

FUELLING INJUSTICE

Ireland's fossil fuel problem
& the case for a fair, funded,
global phase out



Trocaire
TOGETHER FOR A JUST WORLD

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Cover photo: Donatire Uwiringiyimana is from the South of Rwanda, a country that has been affected badly by climate breakdown. Photo: Muiru Mbuthia

EXECUTIVE SUMMARY

The devastating impacts of climate change are no longer predictions, they are reality, and while climate change is evident everywhere, its effects are far from equal. Rich industrialised countries and large corporations are responsible for a vastly disproportionate share of the excess emissions that have driven climate change. Yet, in a deep and troubling example of inequality, it is those who have done the least to cause the climate crisis, and those with the least capacity to adapt, especially in the Global South, who are suffering most severely from its impacts.

This represents a widespread denial of rights in vulnerable communities, and a failure by wealthy countries and corporations to deliver on their human rights and climate justice obligations and responsibilities. The deep and unequal impact means that the climate crisis is also a human rights crisis. Increasingly human rights treaty bodies are outlining the obligation of a fossil fuel phase out and the regulation of corporations, including by holding them accountable for harm they generate both domestically and extraterritorially.

Even as the climate crisis and the related injustices deepen, the global fossil fuel industry continues to rake in extortionate profits from business activities that are driving the climate crisis. The level of harm and the losses experienced by those who have done nothing to cause this crisis is intensifying, while the fossil fuel industry scales up its plans for further destruction with impunity. 96% of oil and gas extraction corporations are exploring or developing new oil and gas fields across 129 countries.¹

Neither countries nor international governance mechanisms are acting responsibly, or sufficiently, to stop this destructive industry and its ongoing expansion. Some are actively supporting it. Collectively, governments globally plan to produce more than twice the fossil fuels in 2030 than would be consistent with the 1.5°C limit.² If all the world's population had contributed to climate change to the same extent as Ireland, the world would already be at 3.6°C of warming.³

A global Fossil Fuel Non-Proliferation Treaty is needed to galvanise the required action and establish a legally binding plan for a fair and rapid fossil fuel phase out. Cognisant of its disproportionate contribution to climate change, and its climate justice and human rights obligations – to mention moral duty – to make redress, Ireland should join the bloc of countries advocating for this treaty, and work to deliver a robust, legally-binding fossil fuel phase out mechanism that



would complement COP negotiations. This fossil fuel treaty is urgently needed to uphold obligations for a fossil fuel phase out, both in Ireland and globally.

In addition to supporting a treaty to phase out fossil fuels, Ireland also needs to act on its own emissions. Ireland has already accumulated and will continue to accrue a substantial ecological debt for exceeding its fair share of carbon pollution, unless it phases out fossil fuels urgently and fairly and acts across all sectors to reduce emissions. Projected emissions suggest that Ireland will exceed its carbon budgets to 2030 by up to 27%.⁵ This does not take into account further excess emissions that would be generated by the planned Liquefied Natural Gas (LNG) operations.

At present, the country is gravely off-track on meeting its climate action commitments – which also fall far short of the required action to reflect Ireland's fair share of the global carbon budget that would keep the world to 1.5°C. Even so, government plans for state-led LNG infrastructure (and private infrastructure expansion plans) and a policy to increase the number of data centres are sending us in a worse direction still, with real fears that new fossil fuel infrastructure will lock in fossil fuel use, and have devastating effects on Ireland's human rights and climate obligations.

Executive Summary

Ireland needs to greatly increase its climate action ambitions and delivery on them, as a matter of legal obligation, climate justice, and human rights.

As a global financial hub, Ireland facilitates vast flows of private finance to fossil fuel companies through Irish subsidiaries of international financial institutions. As of June 2024, Irish based subsidiaries of investment companies held €31.76 billion in fossil fuel investments, placing Ireland 14th globally in terms of fossil fuel investment by management company location. Emissions associated with these investments totalled 72.5 MtCO₂eq ; 20% higher than Ireland's national emissions that year.⁶ Irish-based investors are enabling new investment in fossil fuels, which is expanding exploration, production, and extraction. This needs to stop and the government needs to play a key role in regulation and required human rights and environmental due diligence in the absence of corporate behaviour change.

It is also crucial, in the face of the climate crisis, that Global South countries receive climate finance so that they can implement their domestic climate action plans and access clean energy. This requires a massive scale up in financing both internationally and from the Irish state. However, large industrial polluters, including fossil fuel companies – and investment corporations that enable their operation and expansion, in the face of scientific facts and the climate crisis accelerating before our eyes – must be held to account for the damages they have caused.

There are a range of options that Ireland can choose from, including a Climate Damages Tax, fossil fuel taxes, sector-focused levies, among others. Specifically focusing on Irish-based investors, we estimate that an Irish Climate Damages Tax on fossil fuel investments could yield up to €3.33 billion by 2030, and €19.97 billion by 2050.

We estimate that Ireland could raise over €9.7 billion per year by making polluters pay for the climate damage they are causing, which would help address Ireland's yawning climate finance gap at the same time as sending important market signals on the need to phase out fossil fuels.

The era of the fossil fuel industry, which churns astounding profits while externalising the climate chaos it causes, must end rapidly and fairly, and climate finance must be reinforced by remedial action from the largest polluters, states and corporations alike.

To that end, this report sets out some of the issues and gaps, anomalies and obligations, that Ireland needs to confront.

Recommendations

We recommend the following actions to ensure Ireland upholds its obligations to global climate justice and human rights.

1. The Irish Government should join the bloc of countries seeking a negotiating mandate on a global Fossil Fuel Non-Proliferation Treaty. Small Island Developing States, which Ireland prioritises in the allocation of climate finance because of the urgent climate crises they face, are among those leading the call. Ireland should support this call and use its multilateral experience to help advance a strong Treaty, as well as meeting and increasing ambition on its own climate obligations, to truly support these states.
2. Ireland must ensure a rapid fossil fuel phase out. Ireland should respect its national obligations under the Climate Act 2021 and significantly increase ambition for Ireland's climate action in line with equity and global justice.
 - Ireland's next carbon budget programme must meaningfully address the fact that Ireland has already exceeded its fair share of the remaining global carbon budget to keep within the 1.5°C limit of the Paris Agreement, or will shortly do so.
 - Ireland should ensure respect for legally binding national carbon budgets, and must take corrective action on current off-track carbon budgets to 2030. Ireland must promote low-energy demand policies, reject high energy industries, and urgently transition to a renewable-energy society.
 - Ireland should prohibit new fossil fuel infrastructure that will lock Ireland into use of fossil fuels for decades to come and undermine our climate obligations.
3. Ireland must end its outsized role as an enabler of destructive fossil fuel investment. Ireland should introduce a strong, gender-responsive national human rights and environmental due diligence framework, which includes the regulation of Irish-based investors with respect to human rights, climate, and the environment. In addition, Ireland should amend the Fossil Fuel Divestment Act 2018 to preclude State investment in fossil fuels.
4. Ireland should introduce new sources of public financing rooted in polluter pays and social equity principles, to meet Ireland's international climate finance obligations to the Global South and raise funds for domestic Just Transition needs. These could include: elimination of fossil fuel subsidies, climate damages tax, wealth tax, aviation levies and taxes, shipping levy, private jet taxes and frequent flyer levies.

1. INTRODUCTION

The Climate Crisis is now a lived reality for the millions of people around the world who are most exposed to its effects, including climate shocks in every region. The intensity of disasters attributable to climate change are compounded by conflict and crises of health, poverty, and inequality in the areas worst affected, especially in the Global South. Those who have done least to cause the climate crisis, and who have least capacity to adapt to their new realities, are suffering its impacts disproportionately.

Globally, political ambition on climate change and on phasing out the fossil fuels that are a huge contributory factor is far too low. Fossil fuel corporations – enabled by markets and states, and not adequately regulated – are truly driving the climate crisis, profiting from climate harm, and continuing to expand fossil fuel production and exploration, despite the stark warnings from the world's leading scientists on the planetary risk that doing this represents.

In Section 2, we explain how the climate crisis is also a human rights crisis, particularly affecting the countries in the Global South and marginalised communities in which Trócaire works across the world; and how adhering to human rights norms and frameworks can help states identify and address the separate and distinct obligations involved.

Section 3 outlines the expansion of the fossil fuel industry despite the climate warnings, which needs to be phased out, particularly by countries in the Global North, in the interests of climate justice and human rights. It explains why a global Fossil Fuel Non-Proliferation Treaty, is needed.



Salome Jyambere from Kirambo village in Western Rwanda. Photo: Muiru Mbuthia

Section 4 considers what a fair phase out would involve and Ireland's role in that. It explains that Ireland is off-track on meeting its climate action commitments – which are insufficient to reflect Ireland's fair share of the global carbon budget that would keep the world within the 1.5°C limit. It outlines how Government plans for state-led LNG, along with commercial infrastructure expansion plans, and a policy to increase the number of data centres would be devastating for Ireland's legally-binding carbon budgets and how from a global justice perspective Ireland must keep its exploitation of the global carbon budget to an absolute minimum.

Section 5 outlines Ireland's significant role in the global fossil fuel industry, through vast investments in the industry via financial institutions

registered in Ireland. Investors in fossil fuel corporations have responsibility for climate damage arising from the financing of those fuels, and Ireland has a central role to play in regulating entities that are driving climate chaos.

Section 6 then considers what a funded phase out might look like, including the massive scale-up in climate finance required for Global South countries. It identifies potential sources of new public funding for climate action – rooted in the principles of equity and polluter pays – that Ireland could use to dramatically increase its climate finance commitments to Global South countries as a matter of climate justice.

We follow this with a set of recommendations, based on the evidence and analysis presented.

2. THE CLIMATE CRISIS IS A HUMAN RIGHTS CRISIS

“To address the planetary crisis and tackle the wide range of fossil fuels negative human rights impacts, states must urgently decarbonise and detoxify. Wealthy states and high emitters should lead the phase out of fossil fuels, beginning with avoiding new investments and terminating fossil fuel subsidies. They should also provide financial and other technical support to developing countries to ensure a just transition to a zero-carbon economy.”⁷

UN Special Rapporteurs



An old water pump sits partially submerged under Lake Turkana, Ethiopia. Photo: Trócaire

Numerous international human rights conventions establish duties to respect, protect, and fulfil specific rights – ranging from the rights to life, health, water, food, housing, and education, to participation and equality – that are endangered by climate change or harmful mitigation and adaptation policies.⁸ As the adverse effects of climate change increasingly disrupt lives, livelihoods, and ecosystems, Human Rights Treaty Bodies (HRTBs) have increasingly recognised climate change as a threat to human rights and have clarified that states must design and implement rights-based climate policies.

Treaty Bodies have articulated that states must mitigate emissions, adapt to climate-related impacts, and ensure effective remedies for those harmed. The UN Human Rights Council has declared that the climate crisis is a human rights crisis and recognised The Right to a Clean, Healthy, and Sustainable Environment in 2022⁹ which is now increasingly

being integrated into human rights jurisprudence. The UN Declaration on Human Rights Defenders (HRDs) sets out states’ obligations and responsibilities to ensure a safe and enabling environment for human rights defenders and civil society.¹⁰

The work of Treaty Bodies is pivotal in providing authoritative interpretations of how human rights norms must guide climate action. From fossil fuel phase out and accountability of private actors to intergenerational equity and climate finance, the Treaty Bodies are shaping a jurisprudence that increasingly centres human dignity and justice within climate governance.

Alongside the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement, which acknowledge the different capabilities and differing responsibilities of individual countries in addressing climate change, the international human rights framework provides critical direction to states in understanding and addressing the differentiated and unequal human consequences of climate change, based on the principle of non-discrimination.

Moreover, linking the climate change negotiations and structures to human rights enables states to use well-established norms, indicators and mechanisms to address the challenges posed by the changing climate.¹¹ It is essential that climate action is rooted in human rights, scientific data and assessments in order to advance progress towards the implementation of the Paris Agreement and the UNFCCC, as well as to vindicate the human rights of all, everywhere.¹² This chapter sets out the human rights impacts of climate change, along with the obligations of states with regard to a fossil fuel phase out.

