CeSaR

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

Semester cycle 2023

CSR.2022.1

CSR 1 Subpart 1: In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation.

Measures	
Entry 1	MEASURE TYPE: Not Defined (13/02/2023 15:45 PM) Contingency Fund and Temporary Funding for External Shocks - While €2 billion of funding was provided to the National Reserve Fund in 2022 with a further €4 billion planned for 2023, Budget 2023 also aside a total of €4.5 billion in temporary funding to cater for evolving situations that might have a public expenditure impact. This included €2 billion for Ukraine and a further €1.7 billion to help the economy with any further Covid impacts.
Entry 2	MEASURE TYPE: Not Defined (13/02/2023 15:45 PM) Budget 2022 and 2023: Cost of Living & Ukraine - Budget 2022 and a special February 2022 Cost of Living Package delivered circa €3 billion in total in targeted supports to households, businesses and other sectors of society in 2022 (including taxation measures). Budget 2023 delivered a further €4.5 billion suite of Cost of Living measures, some of which were brought

	forward into Q4 of 2022 as a Winter Support Package to help the most vulnerable tackle energy inflation in particular. This comprised of once off measures in this area of circa €3.2 Billion with a further €1.3 billion in core spend increases. With regards to the humanitarian crisis in Ukraine, in 2022 almost €1.1 billion in temporary was spent on support for Ukrainian refugees with €2 billion in temporary funding available in 2023.
Entry 3	MEASURE TYPE: Not Defined (13/02/2023 15:44 PM) Medium Term Expenditure Strategy - The Government adopted a medium term budgetary strategy in mid-2021 based on public expenditure growth of 5 per cent per annum, in line with the economy's estimated growth trend. This was updated in the Summer Economic Statement of 2022 to allow for exceptional Cost of Living measures needed to address inflationary pressures and the impact of the war in Ukraine. The majority of measures were temporary in nature for 2022 and did not form part of the annual core current public expenditure. Budget 2023 has continued this prudential approach but has allowed for a slight deviation of expenditure growth of 6.3 percent. From 2024 public expenditure is expected to return to the 5 percent per annum growth, which will facilitate achieving a budgetary surplus over the medium term and a continued decline in the debt to income ratio.
Entry 4	MEASURE TYPE: Not Defined (13/02/2023 13:31 PM) Budget 2023 - In line with the amended budgetary strategy, permanent public expenditure this year has been set at €85.9 billion up 6.3 per cent on an annual basis (compared to the 2022 estimate set out in Budget 2023). This will support the implementation of measures that can protect the most vulnerable in society, while also not exacerbating inflationary pressures. Temporary funding of €4.5 billion was also provided for inter alia Covid-related spending and assistance to refugees from Ukraine. This was complemented by a Cost of Living package for households and businesses of one-off supports amounting to €4.1 billion, which took effect from the final quarter of 2022. Budget 2023 also provides for a substantial increase in

	capital spending that will help reduce supply-side bottlenecks and boost the productive capacity of the economy. This year over €12 billion has been made available for capital spending on vital infrastructure in areas such as housing, transport, education, enterprise, and climate action. This amounts to 4½ per cent of national income (GNI*). The 2023 allocation is over 2½ times the allocation in 2017. As a result, there has been a significant improvement in the composition of public expenditure in recent years. Government transferred €2 billion in excess corporation tax to the National Reserve Fund in 2022, with a further €4 billion transfer planned in 2023. The purpose is to ensure that windfall corporate tax receipts are not used to finance permanent increases in public expenditure.
Entry 5	MEASURE TYPE: Announced (13/02/2023 13:30 PM) Summer Economic Statement 2022 - As set out in the Summer Economic Statement, Government has adopted a medium-term budgetary strategy based on public expenditure growth of 5 per cent per annum in line with the economy's estimated trend growth rate. Reflecting the less benign inflationary environment, and especially the impact of higher energy prices on the most vulnerable groups, this strategy was adapted, on a once-off basis, for Budget 2023.
Comments	
State of play	

CSR 1 Subpart 2: Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds.

Measures	
Entry 1	MEASURE TYPE: Not Defined (13/02/2023 15:47 PM)

	Climate Action Plan - Ireland's Partnership Agreement with the European Commission for Cohesion Funds 2021 – 2027 notes that the Country Report Ireland 2020 acknowledged that the publication of the Climate Action Plan 2019 represented "a much needed breakthrough and a stepping stone in the transition to a climate neutral and circular economy" but states that greenhouse emissions in the transport, building and agriculture sectors are high and on a rising trend. The Climate Action and Low Carbon Development (Amendment) Act 2021 recognises the scale of the challenge and increases the ambition to "support Ireland's transition to Net Zero and achieve a climate neutral economy by no later than 2050". The Act provides the framework for Ireland to meet its international and EU climate commitments. Ireland is now on a legally binding path to net-Zero emissions no later than 2050, and to a 51% reduction in emissions by 2030, relative to 2018 levels. The Act provides for a system of carbon budgeting and requires that the first two five-year budgets, proposed by the Climate Change Advisory Council, should equate to a total reduction of 51% over the period to 2030. It also provides that sectoral emissions ceilings are applied to different sectors across the economy. The Climate Action Plan 2021 highlights the role of European Structural Funds in supporting "a greener, low-carbon Europe including the potential for ERDF to support the new National Residential Retrofit Plan. The Needs Analysis for ERDF 2020 also identified the need to accelerate progress to address climate change objectives and the green economy. The Regional Spatial and Economic Strategies (RSES) for each of Ireland's three regions have climate action and the protection of the environment at their core. Each RSES states that improving energy efficiency is vital in order to reduce energy consumption while improving economic growth. Taking this into account, Ireland was allocated a total of €395.7 million in European Regional Development Funding (ERDF) for the 2021-2027 period. When combined with national funding of 853m will be invested through two programmes in the Northern and Western region - a Region in Transition and in the Southern and the Eastern and Midland Regions (designated as more developed regions). Each ERDF Programme focuses on three selected Policy Objectives, and is structured under three priorities to reflect this. Priority 1: A Smarter and More Competitive Region; Priority 2 A Low-Carbon Energy Efficient Region; Priority 3 - Sustainable And Integrated

	Urban Development.
Entry 2	MEASURE TYPE: Not Defined (13/02/2023 15:46 PM) Government Investment Plans Updated - The Irish Government published the National Development Plan 2021-2030 (NDP) in October 2021 setting out a 10-year commitment for public capital investment, as well as 5 year capital investment ceilings for each sector. The total plan contains €165 billion of investments, which is targeted to reach 5% of modified GNI in 2030. This would be among the highest levels of capital investment in the EU. This commitment was re-iterated in Budget 2023 with central state expenditure of over €12 billion in 2023, the highest level of investment in the history of the State. As part of the announced National Development Plan 2021-2030 (NDP), each priority area was assessed for climate impacts and detailed in the Report. Chapter 3 in the NDP details the range of initiatives to enhance climate funding and the consideration of climate impacts in project appraisal. In addition, Ireland is engaged with DG Reform and the OECD, under the Technical Support Instrument, to boost climate considerations as part of the domestic Public Spending Code for approval of infrastructure projects. In terms of prioritising green and digital investments, €5 billion is being allocated for residential retrofit as part of the NDP to bring 500,000 homes to B2 BER ratings by 2030; and the National Broadband Plan will connect 544,000 premises to high-speed broadband in the coming years. Finally, Ireland was successful in the submission of its National Recovery and Resilience Plan as part of NextGenerationEU, with 42% of the investments green tagged and 32% of funding digital tagged.
Comments	
State of play	

CSR 1 Subpart 3: For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.

Measures	
Entry 1	MEASURE TYPE: Implemented (16/02/2023 13:22 PM) Summer Economic Statement 2022 - A medium-term budgetary strategy was set out in the Summer Economic Statement 2021 and updated in the Summer Economic Statement 2022. An expenditure rule was introduced, allowing permanent expenditure to increase in line with the economy's estimated trend growth rate. Given the far less benign inflationary environment, the strategy was adapted, with Budget 2023 temporarily departing from these parameters on a once-off basis. However, it is planned that future Budgets will return to the framework set out in the medium-term strategy: from 2024 onwards, public expenditure will grow at 5 per cent per annum, which is consistent with maintaining a budgetary surplus over the medium-term and a continued decline of the debt-income ratio.
Comments	
State of play	

CSR 1 Subpart 4: Address the expected increase in age-related pension expenditure by ensuring the fiscal sustainability of the state pension system.

Measures	
Entry 1	MEASURE TYPE: Announced (13/02/2023 16:21 PM) Address the expected increase in age-related pension expenditure by ensuring the fiscal sustainability of the state pension system - Minister for Social Protection, Heather Humphreys TD, announced a series of landmark reforms to the social welfare pension system (Pillar 1) in Ireland on the 20th September 2022. The measures, which were approved by Government, are in response to the Commission on Pension's

	recommendations. To address the expected increase in age-related pension expenditure and to ensure the fiscal sustainability of the State Pension system, Government has agreed that a roadmap for reviewing Pay Related Social Insurance (PRSI) contribution rates will be introduced. The Social Insurance Fund, which helps to fund the State Pension system through PRSI revenues, has a balance of close to €2 billion at the start of this year. However, given changing demographics and the ageing population, the fund will return to a deficit position at a future point. This will require a planned and gradual increase in social insurance rates over a long period of time. Later this year, the Department of Social Protection will present a proposal for Government to consider the changes required to PRSI contribution rates or the social insurance revenue base from 2024 and for the following decade. This proposal will be based upon new data from the latest statutory Actuarial Review of the Social Insurance Fund which will be published in the months ahead. It is anticipated that any social insurance base broadening measures will be considered as part of this process. This roadmap will be reviewed on a continuous basis using the latest data available. The level and rate of increase in PRSI contribution rates will be determined on a structured basis every 5 years informed by the outcome of a statutory actuarial review. Another factor considered to ensure the sustainability of the State Pension system is the methodology used when calculating State Pension (Contributory) payment rates. To this end, there will be a 10-year phased transition from the Yearly Average Approach to the Total Contributions Approach, commencing from January 2024. This represents a fairer system for calculating rates and removes the anomalies that exist with the Yearly Average Approach.
Comments	
State of play	

CSR.2022.2

CSR 2 Subpart 1: Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 8 September 2021.

Measures
Comments
State of play

CSR 2 Subpart 2: Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.

Measures
Comments
State of play

CSR.2022.3

CSR 3 Subpart 1: Focus efforts on boosting the circular economy. In particular, develop both infrastructure and policies to prevent waste and increase reused and recycled content, and develop a more effective system for the separate collection of recyclable waste, including biodegradable waste.

Measures	
Entry 1	MEASURE TYPE: Implemented (16/02/2023 13:17 PM) Publication of The National Food Waste Prevention Roadmap - The National Food Waste Prevention Roadmap, which will set out a series of actions to help deliver the reductions necessary to halve Ireland's food waste by 2030 was published in December 2022. The new roadmap, which was the subject of a public consultation in early 2022, sets out priority actions on areas such as how food waste can be reduced in the first place, segregation of food waste, safe donation of food, as well as research, and the role of effective communications and awareness-raising in helping to change behaviours. It also looks at the role of the public sector in tackling food waste by improving procurement practices.
Entry 2	MEASURE TYPE: Implemented (16/02/2023 13:17 PM) Enactment of the Circular Economy and Miscellaneous Provisions Act 2022 - The Circular Economy and Miscellaneous Provisions Act 2022 was developed by Department of Environment, Climate and Communications. It was enacted in July 2022 and is being implemented on a phased basis throughout 2022 and 2023. This Act provides a clear legislative framework for Ireland's transition to a circular economy and will place the Circular Economy Strategy, Programme and Food Waste Roadmap on a statutory footing. The Act also provides for the introduction of a number of environmental levies, including a waste recovery levy and levies on single use cups, packaging and food containers as well as mandatory segregation; and an incentivised charging regime for commercial waste, to ensure waste minimisation and proper segregation in the sector. The

	required secondary legislation to give effect to these provisions will be enacted as soon as possible. It is also intended to introduce legislation which will ensure all households on a kerbside waste collection service will be provided with an organic waste bin by end of 2023. The National Food Waste Prevention Roadmap, which will set out a series of actions to help deliver the reductions necessary to halve Ireland's food waste by 2030 was published in December 2022.
Entry 3	MEASURE TYPE: Announced (16/02/2023 13:17 PM) The Deposit Return Scheme - The Deposit Return Scheme was launched November 2022 and aims to boost the recycling rate for drinks containers by charging a small, refundable deposit for each plastic bottle or can. Customers get this money back when they return the container to a retailer or other collection point to be recycled. The Scheme will include PET plastic bottles and aluminium and steel cans between 150ml and 3 litres. A deposit of 15c will apply to containers 500mls or less and a deposit of 25c for each container above 500ml. All producers and retailers are legally obliged to register with Re-turn. Planned go-live date for DRS is February 2024.
Comments	
State of play	

CSR 3 Subpart 2: Promote safer and cleaner waste water circuits.

Measures	
Entry 1	MEASURE TYPE: Announced (16/02/2023 12:31 PM) Promote safer and cleaner waste water circuits. - The 3rd River Basin Management Plan will contain a Programme of Measures that will address all of the pressures impacting on our waters. Protecting and restoring water quality in Ireland will, most of all, need measures to address the loss of agricultural nutrients to

	water, continue to improve waste-water treatment and to re-establish natural free-flowing conditions in more rivers. The plan will include a number of measures to promote safe and clean waste-water: continued investment in Irish Water to improve waste-water infrastructure at an estimated cost of €1.022 billion, over the period 2020-2024; a multi-annual investment programme to provide waste water infrastructure for villages not served by public waste-water collection systems; and, continue to help fund upgrades to domestic waste-water treatment systems. The Rural Water Programme, through Exchequer funding, delivers improvements to water services in areas of rural Ireland where there are no public water/waste-water services provided by Irish Water, the national utility. For waste-water services, grant assistance is available, through local authorities, under the Programme for capital works including, waste-water collection and treatment needs of villages/settlements that do not have access to public water/waste water services, and waste-water collection and treatment needs of households in rural areas. The Programme provides for priority investment needs, which will support proper planning and sustainable development in rural areas. It will also help Ireland meet its Water Framework Directive commitments. The Programme also provides funding certainty for the continuous improvement of rural water services. Funded through the National Development Plan, €175 million has been provided for capital investment in water services – including waste-water services – under the Rural Water Programme, for the period 2021-2025.
Comments	
State of play	

CSR.2022.4

CSR 4 Subpart 1: Reduce overall reliance on fossil fuels.

