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## **Report on the technical expert review of the first biennial transparency report of Ireland\***

### *Summary*

This report presents the results of the technical expert review of the first biennial transparency report of Ireland, conducted by a technical expert review team in accordance with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement. The review took place from 28 April to 2 May 2025 in Dublin.

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\* In the symbol for this document, 2024 refers to the year in which the biennial transparency report was submitted, not to the year of publication.



## Abbreviations and acronyms

AD	activity data
BTR	biennial transparency report
CH <sub>4</sub>	methane
CO <sub>2</sub>	carbon dioxide
CO <sub>2</sub> eq	carbon dioxide equivalent
CRT	common reporting table
CTF	common tabular format
EF	emission factor
ESR	European Union effort-sharing regulation
EU	European Union
EU ETS	European Union Emissions Trading System
GHG	greenhouse gas
HFC	hydrofluorocarbon
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
LDC	least developed country
LULUCF	land use, land-use change and forestry
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
N <sub>2</sub> O	nitrous oxide
NA	not applicable
NDC	nationally determined contribution
NE	not estimated
NF <sub>3</sub>	nitrogen trifluoride
NID	national inventory document
ODA	official development assistance
OECD	Organisation for Economic Co-operation and Development
PaMs	policies and measures
PFC	perfluorocarbon
QA/QC	quality assurance/quality control
SF <sub>6</sub>	sulfur hexafluoride
TERT	technical expert review team
WAM	‘with additional measures’
WM	‘with measures’

## I. Introduction and summary

### A. Introduction

1. This report covers the technical expert review of the BTR1 of Ireland. The review was organized by the secretariat and conducted by the TERT in accordance with the MPGs,<sup>1</sup> particularly chapter VII thereof.
2. A draft version of this report was transmitted to the Government of Ireland, which provided comments that were taken into account, as appropriate, in this final version of the report.<sup>2</sup>
3. The review was conducted as an in-country review from 28 April to 2 May 2025 in Dublin by the following team of nominated experts from the UNFCCC roster of experts: Michinobu Aoyama (Japan), Maya Atie (United Nations Environment Programme), Sajid Ali Khan Bangash (Pakistan), Paulo Cornejo (Chile), Excellent Hachileka (Zambia), Innocent Nkurikiyimfura (Rwanda) and Marina Shvangiradze (Georgia). Michinobu Aoyama and Excellent Hachileka were the lead reviewers. The review was coordinated by Claudia do Valle (secretariat).

### B. Scope

4. The TERT conducted a technical expert review of the information reported in the BTR1 of Ireland as per the scope of the review defined in paragraph 146 of the MPGs, consisting of:
  - (a) Review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with the MPGs (see chap. II.A below);
  - (b) Consideration of the Party's implementation and achievement of its NDC under Article 4 of the Paris Agreement (see chap. II.B below);
  - (c) Consideration of the support provided by the Party, as relevant (see chap. II.C below);
  - (d) Identification of areas of improvement<sup>3</sup> for the Party related to implementation of Article 13 of the Paris Agreement (see chap. II.D below).

### C. Summary

5. Ireland submitted its BTR1 on 23 December 2024, before the deadline of 31 December 2024 mandated in decision 18/CMA.1. Ireland submitted its NID as a stand-alone document on 18 December 2024, before the deadline. Ireland also submitted its CRTs on 18 December 2024, before the deadline, and CTF tables on 23 December 2024, before the deadline.
6. A list of the areas of improvement identified on the basis of the review of the consistency of the reported information with the MPGs can be found in the assessment tables.<sup>4</sup>

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<sup>1</sup> Decision 18/CMA.1, annex.

<sup>2</sup> As per para. 162(e) of the MPGs.

<sup>3</sup> As referred to in paras. 7, 8, 146(d) and 162(d) of the MPGs.

<sup>4</sup> Contained in document FCCC/ETF/TERR.1/2024/IRL/Add.1, available at <https://unfccc.int/first-biennial-transparency-reports>.

**D. Information provided by the Party pursuant to paragraphs 143–145 of the modalities, procedures and guidelines**

7. Ireland does not consider itself subject to the reporting obligations applicable to developing country Parties pursuant to Article 13, paragraph 10, of the Paris Agreement. Accordingly, the Party did not report information on support needed and received for implementing Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building.

**II. Technical expert review<sup>5</sup>**

**A. Review of the consistency of the submitted information with the modalities, procedures and guidelines<sup>6</sup>**

**1. National inventory report<sup>7</sup>**

8. The TERT assessed the information reported in the BTR1 of Ireland and identified areas of improvement relating to consistency with the MPGs, which are described in tables 2–7 of the assessment tables referred to in paragraph 6 above and summarized in table 1.

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<sup>5</sup> As per para. 187 of the MPGs.

<sup>6</sup> As per para. 146(a) of the MPGs.

