



Rialtas na hÉireann
Government of Ireland

The Government Response to Ireland's Competitiveness Challenge 2024

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Government Response to Ireland's Competitiveness Challenge 2024

This is the fifth formal response issued by Government to the Competitiveness Challenge Reports published annually by the National Competitiveness and Productivity Council (NCPC). Previous Government responses can be found on [gov.ie](https://www.gov.ie).

The Government recognises the importance and value of the Council's ongoing work in assessing Ireland's competitiveness and productivity and is committed to engaging with, and responding meaningfully to, the Council's recommendations. Ireland's Competitiveness Challenge 2024 was published by the NCPC on 24 July 2024. The twenty recommendations of the report were then subject to Government consideration.

This year, for the first time, as part of this process, the Taoiseach chaired a Competitiveness Summit on 2 September 2024. The Summit saw discussions on Ireland's future competitiveness and competitiveness challenges between relevant ministers, the Chair of the National Competitiveness and Productivity Council, along with representatives of the OECD, IDA Ireland and Enterprise Ireland. In line with the themes in the Competitiveness Challenge Report, the Summit focused on the challenges facing Ireland in maintaining its competitiveness in a changing international and European context, the importance of managing the factors under our domestic control, along with the need to address infrastructural deficits, cost pressures and ensure a pro-enterprise economic environment. The discussions at the Summit, along with the recommendations of the Competitiveness Challenge Report, fed into considerations for Budget 2025.

In its Competitiveness Challenge Report 2024, the NCPC has identified both immediate competitiveness issues for consideration by Government, as well as five medium-term strategic challenges to Ireland's competitiveness and productivity performance. These five medium-term strategic areas are to:

- Utilise the potential of the European Single Market;
- Address issues relating to the cost of doing business;
- Take action towards building and retaining a skilled and talented labour force;
- Embrace the opportunities afforded by technological change and innovation; and
- Tackle obstacles to the planning and delivery of sustainable infrastructure.

In total a set of twenty recommendations were proposed by the NCPC for consideration. The Government, having reviewed these, welcomes the focus of the NCPC on both immediate competitiveness challenges, and on the five priority areas, and agrees both on their importance and their relevance to our continued competitiveness and productivity performance.

In the following paper the Government outlines how it is responding or will respond to the twenty recommendations proposed this year by the NCPC.

Chapter 1: Immediate Issues Facing the Irish Economy

RECOMMENDATION 1.1

Recommendation 1.1: The Council recommends that the Government should continue to focus on actions which mitigate rather than exacerbate capacity constraints, and which avoid excess risks and imbalances in terms of its macroeconomic and fiscal position.

Responsibility: Department of Public Expenditure, NDP Delivery and Reform; Department of Finance

The Government will monitor developments in the economy closely with the aim of ensuring continued sustainable growth and the tackling of capacity constraints, while also managing appropriately fiscal and macroeconomic risks. In doing this, the Government remains cognisant of vulnerabilities in the public finances, such as a reliance on corporation tax, much of which is 'windfall' in nature, and the linkages between income tax receipts and highly concentrated corporation tax receipts.

While pursuing a balanced budgetary and expenditure strategy, focused on improving public services consistent with supporting the growth in population, the Government is also committed to addressing Ireland's capacity constraints, which are a barrier to investment and risk limiting our long-term economic growth. Although the Irish economy remains highly competitive internationally, it is facing clear infrastructural deficits which are increasing the cost of business and could be deterring investment. Delivering on projects outlined in the National Development Plan as efficiently as possible and reducing barriers within our planning and legal system will increase Ireland's attractiveness and competitiveness.

The Government is now providing capital investment at levels well above the EU norms for the current and future years of the National Development Plan. In Budget 2025 the Government allocated a record €14.9 billion for capital investment in 2025, and also announced a decision to allocate an additional €3 billion from the proceeds of recent share sales towards boosting public investment in housing, energy and water infrastructure. It remains important however to consider the level of capital investment in the context of capacity constraints, and the need to ensure that value for money and efficient project delivery is achieved. Recognising this, the Government has created two new funds, the Infrastructure, Climate and Nature Fund, to deal with mitigating the future impacts of climate change, and the Future Ireland Fund, to deal with expenditure pressures

including ageing, climate, digitalisation and other fiscal and economic shocks that may arise in future.

RECOMMENDATION 1.2

Recommendation 1.2: The Council recommends that in the assessment by the local government sector of new planning applications in respect of commercial property developments, careful consideration be given to vacancy rates in the commercial property sector, the labour input required to complete these developments, and the excess demand for residential property.

Responsibility: Department of Housing, Local Government and Heritage

The Government accepts that managing the vacancy rates in the commercial property sector is one of the key components of functioning commercial property developments. The new Planning and Development Act supports a plan-led system aimed at ensuring proper planning and sustainable development through a hierarchy of inter-related and complementary plans and policies from the National Planning Framework (NPF) at national level, the Regional, Spatial and Economic Strategies (RSES) at regional level, and development plans and local plans at a city and county level. Under the NPF, the Government seeks to support the sustainable growth of settlements and economies across Ireland, encouraging the provision of housing and employment, and with a specific objective to align population and employment growth

National Policy Objective 35 of the NPF aims to increase density through measures that includes reduced vacancy and re-use of existing buildings, infill development and regeneration. It is for the city or county development plan to indicate, in line with national and regional policy, the location and extent of lands needed for certain uses and to set out objectives to support both residential and economic development at the right locations.

In considering the need for commercial development, a planning authority, as part of the statutory plan making process, will generally undertake an assessment that forecasts need across different sectors, including consideration of the demand for commercial floorspace and vacancy rates. In turn, individual planning applications are considered, having regard to the provisions of the development plan and relevant Government policy.

To continue to support the productive re-use of vacant town centre properties across a range of uses, planning regulations introduced in 2018 which exempted certain vacant commercial premises, including ‘over the shop’ type spaces, from requiring planning permission to change to residential purposes, have been extended until 2025. In addition, under Housing for All, a working group has been formed to review the potential for conversion of office spaces to residential use. The working group is examining the current policy and regulatory environment and the scope for measures to support the conversion of suitable vacant commercial buildings to residential use, subject to planning considerations. A report is currently being finalised, which will make a number of recommendations. It would be envisaged that these measures will result in increased delivery and will support the vitality and viability of urban centres.

