Eamon Ryan, TD
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Dear Minister Ryan,

In accordance with the Climate Action and Low Carbon Development (Amendment) Act 2021, the Climate Change Advisory Council is required to prepare and submit a proposed carbon budget programme as soon as may be after the coming into operation of section 9 of the Act.

In its preparations, the Council has been guided by the objective of the United Nations Framework Convention on Climate Change and reflected in the Paris Agreement aim to limit global warming to well below 2°C and pursue efforts to limit warming to 1.5°C. In addition, the Council has reflected the objective under the Act to pursue and achieve, by no later than the end of the year 2050, the transition to a climate resilient, biodiversity rich, environmentally sustainable and climate neutral economy ('national climate objective').

The carbon budgets proposed for 2021-2025 and 2026-2030 balance the urgency for era defining change and practical feasibility whilst also providing a 51% reduction in the total amount of greenhouse gas emissions from 2018 by 2030, including land use, land use change and forestry as required under the legislation. The LULUCF calculations are based on gross-net accounting in line with Regulation 531.2021. Because the regulation determining how LULUCF is to be treated in carbon budgets was only made on 12th October 2021, it has not been possible for the CCAC to fully research the implications of this regulation for the Budgets. Based on preliminary information, we have concluded our recommendations on the Budgets. However, the Department should undertake further analysis of the implications of a 51% target for LULUCF and the possible implications for the

carbon budgets and sectoral emissions ceilings. The Council would be happy to support such further analysis. These carbon budgets exclude emissions from international aviation and shipping and are calculated using the Global Warming Potential evaluated over 100 years as published in the IPCC Fifth Assessment Report in line with future EU reporting requirements. The third carbon budget for the period 2031-2035 is a provisional estimate that will be refined and updated in line with the provisions of the Act.

The reasoning supporting the Council's proposed carbon budget Programme are outlined in the Technical Report (attached), particularly the scientific advice, including with regard to the distinct characteristics of biogenic methane, as well as considerations for maximising employment, the attractiveness of the State for investment and the long-term competitiveness of the economy. The Council would like to take this opportunity to thank the members of the carbon budget Committee for their excellent scientific support in the preparation of this proposal. Our proposed carbon budget programme is:

	2021-2025 CB1	2026-2030 CB2	2031- 2035 (Provisional) CB3
	All Gases		
Carbon Budget (Mt CO₂eq)	295	200	151
Annual Average Percentage Change in Emissions	-4.8%	-8.3%	-3.5%

The figures are consistent with emissions in 2018 of 68.3Mt CO₂eq reducing to 33.5Mt CO₂eq in 2030 thus allowing compliance with the 51% emission reduction target.

The Council notes that there are a range of pathways by which Ireland could achieve a 51% emissions reduction in greenhouse gas emissions by 2030 while maintaining consistency with the temperature goals of the Paris Agreement. These pathways require, firstly, that net carbon dioxide emissions reach zero by 2050 and, secondly a strong, rapid and sustained reduction in the rate of methane emissions. The ambition mandated by the legislation, which represents a significant ratchetting up of ambition beyond current policies and measures, and reflected in the proposed carbon budgets, will require rapid and sustained economic, social and technological transformation across all sectors of the economy.

The journey to climate neutrality will require significant societal change. For many, these changes will be positive and beneficial. However, some will face challenges as part of the transition, leading to concerns for climate justice. These individuals and their communities require support from Government to ensure that, as a society, we leave nobody behind. The Council emphasises that there will be significant changes to job markets and livelihoods, which could also disproportionately impact some local communities, including farmers. In line with the principles of just transition, these workers and communities need to be prepared and supported. Early and effective engagement with workers, local communities, business and social partners will be critical. Public-sector investment and supporting institutions will need to deliver targeted assistance to impacted workers and their wider communities, taking into account local context and history. To avail of the new job opportunities, significant retraining and upskilling will be necessary to ensure sufficient capacity of skilled labour for the low carbon transformation. The importance of providing policy supports aimed at alternative forms of income for small and medium enterprises, farmers and other impacted households should be considered urgently.

Climate justice is also embedded in the Paris Agreement, particularly in respect of intergenerational and international equity, through the Agreement's temperature, adaptation and financial goals. Our proposed carbon budgets bring Ireland closer into alignment with the temperature goals of the Paris Agreement, but carbon budgets by themselves will not be sufficient to meet this goal. It is vital that Ireland's important global contribution in areas such as international development aid would also be maintained and enhanced to support our obligations under the Paris Agreement.

The costs of efforts to stabilise the climate are significant but manageable. Vulnerable households and communities should be protected from undue adverse impacts of this need for investment across all society.

The transition to a low-carbon economy requires that increased investment starts now. Any further delay in implementation would be contrary to Ireland's commitments under the Paris Agreement and would increase the need for more extreme actions to implement emissions reduction at a later stage. Ambitious action to reduce emissions can bring important cobenefits for air quality, water quality, biodiversity and deliver improvements to human health and wellbeing. The co-benefits and potential trade-offs need to be considered in the implementation of actions to meet carbon budgets.

In order to reach net zero emissions of carbon dioxide by 2050, achieving significant negative emissions will be necessary. Investment in negative emissions in both the land use sector and technologies will be required in this decade to deliver our 2050 National Climate

Objective. This requires immediate action to increase the level of afforestation and appropriate management of peatlands and grasslands. Given the link between the climate and biodiversity emergencies acknowledged in the Dáil motion of May 2019 it is imperative that measures designed to address climate change do not lead to further biodiversity loss and that Ireland's biodiversity is protected and enhanced through these actions and unintended consequences are identified and avoided. With careful implementation, the proposed carbon budgets can improve the resilience and richness of Ireland's biodiversity and contribute to its restoration. Progress on this should include development of strategic, integrated marine and land use policies which identify and protect valuable ecosystems and align and manage the potential synergies and trade-off between climate action and biodiversity.

Emissions reduction must be complemented with ambitious adaptation action to reduce climate change risks. Public policy should consider adaption and mitigation together to take advantage of synergies (e.g. when land management reduces emissions and flood risk and increases catchment resilience) while avoiding maladaptation. This requires management at the appropriate geographical scale and coherence across sectors and from national to local government while harnessing the potential of local authorities to create climate resilient, biodiversity rich, environmentally sustainable and climate neutral communities.

The changes implied by the low carbon transition will require a further strengthening of the whole of Government approach to addressing the national climate challenge. The Council looks forward to providing any further assistance or advice for Ministers in developing their responses towards these ends.

Regards,

Marie C. Donnelly

Chair of Climate Change Advisory Council

Hare D. Donnelly