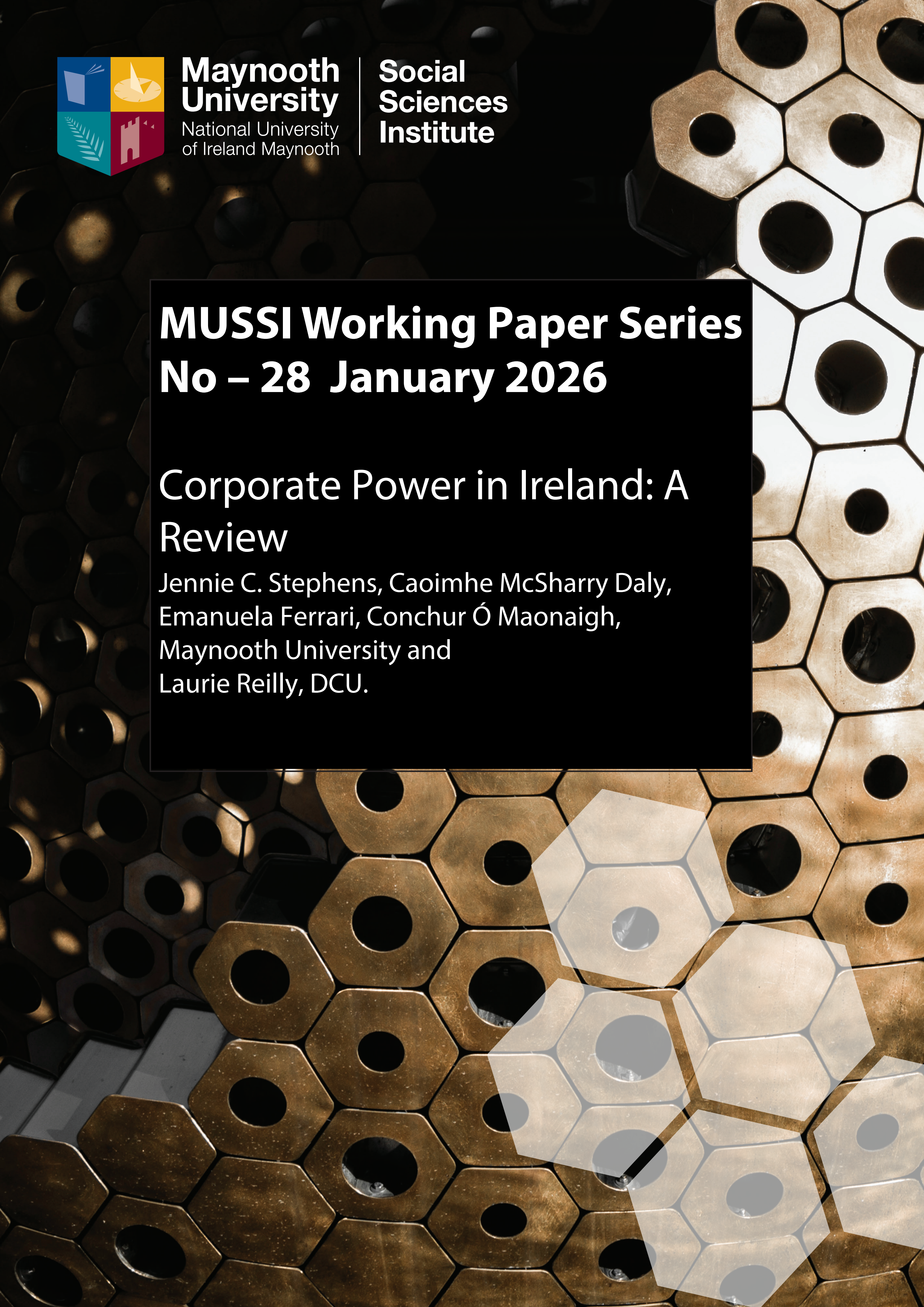

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Laurie Reilly, DCU.

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Maynooth University Social Science Institute (MUSSI)
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Corporate Power in Ireland: A Review

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A Report of the Transformative Climate Justice Research Team at Maynooth University
ICARUS Climate Research Centre, Department of Geography
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Disclaimer: This report integrates information from multiple sources, and we acknowledge that this is not complete or comprehensive. Numerous additional sectors and examples could have also been included. Our vision is that this is a starting point to catalyse additional research and integrated documentation and analysis of corporate power in Ireland. We welcome additions, suggestions and corrections. While this report is being published in January 2026, we envision iterative contributions building on this going forward.

Acknowledgements: We would like to thank the team of folks engaged with Corpwatch Ireland for inspiration, support, and guidance on this report. We also thank the Maynooth Social Science Institute for their support, and Uplift for collaborating and for making this information accessible on their website. Special thanks to Mary Murphy who gave detailed suggestions and guidance on improving the report. Thanks also to Martin Sokol for his review and suggestions. We would also like to acknowledge the other members of Maynooth University's Transformative Climate Justice Research Team. We also thank members of the Climate Justice Universities Union for offering collective strength and support for this kind of critical research.

Corporate Power in Ireland: A Review

Executive Summary

Around the world, concern is growing about expanding corporate power. Large corporations are increasing their influence on public institutions and public policy; corporate power is eroding democratic processes and diminishing the power of people and communities. The world's richest 1% now own more wealth than 95% of humanity, and much of this wealth is deeply tied to corporate structures. A third of the world's largest 50 corporations are now run by a billionaire or have a billionaire as a principal shareholder. This concentration of wealth places corporations in a unique historical position with power to shape public institutions and public policy for their benefit, i.e. corporations are capturing the "public good" to maximise their profits.

Supporters of corporate power argue that these economic entities provide innovation, jobs, and economic growth which trickles down to benefit society. But with corporate profits surging while human suffering from climate change, war, pandemics, and economic precarity worsen, the societal dangers of concentrating wealth among economic elites and their corporate entities are becoming more clear.

The influence of corporate power is particularly acute in Ireland, where a strong reliance on foreign direct investment (FDI) has given large multi-national corporations (MNCs) a unique level of political capital and public legitimacy. Corporate contributions to employment, economic growth and taxation are widely represented as essential to Ireland's economic prosperity. For decades, a 'pro big business' political mentality and corporate-friendly policy agenda has penetrated public institutions and policy discourse. However, decades of underinvestment in public services and in community-based infrastructure has led to growing economic insecurity, deteriorating ecological health, and widening resentment towards the government's prioritisation of corporate interests over the needs of the public.

Despite the social, economic, and environmental risks Ireland faces from its reliance on a handful of MNCs, these corporations have been effective (so far) in maintaining their influence on Ireland's public support for corporations. Industry representatives and corporate actors are established partners across public institutions and policy spaces, and corporate representatives are regarded as vital technical, advisory and research resources to the State. These intimate relationships, however, are often underplayed in reports and public discourse, with few in-depth analyses on the scale, scope, influence and adverse impacts of corporate power on political-economic decision-making.

In response to this gap, this report reviews the scope of corporate power in Ireland by mapping how corporations actively seek to shape government policies and economic priorities. This analysis includes a review of recent investigations of corporate power in Ireland through a sector-by-sector approach, synthesising publicly available advocacy reports, investigative journalist articles, think tank documents and public reports across key areas of Irish society. The aim is to map the pervasive influence of corporate interests in shaping Ireland's political and economic priorities, and offer a resource for those seeking to understand and contest the role of corporations in shaping the distribution of resources.

First, the report provides brief historical context of the relationship between the Irish state and corporations that has developed over decades. Second, the report reviews the multiple ways that corporate power shapes Ireland's political-economic structures across sectors. The sectors included in this review are: big tech and data centres; pharmaceuticals and health; farming and agriculture; food and drinks; banking and financial services; construction and housing; education and research; energy fossil fuels and mineral extraction; gambling; military; and plastics. Then a section describes the societal risks of corporate capture exploring the revolving door between public officials and private industry and explaining why confronting corporate capture has been, and continues to be, so difficult. The report concludes by acknowledging the international impact on the global landscape of corporate power in Ireland and how the rise of corporate power is contributing to the rise of authoritarianism around the world.

The information synthesised in this report is not exhaustive. Additional sectors in need of review include transport and mobility (including cars and roads), care (nursing homes and elder care), water infrastructure, media/public relations firms etc. Among the sectors explored here, many additional resources and examples could have been included. This review is an initial effort that we hope will be expanded upon and continued. The information in this report is, therefore, incomplete and an underestimation of the true extent and impact of corporate power in Ireland; but this report provides insights into the patterns of how corporate power operates.

Despite legislation at the national and EU levels to support transparency in lobbying, in-depth scrutiny of corporate influence across policy processes in Ireland remains underdeveloped and opaque. By providing a synthesis of what is known about corporate power across a broad range of sectors, the intent of this report is to support collective efforts to resist corporate power and to reclaim the public good mission of public institutions and policies in Ireland. This is a resource for those who are engaged in challenging the aspects of the current political and economic systems that are concentrating wealth and power in the hands of corporate actors.

In this time of increasing volatility and disruption, Ireland has an opportunity to change course and develop a new strategy that strengthens democratic processes by reducing corporate power. To reclaim its collective commitment to social justice and human rights, changes are needed to constrain corporate power. Strengthening Ireland's democratic processes and constraining corporate power are intricately linked. Instead of continuing to fuel the expansion of corporate power, Ireland could invest more strongly and strategically in the many vibrant and creative community-based initiatives happening across the country. Strengthening "people power" in Ireland is essential for a just, healthy and peaceful future.

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Historical Context: Ireland's Economic Policies

Despite Ireland being a liberal democracy with a strong social consciousness, the Irish state has been characterised as a "prototypical neoliberal state".[1] Ireland's policy environment has a long 'pro-business' history with successive governments supporting corporate interests to encourage economic growth while generally avoiding direct state intervention in regulating markets. Since the establishment of the Irish Free State in 1922, the political system has been dominated by two major parties, Fine Gael and Fianna Fáil, both generally described as politically conservative and centre-right in political orientation.

A key turning point in Irish economic policy was T.K. Whitaker's 'Economic Development' report (1958), which is widely regarded as a landmark in Irish economic history. The report laid the foundation for Ireland's subsequent approach to economic development focusing on free enterprise, economic planning, and foreign investment.[2] Since the publication of the Whitaker report, Ireland has achieved dramatic increases in economic wealth and standards of living. However, economic policy today seems to have forgotten Whitaker's reflection that Ireland should not seek "…economic progress for purely materialistic reasons" but for the "establishment of a better social order, the raising of human dignity and, eventually, the participation of all".[3]

Whittaker's vision for Ireland's economy did not come to fruition until the late 20th century. Prior to the 1990s, Ireland was characterised by a weak domestic economy and lack of foreign investment, with high unemployment rates and mass emigration. The country's membership to the European Economic Community in 1973 and access to the emerging European Union began a new and sustained policy focus on attracting foreign direct investment (FDI), particularly investment from companies from the United States who sought to gain access to the EU's single market. Ireland experienced deep economic recession in the 1970s and through much of the 1980s which led to intensive emigration. In response, there was an aggressive push to open the country for FDI even more which coincided with wider neoliberal turn in economic policies around the world (especially in the US and UK but also in Europe). Ireland's Industrial Development Agency (IDA) identified several strategic sectors for attracting FDI including IT, pharmaceuticals and financial services. The country then experienced an economic boom, known as the Celtic Tiger era (1996-2007).[4]

The Irish state's commitment to FDI was further strengthened via its social partnership model of governance, which brought the state, corporations, business associations, as well as labour unions and voluntary organisations into collaboration with a view to negotiate shared economic goals. While these social partnerships ameliorated some class tensions during the Celtic Tiger, this model of governance also sowed the seeds for future conflicts between the interests of big business and the interests of workers and communities. These conflicts would come to a head in the global financial crisis of 2008.

Ireland's social partnership model – the broad social contract – was built on the premise that foreign investors would benefit from deregulation, entrepreneurial freedom, and 'free-market' principles,[5] while the economic growth and employment generated would allow workers to earn a viable wage sufficient to purchase a home and have a good standard of living. This development strategy was not unique. Countries such as the US and UK similarly promoted the privatisation and commercialisation of key public services, most notably housing. This approach

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[1] Mercille, J., & Murphy, E. 2015. The Neoliberalization of Irish Higher Education under Austerity. *Critical Sociology*, *43*(3), 371-387.

[2] Whitaker, TK. 1958. Economic Development: First Programme for Economic Expansion.

[3] Ahern, A. 2016 Whitaker's Work is as Relevant as ever to Today's Ireland. *Irish Times*. 8 Dec.

[4] Kirby, P., & Carmody, P. (Eds.). 2010. The Legacy of Ireland's Economic Expansion: Geographies of the Celtic Tiger (1st ed.). Routledge.

[5] Kitchin, R., et al. 2012. Placing Neoliberalism: The Rise and Fall of Ireland's Celtic Tiger. *Environment and Planning A: Economy and Space* 44(6): 1302-1326.

reshaped market dynamics by enabling the financial, insurance and real estate (FIRE) sector to expand rapidly through increased investments in mortgage markets.

Central to this expansion was a financial process known as securitisation: the practice of pooling debts, such as residential and commercial mortgages, and selling this debt to global investors, who profited as borrowers repaid their loans.[6] In Ireland, securitization allowed banks to shift mortgage debt off their balance sheets and access international capital markets, dramatically expanding the supply of credit. This influx of cheap and abundant finance pushed up housing prices and encouraged excessive construction. By the mid-2000s, property markets in Ireland and elsewhere were characterised by speculative investment and significant overproduction of housing. The FIRE corporations were reaping the rewards. When these asset bubbles burst in 2008, the collapse of property values, credit flows, and investment triggered a globally interconnected financial crisis. This crisis, in turn, drove up unemployment in Ireland to around 16 per cent by 2012 turning Ireland's social partnership model on its head.

The Irish State stepped in to "bail-out" private banks with public funds, as these institutions were seen as too important and powerful to fail, causing mass generational debt for the taxpayer.[7] The 2008 financial crisis challenged Ireland's development model. However, the State's neoliberal philosophy based on unregulated 'free' markets, limited government intervention and privatisation remains alive and well today.[8] Indeed, political-economists have noted how the financial crisis and the subsequent programme of austerity actively sought to 'deepen' corporate power in Ireland by using FDI as a vehicle for recovery.[9] The Irish economy now attracts FDI at around four times the European average.[10] Yet, in 2021, the Economic and Social Research Institute (ESRI) reported that young people in their 20s and 30s in Ireland will be the first generation to be financially worse off than their predecessors.[11]

Ireland has established and sustained numerous incentives to attract foreign investment, including: (i) extremely low corporate tax rates (ii) economic policies that allow corporations to shift profits, allowing them to avoid taxation, and (iii) high tax credits. While Ireland has tried to justify its low-tax, low-regulation strategy by making claims that this strategy benefits the Irish economy, for those who continue to struggle financially these benefits appear overstated. In 2019, an International Monetary Fund study found that two-thirds of Ireland's foreign direct investments can be described as "phantom FDI"- capital flows that do not contribute meaningfully to the local economy but rather pass through Ireland to take advantage of its tax and regulatory rules.[12] Known as the "double Irish", Irish tax code allowed huge companies like Google and others to incorporate in Ireland while being a tax resident elsewhere so many were able to avoid paying any corporate tax.[13] In 2015, in response to international pressure Ireland ended this loophole, but the low corporate tax rate and other corporate tax benefits (including incentivising profits to be switched to Ireland by R&D payments and transfer pricing) [14] that

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[6] Hennelly, D. 2021. The deepening housing crisis - financialisation and accumulation. Rupture(4).

[7] Henning, C. R. 2017. The Troika, Ireland, and Portugal. Tangled Governance: International Regime Complexity, the Troika, and the Euro Crisis, Oxford University Press.

[8] Ó Riain, S. 2014. The Rise and Fall of Ireland's Celtic Tiger: Liberalism, Boom and Bust. Cambridge University Press,

[9] Fraser, A., Murphy, E., & Kelly, S. 2013. Deepening Neoliberalism via Austerity and 'Reform': The Case of Ireland. *Human Geography*, *6*(2), 38-53.

[10] CSO, 2022. Environmental Indicators Ireland 2022.

[11] Roantree, B., Maître, B., McTague, A., & Privalko, I. 2021.Poverty, Income Inequality and Living Standards in Ireland. Economic and Social Research Institute.

[12] Damgaard, J, T. Elkjaer, & N Johannesen. 2019. The Rise of Phantom Investments: Empty Corporate Shells in tax havens undermine tax collection in advanced, emerging market, and developing economies. International Monetary Fund.

[13] Burke-Kennedy, Eoin. 2020. Google and its Double Irish Tax Scheme. Irish Times. 3 January 2020.

[14] Stewart, Jim. 2021. The Real Reasons Ireland is Against a 15% minimum Corporate Tax Rate. TASC. 23 July 2021.

remain continue to get international criticism; in early 2025 the US Secretary of Commerce Howard Lutnick called Ireland his favourite "tax scam".[15] Ireland continues to be a very attractive destination for foreign companies, not because of its tax rate which was increased to 15% in line with other EU countries in 2022, but because of "other features of the Irish fiscal regime which regularly offer complementary strategies, allowances and incentives to create an economic landscape of low or even zero effective tax rates."[16]

At the same time, Ireland has become increasingly reliant on a small number of large multinationals for corporation tax, primarily in the technology and pharmaceutical sectors which were both sectors targeted by the IDA. In 2023, just three firms accounted for an estimated 38% of all corporation tax revenue in Ireland. In fact, Ireland's corporation tax accounts for over a quarter of all tax receipts.[17] In 2022, just 10 multinationals – all of them U.S. tech and pharmaceutical companies – paid nearly 60% of Ireland's corporate tax.[18] Relying on a few multinationals exposes Ireland's public finances to risks related to policy changes, regulatory shifts and major industry disruptions, leaving the country in a vulnerable position, and therefore more susceptible to corporate demands.[19] This reliance has raised significant concerns around the Irish government's capacity to challenge and/or limit corporate power.[20] The EU's Apple Tax Case against Ireland (discussed in the section on Big-Tech), including Ireland's unsuccessful appeal of the ruling that Apple owed Ireland billions in unpaid corporate tax, has brought global attention to Ireland's strategy of strengthening corporate power.[21]

Given that international supply chains are riddled with human rights violations, land grabs, deforestation, pollution and adverse biodiversity and climate impacts, Ireland's economic strategies have influence throughout the world.[22] Ireland's lenient policies towards US-owned big-tech multinationals have increasingly been seen as an international political issue and has received global attention.[23] The EU competition laws have a role in protecting democracy. Researchers have argued that Ireland's facilitations via low taxes and regulations have furthered tech corporate power. Not only this, but Ireland's tax rate is only about 6.25% for Intellectual Property-based corporations, actively facilitating the intellectual monopolies of big tech and pharma companies.[24]

Acknowledging this historical context, the report now turns to a sector-by-sector review of the the scope and dynamics of corporate power in Ireland. Each section provides a number of key findings supported by documents and reports, followed by a more detailed overview of corporate power in the sector, the lobbying and policy influence of the industry representatives exerting and strengthening corporate, and the societal and environmental impacts. This report, which can be read in full or used as a reference to understand specific sectors, challenges mainstream assumptions and dominant narratives about corporate power in Ireland.

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[15] Fox, Jackie. 2025 US Commerce Secretary says Ireland his 'favourite tax scam', RTE.
[16] Stewart, Jim 2021.
[17] Cronin, B & E. Casey, 2025. Fiscal Council: Corporation Tax Plates Shifting. Irish Fiscal Advisory Council.
[18] Shortt, R. 2025. Proportion of Corporation Tax paid by 10 multinationals rose to 57% in 2022. RTE News. 26 April 2023.
[19] Ní Chasaide, N. 2023. Ireland's Corporation Tax Games: A Case Study of Ireland in the Global Politics of Tax. PhD Thesis. Maynooth University.
[20] Butler, S. 2009. Obstacles to the Implementation of an Integrated National Alcohol Policy in Ireland: Nannies, Neo-Liberals and Joined-Up Government, *Journal of Social Policy*, Vol 38 (2) pp. 343 – 359
[21] Brennan and Power. 2024 EU top court ruling paves way for Apple to pay Ireland over €13bn in taxes. Irish Times. 10 September 2024.
[22] SOMO. 2025. Advocating supply chain transparency
[23] Murphy, Kevin, 2024 Ireland, intellectual property and the political economy of information monopolies. *European Journal of Communication*. 39(4) 343-359
[24] Ibid.

Image: Bangyu Wang

Big Tech & Data Centres

Key findings:

- Irish public finances are reliant on the tax income from a handful of large US-based tech corporations giving the companies disproportionate influence over government policy
- Ireland's tax system facilitates billions in tax avoidance for these multinational corporations contributing to a global concentration of wealth and power among a small number of individuals and companies. Ireland's generous incentives for big-tech companies has contributed to the global AI hype
- The EU brought legal action against Ireland to force the country to accept €13 billion (plus interest of €1.2 bn) in corporate tax from Apple. This case demonstrated to the rest of the world how Ireland facilitates tax avoidance in favour of large corporations
- Data centres are rapidly expanding in Ireland leading to huge increases in energy consumption, water usage, and barriers for achieving legally binding climate targets. Ireland has been characterised as the data centre capital of the world
- Ireland's National Broadband Plan provides an example of how the Irish government's approach to privatising public services results in public funds supporting private ownership and contributing to large corporate profits for public services
- Ireland has positioned itself as EU regulator for tech and AI despite concerns about the government's close relationships with tech companies and its regulatory effectiveness

Sector Overview

Multiple large US tech companies have based their headquarters in Ireland in direct response to Irish government policy, incentives, and state subsidies. Many of these companies have based their European headquarter in Ireland and contribute a large amount of corporation tax to Ireland - in 2024 tech companies contributed €28bn in tax.[25,26] These companies also employ a large number of people in Ireland with higher than average wages, with over 183,000 people employed in the information and communication sector in Ireland, many of whom work for US multinational tech companies such as Amazon, Facebook, Intel and Apple.[27]

Building data centres has become an essential part of the business of tech companies. The Irish government's supportive and enabling role in allowing the rapid expansion of date centres in Ireland seems to be a means of securing multinationals' continued presence. Classified as the 'data centre capital of the world', there are 89 data centres operating in Ireland, 11 more at various stages of development, and over 30 more granted planning permission. If all of the planned datacentres are built, there will soon be almost 130 data centres in the country. Projections suggest that data centres could account for 31% of all energy demands in Ireland by 2027.[28] Without data centres, Ireland's electricity demand would have seen minimal growth over the last decade. Between 2012 and 2022, however, electricity demand in Ireland demand grew by 24.7% compared to a reduction of 3.1% in the EU.[29]

Two specific cases demonstrate the power that Big Tech exerts in the Irish government and how state facilitation of tax avoidance is a dominant government strategy to attract and retain big tech companies: (1) the Apple Tax Case and (2) the National Broadband Plan and private ownership.

The Apple Tax Case: In 2016, after a two-year investigation, the European Commission formally accused the Ireland of unique tax schemes to aid Apple in paying substantially less tax than other corporations, violating EU rules.[30] The European Commission concluded that two taxation rulings issued by Ireland to Apple artificially lowered Apple's taxes from 1991 to 2014.[31]

Apple's parent company is based in the US, where it would have paid a tax as high as 35%. By basing the European headquarters in Ireland, Apple paid considerably less taxes. Apple successfully used what is referred to as "the Double Irish" scheme[32] (the practice of using two Irish hybrid affiliates to shift profits and minimise tax liability) so Apple paid no tax on the majority of its offshore profits.[33] Every Apple product sold in Europe, Middle East, Africa and India was recorded as a sale by Apple Sales International in Ireland. The vast majority of profits were allocated to a head office, which according to the EU Commission existed "only on paper". Irish law at the time stated that if the management was abroad, the tax authorities did not regard the company as taxable. As a result, Apple only paid an effective corporate tax rate of 1% in 2003, which declined to 0.005% in 2014 on profits, far less than the 12.5% corporation tax Ireland charges other companies.[34]

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[25] Business Plus. 2025. Ireland's data centre dilemma. 4 May.

