S. 37

File With _____

SECTION 131 FORM

Appeal NO: ABP 318180

TO: SEO

Defer Re O/H ☐

Having considered the contents of the submission ~~dated~~/received 24/7/25 from

Jerry Mac Grilly I recommend that section 131 of the Planning and Development Act, 2000 be/not be invoked at this stage for the following reason(s): no w 188

E.O.: _____ Date: 30/7/25

To EO: _____

Section 131 not to be invoked at this stage. ☐

Section 131 to be invoked – allow 2/4 weeks for reply. ☐

S.E.O.: _____ Date: _____

S.A.O: _____ Date: _____

M _____

Please prepare BP _____ - Section 131 notice enclosing a copy of the attached submission

to: _____

Allow 2/3/4weeks – BP _____

EO: _____ Date: _____

AA: _____ Date: _____

S. 37

File With _____

CORRES PO NDENCE FORM

Appeal No ABP 318180

M _____

Please tre atcorrespondence received on 21/7 as follows:

1. Update database with new agent for Applicant/ Appelant _____
2. Ac knowledge with BP 23
3. Keep copy of Board's Letter ☐

1. RETURN TO S ENDER with BP _____
2. KeepEnvelope: ☐
3. Keep Copy of Board's letter ☐

Amend merts/Comments

S131 Rsp

L/P 21/7

4. Attach to file
(a) R/S ☐
(b) GIS Processing ☐
(c) Processing ☑
(d) Screening ☐
(e) Inspectorate ☐

RE TURN TO EO ☐

	PlansDate Stamped ☐ Date Stam ped Filed in ☐
EO:	AA: Dillon corcoran
Date: 23/7/25	Date: 24/7/25

Cathy Carleton

From: communications
Sent: Monday 21 July 2025 17:11
To: Appeals2
Subject: FW: observations of Friends of the Earth re additional information on correspondence re ABP-318180-23, FW22A/0308
Attachments: 20250721 Friends of the Earth Further Observations - FW22A-0308 - ABP 318180-23.pdf

From: Jerry Mac Evilly <jerry@foe.ie>
Sent: Monday, July 21, 2025 4:58 PM
To: Bord <bord@pleanala.ie>; Appeals2 <appeals@pleanala.ie>; communications <communications@pleanala.ie>
Subject: observations of Friends of the Earth re additional information on correspondence re ABP-318180-23, FW22A/0308

Dear Sir/Madam,

Please find attached additional observations of Friends of the Earth to the latest information provided by AWS (Universal) representatives concerning
Case Number: ABP-318180-23 Reference Number: FW22A/0308 (letter of 30 June 2025)

Many thanks for your consideration and grateful for confirmation that observations have duly received.

Kind regards,

Jerry Mac Evilly

Jerry Mac Evilly
Campaigns Director
Friends of the Earth
9 Upper Mount Street | Dublin 2 | Ireland
Mobile: +353 89 608 2045
www.foe.ie
Registered Charity No 20205807

[*Delivered by email to appeals@pleanala.ie*]
Mr James Sweeney,
An Bord Pleanála,
64 Marlborough Street,
Dublin 1

Jerry Mac Evilly
Friends of the Earth
9 Mount Street
Dublin 2
D02 K659

21 July 2025

RE Observations on information from John Spain Associates of 29th May 2025 re construction of data centre and associated works by Universal Developers LLC, Cruiserath Road, Dublin 15

Case Number: ABP-318180-23
Reference Number: FW22A/0308

Dear Mr Sweeney,

In response to your correspondence of 30 June 2025, Friends of the Earth wishes to thank An Coimisiún Pleanála (ACP) for the information. We welcome the opportunity to provide observations on the submissions provided by John Spain Associates on behalf of Universal Developers LLC (the special-purpose subsidiary/nominee company of Amazon Web Services (AWS) when applying for planning permission in Ireland)[1].

Introduction

The central message of this submission is that the applicant has not sufficiently addressed significant concerns regarding emissions impacts of the proposed development and we consider the information to be either accidentally or deliberately misleading in several areas.

The applicant has **not -**

- Substantiated with any degree of clarity that the emissions impact of the facility will be minor/insignificant.
- Provided clear plans on electricity reduction at the site
- Set out an emissions trajectory consist with carbon budgets and electricity sectoral emissions ceilings particularly for the 2025 to 2030 period when the project would be built.
- Included any commitment to co-locate and prioritise sufficient renewable generation and energy efficiency measures onsite, ahead and/or in place of additional gas power generation and onsite diesel generation.

[1] While we recognise LLCs may be utilised for a variety of reasons, we have concerns that the application solely referring to Universal Developers and not AWS impacts transparency and may undermine public oversight when the actual applicant is not immediately clear (particularly when it involves developments which place major pressures on public resources such as data centres).

The proposed data centre would account for 14.2% of Ireland's entire 2030 electricity sectoral emissions ceiling. Approving such a high-emissions development would undermine Ireland's legally binding carbon budgets and shift the burden unfairly onto other sectors. It risks locking in unsustainable energy demand and is incompatible with obligations and commitments under Climate Law and the revised National Planning Framework. The associated power generation also represents a significant increase on the electricity system, which already faces challenges with grid capacity and relies on fossil gas plants during periods of low renewable generation. It does not follow that the state will be able to decarbonise the overall electricity system if ACP continues to permit individual projects that further lock in fossil fuel use.

The applicant must demonstrate how the proposed development itself will not undermine and/or impose additional long-term pressures on carbon budget adherence. It is not sufficient for the applicant to point to overall state plans re decarbonisation. The natural upshot of such an argument by the applicant would be that any polluting impacts, provided they are indirectly considered as part of the state's overall emission reduction analysis and trajectories, are somehow acceptable and a polluting entity can therefore continue to place demands while relying on overall state responses to decarbonise the energy system. Any acceptance of such an argument by the Board risks incentivising further polluting developments and/or for existing developments to pollute to the maximum extent theoretically envisaged possible or noted in state scenario planning. **Such an acceptance would be contrary to the state's legally binding carbon budgets and would raise legal concerns for Friends of the Earth.**

The applicant's proposed condition concerning CPPAs to provide annualised matching has major weaknesses and will not serve to mitigate these impacts.

We therefore reiterate our call for rejection of the development. These issues are addressed in more detail below.