Measures	
Entry 1	MEASURE TYPE: Not Defined (16/02/2023 13:21 PM) Ensure the fast implementation of deep building retrofits - The Climate Action Plan and National Retrofit Plan have 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. In February 2022, the Government announced an enhanced package of measures to support the uptake of home energy upgrades. Which included: • A new National Home Energy Upgrade Scheme (NHEUS) providing increased grant levels of up to 50% of the cost of a typical deep retrofit to a B2 BER standard (up from 30%-35% grants in 2021). • Establishment of a network of One Stop Shops offering a start-to-finish project management service for the NHEUS for home energy upgrades. • Aligning many of the grant supports available under the Better Energy Homes Scheme (for homeowners taking a step-by-step approach to their home upgrade) and the Community Energy Grant Scheme (for homeowners upgrading their homes as part of a community project) with the new, higher NHEUS grants. • Introduction of a special enhanced grant rate, equivalent to 80% of the typical cost, for attic and cavity wall insulation for all households, to urgently reduce energy use as part of the Government's response to current exceptionally high energy prices. • Reforming the Warmer Homes Scheme as well as a significant increasing the number of free energy upgrades for those at risk of energy poverty under the Scheme. Since the launch of these supports, demand for SEAI schemes has been very high. Preliminary figures from SEAI indicate that in 2022: • Almost 49,700 applications for support were submitted to SEAI, representing a 150% increase on 2021 figures. • Over 27,700 home energy upgrades were supported in 2022, exceeding the target of 26,940. This represents a 79% increase in outputs year on year; • Of these, over 9,000 upgrades were to a post works Building Energy Rating (BER) of B2 or better, which is

	double the B2 upgrades supported in 2021; and • Over 4,700 free upgrades for households at risk of energy poverty were supported under SEAI's dedicated energy poverty schemes. This represents an 107% increase on 2021. • 12 One Stop Shops are in place and SEAI is working with a number of other organisations seeking to be registered. Budget 2023 has provided €337 million for SEAI residential and community energy upgrade schemes including the Solar PV scheme. This will facilitate the delivery of home upgrades to 37,000 homes. A further €87 million has also been allocated for the Local Authority Retrofit Programme this year.
Entry 2	MEASURE TYPE: Not Defined (16/02/2023 13:20 PM) Storage - There were no specific measures in Budget 2023 to support energy storage. Currently most storage projects in Ireland provide short-term storage and are financed based on system services revenue from the TSO (DS3) and through the SEM capacity auctions. The 2023 Climate Action Plan has set out specific actions to help further develop energy storage in Ireland, including the publication of a policy framework for electricity storage. DECC is leading on this framework which is due for publication in Q3, 2023. Separately, the Commission for Regulation of Utilities (CRU) has committed to reviewing the regulatory treatment of storage including licensing, charging and market incentives. Work is underway on this review which is due to be completed by Q4 2023
Entry 3	MEASURE TYPE: Not Defined (16/02/2023 13:19 PM) Potential amendments to MAP Act to improve regulatory regime - The Department of the Environment is working closely with the Department of Housing, Local Government and Heritage, the Office of the Attorney General and the Chief State Solicitors' Office to identify a solution that will address project concerns related to raising project finance and "step-in" rights, while continuing to protect the State asset. Once identified, the solution will be communicated to all Phase One projects in early 2023. The former Attorney General provided legal advice on the matter, and it is understood that a legislative amendment to the

	MAP Act (2021) will be required.
Entry 4	MEASURE TYPE: Not Defined (16/02/2023 13:19 PM) Grant of Maritime Area Consents (MACs) to first phase of ORE projects needed to reach 2030 targets (Phase One projects) - Ireland's first Maritime Area Consents (MACs) have been granted to the first batch of projects to progress through the new marine planning system by the Minister for the Environment, Climate and Communications, with a commencement date of 23 December 2022. The grant of MACs to Phase One projects is a significant milestone in meeting the 2030 targets for renewable electricity as set out in the Climate Action Plan. The Maritime Area Consent (MAC) is a first step in a new and streamlined planning process set out under the Maritime Area Planning Act (2021). It provides a right to occupy the maritime area subject to planning permission. The developers awarded a MAC can then proceed to apply for development permission (planning permission) from An Bord Pleanála, where the project proposals will undergo environmental assessment. Any project that has been awarded a Maritime Area Consent is eligible to partake in the ORESS 1, the first auction for offshore wind under the Renewable Electricity Support Scheme. The Government approved the Terms and Conditions of ORESS 1 on 9 November 2022, and the process has commenced with the results to be finalised in Q2 2023.
Entry 5	MEASURE TYPE: Implemented (16/02/2023 13:20 PM) Upgrading Grid Infrastructure - The Irish electricity grid comprised a Transmission Network, operated by EirGrid as the Transmission System Operator, and a Distribution Network, operated by ESB Networks as the Distribution System Operator. The Commission for the Regulation of Utilities (CRU) is the economic regulator of the electricity grid. The cost of building, safely operating and maintaining the electricity grid is recovered by system operators through charges on customers, which are overseen and agreed with the CRU. System operator spending is agreed with the CRU in five year cycles, referred to as Price Reviews. The current Price Review, PR5, spans the period 2021 to 2025 and will see a

	capital investment spend of €4 billion in the electricity network. PR5 comes at an important time for the evolution of the electricity networks and will play an important role in enabling the transition to a low carbon system by 2030.
Entry 6	MEASURE TYPE: Implemented (16/02/2023 13:18 PM) Renewable Electricity Spatial Policy Framework (RESPF)
Entry 7	MEASURE TYPE: Implemented (16/02/2023 13:18 PM) Small-Scale Generation Support Scheme (SSG) - The Small-Scale Generation Support Scheme (SSG) targets supports for small-scale non-domestic renewable generators above 50kW but smaller than those supported under the RESS. The scheme will enable larger businesses, farms, public buildings and community projects to maximise their participation in the energy transition. A public consultation on proposed design features of the scheme was held in Autumn 2022, and the scheme is expected to become available later in 2023.
Entry 8	MEASURE TYPE: Implemented (16/02/2023 13:18 PM) Renewable Electricity Support Scheme (RESS) - The Renewable Electricity Support Scheme (RESS) is a competitive auction-based scheme to deliver utility scale renewable electricity generation projects. The first two RESS auctions concluded in September 2020 and May 2022 respectively and combined are expected to deliver over 2.8GW of renewable generation capacity. In 2022, 688MW of new renewables was connected to the grid, of which 587MW came from RESS. In Q4 2022, the Department of the Environment, Climate and Communications held a public consultation on the high-level design of the third onshore RESS auction which is expected to take place later in 2023.

Comments

State of play

CSR 4 Subpart 2: Accelerate the deployment of renewable energy, in particular offshore wind, including by introducing reforms to improve the efficiency of the planning and permit system, particularly by reducing the duration of procedures.

Measures	
Entry 1	MEASURE TYPE: Not Defined (16/02/2023 13:14 PM) DECC/CRU - Ireland's Regulator, The Commission for the Regulation of Utilities, is currently undertaking a review of the grid connection process and will be engaging with relevant stakeholders with a view to reducing the current timeframes for grid connection applications
Entry 2	MEASURE TYPE: Not Defined (16/02/2023 13:13 PM) Potential amendments to MAP Act to improve regulatory regime - The Department of the Environment is working closely with the Department of Housing, Local Government and Heritage, the Office of the Attorney General and the Chief State Solicitors' Office to identify a solution that will address project concerns related to raising project finance and "step-in" rights, while continuing to protect the State asset. Once identified, the solution will be communicated to all Phase One projects in early 2023. The former Attorney General provided legal advice on the matter, and it is understood that a legislative amendment to the MAP Act (2021) will be required.
Entry 3	MEASURE TYPE: Implemented (16/02/2023 13:13 PM) Grant of Maritime Area Consents (MACs) to first phase of ORE projects needed to reach 2030 targets (Phase One projects) - Ireland's first Maritime Area Consents (MACs) have been granted to the first batch of projects to progress through the

	new marine planning system by the Minister for the Environment, Climate and Communications, with a commencement date of 23 December 2022. The grant of MACs to Phase One projects is a significant milestone in meeting the 2030 targets for renewable electricity as set out in the Climate Action Plan. The Maritime Area Consent (MAC) is a first step in a new and streamlined planning process set out under the Maritime Area Planning Act (2021). It provides a right to occupy the maritime area subject to planning permission. The developers awarded a MAC can then proceed to apply for development permission (planning permission) from An Bord Pleanála, where the project proposals will undergo environmental assessment. Any project that has been awarded a Maritime Area Consent is eligible to partake in the ORESS 1, the first auction for offshore wind under the Renewable Electricity Support Scheme. The Government approved the Terms and Conditions of ORESS 1 on 9 November 2022, and the process has commenced with the results to be finalised in Q2 2023.
Entry 4	MEASURE TYPE: Implemented (16/02/2023 13:12 PM) Renewable Electricity Spatial Policy Framework (RESPF) - The Renewable Electricity Spatial Policy Framework (RESPF) will ensure a more facilitative and supportive spatial planning framework for the delivery of increased onshore renewable electricity generation in order to enable the delivery of Ireland's national energy and climate objectives, as set out in the Climate Action 2023. The RESPF will establish a clear and comprehensive framework translating national energy policy objectives to the regional level and will facilitate balanced and consistent spatial planning and development, providing clear guidance to our planning system enabling a strong pipeline of renewable projects The RESPF will be published by the Department of the Environment, Climate and Communications in Q3 2023.
Entry 5	MEASURE TYPE: Implemented (16/02/2023 13:12 PM) Small-Scale Generation Support Scheme (SSG) - The Small-Scale Generation Support Scheme (SSG) targets supports for small-scale non-domestic renewable generators above 50kW but

	smaller than those supported under the RESS. The scheme will enable larger businesses, farms, public buildings and community projects to maximise their participation in the energy transition. A public consultation on proposed design features of the scheme was held in Autumn 2022, and the scheme is expected to become available later in 2023.
Entry 6	MEASURE TYPE: Implemented (16/02/2023 13:11 PM) Renewable Electricity Support Scheme (RESS) - The Renewable Electricity Support Scheme (RESS) is a competitive auction-based scheme to deliver utility scale renewable electricity generation projects. The first two RESS auctions concluded in September 2020 and May 2022 respectively and combined are expected to deliver over 2.8GW of renewable generation capacity. In 2022, 688MW of new renewables was connected to the grid, of which 587MW came from RESS. In Q4 2022, the Department of the Environment, Climate and Communications held a public consultation on the high-level design of the third onshore RESS auction which is expected to take place later in 2023
Comments	
State of play	

CSR 4 Subpart 3: Upgrade energy infrastructure, including for storage and enhance the stability of the grid.

Measures	
Entry 1	MEASURE TYPE: Not Defined (16/02/2023 13:15 PM) Storage - There were no specific measures in Budget 2023 to support energy storage. Currently most storage projects in Ireland provide short-term storage and are financed based on system services revenue from the TSO (DS3) and through the SEM capacity auctions. The 2023 Climate Action Plan has set out

	specific actions to help further develop energy storage in Ireland, including the publication of a policy framework for electricity storage. DECC is leading on this framework which is due for publication in Q3, 2023. Separately, the Commission for Regulation of Utilities (CRU) has committed to reviewing the regulatory treatment of storage including licensing, charging and market incentives. Work is underway on this review which is due to be completed by Q4 2023
Entry 2	MEASURE TYPE: Implemented (16/02/2023 13:15 PM) Upgrading Grid Infrastructure - The Irish electricity grid comprised a Transmission Network, operated by EirGrid as the Transmission System Operator, and a Distribution Network, operated by ESB Networks as the Distribution System Operator. The Commission for the Regulation of Utilities (CRU) is the economic regulator of the electricity grid. The cost of building, safely operating and maintaining the electricity grid is recovered by system operators through charges on customers, which are overseen and agreed with the CRU. System operator spending is agreed with the CRU in five year cycles, referred to as Price Reviews. The current Price Review, PR5, spans the period 2021 to 2025 and will see a capital investment spend of €4 billion in the electricity network. PR5 comes at an important time for the evolution of the electricity networks and will play an important role in enabling the transition to a low carbon system by 2030.
Comments	
State of play	

CSR 4 Subpart 4: Ensure the fast implementation of deep building retrofits.

Measures	
Entry 1	MEASURE TYPE: Implemented (16/02/2023 13:16 PM) Ensure the fast implementation of deep building retrofits - The

	Climate Action Plan and National Retrofit Plan have 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. In February 2022, the Government announced an enhanced package of measures to support the uptake of home energy upgrades. Which included: • A new National Home Energy Upgrade Scheme (NHEUS) providing increased grant levels of up to 50% of the cost of a typical deep retrofit to a B2 BER standard (up from 30%-35% grants in 2021). • Establishment of a network of One Stop Shops offering a start-to-finish project management service for the NHEUS for home energy upgrades. • Aligning many of the grant supports available under the Better Energy Homes Scheme (for homeowners taking a step-by-step approach to their home upgrade) and the Community Energy Grant Scheme (for homeowners upgrading their homes as part of a community project) with the new, higher NHEUS grants. • Introduction of a special enhanced grant rate, equivalent to 80% of the typical cost, for attic and cavity wall insulation for all households, to urgently reduce energy use as part of the Government's response to current exceptionally high energy prices. • Reforming the Warmer Homes Scheme as well as a significant increasing the number of free energy upgrades for those at risk of energy poverty under the Scheme. Since the launch of these supports, demand for SEAI schemes has been very high. Preliminary figures from SEAI indicate that in 2022: • Almost 49,700 applications for support were submitted to SEAI, representing a 150% increase on 2021 figures. • Over 27,700 home energy upgrades were supported in 2022, exceeding the target of 26,940. This represents a 79% increase in outputs year on year; • Of these, over 9,000 upgrades were to a post works Building Energy Rating (BER) of B2 or better, which is double the B2 upgrades supported in 2021; and • Over 4,700 free upgrades for households at risk of energy poverty were supported under SEAI's dedicated energy poverty schemes. This represents an 107% increase on 2021. • 12 One Stop Shops are in place and SEAI is working with a number of other organisations seeking to be registered. Budget 2023 has provided €337 million for SEAI residential and community energy upgrade schemes including the Solar PV scheme. This will facilitate the delivery of home upgrades to 37,000 homes. A further €87 million has also been allocated for the Local Authority

	Retrofit Programme this year.
Comments	
State of play	

CSR 4 Subpart 5: Accelerate the electrification of transport, including by installing charging facilities.