[26] Curran, Ian. 2025 Big Tech firms pay average €150,000 salary in Ireland, *Irish Times,* 22 August,

[27] RTE, 2025 Will big tech be caught in the crossfire of EU-US trade war?, *RTE News,* 2 April,

[28] Government of Ireland. 2024 Ireland's integrated National Energy & Climate Plan 2021-2030 p. 347-348

[29]Eurostat, 2025. Electricity production, consumption and market overview

[30] European Commission. 2016. State aid: Ireland gave illegal tax benefits to Apple worth up to €13 billion

[31] Glucroft, William N. 2024. Ireland's €13 billion windfall: Has the EU's Apple ruling unleashed legal 'chaos'? The Parliament. 17 September

[32] Wharton Penn. 2024. The End of the Double Irish: Implications for US Multinationals and Global Tax Competition. 14 October 2024.

[33] Tax Justice Network. 2015. Financial Secrecy Index. Tax Justice Network- narrative report on Ireland

[34] European Commission, 2016.

The EU demanded that Apple pay back €13 billion plus interest of €1.2 bn to the Irish state, which the Irish government initially resisted, arguing that such tax advantages were beneficial for attracting MNCs to invest in Ireland. The Irish state sided with Apple against the Commission, despite the fact that the €13 bn is roughly 10% of Ireland's gross tax revenue in 2023.[35] While €13 bn is a considerable sum, Apple's cash reserves are estimated at over $200 bn.[36] Ireland's bid to avoid receiving the taxes exposed the nation's corporate-friendly policies.

Apple's treatment is part of a wider patten. For example, in 2012, an Irish subsidiary of Facebook funnelled profits of €1.75 billion to another Irish subsidiary that was a tax resident in Cayman, listing the payment as 'expenses' to the second company. This payment resulted in the first subsidiary showing a tiny pre-tax loss of €626k in Ireland, whilst the second subsidiary faced little-to-no taxes in Cayman. Google similarly avoided €1.7 billion a year in taxes using the Double Irish scheme.[37] In 2017, the subsidiary Google Ireland Holdings had a turnover of $22.3 billion, 65% of which ($14.5 billion) was untaxed profit. In 2015 the Irish government abolished the double Irish loophole for new companies but allowed those already using the scheme to continue until the end of 2020 as part of a transition phase.

Ireland's compliance in allowing corporations to shift profits has not only led to revenue loss in Ireland but significant revenue losses in low- and middle- income countries.[38] India is among the biggest losers globally from corporate tax avoidance, and Ireland's tax structures are complicit the loss of this revenue. Google was ordered to pay taxes on €194 million of profit to the Indian government in 2017, which were found to have been illegally registered in Ireland.[39]

The National Broadband Plan and Private Ownership: The way the government approached Ireland's National Broadband Plan (NBP) provides another example of corporate power and how the Irish government has privatised public services creating large profits for corporate actors. The plan, which was published in 2012, involved bringing reliable, high-speed internet and communications networks throughout Ireland; this initiative was intended to support rural communities and prevent rural depopulation. Early on the government handed the NBP over to private investors; 'professional services' firm KPMG was contracted to provide "*financial, commercial and procurement advisory services*" for the NBP,[40] and a company called National Broadband Ireland (NBI) was awarded the contract. The NBP was treated as a profitable project, and while the shareholders of NBI have made large profits, the Irish government does not own the critical infrastructure. The ultimate controller of NBI is the Irish-American investor David McCourt who is founder and chairman of Granahan McCourt Capital. It wasn't revealed until 2019 that Granahan McCourt's initial investment would be one-fifteenth that of the Irish taxpayer, and that at end of the contract the infrastructure would belong to the company and not the state.[41] The State will be able to buy the network after the building contract expires.[42]

[35] Glucroft, 2024.
[36] BBC, 2016. Apple tax case: Why is Ireland refusing billions? September 7, 2025
[37] Tax Justice Network, 2015.
[38] Killian, S. 2011. Driving the Getaway Car: Ireland, Tax and Development. *Debt and Development* Coalition Ireland.
[39] Oxfam Ireland, 2016. Hard To Swallow: Facilitating Tax Avoidance by Big Pharma in Ireland. 18 September 2018
[40] Negra and McIntyre 2020. Ireland Inc.: The corporatization of affective life in post-Celtic Tiger Ireland. *International Journal of Cultural Studies* 23(1): 60-80.
[41] Negra & McIntyre, 2020.
[42] Leahy, P. 2019. What is the national broadband plan and what will it cost? Irish Times, 7 May.

Lobbying and Policy Influence

Although people in Ireland are widely aware of the Government's complicity in the €13 billion unpaid tax from Apple to Ireland, the lengths to which the government will go to support these powerful tech companies in infrastructure is not widely understood. In 2015, Apple proposed plans for an €850m data centre in Athenry, Co. Galway in Ireland. They encountered legal delays when local residents obstructed planning permission and took the case to the Supreme Court because of concerns over the harms on local forests. Government frustration was evident throughout the process. In November 2017, the High Court dismissed the appellants, and ruled that the data centre could proceed, but by then Apple decided to move somewhere else.[43] Taoiseach Leo Varadkar personally tried to intervene, and flew to San Francsico to meet with Apple CEO Tim Cook, but failed to secure a firm agreement for construction.[44]

Meanwhile, the Irish lobby register has 3 Amazon entities registered: Amazon Web Services disclosed 72 lobbying activities, Amazon Ireland logged 36, and Amazon UK Services listed 32. Amazon has lobbied the Irish government on EU digital policy files and further expansion of data centres. Amazon announced in 2023 it will build an additional 3 data centres in Ireland, despite objections by local groups.[45] Ireland's 2024 Planning and Development Act, which introduced reforms designed to streamline approvals, is part of a de-democratisation trend in Ireland which limits, constrains and reduces community engagement and input.

The growth of this high energy-demand sector in Ireland at a time of climate chaos can be explained by the corporate power of the six US tech giants that hold unprecedented economic and political influence within Ireland's FDI-dependent economy. Their power is illustrated by the recent reversal of a moratorium on grid connections for data centres in Dublin. Contrary to a previous government statement recommending that data centres should run on renewables, the Commission for the Regulation of Utility is now proposing to allow them to liberally avail of gas through on-site power plants – on condition that any surplus is fed back into the grid. This portrays data centres as the solution rather than the problem for Ireland's electricity supply.[46]

The semi-state renewable energy company Bord na Móna is planning an Energy Park on 3,000ha of land in counties Offaly, Westmeath and Meath where a range of low to zero carbon energy generation assets will be built specifically to power industrial-scale, high demand energy users located on site, first in line Amazon Web Services (AWS)[47], which raises important questions on resource use and energy justice and is helping to greenwash these operations.

Due to government policies to attract data centres, Irish households are subsidising data centres by hundreds of millions of euro a year, through capacity payments contributing to the rising bills and energy poverty.[48] Presumably as a solution to the stark choice between providing energy for housing or for data centres, the Government has adopted a Statement of Strategy which will expand the rights of private operators to build and operate electricity infrastructure between power sources and data centres, bypassing ESB's (the state-owned Electricity Supply Board) exclusive legal right to own such infrastructure, in order to attract more inward

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[43] Gibbs, Samuel. 2018. Apple scraps €850m Irish data centre after planning delays. The Guardian. 10, May.
[44] Negra, D. and A. P. McIntyre. 2020. Ireland Inc.: The corporatization of affective life in post-Celtic Tiger Ireland. *International Journal of Cultural Studies* 23(1): 60-80.
[45] RTE. 2023. Appeals Lodged Over Permission for Amazon North Dublin data Centres. 20 October 2023.
[46] Ferrari, Emanuela and Sheehan, Sinead (2025) LNG, Environmental Justice, and the Erasure of Energy Alternatives. Rundale. April 24, 2025.
[47] Bord na Móna, 2021. Powering Ireland's Net Zero Future
[48] Ferrari and Sheehan, 2025.

investment from IT companies.[49] This policy will also allow investors to build a cable linking to stations burning fossil fuels.

Societal and Environmental Impacts

Ireland's support of big tech companies and the government's facilitation of their quest to build data centres has resulted in a broad array of socio-economic and environmental impacts. Ireland's economic dependence on a handful of large US tech companies has made the country vulnerable in multiple ways including weakening its sovereignty and strengthening pressure to invest in militarisation.[50] The volatility and uncertainty associated with the Trump Administration's disregard for international law tariffs and unpredictable tariffs have heightened societal awareness of just how much corporate power of the US big-tech is influencing Ireland's government and the economy.

The Trump administration has been trying to encourage tech companies to invest more within the United States. In 2015, the Trump administration passed tax reform encouraging companies to relocate their assets back to the U.S. Google has since moved its resident IP from Bermuda back to the U.S. In August 2025, Apple's chief executive announced that the company was investing €515 billion in the US.[51] This decision shows just how quickly companies can shift their arrangements, and how vulnerable Ireland is, as a small economy that relies on billions of taxes from tech multinationals, to changes in the international economy.[52] The Irish Fiscal Advisory Council warned in 2020 that up to 60% of the Government's corporation tax windfall may be temporary, leaving the public finances extremely exposed to a potential reversal.

Data centres have dramatically increased the energy demand in Ireland. The pressure that data centres place on the electricity grid has impacted Irish households throughout the country. Irish households pay approximately 30% more for electricity per year than the average EU home, and Ireland has the third-highest electricity prices in Europe, even though it is largely the big tech multinational corporate entities that are putting this pressure on the grid.[53] From 2025-2030 the estimated increase in domestic energy bills is 8-21%, and the growing instability of multiple wars around the world is adding further increased price instability.[54] In contrast, large energy users, including data centres, are expecting a decrease of 14% in their bills even though these large technology companies are responsible for 89% of Eirgrid projected demand growth over the next decade.[55]

Building data centres in Ireland produces more climate pollution than if they were built in other EU countries, since Ireland is still heavily reliant on fossil fuels.[56] The rapid increase in this sector's energy requirements is surpassing the rate that the State can expand renewable energy deployment, so the data centres are preventing Ireland's move away from fossil fuels.[57] The rapid increase in energy demand from data centres has contributed to the state-led planning for

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[49] Horgan-Jones, J. 2025. Data centres and other large users of electricity to be allowed to build and operate own lines to power plants. The Irish Times, June 18 2025.

[50] Bresnihan, P., P. Brodie and R. Rowan, 2026. Defence Spending: Push to Increase Spending Aimed at FDI. Irish Examiner. 8 January 2026.

[51] Curran, I. 2025. How Tech Workers Earning Six-figure Salaries are Changing the Dublin Housing Market. Irish Times. 22 August 2025.

[52] Burke-Kennedy, E. 2020. Google and its double Irish tax scheme. Irish Times. 3 Jan, 2020

[53] Eurostat, 2024. Eurostat- Household electricity prices in the EU stable in 2024

[54] Dáil Éireann Debate on Energy Costs. December 5 2025.

[55] Smyth, Oonagh, 2025. Government warned of rising household bills as data centres strain grid, RTE. August 21.

[56] O'Carroll, Conor. 2025. The Journal Investigates: Where are all the data centres and why should you care?. 4 June 2025.

[57] Burke-Kennedy. 2024. Data centres now account for 21% of all electricity consumption. Irish Times. 23 July.

a new Liquefied Natural Gas (LNG) terminal and storage facility. The government's approval of this new state-led fossil fuel facility to import US fracked gas, then opens the door for the proposed commercial Shannon LNG terminal.[58] Despite Ireland's ban on fracking and its legally binding carbon budgets, the powerful energy demands of big tech has been prioritised over climate action, human wellbeing and the ecological integrity of the country (see more in section on energy and fossil fuels).

The building of data centres for powerful corporations that rely on fossil fuels ends up costing the taxpayer. From 2020 to 2023, approximately €1.363 billion carbon tax revenues have been paid and are supposed to finance green initiatives and climate policies, but so far only 61% (€82.96) of carbon tax funds have been funding climate action schemes. This means that the pollution produced by these Big Tech companies' data centres is not being offset. The remaining funds have either not been spent or given to the Department of Social Protection.[59]

Several data centres are relying on fossil gas to bypass the challenges with grid connections. Gas Networks Ireland has approved 11 data centres to connect to the gas network until connection to the electricity grid can be supplied, and an additional 22 have made enquiries. Some include plans to build on-site facilities that produce natural gas-generated power.[60,61] On-site generation of electricity with natural gas is less efficient than grid-scale generation, further increasing emissions intensity.[62] These short-term responses that sustain fossil fuel demand inevitably shape the long-term development of Ireland's infrastructure. Natural gas used by data centres is not quantified in Ireland's greenhouse gas emission projections creating a huge blind spot within the State's carbon budgeting processes.

Data centres have expanded faster than renewable energy generation. All the increase in Irish wind energy generation between 2017 and 2023 has been offset by growth in energy demand from data centres, meaning renewables are not delivering the required reductions in fossil powered generation.[63] Given the increasing demand on electricity from data centres, the significance of reductions from households and communities, including the uptake of heat pumps, electric vehicles, and lots of other emissions reduction efforts, is declining. The misalignment in government policy is stark, contributing to growing mistrust.

Key Documents and Reports
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European Commission (2016). State aid: Ireland gave illegal tax benefits to Apple worth up to €13 billion, *European Commission Press Release,*
Negra, D., & McIntyre, A. P. (2019). Ireland Inc.: The corporatization of affective life in post-Celtic Tiger Ireland. *International Journal of Cultural Studies*, *23*(1), 60-80.
Tax Justice Ireland (2015). Narrative Report on Ireland, *Financial Secrecy Index,*

[58] Stephens, JC. 2025. Ireland is Falling for the American Fossil Fuel Industry's 'Energy Security' Con. Irish Times. 18 December 2025.
[59] O'Cearbhaill, Muiris. 2024. Only 61% of carbon tax funds have been spent funding climate action schemes. The Journal. 30 September.
[60] Daly, Hannah, 2024. Data centres in the context of Ireland's carbon budgets. Report of the Energy Policy and Modeling Group. University College Cork, Ireland.
[61] O'Carroll, Conor. 2024. Ireland's data centres turning to fossil fuels after maxing out country's electricity grid. The Journal. Nov 28, 2024
[62] Daly 2024.
[63] Daly, 2024

Data Centres – Key Documents and Reports
Daly, H. (2024) Data centres in the context of Ireland's carbon budgets. Friends of the Earth
O'Carroll, C. (2025) Where are all the data centres and why should you care? The Journal Investigates, 4 June,
The Journal Investigates (2024) Ireland's data centres turning to fossil fuels after maxing out country's electricity grid, The Journal Investigates,
Newell, Molly. 2025. Creating Accountability for Data Centres in Western Dublin. TASC. 27 May 2025

Image: Roberto Sorin

Pharmaceuticals & Health

Key findings:

- Ireland's tax structures facilitate a tax haven for pharmaceutical companies. A lack of transparency obfuscates total profits and how they are taxed
- Multinational pharmaceutical company Abbot paid no tax on profits of €1.2 billion declared in Ireland in 2015, resulting in an estimated loss of €155 million in taxes from one company
- Successful pharmaceutical industry lobbying resulted in a change of government stance towards EU proposals to reform pharmaceutical regulations. This included the government's support to continue a controversial 8-year protection rule over data that allows pharmaceutical firms to monopolise the market and prices for new medicines and products over a set period of time
- Data discrepancies, lack of transparency, and conflicts of interest over publicly funded health organisations and practitioners receiving payments from the pharmaceutical industry has resulted in mistrust

Sector Overview

Nine out the top ten of the world's largest pharmaceutical companies and eight out the top medical device companies are located in Ireland. 50% of all Irish exports are pharmaceuticals and Ireland has become the largest exporter of pharmaceuticals in the EU.[64] The industry employs over 50,000 people. Ireland's tax rates, tailored R&D credits and protective IP regime have been counted as major reasons for the large and sustained medical and pharmaceutical industry FDI in Ireland[65].

The pharmaceutical industry has become intensively financialised with a sector-wide focus on delivering shareholder payouts after investing in research and development (R&D)[66]. Governments, including the Irish Government, have been reluctant to implement policies that challenge 'Big Pharma' and the prioritisation of profit with fears that Ireland's pharmaceutical industry may experience capital flight, resulting in a loss of employment and tax revenue. The 15 largest European and US drugmakers publicly disclosed over 1,300 subsidiaries in tax havens, although the true number is likely much higher as reporting rules only force multinationals to list undertakings considered 'significant'.[67]

The profit shifting of large corporations in Ireland, particularly in the pharmaceutical industry, has been a topic of conversation, particularly among the US Trump administration. Throughout 2025, the US government has sought to encourage global drugmakers to cut prices in the US, which risks significant consequences for European healthcare systems, as both the Trump administration and pharmaceutical companies are likely to see prices increase in Europe to allow for cheaper costs in the US.[68] Trump has also suggested a 25% tariff on pharmaceutical imports, which could be troubling for Ireland because pharmaceuticals constitute 80% of Irish exports to the U.S. Of the €72 billion in US imports from Ireland, approximately €58 billion is from pharmaceuticals and chemicals.[69]

Currently pharmaceutical companies are granted at least eight years' 'protection' over the data from research and clinical trials, meaning competitors are not allowed to access the data used to develop these medicines. This protection allows pharmaceutical companies in Ireland to dominate the market as the sole producer who can dictate prices. After this 8 years, generic producers can then copy the initial data and start developing their own rival version of the medicine.[70] Generics are typically up to 85% cheaper once produced, but the period of exclusion on monopolies drugmakers to impose higher prices on governments and insurers.[71]

Currently, the introduction of new drugs to the EU market has taken shape in uneven ways with some EU countries gaining much faster than others. Larger economies such as Germany and France have faster access to medicines, while poorer and smaller nations in central and Eastern Europe can wait years for the same privilege. [72]

There is a lack of transparency regarding the number of subsidiaries and profits of pharmaceutical companies in Ireland, and how much these entities are taxed. There are no available published accounts for Irish subsidiaries because companies are not tax residents in

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[64] Irish Pharmaceutical Healthcare Association. 2024. IPHA

[65] Nathan Trust, 2022. Big pharma FDI in Ireland – $8 billion in 10 years. 7th February.

[66] Fernandez, R. & Tobias J. Klinge, TJ. 2020. SOMO: The Financialisation of Big Pharma. SOMO. April 2020.

[67] Peigne, M. 2024. Pharma firms stash profits in Europe's tax havens as patients struggle with drug prices. Investigate Europe. 28 June.

[68] Irish Times. 2025 Trump's drug plan. 23 June, 2025

[69] Sherlock, C. 2025. Irish pharma sector avoids 20% US tariff for now. Breaking News.ie 3 April 2025.

[70] European Council, 2025. Pharma package: Council agrees its position on new rules for a fairer and more competitive EU pharmaceutical sector. 4 June 2025.

[71] Peigne, 2024.

[72] Power, J. 2025. Inside the pharma industry's lobbying campaign to water down reforms. Irish Times. 18 March.

Ireland and are not required to file accounts to the Irish Revenue Offices and no taxation is withheld, due to schemes such as the Double Irish.[73]

Allowing companies to shift profits through Ireland affects not just the Irish economy, but countries globally, including developing countries. In 2018, Oxfam carried out research investigating the large amounts of tax that four of the world's largest pharmaceutical companies – Abbott, Johnson & Johnson, Merck, and Pfizer – avoid by shifting profits through Ireland.[74] Tax avoidance by the four companies led to an estimated loss of over €96.6 million every year in seven developing countries, undermining their governments' efforts to provide essential healthcare to address poverty and inequality.

These companies declare huge profits in Ireland, whilst paying little-to-no tax on them. Based on the available data, Abbot paid no tax on profits of €1.2 billion declared in Ireland in 2015. This tax avoidance means that Irish taxpayers lost an estimated €155 million from one company that year – and that is if Abbot had been charged at Ireland's corporate tax rate of 12.5%. In 2015, Johnson& Johnson recorded profits of €4.31 billion in Ireland in 2015, but only paid an effective tax rate of 6%. As a result, the Irish taxpayer lost €250 million. For these two companies alone, Ireland lost out on €405 million in tax revenue for just one year – this is money that could fund public services and address the many social, environmental, and economic crisis Ireland faces. These companies used the Double Irish scheme, with Abbot's subsidiary being incorporated in Bermuda.[75]

A huge incentive particularly for pharma companies in Ireland is the high R&D Tax Credit, which provides 30% tax credit for qualifying R&D expenditure, such as drug and medical device development and clinical trials. The R&D Tax Credit increased from 25% to 30% in 2024. This credit is in addition to the normal 12.5% revenue deduction for R&D expenditure, resulting in an overall credit of 42.5%. The criteria for R&D Tax Credits are vague which allows for a broad range of initiatives to be included.

Lobbying and Policy Influence

The European pharmaceutical industry has a multi-pronged, multimillion-euro lobbying campaign. This campaign has been particularly active in Ireland, due to the large concentration of pharma giants, such as Pfizer, Eli Lilly, MSD, Johnson& Johnson, and Novo Nordisk.[76] Many of these companies fear their profits will take a hit if generic drugmakers can produce competing alternatives earlier.

Hence, these companies argue that proposed changes at the EU level would make investing in pharmaceutical research more uncertain, reducing the incentive of investors in research to develop new medicines. The Irish Pharmaceutical Healthcare Association (IPHA), who represents pharma companies, warned that this could lead to a 22% decrease in new medicines being developed over the coming decade. IPHA told then Taoiseach Simon Harris in a letter on April 9th, 2024, that the change could affect manufacturing jobs in Ireland and Europe.[77]

In 2024, several companies lobbied then Taoiseach Simon Harris. Multinational pharmaceutical company MSD lobbied for the government not only to oppose any cut in the number of years, but to push to strengthen drugmakers' intellectual property rights. Pfizer's

[73] Wharton Penn. 2024. The End of the Double Irish: Implications for US Multinationals and Global Tax Competition. 14 October 2024.
[74] Oxfam Ireland, 2018.
[75] Oxfam Ireland, 2018.
[76] Power, J. 2025. Inside the pharma industry's lobbying campaign to water down reforms. *Irish Times.* 18 March 2025
[77] Power 2025

Irish subsidiary said that they hope the Government will continue to advocate for pro-innovation policies.[78]

In April 2025, 30 pharmaceutical companies came together in a letter to the European Commission warning that they may divert up to €100 billion worth of planned investment in Europe to the U.S. and elsewhere. This letter was signed by Ireland-based pharma giants such as Pfizer, Eli Lilly, MSD, Sanofi, Novartis and Gilead, who together employ more than 14,000 people in Ireland.

This letter was in response to proposed US tariffs, saying that the US-EU trade dispute could 'accelerate' companies' decisions to pause plans to invest in Europe, and instead build up manufacturing sites in the US. The letter was used to further lobby a pro-industry stance on regulatory data protection, warning that the EU's proposal to reduce the timeframes that a company owns the patent on new drugs could also discourage investments. They also lobbied for a pause on new rules that make pharmaceutical companies contribute towards the cost of urban waste treatment, which the industry criticised as a 'disproportionate' burden.[79]

Lobbying by the pharma sector has been successful in pushing the Irish government to adopt a pro-industry stance in the EU debate. In May 2025, Minister for Enterprise Peter Burke confirmed that the government has 'accepted' that companies should retain the 8 years of exclusivity over a drug. Ireland has joined Denmark, Germany, Italy, Sweden and others who support the pharma industry's position.[80] The industry has pushed back on proposals to lower minimum number of years a company has of regulatory data protection and successfully lobbied for additional periods of protection.

Societal and Environmental Impacts

The impacts of the corporate power of the pharmaceutical industry in Ireland have been multifaceted.