At the outset we wish to strongly commend ACP for seeking additional clarity regarding emissions impact on this and previous occasions. We underline that only through proper planning decisions can the State ensure adherence with legally binding national and EU climate obligations, prevent further fossil fuel dependency, and ensure that new data centre demand is not undermining necessary housing development and other existing sectors/industries which require renewables to decarbonise.

We note as an important but relevant aside that, while ACP plays an integral role, we find the absence of such clear questioning concerning emissions by other relevant public bodies and semi-states in the energy sector to be highly problematic and not in compliance with obligations under the Climate Act. This failure places undue pressure on ACP to respond as the only/main 'arbiter' on such policy challenges, which should be addressed by other bodies in the first instance (i.e. prior to the planning stage). We would welcome the opportunity to engage further with ACP on this substantive issue.

Appendix 2 and 3 Connection Agreement

Regarding information on the connection agreement, while we note commercial sensitivity must be respected, almost the entirety of the agreement is redacted. We recognise that provision of the complete agreement to ACP allows for further necessary scrutiny, however the almost wholescale redaction does not allow relevant third parties to undertake any sort of independent analysis or provide proper observations. We would welcome ACP's guidance on this issue.

While ACP may conclude that the project's connection agreement is acceptable, the expansion may pose challenges in terms of electricity and water usage in the Fingal area. We recognise that this is not the subject of the most recent questions posed and we are not seeking to provide an in-depth analysis of this issue in this response. However it is important that ACP's assessment takes account of these impacts. We note that EirGrid has confirmed that electricity demand in Fingal is approaching current infrastructure limits, due to population growth, housing development and electrification of transport and heating. We are unclear how this development will impact EirGrid's "Powering Up Fingal to East Meath" project and planned housing development.[2] We also note capacity limits in terms of water infrastructure and we are unclear regarding the impact of water demands of this project in terms of (e.g.) the Greater Dublin Drainage Project (Wastewater infrastructure which is to support housing growth in Fingal.

Climate Policy Context

The relevant legal question in this case is whether the significant long-term additional emissions associated with the development are consistent with legally-binding carbon budgets and whether such sizeable emissions can in any real sense be mitigated with any degree of certainty and without undermining state decarbonisation objectives. This submission addresses these questions in depth as we consider that the applicant's response to at best obfuscate relevant issues.

As ACP is aware, Ireland's electricity system remains significantly dependent on fossil fuels, particularly gas. While wind energy accounts for a growing share of electricity generation, gas continues to provide backup during periods of low renewable output. According to data from EirGrid and the SEAI, fossil fuels accounted for more than half of electricity generation in 2023. And as Ireland's electricity system is already under pressure, additional demand results in increased operation of gas-fired plants.

Data centres already consume 22% of Ireland's electricity demand in 2024 (CSO). [3] Any increase in gas use resulting from the development contributes directly to total emissions within budget periods. The emissions impact of the development is fundamentally based on the current fuel mix, not on what the grid may be in 2040 or 2050. As such, impact must be assessed against current emissions obligations, not future decarbonisation plans or scenarios.

As noted in recent UCC MaREI research (see more below), the impact of data centre development threatens to undermine national climate obligations and contradicts national policy to progressively decarbonise the electricity, heat and transport sectors while reducing fossil fuel use.Renewable energy deployed to power *new* data centre developments, namely the proposal in question, are not available to displace *current* fossil use in other sectors such as residential heating, transport, and industrial processes. Therefore, directing limited renewable generation to supporting new high-emissions demand does not accelerate decarbonisation. If emissions from one development are allowed to increase substantially, others must reduce their emissions even more rapidly to stay within national budgets. This also raises wider adverse cost impacts whereby grid, generation and climate mitigation costs may be passed on to households or sectors with less capacity to decarbonise.

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[2] https://www.eirgrid.ie/fingaleastmeath

[3] See https://www.cso.ie/en/releasesandpublications/ep/p-dcmec/datacentresmeteredelectricityconsumption2024/

In May 2025 the EPA released its latest projections on the state's GHG emissions. We recognise that the EPA notes "*From 10.6 Mt CO2eq in 2018, emissions from the Energy Industries sector are projected to decrease to between 3.4 and 4.4 Mt CO2eq in 2030 (a 59 to 68 per cent reduction). Renewable energy generation at the end of the decade is projected to range from 60 to 68 per cent of electricity generation.*"

However, it is central that ACP reviews this information from the point of view of compliance with legally-binding carbon budgets which are based on sectoral emissions ceilings. The EPA is clear that "Budget period 1 (2021-2025) of 295 Mt CO2eq is projected to be exceeded by between 8 to 12 Mt CO2eq".[4] and '*Sectoral emissions ceilings for 2030 are projected to be exceeded by the Buildings, Electricity, Industry and Transport sectors.'* It also notes that *'Ireland is projected to achieve a reduction of up to 23 per cent in total greenhouse gas emissions by 2030, compared to a National target of 51 per cent.'*[5]

Furthermore in July, the EPA released its provisional greenhouse gas emissions for 2024. It notes "*Energy Industries: Emissions from energy industries decreased for the third consecutive year by 8.9 per cent in 2024 to an all-time low of 7.2 Mt CO2eq. This was due to the large share of energy generation coming from renewables (39.6 per cent) in combination with an increase in the share of imported electricity (14 per cent of electricity supply in 2024 compared to 9.5 per cent in 2023).*"

However, the EPA note that only a 2% overall reduction in emission was achieved in 2024 (down from a reduction of 6.8% the previous year) and note that this rate is off track with climate obligations now at risk despite emission reductions in most sectors. They state '*Despite the overall reduction in greenhouse gas emissions, compliance with national commitments and EU targets will be extremely challenging. Ireland's national target is to reduce greenhouse gas emissions by 51 per cent in 2030 compared to 2018 levels. In 2024, greenhouse gas emissions were 12 per cent below 2018 levels.*[6]

In relation to electricity, the EPA highlights that '*in the Electricity sector, with 85.3% of the budget already used, an emissions reduction of 15.2% is now required for 2025 to stay within the first 2021-25 budget.*' It further notes that '*Electricity supply from renewables grew by 1.3% in 2024 but, due to increased demand, the share in renewable energy generation decreased slightly from 40.7% in 2023 to 39.6% in 2024.*' The reference to increasing demand undermining renewables progress is particularly relevant to the case in question as it highlights that significant increases in energy demand result in a situation where modest renewable development is not serving to decarbonise the overall electricity system (see further below).