Measures	
Entry 1	MEASURE TYPE: Implemented (16/02/2023 12:42 PM) Shared Island Sports Scheme - The Shared Island Sports Club EV Charging Scheme has been developed by ZEVI, with assistance from Pobal, and will be implemented in partnership with sports organisations across the island of Ireland including Sports Ireland, the National Governing Bodies for Sports (NGB's) and their local affiliated sports clubs/member clubs. The Scheme will receive €15 million from the Department of the Taoiseach-coordinated Shared Island Fund to invest in EV charging infrastructure at sports club facilities across Northern Ireland and Ireland in 2023/2024. Funding will be allocated 50-50 between Northern Ireland and the Republic of Ireland. The number of eligible sites supported will be dependent on the overall demand for the scheme against the budget available and achieving a balanced geographic spread. The infrastructure supported by this scheme must be as simple as possible for people to use i.e., accessible, and interoperable. The scheme will launch on the 30th of January 2023.
Entry 2	MEASURE TYPE: Implemented (16/02/2023 12:41 PM) Local Authority Pilot Schemes - ZEVI has been working in partnership with a number of Local Authorities on pilot programmes for EV charging in 2022. Funding has been provided to four Local Authorities for the provision of charging

	infrastructure. It is intended to fund further pilots in 2023.
Entry 3	MEASURE TYPE: Implemented (16/02/2023 12:41 PM) Expansion of the Home Charger Grant - The Electric Vehicle Home Charger Grant is a government funded support scheme assisting residents and homeowners to install an electric vehicle charge point on their property. The scheme provides a grant up to the value of €600 towards the purchase and installation of a home charger unit. Since July 2022, the grant is open to homeowners to apply for a grant, whether they own an electric vehicle or not. This charge point can also be used for visitor use or at rented accommodation. Funding for the EV Home Charger scheme is provided by Zero Emission Vehicles Ireland (ZEVI) based in the Department of Transport. SEAI operates this grant scheme on behalf of ZEVI.
Entry 4	MEASURE TYPE: Implemented (16/02/2023 12:40 PM) Apartment Charging Grant Scheme - The apartment charger grant opened for applications in July 2022, and assists residents and owners of apartments and other multi-unit developments who want to install a home charger for their Electric Vehicle (EV) and which are not covered by the pre-existing grants. The grant is designed for bulk installation of chargers at a single location, and supports cabling, infrastructure, labour, and construction costs. Owners' management companies, housing bodies, local authorities, commercial and private landlords can apply. Funding for the apartment charger grant scheme is provided by Zero Emission Vehicles Ireland (ZEVI) based in the Department of Transport. SEAI operates this grant scheme on behalf of ZEVI.
Entry 5	MEASURE TYPE: Announced (16/02/2023 12:40 PM) Zero Emission Vehicles Ireland - Zero Emission Vehicles Ireland (ZEVI) has been established as a dedicated Office within the Department of Transport, charged with supporting consumers, the public sector and businesses to continue to make the switch to zero emission vehicles. The Office leads on the delivery of the

	Ireland's ambitious targets under the Climate Action Plan 2023 to have an expected 30% of our private car fleet switched to electric by 2030. Zero Emission Vehicles Ireland launched on 21 July 2022.
Entry 6	MEASURE TYPE: Adopted (16/02/2023 12:40 PM) Publication of draft EV Charging Infrastructure Strategy - A draft national strategy for the development of EV charging infrastructure, covering the crucial period out to 2025 was published for consultation in March 2022 followed by a public consultation in May 2022. Over 14000 public responses and 100 stakeholder responses were received. The final National EV Charing Infrastructure Strategy 2022-2025 along with a detailed implementation plan 2023-2025 was published in January 2022. The strategy sets out the government's ambition regarding the delivery of a public EV charging network to support up to 195,000 electric cars and vans by the middle of the decade. The strategy outlines the need to increase current charging capacity by 250% in order to be ahead of EV user demand and also to align with upcoming Alternative Fuel Infrastructure Regulation. The Implementation plan outlines the actions in each of the delivery categories including; delivering a National EV Charging Network Plan, roll-out of new schemes and funding supports, delivery of policy and strategy required to deliver the strategy delivery and finally reporting and communication actions. Each of the actions outlines the timelines, owners and supports to deliver each action. Zero Emissions Vehicles Ireland (ZEVI) will be responsible for delivery of the strategy.
Comments	
State of play	

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
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
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	MEASURE TYPE: Not Defined (16/02/2023 12:23 PM) Green for Micro - Launched in 2021, The Local Enterprise Offices

	Green for Micro programme is available to all Micro-Enterprises to help them prepare for the low carbon, more resource efficient economy of the future. It offers two days of intensive mentoring including a sustainability audit and action plan, designed to help "green" their business. This support is free of charge for eligible enterprises and represents the potential for increased efficiencies within companies that adopt these principles. 416 Green for Micro projects were approved in 2022, to a value of €831,280.50.
Entry 2	MEASURE TYPE: Not Defined (16/02/2023 12:23 PM) Digital Start - Available through the Local Enterprise Offices, Digital Start launched as a pilot in Q2 2022, to help businesses prepare and implement a plan for the adoption of digital tools and techniques across the business. Digital Start will provide strategic intervention for businesses to work with third party consultants to assist in; identifying where they are on their digital business journey; developing a digital adaptation plan based on their identified need and implementing their digital adaptation plan. It should be noted that there is no capital grant support for project implementation. The Digital Start Programme approved 137 applications in the Pilot period in 2022, with a cost of €573,821.50.
Entry 3	MEASURE TYPE: Not Defined (16/02/2023 12:23 PM) Trading Online Voucher Scheme - The Trading Online Voucher Scheme (TOVs), available through the Local Enterprise Offices offers a voucher of up to €2,500 (50% co- funded by the applicant) to encourage businesses, to develop their online trading capability. The scheme 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. Funding can be used towards adding payment facilities or booking systems to your website or developing new apps for your customers. The Local Enterprise Offices approved 1,880 applications for the Trading Online Voucher Scheme to a value of €3,931,487.99in 2022.

Entry 4	MEASURE TYPE: Not Defined (16/02/2023 12:22 PM) Growth and Sustainability Loan Scheme (GSLS) - The 'Growth and Sustainability Loan Scheme' (GSLS) is a new long-term loan guarantee scheme that is being jointly developed by DETE and DAFM in partnership with the SBCI and EIBG. It is planned that the GSLS will be launched in the market in the first half of 2023. When implemented, the GSLS will make up to €500 million in longer-term lending available to SMEs, including farmers and fishers and small mid-caps. Up to 70% of lending will be for strategic investments with a view to increasing productivity and competitiveness and thus underpinning future business sustainability and growth. The GSLS will also target a minimum of 30% of the lending volume towards Environmental Sustainability purposes.
Entry 5	MEASURE TYPE: Not Defined (16/02/2023 12:22 PM) Future Growth Loan Scheme (FGLS) - 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. In July of 2020 it was expanded by €500m to make a total of €800m available through participating financial providers. In partnership with the European Investment Bank Group (EIBG) the scheme was operated by the Strategic Banking Corporation of Ireland (SBCI) and funded by Department of Enterprise, Trade and Employment (DETE) and the Department of Agriculture, Food and Marine (DAFM). All the participating lenders are now closed to new applications. In 2022, 29 loans progressed to sanction under the scheme to a total value of €24.4m.
Entry 6	MEASURE TYPE: Not Defined (16/02/2023 12:22 PM) Developing and enhancing the Irish equity ecosystem - 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: 1. EI has made €175 million 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. The Department has begun to prepare for ending of this scheme by conducting a review to guide the future direction of this programme. It is expected that this review will be completed with a view to any financial initiatives being included in Budget 2024 planning. 2. In February 2022, the Tánaiste and Minister for Finance jointly announced the establishment of a €90 million equity fund for innovative seed level companies in Ireland. The Irish Innovation Seed Fund Programme (IISF) is a fund-of-funds, made up of a €30m investment from DETE, through Enterprise Ireland, which is matched by a €30m investment from the EIF. This €60m will be managed by EIF and the Ireland Strategic Investment Fund will co-invest a further €30m alongside on a deal-by-deal basis. Following extensive due diligence, EI, EIF and ISIF have identified a short list of applicants that most effectively address the criteria of the IISF. Successful funds will be notified in early 2023.
Entry 7	MEASURE TYPE: Not Defined (13/02/2023 15:42 PM) Government Investment Plans Updated - In relation to Capital Investment, the Irish Government published the National Development Plan 2021-2030 (NDP) in October 2021 setting out a 10-year commitment for public capital investment, as well as 5 year capital investment ceilings for each sector. The total plan contains €165 billion of investments, which is targeted to reach 5% of modified GNI in 2030. This would be among the highest levels of capital investment in the EU. This commitment was re-iterated in Budget 2023 with central state expenditure of over €12 billion in 2023, the highest level of investment in the history of the State.
Entry 8	MEASURE TYPE: Not Defined (13/02/2023 15:37 PM)

	Medium Term Expenditure Strategy - As reported in the Draft Budgetary Plan 2022 on this CSR, the Government set out a sustainable medium term budgetary plan based on fixed expenditure ceilings aligned to the estimated trend growth rate of the economy. This was outlined in the Summer Economic Statement of 2021 and while slight deviations have had to be made due to external shocks due to Covid and Ukraine, it is expected that Ireland can return to a 5 per cent annual growth in public expenditure ceilings from 2024 onwards. Ireland is unwinding measures needed for either recovery from or potential expenditure related to the Covid pandemic and has reduced the provision for this to €1.7 billion for 2023. By way of context, €18 billion was made available from 2021 to 2022. Covid expenditure, as with other shocks, such as Brexit, are funded primarily through non-core expenditure and do not get built into the budgetary process thereby protecting fiscal sustainability.
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	MEASURE TYPE: Not Defined (13/02/2023 16:18 PM) Address the expected increase in age-related expenditure by making the healthcare system more cost-effective and by fully implementing pension reform plans - Progress on Other Elements of the Roadmap for Pensions Reform 2018 – 2023 The IORPs II Directive was transposed in April 2021, which delivers on a range of actions relating to pension governance and oversight as set out in the Roadmap. The report of the Interdepartmental Pensions Reform and Taxation Group (IDPRTG) was published in

	November 2020. This work continues by delivering on a number of commitments made in the Roadmap for Pensions Reform 2018 – 2023. The focus of the Report is on supplementary pensions and it provides conclusions and recommendations based on a thorough examination of specific pension matters, while also taking account of stakeholder views. The Report which seeks to enhance consumer outcomes by improving regulatory oversight and reducing costs, draws on international experience in its research and reviews the current and planned domestic pension environment to make appropriate recommendations. The Department of Finance is chairing a group responsible for implementing the recommendations of the report.
Entry 2	MEASURE TYPE: Not Defined (13/02/2023 16:17 PM) Address the expected increase in age-related expenditure by making the healthcare system more cost-effective and by fully implementing pension reform plans - A new Automatic Enrolment Retirement Savings System To address Ireland's low supplementary pension's coverage, particularly amongst workers in the private sector, a new Automatic Enrolment (AE) Retirement Savings System is being established. In March 2022, the Minister for Social Protection, Heather Humphreys T.D., announced the details of the Final Design principles for the AE system for Ireland. Under AE employees will have access to a workplace pension savings scheme which is co-funded by their employer and the State. A key feature of the system is that although participation is voluntary, it operates on an 'opt-out' rather than an 'opt-in' basis. According to figures from the Central Statistics Office, the rate of supplementary pension coverage is around 56% of the working population. This is based on the Pension Coverage Survey 2021. It is estimated that this figure may be as low as 35% when the private sector is considered in isolation. As a consequence of this low supplementary pension coverage rate, many retirees could suffer an unwanted reduction in living standards when they retire. The aim of AE is to address this pension coverage gap. Phased Implementation - All employees not already in an occupational pension scheme, aged between 23 and 60 and earning over €20,000 across all of their employments, will be

	automatically enrolled. With the system set up by 2023 for employee enrolments in 2024, the introduction of AE contributions will be gradually phased in over a decade, with both employer and employee contributions starting at 1.5% of salary, and increasing every three years by 1.5% until they eventually reach 6% by Year 10 (2034). This steady phasing allows time for both employers and employees to adjust to the new system. Saving Supports - Employers will make matching contributions on earning up to €80,000. The State will also top up contributions by €1 for every €3 saved by the employee, on maximum earnings of €80,000. This is in addition to the €3 that will also be contributed by the employer. Choice - The system will be voluntary but will operate on an 'opt-out' rather than an 'opt-in' basis. Employees will have a range of four retirement savings funds to choose from. Simplicity - Administrative costs and burdens are to be kept to an absolute minimum for both employers and employees through the establishment of a Central Processing Authority (CPA) to administer the system. Employers will not have to invest in the establishment or procurement of an occupational scheme for their own business. They will just facilitate payroll deductions. Importantly, people moving between jobs will not have to change pension scheme or join a new scheme. They will remain members of the AE scheme on a 'pot-follows' member basis.
Entry 3	MEASURE TYPE: Not Defined (13/02/2023 15:43 PM) Budget 2022 and 2023 Selected Measures - As reported on this CSR in the 2022 Draft Budgetary Plan, the Budget in 2022 strengthened the coverage, adequacy and sustainability of both health and social protection systems through various measures. In health for example, measures increased access to the system, expanded coverage of free contraception, expanded dental care for medical card holders and provided funding to increase acute hospital capacity. In social protection for 2022 there were Cost of Living packages, principally temporary measures but also core payments, that were targeted towards lower income households. These included the first weekly increases in social welfare payments since 2019, increases in fuel allowances and changes in eligibility rules and an increase in parental leave. For Budget 2023 further measures

	were taken in eligibility and social welfare supports such as increases in the weekly payments amounts and further increases in the fuel allowance and qualification criteria. The Cost of Living temporary package also included a universal €600 electricity credit, once off double social protection payments and a double child benefit payment. On the Health side acute hospital charges are to be abolished in Q2 2023, further reductions in the threshold of the Drug Payments Scheme were implemented and there was a further roll out of eligibility of free GP Cards to the under 7's. Significant additional funding was also made available for the Waiting List Action Plan and GP diagnostic tests among others initiatives to improve the Health system.
Entry 4	MEASURE TYPE: Announced (13/02/2023 16:16 PM) Address the expected increase in age-related expenditure by making the healthcare system more cost-effective and by fully implementing pension reform plans - The Roadmap for Pensions Reform 2018-2023 was launched in February 2018. This sets out a timeline for major reform of future State, private and public service pension provision. State Pension Reform: The Commission on Pensions The Government, in fulfilment of a Programme for Government commitment, established a Commission on Pensions to examine sustainability and eligibility issues in relation to the State Pension system and the Social Insurance Fund and to outline options for the Government to address issues including qualifying age, contribution rates, pension calculation methods and eligibility requirements. It also considered the matter of retirement ages in employment contracts and how people who have provided long-term care for incapacitated dependents can be accommodated within the State pension system. The Commission submitted a report to the Minister of Social Protection on 7 October 2021. Following detailed and careful consideration of the Report by Government, the Minister for Social Protection announced a series of landmark reforms in September 2022 based on the Commission's recommendations. These measures include: the introduction of flexibility with regard to the State Pension (Contributory) from January 2024 i.e. allowing a person to defer drawing down pension until age 70 (deferred access) and; the introduction of gradual,

	incremental increases in PRSI contribution rates to ensure the long-term sustainability of the State Pension system. The Department of Social Protection is currently working to implement the reforms, including the drafting of legislation and development of administrative and IT systems as necessary.
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
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	MEASURE TYPE: Not Defined (13/02/2023 17:30 PM) Community Intervention Teams (CITs) - Community Intervention Teams (CITs) are specialist health professional teams who offer extended service over seven days, enabling a fast-tracked provision of healthcare in the community or home setting, preventing unnecessary hospital attendances and admissions, and facilitating early discharge of patients from acute hospital care. Significant investment in recent years has facilitated an increase in the number of CITs from 5 in 2014, to the 21 CITs currently in place, ensuring national coverage for the first time and with at least 1 team in operation per CHO area.
Entry 2	MEASURE TYPE: Not Defined (13/02/2023 17:29 PM)