The Government considers that under the National Planning Framework there is a robust policy framework in place with regards to the promotion and delivery of sustainable development, including in relation to balancing the need for commercial property and the importance of maximising delivery of housing. In addition, the Development Plans Guidelines issued under Section 28 of the Planning and Development Act 2000 (as amended) provide a further level of policy guidance to the 31 local authorities in the preparation of their city and county development plans. The Government will however keep the recommendation from the NCPC under consideration for further action should this be warranted.

RECOMMENDATION 1.3

Recommendation 1.3: The Council recommends that the Department of Enterprise, Trade and Employment produce a detailed annual time-series that examines trends in incorporations, restructurings, strike-offs and liquidations (by sector).

Responsibility: Department of Enterprise, Trade and Employment

The Government acknowledges the need for the enhanced monitoring of trends in insolvencies and incorporations. Such data is an important indicator of the health of our enterprise base and can also provide key insights into the performance of individual sectors.

The Department of Enterprise, Trade and Employment is currently working on an analysis of closures in the hospitality sector and is focused on ensuring that the data is fully accurate ahead of publication. This work is being completed as a matter of priority. The Department is also working with the Companies Registration Office (CRO) in the development of an open data portal, that will provide easy access to relevant statistics on liquidations and incorporations, this will allow for the production of more timely and robust statistics and will include the potential for sector analysis. This open data portal is expected to be delivered by the end of November.

Chapter 2: Ireland and the EU Single Market

RECOMMENDATION 2.1

Recommendation 2.1: In the context of the forthcoming Single Market Strategy in 2025, the Council recommends that Ireland continues to advocate strongly for an approach to EU competitiveness that emphasises further integration of the Single Market, the maintenance of the level playing field, the importance of reduced regulatory and administration burden to enhanced EU competitiveness, and an open approach to trade and investment coupled with a commitment to working with like-minded international partners.

Responsibility: Department of Foreign Affairs; Department of Enterprise, Trade and Employment; Department of the Taoiseach

The Government is committed to seeking to play a leadership role in shaping the direction of the EU over the next five years. In this, we aim to be both ambitious and realistic in pursuing our objectives, working to build alliances with partners across the EU, while preparing for, and delivering on, our responsibilities during our EU Presidency in the second half of 2026.

Recent reports by Enrico Letta and by Mario Draghi will frame the discussions on EU competitiveness as the next EU institutional cycle begins. Discussion of the many recommendations will provide opportunities to accelerate progress on priority areas of interest to Ireland. As part of this work, Ireland will continue to advocate strongly for the further integration of the Single Market, the maintenance of the level playing field, and an open rules-based approach to trade. Our efforts will include a particular focus of free, fair, and open competition in the EU market, as drivers of innovation and productivity, active support for the deepening of the Single Market, especially with regards to professionally traded services, and support for rigorous competition and the restoration of the existing agreed rules on State Aid. Ireland will also continue to support the European Commission's better regulation agenda which seeks to make EU laws simpler, more targeted and easier to comply with.

Ireland has been a strong proponent of the need to develop a new horizontal strategy for a modernised Single Market in 2025, and for a focus on addressing challenges affecting the competitiveness of business, particularly SMEs and start-ups. Ireland will work with like-minded Member States to advocate clear timelines and concrete actions to further strengthen the Single Market.

RECOMMENDATION 2.2

Recommendation 2.2: The Council recommends that:

- (i) Ireland continues to advocate for further progress on the achievement of a Capital Markets Union in the EU. In particular Ireland should seek for progress to be made on an EU long-term saving product, and in expanding the availability of equity and venture capital financing options, for start-ups, high-growth firms, and more broadly those firms seeking to scale-up activity; and*
- (ii) Government progress the implementation of the recommendations in the Department of Enterprise, Trade and Employment's report on using finance as a catalyst to develop a scaling ecosystem.*

Responsibility: Department of Foreign Affairs, Department of Finance, Department of Enterprise, Trade and Employment

The Government has been, and continues to be, a strong supporter of the Capital Markets Union (CMU). The CMU has the potential to widen the sources of available funding for Irish companies as well as provide opportunities for our export-oriented financial services sector to contribute to a more dynamic and resilient EU economy. It will be crucial in unlocking the significant levels of funding that European companies require to scale up, innovate and become more competitive, as well as to manage the green and digital transitions. While progress has been made in recent years the Government is committed to supporting the acceleration of work in light of the challenges facing the EU.

Specifically, with regards to advancing CMU, the Government supports exploring the potential benefits of developing a framework for pan-European long term savings and investment products. A decentralised approach based upon a savings and investment label could be the best approach for getting Member State buy-in and ultimately encouraging more equity investment. Such a label would be based on a common set of criteria and allow for flexibilities on the Member State level to better tailor the products to national market specificities and acknowledge that some Member States already have established long-term savings products and may be reluctant to substantially modify them.

An improvement in the conditions for start-ups and scale-ups is also a necessary step in ensuring that gains from capital markets reform are translated into the real economy. This could be achieved by a mixture of supply side and demand side measures. On the supply side, Ireland will support the speedy implementation of the European Single Access Portal (ESAP), the Listings Act, and the Markets in Financial Instruments Directive (MiFID) reforms to promote SME equity research. On the demand side, Ireland will investigate ways to reduce the debt equity bias and will support measures which reduce the regulatory burden on SMEs and improve the supports available. Ireland will also advocate for complementing capital market regulatory reforms with a broader framework of supports so that start-ups and scale-ups can access EU capital markets and for a comprehensive strategy to unlock their innovative and growth potential by developing a strong EU market eliminating barriers to cross-border scale-ups.

With regards the report of the Finance for Scale-ups Working Group, this was published in July 2024 and made three high level recommendations. Firstly, public funding to add supply of capital to the market. Secondly, incentives to direct existing private capital in the Irish market towards scaling investments. Thirdly, a review of the tax model and design instruments that incentivise investment into scaling companies.

