

## Jonathan Dunne

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**From:** Phoebe Duvall <Phoebe.Duvall@antaisce.org>  
**Sent:** Monday, September 22, 2025 5:23 PM  
**To:** SIDS  
**Subject:** Ref. 322568  
**Attachments:** 20250922-ACP-322568.pdf

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A Chara,

Please find attached a submission from An Taisce in relation to Ref. 322568.

Best regards,

Phoebe Duvall

**Senior Planning and Environmental Policy Officer**

*An Taisce - The National Trust for Ireland*

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**20250922-ACP-322568**

An Coimisiún Pleanála  
64 Marlborough Street,  
Dublin 1

Sent by email to: [sids@pleanala.ie](mailto:sids@pleanala.ie)

22<sup>nd</sup> September 2025

**Ref:** 322568  
**App:** Shannon LNG Limited  
**For:** 10 year permission for proposed Shannon Technology and Energy Park consisting of power plant, battery energy storage system, floating storage and regasification unit, jetty, onshore receiving facilities, above ground installation and all ancillary structures/works.  
**Site:** Townlands of Kilcolgan Lower and Ralappane, Ballylongford, Co. Kerry

A Chara,

Thank you for your letter of 26<sup>th</sup> August 2025 referring the additional information received from Government on 5<sup>th</sup> August and from the applicant on 1<sup>st</sup> August regarding the above application to An Taisce for comment. We wish to make the following submission.

## 1. Government Policy on Energy Security

In writing to Minister Darragh O'Brien, An Coimisiún stated: "It is noted that the application in this matter relates to a private FSRU, and not a state led one, in this regard the Commission seeks clarity as to what is the policy in relation to private FSRUs." The Minister's response did not directly address this question. His letter points to the finalised Energy Security in Ireland 2030 report<sup>1</sup> as well as the Government statement outlining approval of a State-led strategic gas emergency reserve in the form of a Floating Storage and Regasification Unit (FSRU), to be owned on behalf of the State by the

<sup>1</sup> <https://www.gov.ie/en/department-of-climate-energy-and-the-environment/publications/energy-security-in-ireland-to-2030/>

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**Directors:** Terri Morrissey (Chair), Neil Whoriskey (Vice Chair), John Conroy (Treasurer), Laura Segura Gutierrez (Secretary),

Finbarr Murray, Helen Shaw, Tony Holohan

system operator, Gas Networks Ireland (GNI).<sup>2</sup> We therefore take these as the Government policies to be considered here.

The letter from McCann FitzGerald on behalf of the applicant suggests that the subject proposal could act as the State-led strategic gas emergency reserve FSRU. We submit, however, that the Government policy referred to in the Minister's letter does not in fact support the subject proposal acting as the State-led emergency reserve FSRU for multiple reasons. The response submitted by the applicant attempts to demonstrate that their proposal meets the criteria for such a State-led emergency reserve. While private ownership may not be legally precluded, we submit that the applicant has omitted multiple considerations which have implications for the development consent process.

The parameters set out in the Energy Security report and the Government Statement for the State-led emergency reserve FSRU are not the same parameters as set out in the Shannon LNG proposal. The Government statement said of the FRSU emergency reserve: "*It is a transitional measure – reducing the risk of stranded fossil fuel assets, for emergency use only, and does not support increased gas demand.*" The original 2021 application did not envision the project as a temporary storage facility for emergency use only (it is planned as a commercial facility), did not include plans for decommissioning, and proposed a 25.5-year operational timeframe at least, with intentions to potentially transition to alternative fuels such as hydrogen which could further extend operations (albeit that transitioning to hydrogen is highly uncertain).