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[4] See https://www.epaie/news-releases/ news-releases-2025/epa-projections-show-ireland-off-track-for-2030-climate-targets.php

[5] See https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/07875-EPA-GHG-Projections-Report-FINAL.pd and https://www.epa.ie/news-releases/news-releases-2025/epa-projections-show-ireland-off-track-for-2030-climate-targets.php

[6] See https://www.epa.ie/publications/monitoring -assessment/climate-change/air-emissions/EPA-Provisional 1990-2024-GHG-Report-1716.p df and https://www.epa.ie/news-releases/news-releases-2025/irelands greenhouse-gas emissions-decrease-by-2-per-cent-in-2024.php

In its April 2024 response to the Government's consultation on the 2024 Climate Action Plan, the EPA noted: '*The EPA Inventory and Projections reports inform the monitoring of Ireland's climate action.* ***Unprecedented annual emissions*** *reductions are required for Ireland to comply with national legislation, Carbon Budgets and Sectoral Emissions Ceilings.*' [7]This 2024 conclusion remains pertinent to the matter at hand.

It is also important to take account of the recent 'Coolglass' case in the High Court. We note that ACP is appealing this judgement. Notwithstanding any future outcome of this appeal, it is important that ACP's current consideration of this case aligns with the Court's ruling. As ACP is aware, the judgement established a high standard for compliance with the Climate Act, requiring that public bodies assess whether a project contributes to Ireland's climate commitments. The court ruled that authorities must interpret decisions in a manner that favours climate objectives unless an overriding legal requirement compels otherwise. Approval of data centre expansion carries a significant legal risk of non-compliance with section 15 obligations. The judgment emphasised that compliance with Section 15 of the Climate Act (regarding requirements on public bodies to perform their functions in a manner consistent with climate policy) must be "as far as practicable", "Practicable" compliance implies a high legal standard, just below absolute compliance. As set out in subsequent sections, approval of the development in question manifestly undermines these goals and therefore, it is practicable to refuse, i.e. refusal is legally justified. **Planning authorities must not only consider what is reasonable, but also actively ensure projects align with climate obligations. Where discretionary power exists, it must be exercised to further climate commitment unless impracticable.** Projects must be assessed not in isolation, but in terms of their cumulative contribution to national climate objectives. Even where energy demand or economic interest exists, the High Court has noted economic necessity must be balanced against the climate imperative. High emissions developments also cannot be justified using carbon leakage arguments. [8]

Appendix 4 - AWN Consulting Technical Response Note

We note the reference on page 3-4 to the National Planning Framework and the NPF's support for ICT infrastructure as grounds for approval for the project in the introductory letter of John Spain Associates. While the revised NPF acknowledges the strategic role of digital infrastructure, including data centres, this evidently does not equate to unconditional support for *all* data centre developments.

It is essential that the application is assessed on its individual merits, including its real-world energy and emissions impacts. ACP should take into account that the revised NPF commits to "*reduce our carbon footprint by integrating climate action into the planning system* ***in support of national targets for climate policy mitigation and adaptation objectives, as well as targets for greenhouse gas emissions reductions as expressed in the most recently adopted carbon budgets***." (NPO 69) It also requires planning to "*promote renewable energy use and generation* ***at appropriate locations*** *within the built and natural environment to meet national objectives towards achieving a climate neutral economy by 2050*" (NPO 70).

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[7] See https://www.epa.ie/publications/corporate/submissions--position-papers/EPA-response-CAP24-Final.pdf

[8] Coolglass Wind Farm Limited -v- An Bord Pleanála [2025] IEHC 1 https://www.courts.ie/view/Judgments/c6e01981-1045-4571-af0c-06d260290823/ef6f4957-3e77-41bb-945e-ca3adf49b287/2025_IEHC_1.pdf/pdf

The emphasis on carbon budget alignment and decarbonisation are central to the case at hand. The NPF requires that planning decisions must reduce emissions and promote renewable energy deployment consistent with national commitments. ACP must assess this development against its impacts on carbon budgets and renewables capacity. The fact that the state is not on track to meet carbon budgets (as explained above) nor the 80% renewable target by 2030 must be taken into account.

The decarbonisation of the grid in the manner outlined in this section is contingent upon not permitting projects that lock the grid into long-term fossil fuel use (such as data centres).

Regarding renewables capacity it is also worth noting that the Climate Action Plan 2025 notes that "*Further to the commencement of Section 29 of the Planning and Development Act 2024, each Regional Assembly will be required to prepare a Regional Renewable Energy Strategy as part of a wider review of the Regional Spatial and Economic Strategy, whereby additional detail can be outlined as to how the regional renewable electricity capacity allocations for the region can be best achieved in a coordinated and sustainable manner, including the identification of specific minimum targets for each of the constituent local authorities.*" While we note this obligation is not yet in force, we have major concerns with Fingal's alignment with any such capacity allocation when one development is proposed proposing to require such large volumes of electricity through renewables sources. We call on ACP to assess this development against its compatibility with likely regional renewable allocations.

The applicant has also not clarified what percentage of the data centre's electricity usage will be covered by the noted solar array. We consider it would be minimal which leads to broader questions as to the reasons the applicant is unable or unwilling to put forward substantive investment in zero-carbon generation and storage **onsite**.

AWN Consulting Technical Response Note

In light of the above information, we strongly reject the statement on page 4 that '*Given that the use of electricity to power the facility will achieve net zero by 2050 and the commitment to offset all interim fossil fuel derived GHG emissions by the purchase of Corporate Power Purchase Agreements (CPPAs) the predicted impact to climate was deemed to be indirect, long-term negative and minor adverse'* notwithstanding that the applicant has highlighted that it has reviewed responded to the then latest EPA figures.

(i) Existing demand forecasts

We do not agree that the climate impact of the proposed facility is "not significant" and strongly reject the argument that the "*The Proposed Development will not contribute to any exceedance of the sectoral emission ceiling for the electricity sector as the proposed development is included under existing electricity demand forecasts, and will bring forward renewables for contracted demand which is already accounted for within CAP24 and CAP25*" (para 25, page 9).