<sup>7</sup> As per para. 150(a) of the MPGs.

Table 1

**Information reported in Ireland's national inventory report and review of consistency with the modalities, procedures and guidelines**

<i>Element</i>	<i>Information to be reported</i>	<i>Response and summary as relevant</i>	<i>ID#(s) for the area(s) of improvement identified<sup>a</sup></i>
Submission type (para. 12 of the MPGs)	Has the national inventory report been submitted as a stand-alone document?	Yes	No areas of improvement were identified
Time series (paras. 57–58 of the MPGs)	What years have been reported and is the time series in accordance with the MPGs?	1990–2022, in accordance with the MPGs	No areas of improvement were identified
Metrics (para. 37 of the MPGs)	Has the Party used the 100-year global warming potential values from the IPCC Fifth Assessment Report?	Yes	No areas of improvement were identified
	Has the Party used other metrics?	No	No areas of improvement were identified
Gases (paras. 47–49 of the MPGs)	Which gases have been reported?	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub>	No areas of improvement were identified
Indirect emissions (para. 52 of the MPGs)	Has the Party reported indirect CO <sub>2</sub> emissions and national totals with and without indirect CO <sub>2</sub> ?	Partly	2.G.3
	Has the Party reported indirect N <sub>2</sub> O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item?	No	No areas of improvement were identified
National circumstances and institutional arrangements (paras. 18–19 of the MPGs)	Has the Party reported information on the functions related to inventory planning, preparation and management?	Yes	No areas of improvement were identified
Methodologies, parameters and data (paras. 20–24 of the MPGs)	Has the Party used the <i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i> ?	Yes	4.I.2, 4.I.4, 4.I.5, 5.A.1, 5.A.2, 5.A.4, 6.L.2
	Has the Party used other IPCC methodological guidance?	Yes, the <i>2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>	No areas of improvement were identified
Key category analysis (paras. 25, 41 and 42 of the MPGs)	Has the Party reported a key category analysis?	Yes, a key category analysis was performed using approach 1 and a 95 per cent threshold for level and trend assessment for the starting inventory	No areas of improvement were identified

<i>Element</i>	<i>Information to be reported</i>	<i>Response and summary as relevant</i>	<i>ID#(s) for the area(s) of improvement identified<sup>a</sup></i>
		year (1990) and the latest reporting year (2022) and with and without LULUCF	
Time-series consistency and recalculations (paras. 26–28, 43 and 57 of the MPGs)	Has the Party reported a consistent time series?	Yes	No areas of improvement were identified
	Has the Party reported recalculations and provided justification and explanatory information for them?	Yes	No areas of improvement were identified
Uncertainty assessment (paras. 29 and 44 of the MPGs)	Has the Party reported the results of the uncertainty analysis and the methods used, underlying assumptions and trends?	Partly, including level and trend uncertainty, reported using approach 1 for the starting inventory year (1990) and the latest reporting year (2022)	2.G.2, 6.L.1
QA/QC plan and procedures (paras. 34–36 and 46 of the MPGs)	Has the Party elaborated information on an inventory QA/QC plan, including information on the inventory agency responsible for implementing QA/QC, and current and future QA/QC procedures?	Partly, as the Party used standard QA/QC procedures but did not report category-specific QA/QC procedures applied for some key categories	2.G.1
Assessment of completeness (paras. 30–33, 45, 47 and 50 of the MPGs)	Have any areas of improvement for lack of completeness been identified for the following sectors?		
	Energy	No	No areas of improvement were identified
	IPPU	Yes	4.I.1
	Agriculture	No	No areas of improvement were identified
	LULUCF	No	No areas of improvement were identified
Threshold for reporting significant categories (para. 32 of the MPGs)	Have any areas of improvement for lack of completeness been identified for the following sectors?		
	Waste	No	No areas of improvement were identified
Threshold for reporting significant categories (para. 32 of the MPGs)	Are the estimated emissions for all categories and in total for all gases and categories reported insignificant below the relevant thresholds?	Yes	No areas of improvement were identified
	For categories reported as “NE” owing to insignificance, has information been reported showing that the likely level of	Yes	NA

<i>Element</i>	<i>Information to be reported</i>	<i>Response and summary as relevant</i>	<i>ID#(s) for the area(s) of improvement identified<sup>a</sup></i>
Methodologies, EFs, parameters and AD (paras. 39, 40 and 53–56 of the MPGs)	emissions is below the threshold of significance?		
	Has information been transparently reported on categories, gases, methodologies (including the rationale for selecting them), EFs and AD at a disaggregated level for the following sectors?		
	Energy	Partly	3.E.1, 3.E.2
	Has information been reported on international aviation and marine bunker fuel emissions as two separate entries and such emissions distinctly reported from national totals?	Yes	NA
	Has information been reported indicating how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or IPPU sector?	Yes	NA
	IPPU	Partly	4.I.3
	Agriculture	Partly	5.A.3, 5.A.5
	LULUCF	Yes	No areas of improvement were identified
Waste	Partly	7.W.1	

<sup>a</sup> See document FCCC/ETF/TERR.1/2024/IRL/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

## 2. Information necessary to track progress in implementing and achieving the nationally determined contribution<sup>8</sup>

9. The TERT assessed the information reported in the BTR1 of Ireland and identified areas of improvement relating to consistency with the MPGs, which are described in tables 8, 12 and 13 of the assessment tables referred to in paragraph 6 above and summarized in table 2.