“Climate change impacts, directly and indirectly, an array of internationally guaranteed human rights. States (duty-bearers) have an affirmative obligation to take effective measures to prevent and redress these climate impacts, and therefore, to mitigate climate change, and to ensure that all human beings (rights-holders) have the necessary capacity to adapt to the climate crisis.”¹³

Office of the High Commissioner for Human Rights

Severe human rights impacts on those already marginalised

Trócaire’s work across the world has given us direct insight into the unequal impact of climate change. Its current impact undermines human rights and threatens the foundations of life – clean air, safe water, food security, health, education, adequate standard of living, shelter, and cultural survival – while exacerbating existing inequalities and exposing the failure of legal, political, and economic systems to protect those most at risk.¹⁴

In Malawi, 56% of those affected by Cyclone Freddy’s impacts were children.¹⁵ Following Cyclone Freddy hundreds of health facilities were disrupted, while displacement camps faced limited access to sanitation and medical care, leading to a surge in the spread of cholera, malaria, malnutrition, COVID-19, and other vaccine-treatable diseases.¹⁶ Such climate impacts therefore undermine the right to the highest attainable standard of health as outlined by the International Covenant on Economic, Social and Cultural Rights.¹⁷

In Rwanda, the impact of climate change on women is particularly

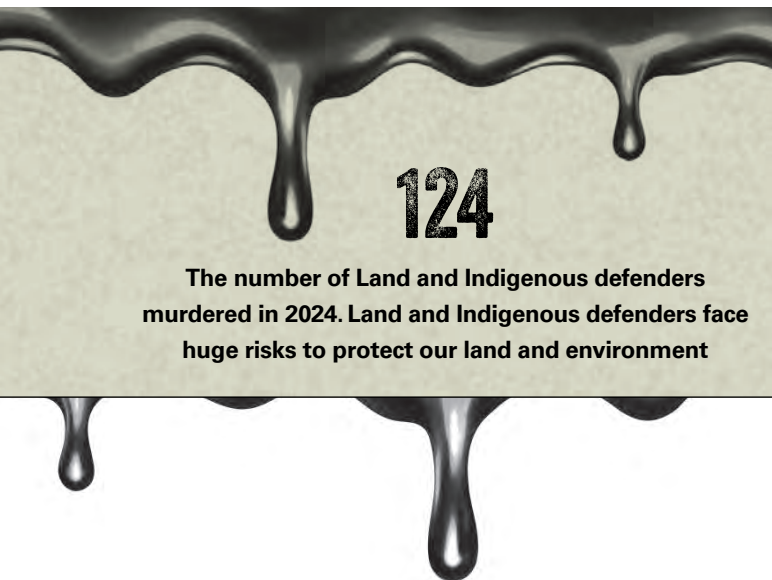
evident in rural areas, where women, who constitute 72% of the agricultural workforce,¹⁸ often lack access to climate information that would benefit their livelihoods and food security.¹⁹ Erratic rainfall, prolonged dry spells, and rising temperatures are disrupting agricultural cycles and destroying crops.²⁰ These climatic shifts are leading to food shortages, loss of income, and hunger,²¹ and ultimately to violations of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)²² and violation of the Right to Food.²³

Even if the global temperature increase through climate change is limited to 1.5°C, this will still mean significant sea-level rise and erosion impacts for countries across West Africa, including **Sierra Leone**,²⁴ where over two million people are expected to be affected by rising seas.²⁵ Many rural and peri-urban communities lack access to safe drinking water,²⁶ and sea-level rise and saltwater intrusion are contaminating freshwater sources along the coast. Meanwhile, droughts and unpredictable rainfall reduce water availability elsewhere in the country, undermining the Right to Water and Sanitation.²⁷



The wreckage and devastation at Nkhulambe Health Centre in southern Malawi, following the impact of Cyclone Freddy. This health centre was completely destroyed by the cyclone, tragically killing 22 children and many adults. Without this vital health facility, 54,000 people in the immediate vicinity were left with almost no access to health care. Photo: Gary Moore

Not alone are its current impacts appalling, climate change will continue to drive poverty and inequality, food insecurity and water stress into the future. Meanwhile, defending land and the environment and advocating for a human rights-based approach to climate action are becoming increasingly dangerous. The fundamental freedoms on which human rights defenders depend – speech, association, peaceful assembly – are under concerted attack.²⁸



Illustrations of some, but by no means all of climate change impacts or related denial of rights, include:

- A quarter of the world's population currently faces "extremely high water stress" each year, and an additional 1 billion people are expected to be affected by 2050.²⁹
- 80% of the global population most at risk from crop failures and hunger from climate change are in sub-saharan Africa, south Asia and southeast Asia.³⁰
- Sea-level rises and prolonged droughts are displacing communities, threatening the right to adequate housing and access to basic services, as well as resulting in loss of people's cultural and social identities.³¹
- Land and Indigenous defenders face huge risks to protect our land and environment, with 124 land and Indigenous defenders murdered in 2024.³²
- At least 2,106 land and environmental defenders were killed between 2012 and 2023. Indigenous Peoples, often trying to protect natural resources and ecosystems, continue to be disproportionately targeted, accounted for 43% of total murders in 2023.³³

Clarifying human rights obligations can help advance climate justice

States have an obligation to take effective measures to prevent foreseeable harm to human rights caused by climate change.³⁴ In order for states to comply with their human rights obligations and to realise the objectives of the Paris Agreement, they must adopt and implement policies aimed at reducing emissions.

State parties should contribute effectively to phasing out fossil fuels and states must regulate private actors, including by holding them accountable for harm they generate domestically and extraterritorially. States should also discontinue financial incentives or investments in activities and infrastructure that are not consistent with low greenhouse gas emissions pathways, whether undertaken by public or private actors, as a mitigation measure to prevent further damage and risk. Failure to take measures to prevent foreseeable harm to human rights caused by climate change, or to regulate activities contributing to such harm, could constitute a violation of states' human rights obligations.³⁵

A group of UN Special Rapporteurs on Human Rights recommended accelerating the just and equitable phase-out of fossil fuels, and the Special Rapporteur on Human Rights and the Environment has called for zero expansion of fossil fuel infrastructure.³⁶

As the adverse effects of climate change increasingly disrupt lives, livelihoods, and ecosystems, the work of human rights treaty bodies is pivotal in providing authoritative interpretations of how human rights norms must guide climate action across different realms for the varied cohorts of people whose rights are adversely affected in separate and distinct ways.

For example, the Committee on the Elimination of Discrimination Against Women (CEDAW), in its Concluding Observations to Norway in 2023, criticized the expansion of Arctic oil and gas exploration, while addressing fossil fuels, women's rights and extra-territorial obligations. The Committee urged a review of climate policies to reduce emissions to a level consistent with the Paris Agreement. The Committee noted, in particular, Norway's "policy on the extraction and export of oil and gas, as well as the activities of related State-owned companies and private companies, taking into account the disproportionate negative impact on women and girls both within and outside its territory."³⁷

A group of UN Special Rapporteurs on Human Rights recommended accelerating the just and equitable phase-out of fossil fuels, and the Special Rapporteur on Human Rights and the Environment has called for zero expansion of fossil fuel infrastructure.³⁶

The Committee on the Rights of the Child (CRC), in its general comment No. 26 (2023), emphasized that to protect children's right to a healthy environment, states must take immediate action to equitably phase out the use of coal, oil and gas. The CRC also indicated that mitigation measures should reflect each State party's fair share of the global effort to mitigate climate change.³⁸ The forthcoming Advisory Opinion of the International Court of Justice will clarify states' obligations in relation to climate change based on existing universal human rights and climate treaties including but not limited to those laid out by the Paris Agreement, International Covenant on Civil and Political Rights, International Covenant on Economic, Social and Cultural Rights.³⁹

Human rights treaty bodies have also outlined that as part of international assistance and cooperation towards the realization of rights, high-income states should contribute to global climate finance.⁴⁰ The Children's Rights Convention General Comment No. 26 (2023) underlines that developed states must urgently close the climate finance gap, particularly to ensure the realisation of children's rights in the Global South.⁴¹

In April 2024, the European Court of Human Rights (ECtHR) found Switzerland in violation of the right to private and family life for failing to implement sufficient measures to combat climate change, through its groundbreaking ruling issued in the *Verein Klimaseniorinnen Schweiz and Others v. Switzerland* climate case⁴² - widely known as the *Klimaseniorinnen* Case.

According to the ruling, Switzerland failed to comply with its obligations in relation to reduction targets for greenhouse gas

emissions and did not effectively enact legislation or other measures that would protect the claimants from harm.⁴³ The ruling highlighted that states need to apply effective measures to mitigate emissions and climate change in a manner consistent with achieving the long term temperature goal of 1.5°C, that emissions reductions must be updated based on due diligence and the best available scientific evidence, and that states must apply principles of equity and Common But Differentiated Responsibilities and Respective Capabilities (CBDR-RC)⁴⁴ in order to quantify a 1.5°C aligned fair share carbon budget or an equivalent measure to quantify the State's fair share.⁴⁵

Access to justice and ensuring remedies

Access to justice is indispensable for translating legal frameworks on climate change into real protection. Legal frameworks must provide accessible, affordable, and inclusive pathways for redress, particularly for marginalized groups who often face systemic barriers to justice.⁴⁶ Remedies must be effective, timely, and proportionate.

The Special Rapporteur on human rights in the context of climate change emphasizes that remedies should encompass restitution, rehabilitation, satisfaction, and guarantees of non-repetition – not merely judicial access but substantive relief.^{47,48} Treaty bodies also note that states must cooperate in good faith in the establishment of global responses addressing climate-related loss and damage suffered by the most vulnerable countries.⁴⁹ From a human rights perspective, loss and damage are closely related to the right to remedy and the principle of reparations, including restitution, compensation and rehabilitation.⁵⁰

Those most affected by climate change – such as Indigenous Peoples, women, persons with disabilities, low-income communities, children, and displaced populations – possess unique insights and lived experiences that are critical to shaping equitable solutions. However, these groups are often excluded from policy debates, perpetuating systemic inequities. States are required to ensure public access to environmental information, enable meaningful participation in decision-making, and protect environmental human rights defenders.⁵¹ This is especially vital for communities in vulnerable situations.

The climate crisis is a human rights crisis



The UN Committee on the Rights of the Child has underscored that children's right to remedy extends to harms caused by extraterritorial activities of businesses domiciled in the State.⁵² These developments align with evolving jurisprudence, such as in *Sacchi et al. v. Argentina et al.*,⁵³ where extraterritorial responsibility was acknowledged for harms to future generations. Recent landmark rulings underscore the transformative potential of strategic litigation. In the case of *Urgenda Foundation v. Netherlands*,⁵⁴ the court relied on human rights and the precautionary principle to compel stronger national emissions reductions.

However, procedural barriers remain formidable. High litigation costs, restrictive standing doctrines, and the use of retaliatory lawsuits against environmental defenders (often termed Strategic Lawsuits Against Public Participation, or SLAPPs) impede justice, especially for marginalised groups.^{55,56}

Conclusion

Emerging norms and standards under the global human rights framework, coupled with regional and national court decisions, make it increasingly clear that states are required to vindicate human rights that are at risk due to climate change.

Ireland must ensure it upholds these obligations and that it takes action to address violations arising from and to prevent human rights risks from corporate activities, as a matter of its obligations as a State. These obligations include contributing effectively to phasing out fossil fuels, discontinuation of financial incentives or investments in activities and infrastructure that are not consistent with low greenhouse gas emissions pathways and the regulation of corporations that continue to inflict climate harm, whilst ensuring that marginalised communities do not shoulder the burden of climate change or actions to address it. Therefore, Ireland should develop policies on climate action in line with human rights standards and obligations, increasingly seen to be justiciable, that outline a more just and equitable state response to the climate crisis including delivering on a fair, funded, fossil fuel phase out.

Ireland's role in this regard also applies to multilateral settings where Ireland should advocate for human rights-based climate action, including through UN Framework Convention on Climate Change (UNFCCC) engagements and other international initiatives required to address the climate crisis.

Protestors at COP 28 in Dubai. Photo: Konrad Skotnicki

Case study:
Climate impact and rights
in Ethiopia

Climate change in Ethiopia is a profound human rights issue. Ethiopia contributes minimally to global emissions yet faces escalating climate impacts. Rising temperatures, erratic rainfall, droughts, floods, and landslides are eroding livelihoods and exposing systemic inequalities in access to basic services. These impacts disproportionately affect the poorest and most marginalized – particularly pastoralists, rural women, children, and informal workers – deepening structural inequality and undermining the fulfilment of economic, social, and cultural rights.

Climate-related disasters have overwhelmed Ethiopia's fragile health system, impinging on the right to health for all. The 2023–24 floods and the 2024 Gofa landslide disrupted or destroyed health facilities, displaced thousands, and led to outbreaks of cholera, malaria, and measles.^{57,58}

Climate change is degrading water availability and quality, undermining efforts to vindicate the right to water. Flooding has destroyed water points and latrines, while drought forces women and girls to walk longer distances to fetch water, undermining equitable access to water while also raising the risk of gender-based violence and illness.^{59,60}

The 2021–2022 drought in Ethiopia's Borena Zone, located in the southern Oromia region, was one of the most severe in recent decades. Triggered by consecutive failed rainy seasons, rising temperatures, and high evapotranspiration, the drought led to the death of up to 80% of livestock in some pastoral communities.^{61,62} Of Ethiopia's Indigenous Peoples population, around 12% are pastoralists.⁶³ The collapse of herding systems in Borena and changes in seasonal migration patterns are severing ties to ancestral knowledge, customary land use, and oral traditions. These disruptions jeopardise collective cultural rights and self-determination for Indigenous and ethnic minority groups.⁶⁴

In this context high emitting states should consider their extra-territorial obligations, along with obligations to provide climate finance and loss and damage finance as a form of remedy.