Carbon budgets are the fundamental legal basis for the climate law, not Climate Action Plans per se, or a long-term net zero target. If we exceed these budgets, because of large data centre developments such as the one proposed, then the state will have to pay huge sums to extract those CO2 emissions out of the atmosphere again, using technologies which are not even proved to be viable (see below regarding CCAC and IFAC analysis).

As outlined in different sections, Ireland is not on track to meet its carbon budget obligations and 2030 targets, notwithstanding some progress in the electricity sector. Even if the argument regarding decarbonisation of such demand under the Climate Action Plan is momentarily accepted:

a) CPPAs even those matching 100% of annual consumption does not prevent even greater demands on the electricity system and resulting use of gas-fired generation (see section on CPPAs below). Ireland's Climate Action Plans and commitments to 2GW of new gas-fired generation do not cover or provide such additional gas use and associated emissions.

b) As noted above, the EPA's projections from May 2025 estimate that even with the full implementation of the 2024 Climate Action Plan, total greenhouse gas emissions will be reduced by only 23% by 2030 which is well short of the 51 % cut required by Irish law. The first carbon budget (2021-2025) is projected to be exceeded by 8–12 Mt CO_2e, and the second budget (2026-2030) by 77–114 Mt CO_2e . The SEAI's 2024 National Energy Projections show that even under the With Additional Measures (WAM) scenario, Ireland will still exceed its national legally-binding carbon budget by 17 % by 2030; under the With Existing Measures (WEM) scenario, by up to 27 % .[9] The SEAI also projects that energy efficiency targets are also missed: final energy consumption is projected at 12,463 ktoe, exceeding the target by nearly 2,012 ktoe (19 %) under WAM **and underlined the need for active demand reduction**.

c)This development would have a larger impact on the **second** carbon budget than the first. The massive projected exceedances of the second carbon budget noted in the recent EPA report are therefore the most relevant. The applicant therefore has not undertaken analysis based on the most relevant/worst-case scenario.

d) We firmly oppose the basic notion that approval of an energy-intensive data centre expansion and definite impacts can be justified *today* by reference to the *state's* climate action plans, long-term decarbonisation goals or its 2050 net-zero commitment. This raises significant legal concer.s The associated strain on the electricity system and carbon budgets from this project is immediate and tangible, whereas any mitigating measures by the state remain either to different extents incomplete, uncertain, deferred or delayed.

To put in simple terms, it would be at best highly problematic for a planning authority to approve a major car park development in an already congested area on the basis of an argument that national public transport infrastructure and EV adoption will improve decades from now.

(ii) CPPAs

We wish to address that the applicant commits to offset all interim fossil fuel derived GHG emissions by the purchase of CPPAs and will ensure CPPAs *"match the GHG emissions from the electricity to power the Proposed Development on an annual development to ensure the facility remains net zero in terms of operational emissions*" (as noted in the John Spain Associated introductory letter). See also paras 27 and 29 of page 9 of the AWN response.

- Firstly, as outlined above, the legal requirement in this case is not theoretical net zero emissions but legally binding carbon budget obligations and associated sectoral emissions ceilings. **The applicant has not demonstrated compliance with these requirements (see also Coolglass judgement as noted above).**

[9] https://www.seai.ie/sites/default/files/publications/National-Energy-Projections-Report-2024.pdf

- The applicant fails to set out how ACP can independently verify the true additionality, operation date, or renewable matching under a CPPA. **We have major concerns that the applicant may, in the future and with relative ease, change contractual terms or suppliers without any transparency or oversight, which would completely undermine implementation/enforcement of such planning conditions.**

- We also have significant concerns regarding legality and the precedence of any permission on the basis of the condition. As ACP is aware, the state is required to integrate the precautionary principle under the Aarhus Convention and environmental law. Permitting development on an assumption that private CPPAs may address climate, environmental and energy system risks on a general annual basis does not align with this obligation.

- We note the proposed condition refers to "new" renewable energy. However in reality CPPAs may be signed with projects that would likely have been built to decarbonise existing demand. Equally we note that condition (a) rejects Government support, however unsubsidised CPPAs may still distort the market if such contracts crowd out other purchasers of renewable energy.

- We wish to address the applicant's contention that it has responded to the issue of additionality as "it works with energy companies around the globe to develop new renewable projects" (para 8, page 5) and "the CPPA…would not be subject to any direct government financial subsidy…" (para 9 page 5). We have major concerns regarding any acceptance of CPPAs as sufficient evidence of decarbonisation without factoring in grid-level consequences.

- ACP is no doubt aware that CPPAs are financial instruments, not energy supply contracts. They do not guarantee that the development will physically utilise renewable sources and the data centre will still draw power from the grid. Without hourly matching, even CPPAs that purport to meet 100% of a site's energy usage over a year are not enough as the data centre development still has the potential to drive up peak electricity demand in periods of low wind. CPPAs need to be 24/7 matched in order to actually meaningfully mitigate emissions. Even 24/7 matching raise significant concerns regarding additionality and the need for such large volumes of renewables for this new data centre demand that should decarbonise existing fossil fuel use in heating, transport, and electricity sectors, **particularly in the context of new significant housing and transport commitments under the new National Development Plan (forthcoming in July 2025).**

- While we recognise that **the demand may be covered by an existing connection agreement, in the Irish electricity system such increases in peak demand are generally met by greater operation of gas power plants resulting in additional emissions. CPPAs also do not contribute to demand-side flexibility or energy efficiency, which are significant requirements under Government climate and data centre policy.**

- A CPPA risks 'crowding out' renewables development which would otherwise be used to decarbonise the Irish electricity system. i.e. the applicant is seeking to make use of a renewable project that would otherwise be used to ensure emissions reductions nationally. UCC MaREI have indicated on the basis of their TIMES Ireland Model and SEC analysis that '*If significant growth in future renewable electricity generation is ultimately required mainly to serve strong data centre demand growth, this will further limit the potential for transport, buildings and industry sectors to meet their decarbonisation commitments. This is the case as replacing fossil fuels through electrification is also among the most cost-effective and achievable mitigation measures available in these other sectors.*'[10]

- While Fingal's CCPA condition refers to the renewable generation being equal to or greater to the electricity requirements of the data centres, we are unclear as to how new renewable generation can be matched in its entirety to the proposed development's consumption on an annual basis with any degree of certainty. While such generation may be purchased by Amazon, in order for it be a genuine mitigation measure it must guarantee that this would prevent all such emissions and any usage of fossil fuel generation in Ireland and result in an emissions reduction commensurate with or equivalent to the emissions associated with fossil fuel demand.