	Healthy Communities Programme - Local Development Officers are active in all 19 selected areas with a seed fund of €75,000 for actions targeting the determinants of health. The Department received over 110 proposals for this funding and €4.75 million has been expended on public realm enhancement projects relating to promoting health and wellbeing. Services relating to smoking cessation, parenting, nutrition, and social prescribing have been operationalised via the HSE and local agencies.
Entry 3	MEASURE TYPE: Not Defined (13/02/2023 17:28 PM) eHealth - Considerable progress was made in 2022 with significant investment in building resilience into our health systems following a significant and extensive cyberattack in 2021. The national medical imaging systems (NIMIS) was upgraded in 2022. Governance was established with clinical leads appointed to the ePharmacy programme, including electronic prescribing, national medicinal product catalogue and hospital pharmacy systems. and individual health identifiers (IHI) were deployed to the first hospital patient administration system and GPs (for public patients). The ePharmacy and IHI projects are both essential building blocks in our national eHealth programme.
Entry 4	MEASURE TYPE: Not Defined (13/02/2023 17:25 PM) Workforce Planning for Care of Older Persons - The Minister for Mental Health & Older People opened the inaugural meeting of the Strategic Workforce Advisory Group on Home Carers and Nursing Home Health Care Assistants in March 2022. The group is to look into the issues and identify solutions to address the current workforce challenges in these areas. The Report of the Strategic Workforce Advisory Group on Home Carers and Nursing Home Healthcare Assistants was published on 15 October 2022. Providing an overview of the work of the Group and its key findings, the report presents a suite of 16 recommendations spanning the areas of recruitment, pay and conditions of employment, barriers to employment, training and professional development, sectoral reform, and monitoring and implementation. Implementation of the recommendations will

	be overseen by a cross-Departmental Implementation Group, chaired by the Department of Health. On 16 December 2022 the Government announced the authorisation of 1,000 employment permits for non-EU/EEA home support workers, as recommended by the Advisory Group. This promises to significantly reduce the current shortage of home support workers in Ireland.
Entry 5	MEASURE TYPE: Not Defined (13/02/2023 17:24 PM) Expansion of the Health workforce - There has been a significant increase in investment to expand the health sector workforce in 2022. This has seen the workforce grow by 4% in 2022. This expansion has occurred in both the acute and community settings and across all staff categories. This expansion has been achieved following two years of record-breaking growth in the workforce and continued investment has been secured in 2023 to continue this workforce growth. The workforce expansion in 2022 delivered recruitment of a net additionality of 5422 whole time equivalents – of these 3925 were recruited in Acutes, 1153 were recruited in Community and 344 were recruited in the Corporate and National area.
Entry 6	MEASURE TYPE: Not Defined (13/02/2023 17:23 PM) Workforce Planning & Recruitment - The Minister for Health and the Minister for Further & Higher Education, Research, Innovation & Science, announced an agreement, in July 2022, with Irish medical schools to increase the number of places available for EU students by 200 over the next five years. The agreement reached with the medical schools will begin with an additional 60 EU students in September 2022, climbing to 120 in September 2023, and up to 200 by 2026. The number of doctors entering GP training continues to be increased, with an intake of 258 new GP trainees in 2022 (208 in 2020, 235 in 2021).
Entry 7	MEASURE TYPE: Implemented (13/02/2023 17:29 PM) Enhanced Community Care (ECC) - Community Healthcare Networks (CHNs) provide the foundation and organisation

	structure through which integrated care is delivered locally at the appropriate level of complexity. General Practitioners (GPs), Health & Social Care Professions (HSCPs), nursing leadership and staff are empowered at a local level to drive integrated care delivery and supporting egress in the community. 94 of the planned 96 CHNs are now established and operational, with over 2,400 staff recruited to the Enhanced Community Care (ECC) Programme to date. Significant progress continues to be made in the implementation of the ECC Programme, as outlined in the following. Community Health Networks (CHNs) – 94 of 96 are now established Community Specialist Teams (CSTs) for Older Persons – 21 of 30 are now established Community Specialist Teams for Chronic Disease Management – 21 of 30 are now established. Community Intervention Teams – 21 now operational, with national coverage secured.
Entry 8	MEASURE TYPE: Implemented (13/02/2023 17:27 PM) GP Access to Diagnostics - The nationwide GP Access to Diagnostics programme, which began accepting referrals in January 2021, facilitates direct referral by GPs to diagnostics services for their patients. This structured pathway for GPs to directly access diagnostic tests enables a greater level of care to be delivered in the community, supporting patient-centred care, early diagnosis, and early intervention. Limited access to diagnostics can result in patients being referred into hospital Emergency and Outpatient Departments for services. In 2022, 251,601 radiology tests of various modalities were completed. As of 22 January 2023, 20,028 radiology tests of various modalities have been completed to date in 2023.
Entry 9	MEASURE TYPE: Implemented (13/02/2023 17:27 PM) Primary Care Centres - The provision of state-of-the-art Primary Care Centres (PCCs) to support the very highest standards of primary care service delivery is ongoing. There are now 165 PCCs in operation nationwide, with 12 more scheduled to become operational over the course of 2023.

Entry 10	MEASURE TYPE: Implemented (13/02/2023 17:27 PM) Expansion of Community Capacity - A key focus of Sláintecare is to deliver increased levels of health care, with service delivery reoriented towards general practice, primary care and community-based services. A particular priority is the introduction of the ECC programme, and providing services to address chronic disease management, and care of older persons in more appropriate primary and community care settings, and to improve the patient experience and reduce pressure on the infrastructure of our Acute hospitals. Primary Care €150m was allocated in 2021 (on top of €30m in Sláintecare funding) with an additional €15m in 2022, to progress the roll-out of the Enhanced Community Care (ECC) programme. Over 700 ECC posts were recruited in 2021, increasing to over 2,400 staff by the end of 2022. The nationwide GP Access to Diagnostics programme began accepting referrals in January 2021, through the allocation of €25m in funding (with an additional €10m allocated on a once off basis by the HSE in 2022). 139,000 scans were provided through the initiative in 2021 with over 251,000 radiology scans delivered in 2022. €125 million funding was allocated in 2021 for an additional 1,250 short stay community beds. At the end of 2021, 521 beds were on stream. 1,019 beds were delivered by the end of 2022 with some of the funding utilised to deliver therapy posts during 2022. In 2021 €133 million was allocated to provide an additional 5 million hours of home support, increasing the overall target of home support hours to 23.67 million hours per year. In 2021 some 20.4 million hours were provided with approximately 20.7 million hours delivered in 2022.
Entry 11	MEASURE TYPE: Implemented (13/02/2023 17:26 PM) Acute hospital capacity - The 2018 Health Capacity Review identified significant investments which were required to deliver additional acute hospital capacity. Significant additional funding of €362.6m was provided in Budget 2021 and 2022 to deliver additional acute and critical care beds. While COVID-19 had an impact on some expansion during 2021, most of the planned targets have been met by end 2022. A total of 970

	additional Acute beds have opened nationally; 541 were opened in 2020, a further 272 were opened in 2021, and an additional 157 opened in 2022. At the end of December 2022, a total of 65 additional Critical Care beds were delivered across 2021 and 2022, bringing the overall critical care bed numbers to 323 beds. However, against the funding provided for expansion of acute capacity originally funded in 2021 and 2022, a residual further expansion of 209 acute beds and 20 critical care beds remains to be opened during 2023.
Entry 12	MEASURE TYPE: Announced (13/02/2023 17:28 PM) Women's Health Action Plan 2022- 2023 - The Action Plan was published in March 2022. Implementation of the Action Plan has delivered a free contraception scheme for all women and girls aged 17-25, it has also funded six Menopause Clinics for the treatment of complex symptoms; two supra-regional specialist centres for complex care of endometriosis; 11 operational 'see and treat' Ambulatory Gynaecology clinics, as well as five open and operational Regional Fertility Hubs. The Women's Health Fund has invested in areas of maternity and gynaecological care, supports for marginalised women, and mental health services.
Entry 13	MEASURE TYPE: Announced (13/02/2023 17:25 PM) Expansion of Free GP Care to children aged 6 & 7 years - Preparations have been made in advance of the expansion of GP care without charges to all children aged 6 & 7. A number of meetings were held between the Department of Health, the HSE and the IMO, representing GPs, regarding the expansion in 2022. These discussions are ongoing, and it is intended to commence this service as early as possible
Comments	
State of play	

CSR.2020.2

CSR 2 Subpart 1: Support employment through developing skills.

Measures	
Entry 1	MEASURE TYPE: Not Defined (20/02/2023 15:17 PM) Action Plan for Apprenticeship 2021-2025 - Under the Action Plan for Apprenticeship 2021-25, Ireland has made significant progress in transforming the apprenticeship system. The goal of establishing a single unified apprenticeship system, the promotion of apprenticeship as a peer-option for school leavers, and developing a more inclusive and accessible system, is well advanced. Overall, 50 (79%) of the 63 actions are complete, underway, ongoing or on schedule for delivery.
Entry 2	MEASURE TYPE: Not Defined (20/02/2023 15:16 PM) Unified Tertiary Policy - The Department is developing a policy vision to progress a more unified tertiary education system, details were noted by Government on 24th May 2022. The vision is to: more closely align the further education and training, higher education and research & innovation sectors; meet the diverse needs of all learners throughout their lifelong pursuit for knowledge and skills; enable the sectors to work together to address the future knowledge and skills needs of our learners and researchers, our economy and our society. Key objective of the policy vision is to provide for the skills, knowledge and talent needs of individuals, the economy and society. We aim to create a more responsive and diversified supply pipelines for skills and knowledge in priority fields and domains; comprehensive and effective workforce planning systems; a tertiary system that can deliver on the diverse interests and ambitions across society and changing needs throughout their life stages; a growth in the appetite for lifelong learning through the availability of high quality learning and development opportunities; the stronger development of skills across the unified system driving innovation and strengthening the performance of firms; the provision of

	more unified career and programme guidance.
Entry 3	MEASURE TYPE: Not Defined (20/02/2023 15:15 PM) Joint Skills Research Partnership with the ESRI (2022-2025) on Irish Skills Requirements - Early findings in the Review of Ireland's National Skills Strategy also highlight the work we will have to do to advance on digital, green and human (transversal) skills, to ensure our people are workforce ready and that we are leveraging our best potential, in a world where the skills you need to thrive are changing every day. We are already advancing on these areas. We have launched a Joint Skills Research Partnership with the ESRI (2022-2025) on Irish Skills Requirements, established a working group to put in place a Single Portal for careers and skills information, and an anticipated strengthened workforce development approach including through close work in partnership with Skillnet Ireland, the Regional Skills Fora, the National Skills Council, and SOLAS.
Entry 4	MEASURE TYPE: Not Defined (20/02/2023 15:14 PM) Review of Ireland's National Skills Strategy - The Review of Ireland's Skills Strategy by the OECD has looked at four key areas - governance of the skills ecosystem, lifelong learning, innovation, and balance in the type of skills needed. We are now in the closing stages of the review, with a final report expected in H1 2023, which is in line with indicative timeframes for the project. Clear areas from the OECD Review which are emerging for action include: our ambition to have more dynamic, granular, real-time data to inform how we respond rapidly to industry's needs, particularly across digital skills demands in all sectors; our intent to continue focus on short, flexible and blended skilling options for individuals entering and for people transitioning in the workforce; and our ambition to progress ease of navigability through options for skilling and ensuring individualised, continuous learning journeys are as easy as possible to undertake.
Entry 5	MEASURE TYPE: Not Defined (16/02/2023 13:05 PM)

	STEM Implementation Plan to 2026 - The STEM Education Policy Statement 2017–2026 focusses on the many strengths in STEM education, while also providing a roadmap to address the areas for development. It sets out ambitious objectives and actions required to achieve and improve the STEM education experience for all learners from early learning and care to post-primary level. The accompanying STEM Education Implementation Plan 2017-2019 set out to enhance STEM learning in our early years and school settings by establishing what was necessary to provide a quality STEM education experience for all our learners. The Department of Education and the Department of Department of Children, Equality, Disability, Integration and Youth are in the final stages of developing the STEM Education Implementation Plan to 2026, a public consultation and focus group consultations have been completed and publication of the Plan is expected early this year. As part of STEM education policy, the development of STEM curricula at all levels is ongoing in the Department.
Entry 11	MEASURE TYPE: Implemented (16/02/2023 13:05 PM) Publication of Digital Strategy for Schools to 2027 - The Digital Strategy for Schools to 2027 was published in April 2022. It aligns closely with the EU Digital Education Action Plan and places a renewed focus on supporting the embedding of digital technologies in teaching, learning and assessment while continuing to support and fund the necessary digital infrastructure required. It also looks to the future in terms of ensuring policy alignment with existing strategies and that learners are given the opportunity to learn and develop key foundational digital skills at a minumum. This will support the development of a knowledge driven and digitally enabled society into the future. A further €200m in capital investment is committed to under the lifetime of the new Strategy under the National Development Plan 2018-2030.
Entry 12	MEASURE TYPE: Implemented (16/02/2023 13:04 PM) Senior Cycle Redevelopment - On 29 March 2022, the Minister for Education announced a number of reforms to senior cycle, and

	the NCCA Advisory Report on the Review of Senior Cycle was also published. These include commitments to introduce two new subjects, to work towards greater integration across the three Leaving Certificate programmes by removing barriers to participation, and to work to have Transition Year available to every student who wishes to participate in the programme. The redevelopment of Senior Cycle is based on three key objectives: • To empower students to meet the challenges of the 21st century • To enrich the student experience and build on what's strong in our current system; and • To embed wellbeing and reduce student stress levels
Entry 13	MEASURE TYPE: Implemented (16/02/2023 13:04 PM) Cross Departmental Project Team on Skills - Led by the Department of Further and Higher Education, Research, Innovation and Science, the Department of Education is represented on the Cross Departmental Group who have been engaging with the OECD who has carried out a comprehensive review of skills strategy and structures, through 2022. The review is expected to conclude formally in March 2023. Through its participation in the cross-Departmental Group, the Department has provided observations in relation to Senior Cycle Redevelopment and Guidance in particular.
Entry 14	MEASURE TYPE: Implemented (16/02/2023 13:03 PM) Languages Connect - Under Languages Connect – Ireland's Strategy for Foreign Languages in Education 2017 – 2026, a sampler 6 week taster module in languages "Say Yes to Languages" was rolled out in approximately 430 primary schools in the 2021/22 school year and extended to approximately 730 primary schools in the 2022/23 school year. The module aims to increase the number of students studying a foreign languages and will inform the introduction of foreign languages at primary level in the coming years under a programme of primary curriculum reforms. https://languagesconnect.ie/primary/
Entry 15	MEASURE TYPE: Implemented (16/02/2023 13:03 PM)