To implement these recommendations, the Department of Enterprise, Trade and Employment has convened an implementation group, comprising representatives of the relevant Departments and agencies, including the Ireland Strategic Investment Fund, the European Investment Fund and the Strategic Banking Corporation of Ireland. The group will also oversee a quantitative assessment of the Irish equity investment market to inform their work further. The Minister for Enterprise, Trade and Employment will bring the outcome of their work, which is expected to include policy proposals for changes to enterprise taxes and the establishment of a state backed scaling finance investment fund, to Government for consideration by Q2 2025.

RECOMMENDATION 2.3

Recommendation 2.3: In light of previous recommendations made by the Council, Ireland should continue to actively pursue domestic policies which will enable it to compete globally into the future (whether that be a high or low subsidy international environment).

The Government is committed to continuing to implement policies domestically which will enhance Ireland's future competitiveness.

Ireland has pursued an economic model founded on a well-established and successful pro-enterprise policy framework, providing a stable and sustainable regulatory and tax environment, with sound management of the public finances, and significant investment in the infrastructure and skills required to ensure our competitiveness. This approach maximises the enabling environment for enterprise, whether indigenous or FDI, and will remain central to how we ensure our continued competitiveness and navigate international developments.

How Ireland can continue to ensure its competitiveness in the context of a changing international environment was a theme of the Competitiveness Summit chaired by the Taoiseach on 2 September 2024. Arising from this Summit a number of initial decisions were made by Government including:

- That Ireland will step-up its engagement with industrial policy developments at EU level, including the Draghi Report, to reflect the voice of small open economies like Ireland's in emerging debates;
- The Government would continue to progress important reforms to address competitiveness challenges including on the delivery of infrastructure, on costs and delays in the legal system, on financing the scale-up of Irish enterprise, and on maintaining our attractiveness as a location for investment and regulation of the digital sector;
- The Government will introduce an initiative to minimise the regulatory burden on SMEs including by rigorously applying the new SME Test across Government Departments, and by consulting with business to identify additional areas where the regulatory burden could be reduced; and
- That Government will hold an annual Summit with the National Competitiveness and Productivity Council in advance of the Budget each year.

In line with the NCPC's recommendation, Ireland will continue to closely monitor developments internationally which may impact upon our competitiveness, taking appropriate actions as necessary in response.

Chapter 3: The Cost of Doing Business in Ireland

RECOMMENDATION 3.1

Recommendation 3.1: *In order to improve the regulatory environment, the Council recommends that:*

- (i) The enhanced SME test be implemented swiftly, applied on a 'Think Small First' principle, and that it be embedded in a comprehensive streamlined framework that carries out ex ante evaluations to inform decision making and ex post evaluations to draw learnings, and;*
- (ii) With reference to the application of the SME test, Government should publish annually a consolidated summary of forthcoming measures likely to impact the SME sector over the following 12-months;*
- (iii) Government Departments streamline, where practicable, existing regulations with a view to improving the business regulatory environment without compromising consumer and employee rights; and*
- (iv) Government should consider establishing a central oversight body to perform core oversight functions, such as reviewing the quality of RIA (and of other regulatory management tools) in order to monitor and assess the quality of RIA implementation more effectively.*

Responsibility: *Department of Enterprise, Trade and Employment; Department of the Taoiseach; Department of Public Expenditure, NDP Delivery and Reform*

The Government acknowledges the critical importance of the regulatory environment for business and the need for regulations to be consistent, necessary, proportional, and effective. Good quality regulation provides predictability and certainty for business and is crucial for consumer and worker protections.

The decision by the Government in May 2024 to introduce a package of supports for SMEs included a commitment to ensuring that an enhanced SME Test is to be applied to all new major measures. The Government subsequently agreed to a further series of measures in September 2024, including a commitment to introduce an initiative to minimise the regulatory burden on SMEs which will:

- Rigorously apply the new SME Test across Government Departments;
- Seek to extend application of the Test to the wider public service and regulatory bodies; and
- Consult with business to identify additional areas across Departments/Agencies where the regulatory burden could be reduced.

The Government subsequently agreed specific changes and enhancements to the SME Test and Guidelines and new obligations on Departments to apply the SME Test, this includes that Departments should publish SME Tests on their websites and that Government would be updated annually on SME Test implementation. The Government will continue to keep the SME Test under review, taking account of the NCPC recommendations, and how the principle of 'think small first' can be further embedded in policy making.

The Government is committed to continuing to explore opportunities to improve the regulatory environment for small businesses in line with the NCPC recommendation. Initial engagement with business groups with regards to the regulatory burden has begun.

RECOMMENDATION 3.2

Recommendation 3.2: The Council recommends that the Government focus on ensuring that the necessary and fundamental conditions for firms to compete are fair and adequate, and that one-off broad supports are considered only as a last recourse in Government intervention and be phased out within a defined (and short) time.

Responsibility: Department of Enterprise; Trade and Employment; Department of Social Protection; Department of Finance

A feature of all market-based economies is that some firms cease trading every year. This facilitates scarce labour and capital to be utilised by the more productive businesses and sectors, increasing incomes in the long run. Given this, any possible interventions undertaken by the Government to sustain struggling businesses need to be carefully assessed. One-off broad supports should not be necessary to support a healthy and vibrant economy.

Recent one-off supports provided by the Government, such as the Temporary Business Energy Support Scheme, the Increased Cost of Business Scheme, and the Power Up Grant were provided on a time-limited and strictly exceptional basis to alleviate immediate cost pressures for enterprises arising from a sudden and elevated period of inflation, driven by international developments.

The Government will continue to bear this recommendation in mind in terms of budgetary planning and is committed to pursuing measures which seek to ensure that conditions for firms to compete are both fair and adequate. Some examples of the steps being undertaken in this regard include:

- Enhanced use of the SME Test to promote best practice in understanding, managing and mitigating the burden on SMEs of policy decisions;
- An initiative to minimise the regulatory burden on SMEs which will see the rigorous application of the SME Test, its extension to wider public services and regulatory bodies and consultation with businesses directly to identify additional areas across where the regulatory burden could be reduced; and
- The Government has also committed that, conscious of the cost pressures facing business, the timing and phasing of labour market reforms would continue to be kept under review, taking account of up-to-date impact analysis, to ensure that cost burden on SMEs in most-affected sectors is sustainable.