Impact on Irish Patients and Prices: When the European Medicines Agency approves a new medicine, each EU member state must make reimbursement deals with producers individually. These negotiations are secret, and EU countries are pitted against each other, unaware of what others really pay. Companies choose where is more profitable to launch their drugs. Governments are often charged extortionate amounts for life-saving medicines. An eight-month long investigation by Investigate Europe has found that rich nations generally pay less than those in central and eastern Europe for certain drugs.[81]

Due to high prices that the Irish government pays for drugs, the administration of some is restricted. An example of this is the case of introducing cancer treatment drugs Opdivo and Yervoy in Ireland. Opdivo is an immunotherapy drug produced by American drugmaker BMS (Bristol-Myers Squibb). In 2018, Ireland and BMS could not agree on Opdivo's price. While estimates suggest that similar antibodies to Opdivo can be produced for between €8.85-€18.60 per 100mg, BMS were negotiating €1,311 for a 100mg dose. In 2018, the European Medicines Agency opened the therapy to stage three melanoma patients, however, due to the high costs of the drug for the government, the drug was restricted to stage four in Ireland.

This restriction has had real world impacts. A 51-year-old woman in Ireland, Miriam Staunton, had her tumour removed from her armpit in 2018 with a 70% chance of relapse. In the following

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[78] Power, J. 2024. Pharma regulation reforms would 'heavily impact' Ireland, Government told. Irish Times. 15 July 2024.
[79] Power, J. 2025. Pharma companies warn of investment 'exodus' from Ireland and Europe. Irish Times. 16 April, 2025.
[80] Power, J. 2025. Ireland U-turns to oppose EU pharma reforms after intense lobbying. The Irish Times. 23. May. 2025.
[81] Bersi, E, L. Buzzoni, and M Peigne. 2024. Medicine Dealers: Europe's Secret Drug Negotiations. Investigate Europe. 13 June 2024.

months, she was offered local radiation and regular check-ups, but no drug treatment. However, in other parts of Europe, new medicines would have been available to a patient. Staunton was not told that she would have to wait for her melanoma to progress to stage four cancer before she was entitled to effective medicines. Within a year, the melanoma had spread throughout her entire body, and only then was she entitled to drug treatment. Ironically, BMS makes Opdivo in Dublin, close to Staunton's home.[82,83]

Impact on Public Health and the Environment: Despite the number of drugmakers drawn to Ireland, Irish patients often wait three times as long for the same medicines as 14 other comparable European countries.[84] IPHA found that patients in other European countries can access life-changing medicines within 289 days from the date of European Medicines Agency licensing, but in Ireland it takes around 843 days. Delays in accessing treatments in Ireland are heavily influenced by the time taken by industry to apply for pricing and reimbursement.

The pharmaceutical industry pays Irish healthcare organisations and healthcare professionals millions of euro each year. There is lack of transparency around these payments, and the HSE has limited oversight of payments to HSE funded organisations and professionals. Doctors often purchase drugs for hospitals and prescribe medications. A research study from the Royal College of Surgeons (RCSI) analysed payments in Ireland from pharmaceutical companies to healthcare organisations (HCOs) and healthcare professionals (HCPs) during 2015-2019. They found that the lack of transparency around declaring benefits professionals may have received from pharmaceutical companies created a "substantial potential for conflicts of interest".

Large pharma firms disclosed €163 million in transfers in Ireland between 2015-2019, and it is unclear who received the majority (over €99 million) of these transfers. These payments can be grants, donations or sponsorship for events, consultancy fees, funding for travel and accommodation, and research and development. These payments provide the pharma industry with the opportunity to "influence the activities of individuals, and organisations such as hospitals and clinics, universities, professional and postgraduate training bodies, patient organisations, and charities".

Widely proven evidence shows that receipt of payments from the pharmaceutical industry is associated with higher prescribing rates and prescribing costs, lower prescribing quality and increased use of specific drug classes including opioids. This effect on prescribing behaviours and quality could compromise patient care. For most payments, the recipient's identity is not disclosed, meaning patients have no way of knowing whether their GP or specialist has a conflict of interest when prescribing medication if their payments are not declared. The research found that 38% of healthcare providers who received financing wished for their name to remain secret.

Conflicts of Interest and Lack of Transparency: Development of clinical guidelines can also be influenced by industry payments, with many authors interacting with the pharmaceutical industry. Not only does the pharmaceutical industry's payments to publicly funded health organisations and practitioners compromise prescribing practices, but the industry has also push for increased state spending on pharmaceuticals. Currently, industry payments to HCOs and HCPs are reported on the IPHA website transferofvalue.ie. However, the website excludes the medical device industry and non-IPHA members. In some countries, the medical device industry has been found to pay more to doctors than the pharmaceutical industry.[85] In a research study by Moriarity *et al.* (2021), they document a range of errors and inconsistencies in the data reported on the transferofvalue.ie website, implying that the number

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[82] Oxfam, 2021. People's Vaccine Campaign.

[83] Peigne, M. 2024. Pharma firms maximise profits in Ireland as patients struggle with drug prices. The Journal 28 June 2024.

[84] IPHA. 2019. Irish Patients Wait Three Times As Long For Same Medicines Available In Other European Countries Irish Pharmaceutical Healthcare Association.

[85] Bergman A, Grennan M, Swanson A. 2021. Medical Device Firm Payments To Physicians Exceed What Drug Companies Pay Physicians, Target Surgical Specialists. *Health Affairs*. 2021;40(4):603-612.

of payments is likely far greater.[86] Additionally, a high proportion of payments are aggregated making it impossible to find out what was given to whom insofar as the drug, device or medical equipment associated with the payment cannot be determined. In the study, most pharmaceutical firms lent their voice in support of full transparency, but most continue to facilitate undisclosed payments to doctors and practitioners. By contrast, other nation have responded quicker and firmer to this issue, including the US, which passed the Physician Payments Sunshine Act in 2010 to ensure disclosure of industry payments to physicians.

Many of these issues could be addressed by implementing a system of mandatory disclosure. Transparency around industry payments is, however, not enough in addressing conflicts of interest and providing the best possible patient care, as payments still have a negative effect on prescribing patterns.[87,88] Government action/intervention on these issues has been limited.

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Oxfam Ireland (2018). Hard to Swallow: Facilitating tax avoidance by Big Pharma in Ireland, ,*Oxfam Ireland Briefing Paper*.
Peigné, M (2024) Pharma firms maximise profits in Ireland as patients struggle with drug prices, *The Journal Investigates,* 28 June,
O'Donovan O. and K. Glavanis-Grantham; (2004) 'Researching the political and cultural influence of the transnational pharmaceutical industry in Ireland'. Administration, 52 (3):21-42

[86] Moriarty, F., et al. 2021. Payments reported by the pharmaceutical industry in Ireland from 2015 to 2019: An observational study. *Health Policy* 125(10): 1297-1304.
[87] Steinbrook. 2008. Financial Support for Continuing Medical Education. *JAMA*. 2008;299(9):1060–1062.
[88] O'Connell, Connie. 2010. Pressure mounts to strip industry funding from continuing medical education programs CMAJ Nov 2010, 182 (17) E775-E776

Farming & Agriculture

Key findings:

- Small family farms are struggling while Ireland's agricultural lobbying organisations align more with corporate interests than the needs of individual farmers and farming families
- Ireland's large agricultural lobby has successfully resisted environmental legislation resulting in ecological destruction of land, water and climate
- Lobbying has resulted in exemptions from EU rules allowing harmful practices, such as the Nitrates Derogation which in December 2025 was extended for another 3 years, despite the fact the ecological health of Ireland's waterways are in poor condition and
- deteriorating
- Corporate interests in Irish agriculture have invested in the media and research to legitimise and normalise narratives that benefit and reinforce corporate power. A dense network of intersecting media, research and other organisations amplify corporate power and corporate interests in farming and agriculture
- Corporate greenwashing by the agri-food industry has also been found in school curricula across Ireland

Sector Overview

Building on the central role of agriculture in Ireland's cultural identity and economy, the corporatised agri-food industry lobby in Ireland has become extremely powerful. This influence can be seen in multiple areas including land-use planning, the Climate Action Plan (CAP), nitrates derogation, efforts to address food poverty, and forestry.

Since joining the European Economic Community in 1973, the Irish government has incentivized farmers to specialise in dairy and beef production, focusing heavily on exports maximising practices.[89] These trends have concentrated wealth and power within a narrowly focused agricultural industry lobby that has effectively blocked regenerative and sustainable agricultural policy in Ireland and overlooked the needs of horticulture and small farmers who struggle to persist in this environment. By dismissing the ecological devastation of intensive beef and dairy, the agricultural lobby continues to threaten the future of healthy food systems on the island of Ireland.

Numbers from the Central Statistics Office (CSO) show that from 2013 to 2023, the number of dairy cows has increased by 41.6%.[90] Dairy farms are the most profitable farm system in Ireland, and factors such as increased dairy cow numbers have contributed to increased emissions.[91] In Ireland, around 70% of land area is used for agriculture, mostly pasture-based livestock production. This is highly detrimental to Ireland's aim to cut agriculture emissions by 25% by 2030, as part of the legally binding commitment to achieve net zero emissions no later than 2050.[92]

A huge part of the expansion of farming in the past few decade has been exports of Irish food and drinks, with 2024 reaching a record €17 billion in exports.[93] Dairy exports are the largest category of food exports, at €6.5 billion in 2024, with 90% of Ireland's beef and dairy products exported.

Inequities in Farming: Economic inequities in farming have been growing in Ireland. The 2023 Teagasc farm survey showed that the majority of profits from the Agri sector are going to anonymous shareholders, while dairy farmers themselves struggle with huge debts. The average income across all farm systems was €19,204 in 2023.[94]

Weak environmental farming practices and enforcement of policy means large corporations can shift the environmental consequences of cheaper production onto society, while smaller farmers bear the brunt of financial risk and unstable regulations. In a Bank of Ireland document outlining 2025 insights into agriculture, Eoin Lowry, Head of Agriculture at Bank of Ireland said that "policy uncertainty, particularly around environmental regulations such as changes to the nitrates derogation is creating hesitation around long-term investment decisions."[95] Farmers are trapped in a cycle of short-term adaptation rather than long-term transformation.

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[89] Arc2020. 2021. Ireland | Forty Shades Of Greenwashing? – Part 1

[90] CSO. 2023. Farm Structure Survey 2023

[91] Teagasc, 2023. Teagasc National Farm Survey 2023

[92] Smyth, Phoebe and Michaela Herrmann. 2024. Mapped: Inside Ireland's Powerful Farming Lobby DeSmog 25 September 2024.

[93] Walsh, E. 2025. Value of Irish food and drink exports rises to record €17bn. Irish Examiner. 8 Jan 2025.

[94] Teagasc, 2023. National Farm Survey.

[95] Lowry, Eoin. 2025. Bank of Ireland Sectors Team Agriculture H1 2025 Insights H2 2025 Outlooks

Lobbying and Policy Influence

The farming lobby is contributing to reinforcing the continuation of Ireland's ecologically destructive intensive farming practices.[96] Irish Agri companies have lobbied the EU for special exemptions that allow exceptions to environmental rules or less strict targets.

An example of this lobbying relates to the use of nitrate-heavy fertilisers. Ireland is currently partially excluded from the EU Nitrates Directive, which tackles farming pollution. This exemption allows certain farms to use larger amounts of manure as fertiliser, despite it releasing significant amounts of nitrous oxide, a greenhouse gas that is 265 times more potent than carbon dioxide over a 100-year period. Research has found that nitrogen fertilisers are responsible for around five percent of global greenhouse gas emissions, more than global aviation and shipping combined.[97] This research also importantly suggests that a combination of policy and technology solutions could reduce the emissions from manure and synthetic fertilisers by as much as 80% without a loss of productivity. This would bring fertiliser emissions down to one-fifth of current levels, allowing same production of food with less environmental impact.

In December 2025, Ireland was given another extension to the derogation from 2026, meaning that Ireland is now the only European State relying on this derogation.[98] Agricultural nitrogen from these fertilisers is a major source of pollution to Ireland's natural habitats. Almost all of Ireland's natural habitats (90%) are in poor condition.[99] Many environmental organisations, including An Taisce, have been very critical of the continued derogation due to the direct impact it has on Irish waterways: half of Irish rivers and 2/3 of estuaries are polluted.[100]

Over 7,000 of Ireland's 127,000 farmers applied for derogation in 2023, the vast majority being dairy farmers. Major dairy exporter Dairygold, which made a €23.9 million post-tax profit in 2023, has pledged to work "hand in hand with the government" to protect its dairy farms – 60% of which are in derogation.[101] Dairygold and its partners have invested around €600 million in processing facilities, seeking to maximise production even as the cost of environmental ruin.

Six major dairy and meat processors, farm lobby organisations and co-operatives, including the Irish Farming Association (IFA) launched a joint declaration in support of the derogation in 2024, which was timed to coincide with the European Commission's visit to Ireland.[102] Other major meat and dairy processor Glanbia, who made €117 million in pre-tax profits in 2023, has also lobbied senior politicians to retain the nitrates derogation.

Small farmers have criticised large dairy processors for pushing the pro-derogation narrative to expand their own facilities to expand their own production. The system benefits only 5% of Ireland's largest farmers who use the exemption, as smaller farmers cannot run their system without having high fertiliser inputs.[103] Many small scale producers have spoken to investigate journalists to say that excessive nitrates are wrecking their land, and that they want a more holistic alternative that will secure farmers a sustainable long-term future. They argued that the derogation makes farmers less resilient and more dependent on external inputs such as

[96] Byrne O'Morain, H. and D. Robbins. 2024. Policy and politics: How specialist farming media frame climate action. *Journal of Rural Studies* 111: 103396.
[97] Gao, Y., Cabrera Serrenho, A. Greenhouse gas emissions from nitrogen fertilizers could be reduced by up to one-fifth of current levels by 2050 with combined interventions. *Nat Food* **4**, 170–178 (2023).
[98] An Taisce, 2025. EU Nitrate Derogation a Bad Day For Irish Waterways.
[99] NPWS. 2025. The Status of EU Protected Habitats and Species in Ireland 2025.
[100] An Taisce, 2025. EU Nitrate Derogation a Bad Day For Irish Waterways.
[101] Cooke, P. 2024 Nitrates Derogation is a 'Con', Says Ireland's Farmers DeSmog. November 28 2024
[102] IFA, 2024. Retaining Ireland's Nitrates Derogation – Common Objectives – A Joint Declaration from Farm Organisations, Co-operatives and the Dairy and Meat Processors 16 September 2024
[103] Cooke, N. 2024. Nitrates Derogation is a 'Con', Says Ireland's Farmers. DeSmog. Nov 28, 2024.

excessive nitrogen fertiliser, which is the only way agribusiness can continue doing industrial scale agriculture. A 2021 analysis by the European Court of Auditors stated that Ireland was "among the highest greenhouse gas emitters per hectare" due to being one of four EU countries with a derogation from the Nitrates Derogation.[104]

Mapping the Farming Lobbyists: DeSmog, an investigative media that focuses on global warming misinformation, investigated and mapped the connections of the agribusiness sector to reveal the power of the farming lobbying industry.[105] The sector's corporate power comes through: (i) the lobbying of politicians in meetings, letter, public statements; (ii) close relationships with Ireland's farming media, and (iii) the representatives of the beef and dairy industry occupying roles across politics and regulatory boards.

The Irish Farming Association (IFA) is Ireland's most prolific lobbyist on agriculture, food and environment. The IFA also has a permanent office in Brussels and work closely with European farming lobbyists. The IFA is the second largest organisational lobbyist on 'climate' issues that affect the entire country and globe. Since January 1st, 2020 until July 1st, 2025, there are 978 lobby returns by the IFA regarding Agricultural and Environmental legislation and public policy and programmes.[37] A number of the most influential and active farm lobbyists and pro-agribusiness media and marketing groups are headquartered in close proximity to each other and share the same premises in Dublin. They include the IFA, the Irish Farmers Journal, Farmer Business Developments, Marca and Agri Aware. These groups also share a number of strong institutional connections, such as shared board members.

In 2014, Minister for Agriculture Simon Coveney was accused of misleading the public on the environmental impact of expanding Ireland's dairy herd. He claimed that the Irish dairy herd could be expanded by over 300,000 cows in the next five years whilst maintaining the existing carbon footprint of the agriculture sector.[106] Global dairy companies have made immense profits from this expansion, but scientists are increasingly alarmed at the rapid impact on water quality.

Marketing and Media Campaigns in Agriculture: The following section explores corporation-funded media promotion of meat and dairy products, as well as particular examples of campaigns coordinated. Media support and marketing are important strategies in promoting pro-expansion sentiment in the farming sector. Campaigns are often funded and coordinated by large meat and dairy industries, promoting an agenda that ensures the continuation of their practices and products. Government agencies that are intended to regulate the agricultural industry are highly influenced by the industry.

The Irish Farmers Journal is a weekly farming newspaper that is very supportive of Ireland's farming lobby and pushes pro-lobby positions, with little critique of the harms of the agricultural expansion in Ireland over the past 15 years.[107] The newspaper also commissions reports that back the farm lobby's position on both Irish and EU policy. In July 2024, the IFJ paid consultancy firm KPMG to write a report which predicted that there would be severe economic consequences if there was a reduction in the nitrates derogation, claiming that there could be a loss of up to 29,000 jobs.[108]

The National Dairy Council (NDC) promotes the ideas of 'green' farming practices in the Irish farming sector. The NDC presents itself as a "national council", but is a private, farmer-funded initiative representing a dozen dairy processors, promoting dairy farming and produces

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[104] European Court of Auditors. 2021. Common Agriculture Policy Climate. 2021 Analysis.

[105] Smyth, Phoebe and Michaela Herrmann. 2024. Mapped: Inside Ireland's Powerful Farming Lobby DeSmog 25 September 2024.

[106] Burke-Kennedy, E. 2014. Coveney accused of misleading public. Irish Times. Nov 28, 2014

[107] Gibbons, John. 2024. The Lie of the Land. Penguin Random House.

[108] Moynihan, J. 2024. Irish Farmers Journal/KPMG report finds potentially huge economic consequences and job losses in farming industry. July 23, 2024

educational resources to promote milk consumption at schools. The Advertising Standards Authority Ireland (ASAI) ordered the removal of two advertisements by the NDC in 2023.[109] The advertisements said that milk is sustainably produced in Ireland, claiming Irish milk is the most climate-friendly in the world.[110,111] In reality, Ireland's dairy sector produces the third highest emissions from the overall European dairy sector.[112] Therefore, these advertisements amounted to greenwashing. Further misleading campaigns include The Grass Roots Movement where the NDC claims that Irish farmers "nurture nature" by planting more plants into pastures which helps balance nitrogen levels in the soil, in turn, "reducing the need for chemical fertilisers".[113] However, CSO statistics show that fertiliser sales rose by 8% in 2024, with nitrogen content up 11%.[114]

Greenwashing in Schools: Greenwashing practices by the farming industry are also found in schools, with several agri-industry-funded initiatives developing in what they call "curriculum-ready" programmes which are then distributed to schools. Whilst Ireland's National Council for Curriculum and Assessment (NCCA) advise the Minister for Education on primary school education, a spokesperson told DeSmog that the NCCA does not decide on what materials are sent to schools. Schools receive numerous offers of initiatives, schemes and programmes, and decide themselves what materials to use for children, meaning that industries can provide schemes as they like.[115] This approach allows private agri-industrial lobby groups to provide misleading educational materials to schools, supporting commercial agendas.

Agri Aware, funded by numerous agricultural players, including Kerry, the Irish Food Board and the IFA, developed a series of 60-page workbooks called "Dig In" to over 3,200 primary schools in November 2020. DeSmog investigated these "curriculum-ready" materials and found that Big Ag's materials were misrepresenting the role of agriculture contribution to climate change, pollution and biodiversity. For example, a graphic portrays the circular flow of trees emitting oxygen, which is taken up by cows, who breathe out CO_2, which is then absorbed by the trees.[116] The reality is that Irish farm animal emissions are four times greater than emissions removed by forestry. There is also no mention of the release of methane from animals, a greenhouse gas that is 86 times more potent than CO_2 over a 20-year period. The "Dig In" series also downplays biodiversity loss, saying that "farmers also protect the environment by caring for the hedgerows which ensures that biodiversity is protected".

The National Dairy Council also promotes pro-industry ideas in schools. For example, a poster from its "Moo Crew" programme claims that "grasslands soak up carbon from the atmosphere, helping to partly offset some of the carbon emissions produced by agriculture". However, EPA data shows that Irish grasslands are a net source of approximately 7 million tons of CO_2 annually.[117]

Farming Industry and Public Bodies: Policy groups that are appointed by the Minister of Agriculture are also dominated by industry personnel. These groups develop 10-year food strategies that are largely adopted into government policy. DeSmog did an analysis of Food Vision 2030, launched in 2021, and found that over half of the 32 committee members worked

[109] O'Sullivan, K. 2023. Complaint against NDC claim of Irish dairy's 'most emissions-efficient production system' upheld. Irish Examiner. 21 December 2023
[110] Hickey, Louise. 2024. Advertising authority orders removal of NDC advert. Agriland. July 5, 2024
[111] O'Sullivan, C. 2023. ASAI upholds complaint about claim in National Dairy Council ad
[112] Bombshell for Irish Beef. RTE 24 December 2024.
[113] National Dairy Council. 2025. The Grass Roots Movement.
[114] CSO, 2025. Fertiliser sales rose by 8% in 2024 with nitrogen content up 11%. Central Statistics Office.
[115] Gibbons, J. 2020. How Big Ag is Influencing What Irish Students Learn About Climate Change. DeSmog 15 Dec 2020.
[116] Gibbons, DeSmog.
[117] EPA. 2023. Ireland's Provisional GHG Emissions 1990-2022.

in the agribusiness sector.[118][119] The 2030 Agri-Food Strategy Committee which developed the Food Vision 2030 document includes 17 committee members representing farming and industry groups. It also includes a number of government officials, primarily from Teagasc and Bord Bia.[120] The Environment Pillar, an umbrella group of green NGOs held only one seat, which it withdrew from the ”problematic 2030 Agri-Food Strategy Committee” in 2021. The Environment Pillar described the “industry-led strategy as being “on an entirely different book, let alone page”, and the strategy as ”woefully inadequate to meet the social and environmental challenges we face”. They found that their “suggestions were largely disregarded” and that the “document lacks many key policy drivers”. It called on the Government” to take fully responsibility for agricultural policy to radically change course”.[121] Despite this, the Government announced 6 months later that it endorsed the Food Vision 2030 document as a “major new decade-long and pioneering strategy for Ireland’s food and drinks sector”.[122] [123] Rather than driving meaningful environmental progress, the current system of industry actors on policy-making committees continues the writing of policies that allow corporations to maintain the status quo and profits, rather than policies that implement structural change that may hurt shareholder profits, but benefit smaller famers and the health of humans and our natural environment.

An Bord Bia is also dominated by dairy and beef industry representatives. Their 2012 Origin Green marketing campaign has been criticised for failing to promote actual sustainable food production.[124] Only 2 seats of the committee have been given to the entire environmental, biodiversity and ecological sector. Rather than promoting genuine sustainability, such as more organic farming, much of its marketing spend has gone into greenwashing efforts for the emissions and intense pollutions resulting from recent expansion of the dairy industry. This programme was funded by farm lobby groups such as the Irish Famers Journal, Meat Industry Ireland and ICMSA (the Irish Creamery Milk Suppliers’ Association).

Bord Bia is also involved in the ‘Meat and Dairy Facts’ programme, which promotes meat and dairy products making claims that the Irish meat and dairy industry is ecologically healthy.[125] The Irish Farmers Journal and the IFA were two of the main organisers of this programme. This programme is promoted by private sector meat and dairy companies, such as ICMSA, Dairy Industry Ireland (DII), Meat Industry Ireland (MII) and the National Dairy Council (NDC), who promote their products and frame production methods as ethical and environmentally friendly.