We highlight the following parameters for any strategic state gas reserve, as contained within the Energy Security 2030 report:

- *A proposal which can be implemented quickly*
- *A proposal which does not inadvertently increase gas demand by increasing the supply available on the market*
- *A cost-effective proposal at the appropriate scale which provides sufficient resilience if a disruption to gas supply occurs*
- *A proposal which is compatible with the Climate Action and Low Carbon Development Act 2015-2021.*

It is submitted that the proposal contravenes the second, third and fourth criteria in particular, and its ability to be implemented quickly is highly uncertain. Regarding increases in gas demand, the applicant's EIAR states that it can supply "*approximately 250GWh/day*" of natural gas which can be calculated to be 91,250 GWh per year. Upon examination of CSO figures from 2024, "*total gas demand in 2024 was 53,563 gigawatt hours (GWh)*".<sup>3</sup> Consequently, the proposed LNG import facility would be able to supply up to 170% of current use levels, thereby very likely creating an increase in demand by dramatically increasing supply. The on-site power plant and potential future data centre are also sources of new demand. This calls into question the assertion within section 5.2 of the McCann Fitzgerald letter, "*We know that some argue that the proposed development would increase the demand for gas: that cannot be true, particularly for a private LNG import business.*"

We would also argue that investing 494 million euro via a capacity contract, into a facility which is likely to become a stranded asset (since it is a long-term commercial facility not designed to be a

<sup>2</sup> <https://www.gov.ie/en/department-of-climate-energy-and-the-environment/press-releases/government-approves-development-of-state-led-strategic-gas-emergency-reserve/>

<sup>3</sup> <https://www.cso.ie/en/releasesandpublications/ep/p-ngdsd/networkedgasdailysupplyanddemanddecember2024/>

temporary reserve) does not constitute a “cost-effective proposal”, especially given the need, as articulated in multiple Government policies, to rapidly reduce fossil gas use.

Finally, see section 3 of this submission for comments on why An Taisce does not consider the proposal to be consistent with the Climate Action and Low Carbon Development Act 2015 (as amended).

We also bring An Coimisiún’s attention to Annex 2 ‘Securing Ireland’s Gas Supplies’ of the Energy Security in Ireland to 2030 report<sup>4</sup>, particularly Section 3.10, which clearly shows the need for a reduced role for gas in Ireland’s energy future:

*“Natural gas demand sees a significant reduction of between 68-78% from 2030 to 2040, depending on the scenario considered. This demonstrates the significant reduction of natural gas use anticipated, reducing the reliance on imports during this period and its limited role in our energy system as we reach 2040”.*

This is further exemplified by the MaREI Institute’s research, which was used in the Energy Security policy, which identifies that natural gas demand needs to fall by 40% this decade, and a further 80% in 2030, in order to remain within the limits of the national Carbon Budget Programme, as set out by the Climate Act, and to secure the long term objective of a carbon-neutral economy by 2050 at the latest. This means that by 2040, natural gas demand needs to reduce by 93% in the power sector, 85% in the residential sector and 67% in enterprise.<sup>5</sup>

The subject LNG proposal as presented is completely at odds with these legally binding requirements and would seem to contradict fossil fuel phaseout goals, especially given that the proposal is ultimately a commercial venture, contradicting the policy intention to construct a state-led strategic gas reserve facility. For example, we would highlight a statement from Minister O’Brien on 10<sup>th</sup> of June in response to a Parliamentary Question where it is stated that the government’s position is that an LNG facility would not be commercial:

*“The strategic gas emergency reserve is **not intended for commercial use**. The liquified natural gas will be held in reserve for use in the event of a significant disruption to gas supplies and will be divested when no longer required to secure Ireland’s energy systems. The emergency reserve will be in the form of a Floating Storage and Regassification Unit (FSRU), **to be owned on behalf of the State by the system operator**, Gas Networks Ireland (GNI). This policy decision ensures the risk of stranded fossil fuel assets is reduced, the reserve will be used for emergency use, and does not support increased gas demand with a view to minimising impact on greenhouse gas emissions.”<sup>6</sup> [An Taisce emphasis]*

Additionally, the intention to co-locate a data centre at the subject site, alongside a 600MW power plant, raises serious concerns that the proposed operations would exceed what can be considered a “strategic necessity”. This would contradict the supposed function of the proposal to act as a strategic gas back-up in the event of an emergency scenario where the Moffat interconnectors are disrupted and/or renewables intermittency and storage solutions cannot satisfy peak demand.