As part of Budget 2025 a number of measures intended to sustainably enhance the conditions for firms to operate in were introduced. These measures include amendments to VAT registration thresholds, extension and revisions to the Employment Investment Incentive Scheme (EIS), the Start-Up Relief for Entrepreneurs (SURE) and the Start-up Capital Incentive, and the introduction of a reduced CGT rate for Angel Investors in innovative SMEs.

The Government also continues to offer, through the enterprise agencies, a wide range of targeted supports intended to enhance productivity, promote digitalisation and advance the climate transition, to companies of all sizes in our economy.

Chapter 4: Building and Retaining a Skilled and Talented Labour Force

RECOMMENDATION 4.1

Recommendation 4.1: To optimise skills development and mitigate mismatches between workforce capabilities and industry requirements, the Council recommends that the relevant Departments and Agencies should:

- (i) Work closely with local employers, business organisations and unions to review the training content of all ALMPs, and ensure that the training provided addresses current and future skills needs (e.g. in the areas of the green and digital transitions, and emerging technologies);*
- (ii) Enable more effective exchange and use of existing skills data and promote systematic skills policy evaluation to support evidence-based skills policy making and ensure a balanced ALMP suite of provision in Ireland; and*
- (iii) In support of sub-recommendation (ii), ensure that the required supports are provided to develop and leverage the Work and Welfare Longitudinal Database (WWLD).*

Responsibility: Department of Social Protection; Department of Further and Higher Education, Research, Innovation and Science; Department of Education; Department of Enterprise, Trade and Employment

Active Labour Market Policies (ALMPs) undertaken by the Government are reviewed on an ongoing basis and involve active engagement with a broad set of stakeholders, most notably through the Labour Market Advisory Council. This engagement seeks to ensure ALMPs remain effective, including by taking into account current and future skills needs. For example, the Work Placement Experience Programme (WPEP) was recently reviewed to ensure it continues to be responsive to changing labour market needs – this process included discussions with the Labour Market Advisory Council's Employer sub-group. On foot of this review, a number of changes have been made to widen the eligibility criteria for participants, thus increasing the opportunities for jobseekers who are most distant to the labour market to gain valuable work experience in a supportive workplace.

The Government continues to offer a broad range of supports for people seeking to enter employment aligned with current and future skills needs – such as the Skills to Compete Programme which is specifically targeted at growth sectors and occupations. To inform the development of such programmes, the Skills and Labour Market Research Unit in SOLAS provide regular reports on

skills requirements which help guide the content of programmes for those seeking employment. These skills reports are also provided to Employment Services Managers and inform considerations by Education and Training Boards. Emerging and future employer needs are also considered by Employer Relations teams and by Regional Skills Forums. Through these engagements, the Intreo Employment Services work closely with relevant stakeholders in order to meet local labour market and community needs.

Evidence based policy making is an important aspect of the development and delivery of ALMPs, from supply side interventions such as training, education and in-work income supports to demand side interventions such as employment programmes, work experience programmes and financial incentives for employers to recruit people who are unemployed or face barriers accessing the labour market. This evidence-based approach is central to the rigorous evaluation of ALMPs, as committed to under *Pathways to Work 2021-2025*, the Government's national employment services strategy, the outcomes of which are published.

Work on development of the Work and Welfare Longitudinal Database (WWLD) is ongoing, with support from the Labour Market Advisory Council. Initial development of data domains relating to jobseeker claims and employment have been delivered, with development now focusing on inclusion of data relating to the Department's Active Labour Market Policies. This is expected to be delivered on a phased basis from mid-2025.

RECOMMENDATION 4.2

Recommendation 4.2: To address key skills shortages in key areas, the Council recommends that the Government should:

- (i) Publish an action plan of the delivery of skills priorities for offshore wind, and monitor and report on its implementation;*
- (ii) Develop updated training and auditing schemes to ensure builders and installers possess the specialised skills required for emerging building systems like MMC, in line with building regulations; and*
- (iii) Prepare an Action Plan to address the skills requirements for the transition to greater use of MMC, following the publication of the forthcoming EGFSN report on this matter, and continue to monitor existing and arising skills issues in all sectors of the economy.*

Responsibility: Department of Further and Higher Education, Research, Innovation and Science; Department of Education; Expert Group for Future Skills Needs

The Government acknowledges the importance of ensuring that existing and future skills needs for critical sectors, such as renewable energy and construction, are adequately considered as part of our national skills infrastructure.

With regards offshore wind, the Department of Further Education, Research, Innovation and Science, along with the Department of Environment, Climate and Communications, are co-leading on a dedicated Skills and Workforce Workstream for the cross-departmental Offshore Wind Energy Programme. A detailed skills assessment report, *Building Our Potential – Ireland’s Offshore Wind Skills and Talent Needs* was produced in January 2024 and a skills action plan was developed which outlined the precise requirements for the tertiary sector to address anticipated skills gaps. This plan was published in October 2024.

The Government is also working with partners to advance a coherent approach to the adoption of Modern Methods of Construction (MMC) with a number of actions in this area being progressed through Housing for All and the Government’s MMC Roadmap. A cross-partner (including State and industry partners) action plan is being led by the Department of Further and Higher Education, Research, Innovation and Science in response to the Expert Group for Future Skills Needs’ (EGFSN) July 2024 report, *Skills for Modern Methods of Construction* report, which identifies projected future

MMC skills requirements. A draft action plan is due early next year, and the Government will support implementation of the plan through EGFSN oversight and reporting structures.

The Department of Further and Higher Education, Research, Innovation and Science is also overseeing the development of the National Demonstration Park for Modern Methods of Construction, due to open at the National Construction Training Campus in Mount Lucas in Q1 2025, and the Skillnet MMC Accelerate national platform, which has begun regional roadshows with full roll out of the online platform by Q4 2025. Both initiatives will showcase Modern Methods of Construction, provide career pathways and new education and upskilling provision.