A man walks the length of a sun-beaten road, roaring winds battering him with sand. Yet the sand should not be here. Desertification is consuming parts of Southern Ethiopia. Photo: Trócaire

Case Study: Environmental Defenders in Honduras

Honduras is on the frontline of the climate crisis, facing recurring droughts, intense rainfall, hurricanes, coastal erosion, and rising sea levels, all of which severely impact agriculture, fisheries, housing, and infrastructure. As the climate crisis intensifies, so does the frequency and intensity of extreme and destructive weather events, undermining the livelihoods of those living in poverty and driving many to migrate. At the same time, systemic factors such as weak governance, the expansion of extractive industries, and entrenched impunity make it incredibly dangerous for communities to speak out about this situation. CIVICUS rates Honduras as repressed, citing violence and harassment, and impunity for attacks against HRDs.⁶⁵

Global Witness (2024) estimates that in 2012-2023, 149 defenders were killed in Honduras,⁶⁶ with 35 murdered since 2022.⁶⁷ A significant number of the most serious attacks relate to the defence of the Guapinol River against the imposition of a polluting mining project inside the Carlos Escaleras National Park, with 8 defenders arbitrarily imprisoned for 2 years, and at least 4 prominent leaders murdered since the beginning of 2023. The killing of community leader Juan López in September 2024, for example, highlights the systemic failures to protect those safeguarding land, water, and other public goods. Even the granting to Juan of precautionary measures by the Inter-American Commission on Human Rights, designed to protect the lives of HRDs, was not enough.

States have an obligation to protect human rights defenders and protect civil society space, including the rights to freedom of expression, association and assembly.

Tania Carolina Hernandez (23) is a young activist involved with COPINH, at the grave of Berta Cáceres, Indigenous and environmental defender who was murdered in March 2016. Photo: Garry Walsh/Trócaire



3. GLOBAL TREATY NEEDED TO DRIVE FOSSIL FUEL PHASE OUT

Despite warnings from the UN's scientific body, the Intergovernmental Panel on Climate Change (IPCC)⁶⁸ the fossil fuel industry is driving the world further into climate chaos. Projected emissions from existing fossil fuel infrastructure alone would push the world past the Paris Agreement's 1.5°C limit⁶⁹ and if current global emissions persist, the 1.5°C limit would be breached before 2030.⁷⁰ This chapter highlights the expansion of the fossil fuel industry despite the climate warnings, which needs to be phased out, particularly by countries in the Global North, in the interests of climate justice, human rights and sustainability. It explains why a global Fossil Fuel Non-Proliferation Treaty, led by those who are willing to make the necessary changes, is needed.

As mentioned above, the UN Human Rights Council has long since recognised that the climate crisis is also a human rights crisis, and explicitly called for an immediate reduction in emissions from fossil fuels. It has also called on Global North states especially to reject any new expansion of fossil fuel infrastructure.⁷¹ There is no room for even short-term expansion of fossil fuels and no room for any new fossil fuel infrastructure.⁷²

Despite consensus from expert bodies on the need for corrective action, the fossil fuel industry and its investors are doubling down on their toxic interests. According to the International Energy Agency (IEA), fossil fuel companies are investing twice as much in oil and gas as they should if the world hopes to limit rising global temperatures to avert a climate catastrophe.⁷³ The German non-profit Urgewald have identified vast short term expansion plans at a time when a phase out is required and found that 96% of oil and gas extraction corporations are exploring or developing new oil and gas fields across 129 countries.⁷⁴

The profit levels of fossil fuel companies and climate damage caused by their operations underline the profiteering and injustice inherent in the industry's existence. It is estimated that between 1985 and 2018, partial damages¹ arising from the emissions of just 25 oil and gas corporations amount to around \$20 trillion, while the profits of those same corporations totalled approximately \$30 trillion.⁷⁵ This does not take into account the further environmental damages caused to local communities and ecosystems at the sites of fossil fuel extraction and production. This industry continues to profit from climate harm while driving record-high emissions year after year.⁷⁶

Weak state actions contrast with obligations and urgent need

Despite their human rights obligations to end fossil fuels, states are supporting the expansion of the fossil fuel industry through their direct actions, their inaction, policies that sustain fossil fuel-derived energy, and (individual and collective) failure to establish regulatory frameworks, and human rights and environment accountabilities for fossil fuel corporations.

This includes, for example, their failure to phase out fossil fuels urgently, their own active expansion of fossil fuel infrastructure and increasing demand for dirty energy. Collectively, governments globally plan to produce more than twice the fossil fuels in 2030 than would be consistent with the 1.5°C global warming limit.⁷⁷



¹ The methodology used by report references uses the social cost of carbon, to assess these partial damages attributable to fossil fuel companies. It includes damage estimates from the world's 25 highest emitting oil and gas companies, compared with the financial gains made over the same period, while discounting proportions that could be allocated to other actors such as consumers and policymakers. <https://ca1-clm.edcdn.com/assets/Carbon-majors%E2%80%9999-trillion-dollar-damages-final.pdf?v=1700110774>

Overall, the failure of wealthier, high-emitting countries to take the lead in reducing emissions, together with the renewed expansionism of the fossil fuel industry and the continued high emissions of the global rich, are placing humankind in jeopardy.

Countries in the Global North who are not exporters of fossil fuels are also playing a significant role by driving demand for fossil fuels. Ireland, for example, will increase emissions drastically through intended Liquefied Natural Gas facilities, and policies supporting current and future data centre proliferation.⁷⁸ By failing to regulate the fossil fuel industry, governments are providing cover and insulating it, along with its investors, from an urgent phase out of fossil fuels, and from accountability for the negative consequences of their continued use.

Meanwhile, financial flows continue to favour the very industry driving the need for climate financing. Between 2016 and 2023, bank financing has provided an estimated US \$3.2 trillion to the fossil fuel industry.⁷⁹ When compared against finance for climate action, both public and private finance flows for fossil fuels are still greater than those for climate finance.⁸⁰

Furthermore, continuing fossil fuel subsidies “are delaying the shift to renewables and appear to violate the human right to a clean, healthy and sustainable environment,” as highlighted by the UN Special Rapporteur on Human Rights and the Environment, who recommends that: “States should act swiftly to terminate explicit subsidies for fossil fuel production and consumption and redirect these funds to climate action.”⁸¹

Many companies and governments responsible for an expansion of fossil fuels are closely linked to Ireland, both through Ireland’s dependence on fossil fuel imports and through Irish-based investment companies facilitation of the global fossil fuel industry – particularly fossil fuel expansionists.

Overall, the failure of wealthier, high-emitting countries to take the lead in reducing emissions, together with the renewed expansionism of the fossil fuel industry and the continued high emissions of the global rich, are placing humankind in jeopardy.

Fossil Fuel Non-Proliferation Treaty key to ‘shifting the dial’ on climate change

UNFCCC and Paris Agreement processes remain critical to addressing climate change but the reality is that neither the decisions being reached, nor their implementation, are radical enough on fossil fuels, with negotiating parties (under pressure from states, corporations, and their lobbyists) still failing to reach agreement on a basic commitment to a just and equitable phase out, for example. Additional tools are needed to move the dial.

Alongside the need for an unequivocal commitment to a just and equitable phase out at the UN Climate Negotiations, and for states to meet their human rights obligations to phase out fossil fuels and regulate corporations, Trócaire is calling for Ireland to support a Fossil Fuel Non-Proliferation Treaty as another crucial tool to halt climate breakdown.

A global treaty is needed. At this time, the world needs climate leaders to join and support the bloc calling for a Fossil Fuel Non-Proliferation Treaty, encourage others to join, and build momentum around a robust and legally-binding treaty for phase out. Ireland can play a leading role on this, in support of its climate action partners in Small-Island Developing States, which would complement ongoing efforts at the COP.



Fossil Fuel Non-Proliferation Treaty

The proposal to develop a Fossil Fuel Non-Proliferation Treaty, has been led by a group of Pacific nation states, including Vanuatu, Tuvalu, and Samoa. It is currently supported by over 16 states and various organisations, including the World Health Organization and the European Parliament. In addition to national governments, the treaty has garnered support from over 200 cities and subnational governments worldwide, including a number of county councils in Dublin, and Cork City Council in Ireland.

With corporations' ongoing fossil fuel production and exploration, and the failure of states to control that and to drive rapid climate action, we now urgently need a legally binding plan to **end the expansion of new coal, oil and gas projects, and manage a global transition away from fossil fuels.**

The UN member states leading the call are among those that Ireland prioritises in its climate finance provision. Their case is underpinned by international human rights obligations.⁸² Building on its strong history of contributing to pivotal multilateral agreements, including the Nuclear Non-Proliferation Treaty, the UN Convention on Cluster Munitions and the Sustainable Development Goals, Ireland should join the bloc and use its extensive multilateral experience to support and help develop a Fossil Fuel Treaty.

Its proponents' ambition is that a Fossil Fuel Treaty will complement ongoing collective efforts under the UNFCCC and the Paris Agreement by providing the global roadmap needed to halt the expansion of fossil fuels; manage an equitable phase-out of coal, oil and gas; and lay the foundations for a truly just energy transition in which no worker, community, or country is left behind.

Conclusion

In the absence of a global agreement to phase out fossil fuels (or even halt exploration and increased production), a Fossil Fuel Non-Proliferation Treaty is urgently needed to transform obligations to phase out into a robust legal requirement, covering all actors. Ireland as a strong multilateral actor should play a leading role among wealthy countries with shared historic responsibility in support of such a treaty. Ireland should galvanise support and work to deliver a robust, legally-binding fossil fuel phase-out mechanism that would complement UNFCCC negotiations and existing obligations under the global human rights framework. This is what is required to address the climate crisis and ensure a global just transition away from fossil fuels.

Stop Climate Chaos campaigners outside the Dáil warning the Government that it must not let climate-wrecking fossil fuels be the 'ELEPHANT' in the room at the COP28 UN Climate Talks. Photo: Mark Stedman

4. IRELAND'S ROLE IN A FAIR FOSSIL FUEL PHASE OUT

Ireland's domestic climate commitments are not in line with its required fair share of action under international climate obligations to keep global warming within the Paris Agreement limit of 1.5°C.^{83,84}

To add to that, Ireland is alarmingly off track on its inadequate national targets; projections estimate Ireland will reach a 29% reduction in emissions expected by 2030, far off the 51% reduction required under the Climate Act 2021.^{85,86}

Ireland's national climate commitments have been set under the Climate Act 2021. However, it is widely recognised that Ireland's domestic climate commitments are not in line with its required fair share of action under international climate obligations to keep global warming within the Paris Agreement limit of 1.5°C.^{83,84}

To add to that, Ireland is alarmingly off track on its inadequate national targets; projections estimate Ireland will reach a 29% reduction in emissions expected by 2030, far off the 51% reduction required under the Climate Act 2021.^{85,86}

This chapter considers what a fair phase out would involve and Ireland's role in that. It explains that Ireland is off-track on meeting its climate action commitments – which are below the level they need to be to reflect Ireland's fair share of the global carbon budget that would keep the world within the 1.5°C warming limit. It outlines how Government policies and plans, along with private sector developments and proposals, that will see Ireland's fossil fuel demand and infrastructure increase, through Liquefied Natural Gas (LNG) facilities and data centre proliferation, would be devastating for Ireland's climate and human rights obligations. Far from being a solution to energy insecurity, increasing our fossil fuel dependence will leave consumers in Ireland more vulnerable to geopolitical events and price shocks, while ultimately increasing costs to human rights in Ireland and globally. Ongoing and increasing fossil fuel demand will create fossil fuel lock-in, exceed Ireland's legally binding carbon budgets and implicate Ireland in ongoing and future global human rights harms.

Julius Ng'oma and Tasneem Essop in Dublin to attend Trócaire's 50th conference. Photo: Garry Walsh/Trócaire



International obligations for Ireland's National Carbon Budget under climate agreements

It is now widely recognised that, while climate change is already causing and will continue to exact devastating impacts, 1.5°C is the limit to which global warming must be contained to avoid truly catastrophic effects. Beyond a certain level of emissions, the temperature limit of the Paris Agreement will be breached. The global carbon budget (GCB) is the level of emissions which can be released into the atmosphere while staying within a certain level of global warming, as measured from the pre-industrial period.⁸⁷

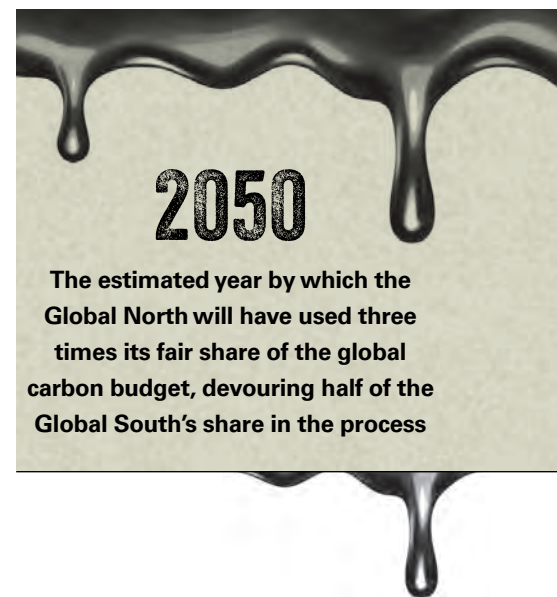
The GCB is not a budget based on political decisions nor is it open to negotiation, but is based solidly on the amount of greenhouse gas emissions that has been collectively released into the earth's atmosphere. The ambition to stay within the remaining carbon budget for 1.5°C can be used to evaluate the political action and ambition of states to their obligations under the Paris Agreement.⁸⁸

The heightened responsibility on the Global North for disproportionately contributing to the climate crisis, and its greater financial capacity than Global South countries to take adequate action, places the obligation for stringent carbon budgets and ambitious climate action principally on Global North states. However, the world's richest people are responsible for the vast majority of emissions (not everyone in the Global North contributed equally)^{89,90,91} so polluter-pays and social equity principles need to apply to the fair use of the global carbon budget within states, as well as at the global level, in aligning with the 1.5°C limit.

