



# Chambers Ireland

## 100

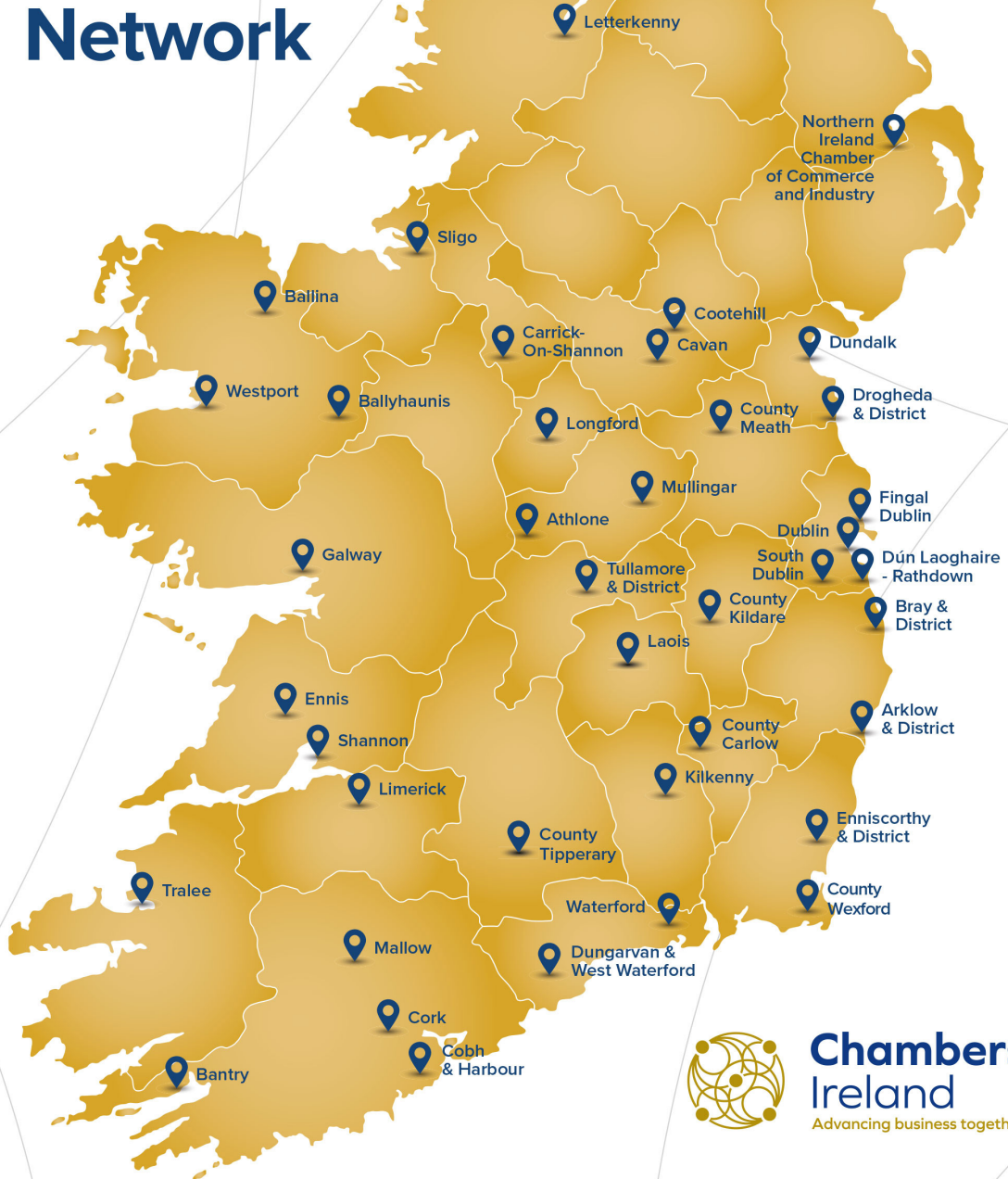
YEARS OF ADVANCING  
BUSINESS TOGETHER

# BUDGET SUBMISSION

# 2024

CHAMBERS IRELAND  
SUPPORTS THE SUSTAINABLE DEVELOPMENT GOALS

# the Chamber Network



**Chambers Ireland**  
Advancing business together

**39** Affiliated Chambers

**9,000** Business members represented across the country

**851** Lobbying acts across the chamber network in the last year

# BUDGET 2024

---

---

## POLICY PRIORITIES AND RECOMMENDATIONS

<b>Housing, Infrastructure and the Sustainable Development Goals</b>	<b>6</b>
<b>Actions to Support Increased Housing Supply</b>	<b>12</b>
VACANT PROPERTY REGISTRATION AND ACTIVATION:	13
BROWNFIELD REDEVELOPMENT:	14
LAND VALUE CAPTURE:	14
ADAPTIVE REUSE AND REPURPOSING:	14
MODERN METHODS OF CONSTRUCTION:	15
INFRASTRUCTURE AND TRANSPORT:	18
OTHER MEASURES:	19
<b>Sustainable Cities and Communities (SDG 11)</b>	<b>20</b>
DISCOURAGE VACANCIES:	21
SUSTAINED INVESTMENT IN HOUSING:	23
LIVING CITY INITIATIVE:	25
HOUSING AND DEVELOPMENT:	27
<b>Industry, Innovation and Infrastructure (SDG 9)</b>	<b>29</b>
PLANNING REFORM:	30
NATIONAL DEVELOPMENT PLAN:	33
TRANSPORT NETWORKS:	37
<b>Climate Action (SDG 13)</b>	<b>41</b>
RENEWABLE ENERGY GENERATION:	42
ENERGY SECURITY:	44
DECARBONISATION:	46
<b>Gender Equality (SDG 5)</b>	<b>49</b>
WORKPLACE EQUALITY:	50
CHILDCARE & PARENTAL EQUALITY:	51
<b>Decent Work and Economic Growth (SDG 8)</b>	<b>53</b>
DEVELOPING & ATTRACTING TALENT:	54
ENTREPRENEURSHIP:	56
TRADE, TOURISM, & EXPORTS:	58

**5** GENDER EQUALITY



**8** DECENT WORK AND ECONOMIC GROWTH



**9** INDUSTRY, INNOVATION AND INFRASTRUCTURE



**11** SUSTAINABLE CITIES AND COMMUNITIES



**13** CLIMATE ACTION



---

## CHAMBERS IRELAND AND THE SUSTAINABLE DEVELOPMENT GOALS

---

### OUR COMMITMENT

Chambers Ireland has been recognised as national champions of the UN's Sustainable Development Goals, and our aim is to help businesses realise the opportunities these Goals create and provide companies with the confidence that meaningful results can be readily achieved. We promote how the Goals positively impact businesses, communities, and livelihoods.

The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future.

These Goals are an urgent call for action which acknowledge the importance of partnership between all developed and developing countries.

Chambers Ireland and ICC Ireland, together with our nationwide network of affiliated Chambers have unanimously pledged to support the Goals.

We have worked with our Chamber Network and our Sustainable Business Council to help to educate the 9,000 businesses we represent about the Sustainable Development Goals.

All our policy outputs, including this Budget 2024 Submission, are aligned with our selected Sustainable Development Goals and seek to help our members address the challenges of an increasingly 'shock prone' world.

Our recommendations include measures that will support businesses to survive and continue to trade throughout this time of volatility and enable our city and town centres and local economies to thrive.

Our suggestions highlight the importance of investment in infrastructure, the Green Energy transition and the availability of affordable housing that offers security to everyone who makes Ireland their home.

These investments will be vital if we are to be able to attract and retain the talent our businesses need to succeed.

Our cities and towns, our entire country, needs to become an attractive place to live and work if we are to be able to make the most of our opportunities.

## MESSAGE FROM THE CHIEF EXECUTIVE

*Ian Talbot*

---



Ireland's economic performance in the last 10 years has been quite extraordinary, with the most recent validation being ranked second in the 2023 IMD World Competitive Rankings. Bouncing back from the crises which engulfed us from 2008 the thriving economy and our attractiveness to foreign direct investment, arising from policy choices in the past that have proven highly effective, have created an enviable budgetary surplus and effectively full employment.

But this is no time for complacency. These positive aspects create their own challenges, such as ensuring that Government current expenditure is based on a realistic assessment of the percentage of tax revenues likely to be sustainable, and addressing skills shortages.

Our pre budget submissions for the last number of years have focused on housing as a significant concern for our members. While measurable progress is now being made, with substantial commitment of State funds and new builds now being delivered in substantial numbers, it will come as no surprise that the housing crisis remains a paramount concern within our network.

We have an enormous capacity constraint issue across our country, businesses would be doing more but for the lack of skilled workers. With the unemployment rate at less than 4% our members are constrained in their capacity to grow their businesses from our existing labour force, and employers who seek to bring in workers from abroad face enormous challenges in getting new employees to come to settle here. In addition to continuing and increasing the levels of investment committed to deliver Housing for All, promised measures such as the enactment of the new Planning Bill must be delivered.

In addition, as we saw from the Census 2022 figures, there are more people now living in Ireland than had been projected in 2017 when we were developing our National Planning Framework, which means that our future strategic plans are being overtaken by circumstances.

We know that there is no simple response to this complicated problem and that the solutions to our housing crisis and infrastructure deficit will continue to require many strands of muscular action across numerous departments and agencies. Incrementalism often has great value in the adaptation of government policy, but the speed at which the housing situation worsened as our economy recovered suggests that the policy response is being outpaced by circumstances and must keep evolving.

Given that there is a capacity issue within both the construction sector, and more importantly, within the agencies of State that facilitate construction, we know that this is not a problem that can be solved through funding alone, we need bolder decision making across Government.

And strategically, our growing population also makes our long-term ambitions around the National Development Fund even more important. We commend the Government in their decision to seed the excess Corporation Tax receipts in a Reserve fund and urge taking a step further to ensure that these funds are ringfenced for key infrastructure projects that can secure continued investment in critical infrastructure delivery, including housing into the long run. Our members need our towns and cities to be attractive places to live and work, decarbonised transport options, and secure energy supplies. Behind the headlines of the IMD Competiveness report, Ireland ranked 19th for Infrastructure; we must aim for better.

With the green transition before us, Ireland has an enormous opportunity but we are at risk of letting opportunity slip from our grasp unless state bodies begin delivering change more rapidly.