RECOMMENDATION 4.3

Recommendation 4.3: To build and retain a skilled labour force, the Council recommends the Government should:

- (i) Reform the National Training Fund (NTF) to better foster lifelong learning in workplaces in line with the recommendations outlined in the OECD's review of Ireland's National Skills Strategy; and*
- (ii) Ensure that the NTF surplus is deployed to deliver training programmes that directly assist in meeting current and future skills needs, particularly in relation to the skills needed for the digital and green transitions, and for the adoption of emerging technologies (including AI).*

Responsibility: Department of Further and Higher Education, Research, Innovation and Science; Department of Public Expenditure, NDP Delivery and Reform; Department of Enterprise, Trade and Employment

As part of Budget 2025, the Government has agreed a total National Training Fund (NTF) funding package of €1.485bn over a 6-year period (2025-2030) for the tertiary sector. This investment will progress the recommendations of the NCPC to use the NTF to build and retain a talented labour force, better foster lifelong learning in workplaces, and to deliver training programmes that directly assist in meeting current and future skills needs, through allocation of:

- €650m core funding package for Higher Education, addressing Funding the Future by increasing core funding by a further €150m by 2030;

- €600m capital uplift including €150m to provide key training facilities in the areas of Veterinary, Medicine, Nursing, Pharmacy and Dentistry; €150m for the decarbonisation of the tertiary estate; €150m for the Further Education and Training sector and €150m for the Research sector; and
- €235m for the tertiary sector as one-off current funding including skills and apprenticeships.

Funding from Budget 2025, supported by the NTF, will enable the Department of Further and Higher Education, Research, Innovation and Science to also:

- Drive a step change in workforce transformation through the SME Upskilling Incentive Scheme; and
- Develop the construction and green talent pipeline required to address Government priorities for Housing for All and the Climate Action Plan.

The decisions reached as part of Budget 2025 reflect the strong and longstanding recommendation of organisations representing all the main business sectors in our economy to use the NTF surplus to support businesses through a step change in investment in skills and workforce development.

Additionally, the Government's legislative programme for Autumn 2024 includes a commitment to widen the scope of the National Training Fund Act 2000 beyond the specific purposes currently included in the Act. As part of this commitment, the Government intends to allow for the allocation of the NTF for building and construction purposes related to meeting skills and workforce development requirements and to allow for the use of the NTF for certain purposes related to research and development priorities including research equipment and infrastructure.

RECOMMENDATION 4.4

Recommendation 4.4: To ensure Ireland remains attractive to internationally mobile workers while at the same time not overburdening SME's, the Council recommends that the proposed Roadmap for Increasing Minimum Annual Remuneration Thresholds for Employment Permits be reviewed within six months and that the review be published on completion.

Responsibility: Department of Enterprise, Trade and Employment

Minimum Annual Remuneration (MAR) thresholds are necessary to ensure that migrant workers are able to live and work in Ireland without Government assistance and ensure that Ireland remains competitive in attracting non-EEA talent, particularly in critical sectors such as healthcare and construction.

The 2023 review of the Occupations Lists highlighted that the MAR thresholds had not kept pace with inflation since 2014 and should be revised. In December 2023, the Department of Enterprise, Trade and Employment announced an indicative Roadmap for increasing the MAR thresholds for employment permits to cover the period from 2024 to 2026, beginning with an initial increase from €30,000 to €34,000 for most occupations attracting a General Employment Permit in January 2024. Exceptions were made for meat processing and horticulture operatives, as well as healthcare assistants, care workers and home carers. The thresholds for meat processors and horticulture workers were increased to €30,000 in January 2024. Following consultation with the sector and in recognition of the specific funding model in place, the threshold increase for healthcare assistants, care workers and home carers will come into effect in January 2025.

In addition to increasing Ireland's attractiveness for migrant workers, these amended thresholds will also ensure that more migrant workers will meet the minimum salary requirement under the Department of Justice's family reunification policy, which is currently the subject of a review. Following the January 2024 MAR increases, demand for new and renewed employment permits has remained strong. In recognition that further increases in minimum salary thresholds as set out in the Roadmap are of concern to employers, the Roadmap is currently under review. A consultation involving employers, sectoral representatives, migrant worker representatives and other interested stakeholders will be held this Autumn and a decision on the future implementation of the Roadmap will be made following this process. The outcome of the review will be published before the end of this year.

Chapter 5: Embracing Technological Change and Innovation

RECOMMENDATION 5.1

Recommendation 5.1: The Council recommends that ambitious action be undertaken to support the take-up of advanced technologies – including AI – by enterprise, particularly by SMEs. This should include:

- (i) The introduction of an investment incentive, particularly for SMEs, to operate alongside the R&D Tax Credit, that could be availed of to support advancement in the form of new-to-firm investments, including those related to digitalisation and the take-up of advanced technologies;*
- (ii) Amendments to the outsourcing limits, and the maximum limit allowable under the Science Test, in order to incentivise collaboration and drive take-up of the R&D Tax Credit, by SMEs in particular; and*
- (iii) The introduction of a pre-approval mechanism for SMEs when engaging with the R&D Tax Credit, to minimise uncertainty – particularly regarding the eligibility of projects involving emerging technologies – and to streamline the application process.*

Responsibility: Department of Finance; Department of Further and Higher Education, Research, Innovation and Science; Department of Enterprise, Trade and Employment

The Minister for Finance, in his Budget 2025 speech, acknowledged the need to support innovative businesses and his intention that it would be considered within the context of the upcoming review of the R&D Tax Credit. The R&D Tax Credit provides a tax credit for companies that have undertaken qualifying expenditure on qualifying R&D activities which are “new to world” not “new to Company”. Broadening the definition of R&D to encompass innovation, “new to Company”, would result in a significant cost to the State, likely many multiples of the existing cost of the R&D Tax Credit which in 2022 was €1.15 billion. As an alternative, more targeted measures to specific sectors could have a lower cost but would need State Aid Approval.

A policy objective of the R&D corporation tax credit is to support investment in real substance and high-value employment in Ireland. Increasing the outsourcing limits could result in companies engaging individuals as subcontractors rather than as direct employees, which could be seen as a reduction in the quality of employment offered and would increase the potential for State-supported R&D to be conducted outside the State.

A subcommittee of the Revenue Commissioners, the Tax Administration Liaison Committee, have engaged with Enterprise Ireland, the IDA and the Department of Enterprise, Trade and Employment with a view to identifying differences between the various R&D supports available to claimants to eliminate any confusion associated with the distinct parameters between each support.