Despite the clear historic responsibilities and current obligations of Global North countries, the global political ambition to tackle climate crisis is far too low, and the world is currently projected to reach between 2.6-3.1°C of warming by the end of this century.⁹² **The Global North is still overexploiting the global carbon budget⁹³ and it is estimated that by 2050 it will have used three times its fair share, devouring half of the Global South's share in the process.**⁹⁴

The UNFCCC⁹⁵ and the Paris Agreement⁹⁶ require that climate action is based on equity. Analyses have been conducted on the remaining global carbon budget to avoid breaching the 1.5°C limit from the perspective of allocating a 'fair share' to each country, while accounting for the historically high emissions of Global North countries especially. Assessing usage of this 'fair share' can be used to determine the level of action required of states in national policies and climate action plans to meet their international climate obligations.

The heightened responsibility on the Global North for disproportionately contributing to the climate crisis, and its greater financial capacity than Global South countries to take adequate action, places the obligation for stringent carbon budgets and ambitious climate action principally on Global North states.





Ireland's fair share of the remaining global carbon budget

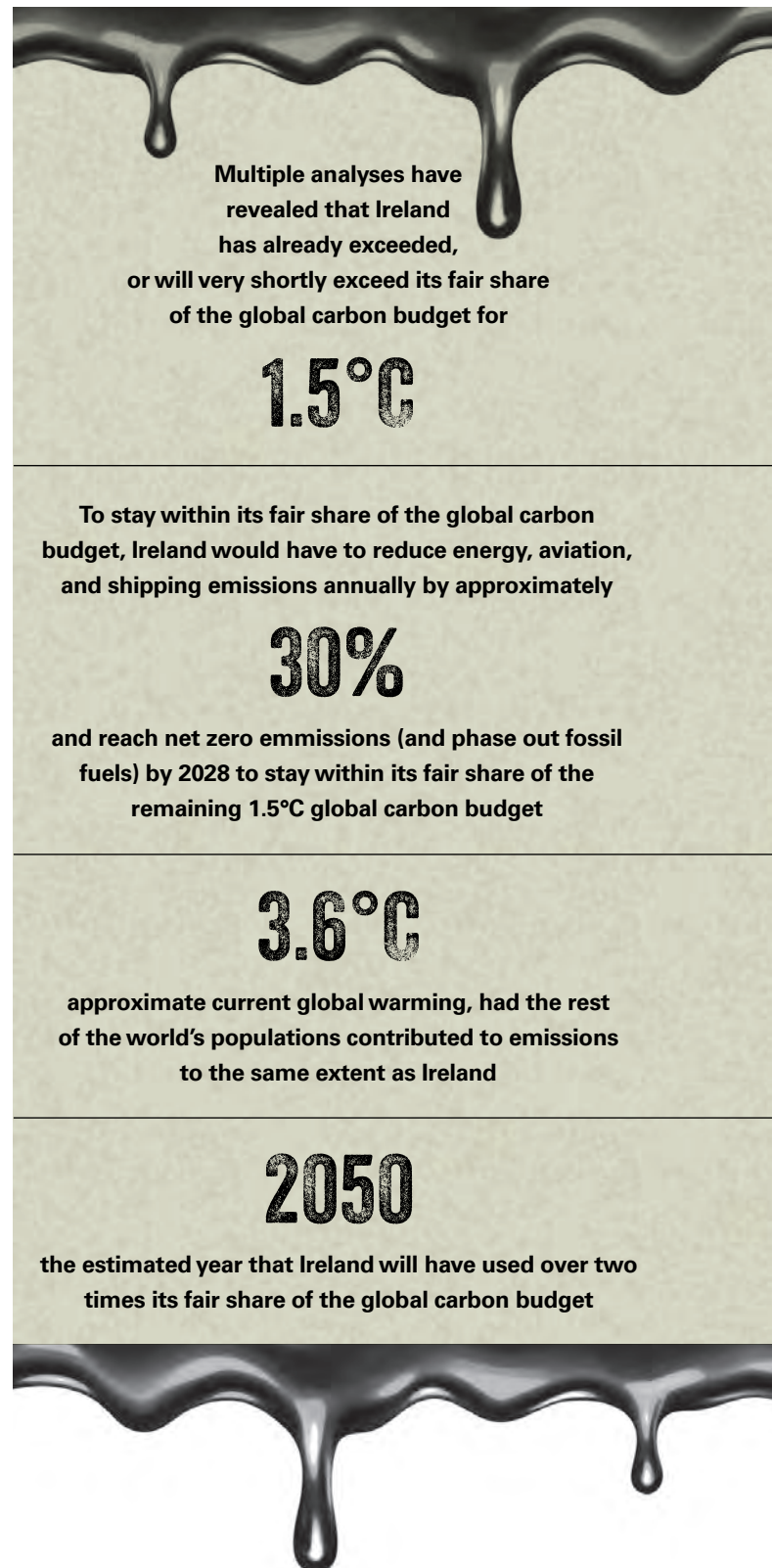
Multiple analyses have revealed that Ireland has already exceeded^{97,98,99} or will very shortly exceed its fair share of the global carbon budget for 1.5°C.^{100,101,102} McMullin et al. estimate that Ireland would have already surpassed its fair share of the remaining carbon budget in 2024, and that it is already in carbon debt.¹⁰³

Recent analysis by Anderson (which looks at Ireland's share of the remaining carbon budget relating to energy while noting its own shortcomings on wider ethical and equity considerations), estimates that Ireland has approximately 80 MtCO₂eq remaining in its fair share budget.¹⁰⁴ This would require Ireland to reduce energy, aviation, and shipping emissions annually by approximately 30% and reach net zero emissions (and phase out fossil fuels) by 2028 to stay within its fair share of the remaining 1.5°C global carbon budget.¹⁰⁵

This analysis suggests that – even if Ireland were to meet its national commitment to reduce emissions by 51% by 2030, which is highly unlikely – this would still be inadequate to meet our fair share of climate action given the remaining global carbon budget. If the rest of the world's populations had contributed to emissions to the same extent as Ireland, current global warming would be approximately 3.6°C.¹⁰⁶

This appropriation of the global carbon budget, through excessive emissions, has a direct impact on human rights – and one that is increasingly being recognised as justiciable. In a climate case taken by the Urgenda Foundation against The Netherlands, the court ruled that the Dutch state was obliged to reduce its emissions "in proportion to its share of the responsibility"¹⁰⁷ for global emissions.

Furthermore, as Ireland continues to overshoot its fair share of the global carbon budget, the ecological debt and reparations owed for this atmospheric appropriation and climate-related losses and damages will only continue to increase. It is estimated that by 2050 Ireland will have used over two times its fair share of the global carbon budget, an overshoot that would equate to €1,827(\$2,084) per capita per year, or a total of €9 billion per year, to be paid in ecological debt for this overexploitation.¹⁰⁸ This does not include the additional impact that increasing fossil fuel demand, through new LNG infrastructure and data centres approved and planned, will have on increasing Ireland's ecological debt.



Page 16 photo: Julio crouches amongst his damaged crop. Climate change driven drought and floods are causing havoc for many Guatemalan farmers. Photo: Mark Stedman

Ireland cannot rely on the EU for gold standard on global responsibility

Ireland's Climate Change Advisory Council (CCAC) pointed out that its 2031-2040 carbon budget proposal for the country only considered scenarios which would meet a 90% net emissions reduction (based on 1990 levels) by 2040 or earlier, as per the European Commission's 2024 recommendations.¹⁰⁹

However, those European Commission's recommendations have also been criticised¹¹⁰ for their lack of ambition, and for opting for the lower end of the recommended range of 90-95% as proposed by the EU's independent scientific advisory group, the European Scientific Advisory Board on Climate Change (ESABCC). As has been pointed out by Climate Action Network Europe: "Aiming for anything less than net zero by 2040 though shows a lack of global leadership and contradicts the EU's fair share commitment to fulfilling the 1.5°C goal of the Paris Agreement."¹¹¹

The European Commission has already been legally challenged over its 2030 targets, with Climate Action Network Europe and Global Legal Action Network taking a case on the adequacy of the annual emissions allocations for Member States, in which it argues that the current national targets fail to align with environmental and human rights standards.¹¹²

The 'Fit for 55' package, which sets the ambition for the EU's current NDC to reduce emissions by 55% by 2030, is only compatible with a 3°C pathway.¹¹³ To comply with the 1.5°C warming limit, the EU would have to achieve real emissions reductions of 65% (76% net reductions) below 1990 levels by 2030, and climate neutrality by 2040 – 10 years sooner than the EU intends under its current target.^{114,115} However, even with this insufficient target of 55%, the EU is failing to deliver on its ambition. Projections suggest that the EU will only reach a 49% net reduction by 2030.¹¹⁶

Ireland's national climate commitments & international obligations

Ireland's Climate Action and Low Carbon Development (Amendment) Act 2021, known as the Climate Act, requires Ireland to reach climate neutrality (commonly referred to as 'net

zero emissions'), by 2050 at the latest. The Act also requires the Government to prepare carbon budgets and sectoral ceilings (the maximum emissions permitted in each sector of the economy) within those carbon budgets, in a way that is consistent with the UNFCCC and the Paris Agreement,¹¹⁷ and which meet a 51% reduction in emissions by 2030 compared to 2018 levels.¹¹⁸

Ireland is projected to reach just a 29% emissions reduction (relative to the 2018 baseline adopted) across all sectors by 2030, if all Government planned policies and measures are implemented, along with existing measures.¹¹⁹ This is well off track on the national commitment to achieve a 51% reduction, which is itself far removed from the level of action required of Ireland in the context of the remaining global carbon budget.

Ireland's carbon budgets, set in 2021, have been questioned as to their ambition level¹²⁰ as well as on international equity and climate justice grounds: greater consideration of equity and justice would require greater ambition, including more stringent carbon budgets and delivery on them by Ireland.¹²¹ Furthermore, the late baseline year from which its committed emissions reductions are measured (2018) already affords Ireland significant leniency by ignoring past emissions,¹²² O'Neill contends that: *"by claiming a share of the remaining global carbon budget in a manner that does not acknowledge countries' historical emissions, carbon budgeting risks losing its scientific integrity in the eyes of developing countries whose access to the remaining carbon budget is restricted as a result."*¹²³

However, the 2024 carbon budget proposals from the CCAC to the Irish government for the period 2031-2035, (that will be decided on in 2025) rather than trying to address this equity gap, suggest a further reduction in national ambition – allowing for 160 MtCO₂eq emissions instead of 151 MtCO₂eq. Suggested emissions reductions are of 68% by 2040, meaning an annual reduction of at least 6.3% on average year on year to 2040.¹²⁴ This ambition is far too low, and does not place Ireland's climate ambition anywhere near the scale of its global responsibility.

The CCAC's proposal, although it is mandated to operate consistently with the UNFCCC and Paris Agreement, would move Ireland still further away from climate policy coherence with the 1.5C limit. The Council also references a vague commitment to 'temperature neutrality', which ignores Ireland's obligation of equity and Common but Differentiated Responsibilities and Respective Capabilities (CBDR-RC) under the UNFCCC.¹²⁵



Ireland's climate commitments falling short of what is needed		
Ireland's remaining fair share of the global carbon budget for energy ¹²⁶	Energy emissions allowed by the CCAC's proposals to 2040 ¹²⁷	Ireland's projected emissions by 2040 for energy ¹²⁸
0 to 80 MtCO ₂ eq	310 to 315 MtCO ₂ eq	365.91 MtCO ₂ eq

Increasing fossil fuel reliance and consumption: the wrong policy path

Fossil fuels account for around 60% of Ireland's emissions, and while gas is needed in the short term for electricity mainly, its use must be substantially reduced by 2030 to meet Ireland's carbon budgets.¹²⁹

Recent government statements relating to new fossil-based energy infrastructure approvals, are hugely concerning. In March 2025, the government approved the development of a state-led, national gas emergency reserve – a floating LNG storage and regasification facility – for emergency use only. With this announcement the Government also advised that the Policy Statement on the Importation of Fracked Gas, which had banned the importation of fracked gas, would no longer remain in place.¹³⁰ However, given the nature of LNG and the associated natural loss of gas from LNG over time (known as boil-off), it noted that there would be "a minimum send out of gas into the national network" and that "this is likely to result in the strategic gas emergency reserve being refilled up to 6 times per year."¹³¹

Later that same month, the company 'Shannon LNG' received approval for a gas plant in North Kerry. This is part of a broader development plan¹³² that was previously refused planning permission in 2023, a decision which was overturned by the High Court in September 2024.¹³³ Given the original plans of Shannon LNG, and the recent judicial and policy developments, it is expected that the planning permission for LNG facilities that would power this plant will be soon revisited. Shannon LNG's original plans intend to construct LNG storage and regasification facilities at this site, and ensure the power plant operates off LNG, most likely imported from the US¹³⁴ – where environmental, ecological and human rights concerns abound in relation to its LNG exports, increasingly derived from fracking.