---

# HOUSING, INFRASTRUCTURE

AND THE  
SUSTAINABLE  
DEVELOPMENT GOALS:





---

Creating cities and towns that are good for people, the environment, and the future is a crucial part of achieving the Sustainable Development Goals. It means making sure everyone can afford a decent place to live, that our businesses and communities can withstand challenges, and when shocks occur, they are able to bounce back quickly. To make this happen, it's important for government, officials, city planners, businesses, and communities to work together and follow sustainable policies and practices.

The goals we set for sustainable development are all connected, and they support each other. This means that government departments and agencies need to make big changes in how they do things. Small, gradual changes, as has been the trend in the past, which have contributed to the housing and climate crises we are currently facing, won't be enough to solve the current challenges. We need a cross Government delivery-focused approach underpinned by a greater sense of urgency, because thinking bigger and acting faster is the only way to make a real difference.

At the most basic level, our cities and towns are where we live, where we work, and where the majority of us spend our time. The vast majority of people in Ireland live in the urban areas which are our economic hubs.

It is vital that our cities and towns become attractive places to live and work, this is why our network is so supportive of strategies like The National Planning Framework, Town Centre First, and Housing for All - a well functioning housing sector is the foundation upon which all other economic and social activity is built, but it is not an area of policy which exists in isolation.

Housing needs to be available where people need to be, it needs to be integrated into transport networks that allows them to get to where they needs to go, and so the key to getting housing right is to ensure that we are putting the supporting infrastructure in place which will make effective housing policy possible.

Our core housing problem is that not enough of this facilitating infrastructure was put in place over the last decade, and so this makes achieving delivery of these projects, at pace, the core economic challenge of today. Today is not a time for incrementalism, it is a time for ambitious action. With the preliminary data from the 2022 census becoming available, we can see that the scale of the undersupply in housing is even higher than we had believed, which is why Chambers Ireland is calling for the National Planning Framework and the Housing for All targets to be increased, and for the supporting infrastructure to be resourced effectively. The undersupply in housing is creating enormous competitive costs for businesses operating in Ireland, it is also doing incredible reputational damage to the state abroad.

It is increasingly difficult to attract talent to Ireland from other markets, and it is becoming just as hard to retain people here. Beyond the economics, the need for the right housing to be available in the right places is an essential part of our climate action response, and core to achiving our 2030 Sustainable Development Goals and actions across these goals need to be co-ordinated if we are to ensure we achive our housing aspirations.

There is also a strong public administration argument for delivering these changes, our expanding population needs to be supported by the soft public infrastructure of hospitals, schools, and the broader civil service. Expanding services in our urban areas where there is an existing footprice is a far more effective and efficient manner of growth, in comparison to reactively responding where needs arise, this shift towards a proactive form of planned growth is critical if we are to sustain our economic well being.





## SUSTAINABLE DEVELOPMENT GOALS THAT SUPPORT BETTER HOUSING:

---

# SUSTAINABLE CITIES AND COMMUNITIES

## SDG 11

---

Making cities and towns attractive places to live and work is key to many of our most important and long-term strategies; the National Planning Framework, the Climate Action Plan, the National Development Plan, and Housing for All, all have a better urban Ireland as an implicit or explicit goal. Our national approach to date has not led to inclusive, safe, resilient and sustainable cities and towns. Progress towards this Goal requires access to adequate, safe, and affordable housing, significant improvements to urban planning and management, investment in public spaces, and sustainable transportation systems.



---

# INDUSTRY, INNOVATION, AND INFRASTRUCTURE

## SDG 9

---



This goal demands the development of sustainable and resilient infrastructure; the electrification of our transportation networks through projects like Metrolink, Dart+, and the Cork suburban lines. At the Grid level, energy reinforcements that include High Voltage Direct Current lines connecting us to other electricity markets, and integrate the regional grids are needed. Meanwhile support for a massive expansion of additional renewable energy sources is required. And projects such as the water supply project and waste water treatment facilities throughout the country critically underpin the development of affordable and sustainable housing. These infrastructure projects are what make possible the aim of densification and urbanisation which underpins our long-term national strategies.

## SUSTAINABLE DEVELOPMENT GOALS THAT SUPPORT BETTER HOUSING:

# AFFORDABLE AND CLEAN ENERGY

## SDG 7

While not directly related to housing, without clean and affordable renewable energy sources, our long-term prosperity is under threat. We need to reduce our environmental impacts through improving energy efficiency while also reducing our emissions across our economy and our society by sourcing our energy renewably. Cleaner energy amplifies the impact of our sustainable housing and urban development decisions.



# CLIMATE ACTION

## SDG 13



Climate change is a significant challenge for cities and housing. Promoting measures such as energy-efficient buildings, sustainable urban planning, and the reduction of greenhouse gas emissions are fundamental to combating climate change and its impacts. Our cities and towns shape our lives, where we live, and how we travel. They contribute directly to the volume of state and environmental resources that we consume. There is a huge overlap between developing our cities and towns sustainably and building a strong, resilient and efficient state.

Creating new housing on greenfield sites incurs social support costs that are twice what it costs to supply people who are living in areas that are already built up, where schools, hospitals, transport infrastructure, grid and water supplies are already available.

## CLEAN WATER AND SANITATION

### SDG 6

Adequate provision of water supply and sanitation services are essential for the expansion of our national housing supply and urban developments. Efficient water use and management are essential for reducing the environmental impact of housing projects. Implementing water-saving technologies, promoting responsible water consumption practices, and managing wastewater effectively contribute to conserving this valuable resource, and is the single greatest infrastructural constraint that limits our ability to deliver new housing at scale.



---

# ACTIONS

TO SUPPORT  
INCREASED  
HOUSING SUPPLY



## ACTIONS TO SUPPORT INCREASED HOUSING SUPPLY IN IRELAND

---

# VACANT PROPERTY REGISTRATION AND ACTIVATION:

---

Improvements have been made in recent years to the vacant residential property system but these have been limited in scope and range. Government needs to reconsider the issue of vacancy from a more holistic perspective and look at long term vacancy and dereliction as an act of vandalism against communities. Our members are trying to run businesses in the cores of cities and towns where neighbouring buildings are being allowed to fall into ruin. This activity imposes severe costs on everyone other than the owner; from the damp that creeps in through the wall, the littering that the Local Authority has to deal with, and the social problems that become Garda problems - these externalities are not accounted for in our current treatment of vacant and underutilised property. The 'polluter pays' principle should apply to these vacancies too.

Owners need to be required to register vacant properties and an annually increasing lien should apply to such properties, regardless of use. This should be complemented by reform of the Compulsory Purchase Order system to include Compulsory Sales Orders (and a referendum to strengthen such powers if needed).



### BROWNFIELD REDEVELOPMENT:

---

Brownfield redevelopment continues to be a challenge with higher costs than greenfield sites. These sites are at a significant competitive disadvantage relative to less sustainable sprawling developments. Given the uncoded externalities associated with greenfield developments, there is a strong argument for increased up-front grant aid and financing help for developments in urban areas which already have access to public services to ensure that these high-density projects can be viable.

---

### LAND VALUE CAPTURE:

---

There should be a move towards a land value model of taxation of land which is ambivalent to the current use of the property. The current model distorts the market by facilitating long-term land banking and it also alters the incentives for Local Authorities when it comes to zoning properties for commercial or non-commercial uses. Our existing Commercial Rates model subsidises the inefficient use of land and creates financial risk for Local Authorities by concentrating their funding within the retail sector which is often low margin and subject to significant economic volatility. This has also incentivised bad planning that has resulted in the increased footprint of out of town-centre retail developments and competition between Local Authorities for rates income.

---

### ADAPTIVE REUSE AND REPURPOSING:

---

Encouraging adaptive reuse and repurposing of vacant properties can contribute to their activation. Most important is the streamlining of both the regulations and processes for changing the use of existing properties. Croí Conaithe is not proving to be useful in the redevelopment of vacant properties as it is unguaranteed and cannot be included in the secured financing of projects. A lack of coherence between fire-regulations and other planning requirements is preventing the repurposing of above street level properties to housing.

# MODERN METHODS OF CONSTRUCTION:

---

The shift to Modern Methods of Construction involves higher upfront costs than traditional construction methods, which can make financing a challenge, the state has a huge role to play in creating frameworks that facilitate the growth of this new sector.

Somebody seeking to enter this market in Ireland will need to create a supply chain, a factory production process, and tight relationships with highly skilled logistics and construction teams that can ensure that the right modules are guaranteed to be where they need to be, when they need to be there. This involves a large upfront capital investment, along with skills development and that is an enormous barrier to entry for any business.



# MODERN METHODS OF CONSTRUCTION:

---

Government needs to provide greater training resources and education programmes to help developers, planners, agencies, and construction professionals learn about the benefits and best practices of Modern Methods of Construction.

To facilitate the development of this sector, which will also expand access to the construction sector labour force to many people of non-traditional backgrounds, government needs to review the existing regulations to ensure that they are coherent with EU member state regulations (which are significantly more experienced in this sector compared to their British competitors). For example, timber framed buildings may be no more than three stories high in Ireland, this is nonsensical.

## RECOMMENDATIONS:

- Lenders and investors do not fully understand the benefits and risks of Modern Methods of Construction, which makes them more hesitant to provide financing for these projects.
- Modern Methods of Construction often involve higher upfront costs for things like factory set-up, tooling, and training which can make it more difficult for developers to secure financing for these projects.
- Fewer financing options are available for Modern Methods of Construction projects, particularly for smaller projects or those in less developed areas.
- Appraisals can be a challenge for Modern Methods of Construction projects, as they often do not fit traditional valuation models which makes it more difficult to secure financing or to refinance projects after completion.
- Modern Methods of Construction involves different approaches to construction than traditional methods, which can introduce new risks for lenders and investors making it more difficult to secure financing or to get favourable terms.
- Limited data available on the performance and durability of Modern Methods of Construction structures, which can make lenders and investors hesitant to provide financing.



# MODERN METHODS OF CONSTRUCTION:

---

Within this sub-sector of construction, the state will likely be acting as a monopsony for the next decade which offers an enormous opportunity to shape this sector for the enormous task that is ahead of us in making our cities and towns sustainable. Our existing construction sector is subject to an extremely volatile market and as a result, very poor productivity, because market incentives do not facilitate upskilling. As a monopsony buyer, the State can guarantee the purchase of homes through a framework focused on buildings created using Modern Methods of Construction over a multi-year period that will expand the capacity of the sector, and prevent state bodies from distorting the private sector housing market

Government can further incentivise developers to use Modern Methods of Construction by offering financial incentives such as tax credits, grants, and low-interest loans to help offset the higher upfront costs associated with Modern Methods of Construction.