Table 2

### Information reported in Ireland's submission

<i>Topic</i>	<i>ID#(s) for the area(s) of improvement identified<sup>a</sup></i>
National circumstances and institutional arrangements (paras. 59–63 of the MPGs)	8.1, 8.2
Description of the NDC under Article 4 of the Paris Agreement, including updates (para. 64 of the MPGs)	No areas of improvement were identified
Information necessary to track progress in implementing and achieving the NDC under Article 4 of the Paris Agreement (paras. 65–79 of the MPGs)	No areas of improvement were identified
Mitigation PaMs, actions and plans related to implementing and achieving the NDC under Article 4 of the Paris Agreement (paras. 80–90 of the MPGs)	No areas of improvement were identified
Summary of GHG emissions and removals (para. 91 of the MPGs)	12.1
Projections of GHG emissions and removals (paras. 92–102 of the MPGs)	13.1, 13.4

<sup>a</sup> See document FCCC/ETF/TERR.1/2024/IRL/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

## 3. Financial, technology development and transfer, and capacity-building support provided<sup>9</sup>

10. According to paragraph 118 of the MPGs, developed country Parties shall provide information pursuant to Article 13, paragraph 9, of the Paris Agreement in accordance with the MPGs contained in chapter V of the annex to decision 18/CMA.1. Other Parties that provide support should also provide such information and, in doing so, are encouraged to use the same MPGs contained in that chapter.

11. Pursuant to Article 13, paragraph 9, of the Paris Agreement, developed country Parties shall and other Parties that provide support should provide information on financial, technology development and transfer, and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement.

12. Ireland considers itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement and, in accordance with the MPGs, reported information on financial and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement in its BTR1.<sup>10</sup> Although Ireland did not report on support for technology development and transfer, under its approach to capacity-building some projects included a technology transfer component.

13. The TERT assessed the information reported in the BTR1 of Ireland and identified areas of improvement relating to consistency with the MPGs, which are described in tables 15 and 17–20 of the assessment tables referred to in paragraph 6 above and summarized in table 3.

<sup>8</sup> As per para. 150(b) of the MPGs.

<sup>9</sup> As per para. 150(c) of the MPGs.

<sup>10</sup> As per para. 118 of the MPGs.

Table 3

**Review of the consistency of the information on financial, technology development and transfer, and capacity-building support reported in Ireland’s submission with the modalities, procedures and guidelines**

<i>Topic</i>	<i>ID#(s) for the area(s) of improvement identified<sup>a</sup></i>
National circumstances and institutional arrangements (paras. 119–120 of the MPGs)	15.1, 15.2
Underlying assumptions, definitions and methodologies (paras. 121–122 of the MPGs)	No areas of improvement were identified
Information on financial support provided under Article 9 of the Paris Agreement (paras. 123–124 of the MPGs)	17.1, 18.1
Information on support for technology development and transfer provided under Article 10 of the Paris Agreement (paras. 126–127 of the MPGs)	19.1
Information on capacity-building support provided under Article 11 of the Paris Agreement (paras. 128–129 of the MPGs)	20.1, 20.2

<sup>a</sup> See document FCCC/ETF/TERR.1/2024/IRL/Add.1.

**B. Consideration of the Party’s implementation and achievement of its nationally determined contribution<sup>11</sup>**

14. In considering Ireland’s progress in implementing and achieving its NDC, the TERT noted that the EU and its member States have a joint NDC with a target of an economy-wide net domestic reduction in emissions of at least 55 per cent by 2030 compared with the 1990 level.<sup>12</sup>

15. Ireland reported information on the actions and PaMs that support the implementation and achievement of its NDC. Three overarching EU PaMs – the EU ETS directive, and the ESR and the EU LULUCF regulations – significantly influence Ireland’s portfolio of PaMs. The EU ETS covers mainly GHG emission point sources in the energy, industry, maritime shipping and aviation sectors. An EU-wide emission cap was put in place for 2021–2030 for the EU ETS with the goal of reducing emissions by 62 per cent below the 2005 level by 2030. The ESR sets binding annual GHG emission targets for member States covering the transport, buildings, agriculture and waste sectors, as well as industry sectors not covered by the EU ETS. The ESR-covered sectors are required to collectively contribute to a 40 per cent reduction in emissions at the EU level by 2030 compared with the 2005 level, with individual member States’ reduction targets ranging from 10 to 50 per cent below the 2005 level. Ireland’s ESR target for 2030 is a 42.0 per cent reduction compared with the 2005 level. EU member States must achieve binding national LULUCF targets to contribute to the EU-wide target for 2030. The member States’ targets for 2030 are defined as the average of net emissions and removals in 2016–2018 plus an individual binding target, which collectively corresponds to an additional 42 Mt CO<sub>2</sub> eq net removals. The EU LULUCF regulation sets a total net removal target of 310 Mt CO<sub>2</sub> eq for 2030 within the scope of NDCs.