LNG is primarily made up of methane (between 87.3% to 99.7% concentration).¹³⁵ Methane is a greenhouse gas with over 80 times the warming potential of CO₂ over a 20-year period, and 30 times the warming potential of CO₂ over a 100-year period.¹³⁶ Methane, and therefore LNG, has a significant impact on climate change, even in small quantities.

These government policies and wider commercial developments are completely at odds with Ireland's climate obligations, and obligations to human rights globally, because they will increase emissions at a time when Ireland is alarmingly off-track on meeting its already inadequate climate action targets. Ireland's obligations in this regard include addressing private sector expansion of fossil fuel infrastructure and fossil fuel demand, including LNG and data centres.

The United Nations Environment Programme (UNEP) warning in 2021¹³⁷ that expansion of natural gas infrastructure and usage is incompatible with keeping the global rise in temperature due to climate change to 1.5° C.

Given the stark reality that Ireland has already or will shortly exceed its fair share of the global carbon budget for the world to stay within 1.5°C, there is absolutely no room for further fossil fuel infrastructure and expansion of fossil fuel use – a point emphasised by human rights actors, with the United Nations Environment Programme (UNEP) warning in 2021¹³⁷ that expansion of natural gas infrastructure and usage is incompatible with keeping the global rise in temperature due to climate change to 1.5° C.

Not only will LNG contribute significantly to Ireland's overconsumption of a global carbon budget that is not Ireland's to use, but it will place huge constraints and challenges on society in the coming years to meet legally-binding, carbon budgets. Proceeding with LNG will make Ireland's transition to a decarbonised society and economy much more difficult, with the greatest risks faced by marginalised groups within Ireland. It is at odds with limiting global warming to 1.5C – and with formal UNFCCC and Paris Agreement obligations on equity and Common But Differentiated Responsibilities and Respective Capabilities.

As well as undermining its ability to deliver on climate action obligations, Ireland's state-led and private-sector moves for new LNG infrastructure will increase its exposure to human rights controversies attending LNG production and expansion, whether in the US (likely Ireland's main supplier), Qatar or elsewhere.

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LNG will see Ireland directly import gas from fracking – a practice Ireland has banned

Hydraulic fracturing, or fracking, is a process whereby a mix of sand, water and toxic chemicals (fracking fluid), is injected into boreholes drilled in rock, in order to release shale gas or oil. Not all LNG is produced by fracking, but it does account for a substantial and growing proportion of the gas ultimately exported as LNG.

In the US, where Ireland's LNG imports are likely to originate, rapidly increasing shale gas production has driven the increase in exports of LNG.¹³⁸ As of 2022, hydraulically fractured shale wells produced at least 79% of gas and 65% of crude oil in the US, which means that fracking is no longer "unconventional" but the standard method for oil and gas extraction in the US.¹³⁹

Numerous studies have shown correlations between proximity to fracking sites and increased rates of preterm births, low birth weight, and impairments to infant health,¹⁴⁰ congenital defects, childhood asthma, increased rates of childhood leukaemia and lymphoma,^{141,142} and increased mortality amongst older generations.¹⁴³ The injection of fracking waste is a proven cause of earthquakes and seismic activity,¹⁴⁴ all of which impacts on wider ecosystem health and biodiversity as well as human health.

Introducing LNG infrastructure in Ireland will increase fossil fuel lock-in and result in the direct importation of fracked gas. Ireland banned fracking in 2017¹⁴⁵ but is now set to increase its reliance on energy derived from the same harmful practice that it rightly banned domestically.

Neither does LNG provide a solution for energy security as its proponents argue: instead, it creates further dependence on toxic, imported fossil fuels. It is vulnerable to geopolitical developments and price hikes and as noted, continues the fossil fuel industry's legacy of human rights risks and violations.¹⁴⁶ Along with the high costs of facility construction and acquisition, these costs will ultimately affect the end consumer, as has been the case in Germany¹⁴⁷ and Spain.¹⁴⁸

Neither does LNG provide a solution for energy security as its proponents argue: instead, it creates further dependence on toxic, imported fossil fuels. It is vulnerable to geopolitical developments and price hikes.¹⁴⁶



Ineza Umuhoza Grace, Founder and CEO of the Green Protector, a women-led Trócaire partner organisation in Rwanda dedicated to increasing active youth participation in creating a better and protected environment. Ineza is also the co-founder of another youth-focused climate advocacy organization, the Loss and Damage Youth Coalition. Photo: Muiru Mbuthia

Risks and trade-offs mark Ireland's increasing fossil fuel demand

“The current trajectory of data centre growth is increasing fossil fuel dependence and greenhouse gas emissions, jeopardising Ireland's commitments to decarbonisation.”¹⁴⁹

Ireland's current Programme for Government notes the intention to increase data centres, already proliferating, which would critically increase energy demand, fossil fuel reliance and emissions. It is estimated that by 2027, data centres will use more electricity than all households use today, but if Ireland continues to follow a high energy demand pathway, the energy demand of data centres is expected to exceed the demand of all sectors by 2025.¹⁵⁰

Increasing energy demand will increase reliance on carbon removals. Such reliance would “bring significant risks and trade-offs” including where technology fails or is not developed to the scale required, financial costs, declining effectiveness of removals over longer spells, and conflicts with biodiversity and land use.¹⁵¹ It is also important to note that reducing emissions from the energy sector is only part of Ireland's responsibility for global climate action; emissions from all sectors in Ireland (including agriculture and land use) must be reduced drastically.

Ireland's existing fossil fuel imports challenge human rights

Although Ireland's renewable energy production is growing (increasing from 12.9% of Ireland's energy requirement in 2022 to 14% in 2023),¹⁵² the state is still heavily reliant on fossil fuels. In 2023, almost 83% of Ireland's energy requirement came from oil (48.8%), gas (29.4%), and coal (3.3%) use combined.¹⁵³

Ireland's current fossil fuel imports, primarily gas and oil, are part a global network, particularly when both direct and indirect sources are considered. More than three-quarters (77.5%) of Ireland's gas is imported¹⁵⁴ and most of the oil products that consumers in Ireland use (e.g. for heating fuel) are imported as finished products,¹⁵⁵ from major refining hubs, including the UK,¹⁵⁶ Belgium,¹⁵⁷ and The Netherlands.¹⁵⁸

These hubs import from sources with well-documented human rights issues, including for example, through fossil fuel corporations operating in Nigeria.^{159,160}

The US is a major fossil fuel expansionist and a significant source of oil and oil products to Ireland.¹⁶¹ States must be cognisant of state and corporation due diligence obligations on human rights and the environment,¹⁶² especially in relation to such aggressive fossil fuel expansion ambitions, and must be cognisant of documented human rights concerns surrounding systemic racism in the US's fossil fuel industry, resulting in disproportionately negative impacts on people of colour and marginalised communities.^{163,164,165}

For example, the construction of a major oil pipeline (Dakota Access Pipeline) running under Indigenous Communities' main source of water was described by Amnesty International as an “appalling violation of human rights ...and sovereignty of their land.”¹⁶⁶

The use of Strategic Lawsuits Against Public Participation, and repression and criminalisation of climate and environmental defenders, is increasingly being used. A recent SLAPP case against Greenpeace in the US ruled the organisation is liable for more than \$660 million in damages and a recent study found that since 2019, 22 pieces of new legislation designed to limit people's ability to protest have been introduced in just 14 countries.¹⁶⁷ Even if Ireland never expanded its fossil fuel footprint through its planned LNG infrastructure, it has a long way to go to reduce emissions, tackle existing fossil fuel use and dependency, and guard against complicity in human rights, environmental and ecological issues inextricably linked with fossil fuels.

A fossil fuel phase out is urgently needed to address these global human rights risks that Ireland is already part of through direct and indirect energy imports, and to ensure no new fossil fuel infrastructure in Ireland. Building new LNG facilities in Ireland, as planned, would not only lock Ireland into additional emissions and fossil fuels for longer, but increase Ireland's potential implication in the range of human rights issues caused by LNG and fracking throughout the supply chain.



Ireland already facing legal challenges on its climate action

The Climate Justice for Future Generations Case 2024 which is being taken by Community Law and Mediation and individual applicants to the High Court, the first of its kind in Ireland, argues that the Climate Action Plan 2024 (CAP24) – through which the Government sets out the roadmap to meet legally binding carbon budgets – fails to meet the legal standards set by the Oireachtas and undermines the state’s efforts at effective climate action in line with Ireland’s legal obligations.

The action also argues that CAP24 is not in compliance with the first carbon budget or the carbon budget programme and is in breach of the Climate Act; and that the CAP24 violates the fundamental rights of three individual applicants and future generations, as protected by the Constitution of Ireland 1937, the European Convention on Human Rights, and the European Union Charter of Fundamental Rights.¹⁶⁸ They are also seeking a declaration that the inadequate climate action infringes rights protected in our Constitution, the European Convention on Human Rights and the EU Charter of Fundamental Rights.

A formal complaint has also been submitted by Environmental Justice Network Ireland (EJNI) to the European Commission regarding Ireland’s updated National Energy and Climate Plan – the strategic plan that outlines how each country will achieve the EU’s 2030 climate and energy targets.¹⁶⁹

The areas of alleged non-compliance include, among others: Ireland’s failure to set adequate timelines for eliminating fossil fuel subsidies, insufficient measures for achieving Ireland’s legally binding climate targets, and failure to align short- and long-term climate planning, and inadequate public participation measures.¹⁷⁰

Conclusion

Ireland’s climate ambition should be rooted in global equity. However, Ireland is over-appropriating its share of the global carbon budget. Furthermore, Ireland is completely off-track to meet stated domestic commitments, which in any case need substantially greater ambition. In addition, the state’s LNG plans, opening the door for commercial LNG development, and its ambition to increase the number of data centres are extremely concerning – these developments would lock-in fossil fuel use for decades and would be devastating for Ireland’s legally binding carbon budgets. The escalating challenge of climate change requires Ireland, even if lagging on its obligations, to keep its exploitation of the global carbon budget to an absolute minimum, in order to avoid additional climate damage and related human rights violations in communities across the world, but particularly in the Global South.

Donatire Uwiringiyimana is from the South of Rwanda.
Photo: Muiru Mbuthia



**STOP
FINANCING
CRISES**

5. IRELAND'S ROLE IN REGULATION OF FOSSIL FUEL FINANCING

“The problem is aggravated by a model of development based on the intensive use of fossil fuels, which is at the heart of the worldwide energy system... Reducing greenhouse gases requires honesty, courage and responsibility, above all on the part of those countries which are more powerful and pollute the most.”

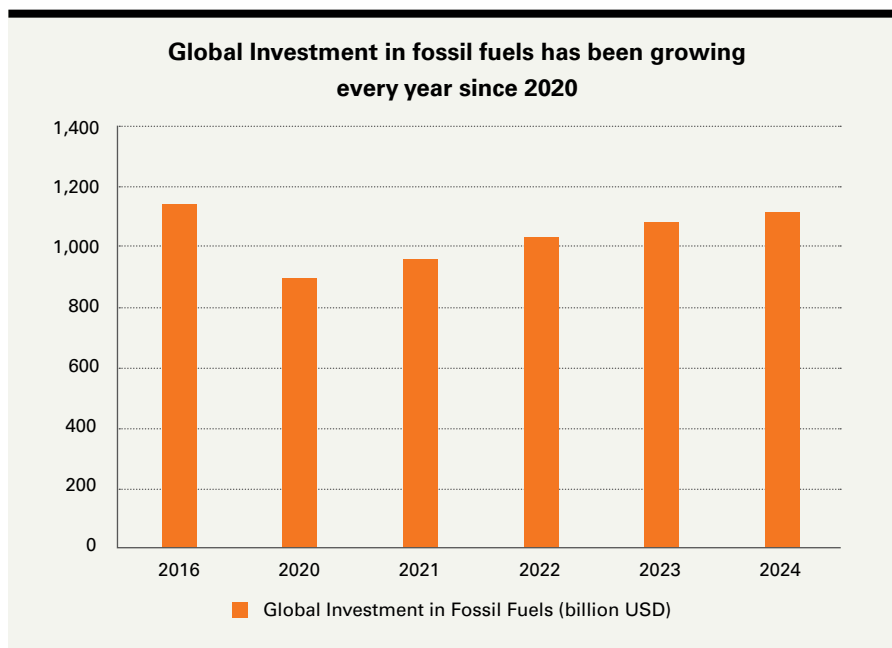
Pope Francis, *Laudate Deum/Laudato Si*¹⁷¹

The profit potential for extractive companies and returns to investors continue to drive expanded production and exploration of fossil fuels.^{172,173} Even within investor initiatives that claim to align with the Paris Agreement, a lack of internal accountability, minimal transparency on goals and timelines, and limited ambition “threaten to undermine the potential for investor initiatives to be agents of climate action” while “loopholes in the net zero policies promoted by initiatives risk diluting their effectiveness in limiting fossil fuel extraction.”¹⁷⁴

Global investment in fossil fuels has been growing every year since 2020, and is now, at \$1,116 billion in 2024, only 2.5% off the total annual investment in fossil fuels in 2016.¹⁷⁵