Modern Methods of Construction involves more off-site manufacturing and assembly, which can make the construction process more efficient and reduce the amount of on-site work required but state bodies need to streamline the permitting processes for these types of projects to make it easier and faster for developers to get approval to start construction – often modules that are composed of elements that are certified, and would be acceptable for use if constructed on-site, need further certification simply because they are composited off-site.





---

## INFRASTRUCTURE AND TRANSPORT:

---

Government needs to continue to provide financing for infrastructure improvements, such as roads, water and sewer systems, and public transport which support the development of new homes, given the high level of inflation that the Construction sector is experiencing, Government needs to preserve the excess Corporation Tax receipts that are being retained by the exchequer and ensure that they are entirely focused on the sustainable infrastructure that is needed to guarantee our decarbonisation transition and the National Planning Framework.

All Local Authority, URDF, and RRDF projects should be focused on smart growth policies that encourage compact, walkable communities with mixed-use developments to reduce the need for new infrastructure development and create more liveable, sustainable communities.

Transport infrastructure that makes housing more accessible by improving connectivity between residential areas and employment centres, educational institutions, and other important destinations is critical to our long-term productivity and competitiveness.

Transport infrastructure also influences land use patterns by shaping where and how development occurs, and therefore needs to be combined with an effective site value tax to ensure that the land value uplift subsidy that arises from state investment is recaptured so that it can be reinvested in other areas.

### OTHER MEASURES:

---

#### **Enhancing Cost Rental and Housing Investment:**

To address housing affordability challenges, the income limits for cost rental should be raised to include higher incomes, reflecting the average industrial wage of couples who currently do not qualify. This will unlock access to cost rental for a larger proportion of the population. Additionally, there is a need to increase investment in cost rental housing to expand the supply of units. The current number of planned units is limited, and the allocated budget is inadequate to meet the demand.

#### **Promoting Mixed Tenure in Apartment Developments:**

To foster sustainable and diverse communities, incentivising mixed tenure in high-density apartment developments is crucial. The Croí Conaithe Cities scheme should be revised to allow a percentage of apartments to receive support but be sold on the open market without the requirement for 100% owner occupancy. This change will facilitate the viability of apartment developments and enable a mix of tenures. While still maintaining a condition for a minimum percentage of units to be owner-occupied, this adjustment will activate sites across the country that currently have planning permission for large-scale apartment developments.

#### **Housing Investment Aligned with Population Growth:**

Housing investment should align with the needs of a growing population. The current target of 30,000 units per year under Housing for All is insufficient. To meet the demands highlighted by the Housing Commission and the growing economy and population, investment in the budget needs to reflect the requirement of delivering up to 60,000 units per year.

#### **Timebound Tax-Based Measures for Apartment Development:**

To stimulate housing delivery and achieve a significant increase in apartment units, the introduction of timebound capital allowances for less than five years is necessary. These accelerated capital allowances have proven effective in delivering high-density apartments in housing pressure zones. A short-term implementation of such measures will create momentum and drive a substantial step change in housing delivery.

---

# SUSTAINABLE CITIES AND COMMUNITIES

## SDG 11

---

Creating Sustainable Cities and Communities (SDG 11) is an urgent need for Ireland.

Access to affordable and appropriate housing is the principal issue for businesses across Ireland as the lack of affordable housing which limits access to skills and talent. The main restriction for businesses throughout the country is finding people who can help the business grow.

Urban Planning and Management reform is central to achieving sustainable cities and communities. In Ireland, this entails planning and designing cities and towns to promote efficient land use, reduce urban sprawl, and create compact and liveable urban environments. In practice this means mixed-use development, transportation planning, and investment in public spaces.

Resilience and Disaster Risk Reduction are key considerations for sustainable cities and communities. In the Irish context, this means addressing risks associated with climate change, such as extreme weather events like storms and flooding. Enhancing resilience involves measures such as improved infrastructure design, flood management systems, and land-use planning that takes into account potential climate impacts. By incorporating resilience into urban development, Ireland can mitigate the risks and impacts of climate change on our cities and towns which will support longer term productivity and competitiveness.

We need to develop sustainable transportation systems, including public transport, cycling infrastructure, and pedestrian-friendly urban environments. In Ireland, this translates into initiatives aimed at improving public transportation networks, promoting active transportation, and reducing reliance on private cars. Sustainable transport measures not only reduce congestion and air pollution but also contribute to more accessible and connected communities which expand business and growth opportunities.

Preservation of Heritage and Cultural Significance is also recognised within SDG 11. It acknowledges the importance of preserving physical heritage and ensuring that urban development respects the cities and towns we live and work in. In Ireland, this involves safeguarding historical sites and integrating heritage preservation into urban planning processes with the dual effect of optimising the use of the carbon embodied in our physical heritage and also improving our offering as a tourist destination.

## DISCOURAGE VACANCIES:

### **Empowering Local Authorities and Streamlining Planning Processes:**

Local authorities must be empowered and provided with resources to establish planning department one-stop-shops in every growth city and town. These one-stop-shops streamline the planning process for change-of-use construction projects and above-the-shop conversions. By centralising these services, authorities can efficiently facilitate sustainable urban development practices and ensure that climate considerations and social inclusivity are integrated into urban planning decisions.

### **Creating a Strengthened and Centralised Vacant Land Registry:**

A strengthened and centralised vacant land registry for all urban properties should be created. This registry should act as a charge on the land, regardless of ownership, with generated revenue returned to the relevant local authority. By establishing this registry, effective utilisation of vacant land can be ensured, promoting compact urban development and minimising urban sprawl. This approach also generates funding for sustainable initiatives and infrastructure improvements.

### **Renewing Legislation to Incentivise Sustainable Construction:**

The Derelict Sites Act 1990 should be renewed and strengthened to incentivise infill and brownfield construction. This renewal must focus on enhancing its elements to encourage the repurposing of neglected sites. By promoting the development of vacant and underutilised areas, local authorities contribute to sustainable urban growth while preserving green spaces and reducing the need for new construction on greenfield sites.

### **Strengthening Local Authorities' Powers for Vacant Site Acquisition:**

Local authorities' powers to acquire vacant sites through compulsory purchase orders should be expanded and strengthened. This enables authorities to proactively address issues related to vacant and underutilised land, facilitating its conversion into sustainable housing or green spaces. By actively intervening in such cases, local authorities can promote the adaptive reuse of land and reduce the pressure for further urban expansion.

## DISCOURAGE VACANCIES:

### **Setting Vacancy Reduction Targets and Allocating Adequate Funding:**

After conducting a comprehensive review of vacancy rates, the Department should establish vacancy reduction targets for local authorities at the electoral district level. Clear objectives should be set to encourage active management of vacant properties, minimise the environmental impact associated with abandoned buildings, and promote sustainable urban development. Additionally, substantial increases in capital spending for housing in urban areas identified by the National Planning Framework are necessary. This investment supports the accelerated delivery of social and affordable housing, ensuring that the underspend on housing between 2020 and 2022 is effectively utilised to address the pressing need for sustainable and inclusive housing options.

## RECOMMENDATIONS:

- Empower and resource local authorities to implement planning department one-stop-shops in every growth city and town to streamline planning for change-of-use construction projects and above-the-shop conversions.
- Create a strengthened, national and centralised vacant land registry of all property in urban areas which acts as a charge on the land regardless of the ownership with revenue being returned to the relevant local authority.
- Renew the Derelict Sites Act 1990 to strengthen its elements to incentivise infill and brownfield construction.
- Expand and strengthen the powers of local authorities to acquire vacant sites through compulsory purchase orders.
- Having reviewed the vacancy rates, the Department should set vacancy reduction targets for local authorities at the electoral district level.
- Substantially increase the capital spending for housing in urban areas identified by the National Planning Framework.
- Ensure that the underspend on housing between 2020 and 2022 is spent with accelerated delivery of social and affordable housing.

## SUSTAINED INVESTMENT IN HOUSING:

### **Accelerating the Town Centre First Initiative:**

The Town Centre First Initiative (TCF) holds promise, but its implementation has been sluggish. To make this programme effective, increased funding through the Urban Regeneration and Development Fund (URDF) and the Rural Regeneration and Development Fund (RRDF) is necessary. By providing adequate financial resources, the TCF can be expedited, revitalising town centers and promoting vibrant, inclusive, and sustainable urban communities.

### **Ensuring Balanced Housing Expansion:**

Funding streams aimed at expanding housing supply must be cautious to prevent the creation of single tenure developments that lead to segregated communities and ghettos. It is vital to prioritize mixed-income and mixed-tenure housing developments. This approach fosters social cohesion, integration, and inclusive communities. By promoting diverse and inclusive housing options, cities can avoid exacerbating social disparities and promote harmonious urban living environments.

### **Upgrading Rental Properties for Climate Action:**

The quality of properties in the commercial and residential rental sectors falls short of meeting our Climate Action targets. To address this, landlords should be incentivized to make environmental improvements to homes. A positive tax rebate that exceeds the cost of these improvements will encourage landlords to take effective action in upgrading rental properties. This approach ensures that rental properties contribute to sustainability goals and enhance energy efficiency in the built environment.

### **Increasing the Supply of Affordable Homes:**

There is an urgent need to increase the supply of affordable homes, aligning with the target set for social housing. In many areas, the majority of new builds are one-off houses, and remaining scheme homes lead to bidding wars with local authorities. This market failure in new supply demands attention. By implementing targeted measures and incentives, the availability of affordable housing can be boosted, addressing the housing crisis and promoting equitable access to suitable housing options.

## SUSTAINED INVESTMENT IN HOUSING:

### RECOMMENDATIONS:

- The Town Centre First Initiative (TCF) has potential, but its implementation has been slow. Increased URDF and RRDF funding is needed if this programme is to be effective.
- Funding streams that are focused on expanding the supply of housing must be careful to avoid creating single tenure developments which lead to segregated communities and ghettoisation.
- The stock of properties which supply the commercial and residential rental sectors is far below the quality we need if we are to meet our Climate Action targets, given the current incentives. A positive tax rebate for landlords which more than neutralises the cost of environmental improvements to homes will be necessary if we are to see effective action here.
- There needs to be an increase in the supply of affordable homes. The target needs to meet and match the social housing target. In large parts of the south and mid-west the majority of builds are once of and the remaining scheme homes are putting people into bidding wars with local authorities. There is clear market failure when it comes to the new supply in these areas.
- Create a fund to support Co-operative Housing Associations and implement targets for the set-up, promotion, and regulation of this potential market.
- Increase funding for the Cost Rental Equity Loan Scheme.
- Croí Conaithe Cities funding should be provided earlier in the development process to assist in the upfront costs of construction.