A review of a R&D tax credit claim involves a review of the science test (to ensure that the activities are qualifying R&D) and a review of the accounting test (to ensure that the amounts claimed are correct). The purpose of the science test is to confirm that the research undertaken meets the criteria of being systematic, investigative or experimental activities in a field of science or technology. The current administrative practice of Revenue is to not audit the science test where certain criteria are met. A company must retain documentation to display that, on a per-project basis, the R&D activity qualifies for the purposes of the science test.

As such, any pre-approval process would need to be carefully thought out, and would require input from stakeholders and other Departments. It is not clear if the introduction of a pre-approval system would sufficiently address the reluctance of smaller companies to claim on the basis of the risk of a review afterwards as, even with a pre-approval process, there would still be the need for compliance checks and reviews of a proportion of claimants under normal Revenue risk management or audit procedures.

RECOMMENDATION 5.2

Recommendation 5.2: The Council recommends that further analysis be undertaken to identify current and potential future barriers to the adoption of advanced technologies – including AI – by enterprise, to inform an action plan that would seek to address these barriers. This analysis should cover:

- (i) An assessment of the capabilities and return on investment of advanced technologies when deployed across a range of sectors, and a consideration of the incentives that might improve take-up in each case;*
- (ii) A detailed risk-based examination of current and potential future barriers to AI adoption by enterprise, and an assessment of how these barriers might be addressed, including a consideration of issues relating to the resourcing of relevant regulatory authorities;*
- (iii) A mapping of the existing supports for the adoption of advanced technologies by enterprise – both direct and indirect – linked to a measure of the scale of public funding provided, and availed of, as part of these supports; and*

(iv) A review of the existing data sources that can be used to track AI adoption by enterprise, and where data gaps are identified, the implementation of a plan to address these gaps, including by leveraging existing surveys in a way that does not add significantly to the reporting burden for firms.

Responsibility: Department of Enterprise, Trade and Employment

The Government welcomes the recommendation regarding advanced technologies including AI technology and the opportunities for Ireland's enterprise base. The Government recognises the transformative potential of AI and other advanced technologies, and the importance, in particular for competitiveness and productivity, of ensuring that enterprises are supported to adapt to and adopt new technologies. The recently established AI Advisory Council provides independent expert advice to government on artificial intelligence policy, including insights on trends, opportunities, and challenges.

A refresh of the Government's National AI Strategy is currently underway. The refreshed strategy will include an action that seeks to address the issues outlined in this recommendation by committing the Government to continue to work to ensure that Ireland remains an attractive location for investment and to ensure that the Irish AI ecosystem works together coherently to drive AI-led new product development, innovation, productivity and growth.

Specifically, the Department of Enterprise, Trade and Employment will, under the guidance of the AI Advisory Council and the National Competitiveness and Productivity Council, commission research which analyses the potential impacts of AI (including generative AI) and other advanced technologies on key sectors of the Irish economy. The research will be forward looking and will identify sectoral use cases and make recommendations, including policy interventions to drive greater uptake, and drive resilience at firm and worker level. This research will inform policy development in this space.

The Department of Enterprise, Trade and Employment will also develop a National Campaign to raise awareness among SMEs of the benefits of AI adoption and the supports available and roll out that campaign in collaboration with business representative groups. In addition, the Department will continue to provide and enhance the level of targeted support, training and advice to businesses to drive the adoption and deployment of AI systems across all business and industry sectors.

RECOMMENDATION 5.3

Recommendation 5.3: The Council recommends the publication of a detailed implementation plan, setting out key timelines and milestones in the delivery of the National Quantum Strategy.

Responsibility: Department of Further and Higher Education, Research, Innovation and Science

The Department of Further and Higher Education, Research, Innovation and Science launched the National Strategy for Quantum Technologies in 2023. The strategy lays out a series of actions for Ireland to best take advantage of the quantum revolution and become an internationally competitive hub in quantum technologies by 2030. The actions outlined are designed to create a fertile environment for investment, research and start-ups in quantum technologies based on a foundation of advanced skills and infrastructure. The proposed strategic actions fall under the following pillars:

- Pillar 1: Excellent fundamental and applied quantum research
- Pillar 2: Top science and engineering talent
- Pillar 3: National and international collaboration
- Pillar 4: Innovation, entrepreneurship and economic competitiveness
- Pillar 5: Building awareness of quantum technologies and real-world benefits

The strategy directs the work of Ireland's quantum community towards areas of research and innovation where Ireland can excel across the four primary categories of advanced quantum technologies - quantum computing, quantum communication, quantum simulation and quantum sensing. Quantum 2030 is being overseen by an implementation group which has now been established. Working groups are now also in place under each of the five pillars of the strategy, these groups will be tasked with developing specific proposals for each pillar. This will contribute to a detailed implementation plan which will be published in Q3 2025.

RECOMMENDATION 5.4

Recommendation 5.4: It is vital that Ireland is an active participant in the development of an open and ambitious EU digital trade agenda. The Council recommends that the Government:

- (i) Promote and shape an open and ambitious EU digital trade agenda, and work with likeminded partners at multilateral, bilateral and local levels in order to achieve this;*
- (ii) Encourage indigenous capacities while remaining open to co-operation and trade with likeminded international partners; and*
- (iii) Ensure governance and regulation supports further digital trade and facilitates data flows.*

Responsibility: Department of Foreign Affairs; Department of Enterprise, Trade and Employment; Department of Further and Higher Education, Research, Innovation and Science

The Government acknowledges the importance of the EU digital agenda and the need to ensure that this agenda contributes to, and underpins, Europe's competitiveness.

The Government is supportive of the increased importance that the EU has placed on the development of digital trade with its trading partners in recent years. This has seen the EU's approach to digital trade in its free trade agreements gradually evolve to respond to digital as a growing strategic priority. Modern EU trade agreements contain a self-standing chapter on digital trade, the overarching goals of which are to ensure predictability and legal certainty for businesses; ensure a secure online environment for consumers; and to remove unjustified barriers.

Recent Digital Trade Agreements, include agreements with the Republic of Korea and Singapore, and ongoing negotiations with Japan on data flows. These agreements reflect the strategic importance of digital trade and the pivotal role of the Southeast Asian region in advancing digital trade. Ireland is strongly supportive of these initiatives.

At a multilateral level, the EU has championed a high level of ambition in promoting digital trade, to avoid the erection of digital trade barriers and to allow EU enterprises, including SMEs, to avail of opportunities arising from digital trade. The EU is prioritising negotiating digital trade principles at a multilateral level to avoid being a 'rule-taker' and to secure the EU's leading role in this growing area of the global economy.

