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5th February 2026

To: **An Taoiseach**
Micheál Martin TD **Minister**
Darragh O'Brien TD

Government Buildings
Merrion Street Upper
Dublin 2 Department of Climate,
Energy and the
Environment
29-31 Adelaide Road
Dublin 2

Re: Delay in publishing Climate Action Plan 2026

A Thaoiseach agus a Aire,

We are active researchers in the domains of climate science, environmental law, and energy system decarbonisation, with substantial records of academic publication in these fields. We write to you in relation to ongoing obligations on the Government under the [Climate Action and Low Carbon Development Act](#) (the “Act”) specifically, the required annual update to the Climate Action Plan (CAP26), the setting of Sectoral Emissions Ceilings (SECs), and the approval of a finalised carbon budget three (CB3: 2031-2035) and provisional carbon budget four (CB4: 2036-2040).

We note with extreme concern the following public comments recently attributed to the Department of Climate, Energy and the Environment¹:

Mr O'Brien's department said the new climate action plan would take into account the longer-term goal of reaching zero emissions by 2050. This required a tie-in with future carbon budgets – limits on how much emissions can be allowed – and work was ongoing to finalise the 2031-2035 and 2035-2040 budgets. "Further work is now needed to ensure that the next carbon budget programme is ambitious, feasible, and aligns with our international commitments to continue Ireland's transition to a climate-neutral economy," the spokesperson said. "This work will be completed in the first quarter of 2026 and, as such, will necessarily delay the adoption of the carbon budget programme. The delay to the adoption of the carbon budget programme will necessarily delay the preparation of the next Climate Action Plan."

We wish to state plainly and unequivocally that, in our informed view, there is no basis in science, and no discernible basis in law, for the assertion that delays in finalising CB3 or adopting a provisional CB4 provide a justification for a delay in the preparation or publication of the statutory 2026 update to the Climate Action Plan (CAP26).

Firstly, and most urgently, the primary focus of CAP26 has to be on bringing forward new, additional and accelerated actions to close the clearly projected gap between emissions and the available carbon budget for the *current* budget period of 2026-2030 (CB2). This obviously includes setting a complete and coherent set of sectoral emissions ceilings (SECs) *within* this budget, as required under the Act. As CB2 was fully approved on 6th April 2022, it represents an extraordinary failure of national climate governance that the SEC process for this period remains incomplete (due both to the arbitrary provision for "unallocated emissions reductions" and the omission of the LULUCF sector, neither of which actions have any apparent statutory basis²). This specific failure to complete the CB2 SEC process, and to develop a CAP which fulfills the Minister's statutory duty to "ensure that the plan is consistent with the carbon budget programme" (s. 4 (2) of the Act), clearly is not, and never has been, contingent on the finalisation of CB3, much less adoption of a provisional CB4.

Secondly, while it is true that CAP26 is required to address the CB3 period (albeit with less specificity compared to the CB2 period), it is entirely valid, both scientifically and legally, for this to proceed on the basis of the *existing*, approved, *provisional* CB3. Of course, the process of finalising CB3 is indeed ongoing; and if the finalised value differs materially from the provisional value, that may trigger a need for review and potential revisions of relevant elements of the CAP. But such ongoing CAP revision is already fully provided for via the statutory annual update process. Indeed, exactly the same logic also applies to any *revision* of carbon budgets that may arise under s. 6D of the Act (for example, to take account of any overshoot of CB1, when the inventory for that period is finalised). There is no sense in which such (entirely parallel) statutory processes of carbon budget adoption or revision must, or should, delay CAP26.

¹[Climate action plan delayed for second year despite emissions cuts falling behind target](#), Caroline O'Doherty, Irish Times, 16th January 2026.

²See our [previous letter of 9th August 2022](#) on the original announcement of SECs. The specific issues of LULUCF and unallocated reductions remain unresolved.

Thirdly, and most tenuously, it may be argued that the current lack of even a provisional CB4 (for the period 2036-2040) provides a sufficient ground to delay CAP26. However, the Government is clearly still bound by the overarching obligations of s. 3(3) of the Act, in particular to act consistently with the requirements of the UNFCCC and the Paris Agreement: which both now rely on *urgent* increase in mitigation effort. Thus, given the known, and extremely urgent, shortcomings of the existing CAP for the CB2 and CB3 periods, the fact that CB4 is already substantially constrained by the national climate objective, and that CAP26 is required only to “outline potential policies” for that period (per s. 4(3)(c) of the Act) we see no coherent scientific or legal basis for delaying CAP26 for this reason. On the contrary, the ongoing delays in setting SECs and presenting a CAP that complies with the statutory requirements significantly exacerbate the risks of ongoing and sustained exceedance of the cumulative carbon budget requirements, which can only increase the challenges for the CB4 period.

We note and acknowledge that one of us (HD) contributed directly to the development of the [Climate Change Advisory Council](#)’s proposals for CB3 and CB4 as a member of its [Carbon Budget Working Group](#), and provided [invited testimony](#) to the Oireachtas Joint Committee on Climate, Environment and Energy (JCCEE) on 17th September 2025. Separately, three of us (BMcM, JS and PRP) have actively contributed to ongoing analysis and assessment of the proposed CB3 and CB4 and also provided [testimony](#) to that same JCCEE session. In that latter testimony, we indeed advocated for further critical assessment of the proposed budgets before their adoption. However, we also highlighted the following explicit cautions:

We emphasise that such delay [in adoption of CB3 and CB4] must not be taken as an impediment to full and urgent implementation of the already approved first cycle of carbon budgets. The adoption of a complete set of sectoral emissions ceilings for the periods 2026-2030 and 2031-2035, *within the cumulative constraints of carbon budgets 1 to 3*, has already been delayed for far too long. **Even more importantly, it is essential that the next update of the Climate Action Plan [i.e., CAP26] presents credible policies and measures to come into budget compliance by 2030; and to lay the foundations for the progressively deeper cuts in emissions required beyond 2030.**

It is critical to understand that any delay to mitigation of GHG emissions increases both costs and impact risks³, and that earlier, deeper, transformative mitigation action allows much greater societal benefits to be realised⁴.

Thus, for the avoidance of doubt, there is and was absolutely no basis in our collective commentary and submissions on the CB3 and CB4 budget process that would in any way license delay in adopting the urgent needed strengthening of mitigation action for the crucial periods of 2026-2030 and 2031-2035, as required under the Act.

³[Implications of accelerated and delayed climate action for Ireland’s energy transition under carbon budgets](#), Aryanpur et al, npj Climate Action, 02 November 2024.

⁴Ireland’s Climate Change Assessment, [Volume 4, Realising the Benefits of Transition and Transformation](#), Moriarty et al, Environmental Protection Agency, Ireland, 2024.

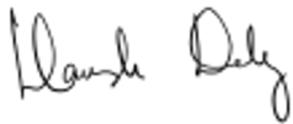
We therefore look forward to an early response to clarify the Government's unequivocal intentions to discharge its obligations arising under the Act with *due urgency*.

Le gach dea-ghuí,



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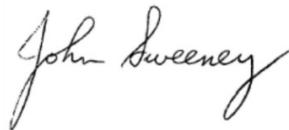
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