Farming Industry Influence over Research: The power of the industry in funding research projects that support commercial agendas shapes policy making around farming and food production in Ireland. De Smog’s investigation found that not only do corporations produce their own research and campaigns but heavily collaborate with universities and state bodies. This corporation-funded research often legitimises the positions of the farm lobby.[126] The 2021 Global Methane Assessment is the most detailed analysis of methane mitigation methods to date.[127] It concludes that there is “limited potential to address the sector’s methane

[118] Department of Agriculture, Food and Marine. 2019. Creed Announces Stakeholder Committee to develop Ireland’s Agri-Food Strategy to 2030 and opens first meeting. 28 November 2019

[119] Cooke & Herrmann 2024

[120] Dept of Agriculture, Food and Marine, 2019 Minister Creed announces Stakeholder Committee to develop Ireland’s Agri-Food Strategy to 2030 and opens first meeting. November 28, 2019.

[121] Ibid

[122] Department of Agriculture, Food and Marine, 2021. Launch of Food Vision 2030 – A World Leader in Sustainable Food Systems. August 3 2021.

[123] DeSmog. 2023. Teagasc. Background in DeSmog’s Agribusiness Database.

[124] An Taisce. 2020. Origin Green Needs to be Put Out to Grass. 7 October 2020.

[125] Meat and Dairy Facts. Meat and Dairy Facts.ie

[126] Cooke & Herrmann, 2024.

[127] UNEP. 2021. Global Methane Assessment: Benefits and Costs of Mitigating Methane Emissions.

emissions through technological measures", and that innovative policies that change farming behaviour must be implemented in order to address the problematic emissions from agriculture. However, industry-led research often highlights that technological advancements alone can improve efficiency, and allow for meat and dairy expansion, rather than policy-driven reductions to herd numbers.[128]

Membership of farming bodies has been dominated by farming lobbyists for years, and these farming organisations are becoming more aligned with large corporate interests within the industry rather than representing the needs of farmers and farming communities. Corporate lobbying in agriculture and farming in Ireland has disregarded the fact that human health and ecological health are intricately connected. By continuing to deny the ecological devastation of intensive animal agriculture, corporate interests and their power within the government are eroding public trust and public health.

Teagasc: The expansive power of the corporatised agricultural-food lobby in Ireland is reflected in Teagasc: the national Agricultural and Food Development Authority in Ireland which provides research, advisory and training services to the industry and rural communities. Teagasc Authority's eleven-person board includes three dairy farmers, one beef farmer, one tillage farmer, as well as senior executives from the ICMSA, Macra and the Irish Co-operative Organisation Society (ICOS). There are currently no representatives from environmental NGOs serving on the board.

Teagasc has huge power in shaping Ireland's agricultural policies and influencing measures for reducing pollution, with 40% of its annual budget being spent on research and development (operating 2 food research centres, 8 research farms and 6 additional research centres). Research budgets are skewed towards livestock farming instead of horticulture or regenerative agricultural practices that would improve the resilience of Ireland's food systems Teagasc members have representation on the Climate Change Advisory Council and many other advisory bodies that influence government policy.

With regard to climate and agriculture, Teagasc promotes and endorses industry climate obstruction narratives that deny and delay transformative climate action. For example, Teagasc's climate reduction reports have emphasised improving agricultural emissions efficiency instead of policies to directly limit total emissions. Instead of outlining policies that limit intensive livestock production, which would reduce emissions, Teagasc focuses on improving agricultural emissions efficiency – the emissions per kilogram of milk or meat. This approach is a climate obstruction strategy because it endorses claims and initiatives that will not mitigate climate change in line with legally binding timelines. Alas, many of Teagasc's recommended policies are voluntary ways for farmers to reduce their carbon footprint, rather than enforced regulations.

Another pro-industry position of Teagasc was its support for hosting of a 2022 "International Summit on the Societal Role of Livestock". This launched the "Dublin Declaration", a pro-meat manifesto in support of meat production and consumption. It declared that livestock systems are "too precious to society to become the victim of simplification, reductionism or zealotry". Documents obtained by Unearthed, Greenpeace UK's journalism project, show that this document was written, released and promoted significantly by agribusiness consultants. This demonstrates a clear conflict of interest between the public good mission of Teagasc and how its priorities have been captured by the agri-food industry lobby.

The Dublin Declaration has been criticised as "industry propaganda" by leading climate scientists. The declaration's views directly oppose the perspective of major scientific bodies, who recommend that consumers in wealthy countries such as the U.S. and U.K. eat less meat.

[128] Cooke & Herrmann, 2024.

Ireland's agricultural sector is not only successful in lobbing Irish Authorities and influencing Irish policies, but also at an EU and international level. The director of Teagasc Frank O'Mara is also the president of the EU Animal Task Force (ATF). The ATF is a European public-private partnership focused on sustainable livestock production. O'Mara used his power to promote the Dublin Declaration in the ATF. The ATF organized a conference to present the report to the Brussels community of stakeholders, policy makers and journalists. This meeting resulted in the influential Dublin Summit "The Societal Role of Meat- What the Science Says" which has been since signed by 900 scientists globally. This document is regarded as having set a landmark of evidence, which is very controversial considering the reliance and lack of sustainability of food systems. The document is now being used to target top EU officials against environmental and health policies and has been endorsed by the EU agriculture commissioner.

Big Ag Setting the Market: Dairygold announced that the co-op's trading bonus scheme would become intrinsically linked to milk price. Suppliers (farmers) would have to purchase goods or services from Dairygold equivalent of 6 cents per litres of milk they supplied to the co-op, to get the full year-end bonus payments. For example, to get a full year-end bonus, if a farmer supplied 450,000 litres of milk to Dairygold, they would have to spend €27,000 on feed, fertiliser or other services from Dairygold.

However, Dairygold has since scrapped these plans due to farmer backlash. Two meetings were arranged in January this year 2025 for shareholders and suppliers. Farmers at the meeting were frustrated as they felt "the co-op was turning in on them in order to make a profit as opposed to providing farmers with competitive input".39 The Dairygold board operates within two committees, and farmers were concerned that the board are only concerned with satisfying those members happy, with no direct conversation with farmers. There were some calls at the meeting to change the voting procedure within the co-op, to make the board more accountable to the members, as many farmers feel that the co-ops 'democratic' process is not fit for purpose at present.[129] The Dairygold co-op has shown that they are more concerned with pursuing an agenda of increasing milk price return to its shareholders, which pits farmers competitively against each other.

Agricultural Lobby Blocking Transformative Change: Despite the worsening ecological destruction of Ireland's intensive farming methods, the power of the agricultural lobby has prevented government policies to incentivise transformative change to food production.[130] Because regenerative agriculture with more horticulture is considered less profitable monetarily, corporate interests are opposed to it. A 2019 report published by the United Nations Food and Agriculture Organisation (FAO) revealed that Ireland is the most carbon-intensive beef producer in Europe and is Europe's third highest on emissions from its dairy sector.[131] These findings completely opposed the claims of Ireland's Agri-Industrial sector, who has long argued, using outdated 2004 data, that Irish beef and dairy is among the most efficient emissions in the EU.[132] The finding reflects Ireland's primary focus on carbon-intense beef and dairy systems, which contrasts other countries, who also focus on forestry, vegetables and grains. The EU study suggested that not only did most other countries have a lower carbon footprint but had higher productivity in agriculture.[133]

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[129] O'Donnell, Charles. 2025. Dairygold members air growing 'frustrations' at farmer meeting. Agriland, January 31, 2025.

[130] Kelly, O., B. Mcnally,& JC Stephens. 2024. Climate Obstruction in Ireland: The Contested Transformation of an Agricultural Economy. Climate Obstruction in Europe, Oxford University Press.

[131] An Taisce. 2019. Bombshell for Irish Beef 12 February 2019

[132] Fitzgerald, Cormac. 2019. 'They're telling us the herd needs to be reduced by 50%': Ireland's farmers and the climate crisis. The Journal. 28 August 2019.

[133] Burke-Kennedy, Eoin, 2017. Irish agriculture the least climate-efficient in Europe, study finds. Irish Times. 1 April 2017

The use of nitrate-heavy fertilisers will have to be phased-out with financial support to help farmers in the transition to more sustainable farming. Big industry players have framed the situation so that farmers believe they need more nitrogen fertilisers than required. The reality is, only 5% of farmers use the derogation, and these are the farms of huge shareholder investors that rely on intensive farming practices to maximise profits. New research is showing that low-nitrate compound fertiliser use, and optimal soil fertility can directly reduce emissions by approx. 40%.[134] However, a system with high inputs (such as high chemicals, nitrate-fertilisers) is more profitable for the agricultural corporations who market and sell these inputs. This model of high inputs has dominated Irish agriculture largely due to the influence of these large companies. The derogation is only one small part of the farming system. The current derogation runs out this year in 2025 and will hopefully provoke a wider conversation around how the agricultural system must be changed.

There are many regenerative agricultural approaches that are alternatives to nitrate-intensive farming, including organic farming. Organic farming, where nitrate-heavy fertilisers are prohibited, is the approach on about 4.5% of agricultural land. Organic farmers keep soil fertile by growing and rotating crops, adding matter such as compost or manure. But due to additional costs and the pressure to maximise production, many Irish farmers do not feel that the switch to organic farming is a viable choice for them. The current system is dictated by fluctuating milk prices set by dairy processors. To make a profit, producers are required to maximise every possible inch of land for producing product. There is constant pressure to sell high volumes to make a profit and farm the land intensively. Organic farming also requires more space per animal, meaning a reduction in herd size. Reducing the number of cows results in higher animal welfare, fewer emissions, and a more sustainable food product, lower carbon footprint and no chemicals. But unfortunately, because the current system rewards quantity over quality, until policy changes are made less cattle in fields results in financial difficulties for farmers.

Societal and Environmental Impacts

The lobbying of the agricultural and food industry has many detrimental social and environmental consequences in Irish society including economically precarious rural communities, a lack of access to fresh local food, severe water pollution, and biodiversity loss. Given the outsized contribution the agriculture sector makes to Ireland's emissions profile - almost 40% of Ireland's emissions – the agri-food lobby is thwarting Ireland's efforts to meet its legally mandated emission reductions and implement its climate action plan.

Ireland consistently ranks very low within the European Union across a range of environmental indicators in large part because of the intensive agriculture practices. While most EU states' agricultural emissions are decreasing, Ireland's have risen by 10% over the period 2010-2023. Ireland has the third highest per capita emissions in the EU, largely because of agricultural.[135]

Intensive farming practices, such as excessive levels of nitrates in fertilisers and manure have been harming the pastures, lakes, rivers, and human health. Hay fever and asthma sufferers are enduring more severe symptoms due to the increased use of nitrogen fertilisers in Ireland.[136] High nitrate levels are a particular problem in the south and southeast, and are increasing, where they are associated with more intensive agricultural activities. Nitrous Oxide (N20) from nitrogen fertiliser, manures and urine accounts for approx. 30% of agricultural emissions.[137] High nitrogen levels above drinking water standard can pose a risk to human health. Almost

[134] An Taisce. 2024. Challenges and Indicators for Resilient and Sustainable Farming systems
[135] O'Sullivan, K. 2019. Ireland has third highest emissions of greenhouse gas in EU. Irish Times. 26 August
[136] Duke, S. 2025 Hay fever and asthma sufferers face more severe symptoms due to agricultural fertilisers - study. Irish Times. April 19, 2025.
[137] Teagasc, 2024. Challenges and Indicators for Resilient and Sustainable Farming systems

half our rivers (47%), a quarter of our groundwaters (24%) and a fifth of our estuarine and coastal water bodies (21%) have nitrogen levels that are too high.[138]

Key Documents and Reports
Brogan, A. (2021) Ireland | Forty Shades of Greenwashing? – Part 1, *Arc2020,*
Cooke, P. and Herrmann M. (2024) Mapped: Inside Ireland's Powerful Farming Lobby, DeSmog.
Gibbons, J. (2020) How Big Ag is Influencing What Irish Students Learn About Climate Change,
Gibbons, J. (2025) The Lie of the Land: A Game Plan for Ireland in the Climate Crisis. Penguin.
Kelly, O., et al. (2024). Climate Obstruction in Ireland Climate Obstruction across Europe. R. J. Brulle, J. T. Roberts and M. C. Spencer, Oxford University Press.

[138] Catchments. 2024. Urgent action needed to curb nitrogen pollution in Ireland's waters, says EPA

Food & Drinks

Key findings:

- Powerful corporate actors in the Irish food and drinks industry have strong influence lobbying the EU and the Irish Government
- Despite negative health impacts of ultra-processed foods and high quantities of sugar, the food industry's profit-seeking priorities are influencing diets and public health
- The Irish drinks industry (alcohol industry) actively collaborated and shaped alcohol policy as member of a strategic task force and consulted partners despite clear conflicts of interest. As an industry focused on increasing product sales and shareholder profits, their involvement in shaping public health policies is problematic
- The power of the Irish alcohol industry is reflected in the 2025 decision to postpone the new warning labels on alcohol

Sector Overview

Although ultra-processed foods and alcohol are major contributors to non-communicable diseases (NCDs), [139] the food and drink industries continues to push unhealthy products in order to accumulate profit. According to the World Health Organisation (WHO), health strategies to prevent disease are needed to create economic, political and environmental conditions that prevent NCDs and their risks.[140] Effective policies to prevent and control NCDs are available but are yet to be developed and implemented in European countries including Ireland. Multiple methods to reduce sales and consumption of harmful products have been identified by the World Health Organisation. These include taxation on products, restricting or banning advertising, restricting availability and altering product presentation. But the food and drinks industry lobby against these policy interventions.

Consumption of ultra-processed food has been shown to be associated with a range of NCDs including obesity, type 2 diabetes and cancers. Despite this, no country in the world has reduced obesity because the factors that drive obesity continue unchanged. One systematic driver is corporate influence on the public policy process.[141]

Lobbying and Policy Influence

There is compelling evidence that the main obstacle in the implementation of public health food and drink policies is the influence of the food and drinks industry in weakening, blocking and delaying such policies. A 2023 study of Corporate Influence on Public Policy reviewed scholarly articles and interviewed experts and found that four major industries (tobacco, ultra-processed foods and beverages, alcohol and gambling) use similar influencing strategies influencing government policies. [142]

Companies selling unhealthy food and drink face a growing global risk to their markets and profits as more countries try to regulate and constrict them to protect public healthy. In response, the companies are engaging more in corporate political activity (CPA) such as lobbying governments. Researchers have suggested that CPA (corporate political activity) is a corruption of democracy, not an element of participatory democracy.

A 2020 research study examined 'framing' (how information is presented to the public) as a key strategy of food industry to resist the introduction of a public health policy.[143] The study specifically analysed industry submissions for consultations with the Irish government for the proposed introduction of a sugar sweetened beverage (SSB) tax in 2018. The study outlines the food industry tactics at managing information by distortion of scientific research by funding studies and spreading information that would protect its interests and promote its products. For example, Coca Cola, the most consumed brand in Ireland for the past 20 years, spent $146 million dollars on "well-being-related scientific research, partnership and health professional activities" from 2010 through 2017.[144][145] A 2016 study analysed 60 experimental studies on the effect of SSB (sugar-sweetened beverages) consumption on obesity and diabetes-related

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[139] Upadhyay, R. K. 2022. Chronic Non-communicable Diseases: Risk Factors, Disease Burden, Mortalities and Control. Acta Scientific Medical Sciences

[140] Habib, S. H. and S. Saha (2010). "Burden of non-communicable disease: Global overview." *Diabetes & Metabolic Syndrome: Clinical Research & Reviews* **4**(1): 41-47.

[141] Swinburn, B.A., et al., 2019. The global syndemic of obesity, undernutrition, and climate change: the Lancet commission report. Lancet 393 (10171), 791-846.

[142] Ulacanlar, 2023.

[143] Campbell, N., et al. 2020. How are frames generated? Insights from the industry lobby against the sugar tax in Ireland. *Social Science & Medicine* **264**: 113215.

[144] McHugh, Robert. 2024. Coca-Cola Is Ireland's Biggest-Selling Brand. Hospitality Ireland.

[145] Szabo, Liz. 2018. Soda industry steals page from tobacco to combat taxes on sugary drinks NBC News. 6 November 2018

outcomes.[146] They established that experimental studies that have been financed by the SSB industry are much more likely to find no relationship between SSB consumption and health outcomes. They found that 26 articles described no associations and 34 described positive associations. Studies funded by the SSB industry were significantly more likely to be negative than independently funded studies: 25 out of 26 'no association' studies (96.2%) had funding ties to the industry. Only 1 out of the 34 studies (2.9%) that concluded there was association between SSBs and obesity/ diabetes had funding ties to the SSB industry.

Other strategies involve building alliances with health organisations, communities and the media. For example, a 2016 study found that Coca Cola and PepsiCo funded 95 U.S. medical organisations from 2011 to 2015, while lobbying against 29 public health bills that aimed to reduce soda consumption or improve diet.[147] Other framing strategies include their economic importance, where obesity is seen as a personal responsibility rather than a societal issue, and the industry is presented as part of the solution rather than part of the problem.

In Ireland, a VAT rate of 13.5% applies to businesses working in 'hospitality'- restaurants, cafes, hotels, etc. After the financial crash, the rate was lowered to 9%. In theory this means profitable companies can lower their prices, allowing hospitality services to be more affordable. This lower VAT rate costs the state about €500 million a year in foregone tax revenue.[148] A 2018 government review found that for hotels and restaurants, profits had grown (17%) faster than wages and turnover (14%) between 2011 and 2016. However, the 'hospitality' change applied to other businesses including accommodation providers and amusement parks as well as restaurants. The hotel industry has been price gouging, and making huge profits with the lower VAT. For example, pre-tax profits at Clarence hotel increased more than threefold to €1.43 million in 2023.[149] Due to the COVID pandemic the 9% was reinstated in 2020, and a number of extensions, due to the lobbying of the industry, were granted all the way to August 2023.

Since the VAT rate was brought back to 13.5% in Budget 2023, the RAI (Restaurants Association of Ireland) and pub lobby groups have waged an exceptionally effective lobbying campaign to bring it back down to 9%. RAI made it clear that the lower VAT rate won't be used to lower prices but rather allow food businesses to take the extra money from paying less tax.[150] Cutting the tax rate to 9% would make it less likely for the government to adjust income bands for inflation- meaning workers will lose more money in tax.[151] RAI advertises the idea that they are lobbying for benefits for all workers in the food industry, but in fact, the workers would not benefit from higher pay. Not only will a lower VAT not lower food prices, but it was found that the previous 9% VAT was benefitting better-off households than poorer ones.[152]

In 2018, the Irish government undertook a public consultation on a proposal to introduce a tax on SSBs. The public consultation would determine how the tax would operate in practice, and submissions from various stakeholders, including representatives of the food industry were invited. 14 industry actors made submissions, totalling 102 pages of documents.

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[146] Schillinger, D., et al. 2016. Do Sugar-Sweetened Beverages Cause Obesity and Diabetes? Industry and the Manufacture of Scientific Controversy. *Ann Intern Med* **165**(12): 895-897.

[147] Aaron, D. G. and M. B. Siegel. 2017. Sponsorship of National Health Organizations by Two Major Soda Companies. *American Journal of Preventive Medicine* 52(1): 20-30.

[148] O'Donoghue, Paul. 2024. When Did we forget that Ireland's Special Hospitality VAT rate was meant to Reduce Prices? The Journal. 22 October 2024.

[149] Donnelly, Ellie, 2024. Comment: Hospitality lobby got it wrong on 9% Vat rate Business Post. 6 October 2024

[150] O'Donoghue, Paul 2025. Ireland's €550m hospitality VAT cut seems based on little evidence - other than lobbying. The Journal 29 June 2025.

[151] Taylor, Cliff. 2025. Swings and roundabouts: hospitality VAT reduction means little or no income tax cuts in budget Irish Times. 19 June 2025.

[152] O'Donoghue, Paul 2024. When did we forget that Ireland's special hospitality VAT rate was meant to reduce prices? The Journal. 22 October 2024.

The industry funded its own research which challenged the need for SSB taxation. For example, Food Drink Ireland collaborated with analytics from Creme Global to evaluate self-regulated reformulation of products and introduction of new products of companies on the nutrient intakes of the Irish population.[153] [154] The report claimed that the reformulation has been done in a 'sustained, gradual way to minimise the detection of the reformulation by consumers.' The report concluded that SSB taxation was unnecessary, and that product reformation, rather than taxes, has brought tangible results for public health.

Coca Cola's lobbying efforts included a meeting with Taoiseach Micheál Martin during the 2018 World Economic Forum, where they intended to give the government 'a better understanding of Coca Cola's position on the public policy matters' and 'a better understanding of Coca Cola's investments in Ireland.[155]

In 2024, the European Union began to phase out various smoke flavourings that are currently added to foods such as meats, sauces and crisps. The European Food Safety Authority (EFSA) could not define a safe level of consumption and may increase risk of cancer. For 8 smoke flavourings, genotoxicity was confirmed or could not be ruled out: 6 flavourings posed toxic risk, whilst for 2 others the risk could not be ruled out.[156]

Due to the biased narrative around 'healthy' foods, this came as a shock for people in Ireland, as most people think of products such as smoked salmon as a health option in their diets. Fine Gael politician Simon Coveney, who was Minister for Enterprise, Trade and Employment at the time, lobbied the EU to slow this phase-out of the flavouring. He said the food industry warned that up to 300 products would be affected and lobbied for the phase-out period to be at least two years, long enough to allow the sector new ways of adding the flavouring to food.[157]

Kerry Group lobbied then Taoiseach Leo Varadkar, saying up to 40% of their ham and bacon sold in Ireland depended on the flavouring method. Kerrygold argued that the current smoking method was more cost-effective and environmentally friendly than "conventional smoking" methods.

The pressure put on the EU by industry players was successful; the phase-out period for hams, fish and cheeses is five years, and two years for crisps, soups and sauces. This exposes people to these chemicals for up to five years, while the industry gets time to find the cheapest alternative. The cost-effectiveness for industry appears to take priority over an honest public narrative around possibly dangerous flavourings and human health.

Alcohol Lobbying In Ireland: Increases in alcohol consumption and related problems in recent years strengthen the case for integrating alcohol policies, however the refusal of successive governments to respond to what advocates see as a rational, evidence-based approach to the prevention of alcohol problems.

Numerous studies have looked at the health policy discourse in Ireland, particularly the persistent delays in implementing alcohol regulation. A 2009 study conducted by Shane Butler in Trinity College Dublin looked chronologically at the obstacles to the integration of an alcohol policy in Ireland. It concluded that the failure to create a national alcohol policy by then demonstrates the limitations of the 'joined up' approach with corporations to public management in areas of social policy with clashing values and economic interest. Many

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[153] Lauber, Kathrin. 2022. Corporate political activity in the context of dietary public health policy: case studies and implications for governance: (Alternative Format Thesis) University of Bath, England.

[154] Crème Global. Creme Global partners on the FDI Evolution of food & drink in Ireland report

[155] Coca-Cola Ireland, 2018. Coca-Cola Ireland entry 1 Jan 2018 to 30 Apr 2018 [Online]. Irish Register of Lobbying.

[156] Griffin, Niamh 2024. Why does the EU want to ban smoky flavourings in food products? Irish Examiner. 13 June 2024.

[157] Power, Jack 2024. Coveney lobbied EU to slow phase-out of smoky bacon flavouring Irish Times, 27 May 2024.

published data, such as two reports of the Strategic Task Force on Alcohol and publicised worries by public figures perceive a link between increased affluence (state wealth) and increased alcohol consumption. For example, President Mary McAleese, in a publicised speech to an American conference on how affluence had transformed Ireland, referred to money being badly spent 'on bad old habits... the stupid wasteful abuse of alcohol'.

The Irish drinks industry has actively promoted that there is no conflict between its aim- to increase product sales and shareholder profits- and its desire to demonstrate corporate social responsibility by collaborating with public health activists. Industry bodies, such as MEAS (Mature Enjoyment of Alcohol in Society), have been set up to advocate for responsible drinking while preserving industry interests. However, MEAS, along with its international counterparts have been criticised by public health advocates for improving public image of the alcohol industry rather than genuinely reducing alcohol-related harm.

Societal and Environmental Impacts

Corporate lobbying of the food and drink industry has many detrimental social and environmental consequences in Irish society. While food production has long been central to the Irish economy, the corporatisation of the food sector has led to a lack of access to local, fresh food throughout the country. The intensification of dairy and beef for exports has led to a dramatic decline in horticulture and fruit and vegetable production across Ireland. This has multiple complicated impacts on public health and food culture.