16. Table 4 provides a summary of the reported information on the key national PaMs of Ireland.

<sup>11</sup> As per para. 146(b) of the MPGs.

<sup>12</sup> The consideration of the implementation and achievement of the joint EU NDC is in the context of the NDC submitted by the EU on 17 December 2020 and updated on 17 October 2023.

Table 4  
**Summary of information on key national policies and measures reported by Ireland**

<i>Sector</i>	<i>Key PaMs<sup>a</sup></i>	<i>Estimate of expected GHG emission reductions in 2030 (kt CO<sub>2</sub>eq)</i>	<i>Estimate of expected GHG emission reductions in 2040 (kt CO<sub>2</sub>eq)</i>
Policy framework and cross-sectoral measures	Climate Action Plan	NE	NE
	Long-term Strategy to 2050	NE	NE
	Just transition	NE	NE
	Climate Action Fund	NE	NE
Energy	Carbon tax <sup>b</sup> (applied on non-EU ETS sector, specifically fuels used for heating and transport)	932.49	924.17
Energy efficiency	2019 building regulations – dwellings <sup>b</sup>	226.90	461.00
	2018 building regulations – buildings other than dwellings <sup>b</sup>	418.25	762.85
	Better Energy Homes <sup>b</sup>	604.75	617.65
	Replacement of coal-fired electricity generation with natural gas <sup>b</sup>	997.98	884.31
	Sustainable Energy Authority of Ireland Large Industry Programme <sup>b</sup>	725.75	696.20
	Public Sector Programme <sup>b</sup>	692.64	653.21
	Supplier obligation scheme <sup>b</sup>	1 150.98	1 064.45
Energy supply and renewables	Renewable electricity generation <sup>b</sup>	6 953.82	11 292.25
	Renewables (heating) <sup>b</sup>	3 018.68	5 365.61
Transport	Electric vehicle deployment <sup>b</sup>	1 175.50	4 156.67
	Vehicle registration tax and motor tax rebalancing <sup>b</sup>	385.25	385.37
	Renewables – transport <sup>b</sup>	1 094.83	736.72
IPPU	Mobile air conditioning directive <sup>b</sup>	146.87	171.97
Agriculture	Crude protein reduction in dairy cows <sup>b</sup>	12.55	12.67
	Low emission slurry spreading <sup>b</sup>	25.82	26.25
LULUCF	Water table management on drained organic soils <sup>c</sup>	1 881.08	1 864.05
	Peatlands rehabilitation <sup>b</sup>	861.73	858.24
Waste	Landfill Directive (1999/31/EC) <sup>b</sup>	801.20	921.26

*Source:* Ireland's BTR1 and CTF table 5.

<sup>a</sup> Names of PaMs reproduced as reported in Ireland's BTR1.

<sup>b</sup> Included in the WM scenario projections.

<sup>c</sup> Included in the WAM scenario projections.

17. The TERT noted that PaMs, actions and plans have started to have an impact on GHG emission limitations. In the energy, waste and IPPU sectors, GHG emissions significantly decreased in 1990–2022, while emissions in the agriculture and transport sectors increased over the same period. In the energy sector, PaMs supporting the deployment of renewable energy for electricity and heating, the phaseout of coal and peat, improvements in energy efficiency and the application of national carbon pricing contributed to a 10.94 per cent reduction in emissions from energy industries from 1990 to 2022. A substantial share of this reduction occurred between 2016 and 2022 when emissions decreased by 20.57 per cent, reflecting the implementation of these measures. However, Ireland remains heavily reliant on fossil fuels, which accounted for approximately 83 per cent of primary energy

requirements in 2023, indicating that structural energy system characteristics continue to influence emission trends.

18. In the waste and IPPU sectors, GHG emissions decreased by 48.6 per cent and 5.3 per cent respectively from 1990 to 2022. In the waste sector, PaMs related to compliance with the EU landfill directive, including measures on waste management and the circular economy, contributed to emission reductions, in particular through lower CH<sub>4</sub> emissions from landfills, increased diversion of biodegradable waste to composting and anaerobic digestion, and the expanded use of waste-to-energy facilities. Emission reductions in the IPPU sector were driven by a combination of fuel switching away from more carbon-intensive fuels, improvements in energy efficiency, and structural changes in industrial activity, including changes in production levels and the composition of industrial output. Despite these reductions, emissions in the IPPU sector remain closely linked to sectoral output and economic activity, indicating that fluctuations in production continue to influence emission trends.