- Fingal Co Co's CPPA requirement for this to be a "new renewable energy project" is not clear. It can be assumed that a "new" renewable project that either has or is likely to receive planning/connection agreement (but is yet to be built) will be used to decarbonise existing demand in the Irish electricity system, given existing Government policy commitments and schemes in support of such developments. It would not be appropriate for such renewable project(s) to instead be reserved purely for future data centre developments.

- In short, **CPPAs even those matching 100% of annual consumption on an annual basis, do not guarantee that renewable electricity is delivered to the site when it is needed. CPPA use does not equate to physical displacement of fossil generation on the grid. This annualised approach does not reflect real-time supply-demand dynamics or system-wide impacts.**

- On-site renewables generation and storage to the maximum extent possible are needed for genuine grid decarbonisation alignment. Given climate obligations, including those on ACP, **we consider it highly problematic if no such requirements are placed on the applicant.** This is particularly the case when the applicant (Amazon Web Services) has the evident means to invest and development significantly greater levels of zero carbon generation and storage on site.

(iii) EPA Projections

[10] https://www.friendsoftheearth.ie/assets/files/pdf/ucc_marei_-_research_report_-_final.pdf

We wish to address para 16 to 20 pages 7-8 concerning the EPA's latest emissions projections. The basic contention of the paras quoting EPA information appears to be that energy emissions have reduced and that there is little or no change in terms of consideration of emissions reduction measures (scenarios concerning With Existing Measures and With Additional Measures). Such a contention is false. As outlined above, the EPA is clear that "Budget period 1 (2021-2025) of 295 Mt CO2eq is projected to be exceeded by between 8 to 12 Mt CO2eq".[11] It also notes that '*Ireland is projected to achieve a reduction of up to 23 per cent in total greenhouse gas emissions by 2030, compared to a National target of 51 per cent.*' In para 31 page 10 it refers to the EPA's statement that '*The sectoral ceilings project to be achieved in the first budget (2021-25) are in the Electricity, Buildings and Other sectors*'. However it does not quote in full the EPA's statement that in relation to the period to 2030 - '*Sectoral emissions ceilings for 2030 are projected to be exceeded by the Buildings, **Electricity**, Industry and Transport sectors.*'

The EPA's provisional greenhouse gas emissions for 2024 also notes that '*Despite the overall reduction in greenhouse gas emissions, compliance with national commitments and EU targets will be extremely challenging. Ireland's national target is to reduce greenhouse gas emissions by 51 per cent in 2030 compared to 2018 levels.*' In 2024, greenhouse gas emissions were 12 per cent below 2018 levels. In relation to electricity, the EPA highlight that 'in the Electricity sector, with 85.3% of the budget already used, an emissions reduction of 15.2% is now required for 2025 to stay within the first 2021-25 budget.' It further notes that 'Electricity supply from renewables grew by 1.3% in 2024 but, due to increased demand, the share in renewable energy generation decreased slightly from 40.7% in 2023 to 39.6% in 2024.'

We consider the applicant's exclusion of this central information and cherrypicking of individual sentences to be so highly misleading as to undermine the legitimacy of the information put forward. **While we acknowledge the applicant's competing interests, we regard such exclusions as sufficiently serious as to raise concerns regarding the applicant's good faith in this matter.**

(iii) CCAC review and UCC MaREI analysis

We wish to address the comment that in para 25 page 9 that "*The Proposed Development will not contribute to any exceedance of the sectoral emissions ceiling for the electricity sector, as the proposed development is included under existing electricity demand forecasts, and will bring forward renewables for contracted demand which is already accounted for within CAP24 and CAP25. The Electricity sector has an emission ceiling of 40 Mt CO2eq for the first carbon budget period (2021-2025), with the EPA's 2023 provisional greenhouse gas inventory reporting that 67.9% of the sectoral emissions ceiling has been used in the first 3 years of the first carbon budget. The recently published Climate Change Advisory Board Annual Review 2025: Electricity (CCAB, 2025), based on the EPA's 2023 data combined with the latest emissions data from the EU ETS for 2024 estimated that 83.6% of the sectoral emissions ceiling has been used in the first 4 years of the five-year sectoral emissions period. Thus, 2024 used 15.7% of the sectoral budget and if 2025 has emissions of a similar magnitude it is likely that the first carbon budget period (2001-2025) will be approximately 99% of the budget and thus in compliance….*

[11] See https://www.epa.ie/news-releases/news-releases-2025/epa-projections-show-ireland-off-track-for-2030-climate-targets.php

Firstly the contention that Ireland is on track is manifestly false on the basis of 2025 EPA information. As outlined above, the EPA's latest projection report states that "Budget period 1 (2021-2025) of 295 Mt CO2eq is projected to be exceeded by between 8 to 12 Mt CO2eq".[12]

Secondly, also as outlined above, the EPA has clarified that the state is not on track in terms of compliance with 2030 targets including in the electricity sector.

Thirdly, we find again **the applicant's use and interpretation of the CCAC's review to be at best problematic and at worst actively misleading, so as to call into question significant aspects of the AWN response.** The AWN response **fails to note the following statements from the CCAC in the same publication** (see in particular parts in bold) :

- *…Progress towards achieving the 50% Climate Action Plan target for renewable electricity share of demand by 2025* ***has been restrained by an overall increase in electricity demand*** *coupled with limited growth in installed renewable capacity…*
- *…Ireland's electricity demand rose by 3.8% in 2024, outpacing an annual European increase of 1.4%...*
- *…****Data centres remain a primary driver of increasing electricity demand,*** *accounting for 21% of Ireland's total usage of metered electricity in 2023,[21] up from just 5% in 2015. The Council has made repeated calls for a legislative mechanism to ensure that new connections align with renewable capacity expansion and to restrict new gas-powered 'islanded' data centres….*
- *…The Council reaffirms its 2024 recommendation that the Government ensures that the electricity demand of new data centres is entirely met with new renewable generation and that new data centre connections are permitted only when the developer can guarantee that sufficient new renewable capacity in excess of the maximum electricity demand of the data centre will be connected to the grid in advance of commissioning.* ***A March 2025 report by EirGrid estimates that Ireland's electricity consumption will increase by 45% by 2034, one-third of which will be used by data centres****….*