	ESD to 2030 - A second National Strategy on Education for Sustainable Development – ESD to 2030, was published in June 2022. ESD aims to ensure that all learners acquire the knowledge and skills needed to promote sustainable development, in line with Sustainable Development Goals target 4.7. ESD to 2030 also supports implementation of the EU Council Recommendation on learning for the green transition and sustainable development, Ireland's National Implementation Plan for the Sustainable Development Goals and Climate Action Plan. ESD to 2030 is co-sponsored by the Departments of Education, Further and Higher Education, Research, Innovation and Science and Children, Equality, Disability, Integration and Youth. The accompanying implementation plan runs from 2022 to 2026. https://www.gov.ie/en/publication/02952d-national-strategy-on-education-for-sustainable-development-in-irelan/
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (16/02/2023 13:06 PM) National Recovery and Resilience Plan - Ireland plans to upgrade broadband services in the Schools Broadband Programme to at least 990 primary schools where the National Broadband Plan and commercial provision will not provide high speed broadband connectivity. Some 650 of the primary schools confirmed for this project are now on high speed connections through the Schools Broadband Network. Installation work is underway on the balance, with a view to have all of the primary schools included in the project provided with high speed broadband by mid-2023. Funding of some €16m

	has been sanctioned for this project included in Ireland's National Recovery and Resilience Plan supported by the NextGenerationEU Recovery and Resilience Facility. Also under the NRRP €50m in funding has been provided for ICT infrastructure, including devices and software, to some 3,900 primary and post-primary schools for those learners most impacted by the digital divide.
Entry 2	MEASURE TYPE: Not Defined (16/02/2023 13:06 PM) Broadband connectivity - Some €13m is allocated annually by the Department of Education to provide for broadband connectivity to schools. All post primary schools have minimum broadband speeds of 200mbps. 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. 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
Entry 3	MEASURE TYPE: Implemented (17/02/2023 10:43 AM) Broadband connectivity - Some €13m is allocated annually by the Department of Education to provide for broadband connectivity to schools. All post primary schools have minimum broadband speeds of 200mbps. 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. 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
Entry 4	MEASURE TYPE: Implemented (17/02/2023 10:43 AM)

	Adult Literacy for Life (ALL) Strategy - The Adult Literacy for Life (ALL) Strategy is a 10-year strategy addressing adult literacy, numeracy and digital literacy, which was launched in September 2021. It was developed by SOLAS (an agency of the Department of Further and Higher Education, Research, Innovation and Science) who also head its implementation. The strategy sets out a cross-government, cross-economy and cross-society approach to achieve the vision of an Ireland, where every adult has the necessary literacy, numeracy and digital literacy to engage in society and realise his or her potential. A high-level strategic target is to decrease the share of adults in Ireland without basic digital skills from 47% to 20% by 2031. A number of commitments have been delivered to date. A one-stop-shop was established, which provides over 210 local contact points. A National, Regional and Local media campaign was launched in November 2021 to promote and raise awareness of the Strategy nationwide. A director for the ALL Programme Office was appointed in November 2022, and recruitment for regional literacy coordinators is ongoing. The 2022 Digital Economy and Society Index (DESI) indicated that the number of adults without basic digital skills has already reduced to 30%. Currently, there are over 68,000 learners engaged in adult literacy services provided through Ireland's network of Education and Training Boards (ETBs). This represents an increase of 27,000 learners on 2021 and a 15% increase on 2019. A considerable portion of this is ESOL due to the arrival of Ukrainian refugees. New eTutor-supported online courses were introduced via eCollege, targeted towards learners who wish to improve their digital literacy. In 2022, 3,288 undertook an ICDL programme through eCollege to obtain a broad range of digital skills.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Implemented (14/02/2022 16:37 PM) 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	MEASURE TYPE: Implemented (14/02/2022 16:35 PM) 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	MEASURE TYPE: Announced (14/02/2022 16:34 PM) 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	MEASURE TYPE: Announced (14/02/2022 16:33 PM) 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	MEASURE TYPE: Adopted (14/02/2022 16:36 PM) 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	MEASURE TYPE: Not Defined (16/02/2023 12:18 PM) 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. The figures for 2022 will be available over the coming weeks.
Entry 2	MEASURE TYPE: Not Defined (16/02/2023 12:18 PM) 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. The figures for 2022 will be available over the coming weeks.
Entry 3	MEASURE TYPE: Not Defined (16/02/2023 12:18 PM) 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. The figures for 2022 will be available over the coming weeks.
Entry 4	MEASURE TYPE: Not Defined (16/02/2023 12:17 PM) 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). The figures for 2022 will be available over the coming weeks.
Entry 5	MEASURE TYPE: Not Defined (16/02/2023 12:16 PM) Sustaining Enterprise Fund and Accelerated Recovery Fund - The purpose of the 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); and 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. To date over €186m has been spent under the Sustaining Enterprise Fund /Accelerated Recovery Schemes supporting up to 35,000 jobs in the manufacturing and internationally traded sectors. In 2022, €62,000,000 was spent under the Fund/Scheme supporting 13,000 jobs.
Entry 6	MEASURE TYPE: Not Defined (16/02/2023 12:14 PM) 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 viable microenterprises who cannot obtain funding through traditional sources in order to sustain and create Jobs. MFI is funded by DETE and SBCI. The loan term is typically 3 years for working capital purposes and can be extended to 5 years for capital expenditures. Interest rates range from between 4.5% for clients of Local Enterprise Offices and other partners to 5.5% for direct applications. There is wide regional spread of loans across the country with 81% of loans approved in 2022 to microenterprises outside Dublin. The dominant sectors availing of loans from MFI have been the wholesale and retail sector (21%), accommodation and food services (11%), manufacturing (10%) and construction (9%). In 2022, the Fund approved loans to 458

	micro-enterprises for a total value of €6.93million supporting 679 jobs.
Entry 7	MEASURE TYPE: Not Defined (16/02/2023 12:14 PM) Ukraine Credit Guarantee Scheme (UCGS) - Jointly developed by DETE and DAFM in partnership with SBCI to assist the wider business sector with liquidity, and to invest in energy efficiency, a new State-backed Ukraine Credit Guarantee Scheme was developed in Q4, 2022 and is being introduced in early 2023. This will provide low-cost working capital to SMEs, primary producers and small mid-caps (businesses with fewer than 500 employees) of up to €1 million, on a six-year term, with no collateral required for loans up to €250,000.
Entry 8	MEASURE TYPE: Not Defined (16/02/2023 12:13 PM) Credit Guarantee Scheme/Covid Credit Guarantee Scheme - Jointly developed by DETE and DAFM in partnership with SBCI, the Covid-19 Credit Guarantee Scheme, which operated in accordance with the European Commission's Temporary Framework on state aid rules in response to the Covid-19 emergency, was launched in September 2020 and closed to new lending after 30 June 2022 following the expiration of the Temporary framework. In 2022, 1,862 loans with a total value of €165.4 million were drawn by businesses under the Covid-19 Credit Guarantee Scheme.
Entry 9	MEASURE TYPE: Not Defined (16/02/2023 12:13 PM) 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. In July of 2020 it was expanded by €500m to make a total of €800m available through participating financial providers. In partnership with the European Investment Bank Group, 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. All the participating lenders are now closed to new applications. As of 7th February 2023, there have been 3,515 loans progressed to sanction under the scheme, to a total value of €774.3m.
Entry 10	MEASURE TYPE: Implemented (16/02/2023 12:16 PM) Ukraine Crisis Enterprise Scheme - In response to the Russian aggression in Ukraine the €200m Ukraine Crisis Enterprise Scheme was launched on 27 October 2022. The aim of the scheme is to help vulnerable but viable businesses impacted by the war in Ukraine under the State Aid Temporary Crisis Framework To navigate the economic challenges presented by the crisis, targeted public intervention is required to: • ensure that there is sufficient liquidity available in the markets, thus addressing the issue of additional costs that firms have incurred and will incur due to the effects of the crisis in Ukraine, including additional costs due to exceptionally severe increases in gas and electricity prices • Counter the damage inflicted on vulnerable but viable firms. • Preserve the continuity of economic activity and business during and after the conflict in Ukraine. From 27 October 2022 to 31 January 2023 €3,892,208 was approved under the Scheme with the total spend amounting to €2,565,208 supporting 14 companies.
Entry 11	MEASURE TYPE: Implemented (16/02/2023 12:12 PM) Brexit Impact Loan Scheme/Covid Loan Scheme - Jointly developed by DETE and DAFM in partnership with SBCI and EIBG, in October 2021, the Brexit Impact Loan Scheme (BILS) was launched to support SMEs and small mid-cap businesses (including those in the farming and fishing sectors) that have been affected by the UK's withdrawal from the EU. Loans under this scheme range from €25,000 to €1.5m and are for terms of up to six years. Loans of up to €500,000 are available unsecured. The Brexit Impact Loan Scheme closed to new applications on 31st December 2022. In 2022, 1,862 loans progressed to sanction under the scheme, to a total value of €261.5 million. To ensure that an appropriate option for access to finance remained in

	place for COVID-19 impacted SMEs, the Brexit Impact Loan Scheme (BILS) was widened by Government to allow access to COVID-19 impacted SMEs. The implementation of this change resulted in the launch of a new scheme called the Covid-19 Loan Scheme (CLS) on the 4th of July 2022. As of 9th January 2023, there have been 291 loans progressed to sanction under the scheme, to a total value of €30.5m.
Entry 12	MEASURE TYPE: Implemented (16/02/2023 12:12 PM) Seed & Venture Capital Scheme; Equity fund for innovative 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: 1. EI has made €175 million 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. The Department has begun to prepare for ending of this scheme by conducting a review to guide the future direction of this programme. It is expected that this review will be completed with a view to any financial initiatives being included in Budget 2024 planning. 2. In February 2022, the Tánaiste and Minister for Finance jointly announced the establishment of a €90 million equity fund for innovative seed level companies in Ireland. The Irish Innovation Seed Fund Programme (IISF) is a fund-of-funds, made up of a €30m investment from DETE, through Enterprise Ireland, which is matched by a €30m investment from the EIF. This €60m will be managed by EIF and the Ireland Strategic Investment Fund will co-invest a further €30m alongside on a deal-by-deal basis. Following extensive due diligence, EI, EIF and ISIF have identified a short list of applicants that most effectively address the criteria of the IISF. Successful funds will be notified in early 2023.
Entry 13	MEASURE TYPE: Announced (16/02/2023 12:17 PM)

	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. In November 2022, in line with a Programme for Government commitment, a framework for the extension of the LEOs Remit to offer grant assistance to businesses with over 10 employees was announced. This will be rolled out on a pilot basis in 2023 and has received a budget allocation of €2m. The figures for 2022 will be available over the coming weeks.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Implemented (13/02/2023 15:36 PM) Ongoing National Development Plan Delivery - Substantial project/programme delivery has taken place in 2022, with a number of sectors catching up on backlogs that had been caused by COVID-19 lockdowns in 2020 and 2021. In terms of expenditure in 2022: 97% of the overall capital expenditure budget was spent in 2022 - Cumulative net capital expenditure of €10,866 million to end-December 2022 was 97% of the overall 2022 profiled capital allocation of €11,227 million. The cumulative spend includes carryover of €687 million into 2023. Departments of Education, Health, Children, Justice and Defence have all recorded an overspend against profile. The overspend against profile for these Votes amounts to €482.5 million or 4.3% of the 2022 profiled amount. In y-on-y terms, net capital expenditure was €978 million (9.9%) ahead of the

	end-December 2021 position.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Not Defined (16/02/2023 12:11 PM) IDA Ireland Strategy: Driving Recovery & Sustainable Growth 2021 – 2024 - IDA Ireland, the state agency for promoting foreign direct investment in Ireland performed extremely well in 2022. The numbers directly employed in multinational sector in Ireland reach 301,475 – the highest level of Foreign Direct Investment (FDI) employment ever. There were 242 investments won in 2022 - 103 of which were new name investments. 52% (127 of the 242 investments won) went to regional locations. Employment growth was experienced in every region of the country. A mid-term review of the strategy is underway.
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	
Comments	

State of play

CSR 3 Subpart 5: sustainable public transport,

Measures	
Entry 1	MEASURE TYPE: Implemented (16/02/2023 12:43 PM) DART+ Fleet - On 29 November 2022, the Government approved a second purchase of battery-electric fleet under the framework agreement between Irish Rail and Alstom, which will see 90 new battery-electric multiple units enter service in 2026. The battery-electric carriages can operate in electric-only mode using overhead electric wires or, through the use of batteries, in battery-electric operation in other parts of the rail network, maximising flexibility and capacity, and helping to replace and decarbonise existing diesel-fleet operations.
Entry 2	MEASURE TYPE: Implemented (16/02/2023 12:43 PM) MetroLink - MetroLink will be a fully electrified, segregated and mostly underground new rail line from the Swords area to Charlemont in the south of Dublin City Centre. It is a key project under the National Development Plan 2021-2030. A significant milestone in the progression of the MetroLink project was cleared on 4 July 2022, when the Minister for Transport secured Decision Gate 1 approval under the Public Spending Code from Cabinet for the MetroLink preliminary business case. This decision enabled the project to move to planning application stage and on 30 September 2022 Transport Infrastructure Ireland submitted a Railway Order application to An Bord Pleanála.
Entry 3	MEASURE TYPE: Announced (16/02/2023 12:42 PM) BusConnects - The programme preliminary business case and the detailed project brief for next-generation ticketing were approved by Government in March 2022. This decision gave

	Decision Gate 1 approval to the programme in principle, Decision Gate 1 approval to the Core Bus Corridors, to facilitate planning applications, and Decision Gate 2 approval to next generation ticketing, facilitating the commencement of competitive dialogue. To date the National Transport Authority has submitted planning applications to An Bord Pleanála in respect of six of the Core Bus Corridor schemes and expects to submit applications for all remaining schemes by the end of Q1 2023. Phase 3 of the network redesign was launched in May 2022. Phase 4 of the network redesign was launched in October 2022.
Comments	
State of play	