With regard to alcohol, widespread acknowledgement of the societal costs of alcohol consumption and production are consistently denied by those profiting from expanding alcohol sales both at home and abroad. Despite research showing that education about the harms of alcohol is largely ineffective in reducing harm, the alcohol industry continues to call for more education while rejecting the policy measures that research suggests are most effective. The first report of the Strategic Task Force on Alcohol (STFA) reviewed the research which suggests to reduce harm from alcohol that environmental strategies (including higher taxes, decreasing alcohol availability, no service to drunk customers, lower blood alcohol content (BAC), and reducing marketing) were more effective than individual strategies. This report also mentioned that education as a lead strategy was ineffective.

The Strategic Task Force on Alcohol (STFA) was established in 2002 by The Minister for Health and Children. The purpose was "to bring forward recommendations on specific, evidence-based measures to reduce alcohol related harm". Membership of the STFA included government departments, state agencies (Gardaí, Health and Safety, Road Safety, Health Services, National Drugs Strategy Team, Sport Council), the youth sector (National Youth Council of Ireland), parents (Parents Council), NGOs (Barnardos and Alcohol Action Ireland), and representatives of the alchohol industry (DIGI and MEAS).

DIGI (Drinks Industry Group of Ireland) issued a report on behalf of the industry opposing effective alcohol policy measures.[158] This report opposed the task force's key recommendation of reducing alcohol consumption. The report, which claimed that reducing overall alcohol consumption would not necessarily reduce alcohol-related harm, questioned the scientific evidence, opposed increasing alcohol taxes, opposed stricter blood limits for drivers (BAC), and proposed prioritising educational campaigns, despite evidence that alcohol education has little to no preventative efficacy.

The clear conflict of interests within the Drinks Industry raises questions about the continued reliance on the social partnership model in areas such as alcohol policy. Involving industry representatives in task forces tackling the societal harms of alcohol in Ireland not only undermines the integrity of the policymaking process but also poses a genuine risk to public

[158] DIGI. 2002. Drinks Industry Group of Ireland position Report of the Government Task Force on Alcohol-related harm. In Strategic Task Force Interim Report 2002: Note 1. Dublin: Government Publications

health. Allowing commercial actors- whose primary objective is to maximise profits - a seat at the table in writing public health strategies compromises evidence-based policymaking and ultimately fails to protect those most affected by alcohol-related harm.

Liquor Act 2000: The Intoxicating Liquor Act of 2000 is another example of industry influence over public policy and potential reforms to protect public health which ended up increasing the availability of alcohol to Irish consumers through the liberalisation of pub opening hours. The Minister for Justice appointed a Commission of Inquiry on Liquor Licensing to consider a reform of the licensing laws to meet "the needs of consumers, in a competitive market environment, while taking account of the social, health and economic interests of a modern society". Membership of the commission was heavily made up of industry representatives and those who favoured further liberalisation, if not complete deregulation of the licensing system, groups such as Competition Authority, Board Failte and Consumer Affairs. Out of 21 places on the Commission, Departments of Education and Health shared one place. The Commission's first report recommended a new off-license category that would make it easier to sell alcohol.[159][160]

Public Health (Alcohol) Bill: More recently, in 2018, the Public Health (Alcohol) (PHAA) Bill was enacted, a set of measures designed to reduce overall alcohol consumption with hope to reduce harm to health and society. Different sections of the bill being implemented at different dates later on.[161] Regulatory policies included raising retail price of alcoholic drinks by tax increases, regulating physical availability of alcohol, through restrictions on number of retail outlet and on hours of sale. Also, restrictions on alcohol advertising in public spaces, media outlets and at events. From November 2019, alcohol advertising in or on public services, at public transport stops or stations will be prohibited. Alcohol advertising within 200 metres of a school, crèche or playground will be prohibited. By the end of 2023, alcohol sponsorship of sport planned to be phased out.

Ibec's umbrella group the Alcohol Beverage Federation of Ireland (ABFI) argued that the restrictions are 'disproportionate', and makes most advertising spots unavailable to them, and that the restrictions would not help in reducing alcohol-related harm.[162] From the PHAA's origins in 2009 to its passage to law in 2018, it faced considerable opposition from the alcohol industry. A 2022 research study examined the activities of the Irish alcohol industry in shaping the policy process.[163] The research conducted 18 interviews with politicians, government advisors and public health professionals. As part of the National Substance Misuse Strategy (NSMS), the Irish government appointed a steering group to examine alcohol-related harms. The group had a range of representatives from several government departments, civil society organisations and the alcohol industry. Interviewees from the group said that there was a collective sense of frustration with the ABFI, who continuously attempted to reframe key policy issues. One interviewee say that the steering group's work could have "only required a few months of work" but that the industry obstruction meant it took years to complete.

ABFI had private meetings with 14 Government Ministers and Ministers of State, and 10 special advisers about the bill. Ms Callan lobbied six Cabinet Ministers, five Ministers of State, the Taoiseach's chief of staff (Brian Murphy), 15 Deputies, 21 Senators, Fine Gael MEP (Séan Kelly),

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[159] Hope, A. 2006, The influence of the alcohol industry on alcohol policy in Ireland', Nordic Studies on Alcohol and Drugs, 23: 6, 467–81.

[160] Butler, Shane, 2009. Obstacles to the Implementation of an Integrated National Alcohol Policy in Ireland: Nannies, Neo-Liberals and Joined-Up Government. Journal of Social Policy. 38, 2, 343-359

[161] Department of Health. 2019. Minister for Health signs 23 sections of the Public Health Alcohol Bill into effect

[162] Murray, Sean, 2017. The behind-the-scenes machinations shaping the government's new alcohol laws. The Journal. 5 February 2017.

[163] Lesch, M. and J. McCambridge. 2022. Understanding the Political Organization and Tactics of the Alcohol Industry in Ireland 2009–2018. Journal of Studies on Alcohol and Drugs 83(4): 574-581.

three councillors and assistant secretaries in the Department of Transport, Tourism and Sport and the Department of Agriculture. ABFI representative (Jonathan McDade) lobbied five Senators and a Dublin city councillor on behalf of ABFI. A former advisor (Lorraine Hall) at the former Department of Arts, Heritage and the Gaeltacht *l*obbied seven Senators, three special advisers and a Clare Deputy (Joe Carey) on behalf of ABFI. Former special advisor to the Department of Justice and Equality, William Lavelle, lobbied the Minister for Justice and Equality (Deputy Flanagan), two Ministers of State, and two Deputies (Colm Brophy and Tony McLoughlin) for ABFI.[164]

Although the lobbying campaign to defeat the entire bill was unsuccessful, these lobbying efforts were effective in influencing the policy process and are associated with changes to the content of the legislation in various ways. Given the cultural significance of sport, the sections proposing phasing out advertisement at sports events was highly lobbied. The ban on sports sponsorship was notably omitted from the government's legislative plan.[165] The paper's findings suggest the alcohol industry's lobbying was instrumental in this decision.

Other lobbying by the industry includes the Road Traffic Act (1994), which reduced Blood Alcohol Concentration (BAC) from 100mgs to 80mgs per 100ml of blood and license suspension (mandatory 2-year driving ban). The Vintners (publicans) and the Irish Hotel Federation strongly campaigned against the Act, using strong negative language to influence public opinion, leading a protest march to the Dáil and legislation that watered down the penalties; the mandatory suspension was 3 months instead of 2 years (this has since been changed).[166]

Recently, the industry has tried to use the confusion created by EU-US trade difficulties to have Ireland's health information labelling postponed. Big alcohol has claimed that labelling will harm Irish exports- and have successfully influenced some governments. The Minister for Finance Pascal Donohoe, while speaking to RTÉ, suggested that the government reassess the county's competitiveness, including re-examine Ireland's health warning labelling on alcohol, and make sure nothing "will make it harder for amazing companies in our food and beverage sector to continue to be successful".[167] However, the truth is that labelling has nothing to do with exports- the measures only apply to goods sold in Ireland and have no impact on Irish exports. The industry has also tried to mobilise other sectors in fighting on behalf of the alcohol industry, claiming that labelling will affect the tourism and hospitality sector.[168] This industry tactic was also used in opposing the PHAA.[169]

Key documents and Reports
Hope, A. (2006), 'The influence of the alcohol industry on alcohol policy in Ireland', *Nordic Studies on Alcohol and Drugs,* 23: 6, 467–81.
O'Donoghue, P. (2024) When did we forget that Ireland's special hospitality VAT rate was meant to reduce prices?, *The Journal Investigates,* 22 October,
Murray, S. (2017) The behind-the-scenes machinations shaping the government's new alcohol laws, *The Journal Investigates,* 5 February,

[164] House of the Oireachtas. House of the Oireachtas. Public Health (Alcohol) Bill (2018). Dáil Éireann debate -Wednesday, 7 Feb 2018. 965(2).

[165] McGee, H. 2017. New minimum price order may not come into effect for a year. The Irish Times. 25 October, 2017

[166] Hope, A. 2006, The influence of the alcohol industry on alcohol policy in Ireland, *Nordic Studies on Alcohol and Drugs*. 23: 6, 467–81.

[167] O'Brien, Meghan, 2025. Paschal Donohoe: Ireland must rethink policies that risk competitiveness following US tariffs. Business Post. 6 April 2025.

[168] Alcohol Action Ireland. 2025. Alcohol industry using every dirty trick in the playbook to muddy the waters around labelling. April 30, 2025.

[169] Lesch, M. and J. McCambridge 2022. Understanding the Political Organization and Tactics of the Alcohol Industry in Ireland 2009–2018. Journal of Studies on Alcohol and Drugs **83**(4): 574-581.

Image: Irish Financial Services Centre (IFSC) in Dublin. Credit: Damiano Baschiera

Banking & Financial Services

Key findings:

- Significant financial corporate lobbying at the EU Level has diluted or removed obligations of the financial sector to sustainability and supply chain due diligence policies
- Over €31 billion in fossil fuel investments are held by Irish-based subsidiaries of international investment companies
- A ‘Clearing House’ of elite financial industry representatives with direct and regular access to top government officials resulted in 21 policy changes to the Finance Act that directly benefited the industry.

Sector Overview

The financial services industry in Ireland is broadly composed of banks, investment banks, insurance companies, funds, brokerages, leasing corporations, credit card companies, and associated financial accounting services. It employs over 103,500 people, contributes over €6.8 billion a year in tax revenue and approximately €18.2 billion annually to GDP[170]. The Irish funds sector alone is estimated to service total assets under administration of €5.6 trillion[171]. Building and maintaining a competitive and international financial services sector in Ireland has been a central aspiration of successive Irish governments since the establishment of the Irish Financial Services Centre (IFSC) in Dublin in 1987. Ireland is a hub for multinational financial institutions, hosting over 430 corporations across the sector.

In Ireland the financial services industry can be categorised into two segments: the domestic banking industry (AIB, BOI, PTSB, credit unions, etc) and the international and multinational financial institutions (eg Blackrock, State Street, etc). There is some overlap between these two categories but the two different segments of the sector have different lobbying priorities.[172]

As a small country, the financial services industry is closely aligned with Ireland's top businesses. In 2010, a TASC report called "Mapping the Golden Circle" identified 39 specific individuals in Ireland who made up a 'Directors Network' who held multiple directorships on at least two boards of Ireland's 40 top companies (between 2005-2007).[173] This analysis found that over half of the members of the Director Network held board positions in at least one of Ireland's four largest financial institutions at the time: Anglo Irish Bank, AIB, Bank of Ireland and Irish Life and Permanent.[174] Although the sector has expanded and diversified since then, social networks in Ireland's financial services sector are still overlapping in multiple ways with the larger corporate landscape.

Lobbying and Policy Influence

Lobbying in the EU: The financial sector is the second highest corporate lobbying spender in the EU after Big Tech, declaring €53.75 million in EU lobbying activities in 2024, revealing an 11 per cent spending increase since 2020[175]. According to the 2025 Lobby League Report by Corporate Europe Observatory, the sector invested much of its efforts into the Capital Markets Union, with aims to facilitate trade in speculative financial products. The think tank assessed that the sectors' lobbying interests were concentrated on de-regulatory and defensive efforts to weaken regulation, liberalise financial markets and 'simplify' criteria around highly risky securitisation practices that contributed to the systemic financial crash in 2007-08.

The sector has also been actively lobbying key EU sustainability regulation. The financial industry has heavily lobbied for the removal or dilution of obligations of financial sector activities, such as investments and loans, from the scope of non-financial disclosure transparency regulations and accountability in corporate sustainability due diligence and supply chain transparency reforms[176]. The sector has been successful in its intensive lobbying efforts to

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[170] Financial Services Ireland, 2025. Financial Services in Ireland: Global Reach, Local Roots. Pre-Budget 2025 Submission, IBEC,

[171] Ibid

[172] Sokol, M. 2007. Space of Flows, Uneven Regional Development, and the Geography of Financial Services in Ireland. *Growth and Change* 38(2): 224-259.

[173] Clancy, P., et al. 2010. Mapping the Golden Circle. TASC.

[174] Ibid

[175] Corporate Europe Observatory. 2025. The EU's Lobby League Table, *Lobby Control and Corporate Europe Observatory,*

[176] Eiris Foundation. 2024. Financial Sector Lobbying of the EU Corporate Sustainability Due Diligence Directive: a Social LobbyMap Analysis. *EIRIS Foundation.* and Finanzwende, 2025. Financial irresponsibility: How finance escaped European supply chain legislation – and what it means for the "Omnibus". *Finanzewende.*

largely exempt financial services from conducting environmental and social due diligence in the supply chains of companies they invest in or finance, in revised European Commission policy proposals.[177] A report by the WWF outlines how the removal of these obligations from the financial industry will have devastating impacts to ecological and human health as it increases and incentivises harmful finance and risky investment returns, with no safeguards against human and environmental rights[178].

Lobbying activities in Ireland: Little is mapped or recorded on the Irish financial sectors' lobbying activities and influence in Ireland. The former chair of Financial Services Ireland (FSI), the industry lobbying cohort of IBEC, recommended that the Irish financial services industry focus their lobbying efforts on Brussels for "much broader impact" on the Irish economy.[179] Indeed, the EU Banking Union and broad policy efforts to unify the banking and financial systems in Europe means that, in practice, the most impactful and overarching legislation comes from Europe and is transposed into Irish law. This means we do not have a substantive picture of financial corporate power in Ireland, as many efforts can be delegated to European trade bodies and lobbying activities with EU legislators. An additional example of financial services industry's corporate power within Ireland is the unique relationship that they hold with the Irish government as technical and policy advisors and partners.

Between 2012 and 2013, investigations from the Irish Times revealed how an IFSC Clearing House shaped the Irish Government's Financial Act as well as the unique degree of influence and access this lobby group had to elite legislators[180] . The Government formed this 'Clearing House' in the late 1980s as a means of promoting Dublin as a financial centre hub. It comprised of the most senior civil servants from Government Departments, representatives from state agencies such as the Central Bank, IDA, and Revenue Commissioners, and senior leaders from across the domestic and international financial corporations based in Ireland. The group met monthly in Government buildings, providing unfettered and preferential access to public officials, with no equivalent Clearing House equivalent to other sectors or inclusion of representatives from trade unions or civil society organisations.

According to the Irish Times reports, official documents exposed how a total of 21 changes to the Government's Finance Bill 2012 were due to successful lobbying by the group, including multiple taxation exemptions and legal incentives beneficial to the industry. Freedom of Information requests further highlighted how the Government's official positions on EU proposals to introduce financial transaction taxes on stocks and bonds mirrored that of the industry's lobbyists, who suggested wording and put forward research and position papers.

The highly problematic nature of seeking legislative advice from the most vested private interests is made more dubious when the timeframe is considered. The financial industry was regularly invited to shape important financial legislation and the Government's official position to the EU in the years following the financial crash that had largely resulted from unregulated and risky financial practices systemic in the industry. While that Clearing House disbanded in 2025, the Government has announced plans to establish a new Climate Investment Clearing House. It remains to be seen what actors will participate in this lobbying group.

The unique arrangement of an IFSC Clearing House had consistent, favoured access to legislators and top civil servants and actively shaped government positions and financial legislation throughout the Celtic Tiger years, financial crash and beyond. More detailed mapping

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[177] Ibid.

[178] WWF. 2023. Banking on Destruction: How European Financial Institutions Fuel Environmental Crises, *WWF European Policy Office*,

[179] Sunday Business Post. 2025. Ireland's financial services industry must focus lobbying on Brussels, warns former FSI chair, *Sunday Business Post,* August 21.

[180] McGee, Harry. 2013 IFSC lobby group powerful in shaping policy: ANALYSIS A total of 21 changes to the Finance Act were made to accommodate the financial industry, Irish Times. 8 October. 2013. and O'Brien, Carl. Who does the Clearing House Group serve? *The Irish Times,* 8 August.

and analysis is needed of the financial sector power in Ireland and in Europe to shed further light on the extent and implications of this influence on the political system and wider society.

Single private advisor to the banking crisis: A report on the sources of Ireland's Banking Crisis highlights that the banking crisis of 2008 was "home-made".[181] The report concludes that much of the responsibility for Ireland's banking crisis lies with directors and senior management of the banks. They highlight that inadequate financial regulatory controls were implemented in Ireland and other countries, and a reliance on markets' own risk assessments. There was nothing to stop bank management's enthusiasm for rapid and concentrated credit growth to a small number of borrowers.[182]

To tackle the banking crisis, the department of Finance approved appointing the law firm Arthur Cox to advise on the banking crisis and recapitalisation of the banks without holding a competitive tender to evaluate different services from different providers. The department does not have to hold a competitive tender where the government deems there is not enough time due to "extreme emergency".[183] However, it is questionable whether it is sensible that just one law firm acts as adviser to so many competing interests, and whether the best interests of the State are being served by one commercial interest.[184] Fine Gael TD said that the decision to appoint Arthur Cox was "outrageous", given its work with Bank of Ireland.[185]The hourly rate for legal advice from a partner in Arthur Cox was €472.50.[186] Our National Treasury Management Agency said it was confident that there was no conflict of interest between the work of Athur Cox for Bank of Ireland and its appointment as legal advisor to NAMA, yet Arthur Cox was the largest beneficiary with over €3 million in fees paid out to them from NAMA.[187][188] Irish taxpayers put €64.1 billion into the banks during the financial crash.[189]

As tax revenue collapsed with the property crash, the Fianna Fáil- Green Party led government told the public that severe cutbacks were necessary in order to recapitalise Irish banks and revive the Irish economy. IBEC called for social welfare payments to be reduced, calling for a 'downward correction of the order of 10 percent'. A pension levy of 7.5% on gross pay was imposed on public sector workers. Pay cuts were imposed in December 2009 of 5% on the first €30,000 of salary, 7.5% on the next €40,000 of salary and 10% on the next €55,000 of salary. There was also a reduction of 4% across social welfare payments, except pensions.[190]

In IBEC's pre-Budget submission to the Government, they called for social welfare payments to be reduced by 3% in the Government's Budget. However, St Vincent De Paul argued in the pre-Budget submission to leave welfare payments alone, and that poorer houses were spending a large proportion of their income in areas such as electricity, heating, food and education.[191]

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[181] Regling and Watson, 2010. A Preliminary Report on The Sources of Ireland's Banking Crisis. Government Publications Office.

[182] Ibid Regling and Watson, 2010.

[183] Carswell, Simon. 2009. Arthur Cox appointed banking adviser without tender. Irish Times, 24 June 2009.

[184]Lyons, Barry 2009, The power of one, Irish Times. 22 June 2009.

[185] Gartland, Fiona. 2009, NTMA says no conflict of interest over Arthur Cox working for Bank of Ireland, Irish Times. 20 June 2009.

[186] McDonald, Dearbhail. 2011. Arthur Cox defends fees, conflict policies. Irish Independent,Irish Independent. 12 May 2011.

[187] Gartland, Fiona. 2009, NTMA says no conflict of interest over Arthur Cox working for Bank of Ireland, Irish Times. 20 June 2009.

[188] Quinlan, Ronald. 2017. Arthur Cox tops list as Nama pays law firms €39m in fees, Irish Independent, 28 July 2017.

[189] Murphy, David. 2025. How much did the bank bailout cost taxpayers? RTE,18 July 2025.

[190]O'Flynn, Michael & Clarke, Odette & Hayes, Paul & Power, Martin. (2011). Marxist Perspectives on Irish Society. Cambridge Scholar Publishing.

[191] RTE news. 2009. IBEC urges social welfare cuts in Budget

Societal and Environmental Impacts

Corporate lobbying of the banking and financial industry has many detrimental social and environmental consequences in Irish society including reinforcing a profit-maximizing mindset and investing in the fossil fuel industry.

Investments in Fossil Fuels: As the Government plans to bolster climate investment and deepen its engagements with industry through a new Climate Investment Clearing House, a joint report by Action Aid and Trócaire highlights that €31 billion in fossil fuel investments are held by Irish-based subsidiaries of investment companies, while 91% of investments in fossil fuel companies are with corporations that have plans for fossil fuel expansion[192].

According to the findings, Ireland is 14th globally in terms of fossil fuel investment by manager location. The company funnelling the largest amount of investment through Ireland is BlackRock, with €18.9 billion in investment in fossil fuels. This is followed by US company State Street (€4.4 billion) and French banking firm Crédit Agricole (€2.1 billion). BlackRock and State Street are the second and third largest institutional investors in fossil fuels in the world, and Ireland is enabling the flow of billions of euros to fossil fuel expansionists.

Ireland's policies facilitate Ireland's outsized role investing in fossil fuel companies. In September 2023, then Taoiseach Leo Varadkar was asked about regulating finance flows to environmentally harmful industries. He responded "Those funds would just be managed somewhere else. I do not think moving them offshore would actually have an appreciable benefit for the environment". [193] The government's landmark Fossil Fuel Divestment Act 2018, which ensures public money from the Ireland Strategic Investment Fund (ISIF) divests from fossil fuel companies, concentrates on undertakings and exploration rather than fossil fuel use. It also excludes indirect investment through hedge funds. A report by Action Aid highlights that in 2023, the ISIF held US$ 11.2 million in fossil fuel attributed bonds and shares in the Global South and a further US$ 12.5 million in agribusiness in the Global South.[194]

The Paris Agreement acknowledges the need to address financial flows that are currently inconsistent with low emission and climate resilient development. However, due to the wealth and power of the fossil fuel and finance industries, Ireland and the EU have taken a cautious approach towards regulation. Ireland has implemented policies that focus on increasing transparency and reporting rather than legislation that shifts the behaviour of investors. Examples of voluntary sustainability initiatives include the Central Bank's 'Sustainable Investment Charter' (2024), Sustainable Finance Ireland's 'Sustainable Finance Roadmap' (2021) and IDA Ireland's 'Driving Recovery and Sustainable Growth 2021-2024'. Without strong regulatory laws, investors will continue to invest in fossil fuel companies, and fossil fuel companies will continue to expand. One controversial example of an Irish bank investing in climate research is the 2024 announcement of a new AIB Climate Hub at Trinity College Dublin (discussed in more detail in the research and education section). [195]

DIRT Scandal in Irish Banking: In the 1990s a scandal in Irish banks revealed that many financial institutions were allowing wealthy customers to avoid paying DIRT (Deposit Interest Retention Tax) by establishing off-shore accounts. The inquiry investigating the DIRT scandal revealed a widespread culture of tax evasion. Another scandal emerged related to banks overcharging mortgage customers. For several years post-Celtic Tiger, the main private Irish

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[192] Action Aid and Trócaire, 2025 The hidden truth: Ireland's role in the global fossil fuel industry, *Action Aid Ireland and Trócaire*.

[193] House of the Oireachtas (2023) Dáil Éireann debate , Wednesday, 27 September, Vol. 1042 No. 6. Ceisteanna - Questions – Dáil Éireann (33rd Dáil) – Wednesday, 27 Sep 2023 – Houses of the Oireachtas

[194] Action Aid. 2023. *How the finance flows – ActionAid Ireland:* The Banks Fuelling The Climate Crisis and Ireland's Role in Enabling This.