The International Renewable Energy Agency estimates 41% of planned energy investment by 2050 remains targeted at fossil fuels, and around \$1 trillion of planned annual fossil fuel investment by 2030 must be redirected towards transition technologies and infrastructure to keep the 1.5°C limit within reach.¹⁷⁶

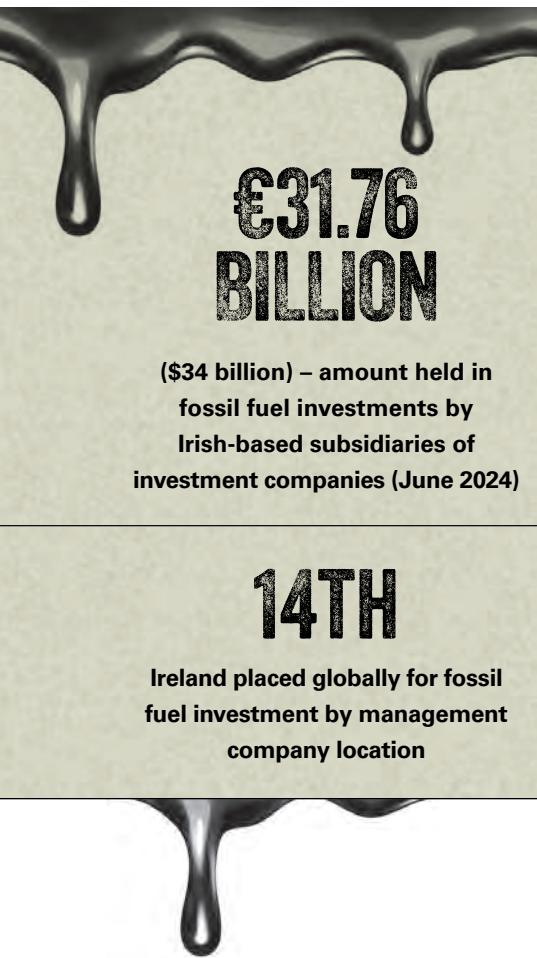
This chapter outlines Ireland's significant role in the global fossil fuel industry, through vast investments in the industry via financial institutions registered in Ireland. Investors in fossil fuel corporations are responsible for climate damage arising from the financing of such fossil fuels, and Ireland has a central role to play in regulating entities that are driving climate chaos.



Adapted from IEA¹⁷⁷

41%
of planned energy investment by 2050 remains focused on fossil fuels¹⁷⁸

\$1 TRILLION
of planned annual fossil fuel investment by 2030 must be redirected towards transition technologies and infrastructure to keep the 1.5°C limit within reach¹⁷⁹



Irish-based investors feeding the global fossil fuel industry

As a global financial hub, Ireland facilitates vast flows of private finance to fossil fuel companies through Irish subsidiaries of international financial institutions. As of June 2024, Irish-based subsidiaries of investment companies held €31.76 billion (\$34 billion) in fossil fuel investments, placing Ireland 14th globally in terms of fossil fuel investment by management company location.¹⁸⁰

Switzerland and Ireland are the only two jurisdictions with such significant fossil fuel investments without having a major fossil fuel export industry, putting Ireland ahead of fossil fuel producers like Brazil, Russia and Kuwait.¹⁸¹ Of these investments, 91% were in fossil fuel expansionists¹⁸² - companies with continued expansion activities and/or plans to further expand fossil fuel production.

The top 5 investor-owned companies globally in 2023 were ExxonMobil, Chevron, Shell, TotalEnergies, and BP, and they accounted for a combined 2.2 GtCO₂e.¹⁸³ Of these five companies, four (ExxonMobil, Chevron, Shell, TotalEnergies) accounted for over €5.5 billion in fossil fuel investments through Ireland in 2024.¹⁸⁴

Ireland's facilitation of investment in the global fossil fuel industry means it cannot claim to have no responsibility for the related carbon emissions. Although the emissions linked to these investments are not accounted for in Ireland's carbon budget programme or emissions accounting, they totalled 72.5 MtCO₂eq in 2023 – 20% higher than Ireland's national emissions that year.¹⁸⁵

Responsibility and capability brings the requirement to act

Article 2.1c of the Paris Agreement requires that all financial flows, both public and private, be consistent with the long-term objectives of the Agreement, which includes staying within the critical warming limit of 1.5°C. It has been well documented that most of the fossil fuels already discovered must remain in the ground and no further fossil fuel expansion is compatible within the 1.5°C threshold.¹⁸⁶

Three quarters of today's global energy investments are funded from private and commercial sources but, even so, governments have essential direct and indirect roles in framing the business environment, including through regulation, and shaping capital flows.¹⁸⁷

Doing this to regulate and curtail fossil fuels as a climate action priority will require a range of tools, including taxes, subsidies, market mechanisms, and regulations, while providing targeted support to the most vulnerable.¹⁸⁸ Climate Action Network note that "To truly succeed in enabling climate resilience and sustainable development, the implementation of Article 2.1c must lead to a transformational shift in the role of public policy and financial institutions that ends harmful finance flows, shapes markets, steers and disciplines finance, and remedies power imbalances in economic and financial decision-making in the context of global financialized capitalism."¹⁸⁹

As noted, the principle of Common But Differentiated Responsibilities and Respective Capabilities is central to the UNFCCC and Paris Agreement. This means that those who have greatest responsibility for enabling investment in the fossil fuel industry – and who have gained or are gaining financially through those harmful impacts, must urgently act to address their roles in driving climate impacts, while upholding their obligations to provide finance to the Global South to enable a global just transition.

Countries in the Global South that are highly dependent on extraction (and therefore have less capacity to transition) may need more time to disentangle their societies from fossil fuels and build new economies, as noted by the Civil Society Equity Review, although this does not give “license to continue extraction when it violates human rights.”¹⁹⁰

Irish finance to fossil fuels raises transboundary concerns

The UN Human Rights Council Advisory Committee has acknowledged that states' human rights obligations include rapidly phasing out fossil fuels.¹⁹¹ The UN Special Rapporteur on Human Rights and the Environment¹⁹² has affirmed that states should cooperate with each other to prevent, reduce and remedy transboundary and global environmental harm that interferes with the full enjoyment of human rights – even when emissions or impacts occur beyond their borders.¹⁹³ As already highlighted in section 2, in addition to these extraterritorial responsibilities of governments, the human rights responsibilities of corporations, including to remedial action, also extend beyond borders.

Ireland's facilitation of investments in the global fossil fuel industry (and therefore in emissions occurring elsewhere) is a clear example of its human rights impacts extending beyond its own borders. In a full and fair fossil fuel phase out. Ireland must recognise that all of its links to the global fossil fuel industry, including through finance flowing through investment companies registered in Ireland, have transboundary implications and to address global human rights harms, these investment corporations must be regulated.

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Nigeria and Exxon Mobil

Of investments made by Irish subsidiaries of financial institutions as of June 2024, ExxonMobil was the largest recipient, accounting for €3.65 billion in investments.¹⁹⁴

In 2021, the Federal High Court in Abuja, Nigeria, issued a judgement ordering ExxonMobil Producing Nigeria Unlimited and the Nigerian National Petroleum Corporation (NNPC) to pay NGN81.9 billion (equivalent to approximately €45 million) to the fishing and farming communities in Ibeno Local Government Area with a 14-day ultimatum. Affected fishing and farming communities in Akwa Ibom State had brought ExxonMobil Producing Nigeria Unlimited and the NNPC to court, demanding adequate compensation for several oil spills from the company's facilities between 2000 and 2010 that destroyed their rivers, streams and other sources of livelihoods¹⁹⁵. The community has repeatedly urged the company to conduct a comprehensive audit of the environmental, social, health, and economic damage caused by its extractive activities and to ensure adequate remediation and reparation.¹⁹⁶

In 2023, Chief Godwin Efang, President of Upenekang Town Council, noted that that Exxon Mobil had repeatedly ignored those calls, was known for flouting Nigerian court orders, and that the community would seek to approach the International Court of Justice with the assistance of a nongovernmental organization.¹⁹⁷

Imperative to address financial flows into destructive fossil fuels

The flow of external private finance to fossil fuel corporations allows them to continue to reinvest their own profits in the sector,¹⁹⁸ including exploration, increased production, and the exploitation of ever more damaging shale deposits.

In line with the remedial and extraterritorial human rights responsibilities of corporations in relation to climate change, and the tailored approach required of states at a national level as highlighted by the UN Secretary-General,¹⁹⁹ Ireland has a very real and significant role to play in the global phase out of fossil fuels. It can do so by putting in place measures that will regulate investors and help end financial backing for those corporations that continue to profit from climate damage inflicted through the expansion of fossil fuels.

Given the role that investors in the global fossil fuel industry play in advancing, and benefiting from, the very destructive activities that need to be urgently phased out, there is a strong rationale for extending a Carbon Damages Tax, and similar market-signalling through climate justice measures, beyond the fossil fuel corporations directly responsible to also target those corporations that finance them.

This is especially relevant to Ireland, given the staggering level of investments channelled to the global fossil fuel industry through Irish-based investment subsidiaries, and Ireland's responsibility to ensure that all corporations uphold human rights in their operations.

Consistent with the polluter pays principle, and advancing social equity, Ireland should recognise the role of the financiers of the fossil fuel industry in "driving climate-fuelled human rights violations"²⁰⁰ - and establish appropriate tax measures (such as the Carbon Damages Tax) to raise new sources of public finance.

Stop public finance investments in the fossil fuel industry

Ireland Strategic Investment Fund (ISIF) away from fossil fuels, aiming to encourage investment in renewable energies and infrastructure. At the time of its adoption, the Act was the first of its kind in the world in requiring the divestment of public money from fossil fuel assets. That was a modest if progressive first step, but has been undermined by loopholes in the legislation that still permit Irish public funds to be invested in fossil fuels.²⁰¹ For example, the Act contains an exclusionary clause that permits indirect investment in fossil fuel undertakings to be made in financial derivative instruments, exchange traded funds or hedge funds and the Act is principally concerned with fossil fuel exploration only, as opposed to fossil fuel use.²⁰² The Dáil approved a motion to amend the Fossil Fuel Divestment Act 2018 in December 2023, which calls for a review of the Act which should be progressed.

These loopholes also apply to other funds including the Future Ireland Fund (FIF) and the Infrastructure, Climate and Nature Fund (ICNF) which were signed into law in 2024.²⁰³ As long as the loopholes remain in the 2018 Divestment Act, and other legislation modelled on it, including that establishing the FIF and the ICNF, Irish public funds will remain open to be invested in global fossil fuels.

The FIF was set up to help deal with future expenditure pressures including ageing, climate, digitalisation and other fiscal and economic challenges while the ICNF was set up to in part, assist with climate change objectives and nature, water quality and biodiversity issues.²⁰⁴ The stark policy incoherence of Irish state entities being able to invest in, and receive returns on, the very sectors driving the climate crisis as a means to address future climate expenditure (and further climate and biodiversity action domestically) can scarcely be overstated.

Conclusion

Trócaire is alarmed at the level of investment flowing through Irish-based subsidiaries of international investment corporations to the fossil fuel industry globally. Investors in fossil fuel corporations are responsible for climate damage arising from the financing of fossil fuels, and Ireland must recognise that all of its links to the global fossil fuel industry, including through finance flowing through investment managers registered in Ireland, have transboundary implications and to address global human rights harms, these investment corporations must be regulated. It is also critical that public investment is not flowing into fossil fuels and an amendment of the Fossil Fuel Divestment Act is required in order to preclude public funds from further fueling the climate crisis.

Thandekile, 31, is one of seven million people living in poverty in drought-prone southern Zimbabwe. Photo: Barnaby Jaco Skinner/Trócaire



6. A FUNDED PHASE OUT AND IRELAND'S PART TO PLAY

“Human rights and equity-based progressive taxation, guided by the polluter pays principle, would target the fossil fuel industry and major greenhouse gas emitters in particular and be designed to protect those in situations of poverty and marginalization.”

UN Special Rapporteur on human rights and the environment²⁰⁵

Integral to a fair fossil fuel phase out, is the critical need for countries in the Global North and polluting corporations to pay their ecological debt, accumulated through their overexploitation of the global carbon budget. This overexploitation is causing hundreds of billions of euros worth of damages every year in Global South countries, while also undercutting the ability of communities to prepare for future impacts, and take ambitious climate action domestically that would deliver positive benefits for local communities and for global emissions.

Addressing the climate crisis must ensure that a global just transition to renewable, community-beneficial, nature-positive energy, and meets the climate finance obligations to countries in the Global South experiencing the worst impacts of a crisis they did not cause.²⁰⁶

While the analysis here is focused primarily on increasing the quantity of Ireland's climate finance, the quality of that finance is just as significant. The UN Special Rapporteur on Human Rights and the Environment noted in 2023 that “it is impossible for wealthy states to fulfil their human rights obligations unless climate finance includes substantial funds to address loss and damage and comes primarily in the form of grants, not loans.”²⁰⁷ Following from that, we argue that climate finance obligations are only truly met from a human rights perspective when funds are provided as grants, and not loans.

Previous analyses have compiled global²⁰⁸ and regional²⁰⁹ estimates of the various sources of public finance that could be utilised to meet international climate finance needs. Here, we highlight some of the approaches that Ireland could use, and estimates of the level of public finance that this could raise.