## LIVING CITY INITIATIVE:

### **Extending and Expanding the Living City Initiative:**

To support the sustainable development of cities and communities, the Living City Initiative (LCI) should be extended and established on a long-term basis until 2035. This extension provides stability and encourages long-term planning for construction projects. Additionally, the LCI should be expanded to include long-term vacant commercial properties built after 1915. This expansion broadens the eligibility criteria and promotes the repurposing of underutilised commercial spaces for residential or mixed-use purposes.

### **Strengthening the LCI in National Planning Framework Cities and Towns**

In alignment with the National Planning Framework, the LCI should be extended to cities and towns specified in the framework. This expansion ensures that a wider range of urban areas can benefit from the incentives and support offered by the LCI. Moreover, the LCI should be reformed to include acquisition costs for qualifying properties. This reform streamlines the process and facilitates the revitalisation of eligible properties, contributing to sustainable urban development.

### **Expanding Special Regeneration Areas and Tax Incentives**

To stimulate housing stock and promote sustainable development, Special Regeneration Areas (SRAs) should be expanded in cities where they are active. This expansion brings more potential housing under the LCI, providing incentives for revitalisation and repurposing of properties. Additionally, tax disincentives associated with investing in vacant properties should be addressed. Allowing the transfer of unused capital allowances attached to a property upon ownership change reduces burdens and encourages investment in underutilised spaces.

### **Introducing Assistance Schemes and Residential Relief**

To support homeowners investing in LCI properties, a scheme similar to the 'Help to Buy' should be introduced. This scheme provides assistance and incentives for individuals seeking to bring LCI properties back into use as homes or mixed-use properties. Furthermore, residential relief should be extended to cover all works on buildings that qualify for the LCI. This extension incentivises comprehensive revitalisation efforts, ensuring that eligible properties undergo necessary improvements.

## LIVING CITY INITIATIVE:

### Promoting Sustainable Urban Revitalisation

Achieving the sub-goals of Sustainable Cities and Communities (SDG 11) requires the proactive implementation of these measures. By extending and expanding the LCI, strengthening its presence in National Planning Framework cities and towns, expanding SRAs, addressing tax disincentives, introducing assistance schemes, and promoting comprehensive revitalisation efforts, the government can foster sustainable urban development, repurpose underutilised spaces, and create vibrant and inclusive cities and communities.

## RECOMMENDATIONS:

- The Living City Initiative (LCI) should be extended and be established on a long-term basis out to 2035. The existing timeline is too limiting given the nature of construction projects.
- The LCI should be expanded to include long-term vacant commercial properties built post-1915.
- LCI should be extended to the cities and towns specified in the National Planning Framework and reformed to include acquisition costs of LCI qualifying properties.
- For the cities where it is active, the Special Regeneration Areas (SRAs) should be expanded to bring more potential housing stock under the LCI.
- To reduce the inheritance/Capital Gains Tax disincentives associated with investing in vacant properties unused capital allowances attached to a property should be transferred with ownership.
- Given the challenge in financing the reactivation of older, vacant, urban properties the government should introduce a scheme similar to the 'Help to Buy' to assist home owners that are investing LCI properties to bring them back into use as homes, or mixed use properties.
- Residential relief should be extended to all works on any building which qualifies for the LCI.

# HOUSING AND DEVELOPMENT

## **Reviewing Social Housing Targets and Delivery Means:**

Given the increased demands on the housing stock due to the number of people seeking international protection in Ireland, it is essential for the government to review both the targets set for social housing in Housing for All and the means of delivering them. This review should ensure that the targets are realistic and aligned with the current housing needs. By reassessing and adjusting the targets as necessary, the government can effectively address the pressing demand for social housing.

## **Promoting Efficient and Sustainable Housing Solutions:**

To support the growth of efficient and sustainable housing solutions, the government should establish a procurement framework for off-site manufactured housing projects. This framework should include multi-annual funding commitments and set annual fixed targets, ensuring a steady demand for modular housing. By implementing this framework, the government can stimulate the off-site manufacturing sector and ensure the availability of quality housing at scale.

## **Utilising Land Resources for Temporary Housing Solutions:**

To optimise land resources, the government should consider movable modular housing as a "meanwhile-use" option for landbanks that are unlikely to be developed in the short term. This approach allows for flexible utilization of land and provides temporary housing solutions while awaiting long-term development plans. By adopting this strategy, the government can effectively address immediate housing needs and make efficient use of available land resources.

## **Ensuring Timely Development of Residential Zoned Sites:**

To address underdeveloped residential zoned sites, the government should introduce a legislative framework for Compulsory Sales Orders (CSOs). This framework would apply to sites where there has been a consistent failure to develop the land despite its residential zoning. By implementing CSOs, the government can encourage the timely and appropriate development of these sites, ensuring efficient use of land resources and increasing housing supply.

## HOUSING AND DEVELOPMENT

### **Establishing Effective Land Management and Direct Build Approaches:**

To support sustainable housing provision, the government should establish a national active land management policy and assign responsibility to an agency such as the Land Development Agency (LDA). This policy aims to efficiently manage land resources for housing provision through local authorities, Approved Housing Bodies (AHBs), and other state providers. Additionally, there should be a core emphasis on direct build approaches, wherein local authorities, AHBs, and the LDA take a leading role in housing development. By implementing these measures, the government can ensure effective land management, expedite housing delivery, and promote sustainable and inclusive communities.

### **RECOMMENDATIONS:**

- Given the pressing need for homes arising from the number of people seeking international protection in Ireland there are significant increased demands being placed on an already overstretched housing stock. Government should review both the targets for social housing in Housing for All and the means for delivering them.
- A procurement framework should be introduced for off-site manufactured housing projects with multi-annual funding and annual fixed targets which would guarantee demand for modular housing.
- Temporary housing developments utilising movable modular housing should be considered as a "meanwhile-use" option for landbanks that are unlikely to be developed in the short-term.
- A legislative framework of Compulsory Sales Orders (CSOs) should be introduced for residential zoned sites where there has been a consistent failure to develop the lands.
- Fund a National Active Land Management policy and through an agency such as the Land Development Agency (LDA) to ensure efficient land banking for the provision of homes through local authorities, Approved Housing Bodies (AHBs) and other state providers.
- As part of Housing for All there should be a core emphasis on direct build through local authorities, AHBs and the LDA.
- Alter the Zoned Land Tax (SLT) to have a greater focus on undeveloped brown field sites to discourage hoarding of land to capture a value uplift in the future with funding to be directed towards servicing sites for development using Urban Development Zones.

---

# INDUSTRY, INNOVATION AND INFRASTRUCTURE

---

## SDG 9

Industry, Innovation, and Infrastructure (SDG 9) have significant implications for Ireland's development in terms of industrial sectors, technological advancements, and infrastructure. The goal promotes sustainable industrialisation, innovation, and increased productivity.

In Ireland, there is a strong need to foster a wider and more diverse and sustainable industrial base. We have successfully attracted multinational companies, particularly in the information technology and pharmaceutical sectors, which has contributed strongly to economic growth and job creation, but there is a lack of diversification which leads to significant exchequer risks should there be a downturn in either of these two sectors. It also means that our domestic sector has been largely neglected as a source of productivity improvements and trade.

The development of sustainable and resilient infrastructure is another key aspect of Industry, Innovation, and Infrastructure. In many respects our transportation, energy, water, and digital infrastructure has been insufficiently funded, and the projects within our National Development Plan have been backloaded towards 2030 which means that the development of this much needed infrastructure will be competing with other needs (such as the development of housing) and will likely lead to further inflation within the construction sector because of capacity constraints.

Connectivity and digitalisation are important elements of Industry, Innovation, and Infrastructure and we welcome the continued support for projects such as the National Broadband Plan that is facilitating the expansion of remote and flexible working.

Sustainable tourism is a driver of economic growth in Industry, Innovation, and Infrastructure and emphasises the balance that must be struck between upgrading existing infrastructure, retaining our built heritage, and better land use practices which support rural and regional communities that look at the services which these areas offer the wider community and is linked to disaster preparedness through better managing land in ways that address climate-related risks such as flooding and improved flood management systems.

Industry, Innovation, and Infrastructure also encourages the transition to a circular economy which requires a growing focus on waste management, resource efficiency, and sustainable manufacturing practices.

Most importantly it requires that state bodies act as enablers of the decarbonisation transition, the primary risk associated with developments of all kinds in Ireland, be they windfarms, apartment blocks, or strategic infrastructure projects is regulatory risk. Our institutions are at present incapable of making adequate decisions in a timely fashion that can survive scrutiny in the courts. Regulatory risk is why institutions with deep capital reserves have lost patience with the Irish system and left the Irish market.

---

## PLANNING REFORM:

---

### **National Industrial Policy and Planning Enhancements:**

To maximise the national benefit from renewable resources, we must develop a National Industrial Policy for Renewable Energy. This policy should focus on leveraging our renewable resources effectively. Additionally, strengthening planning professionals in local authorities and relevant state agencies is crucial. By providing resources and support to multidisciplinary teams, we can enhance their decision-making capabilities, ensuring comprehensive and well-informed choices. Upskilling local authority planning departments is essential to achieve consistent and integrated decisions across regions.

### **Regulatory Certainty and Infrastructure Investment:**

Ensuring regulatory certainty is vital for planning high-density apartments. By establishing clear guidelines, we can facilitate efficient and effective decision-making processes for developers. It is also necessary to grant compulsory purchase powers to state bodies, as recommended by the Kenny report. If required, a referendum should support this endeavor. These powers enable state bodies to acquire land when necessary for infrastructure development, ensuring a smoother implementation process.

---

## PLANNING REFORM:

---

### **Coordinated Efforts and Environmental Planning:**

Coordinated efforts at the regional level are necessary for integrated development, land management, and investment in public transport. Building upon the National Planning Framework and the Climate Action Plan, we can foster collaboration and synergy across regions. Additionally, introducing an Environmental and Planning Court will expedite hearings related to key infrastructure projects. This specialised court can efficiently adjudicate on the merits of cases, facilitating timely decision-making.