CSR 3 Subpart 6: water supply and treatment,

Measures	
Entry 1	MEASURE TYPE: Not Defined (16/02/2023 12:30 PM) Investment in Irish Water (Uisce Éireann) - The Programme for Government commits to funding Uisce Éireann'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 Uisce Éireann in the period 2021-2025, of which over €4.5 billion will be Voted Exchequer funding in respect of domestic water services. As part of Budget 2023, the Department of Housing, Local Government and Heritage secured funding of over €1.68 billion to support water services. This includes €1.557 billion in respect of domestic water services provision by Uisce Éireann. This overall investment will deliver significant improvements in our public water and wastewater services, support improved water supplies right across Ireland, and deliver improved water quality in our rivers, lakes and marine area. Uisce Éireann 2021 Outputs (2022 figures are still being compiled and are not yet available) In 2021, Uisce Éireann delivered a capital investment programme of €851 million, which

	was spent on critical water and wastewater infrastructure projects, which included: 1. Removed 37,940 customers from boil water notices that were in place for more than thirty days. 2. Removed and replaced circa 5,876 lead services connections. 3. Performed over 185,971 individual tests on public drinking water supplies. 4. Fixed leaks to make net savings of 35 megalitres of water per day (to the end of Q3 2021). 5. Repaired over 2,339 customer leaks under the first fix free scheme. 6. Upgraded or built 12 water treatment plants. 7. Upgraded or built 8 wastewater treatment plants. 8. Laid or rehabilitated 241km of watermain network. 9. Laid or rehabilitated 26km of sewer network.
Comments	
State of play	

CSR 3 Subpart 7: research and innovation

Measures	
Entry 1	MEASURE TYPE: Not Defined (17/02/2023 10:45 AM) State of Play (Impact) - As of January 2023, Ireland has won over €200 million in competitive funding from Horizon Europe, the EU's highly competitive research programme with excellence at its core. Ireland has been identified as a "Strong Innovator" in the European Innovation Scoreboard, at 6th place in the EU in 2022. Ireland performs well in Sales Impacts, Employment Impact, Linkages and Human resources for innovation. Ireland is ranked 23rd out of 132 countries in the 2022 Global Innovation Index, and 11th out of EU Member States. Ireland was placed first for knowledge diffusion.
Entry 2	MEASURE TYPE: Not Defined (17/02/2023 10:45 AM) SFI Accelerating Research to Commercialisation (ARC) Hubs programme - In 2022 Ireland's ERDF Programme was formally

	approved by the European Commission, including funding of €46.5m to establish the SFI Accelerating Research to Commercialisation (ARC) Hubs programme. The funding will be matched with national funding of €52.6m. The scheme will see three ARC Hubs established in Higher Education Institutions for a period of 5 years. It will facilitate knowledge transfer from academia though the creation of High Potential Start Ups (HPSUs) and licensing agreements using a novel framework (and associated innovation fund) that integrates critical elements of an R&I ecosystem with entrepreneurial approaches, accelerating time to market from research concept to HPSUs, new product introduction, licences and innovations. Aligned with regional strategic priorities, each ARC Hub will be administered by a small local team with the relevant expertise. This team will by supported by a regional steering committee consisting of entrepreneurs, relevant industry and subject matter experts, Venture Capitalists, and representatives from national funding agencies. By collaborating with private partners and connecting to other Research Performing Organisations, the ARC Hubs will generate and support novel research opportunities that can be accelerated to rapid commercial impact. It is anticipated that the call for proposals will launch by the end of Q1 2023.
Entry 3	MEASURE TYPE: Not Defined (16/02/2023 12:09 PM) Enterprise Ireland's 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 €126m for 2022. New approvals and impacts for 2022: The Department has been successful in securing a significant amount of funding through the European Regional Development Fund and national match funding. Programmes include KT (Knowledge Transfer) Boost, Technology Gateways Programme and the Needs-led Innovation Initiative – the investment will total €117m over the life of the current ERDF (2023

	– 2029). The Enterprise Ireland Construction Technology Centre, which is hosted by NUI Galway, was launched on 21 July 2022. The Centre has been established with funding of €5 million, over 5 years, to accelerate research and innovation in the construction sector and put the built environment industry at the cutting-edge of developments by utilising the strengths of a network of government, industry and academia. Other outputs under the three activities include: Activity 1: • 14 High Potential Start Up (HPSU) companies originating from the Irish publicly funded research system • 102 R&D approvals of over €100,000 to client companies Activity 2: • 1,613 collaborative projects between Irish based companies and Irish Higher Education Institutions were supported by EI. This includes 401 Innovation Vouchers redeemed, 24 Innovation Partnership approvals, 499 industry funded Technology Gateway projects completed at Institutes of Technology and Technological Universities across Ireland and 669 companies engaged with the network of EI Technology Centres solving in-house collective/sectoral problems. • Career Fit PLUS, 9 Fellows approved under the programme were relocated to Ireland in 2022. • 152 people participated in the New Frontiers programme Activity 3: • 27 Commercialisation Fund Approvals in 2022 • 16 new Spin Out companies from research in 2022 To ensure FDI in Ireland remains a driver of innovation, IDA Ireland plans to engage with clients over the lifetime of its current strategy Driving Recover and Sustainable Growth 2021 to 2024 to support 170 investments in RD&I which is consistently the key area where clients are seeking to expand their Irish mandates. The addition or enhancement of an RD&I mandate can help realise future growth opportunities, promote the creation of high paying jobs, and enhance the reputation of foreign firms' Irish operations at corporate level. For example, clients in manufacturing who made the biggest productivity improvements from 2006-2016 invested intensively in RD&I . IDA's strategy implementation plans for each sector will identify RD&I opportunities across areas such as robotic process automation (RPA), AI and digitisation. IDA will continue to review its value proposition for RD&I in light of intense international competition and identify areas for greater collaboration across the innovation ecosystem, for example with SFI. IDA will also continue to engage with colleagues across Government, including the new Department of Further & Higher Education,

	Research, Innovation and Science, on the development of the new national RD&I strategy to succeed Innovation 2020. These steps to partner with clients and key stakeholders will be essential to ensure that FDI in Ireland is positioned for future growth as technology adoption and digital transformation accelerate. To enhance its ability to deliver on the ambition of the Transformation pillar, IDA Ireland is focussing on the development of research and training organisations such as the Advanced Manufacturing Centre (AMC) and the National Institute for Bioprocessing Research and Training (NIBRT). The launch of the AMC over the course of the Driving Recovery and Sustainable Growth strategy will enhance Ireland's capabilities as a location for advanced manufacturing and safeguard its existing discrete manufacturing base. The AMC will foster increased levels of collaboration on training, technology and testing across MNCs, Irish enterprises, and the interlinking of the research and education systems. It will provide a space for MNCs and SMEs to trial, adopt, deploy and scale new technologies at a time of accelerating digitisation. The scaling of NIBRT to build new capacity in research, training and technical process development aligns to the evolution of the sectors innovative product offering in Advance Therapy Medicinal Products (ATMP's) supporting Ireland's value proposition in Cell Gene Vaccine Therapy (CGVT). This will be essential to support the next generation of RD&I investment in Biopharmaceuticals, building on our success in winning biologics projects in the previous wave of innovation in the sector. RD&I Performance: Preliminary 2021 Annual Business Survey of Economic impact indicates that IDA clients expended €4,837 bn on in-house RD&I.
Entry 4	MEASURE TYPE: Implemented (17/02/2023 10:44 AM) Impact 2030: Ireland's Research & Innovation Strategy - Published in May 2022, this Whole-of-Government Strategy leverages our national performance to date to advance the strategic development of Ireland's research and innovation system between now and 2030. Impact 2030 puts R&I at the heart of Ireland's response to social, economic and environmental challenges. It will progress objectives shared across the Irish R&I system such as maximising its impact on

	public policymaking and implementation, and nurturing and attracting talent. The Strategy is composed of 30 Flagship Initiatives under five pillars: 1) Maximising the Impact of Research and Innovation on our Economy; 2) Society and the Environment; 3) Impact of Research and Innovation Structures on Excellence and Outcomes; 4) Innovation Driving Enterprise Success; 5) Talent at the Heart of the Research and Innovation Ecosystem; and All-Island, EU and global connectivity. The Strategy will be delivered through three three-year Work Programmes, the first of which covers the period 2022-2024. This will enable agility and responsiveness over the full period of the strategy and a strong focus on delivery and reform.
Entry 5	MEASURE TYPE: Implemented (16/02/2023 12:10 PM) 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 86 projects have been awarded funding of €288m under four calls to date. Of these projects 14 were awarded funding of €53.3m during 2022. Results of call 5 are expected to be announced in Q1 of 2023.
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	MEASURE TYPE: Not Defined (13/02/2023 13:40 PM) Property Taxes - Finance Act 2022 introduced a new Vacant Homes Tax. The tax will be applied to residential properties which are occupied as a dwelling for less than 30 days in a 12-month period (a number of exemptions will apply). The tax will be charged at a rate of three times the base rate of Local Property Tax (LPT) applying to the property. VHT will be a self-assessed tax. The measure aims to increase the supply of homes for rent or purchase, rather than raise revenue.
Entry 2	MEASURE TYPE: Not Defined (13/02/2023 13:36 PM) Corporate Tax Receipts - Corporate tax receipts have increased significantly in recent years. The Government sees it as crucial to use the current elevated level of corporation tax receipts to rebuild fiscal buffers over the coming years. Government has announced that it will start replenishing the National Reserve Fund with some of these excess receipts to build up our fiscal buffers. Last year €2 billion was directed into the Fund. This year, €4 billion is planned to be transferred into the Fund.
Entry 3	MEASURE TYPE: Not Defined (13/02/2023 13:35 PM) Commission on Taxation and Welfare - The independent Commission on Taxation and Welfare was established in 2021 and was tasked by Government to independently consider how best the taxation and welfare systems can support economic activity and promote increased employment and prosperity. "Foundations for the Future", the Report of the Commission on Taxation and Welfare, was published in September 2022. The report contains over 500 pages and 116 recommendations. As is clearly set out in the independent report, the recommendations

	are not intended to be implemented all at once. The medium to long-term focused recommendations will serve to inform this and future governments' deliberations on how we reform our taxation and welfare systems over the medium to longer term in order to safeguard their sustainability and adapt to a rapidly changing environment. In his Budget 2023 speech, the Minister for Finance acknowledged that the Commission's report had already fed into a number of policy actions being announced. These included: • Commitment to developing a medium-term roadmap for personal tax reform (across income tax, USC, PRSI and other personal taxation issues), taking account of the recommendations in the Commission's report. • The establishment of a working group to consider the taxation of funds, life assurance policies and other investment products. • Commitment to a review of the REIT, IREF and section 110 regimes. • Commitment to careful consideration and consultation across Government regarding the Commission's proposals on changes to the Local Property Tax and a Site Value Tax
Entry 4	MEASURE TYPE: Implemented (13/02/2023 13:39 PM) Carbon Taxes - 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 petrol, diesel, kerosene, marked gas oil, liquid petroleum gas, fuel oil, natural gas and solid fuels. In Budget 2023, the rate increased from €41.00 to €48.50 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	MEASURE TYPE: Not Defined (13/02/2023 13:29 PM) Measures delivered between January 2022 and January 2023 - We continued to deliver on the commitments set out in the Corporation Tax Roadmaps notably through the publication of Ireland's first Double Tax Treaty Policy Statement in June this year. The policy statement outlines a series of economic drivers for potential new partners, including through the creation of a priority list and a specifc policy for developing countries. At EU level we agreed to the recent revision to strengthen the Code of Conduct (Business Taxation) Mandate which will help deliver an improved tax environment in the EU by reinforcing the rules applied when tackling harmful tax practices. Ireland signed up to and is fully committed to OECD Base Erosion and Profit Shifting project and the OECD Agreement to address the challenges brought about by the digitalization of the economy and remains actively engaged in the development of both pillars of this important Agreement. We have agreed and are fully supportive of the EU Minimum Tax Directive with our attention now focused on transposition. During summer 2022 we undertook a domestic public consultation on the implementation of the EU Minimum Tax Directive to gather stakeholders views. Finance Act 2022 contained a number of positive measures directly related to these issues including; • Transposition of the DAC 7 Directive providing for exchange of information for digital platforms. OECD Model Rules for global exchange of information in this space are also being transposed to ensure that international best practice also has force in law. • An update to the Code of Conduct list to ensure that the legislative defensive measures apply to jurisdictions recently added to the list. • Building on from the recently substantially updated and expanded the transfer pricing rules, including through the inclusion of the OECD guidelines in Irish legislation. The 2022 OECD Transfer Pricing guidelines will be legislated for in this year's finance bill replacing the 2017 guidelines. • Our double tax agreements with Isle of Man and Guernsey are being updated via protocols to incorporate anti-BEPS measure into the agreements. • Amendments to the Research and Development Tax Credit and the Knowledge Development Box

	to ensure that they are aligned with the new standards agreed as part of Pillar Two of the OECD Agreement.
Entry 2	MEASURE TYPE: Not Defined (13/02/2023 13:27 PM) 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 submission from the stakeholders were published on the Department of Finance during 2022. The measures being considered are a denial of deduction or the introduction of withholding taxes.
Entry 3	MEASURE TYPE: Not Defined (13/02/2023 13:25 PM) Developing additional defensive measures in respect of countries on the EU list of non-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 were published on the Department's website during 2022. It is anticipated that measures will be introduced in Finance Bill 2023 to take effect from 1 January 2024.
Entry 4	MEASURE TYPE: Not Defined (13/02/2023 13:24 PM) Applied defensive measures to countries on the EU Member States' 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. This was updated in Finance Act 2021 and 2022 due to changes in the EU list of non-cooperative tax jurisdictions.