[195] Trinity College Dublin. 2024. AIB commits €10m investment to AIB Trinity Climate Hub 25 November 2024.

banks had systematically overcharged customers on tracker mortgages. Approximately 40,000 households were overcharged between €100 to €60,000. Many of these banks were the beneficiaries of the 2008 public bail-out. In 2017, Paschal Donohoe called in the major banks (AIB, Bank of Ireland, KBC, Permanent TSB and Ulster Bank) to reprimand them.

Irish media establishment, the Irish Times, wrote a story of a couple who had been unaware of their bank's immoral actions, and were happily surprised upon receiving a 'windfall' cheque for €36,000.[196] This is a common framing of media outlets who struggle to maintain any sort of critical stance against financial elites such as banks and private developers. The reality is that a significant number of those impacted by this action of the banks had their homes repossessed as a result. Although almost half of the high government debt in 2012-2013 period was directly due to bailing out the private-sector banking system, the mainstream Irish media did not frame it this way. Instead of criticising the oligopolistic financial market, the issue was reframed as a fiscal (government revenue) issue. For example, the *Sunday Independent* at the time framed the debt as a failure to adjust public-sector wages during the economic boom and crisis, particularly after the Government awarded pay rises to the public sector in late 2008.[197]

Key documents and Reports
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Action Aid (2023) How the Finance flows: The banks fuelling the climate crisis and Ireland's role in enabling this, *Action Aid and Find Our Future*
Corporate Europe (2025) The EU's Lobby League Table, Lobby Control and Corporate Europe Observatory,
Eiris Foundation (2024) Financial Sector Lobbying of the EU Corporate Sustainability Due Diligence Directive: a Social LobbyMap Analysis. EIRIS Foundation.
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O'Brien, Carl. Who does the Clearing House Group serve? The Irish Times, 8 August. https://www.irishtimes.com/news/politics/inside-the-clearing-house-group-1.1487731
WWF (2023) Banking on Destruction: How European Financial Institutions Fuel Environmental Crises, WWF European Policy Office,

[196] Pope, C. 2015. Couple receive surprise €36,000 tracker compensation. Irish Times. 15 February 2015
[197] Cawley, A. 2012. "Sharing the Pain or Shouldering the Burden?" Journalism Studies **13**(4): 600-615.

Image: This Could Be A Home sticker, taken from Uplift's Empty Homes campaign

Construction & Housing

Key findings:

- Ireland's reliance on the private market to provide housing has led to a rapid rise in housing insecurity, economic displacement, homelessness and international financialisation of housing
- Powerful private-sector lobbying groups have actively contributed to a development-driven agenda and policies that reinforce a reliance on profit-seeking companies to deliver new homes

Sector Overview

The construction industry includes civil, mechanical and electrical engineering that span the construction and development of physical infrastructure such as roads and water, electrical and mechanical industrial infrastructure and processes, and housing for the residential sector. The construction industry is one of Ireland's largest employers, with over 170,000 employed[198]. Demand for construction workers continues to soar. 29,600 people entered the sector in 2024, a 18.4% increase, making it the largest increase in employment per sector in the economy[199]. The housing crisis and increased construction demand has made Ireland a target for international developers and investment funds.

International financialisation of housing in Ireland: Ireland is heavily dependent on the private market and investors to provide housing, contributing to the rise of the international financialisation of housing. The current housing crisis has been brewing for a long time. Housing policies that were supposed to be temporary for economic recovery after the 2008 property and financial crash are still operating. Government policies have encouraged global investors, particularly 'vulture funds', via tax incentives, sectoral engagement, and the sale of land at extremely discounted prices through NAMA. Investors bought up to a fifth of all homes in 2017.[200] Institutional corporate landlords focus on financial returns for investors, which harms residents as it accelerates land use and displaces groups who cannot afford to pay high rents.[201]

NAMA (National Asset Management Agency) was set up in 2009, to deal with bank loans to developers and builders- many of which were never repaid. NAMA bought loans valued at €74 billion from AIB, Bank of Ireland, ESB, Irish Nationwide and Anglo-Irish Bank. This represented 47% of Irish GDP at the time. NAMA however paid only €31.8 billion for them, and the Government had guaranteed the banks no losses, meaning the rest of the €42.2 billion was paid for by taxpayers with public money.[202][203] NAMA had to sell of the 60,000 assets bought from the banks to pay off the €31.8 billion in borrowings. NAMA was given to 2020 to sell all assets. Under pressure, NAMA sold off billions of euros worth of land banks and properties to vulture and real estate investment funds at huge discounts.[204] For example, NAMA's single largest loan sale was Project Eagle in Northern Ireland, worth £4.4 billion. This was sold to a private US equity firm for £1.2 billion, meaning it was sold at a 72.7% discount.[205]

By 2015, 90% of NAMA's assets had been sold to US, Germany and UK-based investment funds. For example, in 2015 a property portfolio including 568 apartments in Dublin sold for €120million to a large US-based property fund, Marathon Asset Management. [206]A huge amount of the market is still bought up by vulture funds, with 6,000 homes being bought up by vulture funds in 2022.[207]

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[198] Central Statistics Office. 2024. Labour Force Survey. CSO 2024. Ireland

[199] Smyth, Ronan. 2025. Employment in construction sector increases by nearly 30,000 in the past year

[200] Hamilton, Peter. 2018. Investment in Residential Property Far Exceeded Commercial in 2017 Irish Times 27 August 2018

[201] Haila, A. 2015. *Urban Land Rent: Singapore as a Property State* (Hoboken, New Jersey: Wiley).

[202] Murphy, David. 2025. Did Ireland's Bad Bank NAMA work? RTE. 15 June 2025.

[203] Press Statement- NAMA increases projected lifetime contribution to Exchequer by €300m to €5.2bn, National Asset Management Agency, 2024.

[204] Hearne, Rory. 2016. A spiral out of control Global real estate funds, rental crisis & government policy TASC 11 November 2106

[205] CoStar Finance 2024 'NAMA completes Project Eagle sale at loss', CoStar Finance, 23/05/2014.

[206] Lima et al 2023.

[207] Burns, S. 2024. Vulture Funds bought 6,000 homes in 2022 despite regulations to hault bulk buying – Mary Lou McDonald Irish Times. Jan 24, 2024

Vulture Funds: Several structures are available to foreign property investors here which allows them to pay no tax on profits. This makes Ireland very attractive for foreign investors. Vulture funds are a type of financial investor, usually hedge funds or private equity firms, that invest in distressed debt. Currently vulture funds pay the standard rates of stamp duty on residential property of 1% on values up to €1 million and 2% on values exceeding €1 million. Vulture funds that bulk-buy over 10 homes in the same development within 12 months pay a 10% stamp duty tax. In May 2021, the government introduced a 10% stamp duty on the bulk buying of family homes, but two months later passed an amendment to allow funds to avoid this 10% stamp duty if they lease homes back to the State for social housing.[208] The topic of raising stamp duty has been raised multiple times in the Dáil, with the government opposing a motion by Sinn Féin to increase stamp duty on the bulk purchase of homes by investment funds in 2017.[209] More recently, in 2024, a Fine Gael junior minister suggested doubling the bulk buying of 10 homes stamp duty to 20%. The then Táinaiste Micheál Martin suggested this a 'reactive approach to the rental market' and was concerned that if they 'keep chopping and changing, that could damage investment in housing' from the private sector.[210]

As well as vulture funds paying a low stamp duty, they also pay low taxes by exploiting loopholes such as the Section 110 of the Tax Consolidation Act.[211] The controversial Section 110 structure, first brought in in 1997, provides a loophole within Irish tax law that allows corporations to channel profits out of the country while paying little or no tax.[212] Additionally, Section 110 Special Purpose Vehicle (SPV) legislation allows companies to set up and register as charities to pay very small amounts of tax.[213] Several large funds with assets worth hundreds of millions of euros have registered as charities, paying as low as €250 tax in many cases. It's estimated that the loss in taxes to Ireland could be over €1-2 billion a year.[214]

Vulture funds are not regulated by the Central Bank of Ireland, and as such the exact number of mortgages now owned by funds is unknown. As vulture funds invest solely to make high profits short term, they enforce aggressive 'asset management strategies' which are very hard on mortgage holders. Due to the fact that vulture funds do not need to build a positive brand or client relationships, they are not concerned with how they are perceived, allowing them to pursue aggressive strategies with no regard for mortgage holders or long-term consequences.[215]

In 2016, several Irish subsidiaries of global vulture funds earning millions only paid €250 in tax. 15 companies paid just €8,000 in tax, despite having in their control €10.3 billion worth of assets in Ireland. The loss to the Irish Exchequer is estimated to be up to €500 million over just two years.[216] In 2015, WLR Cardinal Mezzanine Fund owned €70 million in assets, made €3 million in profits, but only paid €250 in tax. Blue Bay company loaned out €160 million, made €36 million in profits in both 2015 and 2016, and also only paid €250 each year. Interestingly,

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[208] Moore, Jane. 2024. Taoiseach denies u-turn on stamp duty for homes bulk-purchased by vulture funds, The Journal. 9 September 2024.

[209] Finn, Christina. 2024. Motion to increase tax on bulk buying of homes for private rental to be opposed by Govt, 17 January 2024.

[210] Hosford, P. 2024. Tánaiste: Junior minister's vulture funds tax call 'not sensible', Irish Examiner. 9th September 2024.

[211] Revenue- Notes for Guidance: Taxes Consolidation Act 1997.

[212] O'Donogue, Paul. 2016. A loophole that allowed vulture funds to slash their tax bills is set to be shut. FORA 5 September 2016l

[213] Finn, Christina. 2023. High Court Master says case could be taken against Ireland over special tax treatment given to vulture funds, The Journal. 23 March 2019.

[214] Finn, Christina. Vulture funds using charitable status for tax avoidance being investigated, The Journal. 25 July 2016.

[215] Debt and Development Coalition Ireland. 2014. From Puerto Rico to the Dublin Docklands; Vulture funds and debt in Ireland and the Global South. Financial Justice Ireland.

[216] Fitzgerald, Cormac. 2017. Vulture funds pay just €8,000 in tax on €10 billion of assets. The Journal. 8 January 2017

both companies paying hardly any taxes in the state were co-investors with the state's sovereign development fund, the Irish Strategic Investment Fund.

Vulture funds setting the rental market: REITs (Real Estate Investment Trusts) are companies that own or operate income-producing real estate (i.e. funds renting out properties). As part of the Finance Act 2013, rental profits arising from REITs were exempt from both Corporation tax and Capital Gains Tax (CGT).[217][218] The government argued that these new REIT investors would play a major role in addressing the 'supply' crisis in the private rental sector.[219] However, this had led to REITs, now named 'vulture' or 'cuckoo' funds buying entire housing estates, essentially locking out potential homeowners from these developments. This mechanism, as well as NAMA, has actively reshaped the domestic housing market to encourage the direct involvement of global investors in the Private Rental Market.[220]

The purchase of residential property by global estate funds correlates with the increase in rent prices across Ireland. Between 2013 and 2021, the national average rent increased by 76%, and 132% in Dublin.[221] It appears that these vulture funds are bulk buying homes and setting the prices for the market. For example, 85% of a new housing estate (46 out of 54 homes) in north Dublin was bought up by investment fund Occu, owned by Sw3 Capital. The company then advertised the four-bedroom properties for rent at €3,175 a month.[222]

Previous housing minister Darragh O'Brien continuously expressed his disapproval of cuckoo funds buying up large amounts of residential properties, although he himself had investments in REITs himself. Not only this, O'Brien received two separate political donations from property investor Anthony Gannon and a company controlled by Gannon in 2007 and 2008. [223]

Ireland is now extremely dependent on the private market and investors, and the bulk-buying of homes by investors has increased significantly. The Government's 2023 Housing for All Plan outlined €12bn a year to build planned 33,000 homes. Of this €12bn, €10bn will come from private capital sources. The private markets and investors are to provide 83% of new homes.[224] Not only this, but investor funds are also increasingly benefiting from Government social housing schemes. In just the first half of 2021, IRES REIT received more than €8.7million in rental income from the State via the HAP scheme.[225]

The relationship between financialisation of rental housing and homelessness in the post-crash era in Ireland has been analysed by Lima et al (2022). [226] They found that the financialisation of the private rental sector and the emergence of corporate landlords from the likes of vulture funds have played a direct and indirect role in contributing to the current housing systems that create homelessness, reduce affordability, rising housing insecurity and evictions.[227]

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[217] Revenue, Irish Government. 2025. Notes for Guidance - Taxes Consolidation Act 1997 Finance Act 2024 edition

[218] Revenue, Irish Government. 2023. Tax manual- Real Estate Investment Trusts (REITs) Part 25A-00-01

[219] Rory Hearne, 2016. A spiral out of control *Global real estate funds, rental crisis & government policy*. The Journal. 11 November 2016.

[220] Lima et al 2023. Housing financialisation and the creation of homelessness in Ireland.

[221] Lima et al 2023

[222] Moore, Jane. 2024. Fund buys 46 out of 54 houses in Dublin estate for private rental, The Journal. January 8, 2024.

[223] Goodman, 2. 2021. Fianna Fáil ministers, the REITs and the housing crisis The Ditch. May 7, 2021

[224] Hearne, Rory. 2023. One year on from Maynooth controversy, the govt still backs funds over individuals. The Journal. 15 June 2022

[225] Hearne, 2022.

[226] Lima et al 2023.

[227] Lima et al 2023.

Lobbying and Policy Influence

The construction and development industry has opportunistically used the housing crisis to portray the planning system as the main obstacle to increasing housing supply. There is evidence that vulture funds are also influencing planning processes, as the acquisition of such large amounts of development land may grant them influence over the planning process.[228] Lobbying by the construction industry involves engaging with officials at forums, round table discussions and other sector-specific events. Lobbying also includes expressing industry views on upcoming laws and regulations, as well as seeking to influence policy decisions.[229] The industry has repeatedly pushed for planning reforms that are ever-more facilitative of development interests.[230]

Examination of 'Housing' and 'Development and Zoning' lobby records from lobby periods 'May to August 2020' to 'Sep to Dec 2024', the last government's timespan shows a total of 3,349 returns. The top 16 construction industry lobbyists lobbied a total of 609 times combined. Of these, Housing Minister Darragh O'Brien was lobbied by these corporations 131 times.[231]

The industry's lobbyists have relentlessly continued to push for planning reforms that de-democratises the planning decision-making process of large-scale residential developments. Minister Peter Burke was lobbied by Property Industry Ireland (PII), a top construction industry, calling for numerous changes that would make it harder to challenge planning decisions in the courts. [232]

Property Interest Ireland (PII) is an industry group within Ibec, an Irish lobby and business representative group. Ibec is the most frequent lobbyist in the country, with over 3,200 lobby returns filed between 2015 and 2022.[233] PII encompasses a membership of almost 90 companies. One interviewee of PII perceived (i) the power of local politicians to set planning standards, such as minimum space and height restrictions and (ii) the ability of the public to appeal the decisions of a local planning authority as 'too much democracy in the planning process'.[234]

In 2016, a PII council member was interviewed on RTÉ Radio and proposed that all planning applications for 100-plus houses or apartments, and 200-plus students bedspaces should go directly to An Bord Pleanála, bypassing local authorities. Following this, the then Housing Minister Simon Coveney invited a PII delegate to meet with him. One of the participants said. *"We gave him our recommendations, and they took it lock, stock and barrel and stuck it into the new Housing Bill."* [235]

Thus came the 2016 Planning and Development (Housing) and Residential Tenancies Act (Strategic Housing Development (SHD) that allowed large developments of over 100 units of accommodation to bypass local planning authorities and go straight to ABP for a decision. This procedural change was justified in the government's new 'Rebuilding Ireland' housing strategy to speed up the planning application process and accelerate delivery of larger housing projects. This institutionalisation of a developer-driven agenda exemplifies the ongoing enabling of

[228] Byrne, Michael. Debt and Development Coalition Ireland- From Puerto Rico to the Dublin Docklands; Vulture funds and debt in Ireland and the Global South. Debt and Development Coalition Ireland
[229] Fitzgerald, Cormac. 2024. Construction industry lobbying to change law and reduce planning challenges. The Journal. 12 November 2024
[230] Lennon, M. and R. Waldron. 2019. De-democratising the Irish planning system. *European Planning Studies* 27(8): 1607-1625.
[231] Irish Lobbying Register. lobbying.ie
[232] Fitzgerald, C. 2024.
[233] Fitzgerald, C. 2024.
[234] Lennon & Waldron 2019.
[235] McDonald, Frank. 2024. Analysis – State Failures: From the Lobby. The Ditch. 17 January 2024.

neoliberalisation, that amplifies a marketised government and politics that prioritises and strengthens corporate power.[236]

In February 2024, Housing Minister Darragh O'Brien introduced a new highly controversial amendment, number 605 to The Planning and Development Bill 2023. This Bill primarily prevents a planning authority from refusing planning permission for a specific reason. Despite the fact that attorney general Rossa Fanning advised O'Brien that this change would give the appearance that government policy was "being led by developers", the government went ahead with the 605 amendments. The Ditch obtained the legal advice given by the attorney general to government officials that shows that this amendment came about because one of Ireland's largest property developers, Cairn Homes, was refused planning permission for a housing development. Although O'Brien denied being lobbied by the developer, the lobbying register shows that his special adviser Kevin Dillon met with Cairn Homes four times after they had been refused planning permission.[237]

Developers often argue that delays within the Irish planning system increased construction costs, and that these costs are ultimately passed onto homebuyers. However, in the first year of the Fast Track process, house prices in Dublin rose by 7.2% and 10.4% at the national level.[238] Not only this, but An Bord Pleanála had to pay fines to developers due to being unable to meet the 16-week deadline in processing these fast-tracked planning applications. For example, more than €1.4million of taxpayers' money went to developers in 2022.[239] It seems these planning legislation changes predominantly benefited developers rather than the public.

The direct decision to nationalise the private debts of major developers and banks during the financial crash in 2008 was made by two Irish ministers who had been subjected to intense lobbying. This lobbying and intense pressure came from banking, policy and regulatory circles in the USA and EU. At its most benign, this lobbying probably reflected the concerns about potential knock-on effects of any inability to pay bondholders or debts that may be owed to their own US/ EU local banks.[240]

However, there was no formal cabinet meeting to collectively consider the merits and cons of this policy decision, even though legally this process is required for such a major decision in the Irish Constitution.[241] This decision to nationalise the private debt of a few wealthy individuals was made by only a handful of people, risking the edge of bankruptcy of the Irish state. Only with the help of emergency financial assistance from Troika (made up of the ECB, EC and IMF) did the Irish state stay afloat from complete bankruptcy.

Societal and Environmental Impacts

Corporate lobbying in housing policy is a major obstacle to addressing the growing housing crisis with many detrimental social and environmental consequences in Irish society.

Ongoing government consultation with industry on housing: In summer 2025 major developers and industry groups were invited to make submissions to the government before the publication of an updated National Development Plan (NDP) and a new Housing for All plan. The Irish government has continued its focus on providing a large quantity of

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[236] Lennon and Waldron, 2019.

[237] The Ditch 2024. Housing Minister 'prompted' to radically change planning law by major property developer's refusal. 25 March 2024.

[238] Central Statistics Office. Ireland. 2018. Central Statistics Office (CSO). (2018)

[239] Gataveckaite, G. 2023. An Bord Pleanála's strategic housing delays cost taxpayer €1.4m. Irish Independent. 19 January 2025

[240] Preston, P. and H. Silke. 2014. Ireland—From Neoliberal Champion to "the Eye of the Storm. *Javnost - The Public* **21**(4): 5-23.

[241] O'Toole, Fintan. 2012. Up the Republic! Towards a New Ireland. London: Faber and Faber.

apartments in attempts to more quickly reduce the strain of housing demand, a sentiment shared by developers due to the cost-effectiveness of building small apartments. In July 2025, Housing Minister James Browne proposed numerous changes to housing standards that are hugely beneficial for big developers, whilst likely could reduce the living standards of people.[242] The proposed changes involve cutting the minimum size of apartments to encourage developers to build more apartments. The requirement for a certain number of one-bedroom and three-bedroom apartments per development will also be removed. This will increase the number of smaller studio apartments compared to one-bedroom units, which could save developers over €41,000 per unit.[243] This proposed decrease in minimum size is despite a 2019 survey carried out by the government's Housing Agency investigating apartment living in Ireland. 32% of people surveyed reported inadequate internal space and storage.[244] 31% were also dissatisfied with adequate outdoor space. Housing has a huge impact on a person's health and wellbeing [245], and multiple research studies have shown that housing that is too small can impact people negatively, particularly parents and children.[246]

The government's new guidelines also allow developers to save further through reducing number of balconies and windows, under certain conditions, despite research that shows that lack of natural light increases likelihood of reporting depression.[247] New guidelines also no longer require a mandatory communal cultural floorspace in apartment developments. These changes are primarily geared towards cutting construction costs and increasing developer margins. While this might result in more units being built, it risks prioritising quantity over quality, with long-term negative consequences for urban liveability.

The government allow corporations to continue dictating the housing sector, allowing them to push the narrative that apartments are the only way to 'fix' the housing crisis is to supply an increased number of apartments. Market values are crowding out other values. It was reported in the Apartment Living Attitudes survey that 'despite living closer together in apartment schemes, people felt further apart than in traditional housing most had grown up in'.[248] They felt living in an apartment made it more difficult to meet neighbours and forge friendships.' 68% of the apartment dwellers said that for their next home they would prefer a house, 10% a bungalow, and 21% another apartment. This means 50% of new builds better benefit developers over the preferences and needs of society.

People Power Resistance to Corporate Power: In response to corporate power, multiple community-based organisations are actively lobbying for a non-market based human rights focused approach to housing. CATU – the Community Action Tenants Union – is one of these organisations that has been successful in stopping evictions and fighting for better housing conditions. CATU is a union that organises collective action to battle housing and community issues. They are membership-based and fight against high rents, lack of security, rising homelessness, social issues and discrimination, alienation between neighbours, slashed local services, erosion of public spaces, privatisation and commodification of housing. They have been

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[242] Government of Ireland. 2025. Planning Design Standards for Apartments

[243] Lehane, Michael. 2025. Govt to consider reducing minimum apartment sizes. RTE. 6 July 2025.

[244] Government of Ireland Housing Agency. 2019. National Study of Irish Housing Experiences, Attitudes and Aspirations in Ireland. Apartment Living in Ireland 2019.

[245] Rolfe, S., et al. 2020. "Housing as a social determinant of health and wellbeing: developing an empirically-informed realist theoretical framework." BMC public health 20(1): 1138.

[246] Laurence, J., H. Russell, and E. Smyth. 2024 Housing, Health and Happiness: How Inadequate Housing Shapes Child and Parental Wellbeing. Economic and Social Research Institute.

[247] Osibona, O., et al. 2021. Lighting in the Home and Health: A Systematic Review. *Int J Environ Res Public Health* 18(2).