### **Streamlined Planning Regime and Judicial System:**

Streamlining the planning regime is crucial to reduce uncertainty for key infrastructure investments. By simplifying procedures and providing clearer guidelines, we can create a more conducive environment for development. Continued investment in the courts and judicial system is also essential. By allocating resources and improving efficiency, we can ensure the swift adjudication of planning decisions.

### **Regional Integration and Guideline Implementation:**

Utilising the Regional Assemblies' expertise and resources is important for strategic planning. By increasing their internal resources, Regional Assemblies can offer high-skilled expert planning services to local authorities. They can also guide the integration of Local Area Plans with regional and national infrastructure. Introducing firm guidelines throughout the planning process and narrowing objection timelines will improve decision-making efficiency and reduce delays.

## PLANNING REFORM:

### RECOMMENDATIONS:

- It is vital that we develop a National Industrial Policy for Renewable Energy which focuses on maximising the national benefit from our renewable resources - MARA needs resourced so that it can act as an IDA for offshore renewables.
- Strengthen and resource the planning professionals in local authorities and other relevant State agencies. We need multidisciplinary teams that are capable of making comprehensive decisions that can withstand scrutiny.
- Upskill local authority planning departments to allow for consistent and integrated decisions across the regions
- Ensure regulatory certainty around high-density apartment planning.
- Compulsory purchase powers in line with the Kenny report must become available to state bodies, this should be supported with a referendum if necessary.
- Building upon the National Planning Framework and the Climate Action Plan: There needs to be co-ordinated efforts at regional level to integrate development, land management, and investment in public transport.
- Deliver on the proposals to introduce an Environmental and Planning Court without delay, which can fast-track hearings related to key infrastructure projects and efficiently adjudicate on the merits of the cases before it.
- Streamline the planning regime to reduce uncertainty for key infrastructure investments.
- Continue to invest in the courts and judicial system so that it can speedily adjudicate on any planning decisions that come before it.
- Make greater use of the Regional Assemblies and their ability to create strategic master plans by increasing their internal resources, allowing them to offer high-skilled expert planning services to local authorities, and to guide the integration of Local Area Plans with regional and national infrastructure.
- Introduce firm guidelines on the decisions which are taken throughout the planning process and narrow the timelines for submitting objections.



---

## NATIONAL DEVELOPMENT PLAN:

---

### **Financing and Investment:**

With increased pressure on public finances, we must ringfence our above-profile corporate tax and fuel excise/VAT receipts in a dedicated "Climate Action Fund." This fund should be exclusively dedicated to delivering National Development Plan projects that facilitate decarbonisation. We should optimise investment in capital projects and infrastructure by ensuring transparency and an open approach to funding models. Additionally, it is essential to ensure that all critical infrastructure investments align with the European Commission's 'Sustainable Finance' definitions. By moving away from the Public Works' standard form contract and adopting international best practice alternatives, we promote efficient project delivery, sustainable practices, and innovation.

### **Water Infrastructure and Environmental Protection:**

To safeguard our environment and ensure sustainable supplies of clean water, we must maintain ongoing investment in water infrastructure. This includes eliminating the discharge of untreated water into our rivers and seas. Furthermore, we should provide additional investment for water infrastructure and grant state bodies the powers to finance such investments through land value capture. These actions contribute to the sustainability of our water resources and protect the environment.

### **Transportation and Connectivity:**

We need to prioritise infrastructure projects that align with the National Planning Framework, multimodal transportation, and transport-oriented development principles. This includes accelerating the delivery of keystone urban infrastructure transport programmes and developing inter-urban and intra-urban public transport networks. Additionally, progress on key transportation projects such as the Dublin rail interconnector and the extension of train lines will improve connectivity and support sustainable transportation options. To promote sustainable and active transportation, we should prioritise traffic reduction measures, invest in cycling infrastructure and shared cycling schemes, and rapidly implement projects such as BusConnects in all NDP growth cities.

## NATIONAL DEVELOPMENT PLAN:



### **Urban Development and Land Management:**

A key aspect of sustainable development is integrating sustainable practices into urban development. We must ensure that Transport Oriented Development principles form the core of all new developments, with a focus on people-friendly infrastructure, segregated cycleways, and rest spots for mobility-impaired pedestrians. It is also important to resource local authorities to provide infrastructure supporting active transit and to link residential areas with civic and economic centers. Additionally, the Land Development Agency should take responsibility for a National Land Management Strategy and directly manage existing state landbanks. This approach promotes coordinated land use planning and sustainable development.

### **Sustainable Transportation and Energy Transition:**

To achieve sustainable transportation, we should invest in the decarbonisation of public transport. This includes increasing investment in bio-methane vehicles and electrifying trains and buses. Furthermore, road usage plans should prioritise high-capacity public transport and active transport uses. In the transition to low-carbon fuel options, such as Compressed Natural Gas, we should invest in appropriate infrastructure to support the shift of Heavy Goods Vehicles. Additionally, we can expand the usage of Green Hydrogen fueled buses across various fleets and conduct audits of other large state vehicle fleets for potential transition to Green Hydrogen. These actions support the reduction of carbon emissions and contribute to our National Hydrogen Strategy

## NATIONAL DEVELOPMENT PLAN:

### RECOMMENDATIONS:

- With increased pressure on public finances, we need to ringfence our above-profile corporate tax and fuel excise/VAT receipts in a “Climate Action Fund” which is dedicated to delivering National Development Plan projects that facilitate decarbonisation.
- Resource Uisce Eireann to deliver increased capacity for new builds and housing schemes, ensuring that they are resourced adequately to meet these demands and the additional inflation associated costs.
- Maintain ongoing investment in water infrastructure to ensure the sustainability of supplies into the future and ensure we safeguard our environment through the elimination of the discharge of untreated water into our rivers and seas.



## NATIONAL DEVELOPMENT PLAN:

### RECOMMENDATIONS:

- The Public Spending Code review process is too slow and is delaying the delivery of key NDP projects, it should cease and the Department of Finance should outline proposals for an alternative mechanism that can deliver timely decisions
- Draft a roadmap on future taxation policy, detailing how Government intends to transition/replace revenue from VRT/excise/motor tax.
- Optimise investment in capital projects and infrastructure by ensuring transparency and an open approach to infrastructure funding models to ensure progress is maintained.
- Improve the reporting requirements for all large projects and programmes.
- Prioritise infrastructure which aligns with the National Planning Framework, multimodal, and transport orientated development principles.
- Ensure there is additional investment for water infrastructure, providing powers to State bodies to finance such investment through land value capture.
- Ensure that all critical infrastructure investment is aligned with the European Commission's 'Sustainable Finance' Taxonomy definitions.
- Move away from the Public Works' standard form contract towards international best practice alternatives.
- Continue to build on the National Broadband Plan rollout and ensure that the speedy implementation of high-speed broadband throughout the country continues to be prioritised as a key national economic concern.
- Regularise the status under the Charities Act of charitable community-led organisations which have extended their activities to include local tech-hub projects.
- Oblige the Land Development Agency to take responsibility for a National Land Management Strategy and to begin directly managing existing state landbanks.

---

## TRANSPORT NETWORKS:

---

### **Sustainable Urban Infrastructure:**

Accelerating the delivery of keystone urban infrastructure transport programmes such as Metrolink, the Cork Suburban Rail project, and the Dart extension projects is crucial. These initiatives support new high-density housing developments and enhance connectivity within cities. We must prioritise the development of intercity rail transport infrastructure and expand train lines to integrate freight transport with our trading seaports. Additionally, transport-oriented development principles should form the core of all new developments, ensuring that urban planning incorporates efficient public transportation systems, pedestrian-friendly infrastructure, and segregated cycleways.

### **Integrated and Sustainable Public Transport:**

Developing inter-urban and intra-urban public transport networks is vital. We should invest in the urban built environment to promote local active transport networks, such as walking and cycling paths, that extend the utility of public transport. To reduce traffic congestion and promote sustainable travel options, we must prioritise traffic reduction measures in all our towns and cities. Implementing BusConnects projects in National Development Plan growth cities and investing in shared cycling schemes and cycling infrastructure are essential steps toward achieving sustainable and accessible transportation systems.

### **Sustainable Energy Transition:**

Accelerating the decarbonisation of public transport is crucial for achieving SDG 9. This involves increasing investment in bio-methane vehicles and electrifying trains and buses. Additionally, we should invest in appropriate infrastructure to support the transition of Heavy Goods Vehicles (HGVs) to low-carbon fuel options like Bio-CNG. Furthermore, we can expand the usage of Green Hydrogen-fuelled buses across cities, towns, and intercity fleets. By promoting sustainable fuel alternatives, we actively contribute to reducing emissions and fostering a cleaner and greener transportation sector.

---

## TRANSPORT NETWORKS:

---

### **Efficient Infrastructure Planning and Financing:**

To optimise investment in capital projects and infrastructure, transparency and an open approach to infrastructure funding models are necessary. Improving reporting requirements for all large projects and programmes ensures accountability and efficient utilisation of resources. Feasibility studies, cost-benefit analyses, and carbon accounting should be initiated to upgrade rail links between National Development Plan growth cities. By aligning critical infrastructure investments with the European Commission's 'Sustainable Finance' definitions, we ensure sustainable and environmentally responsible financing.

### **Inclusive and Accessible Urban Environments:**

To create inclusive and accessible urban environments, we must introduce Section 28 town planning guidelines that require the inclusion of people-friendly infrastructure, segregated cycleways, and rest spots for mobility-impaired pedestrians. Resourcing local authorities to provide social and community spaces, such as parks and community centres, enhances the quality of urban life. Additionally, we should prioritise infrastructure that supports active transit by linking residential areas with civic and economic centres. By investing in the urban built environment, we foster vibrant communities and promote well-being.