Entry 5	MEASURE TYPE: Not Defined (13/02/2023 13:23 PM) Signed up to the historic OECD Agreement in October 2021 and fully supportive of the 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. Ireland continues to work towards the proposed implementation date and it is anticipated that legislation transposing this Directive will be brought forward in Finance Bill 2023.
Entry 6	MEASURE TYPE: Implemented (13/02/2023 13:28 PM) Continue to meet international best practices on exchange of information and support efforts to further enhance 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. Ireland has legislated for DAC 7 and the related OECD Model Rules in the Finance Act 2022, the Automatic Exchange of Information (AEOI) provisions of DAC7 will take effect from 1 January 2023. Further, we are fully supportive the development of new reporting rules for crypto-assets and e-Money (CARF) and the update of the Common Reporting Standard (CRS). This has feed into a European Commission proposal in this area (DAC8). Ireland will actively participate in the Council negotiations to ensure that the DAC 8 aligns with OCED work and interlinked regulatory requirements, such as the OECD's FATF (Financial Action Taskforce) and the EU's MiCA (Markets in Crypto-assets) Regulation. 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.
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
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	MEASURE TYPE: Not Defined (13/02/2023 13:22 PM) 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	MEASURE TYPE: Not Defined (13/02/2023 17:49 PM) Eligibility and Access Measures - New Drugs Dedicated funding for new drugs continues to enable access to innovative new medicines for patients in Ireland. In 2022, allocated funding of €30 million enabled 60 new medicines or new uses of existing medicines to be approved for reimbursement, with 16 of these being for the treatment of rare diseases. Women's Health With allocated funding of €9 million in 2022, a Free Contraception Scheme for women aged 17-25 years was launched in September 2022 and covers the cost of consultations with GPs and family planning centres, prescriptions for the wide range of contraceptive options available on the HSE Re-Imbursement List, long-acting reversible contraceptive fittings (including coils), removals, injections and check-ups, emergency contraception and more. DPS Threshold reductions The monthly Drug Payment Scheme (DPS) threshold was reduced from €114 to €100 on 1 January 2022, with a further reduction to €80 on 1 March as a measure to address the rising

	cost of living. As of 30 November 2022, there were just over 51,000 additional claimants year-on-year. These claimants are benefitting from an annual saving in excess of €400 in comparison to the 2021 DPS threshold. Expansion of Free GP Care to children aged 6 & 7 years Preparations have been made in advance of the expansion of GP care without charges to all children aged 6 & 7. A number of meetings were held between the Department of Health, the HSE and the IMO, representing GPs, regarding the expansion in 2022. These discussions are ongoing, and it is intended to commence this service as early as possible. Oral Health Changes to the Dental Treatment Services Scheme for medical card holders, including additional prevention treatments and a 40-60% increase in fees across most treatment items, were approved by the Minister for Health and have been operational since May 2022. Since these measures came into effect, both the numbers of treatments and patients being seen have increased. In particular, over 93,000 additional people received a preventative scale and polish treatment under the Scheme in 2022 versus 2021
Entry 2	MEASURE TYPE: Not Defined (13/02/2023 17:48 PM) Budget Management and fiscal expenditure pressures in relation to Health expenditure - It is clear that the COVID-19 pandemic has placed considerable additional operational strain on the Irish public health system, with a related impact on overall finance expenditure. Additional funding of over €2 billion was required in each of the first two years of the pandemic (2020 and 2021) to resource the overall response to COVID-19 including delivery of a significant community COVID-19 testing and vaccination capability. There were also substantial expenditure impacts of a range of other embedded service impacts of the pandemic within Acute and Community services. Final expenditure figures for 2022 for COVID-19 have not yet been finalised by the HSE but provisional indications are that expenditure will have been lower at approximately €1.8 billion in 2022. However, a supplementary estimate of €1.4 billion was approved by the Irish Government and Parliament late in 2022. This was required to fund a higher than allocated level of COVID-19 expenditure as well as a range of additional in-year Government expenditure decisions which had not been provided for in the original estimate for the Department of Health (including restoration of working hours under the Haddington Road Agreement, payment of a COVID-19

	recognition payment to healthcare workers and a new public sector pay deal). A key focus for 2023 is to appropriately reduce COVID-19 expenditure as the system returns to normal and management of COVID-19 in the health system moves to an endemic state. In this regard, the Health Budget Oversight Group continues to provide oversight and expenditure management functions – this group is chaired by DPER with input also from the finance functions of DoH and the HSE.
Entry 3	MEASURE TYPE: Not Defined (13/02/2023 17:48 PM) Finance Reform Programme - It is well recognised that the current financial reporting and planning capability within the Health Service Executive (HSE) is not fit for purpose. Future Health – A Strategic Framework for Reform of the Health Service 2012 – 2015, published by the Minister for Health in November 2012, detailed the actions required to deliver on health reforms set out in the Programme for Government. Future Health was built on four key inter-dependent pillars of reform, one of which was finance reform, underpinned by a fully national Integrated Financial Management System (IFMS). This will encompass delivery of a single national finance and procurement system. Substantial progress was made on delivery of the programme during 2022 with completion of the design validation and initial sprints of the build and test stages of the project completed. Build and test stage will be completed by May 2023 with the first implementation group (HSE East, which also includes Tusla and pilot voluntary providers) scheduled to go live later in 2023. The current planned deployment timelines will see 53% of all HSE directly run services on IFMS by the end 2023, 82% of all HSE directly run services on IFMS by the end of 2024, and 100% of HSE directly run services on IFMS by mid-2025.
Entry 4	MEASURE TYPE: Not Defined (13/02/2023 17:47 PM) Public Health Reform - Ireland's Public Health Service is embarking on a programme of strategic structural reform to implement an enhanced, consultant-delivered model of service delivery aligned to international best practice. The new model is to be implemented by end 2023 as agreed between health service management and the relevant union, and radically changes the governance and operating

	structure within the Health Service Executive (HSE) Public Health function. Significant progress was made during 2022 including creation of 6 new Public Health Areas prepared for alignment with future Sláintecare Regional Health Areas, recruitment of 34 Consultants in Public Health Medicine (CPHMs) including an interim National Director of Public Health and 6 Area Directors, and finalising of a significant recruitment process which onboarded over 230 WTE Public Health workers including doctors, nurses, surveillance scientists, management, and admin staff. In Q2 2022, a review was conducted into Phase 1 of implementation which was approved by the Department of Public Expenditure & Reform (DPER) for progression to Phase 2.
Entry 5	MEASURE TYPE: Not Defined (13/02/2023 17:34 PM) Dementia nurse specialists - The National Service Plan (NSP) 2021 provided funding for the recruitment of acute hospital dementia/delirium care dementia nurse specialists for each of the six hospital groups. NSP 2022 provided funding for a further 4 dementia nurse specialists in priority hospitals, i.e., a total of 10. Eight of these posts were in place by the end of 2022 to improve care pathways and provide direct care for people with dementia.
Entry 6	MEASURE TYPE: Not Defined (13/02/2023 17:33 PM) Eligibility and Access Measures - New Drugs Dedicated funding for new drugs continues to enable access to innovative new medicines for patients in Ireland. In 2022, allocated funding of €30 million enabled 60 new medicines or new uses of existing medicines to be approved for reimbursement, with 16 of these being for the treatment of rare diseases. DPS Threshold reductions The monthly Drug Payment Scheme (DPS) threshold was reduced from €114 to €100 on 1 January 2022, with a further reduction to €80 on 1 March as a measure to address the rising cost of living. As of 30 November 2022, there were just over 51,000 additional claimants year-on-year. These claimants are benefitting from an annual saving in excess of €400 in comparison to the 2021 DPS threshold. Oral Health Changes to the Dental Treatment Services Scheme for medical card holders, including additional prevention treatments and a 40-60% increase in fees across most treatment items, were approved by the Minister for Health and

	have been operational since May 2022. Since these measures came into effect, both the numbers of treatments and patients being seen have increased. In particular, over 93,000 additional people received a preventative scale and polish treatment under the Scheme in 2022 versus 2021
Entry 7	MEASURE TYPE: Not Defined (13/02/2023 17:33 PM) Commission on care - Acknowledging the disproportionately negative impact of the pandemic on older persons, the Programme for Government (2020) commits to the establishment of a commission on care that will 'assess how we care for older people and examine alternatives to meet the diverse needs of our older citizens', learning the lessons from COVID-19. In 2022, preliminary desk-research was undertaken within the Department of Health in preparation for the establishment of a commission on care. In 2023, the scoping and planning for the commission on care will be further advanced as a priority.
Entry 8	MEASURE TYPE: Not Defined (13/02/2023 17:32 PM) Review of Pricing System for Long Term Residential Care Facilities – continued - Approximately 80% of nursing-home places funded under the Irish Government's Nursing Homes Support Scheme (NHSS) are in private or voluntary nursing homes. These places are funded by the State based on prices negotiated with the National Treatment Purchase Fund (NTPF). A Review of the Nursing Homes Support Scheme, A Fair Deal (2015) highlighted the need to undertake a review of the NTPF's pricing mechanism to ensure value for money, increase transparency, and ensure that there is adequate capacity in nursing homes to accommodate residents with complex needs. The Minister for Health asked the NTPF to carry out the review, which was overseen by a Steering Group comprised of representatives from Government departments and agencies. The report was published in 2019 detailing four recommendations. A Steering Group, chaired by the Department of Health, has been established to oversee the recommendations' implementation. The Steering Group, which includes representation from the Health Service Executive, has established appropriate mechanisms for engagement with key stakeholders in respect of the process. The Steering Group meet three

	times in 2022.
Entry 9	MEASURE TYPE: Implemented (13/02/2023 17:33 PM) Implementation of clinical guideline no.21 (appropriate prescribing of psychotropic medication for non-cognitive symptoms in people with dementia) - The implementation programme for National Clinical Guideline 21 commenced in January 2022 and is developing resources for use in multiple settings within Ireland's health and social care services. Work to date has included numerous Conference and stakeholder presentations to share information about the Guideline; the launch of a 30-minute eLearning module in December 2022 to support all healthcare professionals who provide care to people with dementia across all settings. Key topics covered within the module are non-cognitive symptoms of dementia, tailored person-centred support, and risks of psychotropic medication; a webinar on non-cognitive symptoms of dementia in September 2022 focusing on non-cognitive symptoms of dementia. The webinar combined speakers who work in the provision of dementia care as well as speakers sharing the lived experience of the person with dementia and the lived experience of a family carer of a person with dementia.
Entry 10	MEASURE TYPE: Implemented (13/02/2023 17:32 PM) Implementation of a statutory home-support scheme - The Programme for Government: Our Shared Future (2020) commits to 'introduce a statutory scheme to support people to live in their own homes, which will provide equitable access to high-quality, regulated home care'. The development of the scheme is being advanced by the Department of Health. The Pilot for testing of a reformed model of service for the delivery for home-support commenced in November 2021 in East Westmeath in Community Healthcare Organisation (CHO) 8 which is the first of the four pilot sites. The three other sites - Tuam, Athenry and Loughrea in CHO 2; Bandon, Kinsale and Carrigaline in CHO 4; and Ballyfermot and Palmerstown in CHO 7 – came into operation in January 2022. The data collection phase of the Home Support Pilot concluded in August 2022. The evaluation phase has commenced, with a final report expected by Q1 2023.

Entry 11	MEASURE TYPE: Implemented (13/02/2023 17:31 PM) Expansion of community capacity - A key focus of Sláintecare is to deliver increased levels of health care, with service delivery reoriented towards general practice, primary care and community-based services. A particular priority is the introduction of the ECC programme, and providing services to address chronic disease management, and care of older persons in more appropriate primary and community care settings, and to improve the patient experience and reduce pressure on the infrastructure of our Acute hospitals. Primary Care €150m was allocated in 2021 (on top of €30m in Sláintecare funding) with an additional €15m in 2022, to progress the roll-out of the Enhanced Community Care (ECC) programme. Over 700 ECC posts were recruited in 2021, increasing to over 2,400 staff by the end of 2022. The nationwide GP Access to Diagnostics programme began accepting referrals in January 2021, through the allocation of €25m in funding (with an additional €10m allocated on a once off basis by the HSE in 2022). 139,000 scans were provided through the initiative in 2021 with over 251,000 radiology scans delivered in 2022. €125 million funding was allocated in 2021 for an additional 1,250 short stay community beds. At the end of 2021, 521 beds were on stream. 1,019 beds were delivered by the end of 2022 with some of the funding utilised to deliver therapy posts during 2022. In 2021 €133 million was allocated to provide an additional 5 million hours of home support, increasing the overall target of home support hours to 23.67 million hours per year. In 2021 some 20.4 million hours were provided with approximately 20.7 million hours delivered in 2022.
Entry 12	MEASURE TYPE: Implemented (13/02/2023 12:59 PM) Finance Act 2022 - The Finance Act 2022 was enacted on 15 December 2022 and most provisions came into force on enactment. The Finance Act 2022 included three amendments that aligned with the pension reform plans, all of which came into effect immediately. Namely, employer contributions to a Personal Retirement Savings Account will not be considered a taxable BIK; the tax treatment of the new Pan European Pension Product (PEPP) is aligned with PRSAs; and the tax treatment of lump sums drawn down by an Irish tax resident from a foreign pension is aligned with Irish pensions.

Entry 13	MEASURE TYPE: Announced (13/02/2023 17:47 PM) Budget 2021/2022 investments - Significant total funding €1.2 billion was allocated to a range of initiatives in Budget 2021 focused on progressively implementing Sláintecare initiatives. In this regard, Budget 2021 allocated funds to address historical infrastructure and staffing deficits and to progress key reform measures including improving access, affordability, and the resilience of the Irish health system. The major impact of COVID-19 during 2021 and 2022 as well as resource constraints in the ability to hire suitably qualified health professionals in Ireland, and from international recruitment pools, has meant that while significant progress was made in delivering capacity and expanding health workforce, some of the measures originally funded for delivery in 2022 will have some elements continuing to be delivered during 2023.
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	MEASURE TYPE: Not Defined (13/02/2023 16:21 PM) Pathways to Work 2021-2025 strategy - Supports for Vulnerable Groups • Since launching the strategy, the Department of Social Protection has completed the consultation on the Early Engagement Roadmap for young people with disabilities. Early engagement means that people with a disability who are able to work and are interested in getting a job are offered every possible support at the earliest possible opportunity to fulfil their employment goals. A national roll out of early engagement commenced in July, 2022. Almost 6,000 people have received an invitation to date, driving Public Employment Service awareness and engagement among this group. • For lone parents and people distant from the labour force, Pathways to Work committed to developing and operating 'Returner' programmes to encourage and support people who left the workforce and have been outside of the workforce for some time to take up employment. Older workers were targeted as part of a Return to Work Campaign which took place over 2 weeks between 26th October and 7th November. • There were 32 events in total focusing on jobs and training opportunities for jobseekers, Qualified Adult Dependants (QA) and jobseekers with disabilities among others. 26 events were hosted in person, including in Intreo centres and 8 were hosted online. In total, 59,471 invitations were issued. Over 7,183 jobseekers attended, with 72 employers attending to advertise their vacancies. • As part of Budget 2023, the Government made the higher level of JobsPlus subsidy available to all employers who recruit an unemployed person who is from the Traveller or Roma community, who has a recent criminal record or history of addiction. Additionally, individuals in receipt of Disability Allowance or Blind Pension are now eligible for the subsidy in a similar manner to recipients of a jobseeker's

	payment. The Department of Social Protection continues to work cross agency to provide a targeted access to programmes and support through Intreo the progression and work placement of ex-offenders on the Work to Change programme. • The Traveller and Roma community face particular disadvantage in the labour market. Pathways to Work commits to engaging with community representative bodies to produce Traveller (and/or Roma)-specific employment service engagement tools and developing a Traveller and Roma training, enterprise and employment plan. The Department is currently engaging on a cross-Departmental basis with Traveller and Roma representative groups to progress these commitments. • The Pathways strategy also commits (no.66) to reserving places on public employment programmes, such as Community Employment, for disadvantaged groups. This commitment has been delivered, with work ongoing to promote take-up. A workshop, attended by some 260 people working in the sector, was held on 29th June 2022 to identify barriers and opportunities, and to promote employment schemes to Travellers. • The June workshop has been followed by three focused workshops/ meetings which were held with Traveller Community Representatives and others in Tralee, Galway and Limerick, to promote the benefits and awareness of Community Employment and employment schemes in meeting the needs of Travellers. Work is ongoing in several areas of the country to develop new schemes to meet the needs of these communities.
Entry 2	MEASURE TYPE: Not Defined (13/02/2023 16:20 PM) Pathways to Work 2021-2025 strategy - Supports for the Long-Term Unemployed The Department of Social Protection, which delivers public employment services (PES) through Intreo and its contracted partners, continues to offer a range of employment supports to help people prepare for and secure employment. The key service provided is one-on-one engagements where a range of different options are explored, and a personal progression plan is agreed. These plans can include referrals to employment opportunities, training, work placements such as the Work Placement Experience Programme, educational opportunities such as the Back to Education allowance, support with self-employment such as Back to Work Enterprise Allowance

	or participation in state employment schemes such as Community Employment and Tús schemes. In the last year, under Pathways to Work, the caseload capacity of the PES is being expanded to provide additional capacity to help and support jobseekers. These range of schemes and supports are vital to ensuring that jobseekers are given the best possible opportunity to find and sustain employment. Since the launch of Pathways to Work in July 2021 until the end of December 2022, there have been 23,334 people who were long-term unemployed commencing in Further and Higher Education programmes
Entry 3	MEASURE TYPE: Not Defined (13/02/2023 16:19 PM) Pathways to Work 2021-2025 strategy - Pathways to Work 2021-2025, the Government's national employment strategy, was published in July 2021. The goal of Pathways to Work is to help ensure that as many jobs as possible go to people who are unemployed. The strategy is not just about those who lost their jobs during the pandemic, it is also about helping those who, prior to the onset of the COVID-19 pandemic, faced disadvantage in the labour market. Pathways to Work has 83 specific commitments which aim to reduce unemployment and to improve labour market outcomes for all sections of society. One of the strategy's five key strands is 'Working for All – Leaving No one Behind', which has the objective of promoting better labour market outcomes for all, including those facing additional barriers to work such as the long-term unemployed, people with disabilities, the Traveller and Roma communities, lone parents, people with a history of addiction and people with a criminal record. Pathways to Work has targeted measures aimed at reducing unemployment for all these groups.
Comments	
State of play	