<sup>4</sup> <https://www.gov.ie/en/publication/5c499-energy-security-in-ireland-to-2030/#:~:text=As%20we%20transition%2C%20the%20Energy,A%20Renewables%2DLed%20System>

<sup>5</sup> <https://www.marei.ie/wp-content/uploads/2022/12/Friends-of-the-Earth-Research-Report.pdf>

<sup>6</sup> [Energy Policy – Tuesday, 10 Jun 2025 – Parliamentary Questions \(34th Dáil\) – Houses of the Oireachtas](#)

## 1.1 Possibility of Two New Entry Points for Fossil Gas

We note that, on foot of the Government statement, Gas Networks Ireland is already working on plans for the State-led Strategic Gas Emergency Reserve, saying: "*The Strategic Gas Emergency Reserve (SGER) is a state-led transitional and temporary natural gas facility for use in the event of a disruption to the Ireland's gas supplies. The SGER will be developed on behalf of the State by Gas Networks Ireland (GNI)*".<sup>7</sup> They also state: "*GNI is conducting site assessments at multiple locations in Cork Harbour and the Shannon Estuary. A preferred site is expected to be announced in late 2025.*" It is important to note that GNI has received approval to conduct its own surveys in the Shannon Estuary (and in Cork Harbour) to assess site suitability. Therefore, it is far from a foregone conclusion that even if the Shannon Estuary were to emerge as GNI's preferred site, that the subject proposal would be able to operate the SGER.

The applicant's letter from McCann FitzGerald does not in any way acknowledge or address a relationship between the subject proposal and GNI's ongoing work on the SGER. While a private facility may not be legally precluded, approving the subject proposal on that basis and while the State's plans for the SGER are still in process would pre-empt Government policy.

If the subject application were approved but not made into the SGER, this opens the undesirable possibility of two new entry points into Ireland for fossil gas. Moreover, a grant of approval could make a separate fully State-led reserve facility harder to approve, thereby undermining Government energy security policy.

## 1.2 Fossil Gas Lock-In

This proposal for a commercial LNG facility, which, if approved, may occur separate to a state-led reserve facility or provide a reserve facility in tandem with being a commercial facility, facilitates further undesirable fossil gas lock-in within the country's energy portfolio. This is highly concerning in the context of analysis conducted by Howarth (2024)<sup>8</sup> on the lifecycle GHG impact of LNG, which is noted to have a 33% greater GHG footprint than coal when using the GWP20 metric.

We would highlight the following response from Minister O'Brien<sup>9</sup> to a Parliamentary Question:

*"The strategic gas emergency reserve will provide the necessary resilience to our energy system in a manner that:*

- *does not inadvertently increase gas demand by increasing the supply available on the market*
- *will avoid the risk to fossil fuel lock-in or stranded fossil fuel asset*
- *is designed to be divested when no longer required.*
- *is compatible with the Climate Action and Low Carbon Development Act."*

Crucially, given the incompatibility of the proposal with Government policy on a State-led strategic emergency reserve, An Taisce considers that the proposal would in fact risk lock-in and likely become a stranded asset. Given its commercial nature, even if used as the strategic reserve, it would likely continue functioning beyond its use as the reserve (including for use for the proposed power plant and potential future data centre), thereby locking in gas dependency for an unacceptable timeframe.

<sup>7</sup> <https://www.gasnetworks.ie/about/projects/strategic-gas-emergency-reserve>

<sup>8</sup> Howarth, R.W. 2024. The greenhouse gas footprint of liquefied natural gas (LNG) exported from the United States. Energy Science and Engineering. <https://scijournals.onlinelibrary.wiley.com/doi/10.1002/ese3.1934>

<sup>9</sup> <https://www.kildarestreet.com/wrans/?id=2025-09-08a.433&s=strategic+gas+emergency+reserve#g435.q>

Yet then as gas use decreases in line with Government policy, it would then very likely become a stranded asset.