[248] Government of Ireland Housing Agency. 2019. National Study of Irish Housing Experiences, Attitudes and Aspirations in Ireland. Apartment Living in Ireland 2019.

hugely successful in resisting evictions and fighting for better housing conditions. Below is list of CATU's successful collective actions:

Secured Maintenance from Dublin City Council - CATU tenants living in Emmet Buildings in the Liberties were living in conditions of dampness, mould and lack of insulation; something they complained of for years.[249] 62% of tenants reported that the mould, damp and difficult heating of the flats was affecting their health, with many reporting respiratory problems such as asthma, chest infections and COPD.[250] A protest organised by CATU won commitment from Dublin City Council to begin work on groundskeeping and accessibility within weeks. Dublin City Council also committed to surveys of all 72 flats to inspect mould conditions.[251]
Successful fight against a no-fault eviction - CATU member Cian was fighting against a no-fault eviction for over a year. The Residential Tenancies Board ruled in his favour.[252]
Motion passed in support of public housing campaign demands - County-Council owned flats in Dunleary were dangerously and mouldy, leading to children being sick with fungal infection, perforated eardrums and hospitalised with pneumonia.[253] CATU members put pressure on councillors, including a protest outside the Dún Laoghaire Rathdown County Council to demand better conditions. The motion was passed, and the council committed to engaging with individual tenants to transfer them to suitable alternative housing.[254]
Eviction database - CATU have compiled a data base that maps legal and illegal evictions across Ireland from 2015-2024 and profiles the landlords responsible. Making this information publicly accessible allows us to see that eviction in Ireland is not just a case of 'a few bad apples' but are tied to large-scale, systemic patterns of exploitation.[255][256]

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Fitzgerald, C. (2022) Construction industry lobbying to change law and reduce planning challenges, *The Journal Investigates,* 12 November,
Hearne, R. (2016) A spiral out of control: Global real estate funds, rental crisis & government policy, *TASC Blog,*
Hearne, R. (2020) Housing Shock: The Irish Housing Crisis and How to Solve It. Bristol University Press.
The Ditch (2021) Fianna Fáil ministers, the REITs and the housing crisis,
Lima, V., R. Hearne, M Murphy (2023). "Housing financialisation and the creation of homelessness in Ireland." Housing Studies **38**(9): 1695-1718.

[249] Coates, Liam. 2025. Dublin City Council housing complex conditions slammed as 'Dickensian'. Irish Independent. 23 June 2025.
[250] Towey, Niamh. 2025. 'My grandkids have breathing problems': Dublin City Council tenants protest over damp and mould issues in flats. Irish Times. 13 May 2025.
[251] CATU Liberties. 2025. "CAMPAIGN WIN! After suffering for years of deteriorating conditions with individual maintenance requests falling on deaf ears". Instagram. 24 August 2025.
[252] CATU Galway. 2025. "Delighted to report another victory for CATU Galway members fighting unfair eviction notices this month!" Instagram 24 August 2025.
[253] Towey, Niamh, 2025. 'Heartbreak after heartbreak': Sallynoggin residents protest mouldy, damp council flat conditions, . Irish Times. 7 July, 2025.
[254] CATU Dun Laoighaire. 2025. Progress for Sallynoggin tenants and for our public housing campaign!" 2025 Instagram 3 September 2025
[255] CATU Ireland. 2025. CATU Evictions Database Website Launched: Topevictors.ie now live! Website accessed December 2025
[256] Top Evictors. 2025. Eviction Database, Legal and Illegal Evictions, Top Evictors

Image: Trinity College. Credit: Stephen Bergin

Education & Research

Key findings:

- Ireland’s strong public education system has been an economic, social and cultural strength for the country. But a lack of sufficient public investments in education and research has made the sector vulnerable to corporate capture, particularly in third level
- Corporate influence in education (including corporate greenwashing) are evident in primary and secondary schools as well as third level
- The state’s priorities for investing in research have been dominated by commercially oriented assumptions assuming a profit-seeking, private-sector logic. Examples of corporate capture of public funds for research are numerous, while research prioritising the public good, ecological health and the urgent needs of people and communities continues to be deprioritised and marginalised
- Corporations have strategically invested in Ireland’s public universities to advance their interests
- Ireland’s universities have been legitimising and amplifying the corporate hype surrounding AI by promoting AI in teaching, learning and research
- The way that Ireland distributes its public investment in early childhood care and education (ECCE) has facilitated the proliferation of large corporate entities profiting. The approach has led to high costs and inadequate capacity. The privatisation of ECEC creates unequal access and exacerbates inequities in early education

Sector Overview

Ireland's public education system, including its higher education sector, is widely regarded as a key asset to Irish society. Since the introduction of free secondary school education in 1967 alongside the first proposals for regional technical colleges, the country has benefited socially and economically from a strong, publicly funded education system.[257] Since the period of austerity following the 2008 financial crisis, however, public funding for higher education has been severely constrained, and it is widely considered insufficient.[258] Between 2008 and 2019, core public funding for universities decreased by 50%, and by 2022, the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) reported a funding gap of €307 million annually.[259] In response, the Irish government has introduced key policy reforms to address the funding shortfall including encouraging private sector investment in higher education and creating a more commercialised research and teaching landscape. This has opened the door in Ireland for academic capture, which is a term used to describe when private sectors interests leverage the power of publicly funded universities to advance their profit-maximization goals and reduce regulation.[260] Private sector funding of higher education research in Ireland has been increasing, which raises questions about whether and to what degree corporations are controlling the research agendas in Ireland.[261]

While the state supports primary and secondary level education, the state's early childhood education and care programme (ECEC) provides only a few hours of education in a restricted approach that limits access and exacerbates inequities in early education. Ireland has the highest level of private provision of ECEC of any OECD country. Currently, ECEC costs in Ireland are among the highest in the EU, consuming a significant portion of household income, leaving many families struggling while many women are forced out of the workforce due to the high cost and limited availability of ECEC. A coalition of advocates (The Alliance for Public ECEC) are calling for a public childcare system that would guarantee every child a statutory right to a public-funded and provided ECEC place, available in all communities at an affordable level, similar to the primary school system.

Lobbying and Policy Influence

There are multiple ways that industry is funding education and research in Ireland. And in this sector, the industry funding is part of the lobbying and a way to have more policy influence. So rather than private sector interests going to government to lobby for specific incentives related to education, private sector interests have taken advantage of the state's public education system and continue to offer to supplement and strengthen the public system by contributing its own modest contributions. While this is generally framed as a positive contribution, the multiple risks of "academic capture" are often minimised by both government and university representatives.[262]

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[257] O'Donoghue, T. and J. Harford (2016). Introduction to Secondary School Education in Ireland: History, Memories and Life Stories, 1922–1962. Secondary School Education in Ireland: History, Memories and Life Stories, 1922–1967. T. O'Donoghue and J. Harford. London, Palgrave Macmillan UK: 1-7.

[258] Mercille, J., Murphy, E., 2017. The Neoliberalization of Irish Higher Education under Austerity. Critical Sociology 43, 371–387.

[259] DFHERIS, 2022a

[260] Reilly, L., et al. 2025. Academic Capture: Investigating Industry Funding of Higher Education in Ireland. *Studies* Autumn 2025(455): 353-363.

[261] Ó Maonaigh, C., et al. 2025. Industry Funding of Irish Universities. Public Policy.ie. University College Dublin, Ireland.

[262] Stephens, J. and C. Ó Maonaigh. 2025. Normalising the corporate funding of higher education in Ireland is a dangerous game. The Journal. 11 May 2025.

Industry support for research and funding centres is one primary mechanism by which industry in influencing the public education system in Ireland. Between 2007 and 2017, the total research income in the higher education sector in Ireland rose by over 20% in real terms, with a 40% real-terms increase in revenue received from the private sector (HEA, 2019, cited by OECD, 2022). Much of this increase was to support research centres across Ireland; the public funding program to establish research centres requires industry funding. For example, the 2023 Science Foundation Ireland (SFI) Research Centres Programme used a cost-share model where SFI provided 40% of the funding with a minimum of 10% and up to 30% of the total centre budget derived from industry, and another 30% coming from non-exchequer, non-commercial sources, including registered charities, the EU, not-for-profit organisations and philanthropy including donations (SFI, 2023). The formation of research centres is intended to drive innovation and competitiveness (Corrigan, 2022; SFI, 2018). The 2025 Programme for Government (2025, p. 53) explicitly links the government's climate action goal with a plan to "expand support for Centres of Excellence on college campuses to foster partnerships between academia and industry, developing new solutions to cut emissions".

Such funding arrangements, while fostering collaboration, also raise concerns about transparency and the broader impact of corporate involvement. Academic-industry partnerships in research centres are assumed to produce only positive externalities, overlooking potential issues like corporate greenwashing and climate obstruction in academic research.

One prominent example of industry funding that has been publicly criticised as greenwashing is Ryanair's partnership with Trinity College Dublin (TCD), donating €1.5 million to establish the Ryanair Sustainable Aviation Research Centre in April 2021 (and an additional €2.5 million in 2024) to research sustainable aviation fuels, zero carbon propulsion systems, and noise mapping. This move followed Ryanair's ranking as Europe's 10th most polluting company in 2019. Despite broad publicity surrounding this partnership with Trinity College Dublin, Ryanair's CEO has since publicly discredited sustainable aviation fuels (Goldman, 2024) compounding concerns about the company's history of greenwashing (Hotten, 2020). The UK's Advertising Standards Authority reprimanded Ryanair over misleading and insubstantial green environmental claims in its advertisements (Hotten, 2020), and the company has invested heavily in lobbying against environmental regulations in aviation.

The Ryanair-TCD case reflects a broader pattern of fossil fuel-linked investments in Irish universities, raising questions about corporate priorities and the true impact of such funding on sustainability efforts (McGeown & Barry, 2023). While Ryanair's investment was intentionally public, the details of other industry-university partnerships are difficult to ascertain behind the veil of corporate confidentiality. Disclosure about the financial details and the corporate justification for the 2024 announcement of a new AIB Climate Hub at Trinity College Dublin has been limited.[263]

Societal and Environmental Impacts

Industry funding of education and research results in prioritising certain kinds of knowledge that industry wants universities to focus on while deprioritising and delegitimising others forms of knowledge. The societal impacts of research agendas shaped by profit-seeking priorities rather than the challenges facing communities and household are wide ranging.

With regard to early childhood education, privatisation has led to increased corporate lobbying to support corporate facilities which are inadequate in terms of capacity and cost. The need for a public system of early childhood education is urgent to ensure equitable early childhood

[263] Trinity College Dublin. 2024. AIB commits €10m investment to AIB Trinity Climate Hub 25 November 2024.

education opportunities to all children and also to allow women to return to the workforce after having children.

The societal and environmental impacts of the rapid increase in industry funded research are multi-faceted and complex; perhaps most important is to recognise how industry funded education and research is legitimising and reinforcing specific ideas and priorities in society which are generally not explicitly focused on the public good and ecological health. Industry funding of education and research can be considered a tactic of distraction; by encouraging academics and learners to focus on industry-aligned ways of thinking about the world, society is distracted away from exploring alternative approaches that are not reliant on a profit-based, marketized and commercialised worldview.

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Energy, Fossil Fuels & Mineral Extraction

Key findings:

- Ireland's energy systems still rely heavily on imported fossil fuels for transport, heating and electricity generation, so those representing fossil fuel importers and distributors are actively engaged in lobbying and policy-making on energy and climate policy
- Ireland's renewable energy deployment has expanded in the past decade, but policy has incentivised large-scale corporate projects while community-owned renewable projects have been dis-incentivised. The lack of support for community-based renewables and the lack of meaningful engagement with communities has resulted in widespread opposition to large corporate renewable energy projects in communities around the country
- The US fossil fuel industry is pushing Ireland to build new fossil fuel infrastructure in the Shannon Estuary to import liquefied natural gas (LNG)
- Rapid growth in data centres has increased energy demand (see details in big tech and data centres section)
- Although Ireland does not have a major fossil fuel industry of its own, Irish-based subsidiaries of investment companies held €31.76 billion ($34 billion) in fossil fuel investments, making Ireland 14th globally in terms of fossil fuel investments (see details in finance and banking section)
- Energy is also implicated in mineral extraction. Despite ecological harms, the Government of Ireland is actively encouraging mining through legislation and geological surveys. A proposed gold mine in the Sperrin Mountains crossing the North and the South part of the sland of Ireland has received strong community opposition

Sector Overview

Ireland’s energy systems still rely heavily on imported fossil fuels for transport, heating and electricity generation, so those representing fossil fuel importers and distributors are actively engaged in lobbying and policy-making on energy and climate policy. Ireland’s renewable energy deployment has expanded a lot in the past decade, but energy policy has focused on incentivising large-scale corporate projects while policy support for community-owned distributed generation have been minimal.

Pressure from the US fossil fuel industry has contributed to the Government plan to build a €900 million ‘Strategic Gas Emergency Reserve’ (SGER) on the Shannon Estuary to import liquefied natural gas (LNG) from fracked sources. The rapid growth in data centres has increased energy demand which also contributes to the government’s favourable stance on importing fossil fuels (see section on Big Tech and Data Centres for more details). Building new fossil fuel import infrastructure is in direct conflict with Ireland’s climate obligations and also contrary to the government’s previous opposition to importing fracked gas. The plans for a new state-led facility seems to have created favourable conditions for approval for the controversial private Shannon LNG terminal, proposed by US company New Fortress Energy, which has been on the planning table since 2006 facing heated opposition from local groups, climate activists, and many others. The proposed Shannon LNG terminal is facing its third judicial review which is set to be decided in January 2026.

Although Ireland does not have a major fossil fuel industry, and the country banned new licenses for oil and gas in 2021, Ireland is deeply embedded with the global fossil fuel industry through Irish-based subsidiaries of companies that are investing heavily in fossil fuels. Action Aid and Trocáire did an in-depth investigation into Ireland’s role in the global fossil fuel industry, and found that Ireland is 14th globally in terms of fossil fuel investment by manager location. As of June 2024, Irish-based subsidiaries of investment companies held €31.76 billion in fossil fuel investments.[264]

Ireland's Fossil Fuel Divestment Act 2018 was seen as a huge role in ensuring that public money (the Ireland Strategic Investment Fund (ISIF)) divests from fossil fuel companies within 5 years. However, this does not apply to private financial companies, who are allowed to invest as they like. The company funnelling the largest amount of investment through Ireland is BlackRock (€18.9 billion investment in fossil fuels). This is followed by US company State Street (€4.4 billion) and French banking firm Crédit Agricole (€2.1 billion). BlackRock and State Street are the second and third largest institutional investors in fossil fuels in the world, and Ireland is enabling the flow of billions of euros to fossil fuel expansionsists.[265]

Ireland’s outsized role investing in fossil fuel companies is directly linked to Ireland’s strategic policies. Ireland’s Foreign Direct Investment Model encourages increased FDI at all costs, regardless of the fact that the Earth’s resources are finite. In September 2023, then Taoiseach Leo Varadkar was asked about regulating finance flows to environmentally harmful industries. He responded “Those funds would just be managed somewhere else. I do not think moving them offshore would actually have an appreciable benefit for the environment”.[266]

Energy systems are also linked to the extraction of minerals, which is currently booming and expanding to Europe and Ireland. Within EU policies, the renewable energy transition is premised on a model of perpetual economic growth with a large scale and resource-intensive approach. The focus is on replacing fossil fuels with electricity, leaving the structure and trajectory of the economy the same. The subsequent green extractivism of minerals is resulting

[264] Action Aid and Trocaire. 2025. The Hidden Truth: Ireland’s Role in the Global Fossil Fuel Industry.

[265] Hilliard, Mark 2025. More than $31billion in fossil fuel investment based in Ireland. Irish Times. April 30, 2025.

[266] Houses of the Oireachtais. Climate Action Plan. Dail Eireann Debate 27 September 2023.

in widespread ecological destruction and the damage of climate-critical ecosystems, as well as widespread human right abuses.[267]

Ireland is a country with a long history of mining, enabled by a facilitative regulatory landscape. In terms of metals, Ireland currently has mining of zinc and lead, and the country's strong rock and mineral extraction industry mining limestone, gypsum and dolomite.[268] The island of Ireland is consistently ranking at the top of the Fraser Institute index of attractiveness for mining policies, due to its 'user-friendly legislation, infrastructure and slack environmental regulation, coupled with the lack of restrictions on foreign investments and easy capital repatriation. As of 2021, about 26% of the island is concessioned to mining companies for mineral exploration. This trend will only be facilitated by the signing of Investor Dispute Settlement agreements as part of CETA (Comprehensive Economic Trade Agreement mentioned in detail on page 81) as many mining companies are Canadian.[269]

Lobbying and Policy Influence

The Paris Agreement acknowledges the need to address financial flows that are currently inconsistent with low emission and climate resilient development. However, due to the wealth and power of the fossil fuel and finance industries, Ireland and the EU have taken a cautious approach towards regulation.[270] Ireland, with the EU, rather than enforcing sustainable investment practices only 'encourages' sustainable practices. Ireland has implemented policies that focus on increasing transparency and reporting rather than legislation that shifts the behaviour of investors. Examples of voluntary sustainability initiatives include the Central Bank's 'Sustainable Investment Charter' (2024), Sustainable Finance Ireland's 'Sustainable Finance Roadmap' (2021) and IDA Ireland's 'Driving Recovery and Sustainable Growth 2021-2024'. Without strong regulatory laws, investors will continue to invest in fossil fuel companies, and fossil fuel companies will continue to expand. Ireland must develop strong regulatory laws that are consistent with a 1.5°C limit, and implement sanctions for non-compliance.

The decision to build an LNG terminal in the Shannon estuary, comes as a U-turn on previous government policies: climate activist groups had in fact previously obtained a statement by the last coalition Government in its Program for Government 2020, indicating the inappropriateness of developing a commercial LNG terminal and the lack of government support for importing fracked gas, pending the state-commissioned Energy Security Review. There are however indications that US economic interests played an important role in the reversal of this policy commitment through the approval of the plan for a state-led LNG terminal. In fact this reversal followed a series of meetings between the former US ambassador to Ireland, and former minister for the Environment and climate Eamon Ryan to discuss "energy security" and the "policy landscape" for data centres, and the potential for "public private partnerships" on LNG imports.[271]

Societal and Environmental Impacts

In 2023, the investments made by managers based in Ireland into fossil fuel companies generated an estimated 72.5 million tons of CO_2- that is more than the CO_2 emissions for the entire country of Ireland. Trocáire and Action Aid's research also found that 91% of the investments made into fossil fuel companies by investment managers in Ireland were to companies that have plans for fossil fuel expansion. In order to stay within the 1.5°C limit of the

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[267] Whitmore, Andy. 2021. A material transition: Exploring supply and demand solutions for renewable energy minerals. War on Want.
[268] Goelogical Survey Ireland. 2025. [Mining and Quarrying in Ireland](#).
[269] *Sullivan, Lynda. 2021. Our existence is our resistance: mining and resistance on the island of Ireland*. Yes to Life No to Mining.
[270] Action Aid & Trocaire. 2024.
[271] Murray, Daniel. 2025. Revealed: US Embassy raised concerns over Irish LNG and data centre policies before both were changed. Business post. March 12, 2025

legally-binding Paris agreement, at least 60% of oil and gas reserves, and 90% of coal reserves must remain unextracted. However, private companies are already developing oil and gas fields that could push global warming beyond 2°C.

The environmental and social costs of Ireland importing LNG are serious. LNG is likely to be sourced in the US where almost 80% is obtained by fracking, an extraction practice with notoriously disastrous health and environmental effects on impacted communities. Note that Ireland has banned domestic fracking in 2017, as a result of campaigners' pressures. LNG infrastructure also consists of extremely risky and polluting facilities and is often located in areas with low socio-economic status, such as North Kerry where the project has split the social fabric of local communities, creating resentments and deep divisions.

In terms of climate impacts the government's justification for the massive fossil fuel investment in LNG relies on gas supposed 'exceptionalism' as a low emissions fuel, an argument that ignores a plethora of peer-reviewed science showing that throughout the life-cycle of LNG, methane – a gas that traps around 120 times as much heat as CO_2 – leaks into the atmosphere, making it responsible for 0.5 °C of the warming observed since the 1800s, compared to 0.75 °C for carbon dioxide, much of it linked to the rapid increase in US shale gas investments since 2005. Acording to some studies, LNG has a GHG footprint 33% worse than coal.[272]

The cost of fossil fuel reliant energy policies is offloaded on to Irish households at the consumption stage. On the one hand, Ireland is likely to miss the 2030 emission reduction targets facing fines of up to €26 billion. Moreover taxpayers will also bear the capital cost of the LNG infrastructure, estimated at €300 million, plus €60 million annually of operating costs. These are linked to market dynamics and weather conditions – both increasingly unpredictable – meaning that operating cost could increase greatly. Moreover, fossil fuel prices are subject to market volatility, contributing to upward pressure on energy bills and the cost of living crisis. This has forced some households into energy poverty, and the impossible choice between food or fuel on an day-to-day basis.[273]

Recognising the ecological destruction associated with mining, strong community-based, grassroots resistance to a proposed new gold mine in Northern Ireland has been resisting the corporate power. Dalradian, a Canadian mining company, has been trying to build a gold mine and cyanidation plant in the Sperrin Mountains. Rivers in the region are Special Areas of Conservation, and home to freshwater pearl mussels, Ireland's only globally endangered species. Many residents were against the project due to the damage it would cause to the area.

The company on numerous occasions tried to bribe the local communities. In 2013, the company gave out free Christmas hampers to residents. In 2014, Dalradian got permission to dig a 2km "exploratory tunnel" for three years to try to find gold and other metals. There were 44 conditions attached to this, such as any pollution entering the river would cause Dalradian to have to stop the work immediately. However, within a few months, two conditions were withdrawn. One of the original conditions was that they couldn't build on active bog; however, when the explosive store was built, it was built on a bog.

The three-year exploration licence was due to end in January 2017, but the licence has been extended again and again, and is still open in 2025. Dalradian tried financial incentives to stop communities opposing their plans. Dalradian set up the Dalradian Community Fund, giving money to different individuals and community groups, like sports clubs and charities, on the condition that you agree not to speak or act against Dalradian and consent to be used in their publicity. [274]

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[272] Ferrari, Emanuela and Sheehan, Sinead. 2025. LNG, Environmental Justice, and the Erasure of Energy Alternatives. Rundale. April 24, 2025.

[273] Ferrari & Sheehan, 2025.

[274] O'Kane, F. 2024. Save Our Sperrins. Interview with Fidelma O'Kane. Rupture 22 April 2024.

Local activists set up a group Save Our Sperrins in June 2015, and the group lodged approximately 50,000 objections in the planning portal. Save Our Sperrins' members reported physical assault, public harassment, verbal abuse, intimidation, phone calls with threats of sexual harassment and death threats from the company. [275]

As the United States continues to exert military force to expand its fossil fuel power, Ireland needs to be protect itself against expanding petro-masculinity, a term that describes the links between fossil fuel dominance and a dehumanising toxic kind of controlling masculinity that is increasingly normalised in US-based corporations.

Key Documents and Reports
Action Aid and Trocaire. 2025. The Hidden Truth: Ireland's Role in the Global Fossil Fuel Industry.
Cirefice, V'cenza. 2025. Sperrins Gold Mine Inquiry Suspended: Transboundary Solidarity for Environmental Justice in Ireland. Rundale. March 6, 2025.
Goodbody, W. (2021) Fuels for Ireland Lodge Illegal State Aid Claim with EU. 5 July 2021

[275] O'Kane, F. 2024. Save Our Sperrins. Interview with Fidelma O'Kane. Rupture 22 April 2024.

Gambling

Key findings:

- Gambling is a big industry in Ireland with a strong lobby
- In each annual budget, public funds are allocated to support Ireland’s gambling industry including horseracing and greyhound racing.
- Corporate lobbying consistently downplays the societal and ecological harms of gambling and racing
- Although the majority of the Irish public is opposed to taxpayers’ money funding the greyhound industry, the industry continues to receive significant support from public funds.

Sector Overview

Gambling on racing (horse racing and greyhound racing) has a long cultural history in Ireland, and the government provides supports to the industry. Because of the strength of the lobby and the cultural normalisation of gambling as a benign and profitable industry, when concerns about the harm associated with gambling are raised, policy makers often reinforce the harmful discourse that problem gambling is the fault of the minority, rather than a public health issue that needs a change in corporate behaviour.