## TRANSPORT NETWORKS:

### RECOMMENDATIONS:

- Accelerate the delivery of keystone urban infrastructure transport programmes like Metrolink and the Cork Suburban Rail project which can support new high-density housing developments.
- Ensure that Transport Orientated Development principles form the core of all new developments.
- Develop inter-urban and intra-urban public transport networks, and invest in the urban built environment to promote local active transport networks which extend the utility of public transport.
- Progress the Dublin rail interconnector and Luas extensions.
- On existing rail routes, progress research into introducing high-speed sections to reduce the conflict between intercity and commuter services.
- On existing local link connections, increase capacity and efficiency outside of urban areas.
- Initiate feasibility studies, and cost benefit analyses – including carbon accounting – on upgrading the links between the National Development Plan growth cities through the rail network.
- Accelerate the Dart extension projects and establish a timeline towards developing an all-electric rail network.
- Extend train lines, where suitable, to integrate freight to our trading seaports.
- Prioritise intercity rail transport infrastructure.
- Introduce Section 28 town planning guidelines that local masterplans require the inclusion of people-friendly infrastructure, segregated cycleways, and rest spots for mobility-impaired pedestrians.
- Resource local authorities to provide infrastructure to support active transit through linking residential areas with civic and economic centres.
- Prioritise traffic reduction measures in all our towns and cities while expanding local active travel and public transport options.
- Implement BusConnects projects in all NDP growth cities.

## TRANSPORT NETWORKS:

### RECOMMENDATIONS:

- Invest in shared cycling schemes and cycling infrastructure.
- Pilot a low-income/unemployment cycle scheme with grants for second hand bikes and include funding for shared bicycle schemes for small towns to promote 10-minute towns.
- Invest in the urban built environment by resourcing local authorities to provide social and community spaces.
- Accelerate the rollout of the national fast-charging network for EVs, focusing on regional areas where alternatives are limited, while providing for public transport in urban settings.
- Increase investment in the decarbonisation of public transport, particularly in cities, such as investment in bio-methane vehicles and the electrification of trains and buses.
- Ensure that road usage plans prioritise high capacity public transport and active transport uses.
- Invest in appropriate infrastructure to support the transition of Heavy Goods Vehicles to low-carbon fuel options like Compressed Natural Gas.
- Use ringfenced environmental fund revenues to broaden the coverage and density of shared use schemes (such as City Bikes) in the cities where they are available and expand them to other towns where they are not yet provided to promote 10 minute towns.
- Expand the usage of Green Hydrogen fuelled buses across the city, town and intercity fleets.
- Audit of other large state vehicle fleets which could be transitioned to Green Hydrogen and create a timeline for their transition as part of our National Hydrogen Strategy to act as a demand signal which will incentivise Green Hydrogen producers to enter the market.



While we have made progress in addressing climate change and implementing climate action measures, our capacity to deliver the projects needed to meet our climate action targets is questionable. It is looking increasingly likely, that at our current rate of action we are not going to reach our electricity decarbonisation goals by 2030, and so miss our wider targets.

We have made strides in onshore wind energy but still heavily rely on fossil fuels in transportation and heating. Accelerating the transition to electrical sources in these sectors is crucial but it remains an open question whether this electricity will be sufficiently renewably sourced to meet our Green House Gas emissions targets.

Agriculture, particularly livestock farming, is a significant contributor to Ireland's greenhouse gas emissions. Farming practices and technologies should be reviewed to ensure that a credible pathway to reduce emissions, improve soil health, and increase carbon sequestration is possible.

Our energy efficiency performance needs improvement. Investments in retrofitting existing buildings, improving energy efficiency standards, and providing financial incentives for energy-saving technologies are vital, but with owner/occupier mismatches across the private rental residential sector, and the commercial sector the likelihood of remaining within the carbon budgets allocated to these sectors is very low without significant increased state investment.

The transport sector is a critical source of emissions in Ireland. While efforts have been made to promote electric vehicles, more comprehensive actions are needed, expanding public transportation networks, improving cycling infrastructure, and implementing policies that discourage congestion will help reduce emissions.

A just transition is paramount as we move towards a decarbonised economy. The social and economic impacts on affected communities and workers in carbon-intensive sectors should be considered. Providing support, retraining, and job creation in clean energy industries can ensure a fair and inclusive transition.

Given our enormous offshore wind potential, and the absence of an extractive fossil fuel industry, Ireland has the potential to be one of the winners within the decarbonisation of the global economy, but our ambition to realise this has been lacking.

---

## RENEWABLE ENERGY GENERATION:

---

### **Stimulating Green Hydrogen Production and Renewable Energy:**

Introduce a subsidy scheme as part of government tendering for Green Hydrogen, setting targets for a minimum state demand for Green Hydrogen and implementing an appropriate floor price. This incentivises the production of Green Hydrogen, promoting its adoption and facilitating the transition to a renewable energy future. Additionally, upgrade our electricity network to ensure long-term energy security. Increase investment in the electricity grid to enhance its capacity and connect renewable energy sources effectively, contributing to a resilient and sustainable energy system.

### **Retrofitting and Transitioning to Sustainable Heating:**

Refocus the retrofitting programme to prioritise large-scale shallow retrofits. By scaling up these retrofitting efforts, we can significantly improve energy efficiency in existing buildings, reducing emissions. Complementing this, provide a scheme to support households currently dependent on peat for fuel, enabling them to transition to sustainable biomass forms of heating. This transition promotes clean and renewable energy sources, aligning with climate action goals.

### **Future-Proofing Energy Infrastructure and Promoting Renewable Gas:**

Invest in biomethane technologies and systems to future-proof the Ireland's gas network. By incorporating biomethane and hydrogen supply, we can ensure the grid's resilience and sustainability. Commit increased investment in the electricity grid and the renewable gas supply network to meet decarbonisation targets and enhance energy security. Progress the North-South Interconnector and the Celtic Interconnector, bolstering the capacity and connectivity of the electricity grid, facilitating the integration of renewable energy sources. These measures would also facilitate the reduction in emissions from hard to mitigate sectors such as aviation, heavy goods vehicles, and long distance public transport, high-quality heat industries, and power generation, while also enhancing our energy security and creating new income streams for people in regional areas.

## RENEWABLE ENERGY GENERATION:

### Strategic Investments and Offshore Wind Energy:

Implement a robust and ambitious industrial strategy for renewable energy, with a specific focus on strategic investments in Irish ports for offshore wind farm construction. This strategy capitalises on the commitment to offshore wind energy in the Programme for Government, maximising the potential of this clean energy source. By developing suitable ports, we can support the growth of the offshore wind sector and strengthen Ireland's position as a leader in renewable energy.

### RECOMMENDATIONS:

- Introduce a subsidy scheme as part of government tendering for Green Hydrogen which ensures that there will be targets for a minimum state demand for Green Hydrogen with an appropriate floor price to incentivise production.
- Upgrade our electricity network to provide for long-term energy security by increasing investment in the electricity grid providing additional resources to connect renewable supplies to the network.
- Refocus retrofitting programme to deliver a large volume of shallow retrofits at scale and complement this with a scheme for households dependent on peat for fuel to transition to sustainable biomass forms of heating.
- Future proof the Ireland's gas network by investing in biomethane technologies and systems to provide biomethane and hydrogen supply.
- Commit increased investment in the electricity grid to ensure that it is future-proofed and has the capacity to meet decarbonisation targets.
- The rapid development and adoption of a national Energy System Integration Strategy is critical as we integrate new and diverse supplies of energy into our economy.
- Increase R&D spending and target funding to support making Ireland's gas network transition ready so that it can be adapted to supply biomethane and hydrogen.
- A robust and ambitious industrial strategy for renewable energy must be implemented with a focus on strategic investment to develop one or more Irish ports for the construction of offshore wind farms to take maximum advantage of the Programme for Government's commitment to offshore wind energy.

---

## ENERGY SECURITY:

---

### **Research and Innovation for Clean Technologies:**

Allocate funding and resources to support research into innovative technologies like Hydrogen, Biomethane, and Anaerobic Digestion. These technologies offer promising solutions for clean energy generation and emissions reduction. By investing in research and development, we can unlock their potential and drive the transition to a more sustainable and low-carbon future.

### **Strengthening Regulatory and Coordination Bodies:**

Ensure that the Maritime Area Regulatory Authority (MARA) with the necessary energy, dynamism, professionalism, and resources. MARA should act as a one-stop-shop, coordinating the activities of key agencies like An Bord Pleanála, National Parks and Wildlife Service, and grid operators. This coordination ensures efficient and streamlined processes, enabling the swift delivery of renewable energy projects.

### **Reinforcing Grid Infrastructure for Offshore Energy:**

Reinforce our grid infrastructure to effectively support Ireland's offshore energy opportunities. Upgrading the grid infrastructure is crucial to harnessing the full potential of renewable energy sources. By enhancing the capacity and resilience of our grids, we can facilitate the integration and transmission of clean energy, enabling us to seize the benefits of offshore renewable energy.

### **Promoting Biomethane, Biofuels, and Hydrogen Adoption:**

Extend support for Biomethane and implement 'vehicle gas' excise measures to diversify our energy supply and decarbonise the transport industry. Biomethane offers a renewable and sustainable alternative for several sectors of the economy, including transport, large energy users and other hard to decarbonise sectors. Set targets for the annual purchase of Green Hydrogen at a fixed price, ensuring a stable demand that encourages industry growth and development.

## ENERGY SECURITY:

### RECOMMENDATIONS:

- Ensure that funding and resources are allocated to research innovative technologies such as Hydrogen, Biomethane and Anaerobic Digestion.
- The Maritime Area Regulatory Authority must be supported and led with the energy, dynamism, professionalism, and resourcing which we have come to expect from the IDA ensuring that they can act as a one-stop-shop that will co-ordinate the activities of An Bord Pleanála, National Parks and Wildlife Service, and grid operators to deliver energy quickly.
- Our grid infrastructure needs to be reinforced so that it can take on the supportive role that is needed for Ireland to seize our offshore opportunity.
- The Environmental and Planning Court needs to be introduced at the earliest opportunity to provide the capacity needed to deliver strengthened grid infrastructure that is needed to take the greatest benefit from our renewable energy opportunities.
- Biomethane supports must be extended in line with the 'vehicle gas' excise to facilitate the diversification of our energy supply and help decarbonise the transport industry, these supports should be extended to HVO and syn-fuels.
- Government should set targets for purchasing a minimum volume of Green Hydrogen each year at a fixed price so that the industry will have certainty over customer demand.
- Facilitating the generation of offshore renewable energy must be prioritised by all public bodies.

---

## DECARBONISATION:

---

### **Ensuring Energy Supply Resilience:**

Conduct a strategic risk assessment of our energy supply and storage to establish a comprehensive energy supply contingency plan. This assessment will ensure that we have a well-defined strategy in place in case of further energy disruptions. By proactively addressing potential risks, we can safeguard our energy security and maintain uninterrupted energy access.