Indeed, as mentioned in An Taisce's submission to the original proposal in 2021 (Ref: 311233), EIAR Section 15.8.1.2 identifies the operational timeframe as being 25.5 years, while also not discounting a transition to alternative forms of fuel after this. This is incompatible with the continued need to rapidly phase out fossil fuel dependency in line with our national climate objective for 2050, as well as the uncertainty regarding the ability of alternative fuels such as hydrogen to be deployed at scale sufficiently.

We would also draw An Coimisiún's attention to analysis by Peter Harte in a webinar for Engineers Ireland<sup>10</sup> on the serious risks of continued use of fossil gas and investment in gas infrastructure – what he refers to as the triple death spiral for gas:

1. Shrinkage and leaks: The gas network suffers from unresolved leakage issues. Methane leakage rates are dependent on pressure levels within the distribution and transmission system, not on the amount of gas in the system. As decarbonisation progresses, the gas system will be underutilised but still highly pressurised, therefore still leaking. Methane is of course a highly potent gas with a high global warming potential, therefore ongoing leaks will continue to have a climate impact.
2. Capital cost risk: Loans for building out the gas grid currently have relatively cheap rates because the regulator sets tariffs at levels to make low rates feasible. Given the inevitable shrinking of the gas network in a renewables and battery-focused energy system, however, lending money at those low rates will become increasingly difficult. Since the regulator is supporting this with the tariff levels it sets, the taxpayer will ultimately pay the cost. Therefore, the weighted average cost of capital for the gas network needs to rise as risk rises.
3. Consumer cost: Due to the future under-utilisation of the gas network in a renewables and battery-focused system, there will be fewer gas customers. Yet the costs related to the gas system will remain, so fewer customers will bear those costs, meaning the costs to the customers will rise.

### **1.3 Assessment of Risks**

If the applicant is now proposing that the Shannon LNG facility should act as the State emergency reserve, the risks associated with that (including economic risks), notably of having a private company operating the facility, must be fully considered in the evaluation of the subject proposal, given that Government policy regarding a State-led strategic gas emergency reserve FSRU is ostensibly for the express purpose of mitigating energy security risk.

### **1.4 Lack of Strategic Environmental Assessment**

It is also noted that the Energy Security of Ireland Review, as well as wider policy relating to LNG, has not been subject to Strategic Environmental Assessment, as potentially required under Article 3 of the SEA Directive (2001/42/EC). Hence, the lack of SEA screening or full SEA creates legal uncertainty as to the ability of the review to be utilised as a framework or criteria to justify or permit development for an energy and emissions intensive installation such as that proposed. It should be noted that the CJEU has generally taken a broad approach to the interpretation and application of the various aspects of the SEA Directive.

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<sup>10</sup> Peter Harte (2024) Presentation for Engineers Ireland webinar: The role of Long Duration Energy Storage (LDES) in delivering a 100% decarbonised power system: <https://www.youtube.com/watch?v=PLrBE0KyO7I>

## 2. Environmental Impact Assessment and Appropriate Assessment Implications of Proposal to Act as the Strategic Emergency Reserve

Notwithstanding our comments above on the non-alignment of the Shannon LNG proposal with Government policy on energy security and the potential State-led emergency reserve, if the applicant is now proposing that the proposed facility act as the State-led strategic emergency reserve, it must be clarified whether the design specifications, gas throughput amounts, etc. as detailed in the application documents are relevant and adequate for such temporary emergency reserve storage facility. It is An Taisce's view that the Shannon LNG facility acting as the State emergency reserve, as now proposed, very likely constitutes a significant material change to the proposal with potential implications for impact assessments under various Environmental Impact Assessment categories. If material changes would be required, this would require the EIAR to be updated, a new public consultation period to be opened, and a new assessment to be conducted by the competent authority (An Coimisiún in this case), in accordance with the legal obligations under the EIA Directive. Similarly, any material changes would require the NIS to be updated, a new public consultation to be opened, and a new Appropriate Assessment to be conducted by An Coimisiún in accordance with the legal obligations under the Habitats Directive.