19. In the LULUCF sector, GHG emissions decreased by 20.5 per cent from 1990 to 2022; however, the sector remained a net source of GHG emissions throughout this period. Net emissions from LULUCF amounted to 3.98 Mt CO<sub>2</sub> eq in 2022 and increased to 5.61 Mt CO<sub>2</sub> eq in 2023, representing a notable year-on-year increase. While emissions in 2023 remained below the historical peak of 7.37 Mt CO<sub>2</sub> eq observed in 2003, recent trends indicate increasing net emissions relative to the 2018 baseline. The TERT noted that Ireland has aligned its methodological and policy approaches for the LULUCF sector more closely with the EU LULUCF regulation, including by applying a binding sectoral target to reduce net LULUCF emissions by 0.626 Mt CO<sub>2</sub> eq/year by 2030. Based on current emission trends, particularly the increase in net emissions since 2018, achieving this target would be a challenge; however, Ireland intends to address the challenge through its Climate Action Plan 2025.

20. In the agriculture and transport sectors, GHG emissions increased by approximately 16.5 per cent and 128.5 per cent respectively from 1990 to 2022 owing to growth in dairy production, fertilizer use and vehicle ownership. Transport emissions remain closely linked to energy demand and economic activity and increased in 2022 (compared with 2020–2021), reflecting the rebound in travel following the coronavirus disease 2019 pandemic; despite increased biofuel blending and continued mitigation actions, transport remains heavily dependent on oil products, with renewables and electricity accounting for only a small share of energy use. Agriculture remains a key sector in Ireland's economy, and while provisional inventory data show a decrease in emissions between 2022 and 2023 (4.6 per cent) following a smaller decrease between 2021 and 2022 (0.7 per cent) driven mainly by reduced synthetic fertilizer use and changes in livestock numbers and management practices, longer-term trends have been influenced by structural changes, including the expansion of the dairy sector following the abolition of milk quotas, more recently offset by stabilization in livestock numbers and efficiency improvements in the dairy sector. The TERT noted that the Party might consider strengthening the implementation of agricultural and transport mitigation actions and planning additional measures to maintain alignment of national emission trends with the joint EU NDC trajectory.

21. Ireland reported projections for 2023–2050 under the WM scenario.<sup>13</sup> The WM scenario reported by the Party includes PaMs implemented and adopted until 2022. In addition to the WM scenario, Ireland reported the WAM scenario. The projected emission levels are presented in table 5. The TERT noted that information on GHG emission projections was not used in considering Ireland's progress in implementing its NDC.

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<sup>13</sup> Note that, as per para. 93 of the MPGs, projections shall not be used to assess progress towards the implementation and achievement of an NDC under Article 4 of the Paris Agreement unless the Party has identified a reported projection as its baseline.

Table 5  
**Summary of greenhouse gas emission projections for Ireland**

	<i>GHG emissions (kt CO<sub>2</sub> eq/year)</i>	<i>Change in relation to 2020 level (%)</i>	<i>Change in relation to 2022 level (%)</i>
Inventory data 2020	63 898.46		
Inventory data 2022	64 588.22	1.08	
WM projections for 2030	60 112.02	-5.93	-6.93
WAM projections for 2030	48 011.28	-24.86	-25.67
WM projections for 2040	53 436.91	-16.37	-17.27
WAM projections for 2040	40 572.66	-36.50	-37.18
WM projections for 2050	50 293.02	-21.29	-22.13
WAM projections for 2050	38 160.21	-40.28	-40.92

*Sources:* Ireland's BTR1 and CTF tables 6–8.

*Note:* The projections are for GHG emissions with LULUCF and including indirect CO<sub>2</sub> emissions.

22. In its BTR1 and during the review, Ireland described the progress towards the joint EU NDC target. The TERT noted that the consideration of progress by the EU and its member States towards the joint EU NDC is contained in the report on the technical expert review of the BTR1 of the EU,<sup>14</sup> which states that the EU and its member States are on track to achieving the joint 2030 NDC target by implementing mitigation actions; however, maintaining this pace of emission reductions will require the full implementation of the EU 2030 legal framework and its related investment flows.

### C. Consideration of the Party's support provided<sup>15</sup>

23. Ireland reported information on financial and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement as per the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement (see para. 12 above).

24. In its BTR1 Ireland reported information on national circumstances and institutional arrangements relevant to reporting on the provision and mobilization of support. The Party reported partial information on the systems and processes used to identify, track and report on support provided. The Party also reported information on challenges and limitations and on efforts to enhance the comparability and accuracy of the information reported on financial support provided.