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

Measures	
Entry 1	MEASURE TYPE: Implemented (13/02/2023 12:43 PM) National Childcare Scheme - The National Childcare Scheme (NCS) through a combination of universal and targeted subsidies, as well as sponsorship arrangements for vulnerable children, is substantially reducing the out of pocket early learning and care and school-age childcare costs for families – with the highest levels of subsidies available to families on the lowest incomes. Significant enhancements have been introduced to the NCS in 2022 and 2023. In 2022, the following two major reforms to the NCS were introduced: An extension to the NCS universal subsidy to all children under 15; and, a discontinuation of the practice of deducting hours spent in pre-school or school from the entitlement to NCS subsidised hours In 2023, the minimum hourly subsidy under the NCS was increased from €0.50 to €1.40 - representing an additional €0.90 per hour off the cost of early learning and care and school-age childcare. Record numbers of children – more than 107,000 - are now benefitting from the NCS (as of January 2023), an increase of 95% in the number of children in the same period in 2022. Moreover, the number of providers offering the NCS has increased by more than 10% - owing to contractual conditions underpinning the new Core Funding Scheme. OECD data from 2018, before the introduction of the NCS in late 2019, showed that early learning and care costs in Ireland, relative to household income, were the highest in the EU for couples on low incomes and third highest for lone parents on low incomes, with couples paying on average 26.5 per cent and lone parents paying 25.2 per cent, compared to the EU averages of 9.6 per cent and 10.5 per cent respectively. By 2021, early learning and care costs in Ireland fell to 14.2 per cent of net income for couples and 5.3 per cent for lone parents - compared to the EU averages of 8.1 per cent and 8.4 per cent respectively. An independent review of the NCS by Frontier Economics, published in December 2021, found that: (i) Overall, 38% of families reported that half or more of their early learning and childcare costs were covered by the NCS. (ii) More than half (56%) reported that the Scheme meant they had more money to spend (with 11% reporting they had much more money to

	spend). (iii) Just over a quarter (26%) reported that they were using more early learning and childcare. (iv) Just over a quarter (28%) reported that they were working more (with 8% reporting they would not be in work without the NCS). The data does not take account of enhancements made to the NCS in 2022 and 2023.
Entry 2	MEASURE TYPE: Implemented (13/02/2023 12:41 PM) Fee Management - Core Funding allows for substantial increases in the total cost base for the sector, related both to pay and non-pay costs, without additional costs being passed on to parents. Participation in Core Funding means that fees cannot increase above September 2021 levels for Partner Services. Core Funding also requires Partner Services to offer the NCS and/or ECCE to all eligible parents to ensure that parents can avail of their full entitlement to subsidised provision. The combination of the fee freeze plus access to increased subsidies ensures improved affordability for parents which is particularly important in the context of rising prices for goods and services across the economy. The introduction of fee management is one of the recommendations of the Expert Group in their report, Partnership for the Public Good. The fee freeze for the first year is the first step in this few management process and will be further developed in future years as more information about income and costs in the sector is analysed.
Entry 3	MEASURE TYPE: Implemented (13/02/2023 12:41 PM) Core Funding Stream - Core Funding is the new funding stream worth €259 million in full year costs for year 1 of the programme (September 2022-August 2023) to start a partnership for the public good between the State and providers. Its primary objectives are to improve quality for children, including through better pay and conditions for staff in the sector, and improve affordability for parents as well as ensuring a stable income to providers. Core Funding is supply-side funding directly to providers based on the number of child places being made available (whether filled or not), the age group of children for whom the places are available and the number of hours the

	places are available for, as well as the graduate qualifications of leaders in the service. The Core Funding scheme has been in operation since 15th September 2022 and already has achieved very significant success in terms of the high levels of participation, with over 94% participation, resulting in the fee freeze (which is a condition of Core Funding) applying to the overwhelming majority of parents. It also supported the agreement of Employment Regulation Orders (another condition of Core Funding) leading to wage increases for the large majority of staff. Core Funding has provided evidence of increased capacity in early learning and care and school-aged childcare. Initial analysis shows the increased capacity is the type of capacity that is in highest demand relative to supply (i.e. more baby and toddler places as well as school-age places).
Entry 4	MEASURE TYPE: Implemented (13/02/2023 12:39 PM) 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 ("childminding"). 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. The NAPC aims to bring childminders into the scope of regulation and of subsidies, thus supporting both quality and affordability. The implementation of Phase 1 of the NAPC, is driven by a Steering Group and supported by four Advisory Groups (on funding and financial supports; training and supports; stakeholder engagement, consultation and communication; and regulation and inspection). Work undertaken during 2021-2022 as part of Phase 1 includes consultations, drafting of childminder-specific regulations, and developing a bespoke pre-registration training programme. A team of childminding development officers are in place to support childminders at local level , and have begun developing local childminder networks.
Entry 5	MEASURE TYPE: Implemented (13/02/2023 12:28 PM)

	NURTURING SKILLS: THE WORKFORCE PLAN 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". 2022 was the first year of the Nurturing Skills implementation plan, which was overseen by the Nurturing Skills Monitoring Committee. 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. Work commenced during 2022 on actions such as planning the development of new upskilling financial supports for staff in services to obtain higher qualifications and a review of the qualifications recognition process to support new quality standards for higher education programmes in Early Learning and Care. An annual report on the progress in 2022 of actions in Nurturing Skills will be published in February 2023.
Entry 6	MEASURE TYPE: Announced (13/02/2023 12:40 PM) Launch of a new Funding Model - Detailed proposals for a new funding model for the early learning and care and school-age childcare sector were made to Government by an Expert Group in December 2021 in their report, Partnership for the Public Good. The recommendations were accepted in full by Government and implementation of this new funding model is well underway. One of the major developments recommended by the Expert Group was the introduction of a new supply side funding stream for the sector, Core Funding. On 15 September 2022, the Minister launched Together for Better, the new funding model for early learning and care and school-age childcare. This new funding model will support delivery of early learning and care and school-age childcare for the public good, for quality and affordability for children, parents and families. Together for Better brings together four strands, the Early Childhood Care and

	Education (ECCE) programme, including the Access and Inclusion Model (AIM), the National Childcare Scheme (NCS), Core Funding and a Tackling Disadvantage Fund (currently under development).
Entry 7	MEASURE TYPE: Adopted (13/02/2023 12:38 PM) JOINT LABOUR COMMITTEE - A Joint Labour Committee (JLC) for Early Years Services was established in 2021. The work of the JLC culminated in the submission of two draft Employment Regulation Orders (EROs) to the Labour Court in mid-2022. The Minister of State for Enterprise, Trade and Employment accepted the recommendations of the Labour Court, and the two EROs came into force on 15 September 2022. It is estimated that the EROs improved the wages of 73% of workers in the sector. In addition, with higher minimum rates of pay for different roles (Lead Educators and Managers) and those with graduate qualifications, the EROs also helped to establish a wage structure associated with the career framework set out in Nurturing Skills. The EROs are being supported by Core Funding– which has an allocation of €259 million in its first year – to support improvements in staff wages, alongside a commitment to freeze parental fees and support the sustainability of services, thus preventing the EROs putting upward pressure on fees for parents.
Comments	
State of play	

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

Measures
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State of play

CSR 3 Subpart 2: sustainable transport,

Measures	
Entry 1	MEASURE TYPE: Implemented (16/02/2023 12:39 PM) Foynes Freight Line Rehabilitation - The Infrastructure Manager Multi Annual Contract (IMMAC) provides the funding framework for the maintenance and renewal of railway infrastructure. The current IMMAC is for the five-year period 2020-2024. Approximately €340 million of exchequer funding was paid to Iarnród Éireann in 2022 in respect of IMMAC related works, which includes €64 million for rehabilitation works on the Foynes-Limerick freight line. This investment will see the old track removed, the installation of new rail track and sleepers, upgrading road infrastructure at level crossings, rehabilitating bridges and culverts and the renewal of lineside fencing
Comments	
State of play	

CSR 3 Subpart 3: water,

Measures	
Entry 1	MEASURE TYPE: Not Defined (16/02/2023 12:28 PM) Investment in Irish Water - The Programme for Government commits to funding Uisce Éireann'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 Uisce Éireann in the period 2021-2025, of which over €4.5 billion will be Voted Exchequer funding in respect of domestic water services. In 2022, Uisce Éireann received voted capital funding of €717 million. 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. As part of Budget 2023, the Department of Housing, Local Government and Heritage secured funding of over €1.68 billion to support water services. This includes €1.557 billion in respect of domestic water services provision by Uisce Éireann. This overall investment will deliver significant improvements in our public water and wastewater services, support improved water supplies right across Ireland, and deliver improved water quality in our rivers, lakes and marine area.
Comments	
State of play	

CSR 3 Subpart 4: digital infrastructure

Measures
Comments
State of play

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

Measures
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	MEASURE TYPE: Not Defined (16/02/2023 12:21 PM) Agile Innovation Fund - The 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 Fund allows 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. The figures for 2022 will be available over the coming weeks.
Entry 2	MEASURE TYPE: Not Defined (16/02/2023 12:20 PM) Green for Micro programme - The Green for Micro programme 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. The figures for 2022 will be available over the coming weeks.
Entry 3	MEASURE TYPE: Not Defined (16/02/2023 12:20 PM) 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 86 projects have been awarded funding of €288m under four calls to date. Of these projects 14 were awarded funding of €53.3m during 2022. Results of call 5 are expected to be announced in Q1 of 2023
Entry 4	MEASURE TYPE: Not Defined (16/02/2023 12:20 PM) 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 €126m for 2022. New approvals and impacts for 2022: The Department has been successful in securing a significant amount of funding through the European Regional Development Fund and national match funding. Programmes include KT (Knowledge Transfer) Boost, Technology Gateways Programme and the Needs-led Innovation Initiative – the investment will total €117m over the life of the current ERDF (2023 – 2029). The Enterprise Ireland Construction Technology Centre, which is hosted by NUI Galway, was launched on 21 July 2022. The Centre has been established with funding of €5 million, over 5 years, to accelerate research and innovation in the

	construction sector and put the built environment industry at the cutting-edge of developments by utilising the strengths of a network of government, industry and academia. Other outputs under the three activities include: Activity 1: • 13 High Potential Start Up (HPSU) companies originating from the Irish publicly funded research system • 102 R&D approvals of over €100,000 to client companies Activity 2: • 1,613 collaborative projects between Irish based companies and Irish Higher Education Institutions were supported by EI. This includes 401 Innovation Vouchers redeemed, 24 Innovation Partnership approvals, 499 industry funded Technology Gateway projects completed at Institutes of Technology and Technological Universities across Ireland and 669 companies engaged with the network of EI Technology Centres solving in-house collective/sectoral problems. • Career Fit PLUS, 9 Fellows approved under the programme were relocated to Ireland in 2022. • 152 people participated in the New Frontiers programme Activity 3: • 27 Commercialisation Fund Approvals in 2022 • 16 new Spin Out companies from research in 2022
Entry 5	MEASURE TYPE: Implemented (16/02/2023 12:19 PM) White Paper on Enterprise - Building upon Future Jobs Ireland 2019 and the Government's Economic Recovery Plan 2021, Ireland`s enterprise policy approach to 2030 has now been set out through the Department`s White Paper on Enterprise, which was conducted during 2022 and published in December of last year. The White Paper on Enterprise sets out our vision for Irish-based enterprise to succeed through competitive advantage founded on sustainability, innovation and productivity as well as delivering rewarding jobs and livelihoods. This vision is based on seven guiding pillars. Under pillar 4, Strengthening the Irish-owned exporting sector, targets include achieving a 2.5% average annual growth in Irish-owned enterprise productivity by 2024. These targets will be delivered by actions to encourage formation and growth of new firms, supports for more innovation driven enterprises capable of expanding into global markets and initiatives to assist SMEs to overcome productivity challenges. Under pillar 5 locally trading enterprise will be supported to thrive with actions that will be targeted to achieve

	a 1% average annual increase in multifactor productivity growth in domestic sectors of the economy by 2025. Under pillar 6, enterprise innovation will be stepped up with the target of raising Gross Expenditure on R&D to 2.5% of GNI* by 2030 and increasing the number of High-Potential Start-Ups increased by 20% by 2024. This will be achieved by a range of actions including enhancing industry-academic collaboration, simplifying enterprise access to public research system, utilisation of Disruptive Technologies Fund, implementation of Smart Specialisation Strategy to increase innovative performance across regains. Under pillar 7, we will build on Ireland's strengths and opportunities through development and implementation of a National Cluster Policy Framework and drive future growth by supporting enterprises to operate at technology frontiers as part of highly innovative globally leading clusters. The first Implementation Plan for the White Paper is currently being prepared and will cover the period 2023-2024, where progress will be reported on to Government on a twice-yearly basis.
Comments	
State of play	

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

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State of play