### **Local Support and Training Programmes:**

Expand the network of local authority energy agencies to serve as local one-stop-shops, providing practical advice to households and businesses on carbon emissions reduction, home retrofitting, and accessing government supports and guidance from agencies like the SEAI or the Climate Action Regional Offices. This network empowers communities by offering localised expertise and support for sustainable practices. Furthermore, classify SEAI-supported retrofitting projects as 0-5% VAT rated products, making energy-efficient upgrades more accessible and affordable for individuals and businesses. Additionally, invest in re-training programmes to facilitate the transition from fossil fuel-dependent jobs to low-carbon employment opportunities in sectors such as energy retrofitting, sustainable forestry, renewable energy, and peatland restoration. These programmes equip individuals with the skills needed for a sustainable workforce and foster the growth of green industries

### **Enhancing Gas Infrastructure for Hydrogen:**

Invest in upgrading our existing gas infrastructure to ensure its compatibility with hydrogen and its ability to store and export Compressed Green Hydrogen. By making these investments, we can pave the way for a smooth transition to cleaner energy sources and effectively utilise hydrogen as a sustainable alternative. Additionally, all future gas infrastructure should be designed to accommodate the use of hydrogen, promoting a hydrogen-ready energy system.

# DECARBONISATION:

## Strategic Investments and Green Financing:

Ringfence all Exchequer returns from Carbon Tax and strategically allocate these funds to green infrastructure, public transport, and community support initiatives for transitioning to green transport and heating alternatives. This approach ensures that the revenue generated from carbon tax is purposefully invested in projects that promote sustainability and contribute to carbon reduction goals. Additionally, require autoenrollment in sustainable funds for occupational pension schemes and master-trusts, encouraging active investment in decarbonisation-focused funds.



## DECARBONISATION:

### RECOMMENDATIONS:

- Investments are needed to ensure our existing gas infrastructure is hydrogen ready and that we have capacity to store and export excess Compressed Green Hydrogen.
- All future gas infrastructure must be designed to be compatible with condensed hydrogen.
- A strategic risk assessment of our energy supply and storage is required to ensure that there is an energy supply contingency plan in place should Moffat no longer be able to supply Ireland with gas.
- Ringfence all Exchequer returns from Carbon Tax and strategically invest in green infrastructure, public transport, and funds that will support communities to transition to green transport and renewable heating alternatives.
- Dedicated funding is required for EU climate neutrality mission cities to fund the seven years of investment which are needed.
- Require autoenrollment to invest in sustainable funds and introduce a timeline for occupational pension schemes and master-trusts to actively invest in funds promoting decarbonisation.
- Introduce IRLGOVT Green bonds coherent with ESG and EU Taxonomy to support NDP investments in green infrastructure.
- Expand the network of local authority energy agencies to act as local one-stop-shops providing practical advice to households and businesses on reducing carbon emissions, retrofitting homes and availing of Government supports/advice from agencies like the SEAI or the Climate Action Regional Offices.
- Classify SEAI supported retrofitting projects as 0-5% VAT rated products.
- Invest in re-training programmes to support the transition from jobs reliant on fossil fuels to low carbon jobs in areas such as energy retrofitting for buildings, sustainable forestry, renewable energy and peatland restoration.



### **Promoting Work-Life Balance and Equal Opportunities:**

Introduce a comprehensive and integrated flexible working policy that ensures all employees have access to hybrid working, Work/Life Balance Act leave, and part-time work options. This policy aims to eliminate discrimination against parents and create a more inclusive work environment. By offering flexible working arrangements to all employees, we foster a culture that values work-life balance and provides equal opportunities for career advancement.

### **Supporting Transition into Employment:**

Introduce the proposed Working Age Payment to provide welfare equivalent subsidies for long-term unemployed individuals who engage with workplaces that offer part-time work opportunities. This initiative ensures that individuals transitioning back into the workforce receive adequate support, reducing the financial barriers associated with returning to employment. Additionally, implement a tapering process for the reduction in welfare supports to individuals re-entering the workplace after an extended absence. This gradual reduction enables a smoother transition, ensuring that individuals have the necessary support as they regain their financial independence.

### **Empowering Women in Entrepreneurship:**

Implement specific entrepreneurial training programmes and funding opportunities targeted at women and other disadvantaged groups. Dedicate support and resources to women participating in entrepreneurial training programmes to encourage them to open their own businesses. Additionally, allocate dedicated funding to support women pursuing entrepreneurship within the domestic economy. This targeted approach aims to address gender disparities in entrepreneurship and create a supportive ecosystem that enables women to thrive as business owners.

## WORKPLACE EQUALITY:

### **Access to Financial Resources and Accelerators:**

Establish funding initiatives such as microfinancing loans that specifically target female business owners. By providing financial resources tailored to the needs of women entrepreneurs, we enable them to overcome financial barriers and pursue their business ideas. Furthermore, collaborate with Irish universities to implement start-up accelerators specifically designed for female-led businesses. These accelerators offer tailored support, mentoring, and networking opportunities to empower women entrepreneurs, fostering their growth and success.

## RECOMMENDATIONS:

- Introduce a coherent and integrated flexible working policy which aligns hybrid working, Work/Life Balance Act leave, and part-time work and requires that, where such policies are available, all employees must be able to access them so that parents are not discriminated against.
- Introduce the proposed Working Age Payment to provide welfare equivalent subsidies for long-term unemployed people who are engaging with workplaces that facilitate part-time work.
- Introduce a tapering process for the reduction in welfare supports for people who are re-entering the workplace after an extended absence.
- Introduce specific entrepreneurial training and funding opportunities that are directed at women and other disadvantaged groups. Dedicated supports should be offered to women who avail of entrepreneurial training to seek to open their own businesses.
- Introduce dedicated funding for women who are pursuing entrepreneurship within the domestic economy.
- Fund microfinancing loans that are targeted at female business owners.
- Implement start-up accelerators for female-led businesses organised in conjunction with Irish universities.

---

## CHILDCARE & PARENTAL EQUALITY:

---

### **Enhancing Access to Early Learning and Childcare:**

Build upon the increased investment made last year in early learning and care (ELC) and school-age childcare (SAC) by providing sustained support for childcare services, early education infrastructure, and schools. This support should extend to the establishment of breakfast clubs and after-school childcare programmes across all regions, enabling working parents to access quality care for their children. By investing in the necessary infrastructure and expanding childcare services, we can better support working parents and ensure that children have access to high-quality early learning and care facilities.

### **Promoting Parental Leave Equality:**

Conduct a thorough review of parental leave supports, including maternity, paternity, and parental leave, to identify any obstacles to uptake and barriers to achieving greater parenting equality. This review will provide valuable insights into the challenges faced by parents and inform the development of more inclusive and flexible parental leave policies. Additionally, allocate funding in Budget 2024 to facilitate a review of Paternity Benefit, aiming to understand and address any barriers to its uptake. Simplify parenting leave options, empowering families to decide how to allocate various leave options between parents. By providing flexible and simplified parental leave options, we promote greater parenting equality and support parents in balancing their work and family responsibilities.

### **Strengthening Quality and Support in Early Childhood Education:**

Expand mentoring programmes like "Better Start" that focus on improving the quality of childcare and early childhood education. These mentoring initiatives provide valuable support to childcare providers, fostering continuous improvement and ensuring that children receive the best possible care and educational experiences. By investing in mentoring programmes, we can enhance the quality and standards of early childhood education, setting a strong foundation for children's development.

## CHILDCARE & PARENTAL EQUALITY:

### Investing in Early Childhood Care and Education (ECCE):

Ensure continued investment in the Early Childhood Care and Education (ECCE) programme, which plays a vital role in providing accessible and affordable early education for all children. By allocating resources to the ECCE programme, we enable children to benefit from quality early education experiences, promoting their holistic development and preparing them for future learning success.

### RECOMMENDATIONS:

- Build upon last year's increased investment in early learning and care (ELC) and school age childcare (SAC) with a comparable increase in supports for childcare services, early education infrastructure and schools to facilitate breakfast clubs and after school childcare in all parts of the country to help working parents.
- Expand mentoring programmes like "Better Start" that aim to improve the quality of childcare and early childhood education.
- Ensure that investment in the Early Childhood Care and Education (ECCE) meets or exceeds last years increases in funding.
- Increased investment in services and infrastructure that enable childcare providers to expand places for children under the age of three.
- Conduct a review of parental leave supports (maternity, paternity and parental leave) that the state provides over the course of an individual childhood, to better understand any obstacles to take-up and barriers to greater parenting equality.
- The CSO reported that almost half (45%) of fathers entitled to paternity benefit did not take it. Budget 2024 must set aside funding to enable a review of Paternity Benefit to better understand any obstacles for take-up to support parenting equality.
- Simplify parenting leave options to allow families to decide for themselves how to apportion the various leaves between the parents.

---

# DECENT WORK AND ECONOMIC GROWTH

---

SDG 8

## **Enhancing Workforce Diversity and Inclusion:**

Reform and simplify the work visa/permit process to attract international talent and reduce barriers for non-EU citizens seeking employment in Ireland. By streamlining these processes, we can create a more inclusive workforce that welcomes diverse skills and perspectives. Additionally, introduce greater supports for individuals seeking international protection to engage with the Irish workforce, enabling them to contribute their talents and skills to our economy.

## **Bridging Skills Gaps and Supporting Employment Opportunities:**

Increase resources, both in staff and funding, for Regional Skills Fora in line with population, empowering them to address skills needs across the country. This investment will strengthen their efforts in fostering collaboration between industry, education providers, and the community to ensure the availability of relevant skills for employment. Expand funding for English language courses focused on workplace-oriented language and day-to-day communication, benefiting members of all migrant communities. Furthermore, increase investment in upskilling and apprenticeships in the construction sector to create sustainable employment opportunities and address skills shortages.

## **Promoting Equal Employment Opportunities for Persons with Disabilities:**

Invest in evidence-based employment supports for individuals with disabilities, facilitating their entry into the workforce. Provide free Disability Awareness Training Schemes to employers, making them accessible without the need to identify employees with disabilities in advance. Reform the Reasonable Accommodation Fund to ensure it aligns with the needs of the modern workplace and consolidate all supports under one overall grant. Expand personal assistant supports for persons with physical disabilities in all forms of employment, promoting inclusivity and accessibility. Additionally, increase funding for the Work Placement Experience Programme, delivering tailored supports to people with disabilities who are long-term unemployed and need work experience or upskilling to embark on or restart their employment journey.