[12] See https://www.epa.ie/news-releases/news-releases-2025/epa-projections-show-ireland-off-track-for-2030-climate-targets.php

- *A major challenge facing Ireland is how to maintain security of supply at reasonable cost while decarbonising electricity generation and facilitating economic growth. Electricity demand in Ireland grew by 24.7% between 2012 and 2022, the second fastest rate in the EU.[76] Recent and sustained growth in large energy users such as data centres is having an impact on the ability of the electricity system in Ireland to meet its decarbonisation target. The Council has previously called for the urgent implementation of an enhanced emissions-reporting framework for large energy users. The Council is again calling on the Government to act now to implement an enhanced emissions-reporting scheme for large energy users before the end of 2025. By 2027, data centres are projected to use more electricity than all households use today, and, by 2032, 30% of all electricity demand is expected to come from data centres and other new large energy users.* ***It is increasingly difficult to remain within the carbon budgets when data centres continue to be connected before the country has the renewable capacity to accommodate them. To remain within the carbon budgets and avoid costly fines and the need for steeper sectoral emissions reductions in future, the Government must both increase the roll-out of renewables (see Section 5.2) and manage the growth in electricity demand to ensure that it remains in line with renewable generation capacity****. The Council is calling on the Government to immediately transpose the recast EED (particularly Article 8) and establish a national reporting scheme to facilitate a publicly accessible reporting mechanism for the sustainability of data centres operating in Ireland*[13]

Lastly, in May 2024, the Council and IFAC noted that Ireland is very likely to miss both the first **and second** carbon budgets, and face costly compliance shortfalls or fines unless delivery accelerates across sectors.[14]

(v) We also wish to respond to the following statement also in para 25 page 9 "...*This analysis has recently been supported by work undertaken by MaREI at the University of Cork in terms of both sectoral emission ceilings and the first carbon budget*

"Ireland is currently on track to meet the first carbon budget (CB1) when we compare the last three years of data with a greenhouse gas emissions pathway that aligns with CB1. The CB1 pathway ensures Ireland remains within the statutory target of 295 MtCO2eq in the time period 2021-2025" (MaREI, Sept 2024)."

Firstly, this UCC MarEI statement dates to September 2024. As noted above, the uptodate, authoritative assessment of carbon budget 1 and 2 compliance has recently been undertaken by the EPA which shows that Ireland is not on track.

Secondly, the applicant omits the next sentence of this 2024 report "*Looking ahead to 2024 and 2025, Ireland faces many challenges to remain within the overall statutory CB1 despite being on track to date*".

The EPA projection 2025 report notes "*Budget period 1 (2021-2025) of 295 Mt CO2eq is projected to be exceeded by between 8 to 12 Mt CO2eq*".

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[13] See https://www.climatecouncil.ie/councilpublications/annualreviewandreport/CCAC-AR2025-Electricity-FINAL.pdf (Council footnotes not quoted)

[14] https:// wwwfisc acounci lie/wp-conten t/uploads/2025/03/Irelands-climate-action-and-the-potential-costs-of-missing-targets.pdf

Fourthly, the applicant has not addressed separate and more recent in-depth research of data centre impacts carried out by UCC MaREI produced in December 2024 (commissioned by Friends of the Earth), i.e. subsequent to Sept 2024. **This research is central to the case in question. The research highlights that:**

- The current trajectory of data centre demand is incompatible with Ireland's climate commitments. Data centres are growing far faster than the renewable energy procured to meet their needs.
- **Electricity demand from data centres far outstripped additional renewable energy procured through Power Purchase Agreements in recent years.**
- Electricity demand from data centres has grown at an annual rate of almost 23% since 2015, compared to less than half a percent % for other sectors.
- Between 2017 and 2023, all additional wind energy generation was absorbed by data centres. As a result, renewables are not delivering net reductions in fossil fuels use in power generation.
- **Current energy demand and GHG projections underestimate the impact of gas demand, as emissions from on-site generation are not fully accounted for by state authorities, creating a significant blind spot in Ireland's climate action planning.**
- **Data centres are driving additional GHG emissions from both electricity and natural gas consumption, threatening carbon budgets.**[15]

We also wish to highlight the recent submission of the NGO Friends of the Irish Environment to the CRU. This includes an analysis and policy impact assessment of the Commission for Regulation of Utilities' Large Energy Users Connection Policy Proposed Decision Paper (CRU/202504) by Prof. Hannah Daly of University College Cork MaREI (April 2nd, 2025). This analysis sets out the following conclusions

"*1. Data centres with existing electricity and gas network agreements already pose major challenges to meeting the Sectoral Emissions Ceiling for the power sector, especially in the second carbon budget period.*
2. Mandating on-site generation for data centres instead of requiring additional time-matched renewable generation could worsen this challenge.
3. In a high-growth scenario, if data centres relied on natural gas rather than renewables, their emissions could exceed the entire power sector's emissions ceiling by 23%.
4. The number of data centres seeking direct natural gas connections is uncertain but could lead to gas consumption comparable to the total use across all sectors in Ireland.
5. Addressing the carbon budget overshoot in carbon budgets in later periods would be costly or impractical, with financial burdens falling on society.
6. Allowing high-emission growth in the energy sector could discourage other sectors from reducing their emissions.
7. The Climate Action Plan 2024 requires a plan for "zero carbon demand growth" and electricity demand flexibility that supports decarbonisation…."[16]

(v) HVO

Regarding the stated use of HVO as a back-up fuel from CERTA, we again wish to highlight major sustainability concerns regarding the use of this fuel.

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[15] Prof. Hannah Daly December 2024, *'Data centres in the context of Ireland's carbon budgets'* UCC MaREI. https://www.ucc.ie/en/epmg/news/data-centres-in-the-context-of-irelands-carbon-budget.html https://www.friendsoftheearth.ie/assets/files/pdf/data_centrres_and_the_carbon_budgets_-_prof_hannah_daly_dec_2024.pdf

[16] See Prof. Daly's analysis in the FIE 2025 submission available here - https://www.friendsoftheirishenvironment.org/images/Climate/FIE_Submission_to_CRU_202504.pdf

There are serious concerns that much of the actual feedstock is in fact virgin palm oil, which contributes significantly to deforestation in tropical regions. As previously noted to ACP, the applicant does not furnish evidence of AWS's 'purchase criteria' so as to ascertain traceability and sustainability of the HVO. There is therefore no guarantee or enduring obligation that renewable HVO will be exclusively used and that it will accord with relevant EU specifications.