In addition, the EU has been a key driver of WTO discussions on e-commerce, with the view of developing a common and coherent approach to digital trade that addresses challenges and fosters new opportunities in the area of digital trade. WTO e-commerce negotiations has developed a first set of draft digital rules, which is supported by 91 WTO members including the EU. The text includes initiatives to promote digital trade across borders, improve trust in the digital environment, a prohibition on customs duties on electronic transactions and new provisions to address cybersecurity risks.

Ireland, working with like-minded partners within the EU, will continue to advocate for and support the EU to develop an ambitious digital trade agenda, and the pursuit of digital trade agreements with international partners.

Chapter 6: Planning and Delivering Sustainable Infrastructure

RECOMMENDATION 6.1

Recommendation 6.1: The Council recommends that action is taken to address the inadequacies in the infrastructure that underpins our public utilities, to ensure the stability of supply for current and future users. As part of this action, the Council recommends:

- (i) That the medium-term ambition for Ireland as a green-powered, digitally-enabled economy in the 21st century, must be matched by a similar level of ambition in the supply and competitive provision of public utilities;*
- (ii) A careful review of the management of Ireland’s energy supply against the backdrop of increasing demand and required infrastructural works, together with ensuring that incidence of risks and warnings are brought back within CRU energy security standards; and*
- (iii) The forthcoming National Planning Framework (2024) – currently underway – should reflect the most recently available data on population projections. In planning for the future, it is also important that we plan how these additional persons will be accommodated within the labour market.*

Responsibility: Department of Environment, Climate and Communications; Department of Enterprise, Trade and Employment; Department of Housing, Local Government and Heritage

The Government acknowledges and recognises the critical importance of addressing infrastructure needs for Ireland’s competitiveness.

In recognition of this, and in line with discussions at the Competitiveness Summit, in Budget 2025 the Government allocated a record €14.9 billion for capital investment in 2025. It also announced a decision to allocate an additional €3 billion from the proceeds of recent share sales towards boosting public investment in housing, energy and water infrastructure. In addition, a framework for the allocation of the one-off revenue arising from the recent legal judgement of the Court of Justice of the European Union was announced. This framework will focus on considerations for public investment in key infrastructure, with a particular emphasis on deliverability, value for money, additionality, and economic impact. Work on this framework is now underway and will be brought to the Government for approval in Q1 2025.

Furthermore, utilities and infrastructure delivery were discussed as part of the Competitiveness Summit. Arising from this the Government decided that options for expedited delivery and optimum funding models for strategic national infrastructure, in particular investment in the energy grid, water infrastructure and public transport, would be considered, while also ensuring Ireland's cost-competitiveness as an investment location. An update on this work will be provided to the Government by the end of 2024.

With regard to energy supply, in November 2023, the Government published *Energy Security in Ireland to 2030*. With 28 key actions aimed at strengthening resilience across electricity, oil and gas, enhancing oversight and governance of key organisations delivering the energy transition, and renewed focus on delivery of existing plans, this comprehensive strategy outlines our national approach to guaranteeing energy security throughout this decade as we move toward a carbon-neutral energy system by 2050. The plan balances energy risk and resilience against our binding climate commitments at national and European level. Ireland's future energy system will be secured, by moving from an oil and gas-based energy system to an electricity-led system, powered by renewable energy sources.

The National Planning Framework (NPF) sets out high-level national policies and objectives, which are essential to achieving proper planning and sustainable development, with a clear vision to guide future development and investment decisions. The Government published its draft revision of the NPF for public consultation in July 2024. The draft NPF revision includes high level projections of housing need to 2040 which average approximately 50,000 new homes per year. The draft NPF Revision provides for a baseline population growth target of an additional 950,000 people over the 2022 Census baseline which would account for almost 6.1 million people in the State by 2040. The population projections are based on the ESRI's July 2024 publication, *Population projections, The Flow of New Households and Structural Housing Demand*, which also included a 'High Migration' projection scenario which estimates the national population to grow to around 6.308 million- an increase of 1.158 million people by 2040.

RECOMMENDATION 6.2

Recommendation 6.2: The Council considers that reforms to the planning system are fundamental to address issues relating to the delivery of infrastructure. As part of these reforms, the Council recommends:

- (i) That the Planning and Development Bill 2023, once enacted, is speedily implemented;*
- (ii) That priority is given to addressing the exceptional data deficiencies in the planning permission data and housing commencement data, such as through the action proposed in Housing for All to improve the quality of Building Control and Management System (BCMS) data; and*
- (iii) That the work of the new Planning and Environment division of the High Court is kept under constant review to ensure that sufficient resources have been allocated to address the backlog of existing cases and clear incoming cases within a defined period, and that relevant training is provided. It is further recommended that a strong data collection system is put in place from the outset, in the context of overall improvement in data systems related to legal and justice issues so that policymakers can continue to monitor progress.*

Responsibility: Department of Housing, Local Government and Heritage, Court Services

The Government is committed to ensuring that the Planning and Development Act, enacted on the 17 October 2024, is implemented efficiently and in a timely manner. Arrangements are being put in place to provide for the phased commencement of the Planning and Development Act 2024, having regard to the need to ensure, through further engagement with local authorities, planning bodies and other stakeholders, that an appropriate lead-in time is provided for the commencement of various parts of the legislation such that the transition can take place in a robust manner with associated secondary legislation being in place and a programme of communication and training with stakeholders and the public. This will be supplemented and supported by the new Ministerial Action Plan on Planning Resources (published on 15 October 2024) which sets out 14 high-level actions that provide a coordinated pathway to ensuring a sustainable pipeline of planning and related expertise into the future, addressing the areas of education, recruitment and retention, as well as measures to encourage greater innovation and efficiency in the planning system.

The Department of Housing, Local Government and Heritage is committed to working collaboratively with all stakeholders to continually improve housing related data. A Housing for All

Data & Insights Platform, consisting of a series of dashboards has been developed both for internal and interdepartmental use. These dashboards cover areas like commencements and planning. The Department also utilises various housing supply related statistical outputs published by the CSO such as the quarterly completions for inclusion on these dashboards.