## 3. Legal Obligations Under the Climate Act

For context, carbon emissions in Ireland are subject to two sets of legal obligations:

- At national level - compliance with carbon budgets and corresponding sectoral emissions ceilings as per the Climate Action and Low Carbon Development Act 2015 (as amended) (hereafter referred to as the Climate Act) and its requirement to reduce national emissions in line with Ireland's fair share of global emissions reduction under the Paris Agreement; and
- At EU level - a 42% reduction in national Emission Sharing Regulation (ESR) emissions by 2030 based on a 2005 baseline.

Focusing on the Climate Act, on-time compliance with all carbon budget and sectoral ceiling tonnages is legally binding.

We note that section 5 of the applicant's letter from McCann FitzGerald discusses the Climate Action and Low Carbon Development Act 2015 (as amended).

Section 15(1) of the Climate Act places obligations on relevant bodies, including An Coimisiún Pleanála in this case:

*"A relevant body shall, in so far as practicable, perform its functions in a manner consistent with—*

- (a) the most recent approved climate action plan,*
- (b) the most recent approved national long term climate action strategy,*
- (c) the most recent approved national adaptation framework and approved sectoral adaptation plans,*
- (d) the furtherance of the national climate objective, and*
- (e) the objective of mitigating greenhouse gas emissions and adapting to the effects of climate change in the State."*

The Climate Action Plans are bound by and are instruments to implement the carbon budgets and sectoral ceilings, therefore, per s.15(1) of the Climate Act, it is submitted that An Coimisiún, as a

relevant body, is also bound to perform its planning decision making functions in a manner consistent with the budgets and sectoral ceilings as part of its obligations under s.15.

We would also highlight the judgement in *Coolglass Windfarm Limited v. An Bord Pleanála* [2025] IEHC 1,<sup>11</sup> which found section 15(1) to essentially constitute a “comply-with” requirement – a mandatory obligation for relevant bodies. In paragraph 64(v), Mr Justice Humphreys described the “comply-with as far as practicable or possible” standard, which is relevant to section 15, as follows:

*“the decision-maker is required to comply with the matter in question, unless it is not possible or practicable to do so (concepts that are linguistically separate but only infrequently different in practice). Practicable means capable of being put into practice, not merely doing what is reasonable. This is a very high standard only just falling short of unconditional compliance requirements.”* [An Taisce emphasis added]

It is noted that the *Coolglass* judgement is currently under appeal at Supreme Court level, however the High Court’s judgement remains binding for the moment and will only be overruled should the eventual Supreme Court judgement overturn or alter it.

In the absence of immediate course correction and urgent measures, both the Climate Change Advisory Council and the Environmental Protection Agency (EPA) project a failure to comply with Carbon Budget 1 (2021-2025) and most of its sectoral ceilings and indeed with Carbon Budget 2 (2026-2030) as well. Per the Climate Act, any overshoot of a carbon budget must be carried forward into the next budget period, thereby reducing that budget. The EPA’s latest emissions report,<sup>12</sup> published in May 2025, projects that Carbon Budget 1 for 2021-2025 (set at 295 Mt CO<sub>2</sub>eq) will be exceeded by 8-12 Mt CO<sub>2</sub>eq. Therefore, Carbon Budget 2 for the 2026-2030 period (currently set at 200 Mt CO<sub>2</sub>eq) will have to be reduced by the amount of that overshoot of Carbon Budget 1. The EPA report also projects that Carbon Budget 2 will be exceeded by 77-114 Mt CO<sub>2</sub>eq (with carryover from Budget 1) and that the sectoral ceiling for electricity will be exceeded in Budget 2 as well. Even if full carbon budget and sectoral ceiling compliance is achieved, each subsequent budget and its associated ceilings will become increasingly more stringent by design – this is a fundamental aspect of carbon budgeting. However, the exceedances will mean future budgets will be *even more* restricted. This needs to be considered in the assessment of the subject application.