Regarding the applicant's contract with Certa, we request that the Board takes into account concerns in relation to availability of Certa HVO. We note recent reports in April 2024 that the majority shareholder went into administration resulting in outcome that more than 12 million litres of biofuel it had already paid for is "missing or does not exist". We note assessments in 2023 that supplies were available but had not been made and subsequent legal proceedings. We ask that the applicant responds on how its contracted supplies have been affected. See reporting by the Irish Times and Irish Independent.[17]

We remain of the view that back up generation relying on renewable diesel has a high likelihood of adverse climate and environmental impacts for the reasons below.

- These emissions (resulting from what is known as indirect land-use change, or ILUC) associated with renewable diesel itself are extremely high when taking into account the whole life-cycle emissions.

- There are major concerns regarding traceability controls and certification at EU level.[18] The EU has also adopted a delegated act which labels palm oil diesel as unsustainable, meaning that this biofuel will no longer be counted as a green fuel to meetthe EU's 2030 renewable targets, although exemptions remain.[19]

- As noted by UCC Professor Hannah Daly[20], HVO is not a carbon-neutral solution and may fuel tropical deforestation.[21] It is also underlined that waste is not a scalable energy source: A study by the Sustainable Energy Authority of Ireland found that waste sourced from Ireland can meet only 4 per cent of our total energy demand.[22]

- Concerns have arisen as to whether part of the supply of its main feedstock marketed as used cooking oil (UCO) is in fact pure palm oil, one of the main drivers of deforestation.[23]

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[17] https://www.irishtimes.com/business/2024/04/29/certa-claims-12-million-litres-of-biofuel-it-purchased-went-missing-or-does-not-exist/ https://www.independent.ie/business/irish/certa-lawsuit-claims-12-million-litres-of-biofuel-went-missing/a824509681.html

[18] https://www.euractiv.com/section/biofuels/news/eu-incapable-of-detecting-fraud-in-biofuel-imports-com pla nant-says/

[19] https://www.transportenvironment.org/challenges/energy/biofuels/

[20] https://www.irishtimes.com/environment/climate-crisis/2023/06/01/the-trouble-with-renewable-diesel/

[21] https://www.nnfcc.co.uk/publications/report-imported-used-cooking-oil https://www.euronews.com/green/2021/04/21/europe-s-reliance-on-used-cooking-oil-is-fuelling-deforestation-says-new-study https://www.bbc.com/news/science-environment-56819257.amp

[22] https://wwwseai.ie/data-and-i nsights/national-heat-st udy/sustainable-b o energy-for/

[23] https://ourworldindata.org/what-are-drivers-deforestation

- Biodiesel from palm oil is three times worse for the climate than regular diesel while soy oil diesel is two times worse, according to a European Commission study. Growing demand for biofuels like palm oil increases pressure on agricultural land which leads to deforestation.[24]

(vi) ETS

- Application of the EU ETS for larger generators does not replace or pre-empt necessary compliance with the state's carbon budget programme. As a result, in Friends of the Earth's objection we noted 'the ETS system does not replace or take legal primacy over the state's carbon budget programme. Indeed any such erroneous interpretation if accepted would have removed the entire legal basis for the introduction of the 2015 (and 2021 amended) Climate Act in the first place. We have legal concerns regarding Fingal Co Co's failure to address this misrepresentation.'

- Ireland's national carbon budgets, set under the Climate Action and Low Carbon Development Act 2021, account for all territorial emissions, regardless of the ETS. Emissions from backup generators and grid-supplied power (from fossil sources) count toward sectoral emissions ceilings. This is particularly important given the extremely high levels of demand associated with the development. Therefore, ETS coverage does not exempt these emissions from Ireland's obligations under national law and EU Effort Sharing Regulation for non-ETS sectors.

- **We consider the applicant's suggestion that the EU ETS amounts to a mitigation of associated emissions as highly misleading and ignoring the most basic elements of EU law.** While emissions are accounted for under the ETS, actual emissions are still produced and released into the atmosphere. The ETS is an economic instrument that does not prevent emissions, it merely allocates a financial cost which seeks to support reduction over time. The total ETS cap may decline over several years but data centre-related emissions still increase overall system demand, which means other sectors and/or industries will be required to make greater emissions cuts or risk overshooting climate obligations. The EIA Directive requires assessment of real emissions effects, not just whether permits are in place.

- It should also be noted that both diesel generators and the additional running of gas power plans on the national grid emit nitrogen oxides and other pollutants that affect local air quality. These impacts are not addressed by the EU ETS.
- We also have significant concerns that on-site fossil generators may be used much more frequently, especially during grid stress events, greatly increasing emissions beyond what is implied in the application.

Appendix 5 - AWN Consulting EIAR Climate Impact Assessment (Addendum to Chapter 9)

At the outset, we wish to emphasize that the applicant repeatedly copy and pastes claims regarding mitigation and decarbonisation without any evidence, both throughout the addendum and from previous sections. The repetition and circular argumentation makes the addendum at best highly confusing if not actively misleading.

[24] https://www.transportenvironment.org/discover/palm-oil-not-green-fuel-says-eu/

We do not wish to set out in full again points made above and therefore for readability simply refer our responses where the applicant has repeated certain claims.

Pages 9-5 to 9-7 concerning EU ETS:

Please note EU trends/projections concerning an economic instrument do not entail actual mitigation by the applicant or guarantee any reduction in emissions by the applicant. See above regarding rejection of EU ETS argumentation

Page 9-8

"*The Proposed Development and Overall Project are aligned with the above mentioned (state climate) plans, strategies and objectives, as outlined in Section 9.10.*" We reject this assertion. As noted above, alignment with carbon budgets is paramount in this case. Compliance with other policies is not substantiated. Please also note that Climate Action Plans are not fully aligned with achieving carbon budgets as detailed above.