25. Ireland's climate finance is provided by four government departments: Department of Foreign Affairs and Trade, Department of Finance, Department of the Environment, Climate and Communications and Department of Agriculture, Food and the Marine. To date, Ireland's international climate finance has been drawn from public sources of funding and qualifies to be reported as ODA. Ireland's climate policies and associated priorities are based on medium- to long-term time frames and are developed in line with international agreements and objectives such as the Paris Agreement and the 2030 Agenda for Sustainable Development. This allows for establishing multi-year pledges of financial support to multilateral climate funds through replenishment cycles, as well as for funding programmes and partners to be managed by embassies at the country level. It also allows for the use of multi-year memorandums of understanding with partners, which pledge indicative amounts of support over three-year time frames. The Party reported in its BTR1 that all of its climate finance is public and does not involve private sector contributions.

26. Ireland's BTR1 contains key information on underlying methodologies and definitions used by the Party to identify and/or report information on financial support provided. Ireland applies the Rio markers of the Development Assistance Committee of OECD for calculating the climate finance it provides through bilateral channels and via civil

<sup>14</sup> FCCC/ETF/TERR.1/2024/EU.

<sup>15</sup> As per para. 146(c) of the MPGs.

society organizations. Donors are provided with broad-based definitions and guidance on the application of the Rio markers both through development cooperation and other official flows which the OECD regards as additional to ODA, but that do not fulfil ODA requirements. Multilateral climate finance is calculated using a range of methodologies, including the imputed share methodology and the application of Rio markers. To avoid double counting, Ireland only counts climate finance that it provided directly; climate finance provided via the EU budget, to which Ireland is a net contributor, is not counted. Double counting between committed and provided funds is avoided by expressing commitments on an annual and not multi-year basis. Ireland defines new and additional climate finance as having been newly disbursed in the respective reporting year.

## 1. Financial support provided under Article 9 of the Paris Agreement

### (a) Bilateral, regional and other channels

27. Ireland provided USD 135.47 million of financial support through bilateral, regional and other channels in the biennium 2021–2022. The majority of financial support provided through these channels was allocated to the following areas: livelihood (18.2 per cent), agriculture (10.8 per cent), research, education and governance (5.7 per cent), environment (5.4 per cent), cross-cutting (5.3 per cent), forest (1.7 per cent) and climate action (1.6 per cent). Ireland’s bilateral climate finance is entirely grant-based, and, according to the Party, in 2022, 84 per cent of its bilateral climate finance was channelled towards the LDCs. Ireland prioritizes adaptation actions in developing countries, delivering these mainly through bilateral assistance to Ireland’s key partner countries in sub-Saharan Africa and through funding for civil society organizations and United Nations agencies.

28. Table 6 summarizes information on financial support provided by the Party through bilateral, regional and other channels by type of support.

Table 6

#### Summary of financial support provided through bilateral, regional and other channels in 2021–2022 by Ireland

Type of financial instrument	Amount (climate-specific) (face value – USD million)			Total	Share of total for bilateral, regional and other channels (%)
	Adaptation	Mitigation	Cross-cutting		
Grant	72.50	13.38	49.59	135.47	100.0
<b>Total</b>	<b>72.50</b>	<b>13.38</b>	<b>49.59</b>	<b>135.47</b>	<b>100.0</b>
<b>Share of total for bilateral, regional and other channels (%)</b>	<b>53.5</b>	<b>9.9</b>	<b>36.6</b>	–	–

Sources: Ireland’s BTR1 and CTF table III.1.

### (b) Multilateral channels

29. Ireland provided USD 111.45 million of financial support through multilateral channels in the biennium 2021–2022. The majority of financial support provided through multilateral channels was allocated to the following areas, as reported by the Party: cross-cutting (56.2 per cent), agriculture (13.2 per cent), and livelihood and capacity-building (3.6 per cent).

30. Table 7 summarizes information on financial support provided by the Party through multilateral channels by type of support.

Table 7

#### Summary of financial support provided through multilateral channels in 2021–2022 by Ireland

(USD million)

Institution/fund	Climate-specific inflows (face value)			Total
	Adaptation	Mitigation	Cross-cutting	
Adaptation Fund	11.70	–	–	11.70