The period after 2030 also needs to be considered given the proposed operational life of the facility. As discussed above, the carbon budgets and sectoral ceilings will become rapidly and dramatically more restrictive after 2030, particularly if we continue to exceed the budgets and sectoral ceilings as is projected, including for Budget 2. We note that provisional carbon budget numbers to 2040 are publicly available since December 2024.<sup>13</sup>

We would also highlight that if a proposed development will overshoot or contribute to an existing overshoot of a carbon budget and/or sectoral ceiling, no matter by how small an amount or how insignificant the impact is deemed to be, this contributes to a breach of Climate Act legal requirements.

Section 5 of the McCann Fitzgerald submission asserts that “*the application includes sufficient information to allow the Commission grant permission in accordance with its obligations under section 15 of the Climate Action and Low Carbon Development Act, 2015 (as amended)*”.

<sup>11</sup> *Coolglass Windfarm 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](https://www.courts.ie/view/Judgments/c6e01981-1045-4571-af0c-06d260290823/ef6f4957-3e77-41bb-945e-ca3adf49b287/2025_IEHC_1.pdf/pdf)

<sup>12</sup> EPA (2025) Ireland’s Greenhouse Gas Emissions Projections 2024-2055: <https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/irelands-greenhouse-gas-emissions-projections-2024-2055.php>

<sup>13</sup> <https://www.climatecouncil.ie/media/CCAC%20Carbon-Budget%20Proposal%202024-final.pdf>

However, in order for An Coimisiún to discharge its duties under s.15 of the Climate Act, we submit that An Coimisiún needs to fully assess the proposal's emissions against the carbon budgets and relevant sectoral ceiling(s), including against the provisional figures for the post-2030 period. The projected budget and sectoral ceiling overshoots, and the resulting further restrictions on future budgets, also need to be considered here. We would highlight that the new proposal for the Shannon LNG facility to act as the State's strategic emergency reserve does not guarantee carbon budget compliance or negate the need to assess the proposal in that regard.

We would highlight the issue of the proposed 600MW power plant. While that was subject to another application to An Coimisiún (Ref. 319566) and is now the subject of a judicial review, it is part of the overall Shannon Technology and Energy Park proposal and was assessed as part of the initial EIA and is therefore of relevance here. In the first instance, we note that the submission of 22<sup>nd</sup> September 2025 made by Friends of the Irish Environment on the information submitted by the applicant and the Minister details significant potential errors in the original 2021 EIAR's emissions calculations. This requires full assessment by An Coimisiún. Even taking the EIAR's calculations at face value, the plant's emissions would account for approximately 33% of the budgeted emissions for the electricity sector in 2030. As already noted, we are already projected to exceed the sectoral ceiling for electricity for the 2026-2030 period, so it is entirely unclear how the plant's emissions would be consistent with Climate Act obligations.

Additionally, Section 5.5 of the McCann FitzGerald submission states:

*"The Shannon Technology and Energy Park provides the flexible transition fuel capacity required by the State. The Climate Action Plan identifies such sources as essential to back-up variable renewables, and support Ireland's legally binding emissions budgets. For brevity, the detail of the response made in 2023 are not repeated here. By offering a market-responsive supply source, without creating new demand, the project advances Ireland's decarbonisation goals in full conformity with both the Climate Action Plan and the obligations under the Climate Acts."*

First, regarding the assertion that the Shannon Technology and Energy Park (STEP) would provide back-up to support renewables, Climate Action Plan (CAP) 2025 and 2024 (which are to be read together) include a target for the delivery of (at least) 2GW of new flexible gas-fired power generation capacity by 2030 to help deal with the issue of the intermittency of renewables and support increasing renewable capacity. This is the only type of new fossil gas-fired power generation capacity that is provided for in CAP24 and 25, and a permanent LNG import facility is not supported. While CAP 24/25 does not legally preclude exceeding the 2GW target, we would highlight that facilities covering *at least* 3.02GW of capacity have been granted planning permission, and of that, 1.48GW have been built or are under construction, and none of these are contingent on the development of the subject proposal.