## DEVELOPING & ATTRACTING TALENT:

### Fostering Lifelong Learning and Skills Development:

Introduce a new skills tax credit to incentivise employers to invest in training for workers with no or low qualifications, promoting upskilling and professional development opportunities. Incentivise unemployed individuals to attend vocational education by supplementing benefits, ensuring access to quality education and training. Implement location-independent building of individual learning pathways by collaborating between academic universities and universities of applied sciences, opening up national information resources for learning. Reform continuous learning practices, raising overall educational attainment and implementing digitalisation programmes for continuous learning to support smooth transitions between working life and training throughout individuals' careers.

### RECOMMENDATIONS:

- Reform and simplify the work visa/permit process. We need to attract international talent by minimising the barriers for non-EU citizens accessing our workforce.
- More flexibility is needed to ensure that the National Training Fund resources can be applied to resolving skills deficits, quickly, and through more channels.
- Increase Regional Skills Fora resources, both in staff and funding, in line with population to support their efforts to address skills needs around the country.
- Given both the increase in population and the high volume of cross-sectoral skills needs, Skillnets needs increased resourcing to meet this challenge.
- Expand Education and Training board funding for English language courses for members of all migrant communities which are focused on workplace-orientated language and day-to-day communication.
- Introduce greater supports for individuals who are seeking international protection to engage with the Irish workforce.
- Investment in evidence-based employment supports that help individuals with a disability to enter the workforce.
- Facilitate employers accessing free of charge Disability Awareness Training Schemes without the need to identify employees with disabilities through a pre-approved list of trainers and organisations.

## DEVELOPING & ATTRACTING TALENT:

### RECOMMENDATIONS:

- Amalgamate all current supports in the Reasonable Accommodation Fund banner into one overall grant and guarantee that funding for specialised equipment is received and controlled by the employee.
- Reform the Reasonable Accommodation Fund so that the supports are fit for purpose in a modern workplace.
- Expand personal assistant supports for persons with a physical disability to persons in all forms of employment.
- Increase funding for the Work Placement Experience Programme to provide tailored supports for people with disabilities that are long-term unemployed and need work experience or upskilling to start or restart their employment journey.
- Increase investment in upskilling and apprenticeships in the construction sector.
- Introduce a new skills tax credit to incentivise employers to invest in training for workers with no or low qualifications.
- Incentivise unemployed people to attend vocational education by supplementing benefits.
- Introduce location-independent building of individual learning pathways. This will be achieved by opening up the national information resources for learning through cooperation between academic universities and universities of applied sciences.
- Reform continuous learning, raising the general educational attainment and implementing a digitalisation programme for continuous learning will support smooth transitions from working life to training and back throughout an individual's career.
- Extend Transborder Worker Relief for cross-border workers that are now working remotely.
- Continue to apply the increased rate of 1000 euro as part of the Small Benefit Exemption.

---

## ENTREPRENEURSHIP:

---

### **Promoting Investment and Entrepreneurship:**

Reform the Employment Investment Incentive Scheme (EIS) by simplifying the qualifying criteria and prioritising flexibility to encourage broader investor participation. This will make it easier for individuals to invest in businesses and stimulate economic growth. Reduce the Capital Gains Tax rate of 33% for non-passive investment, aligning tax policies across the island and creating a more attractive investment environment. Additionally, increase the lifetime limit of €1 million in qualifying capital gains under Entrepreneur's Relief, fostering repeat investors and encouraging greater investment in Irish businesses.

### **Encouraging Innovation and Research:**

Expand and simplify the eligibility criteria for R&D tax credits to encourage research activities in medium-sized enterprises. By streamlining the process and expanding access, we can incentivise businesses to invest in research and development, driving innovation and economic progress. Furthermore, review and simplify the reliefs available, such as Retirement Relief, integrating them into a more comprehensive Entrepreneurs' Relief. This will create a more supportive environment for entrepreneurs and small businesses, facilitating their growth and success.

### **Facilitating Access to Finance and Venture Capital:**

Introduce mechanisms that enable entrepreneurs to apply for a "small business rollover," supporting serial entrepreneurship and promoting continuity in business ventures. Improve conditions to facilitate greater access to financial markets, venture capital, and private equity, providing entrepreneurs with the necessary resources to grow and scale their businesses. Conduct further reviews and reforms of the Key Employee Engagement Programme (KEEP) to ensure its accessibility and user-friendliness, making it an effective tool for attracting and retaining key talent in innovative enterprises.



## ENTREPRENEURSHIP:

### Streamlining Business Transfers:

Simplify the process for the intergenerational transfer of trading companies, reducing administrative burdens and ensuring smoother transitions. This will facilitate the continuity of businesses and support the next generation of entrepreneurs. By implementing these measures, we create an environment that encourages investment, fosters innovation, and simplifies business operations. These actions contribute to the sub-goals of the Decent Work and Economic Growth SDG, promoting sustainable economic development and creating an enabling environment for entrepreneurship and investment.

### RECOMMENDATIONS:

- Reform the Employment Investment Incentive Scheme (EIS) to simplify the qualifying criteria and prioritise flexibility to improve investor participation.
- Reduce the Capital Gains Tax rate of 33% for non-passive investment to promote all-island alignment in tax policy.
- Increase the lifetime limit of €1 million in qualifying capital gains under Entrepreneur's Relief to improve the attractiveness for repeat investors and to encourage increased investment in Irish business.
- Expand and simplify the eligibility criteria for R&D tax credits to encourage research in medium sized enterprises.
- Review and simplify the reliefs which are available, such as Retirement Relief, and integrate it within a more expansive Entrepreneurs' Relief.
- Introduce a mechanism where entrepreneurs can apply for a "small business rollover" to support serial entrepreneurship.
- Improve conditions to enable greater access to financial, venture capital and private equity markets to grow.
- Conduct further review and reform of the Key Employee Engagement Programme (KEEP) to ensure that it continues to be accessible and user-friendly.
- Simplify the process for the intergenerational transfer of trading companies.
- Allow landlords pension rebates on rental income.

---

## TRADE, TOURISM, & EXPORTS

---

### **Facilitating SME Engagement in International Trade:**

Allocate resources to the Trade and Investment Strategy to actively support small and medium enterprises (SMEs) in engaging with international trade. By providing targeted assistance, both within and outside the EU, we empower SMEs to enhance their productivity and navigate post-Brexit trading challenges. This support enables SMEs to seize new market opportunities, contributing to their growth and the overall economic development.

### **Strengthening Tourism and Niche Industries:**

Publish a comprehensive national aviation strategy that outlines multi-annual funding allocations for capital expenditure, operational expenditure, and marketing activities. This strategic approach supports airports, particularly those affected by the pandemic, in retaining existing routes and developing new connections. Strengthening air connectivity contributes to the recovery of tourism and regional economies, positioning Ireland as an attractive destination for visitors. Additionally, provide increased resources to state agencies to invest in niche areas that differentiate Ireland, such as its unique and high-quality food offerings and its potential as a hub for active tourism. These investments enhance Ireland's competitive advantage, attract visitors, and stimulate economic growth in these specialised sectors.

### **Expanding Trade Supports:**

Broaden the scope of industries eligible for trade supports to include sectors such as Green and Sustainable products, Skills, Culture, and all SMEs seeking to export to the EU. This expansion ensures that a wider range of businesses can access the necessary resources and expertise to enter international markets successfully. By supporting their export endeavors, we foster growth, job creation, and sustainable development across various sectors of the economy.

## ENTREPRENEURSHIP:

### Boosting E-commerce and Digital Engagement:

Offer additional supports to businesses, including those in the retail sector, that aim to expand their activities in e-commerce and embrace the Digital Single Market. These initiatives enable businesses to harness the power of digital technologies, broaden their customer base, and improve their competitiveness. By facilitating their transition into the digital realm, we empower businesses to thrive in an increasingly interconnected global marketplace.

### RECOMMENDATIONS:

- Modernise legal environment for paperless trade by adopting the UNCITRAL model law on Electronic Transferable Records.
- Resource the Trade and Investment Strategy to facilitate target driven SME engagement with international trade, both within and outside the EU. This will support SMEs to be more productive and support SMEs with post-Brexit trading.
- Support existing trading SMEs to participate in the Team Ireland Trade Mission Week.
- Provide additional supports for businesses, including retail, who wish to expand their activities in e-commerce with a view to becoming more engaged in the Digital Single Market.
- Broaden the range of industries that are considered for trade supports to include Green and Sustainable products, Skills, Culture and greater supports for all SMEs that seek to export to the EU.
- Publish a new national aviation strategy that will target and allocate multi-annual funding for CapEx, OpEx and marketing expenditure. These supports for airports will help those vulnerable to the impacts of the pandemic to retain existing routes and develop new routes further afield, which will subsequently support growth of tourism and economies in these regions as part of the post-Covid-19 recovery.
- Resource state agencies to increase levels of investment in niche areas that distinguish Ireland as a destination, such as Ireland's growing potential as a place for unique and high-quality food and active tourism.

# POLICY PRIORITIES

## Actions to Support Increased Housing Supply

VACANT PROPERTY REGISTRATION AND ACTIVATION  
BROWNFIELD REDEVELOPMENT  
LAND VALUE CAPTURE  
ADAPTIVE REUSE AND REPURPOSING  
MODERN METHODS OF CONSTRUCTION  
INFRASTRUCTURE AND TRANSPORT

## Sustainable Cities and Communities

DISCOURAGE VACANCIES  
SUSTAINED INVESTMENT IN HOUSING  
LIVING CITY INITIATIVE  
HOUSING AND DEVELOPMENT

## Industry, Innovation and Infrastructure

PLANNING REFORM  
NATIONAL DEVELOPMENT PLAN  
TRANSPORT NETWORKS

## Climate Action

RENEWABLE ENERGY GENERATION  
ENERGY SECURITY  
DECARBONISATION

## Gender Equality

WORKPLACE EQUALITY  
CHILDCARE & PARENTAL EQUALITY

## Decent Work and Economic Growth

DEVELOPING & ATTRACTING TALENT  
ENTREPRENEURSHIP  
TRADE, TOURISM, & EXPORTS