<i>Institution/fund</i>	<i>Climate-specific inflows (face value)</i>			<i>Total</i>
	<i>Adaptation</i>	<i>Mitigation</i>	<i>Cross-cutting</i>	
African Development Bank	2.25	2.49	4.62	9.35
Asian Development Bank	4.97	–	3.55	8.51
Global Environment Facility	3.32	0.60	2.57	6.49
Green Climate Fund	1.39	2.06	5.49	8.94
International Finance Corporation	0.04	1.28	1.29	2.61
Least Developed Countries Fund	2.96	–	–	2.96
UNFCCC trust fund for supplementary activities	–	–	0.51	0.51
United Nations Development Programme	5.54	–	–	5.54
United Nations Environment Programme	–	2.30	0.99	3.29
World Bank	–	–	1.75	1.75
<b>Other</b>				
African Development Fund	1.88	1.03	3.36	6.27
Asian Development Fund	0.10	0.23	0.61	0.94
Food and Agriculture Organization of the United Nations	–	–	1.06	1.06
International Bank for Reconstruction and Development	0.69	0.95	1.55	3.19
International Development Association	5.33	3.85	9.33	18.51
International Fund for Agricultural Development	3.86	0.13	2.37	6.35
IPCC	–	–	0.24	0.24
NDC Partnership	–	–	0.70	0.70
World Food Programme	–	–	6.15	6.15
Other <sup>a</sup>	1.95	0.53	3.90	6.38
<b>Total</b>	<b>45.98</b>	<b>15.45</b>	<b>50.03</b>	<b>111.45</b>
<b>Share of total (%)</b>	<b>41.3</b>	<b>13.9</b>	<b>44.9</b>	<b>100.0</b>

Source: Ireland's BTR1 and CTF table III.2.

<sup>a</sup> Asian Infrastructure Investment Bank, Caribbean Catastrophe Risk Insurance Facility, Council of Europe Development Bank, International Renewable Energy Agency, United Nations Children's Fund, United Nations Convention to Combat Desertification, United Nations Department of Economic and Social Affairs, United Nations Economic Commission for Europe, United Nations general trust fund, United Nations Multi-Partner Trust Fund Office, United Nations Office for the Coordination of Human Affairs and United Nations Volunteers.

## 2. Technology development and transfer support provided under Article 10 of the Paris Agreement

31. Ireland did not report information on support for technology development and transfer in its BTR1 as it does not prioritize technology development and transfer as part of its support provided. The Party reported that, in the absence of an agreed methodology for reporting on technology development and transfer (an issue currently under consideration by OECD), individual projects, programmes and activities are assessed on a case-by-case basis to determine whether the associated payments support technology development and transfer and/or capacity-building.

## 3. Capacity-building support provided under Article 11 of the Paris Agreement

32. Ireland provided capacity-building support to developing country Parties for mitigation, adaptation and cross-cutting needs. This support was delivered through financial contributions to bilateral projects, primarily implemented via Ireland's diplomatic missions in recipient countries, and through multilateral programmes, including the Green Climate Fund, Global Environment Facility, Adaptation Fund, Special Climate Change Fund (which targets the most vulnerable LDCs) and Global Shield against Climate Risks. In 2022, Ireland committed to developing a 'climate proofing' strategy for international development cooperation, which outlines how the Party will meet its international development policy

commitments by future-proofing international development and humanitarian spending against current and future impacts of climate change and by protecting the positive impacts of its ODA. A key element of the strategy is to ensure that funding allocations are supported by adequate capacity and skills to effectively monitor, track and report climate-related activities and their outcomes, including mitigation, adaptation and capacity-building results.

33. Ireland's capacity-building support emphasizes civil society engagement with and participation in climate policy and action at the international and national level. As a founding funder of the Global Shield against Climate Risks, Ireland provides capacity-building support to developing countries to strengthen climate risk modelling and to develop, improve and maintain climate-related data systems, including through the creation of open-source and standardized risk-modelling platforms. These efforts, aimed at supporting risk modelling, data system development and the development of standardized analytical tools, seek to enable risk-informed decision-making for adaptation planning, disaster risk management and anticipatory action. Ireland's approach to capacity-building also includes providing institutional support and technical assistance for climate and development programming, promoting technology transfer, and integrating local knowledge, experience and capabilities into a collective response to climate change.

#### **D. Identification of areas of improvement<sup>16</sup>**

34. During the technical expert review, the TERT identified areas of improvement in relation to Ireland's implementation of Article 13 of the Paris Agreement, which are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 6 above.

### **III. Conclusions and recommendations**

35. The TERT conducted a technical expert review of the information reported in the BTR1, NID, CRTs and CTF tables of Ireland in accordance with the MPGs.

36. The areas of improvement identified by the TERT on the basis of the review of the consistency of the information reported by Ireland with the MPGs are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 6 above.

37. The EU and its member States have a joint NDC with a target of an economy-wide net domestic reduction in emissions of at least 55 per cent by 2030 compared with the 1990 level. In its BTR1 Ireland described its contribution to the progress towards the joint EU NDC target. The TERT noted that the consideration of progress by the EU and its member States towards the joint EU NDC is contained in the report on the technical expert review of the BTR1 of the EU, which states that the EU and its member States are on track to achieving the joint 2030 NDC target by implementing mitigation actions; however, maintaining this pace of emission reductions will require the full implementation of the EU 2030 legal framework and its related investment flows.