Second, the applicant asserts that the proposal will not increase gas demand. As discussed above, Energy Security in Ireland to 2030 sets out four criteria for any proposal for the strategic emergency reserve, including that it cannot "*inadvertently increase gas demand by increasing the supply available on the market.*" Yet, as stated previously the proposal is capable of supplying up to 170% of Ireland's current gas consumption. This could therefore easily increase demand by increasing available supply by that much. Moreover, other STEP project elements such as the power plant and the potential future data centre, are both new sources of demand in themselves. We also note that CAP24 and 25 include explicit statements on the need to reduce fossil fuel use, including gas.

None of the above Climate Act compliance issues have been addressed in the applicant's submission. Therefore, we strongly disagree with the applicant's statement in the McCann FitzGerald letter that: *"the application includes sufficient information to allow the Commission grant permission in accordance with its obligations under section 15 of the Climate Action and Low Carbon Development Act, 2015 (as amended)"*. We instead submit that the proposal is not consistent with Climate Act requirements.

Ultimately, compliance with the obligations of the Climate Act means that all development must now take place within the constraints of our emissions reduction requirements. To comply with the constraints of the legally binding carbon budgets, carbon emissions associated with activities of a particular sector must add up to a figure within the relevant sectoral ceiling. Given the currently projected exceedances for Carbon Budgets 1 and 2 and their sectoral ceilings, budget and sectoral ceiling compliance must mean cutting back on current projected emitting activities as well as not adding further new emitting activities. It is submitted that the applicant has not demonstrated how the proposal aligns with Ireland's legally binding carbon budgets, how the proposal will not contribute to an overshoot of those budgets as projected by the EPA, and how the proposal does not contravene Climate Action Plans 24/25.

#### **4. Carbon Leakage**

We would highlight that the proposal is likely to contribute to the phenomenon of carbon leakage, which is defined under the Climate Act as follows: *"Carbon leakage' means the transfer, due to climate policies, of production to other countries with less restrictive policies with regard to greenhouse gas emissions"*.

Given the proposed importation of LNG, concerns around carbon leakage are an important consideration in the context of the subject proposal and its cumulative lifecycle emissions. We would argue that such emissions still require a thorough lifecycle assessment (LCA) given the uncertainty surrounding sourcing for the gas, the likely upstream environmental impacts, and the embedded emissions within the imported LNG. This is in spite of the policy statement on fracked gas now not remaining in place as Government policy, per Minister O'Brien's letter. It is submitted that our wider concerns regarding the climate and environmental impacts of fracked gas, as per our submission on Ref: 311233, remain valid as, to our knowledge, the applicant has still not provided evidence to the contrary that gas sourcing will not include fracked gas.

#### **5. Conclusion**

On the basis of the above points, we submit that:

- The proposal for the development to act as the State's strategic emergency gas reserve is not consistent with Government policy on energy security, in particular the Energy Security in Ireland to 2030 and the Government statement of 4<sup>th</sup> March 2025 approving a State-led strategic emergency reserve in the form of an FSRU;
- Changing the proposal to be, or to include, the State's strategic emergency reserve likely involves material changes to the proposal which have Environmental Impact Assessment and Appropriate Assessment implications under those respective Directives. This is unaddressed;
- The proposal is not consistent with obligations under the Climate Action and Low Carbon Development Act 2015 (as amended).

We therefore recommend that An Coimisiún refuse permission for the proposed development.

Please acknowledge this submission and advise us of any decision made.

Is muidne le meas,

Phoebe Duvall  
*Senior Planning and Environmental Policy Officer*  
*An Taisce – The National Trust for Ireland*

Seán O'Callaghan  
*Planning and Environmental Policy Officer*  
*An Taisce – The National Trust for Ireland*