Page 9-9

Regarding information on longer-term decarbonisation efforts under the Climate Action Plan, as noted above, energy-intensive data centre expansion and definite impacts on emissions cannot simply be justified *today* by reference to the *state's* climate action plans, long-term decarbonisation goals or its 2050 net-zero commitment.

Page 9-11 and 9-12

Regarding the statement that a worst case approach has been assumed re operation at full load "whereas in reality the ramp-up period will be several years", the applicant has not provided details of the actual ramp-up and if accepted and impacts deemed insignificant, such a ramp-up would have to form part of planning conditions to be considered acceptable

"*In order to address the uncertainty in the national grid, a worst case approach has assumed that the national grid will only obtain net zero by 2050 rather than the predicted 2040*". A Government target is not a prediction or a guarantee of decarbonisation of the facility. Actual near-term emissions has been ignored. See above.

Page 9-13

See above re omission by the applicant of key CCAC statements and recommendations.

Page 9-14

"*The EPA report "Ireland's Greenhouse Gas Emissions Projections – 2024–2055" (EPA, 2025) predicts that the first carbon budget is unlikely to be complied with. However, this report is based on data up to the end of 2023. The MaREI (Sept, 202) [sic] report takes into account more recent 2024 data and thus may be more representative…*"

The applicant omits that the MaREI report represented a snapshot in Sept 2024. The EPA information released in 2025 is the most up to date and constitutes the state's authoritative assessment. The applicant ignores EPA concerns regarding the state being offtrack in terms of both the electricity sectoral emissions ceiling, as well as carbon budget 2.

Page 9-16

Regarding the IEMA guidance, we do not consider that the applicant has provided clear evidence with any certainty that the development "contributes to reducing GHG emissions relative to a compatible baseline consistent with a trajectory towards net zero by 2050". As above, it should also be noted that current carbon budgets, not net zero by 2050 is the relevant legal threshold.

Page 9-17

"When considering the cumulative assessment, all global cumulative GHG sources are relevant to the effect on climate change. As a result, the effects of GHG emissions from specific cumulative projects therefore in general should not be individually assessed."

We have considerable concerns regarding the applicant's interpretation of IEMA guidance:

- IEMA's Guidance is not statutory. It does not override national legislation, carbon budgets, or planning policies.
- As ACP is aware, national and EU climate obligations are legally binding and require accounting for cumulative emissions from all sources, including individual projects.
- The IEMA itself does not support ignoring national climate commitments in the context of individual projects. It has produced several relevant reports on the matter. For example, it has also previously noted:

- *"According to Appendix G of the CEQA Guidelines, a project would have a significant effect associated with GHGs if it would: • Generate GHG emissions, either directly or indirectly, that may have a significant and/or cumulative impact on the environment; or • Conflict with an applicable plan, policy, or regulation adopted for the purpose of reducing the emissions of GHG."*
- *"What are the international, national and sectorial level legislation, policy or good practice on climate change and GHG emissions relevant to the project?"*
- *"When undertaking a study it is often necessary to apply multiple GHG factors for the same activity particularly when the assessment is studying a life cycle with a long time period. This may be appropriate when future GHG emissions for that activity are expected to change; this might occur for example when accounting for a reduction in GHG emissions associated with a national electricity grid and the benefit this brings to demand side GHG emissions of using electric trains."*
- *"Generating a project's carbon contribution, will enable the impact of your project, to be contextualised against sectoral, local or national carbon budgets"*[25]

Page 9-23

"*The EPA 2024 GHG Emissions Projections… notes there is a long term projected decrease…*" As noted above, this amounts to a misrepresentation of EPA statements. Ireland remains off track in terms of carbon budget obligations.

Page 9-24

See above re CCAC Electricity Review and omission of relevant statements.

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[25] IEMA, Environmental Impact Assessment Guide to: Assessing Greenhouse Gas Emissions and Evaluating their Significance , 2017 https://www.iema.net/media/soanjg22/eia-guide_ghg-assessment-and-significance_iema_16may17.pdf

We also note that the EPA refer to the potential for the 2021-2025 sectoral emissions ceiling in electricity sector to be met. However, it is misleading to refer to the 2021-2025 period in isolation, as the 2030 SEC electricity is projected to be exceeded - see pg 17 of recent EPA projections report

Page 9-34 to 9-46

We have concerns regarding the calculation and differentiation of emissions figures and impacts from proposed development, permitted development and the overall project. We have not been in a position to analyse this issue in-depth, however we would question this approach where it results in unnecessary ambiguity as to the accuracy and impact of emissions figures.

The applicant has **not** justified the statement that "Based on the level of mitigation in place and the commitment to match electricity usage with 100% renewables, the Do Nothing scenario is found to be direct, long-term, minor adverse which is overall not significant.'

The applicant refers in several instances to commitments, pledges or activities of Amazon regarding renewables globally, across Europe or in other jurisdictions. This does not amount to clear mitigation of actual emissions in Ireland or alignment with carbon budgets or SECs.

Highlighting global renewable energy commitments to justify this high-emission development is misleading. Local environmental impacts cannot be offset by actions elsewhere. To use an analogy, ACP would not permit air pollution from diesel trucks at a new site simply in Ireland as a company uses electric vehicles at its site in another European country. Local impacts require local accountability.

We note that the permitted development amounts to 7.1% of the 2030 Electricity Sectoral Emissions Ceiling in 2025 (page 9-35). The Proposed Development amounts to 4.7% of the same SEC in 2030 (page 9-45) and the Overall Project amounts to 14.2% of the 2030 SEC.

The applicant has not substantiated that the predicted impact of such sizeable additional demand and use of annualised CPPA matching will be "indirect, long-term, negative, minor adverse" (9-52)

We question use of the 2030 SEC when the project may be in operation before that date.

A single development consuming such large portions of Ireland's entire 2030 electricity sectoral emissions ceiling is clearly disproportionate and incompatible with climate obligations, particularly when Ireland is not on track to meet the 2030 carbon budget. Such figures are the equivalent of tens of thousands of homes or vehicles.

We would consider any approval of the development to undermine the integrity of Ireland's legally binding carbon budgets and would place additional pressure on other sectors to make emissions cuts at a greater rate and more quickly, which is a clear reason for refusal. It also risks locking in high electricity demand and further entrenching fossil fuel dependency. It does not accord with the principle of sustainable, balanced development

Page 9-37

See above re reliance on argumentation re ETS.

Page 9-41