“It is impossible for wealthy states to fulfil their human rights obligations unless climate finance includes substantial funds to address loss and damage and comes primarily in the form of grants, not loans.”²⁰⁷

“There is a moral rationale and legal basis for holding such fossil fuel companies accountable for climate harm and reparations.”²¹⁵

The inadequacy of current climate finance

As can be seen from estimated climate finance needs reported by UN agencies²¹⁰ and from analysis on the debt due to Global South countries arising from overexploitation of the carbon budget by the Global North, neither the \$100 billion goal set in 2009, nor the \$300 billion New Collective Quantified Goal set at COP29 in 2024 reflect the needs of climate-vulnerable countries.

Both fall far short of the climate finance needs of Global South countries. The next Conference of Parties at the UNFCCC (COP30) should include steps to address this and Ireland, along with other wealthy countries, should recognise their ongoing and increasing climate finance responsibilities.

Public, grant-based and needs-based climate finance is necessary to ensure basic human rights are upheld. The failure to adopt reasonable measures to mobilize available resources to prevent foreseeable human rights harms caused by climate change breaches states' human rights obligations²¹¹ to mobilize adequate resources to address climate change including the clear obligation, in line with the principles of equity, CBDR-RC and polluter pays, where Global North countries are mandated to take the lead.²¹²

For example, best estimates place Loss & Damage financing needs alone at US\$290-580 billion by 2030, and US\$1,132-1,741 billion in 2050.²¹³ With a total of \$765.59 million in pledges as of March 2025,²¹⁴ less than one fifth of 1% (0.19%) of those needs have been pledged to the Fund for Responding to Loss and Damage so far.

Targeting the profiteering polluters

Fossil fuel production taxes have been proposed by many different groups around the world. An analytical study published by the UN Secretary-General's (UNSG) office in 2024 stated that, given the central role fossil fuels have played in historical emissions, and the intentional cover-up for decades of evidence showing the climate impacts, there is “a moral rationale and legal basis for holding such fossil fuel companies accountable for climate harm and reparations.”²¹⁵

“To further enhance accountability, states should advance laws, regulations and policies that facilitate access to justice for climate change-related harms, hold businesses accountable for remedying loss and damage related to their activities and address extraterritorial impacts”, the UNSG study recommended. It also concluded that: “All countries should seek to remedy, including through financing, the climate harms to which they contributed, consistent with their international human rights and other obligations. Businesses responsible for climate change should also contribute to remedies.”²¹⁶

One proposal in this vein is to introduce a Climate Damages Tax (CDT). It would aim to incorporate a level of accountability on those most responsible, and address the injustice of the devastating climate impacts driven by the fossil fuel industry – which continues to record “grotesque levels of profits” while those who have done

nothing to cause the problem are left to foot the staggering bill of climate impacts globally.²¹⁷

This approach has been suggested for fossil fuel-producing states. However, the UNSG noted that, in the necessary paradigm shift from contemporary economic and governance systems that threaten humanity's future towards a human rights economy, "policies and programmes cannot be based on a one-size-fits all approach. They need to be tailored to national circumstances within a global economy where businesses and investors respect the rule of law, including international human rights and labour law."²¹⁸

Examples of new laws to target fossil fuels corporations' delinquency in driving climate impacts already exist. In May 2024, the US state of Vermont, became the first to enact a law holding fossil fuel corporations financially responsible for climate damages. Under Vermont's new Climate Superfund Act, state "officials will have until January 2026 to assess the total costs to the state from greenhouse gases emitted between 1995 and 2024, including the impacts on public health, biodiversity, and economic development. They will then use federal data to determine how much to charge individual polluters for those harms."²¹⁹

New York became the second state to pass such a law in December 2024: its Climate Change Superfund law "seeks to recover \$75 billion from major oil and gas companies over the next 25 years, in \$3 billion annual instalments."²²⁰

Holding Global North states to obligations to provide climate finance

"Because of their massive historical emissions and consequent wealth, states in the Global North have both outsized responsibilities and capabilities to finance and achieve climate justice."²²¹

The requirements of the UNFCCC that commit developed countries to provide financial support to developing countries to address climate change, due to their greater responsibility for emissions to date and their greater financial capacity, reflects the polluter pays principle, in which climate finance is a responsibility. It is not an optional extra, but a centrepiece of international climate action, reaffirmed in the landmark Paris Agreement in 2015.²²²

Given the rapidly changing and the already devastating effects of climate change, Loss & Damage is inherently part of the climate finance responsibility of developed countries, who, under the Paris Agreement, are required to recognise the needs and priorities of developing countries. As pointed out by the UN Secretary General, "Under human rights law, those responsible for climate change are accountable for compensatory measures, including financial, for harm incurred."²²³

All three areas of climate finance (mitigation, adaptation, and Loss & Damage) are critically underfunded, and Global North governments consistently fail to deliver on wholly inadequate commitments. They continuously attempt to evade their responsibility to provide climate finance, through exorbitant reliance on loans and other debt creating mechanisms, expanding the list of countries responsible for climate finance, and efforts to replace necessary public finance with private finance that is wholly inadequate to address climate finance needs.

In addition to the UNFCCC decisions on climate finance, international cooperation and financing obligations are also enshrined in international human rights law.²²⁴ For example, all those affected by climate-related human rights harms must have access to effective remedies,²²⁵ and this remediation is an obligation of states, businesses and investors "that have caused or contributed to climate change over the years or failed to take adequate preventive measures."²²⁶ – as highlighted by the UN Special Rapporteur on the Right to Development.

Recognising the role climate-related loss and damage plays in undermining the right to development of individuals and communities, especially in Global South countries, the Special Rapporteur proposes that Loss & Damage finance should be seen as part of the remediation pillar of the climate justice framework.²²⁷



Ireland's fair share of climate finance

Ireland's current commitment to increase its climate finance to €225 million per year by 2025²²⁸ still pales in comparison to Ireland's fair share of mitigation and adaptation alone, which is estimated at €500 million per year under the soon-to-be replaced \$100 billion goal that was set in 2009,²²⁹ and could potentially rise to €1.5 billion per year based on the New Collective Quantified Goal of \$300 billion set at COP29 in November 2024. However, the ambition on this \$300 billion goal should also rise with the roadmap process leading up to COP30 in 2025, which recognises climate finance to Global South countries should reach at least \$1.3 trillion.

Ireland's fair share of Loss & Damage finance is estimated to be at least €1.5 billion per year by 2030.²³⁰ Ireland has so far pledged just €25 million over two years, equating to less than 1% (0.8%) of our annual fair share, and part of existing commitments to mitigation and adaptation climate finance; essentially amounting to a case of robbing Peter to pay Paul.²³¹ Furthermore, all of Ireland's climate finance is part of existing commitments to Overseas Development Assistance (ODA) and therefore does not meet the fundamental principles of 'new' and 'additional' required for climate finance to be consistent with human rights principles.²³²

New sources of public funds needed for Ireland's climate financing

We illustrate in this section how the money needed to address the climate crisis and Ireland's burgeoning ecological debt can be raised through public sources that would allow Ireland to uphold its climate finance obligations and to address just transition needs domestically. In doing so, we are building on previous analyses by Climate Action Network Europe,²³³ Oil Change International,²³⁴ Stamp Out Poverty,²³⁵ Oxfam,²³⁶ and Transport & Environment,²³⁷ and adjusting promising approaches to Ireland's context.

There are different options through which to raise finance for climate action internationally and domestically, and that would prioritise social equity and polluter pays principles, available to Ireland. Focussing on public finance options that make polluters pay for their damage is of utmost importance in a fair and funded fossil fuel phase out.

Additionally, the richest 1% of the world's population are responsible for the same level of emissions as the poorest two-thirds of humanity.²³⁸ The wealthiest should therefore be taxed to pay for climate action, both on their wealth and on excessive, luxury consumptive lifestyle choices such as the use of private jets.

Among the options available to Ireland, addressing equity and polluter pays principles, include a Climate Damages Tax on private investments in fossil fuel corporations.

Protestors at COP 28 in Dubai. Photo: Konrad Skotnicki

Scoping a Climate Damages Tax on Irish fossil fuel investments

In 2023, Irish subsidiaries of multinational financial institutions generated 72.5 million tonnes of CO₂eq in financed emissions.²³⁹ Our proposal here is based on previous analysis and proposals on a Climate Damages Tax put forward by a coalition of civil society organisations that targets the fossil fuel industry. The proposal emphasises the revenue that could be raised through holding fossil fuel corporations to account for the climate damage they have caused while making grotesque profits.²⁴⁰ We argue that investors in fossil fuel corporations also profit through contributing to the climate crisis, and share responsibility, for associated climate damages.

Our analysis suggests that, among other potential options available, an Irish Carbon Damages Tax imposed on fossil fuel investments by Irish-based investment companies, beginning in 2026, could yield up to €3.33 billion by 2030, and €19.97 billion by 2050. This could provide a significant share of Ireland’s fair share of climate finance.

Potential Revenue by end of 2026, 2030 and 2050 from a Climate Damages Tax of €4.50 per tonne of CO₂eq associated with investments in fossil fuel corporations

Year	Emissions from Investments in FFs facilitated by Ireland (MtCO ₂ eq)	Tax per Tonne CO ₂ eq	CDT Revenue (Running Total)
2026	72.52	€4.50	€326,340,000
2030	37.71	€22.50	€3,328,668,000
2050	0.73	€112.50	€19,968,744,600

See Appendix 1 for a breakdown of potential revenue per year from a Climate Damages Tax of €4.50 per tonne of CO₂eq associated with investments in fossil fuel corporations

Adopting a more targeted approach could also see Ireland put a higher rate CDT on investments in fossil fuel expansionists, and a lower rate CDT on all other fossil fuel investments. If applying a rate of €10 per tonne of CO₂eq to investments in fossil fuel expansionists (while applying a rate of €5 per tonne of CO₂eq to all other fossil fuel investments), and assuming the same decline in investments and associated emissions, a CDT could raise €13.7 billion by 2030 and €56.9 billion by 2050.

See Appendix 2 for further details.



Other potential sources of public finance available to Ireland

There are a range of options for Ireland to raise public finance and therefore meet its fair share of international climate finance, while also significantly increasing public funding available for a just transition domestically.

What we present is not intended to be an exhaustive list of public finance sources but rather an indication of how Ireland can increase its climate finance while prioritising socially just and polluter pays principles, and which should include safeguard to avoid costs being transferred to households and those already marginalised. While a Climate Damages Tax, as discussed, would target Irish-based investors in

climate chaos, a wealth tax would target the highest emitters in society.

In calling for the establishment of a global wealth tax to contribute to the rapid scaling-up of climate finance, a report from the UN Special Rapporteur on the Environment states: “Such a tax would help reduce carbon emissions and inequality by internalizing previously externalized social and environmental costs. In many ways, a wealth tax would function like an earth damages tax, reflecting the gargantuan climate and environmental impacts of excessive consumption.”²⁴¹ Furthermore, the vast majority of Ireland’s fossil fuel subsidies do not benefit households who may rely on such supports for home heating needs for example, but instead provide huge supports to some of the biggest commercial polluters such as aviation.

There are also other actions that Ireland should take in relation to its public finances, including addressing loopholes in the Divestment Act 2018 and related legislation, to ensure that its public funds are not driving further climate impacts and are coherent with Ireland’s international climate obligations.

Some potential sources and approaches to increasing and better aligning public finances for climate action, such as those related to ending tax evasion and excessive corporate profits, would be most effectively pursued as part of regional efforts or through global taxation initiatives, and Ireland should support the UN Tax Convention and join the Global Solidarity Levies Taskforce to this end. Similarly, Ireland should use its stance on utilising the higher rate of tax on the profits of fossil fuel companies through the temporary windfall tax, to advocate for a permanent version of this tax across the EU, which would allow a coordinated introduction of such a tax.²⁴²

Public Finance Sources	Amount (annual)
Taxation	
Climate Damages Tax on investments in fossil fuel corporations	798,749,784
Tax on Fossil Fuel Companies’ Profits	133,500,000
Wealth Tax	4,200,000,000
Aviation & Shipping Taxation	
Frequent Flyer levy	329,093,346
Levy on shipping	36,800,000
Private jet flight tax	2,401,560
Removing aviation fuel tax exemptions (Excise and VAT)	812,000,000
New tax on aviation fuel	448,800,000
Ending public finance to fossil fuels	
Fossil fuel subsidies (not including consumer subsidies)	2,955,400,000
Total	9,716,744,690

Target resources to fund just transition – globally and domestically

Ireland also needs to fund a just transition domestically and estimates are in the billions annually. In 2023, the Irish Fiscal Advisory Council estimated that the costs of Ireland reaching its climate targets would range from €1.6 to 3.0 billion per annum over the years 2026 to 2030 and €1.1 to 1.9 billion from 2031 to 2050.²⁴³ Proposals to the Climate Change Advisory Council by the Energy Policy & Modelling Group at UCC estimate that an increase of 0.3% of GDP in 2020 (€1.3 billion) in total annualised expenditure (relative to a scenario where no climate policy is implemented) would be required, due to long-term savings from reduced fossil fuel imports.²⁴⁴

“The status quo of fossil fuel dependence comes at a high price. The costs of inaction far exceed the cost of the energy transition,” the Sustainable Energy Authority of Ireland notes,²⁴⁵ but alternatively, a rapid, sustainable energy transition would help to avoid the significant compliance costs and fines Ireland faces “from failing to meet legally-binding EU targets and more costly mitigation measures required to address the overshoot of carbon budgets.”

