Potential of the Irish Research Community. This is a multi-annual programme with a capital allocation of over €154m for 2021. New approvals and impacts for 2021 include: (1) A new Technology Gateway was established. The Centre for Renewable Energy at Dundalk IT (CREDIT) is focussed on energy efficiency and optimisation. (2) The next phase the New Frontiers entrepreneurship programme (2021-2025) launched with a €27.5m budget. Technology Centres – Learnovate and Meat Technology Ireland (MTI) who have both expanded their research programme, were approved an additional round of funding. (3) Under the capital equipment programme 61 projects were approved valued at €12m to fund equipment in the Technology Centres and Technology Gateways to support industry research. (4) 15 impactful projects were approved under the Covid-19 Products Scheme to the value of €16.8m in grant assistance. (5) €34m approved for the expansion of the Technology Transfer Strengthening Initiative (2023-2026).

Entry 5	AGILE INNOVATION FUND - The new fast-track Agile Innovation Fund available from Enterprise Ireland, supports the development of new or substantially improved products, services or processes, where the total project cost is less than €300,000. This offering is promoted by LEOs as it is open to application from LEO clients and can help them respond more quickly to market opportunities and challenges. The new Agile Innovation Fund will allow companies, to access up to 45% or 50% in support for product, process or service development projects with a total cost of up to €300,000.
Entry 6	IRELAND'S ECONOMIC RECOVERY PLAN - The Future Jobs 2019 agenda has been largely subsumed into Ireland's Economic Recovery Plan (ERP) which was published in June 2021. As well as committing to a package of supports and investments to assist enterprise recovery, the ERP outlines a medium-term policy framework to rebuild sustainable enterprises and increase enterprise resilience and competitiveness through an intensified focus on innovation and digital transformation and commitment to the green transition. Pillar 3 of the ERP - Re-building Sustainable Enterprises – outlines measures to support the domestic SME sector, which is critical to broad-based jobs-led economic growth, whilst leveraging the strength of the Foreign Direct Investment (FDI) sector in Ireland. Export diversification is a continued policy priority, together with a focus on identifying new sectoral opportunities and diversifying and growing international trade. The Plan aims to drive increased competitiveness and productivity of Irish firms and enhanced collaboration on research, & development and innovation. It includes measures to increase in the number of firms of all sizes engaged in innovation and help with commercialising new ideas. Increased funding to support innovation is targeted through Enterprise Ireland, including an enhanced Innovation Voucher Scheme, as well as initiatives such as the Technology Gateways Programme and Innovation Partnerships. A Ministerial-led SME and Entrepreneurship Implementation Group will lead coordinated delivery of supports for SMEs across all sectors of the economy, complemented by a Single SME Portal to streamline access to assistance and to take forward the recommendations of the SME and Entrepreneurship Growth Plan. The Disruptive Technologies Innovation Fund (DTIF) is playing an important

	role in driving collaborative research and innovation partnerships, on a commercial basis between SMEs, large enterprises and research organisations. Three rounds of DTIF funding have been announced to date and further DTIF calls are planned over the years ahead. Strong and effective clusters have a key role to play in achieving national objectives including maximising impact from research, development and innovation (RDI) investment, balanced regional development, addressing the productivity gap in the SME sector and supporting the green and digital transition. The Plan also commits to the development of overarching National Clustering Policy and Enabling Framework to support transformation, spillovers and linkages and to ensure a strong impact from existing and future clusters in Ireland.
Comments	
State of play	

CSR 3 Subpart 7: and by reducing regulatory barriers to entrepreneurship.

Measures
Comments
State of play