With regards to improving the quality of BCMS data, the Department of Housing, Local Government and Heritage, together with the Department of the Taoiseach has led a programme of work through the Housing for All Data Analytics Working Group to enhance the BCMS contribution to data analytics and information capture. The data improvement recommendations defined and developed by this group have been submitted to the CCMA BCMS subgroup. Work is in progress in this regard.

The assignment of judicial resources and the allocation of court business in the High Court is a matter for the President of the High Court. Judicial numbers, in general, are kept under review as part of the implementation of the Judicial Planning Working Group Report, published in February 2023. The provision of training for judges is a matter for the Judicial Council, the recommendation of the NCPC will be brought to their attention.

The Planning and Environment division of the High Court was established on 11 December 2023 and is currently allocated three High Court judges to hear planning and environment judicial review cases. The Courts Service collects data metrics for all courts, including the Planning and Environment division of the High Court. The Courts Service share data on court business, including on the Planning and Environment division, with the Department of Justice on a quarterly basis (in arrears). The most recent set of data metrics received indicates that the court has continuously resolved more cases than were incoming over the past year (as of the end of Q2 2024).

Work is currently underway to assess and further improve on the data collection requirements, which will permit better monitoring for the purposes of policy formulation and assessment.

RECOMMENDATION 6.3

Recommendation 6.3: The Council considers that action must be taken to address legal costs in Ireland, including both financial costs and time costs. As part of this action, the Council recommends:

- (i) That recommendations included in the LSRA report regarding the digitalisation of conveyancing services, and measures to enhance price transparency, are implemented as a priority; and*
- (ii) That a specialist conveyancing profession be introduced and implemented, in order to drive competition and efficiencies in the provision of conveyancing services.*

Responsibility: Department of Justice

Under Housing for All, an Expert Group on Conveyancing and Probate was established to identify measures to reduce delays and costs for home-purchasers. The Report of the Group was approved by Government and published in July 2024. An Implementation Group is now overseeing the delivery of the recommendations from the Report. The work of the Implementation Group includes consideration of governance and implementation options for eConveyancing. The Group is due to report on progress in March 2025.

A report on the possible creation of a new profession of conveyancer, in accordance with the Legal Services Regulation Act 2015 was commissioned in 2021. The report, *Consideration of a new profession of conveyancer*, was submitted by the Legal Services Regulatory Authority (LSRA) to the Minister for Justice in November 2023.

The report stated that the creation of a new profession of conveyancer would only be viable as part of a wide range of other more significant and pressing reforms. These include the digitalisation of conveyancing services and the need for increased transparency in the conveyancing sector, including in relation to costs for consumers. The report also points to the need for greater awareness among consumers of conveyancing services, in order to promote more informed decision-making.

The Government is committed to continued progress, competition and reform in this area, which should ultimately work for all those who seek prompt, cost-effective, user-friendly conveyancing services. A number of recommendations for reforms in the delivery of conveyancing services to consumers were made in the report and these are being considered by the Department of Justice,

and the Conveyancing and Probate Implementation Group. The issue of a conveyancer profession can be considered as this work proceeds.

Reforms to conveyancing law have been undertaken in recent years including the Land and Conveyancing Law Reform Acts 2009 to 2021. As part of its ongoing Modernisation Programme, the Courts Service is also working to digitally transform the way in which probate is granted in the conveyancing process. The eProbate project will deliver a facility to submit and track applications for Grants of Representation online via a public facing portal. This new digital offering is currently in the early stages of development and will continue to be developed throughout 2024 with an expected public launch in 2025.

In addition, the Tailte Éireann Act 2022 consolidated the mandatory nationwide registration of property, along with property valuation, mapping and surveying functions, into a single State body, Tailte Éireann, from March 2023. A total of 90% of property titles nationally are now registered, which greatly simplifies the future conveyancing of that property. The continued progress, competition and reform in this area should ultimately work for all those who seek prompt, cost-effective, user-friendly conveyancing services.

RECOMMENDATION 6.4

Recommendation 6.4: Meeting the targets set out in the Climate Action Plan will require investment in green infrastructure and the prioritisation of renewable energy projects. The Council recommends:

- (i) That renewable projects are prioritised (via measures such as the recent establishment of the Planning and Environment division of the High Court) to ensure that Climate Action Plan Targets for 2030 and 2050 can be achieved;*
- (ii) That continued progress is made to ensure that the ORESS 2.1. auction can occur in a timely manner; and*
- (iii) The timely implementation of the South Coast DMA, in particular to ensure that the remaining 1.1 GW target (5 GW by 2030 overall) can be reached, and the development of other DMAPs.*

Responsibility: Department of Environment, Climate and Communications

Under the aegis of the cross-Government Accelerating Renewable Electricity Taskforce, work is progressing to prioritise policies needed to support Ireland achieving its onshore renewable electricity targets. The finalisation of the revised National Planning Framework, subject to the approval of the Government, and the commencement of the Planning and Development Act 2024 will facilitate accelerated deployment of renewables and enable the alignment of regional spatial and economic strategies and local development plans with our national renewable energy ambition and maintain progress on the decarbonisation of our electricity system.

Ireland's key support schemes for onshore renewables, the Renewable Electricity Support Scheme (RESS), the Small-Scale Renewable Electricity Support Scheme (SRESS) and the Micro-Generation Support Scheme (MSS), are designed to accelerate the deployment of renewable electricity generation by providing financial support to renewable electricity projects. These schemes drive down the costs of renewable technologies and are critical to meeting Ireland's target of at least 80% renewable electricity by 2030 and efficiently incentivising a strong pipeline of renewable projects.

The Government acknowledges the recommendation on progressing ORESS 2.1 and the timely implementation of the South Coast DMAP. The timing of this auction is a priority for the Government. In September 2024, the Minister for the Environment, Climate and Communications received Cabinet approval to lay the draft South Coast Designated Maritime Area Plan (DMAP), the State's first ever statutory spatial plan for renewable energy, before the Houses of the Oireachtas for approval. It was approved in October, allowing for ORESS 2.1 to be launched. As part of Budget 2025, the Government announced a substantial investment of €750 million into the grid which will directly and positively impact the auction and further underlines the Government's commitment to the ongoing development of the offshore energy sector.



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