This is not to mention the many human rights costs internationally and domestically associated with the status quo of fossil fuel dependence. The sources of new public funding for climate financing discussed above could be used to meet international climate finance obligations and domestic climate transition needs. The implementation of all potential options and the use of all revenues raised should be based on social equity, where the most marginalised are centred in the decisions made, and on the polluter pays principle.

Conclusion

It is crucial, in the interest of justice and urgently required climate action, that countries in the Global South receive adequate climate finance so that they can implement their plans and access clean energy. This requires a massive scale-up in climate finance commitments, as well as timely delivery on them.

Large industrial polluters, including fossil fuel companies – and investors in them, who also profit from the climate chaos they are creating – must be held accountable for remedial action and required to pay towards the scale of climate finance required, through taxation and regulation on private corporations.

Ireland should urgently explore a range of options, rooted in equity and polluter pays principles, including a Climate Damages Tax (scoped out above), fossil fuel taxes, a wealth tax, sector-focused levies, and removal of harmful fossil fuel subsidies. These public funds should then be channelled towards international climate finance and domestic climate just action, so that no community, or country is left behind.

“The status quo of fossil fuel dependence comes at a high price. The costs of inaction far exceed the cost of the energy transition.”

7. RECOMMENDATIONS

We recommend the following actions to ensure Ireland upholds its obligations to global climate justice and human rights.

- 1.** The Irish Government should join the bloc of countries seeking a negotiating mandate on a global Fossil Fuel Non-Proliferation Treaty. Small Island Developing States, which Ireland prioritises in the allocation of climate finance because of the urgent climate crises they face, are among those leading the call. Ireland should support this call and use its multilateral experience to help advance a strong Treaty, as well as meeting and increasing ambition on its own climate obligations, to truly support these states.
- 2.** Ireland must ensure a rapid fossil fuel phase out. Ireland should respect its national obligations under the Climate Act 2021 and significantly increase ambition for Ireland's climate action in line with equity and global justice.
 - Ireland's next carbon budget programme must meaningfully address the fact that Ireland has already exceeded its fair share of the remaining global carbon budget to keep within the 1.5°C limit of the Paris Agreement, or will shortly do so.
 - Ireland should ensure respect for legally binding national carbon budgets, and must take corrective action on current off-track carbon budgets to 2030. Ireland must promote low-energy demand policies, reject high energy industries, and urgently transition to a renewable-energy society.
 - Ireland should prohibit new fossil fuel infrastructure that will lock Ireland into use of fossil fuels for decades to come and undermine our climate obligations.
- 3.** Ireland must end its outsized role as an enabler of destructive fossil fuel investment. Ireland should introduce a strong, gender-responsive national human rights and environmental due diligence framework, which includes the regulation of Irish-based investors with respect to human rights, climate, and the environment. In addition, Ireland should amend the Fossil Fuel Divestment Act 2018 to preclude State investment in fossil fuels.
- 4.** Ireland should introduce new sources of public financing rooted in the polluter pays and social equity principles, to meet Ireland's international climate finance obligations to the Global South and raise funds for domestic Just Transition needs. These could include: elimination of fossil fuel subsidies, climate damages tax, wealth tax, aviation levies and taxes, shipping levy, private jet taxes. and frequent flyer levies.

APPENDICES

APPENDIX 1: Potential Revenue per year from a Climate Damages Tax of €4.50 per tonne of CO₂eq associated with investments in fossil fuel corporations

Year	Emissions from Investments in Fossil Fuel facilitated by Ireland (MtCO ₂ eq)	Tax per Tonne CO ₂ eq	CDT Revenue
2026	72.52	€4.50	€326,340,000
2027	63.82	€9.00	€574,358,400
2028	55.12	€13.50	€744,055,200
2029	46.41	€18.00	€835,430,400
2030	37.71	€22.50	€848,484,000
2031	35.24	€27.00	€951,607,440
2032	32.78	€31.50	€1,032,539,760
2033	30.31	€36.00	€1,091,280,960
2034	27.85	€40.50	€1,127,831,040
2035	25.38	€45.00	€1,142,190,000
2036	23.21	€49.50	€1,148,716,800
2037	21.03	€54.00	€1,135,663,200
2038	18.86	€58.50	€1,103,029,200
2039	16.68	€63.00	€1,050,814,800
2040	14.50	€67.50	€979,020,000
2041	13.13	€72.00	€945,080,640
2042	11.75	€76.50	€898,740,360
2043	10.37	€81.00	€839,999,160
2044	8.99	€85.50	€768,857,040
2045	7.61	€90.00	€685,314,000
2046	6.24	€94.50	€589,370,040
2047	4.86	€99.00	€481,025,160
2048	3.48	€103.50	€360,279,360
2049	2.10	€108.00	€227,132,640
2050	0.73	€112.50	€81,585,000
Total			€19,968,744,600

APPENDIX 2: Potential Revenue from a Climate Damages Tax of €10 per tonne of CO₂eq associated with investments in fossil fuel expansionists and a rate of €5 per tonne of CO₂eq on all other fossil fuel investments

Potential revenue by end of 2026, 2030, 2040 and 2050 of a Climate Damages Tax of €10 per tonne of CO₂eq on investments in expansionists, and €5 per tonne CO₂eq on all other investments in fossil fuel corporations

Year	Emissions from Investments in Expansionists facilitated by Ireland (MtCO ₂ eq)	Emissions from Other Investments in FFs facilitated by Ireland (Mt CO ₂ eq)	Tax per Tonne CO ₂ eq-Expansionists	Tax per Tonne CO ₂ eq-Other Fossil Fuel Cos Investments	CDT Revenue (Running Total)
2026	65.99	6.53	€10	€5	€692,566,000
2030	34.32	3.39	€50	€25	€7,064,173,200
2040	13.20	1.31	€150	€75	€29,904,999,880
2050	0.66	0.07	€250	€125	€42,378,113,540

APPENDIX 3:

Additional Sources of Public Finance to meet Ireland’s International Climate Finance Obligations & Domestic Just Transition finance needs

Methodology

Previous analyses by Oil Change International and Climate Action Network Europe have compiled global²⁴⁶ and regional²⁴⁷ estimates of the various sources of public finance that could be utilised to meet international climate needs. Where analysis at the Irish level already exists (e.g. Oxfam Ireland’s wealth tax analysis), this has been used in place of international or regional estimates. Where such analysis does not already exist, this report estimates the potential public funding that could be raised through applying approaches referenced in the aforementioned compilations of various sources of public finance. Key assumptions and workings are included below. As mentioned above, this is not an exhaustive list, and other sources of public finance should also be considered, including but not limited to taxes on digital (not physical) presence of corporations,²⁴⁸ taxes on luxury yachts²⁴⁹, closing loopholes on taxes/addressing tax evasion²⁵⁰, increasing corporation tax and diverting military spending.

Climate Damages Tax on investments in fossil fuel corporations

The previous analysis on a Climate Damages Tax on fossil fuel corporations on which this analysis is based, recommended an initial rate of \$5 per tonne of CO₂e with a progressive annual ratchet of \$5 per tonne, and assumes fossil fuel production declines in line with the IPCC’s 1.5°C targets by 2050. Allowing for exchange rates and rounding to the nearest €0.50 to simplify calculations, we apply a rate of €4.50 per tonne of CO₂e on investments in fossil fuel corporations that ratchets up each year. In the table in the main section of the report, the average annual revenue

to 2050 based on a CDT of €4.50 included here.

Tax on Fossil Fuel Companies’ Profits

The windfall tax applied for 2022 and 2023 was a temporary solidarity contribution that applied for 2022 and 2023 to companies involved in fossil-fuel production and refining. It was calculated on 75% of taxable profits that are more than 20% above the baseline of taxable profits for the period 2018-2021.²⁵¹ The calculation used here is based on the average revenue collected across 2023 and 2024. The proceeds from the temporary solidarity contribution were €167.2m for 2023 and €99.7m for 2024, giving a total of approx. €266.9m raised.²⁵² However, there are multiple legitimate reasons for introducing such a tax on an ongoing basis, beyond the unforeseen “one-off” type events that trigger windfall taxes and a permanent tax on excess profits could help avoid further attraction of resources to these activities by removing profit incentives through systemic taxing.²⁵³ State intervention in regulating prices would also be required to ensure the cost of increased taxes are not passed on to consumers.²⁵⁴

Wealth Tax

The figure included is based on analysis by Oxfam which estimates that at a flat rate of 1.5% on all net wealth above €4.6 million (\$5 million) could yield €4.2 billion per year.²⁵⁵ Oxfam Ireland’s analysis also estimates that a progressive rate on Irish multi-millionaires and billionaires at a rate of 2% on net wealth above US\$5 million, 3% on net wealth over US\$50 million, and 5% on wealth above US\$1 billion could generate €9.2 billion per year. (\$10.1 billion) each year.²⁵⁶

Frequent Flyer Levy

Proposals by New Economics Foundation suggested ticket levies from €50 up to €400 from the third flight per year onwards, with additional surcharges depending on the distance (surcharges would also be applied for medium to long haul and business/first class tickets for the first and second flight per year) have been proposed by the New Economics Foundation.²⁵⁷

Using this approach and assuming general levies per flight (i.e. no surcharges for medium haul, long haul or business class flights) and assuming that average rates of population taking a certain number of flights per year in the NEF study countries applies to Ireland (p.12), and 28% of the population pay at least one FFL of €50 (i.e. flight 3 and flight 4), 5% of population fly more than 3 times with a €50 FFL (i.e. a minimum of 4 return flights per year), and 4.5% (average across Western Europe referenced in paper) fly 4 return flights or more in a year (in this case, by deducting the 4.5% who take over 4 return flights per year from the 5% who take over 3 return flights per year, we estimate that 0.05% of the population fly 5 return flights per year). However, we note this is a lower range estimate as it does not include surcharges, and it assumes that the 0.05% of the population who take more than 4 return flights in a year do not take any further flights beyond 5 return flights.

Levy on Shipping

While an IMO decision was reached in April 2025 on introducing a carbon levy on shipping it has been heavily criticised for not going far enough. Here we present the potential revenue for a levy that would be in line with calls from Small Island Developing States

who proposed higher rates, initially a rate of \$100 per tonne of CO2 based on proposal from Marshall Islands and Solomon Islands,²⁵⁸ which was followed by a proposed rate of \$150 per tonne of CO2 proposed due to the delay in the implementation of such a levy.²⁵⁹

We also assume Ireland's shipping emissions remain constant and using € equivalent values for \$100 (€92) and \$150 (€138) in these calculations. Using the upper rate of €138, this levy could raise €55.2 million per year in Ireland.

Private Jet Flight Tax

According to a 2023 report, 6,671 private flights departed from Ireland in 2022.²⁶⁰ The Greenpeace analysis did not include aircraft with less than 3 seats, so each amount here has been calculated based on a minimum of 3 seats/tickets per flight.

According to CAN E methodology, and based on analysis by Transport & Environment all private flights departing from the EU (+UK) should be taxed using Citizen Convention's rate of 1200€/2000km, and a minimum tax of 360€/flight.²⁶¹ As we do not have the private flight distances for each of the 6,671 flights, we utilise the minimum rate of €360 per flight as a lower range of the potential revenue from this source.

Transport & Environment also recommends a ticket tax on all private flights departing from Europe of at least €3000 (similar to what has been implemented by Switzerland), which would mean a potential revenue of €60.4 million per year.

Removing Aviation Fuel Tax Exemptions

This is based on Excise and VAT Exemptions on Aviation Fuel in

2022 (figures from Central Statistics Office).²⁶²

New Tax on Aviation Fuel

According to SEAI, Ireland used 1.36 billion litres of jet kerosene in 2023 - the highest annual demand ever recorded and up 12.7% on the previous year.²⁶³ A Civil Society paper on 'New Own Resources' in July 2024 with recommendations for the EU's next MFF suggests introducing a kerosene tax on aviation fuel of €0.33 in Europe, in line with the rate applied to diesel.²⁶⁴ We have applied this rate to the 2023 consumption of jet kerosene in Ireland.

Ending fossil fuel subsidies

This includes data on Indirect Fossil Fuel subsidies from the Central Statistics Office for 2023.²⁶⁵ Aviation and shipping related subsidies (e.g. Aviation and Excise Exemptions) have been moved to the Aviation and Shipping Taxation section for this report. Our figures do not include 'Direct fossil fuel subsidies' which are direct payments to beneficiaries such as household and businesses to reduce costs associated with fossil fuel activities.

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The Trocaire logo features the word "Trocaire" in a bold, white, sans-serif font. A small blue square is positioned above the letter 'o'. Below the brand name, the tagline "TOGETHER FOR A JUST WORLD" is written in a smaller, white, all-caps, sans-serif font. The background of the entire page is a soft-focus photograph of a green fern frond in the foreground, with a hazy, mountainous landscape in the background.

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