38. The TERT notes that PaMs, actions and plans have started to have an impact on limiting GHG emissions. For 1990–2022, emission reductions were achieved mainly in the energy, waste and IPPU sectors, while the LULUCF sector also saw a decrease in emissions but remained a net source of emissions. In contrast, emissions from the agriculture and transport sectors increased over the same period, influenced by structural factors such as growth in dairy production, fertilizer use and vehicle ownership. The TERT noted that, while recent measures have contributed to moderating emissions in some sectors, continued and strengthened mitigation efforts, particularly in agriculture, transport and LULUCF, will be important for maintaining alignment with Ireland's contribution to the joint EU NDC trajectory.

39. Ireland considers itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement and, in

<sup>16</sup> As per para. 146(d) of the MPGs.

accordance with the MPGs, reported information on financial and capacity-building support provided to developing country Parties under Articles 9 and 11 of the Paris Agreement in its BTR1.<sup>17</sup> However, Ireland did not report information on technology development and transfer support provided to developing country Parties.

40. Ireland continued to provide financial support through bilateral, regional and other channels and through multilateral channels to developing countries. The financial support provided through bilateral, regional and other channels in 2021–2022 totalled USD 135.47 million. Similarly, financial support provided through multilateral channels in 2021–2022 amounted to USD 111.45 million (inflows).

41. Ireland continued to provide support for capacity-building. Priority for capacity-building support was given to projects or programmes targeting civil society engagement with and participation in climate policy and action at the international and national level for projects related to climate risk modelling and to developing, improving and maintaining climate-related data systems, including through the creation of open-source and standardized risk-modelling platforms. Ireland's approach to capacity-building also includes providing institutional support for and technical assistance with climate and development programming, and integrating local knowledge, experience and capabilities into a collective response to climate change. Although Ireland did not report on support for technology development and transfer, under its approach to capacity-building, some projects included a technology transfer component.

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<sup>17</sup> As per para. 118 of the MPGs.

## Annex

### Documents and information used during the review

#### A. Reference documents

BTR1 of Ireland. Available at <https://unfccc.int/first-biennial-transparency-reports>.

BTR1 CTF tables of Ireland. Available at <https://unfccc.int/first-biennial-transparency-reports>.

BTR1 of the EU. Available at <https://unfccc.int/first-biennial-transparency-reports>.

CRTs of Ireland. Available at <https://unfccc.int/first-biennial-transparency-reports>.

“Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement”. Decision 5/CMA.3. FCCC/PA/CMA/2021/10/Add.2. Available at <https://unfccc.int/documents/460951>.

IPCC. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. S Eggleston, L Buendia, K Miwa, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/2006gl>.

IPCC. 2019. *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*. E Buendia, K Tanabe, et al. (eds.). Geneva: IPCC. Available at <https://www.ipcc-nggip.iges.or.jp/public/2019rf/>.

“Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement”. Annex to decision 18/CMA.1. FCCC/PA/CMA/2018/3/Add.2. Available at <https://unfccc.int/documents/193408>.

NDC of the EU. Available at <https://unfccc.int/NDCREG>.

NID of Ireland. Available at <https://unfccc.int/first-biennial-transparency-reports>.

Report on the technical expert review of the BTR1 of the EU. FCCC/ETF/TERR.1/2024/EU and Add.1. Available at <https://unfccc.int/first-biennial-transparency-reports>.

#### B. Additional information provided by the Party

Responses to questions during the review were received from Molly Garry Murphy (Department of the Environment, Climate and Communications of Ireland), including additional material. The following references were provided by Ireland and may not conform to UNFCCC editorial style as some have been reproduced as received:

AEA (2011). HFC consumption and emissions forecasting. Containing an update to the June 2008 HFC projections. Report to Defra.

EPA (2024). Ireland’s Greenhouse Gas Emissions Projections 2024-2055. Available at <https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/irelands-greenhouse-gas-emissions-projections-2024-2055.php>.

FAPRI-MU Report #01-24 (2024). U.S. Agricultural Market Outlook. Available at <https://fapri.missouri.edu/wp-content/uploads/2024/03/2024-Baseline-Outlook.pdf>.

Ireland’s Greenhouse Gas Emissions Projections 2023–2050. Available at <https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/irelands-greenhouse-gas-emissions-projections-2023-2050.php>.

Schwarz, W.; Gschrey, B.; Kimmel, T.; Stöbener, S. (2012). Inventarermittlung der F-Gase 2012 - Datenvon HFKW, FKW und SF6 für die nationale Emissionsberichterstattung gemäß Klimarahmenkonvention für das Berichtsjahr. Commissioned by Umweltbundesamt (German EPA).

U.S. Geological Survey, 2019, *Lead — 2019 Minerals Yearbook (Advance Release)*: U.S. Department of the Interior, U.S. Geological Survey, 42 p. + tables. DOI:10.3133/myb1-2019-lead. Available at <https://pubs.usgs.gov/myb/vol1/2019/myb1-2019-lead.pdf>.

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