This discourse is reproduced by much of the research on gambling.[276] A substantial proportion of research on gambling is funded by the gambling industry, and often done in academic partnerships and industry-funded responses.[277] As a result, international gambling research is narrow in scope, and often methodologically weak, that focuses on problematising individuals while largely ignoring harmful products, harmful industry practices and the harmful effects of liberalisation.[278][279][280][281][282] Due to this, framing of gambling as a personal responsibility issue has dominated much research and government conversation.[283] The gambling industry's framing of gambling is not that it is a public health problem, but rather a service that is not intrinsically harmfully, but can be if misused. According to the industry, any problems are caused by a minority of uninformed or irresponsible users, however, research shows that this framing can have negative impacts on gamblers and affected others. Unfortunately government policy conversation often aligns more with the interests of the gambling industry rather than the needs of the individuals, families and communities affected by the harms of gambling.[284]

Lobbying and Policy Influence

The Gambling Regulation Bill, passed in October 2024 is the first comprehensive legislation to regulate the gambling industry since 1956.[285] The Minister of State at the Department of Justice encountered "endless" lobbying from the racing, betting and gambling industries, with over 60 listings of lobbying activity to politicians.[286] Noteworthy bookmaking companies, including Flutter and Boylesports separately wrote to dozens of TDs and held meetings with senior politicians and officials to lobby for changes in legislation. Even media companies Virgin Media

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[276] Kerr, A., Kitchin, P., O' Brennan, J., Bidav, T. and McEvoy, E., 2024. Code-Red: Young People and their Exposure to Gambling Marketing through Media and Sport on the island of Ireland. Final Report of the Youth, Gambling Marketing and the Shared Ireland project. Maynooth University, Maynooth, Ireland.
[277] van Schalkwyk, M. C. I., et al. 2021. A public health approach to gambling regulation: countering powerful influences. *The Lancet Public Health* **6**(8): e614-e619.
[278] Young, M. 2013. Statistics, scapegoats and social control: A critique of pathological gambling prevalence research. *Addiction Research & Theory*, *21*(1), 1–11.
[279] Adams, P.J. 2016. *Moral Jeopardy: Risks of Accepting Money from the Alcohol, Tobacco and Gambling Industries.* Cambridge: Cambridge University Press (International Research Monographs in the Addictions).
[280] Adams, P. J. 2011. Ways in which gambling researchers receive funding from gambling industry sources. *International Gambling Studies*, *11*(2), 145–152.
[281] Cassidy, R. Loussouarn, C. and Pisac, A. 2014. Fair game: producing gambling research. Project report,
[282] van Schalkwyk, M. C. I., et al. 2021. A public health approach to gambling regulation: countering powerful influences. *The Lancet Public Health* **6**(8): e614-e619.
[283] Marko, S, SL Thomas, H. Pitt, & M Daube, M. 2023. The impact of responsible gambling framing on people with lived experience of gambling harm, *Frontiers,* Volume 8, 2023.
[284] van Schalkwyk, M. C. I., et al. 2021. A public health approach to gambling regulation: countering powerful influences. *The Lancet Public Health* **6**(8): e614-e619.
[285] O'Halloran, Marie. 2024. Gambling advertising and sponsorship to be restricted as landmark legislation passed, Irish Times, 16 October 2024.
[286] Wall, M. 2024. Minister of State has faced 'endless' lobbying over upcoming gambling legislation, Irish Times, 26 December 2024.

Ireland and Bauer Media (who owns Newstalk and Today FM) lobbied on the issue of the strict advertising restrictions on betting and horse-racing industries.[287]

The Bill confirmed the establishment of the Gambling Regulatory Authority of Ireland (GRAI) in March 2025. GRAI commissioned the ESRI report, and organised a public consultation to gain feedback on the report.[288] Of the 27 responses to the public consultation response report, 13 were from gambling firms, 5 from industry "suppliers", 3 were from industry "consultants" and 3 were from a representative body.[289] GRAI noted that the "majority of submissions, particularly from industry operators, expressed either supportive or pragmatic views on the proposals", which is interesting given the massive amount of lobbying the industry did to weaken the Gambling Regulation Bill just a year prior. GRAI stated that the industry gave "constructive suggestions for enhancement, rather than fundamental objections", a clear rhetorical strategy to frame its interventions as supportive, ensuring they have a seat at the table of future policy-making discussions. This tactic is one of the many skilful strategies used by the gambling, alcohol and tobacco industries to gain access and influence policy-making.[290]

The Chief Executive Officer of GRAI, Anne-Marie Caulfield announced that under her watch live advertising during sports events would no longer be permitted around pitches on Irish screens before 9pm. This meant that live broadcasted sports could not be shown before 9pm if they contained betting company advertising around the field. However, one year later, after a huge amount of lobbying from the industry, the Department of Justice announced that this ban will not take place. Watered-down advertising rules will now "not apply to the incidental background visibility of licensees logos during media coverage of events, for example, on hoarding in stadiums or venues". The regulation is much weaker than what was first proposed, and in reality there will continue to be forms of gambling industry before the watershed, even if the Department tries to play down such marketing as 'incidental background visibility'.[291]

The Gambling Regulation Bill prohibits gambling-related advertising during the day from 5:30am to 9pm. Additionally, a 'whistle-to-whistle' ban on gambling advertising in sports advertising, meaning advertising is not shown from 5 minutes before to 5 minutes after a live sporting event before 9pm. However, a study investigating the impact of 'responsible gambling framing' on people who had experienced gambling harm reveals that many people start watching sporting events more than 5 minutes before starting time, and there are many sporting events after 9pm.[292]

The Gambling Regulation Bill: During the public hearings on the Gambling Regulation Bill, the Institute of Public Health recommended a prohibition of sponsorship of events involving under 18s, and recommended a phasing out of gambling industry sponsorship for sports clubs. Consultant Psychiatrist, Prof. Colin O'Gara and Extern argued that all gambling industry involvement in sport should be terminated immediately.[293]

However, industry stakeholders were concerned that the wording of provisions on sponsorship would prohibit any form of sponsorship and called for industry to be involved in consultation in

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[287] Ibid.

[288] ESRI, 2023. Measures of Problem Gambling, Gambling Behaviours and perceptions of gambling in Ireland. October 5, 2023

[289] Gambling Regulatory Authority of Ireland. 2025. Public Consultation Response Report.

[290] Uluancar et al. 2023. Corporate Political Activity: Taxonomies and Model of Corporate Influence on Public Policy, 2023.

[291] Mallon, Ian. 2025. The Pitch: Regulator losing its pitched battle against live betting advertising, Irish Examiner, 6 March 2025.

[292] Perceptions of gambling marketing among young adult gamblers in Ireland, Dublin: Institute for Public Health, 2024.

[293] Houses of the Oireachtas. 2022. Report on Pre-Legislative Scrutiny of the General Scheme of the Gambling Regulation Bill, Joint Committee on Justice. 2022.

the creation of sponsorship codes. Industry stakeholders argued that advertising, including sponsorship, is an important mechanism to identify customers, provide product information and communicate safer gambling messages. The IBA (Irish Bookmaker's Association) and Flutter Entertainment (the world's largest sports betting operator) argued that the proposed prohibition would affect many sectors such as horse and greyhound racing, and could lead to sponsorship revenue flowing to other jurisdictions.[294][295]

Gambling marketing influence on vulnerable groups: The Institute of Public Health constantly highlighted at these public hearings that children and problem gamblers are disproportionately affected by gambling advertising.[296] They proposed heavy restrictions on gambling advertising, and a pre-watershed (children-friendly radio and television hours) ban be applied to all gambling advertising.

In response to this, industry stakeholders raised concerns about certain provisions that seek to limit children's exposure to gambling advertising. Industry stakeholders criticised outdoor advertising provisions, and argued that they already comply with the ASAI code that doesn't allow gambling advertisements to appear within 100m of a school entrance. Flutter Entertainment cautioned against such a broad list of outdoor spaces, as outdoor advertising forms an important aspect of a regulated gambling market. Flutter claimed that retail betting shops may have to remove branding from their shop fronts, causing challenges for the 800 betting shops across Ireland.[297]

Horse and Greyhound Industries: The horse and greyhound industries receive financial support through the State under section 12 of the Horse and Greyhound Racing Act 2001. As part of Budget 2025, €99.1 million in taxpayers' money was given to the Horse and Greyhound Fund, an increase of €4.1 million from Budget 2024.[298] This is over 3 times the €30 million allocated to national sport governing bodies and local sports partnerships across the country.[299]

Dog-racing Industry: As part of Budget 2025 €19.8 million of the €99.1 million was provided to the dog racing industry. Ireland is one of only nine countries where commercial greyhound racing remains legal.[300] A 2024 report, commissioned by animal rights campaigners, found that in 2022 nearly all of the €18 million state-funding was in effect lost because of the low-cost sale of dogs to the UK. Ireland provides about 85% of the dogs used by the UK greyhound industry, at a "fraction of the cost" of producing them.[301] The industry holds very different views to this finding. The Greyhound Racing Ireland (formerly the Irish Greyhound Board) published the 'Strategic Plan 2018-2022' which plays up the importance of greyhound racing in Ireland, highlighting its supposed economic, social and cultural significance.[302] In the Chairman's Forward to the report, Greyhound Racing Ireland claims that "Greyhound racing is as Hurling or Céilí Dancing".[303] The report set out a five year plan to redeem the greyhound industry, a plan they made very clear is dependent on government funding, which the industry claims has animal welfare as a key issue.

[294] ibid
[295] Regulation of Gambling Advertising. 2022
[296] Joint Committee on Justice debate (22 March 2022). Transcript of second public hearing on the General Scheme of the Gambling Regulation Bill.
[297] Houses of the Oireachtas, 2022. Report on Pre-Legislative Scrutiny of the General Scheme of the Gambling Regulation Bill, Joint Committee on Justice, ,
[298] Mathews, Jane. 2024. Dáil told greyhound racing is 'integral to our social fabric' as it debates additional funding, The Journal, 2024.
[299] Ibid.
[300] RSPCA. 2025. End cruel greyhound racing in the UK,
[301] Irish funding for dog racing 'goes straight to the UK', The Sunday Times, 2022.
[302] Irish Greyhound Board Strategic Plan. 2022.
[303] Greyhound Racing Ireland, Forward from the Chairman.

Majority of Irish public opposed to taxpayers' money funding the greyhound industry: A 2024 survey showed that 70% of the Irish electorate either oppose or strongly oppose the State's funding of greyhound racing. Most concerns of the general Irish public is animal welfare. One concern is the overbreeding of greyhounds, with the industry producing up to 1000% more puppies that it needs. This surplus leads to the culling of approximately 6,000 dogs each year as they are not fast enough, with the euthanasia of greyhounds costing as little as €8.[304] Hundreds of dogs are killed in stadiums where they fall and are killed for even breaking a toe, as it's not economical to keep. [305]

This negative public perception of greyhound racing is reflected in falling attendances.[306] More than half of the people who attended races at Greyhound Racing Ireland tracks in 2022 were industry persons; owners, trainers, bookmakers, or received free tickets.[307] In 2019, an RTÉ documentary, 'Running for Their Lives', presented a lot of stark facts to the viewer. The Greyhound Racing Ireland submitted a complaint about the programme to the Broadcasting Authority of Ireland. However, the Broadcasting Authority of Ireland investigated this complaint in full and rejected it.[308]

Greyhound racing promoting gambling to children: Several greyhound stadiums are described on the Greyhound Racing Ireland website as welcoming "all ages" and that greyhound racing is an occasion "that all the family can enjoy together". It also describes it as a "great way to celebrate a First Communion or Confirmation in the family". The new Gambling Regulation Bill does not prevent children from attending greyhound or horse-racing tracks, and family race days will not be affected.[309]

Societal and Environmental Impacts

A 2023 report from the Economic & Social Research Institute (ESRI) suggests that 1 in 30 adults suffers from problem gambling- that is, spend on average more than €1,000 per month on gambling.[310] This means that more than a quarter of all money spent on gambling in Ireland is spent by people with problem gambling, rising to nearly half when those with moderate evidence of problem gambling are included.

The relationship between the media, professional sport and gambling is deepening in Ireland, and some commentators argue that the 'gamblification' of sport is a threat to its integrity.[311] Gambling was identified in the coroner files of 23 deaths by suicide in Ireland over a six-year period since 2015.[312] Furthermore, the Health Research Board's report on gambling in Ireland finds a strong correlation between problem gambling and substance abuse.[313]

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[304] Animal Law Ireland. 2023. Is Ireland's oversight and regulation of Greyhound Racing Adequate?,

[305] Uplift. Stop greyhound exploitation in Ireland, Uplift

[306] Animal News Ireland. 2025. Turnstiles Slow: Irish Greyhound Track Attendance Dips,

[307] Greyhound industry insiders make up over half of race attendees, The Sunday Times, 2022.

[308] Dáli Éireann debate, Greyhound Industry. Wednesday, 25 Nov 2020.

[309] Pepper, D. 2024. Greyhound stadiums criticised for promoting races to children and families, The Journal, 2024.

[310] ESRI, 2023. Measures of Problem Gambling, Gambling Behaviours and perceptions of gambling in Ireland. October 5, 2023

[311] Gambling trends, harms and responses: Ireland in an international context, Maynooth University, 2021

[312] Reynolds, C. M. E., et al. 2025. A qualitative analysis of people who died by suicide and had gambling documented in their coronial file. Addictive Behaviors 163: 108267

[313] Health Research Board. 2022. HRB publish first report on Irish gambling trends, 2022.

There is a huge amount of evidence showing that greater gambling advertising exposure increases participation, leading to a greater risk of harm.[314] An increasing body of international evidence suggests that robust independent regulation is required to reduce gambling harms, with many public health bodies calling for independent regulation of gambling advertisement.[315] In 2021, the College of Psychiatrists in Ireland called for an outright ban of the advertisement of gambling within live sports, highlighting the link between problem gambling and the high volume of betting ads. The lead author of the paper, specialist in gambling addiction says that "betting has become strongly linked with the enjoyment of sports. We are normalising gambling as a behaviour." [316]

Many countries have introduced limits on the advertising of gambling, such as prohibiting 'in play' gambling promotions during sports games, but Ireland has continued a self-regulatory approach in the gambling market, which is not sufficient in preventing harm. [317]

Key documents and Reports
Wall, M. 2024. Minister of State has faced 'endless' lobbying over upcoming gambling legislation, Irish Times, 26 December 2024.
Kerr, A., et al. (2024). CODE RED: Young People and their Exposure to Gambling Marketing through Media and Sport on the island of Ireland. Maynooth University Report

[314] McGrane, E., et al. 2023. What is the evidence that advertising policies could have an impact on gambling-related harms? A systematic umbrella review of the literature. *Public Health* **215**: 124-130.,

[315] Institute of Public Health. 2024. IPH response to the Department for Communities Consultation on Article 108A of The Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985: Initial Gambling Code of Practice, Institute of Public Health, 2024,

[316] College of Psychiatrists Ireland. 2021. Launch of Gambling Disorder Position Paper, CPSYCHI College of Psychiatrists, December 18, 2021.

[317] Gambling trends, harms and responses: Ireland in an international context, Maynooth University, 2021

Military

Key findings:

- Pro-military lobbying group representing some of the world's largest arms manufacturers has stepped up lobbying efforts in Ireland to increase overall defence procurement, dual-use technologies with applications in warfare, and change public perception of the defence industry
- Government departments and lobbying bodies have struck an agreement to keep engagements confidential
- Ireland's sovereignty has been compromised by its economic reliance on US-based multinational corporations. The United States, and its military interests, including its defence industry and its fossil fuel industry, are influencing Irish foreign policy in impactful and secretive ways that threaten Irish neutrality and Irish sovereignty
- The devastating environmental consequences of militarisation are minimised by the dominant corporate narratives on the need for investment in weapons and preparing for war

Sector Overview

The Irish military and arms industry is one of the smallest in Europe due to the country's position on neutrality since World War II, as well as longstanding political and public resistance to increased military spending. The composition of Ireland's defence industry is atypical to most countries; it does not have a traditional arms production or military equipment sector but has an industry involved in the production of so-called dual-use technologies, such as drones and aerospace technology, that are used in warfare.[318] The size of this industry in Ireland is estimated to be over €2 billion a year.[319]

With the US leveraging its military power in many disruptive ways, and given the ongoing wars in Ukraine and Gaza, a rapidly changing geopolitical environment has resulted in a monumental shift in policy direction toward greater military spending and increasing military capabilities across the EU and in Ireland. In 2022, the Irish Government made a historic commitment to double the country's annual military by 2028, with ambitions to eventually increase annual investments to €3 billion[320]. The increased political appetite for spending on defence has provided unprecedented opportunities for arms manufacturers and military adjacent companies to expand their operations and create new close relationships with the Government.[321]

At the same time, the government's prioritisation of US corporate interests in Ireland is facing strong resistance particularly when it comes to militarisation.[322] The Irish government's attempts to strengthen US foreign policy priorities by increasing trade with Israel and sidelining the Occupied Territories Bill, a popular proposed policy that would boycott a level of trade with Israel, is weakening the country's commitment to neutrality while also raising public appreciation about the importance of neutrality in an increasingly volatile militarised global landscape.[323] Given how tech companies are now increasingly linked to militarisation, Ireland's approach to catering to the needs and demands of the US tech companies is impacting Ireland's foreign policy.[324]

Lobbying and Policy Influence

Insights into the arms industry's efforts to influence the Irish government and the public have emerged within numerous investigations and publications made by The Ditch. Internal documents from a registered pro-militarisation lobbying group – the Irish Defence and Security Association (ISDA) – showed increased and targeted efforts to influence policymakers while investing in public relations campaigns to shape public perceptions of military spending in Ireland.[325] ISDA describes its membership as '*Irish and Irish-based SMEs, research organisations and multinational corporations, all united by a common concern for Ireland's security vulnerabilities*'.[326] Members of the ISDA include some of the largest international arms manufacturers in the world. The ISDA has met regularly with government officials, disclosing a

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[318] Gallagher, C. 2023. As Ireland seeks to upgrade its military, arms manufacturers take interest: Defence companies see opportunities in Government's plan to increase spending, *The Irish Times,* 6 October,
[319] Ibid and
Fox, J. 2025, 'Defence budget should reach highest level of €3bn, says Tánaiste', *RTE,* 22 October,
[321] Doyle, P., P. Bresnihan and P. Brodie. 2025. The Price of Prosperity: How US FDI is Enabling Genocide in Gaza and Eroding Our Neutrality. Part of Neutrality Files. Uplift, People Powered Change.
[322] Bresnihan, P, N Ní Bhriain, R. Rowan, 2025. Neutrality matters to Irish people – let's stop deriding it. Irish Times. Nov 16, 2025.
[323] Ibid Bresnihan et al 2025
[324] Bresnihan, P., P. Brodie and R. Rowan, 2026. Defence Spending: Push to Increase Spending Aimed at FDI. Irish Examiner. 8 January 2026.
[325] The Ditch. 2025. Documents show arms lobbyists' plans to influence defence policy despite public opposition', *The Ditch,* April 17,
[326] ISDA, 2025. More About the ISDA: Who we are, *ISDA*

total of 16 lobbying returns since it was formed in 2021[327]. This engagement is often confidential; in 2022, the ISDA submitted a lobbying return for a meeting held with then Minister for Defence Simon Coveney at a networking conference to discuss increased defence procurement and dual-use technologies. Yet, the Department of Defence denied that this meeting took place.[328] The Department of Defence has since acknowledged its agreement with the ISDA to keep details of their engagements confidential under the pretext of building trust and protecting this relationship against breaches of privacy.[329]

Mounting geopolitical pressures and continued international conflicts have resulted in historic changes to Irish policies on military spending, creating a window of opportunity for the arms industry to establish itself in Ireland. Political discourse towards defence and military spending has changed dramatically from that of commitment to neutrality to a new emphasis on necessity and economic opportunities.[330] In this regard, the Government aims to boost research in military technologies that align with its new national defence strategies, announcing €3.2 million in research funding.[331]

Despite this increased funding, the transparency of the Irish government's emerging relationships with the arm's industry remains opaque. Senior Government and Department officials' engagement with pro-military lobby groups have become more regular yet continue to be largely confidential. Membership of the lead lobbyist group of the industry represents some of the largest weapons manufacturers that are complicit in several devastating global conflicts. Lockheed Martin sold weapons to the Saudi Arabia-United Arab Emirates coalition that resulted in the deaths of thousands of civilians in Yemen and to the Israel Defense Forces who used these technologies in the attacks on Gaza.[332] Dual-use technologies have also played a major role in the same operations. Indeed, the ISDA corporate members 'Rohde and Schwarz' sell communication technologies recently opened a subsidiary in central Israel.[333] The emergence of the arms industry, as a central branch of corporate power in Ireland, is amplified by the links between tech companies and militarisation.[334]

Societal and Environmental Impacts

The push for militarisation is polarising Irish society because of the strong cultural pride in neutrality. Another key area which amplifies this polarisation is the ecological devastation associated with military expansion and war. Consider that militaries are responsible for 5.5% of global greenhouse gas emissions, with the U.S. military widely recognized as the world's largest institutional emitter of greenhouse gases.[335] In fact, if the global military were a country, this nation would be fourth in terms of its emissions output, between India and Russia.[336] In this

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[327] Lobbying Register. 2021, Defence Security Industry and Research Ireland CLG (Irish Defence and Security Association (IDSA)

[328] The Ditch. 2023 'Department disputes defence lobbyist account of meeting with Simon Coveney', *The Ditch*, September 27.

[329] The Ditch. 2025. Department of Defence admits agreement to keep arms industry lobbyist interactions 'confidential', *The Ditch,* 23 January

[330] The Journal. 2022. Coveney: 'No arms industry' but Ireland should explore military trade opportunities' *The Journal,* 7 October, and Gallagher, C. (2025*)* 'Ireland has 'a lot of catching up to do' on defence spending, says Simon Harris, *Irish Times,* 23 January,

[331] Purcell, C. 2025. Irish Government announced €3.2 million for defence tech research *Research Professional News,* 17 March,

[332] The Ditch 2024. Irish pro-militarisation group counts international arms manufacturers as members', *The Ditch, 22 May 2024.*

[333] Ibid

[334] Bresnihan, P., P. Brodie and R. Rowan, 2026. Defence Spending: Push to Increase Spending Aimed at FDI. Irish Examiner. 8 January 2026.

[335] Larbi, R. et al. 2025. Parting the fog of war: Assessing military greenhouse gas emissions from below, *The Extractive Industries and Society,* 23, p. 101654.

[336] Weir, D. 2024. The climate cost of war and militaries can no longer be ignored The Guardian.

regard, a vital but often overlooked point in the context of Ireland's militarisation efforts relates to the extent to which these efforts contradict legally binding emissions reduction targets and will further degrade the ecological health of the island. Growing militarisation is directly connected to increased emissions and other environmental harms. The Irish government cannot pursue effective action to address the climate crisis while simultaneously investing in militarisation; these are irreconcilable paradigms.

In addition to climate change, the growth of militarisation globally is also giving rise to ecological devastation via the formation of military 'sacrifice zones', which refers to geographic areas that have catastrophically changed as a result of the environmental impacts associated with military activity. A case in point here relates to 'ecocide' in Gaza, where close to 50 per cent of arable land has been destroyed and the region's water system 'poisoned' due to the destruction of the sewage systems.[337] This ecocide, led by the IDF, has received support by way of weapons and technologies sold by many of the world's largest arms corporations, such as Lockheed Martin (mentioned above).

At the same time, military sacrifice zones have also historically emerged in areas located far outside of conflict zones, such as within communities located next to the manufacturing sites for military technologies. For example, the Texas and Louisiana corridor sometimes referred to as 'Cancer Alley' experiences cancer at a rate twice as high than anywhere else in the US.[338] This health inequity has emerged, in part, from the production of industrial pollutants, such as ethylene oxide, benzene, dioxin, and chloroprene, within military industrial sites.[339]

Another ecological impact of militarisation is the associated use of PFAS chemicals, also known as 'forever chemicals'. These chemicals cannot break down naturally, so they accumulate overtime within the environment, animals, and human body. PFAS chemicals are a major health and ecological hazard – yet the US military has suggested that 'forever chemicals' are necessary for national defence.[340] These chemicals, which help to repel water from equipment, are *fundamental* in the production of major weapons systems, helicopters, airplanes, submarines, missiles, torpedoes, tanks, and assault vehicles, as well as textiles for military uniforms, footwear, and tents.[341] The issue here is that PFAS are associated with cancers, low birth weight, developmental delays in children, thyroid dysfunction, and reduced response to immunizations, particularly for communities located next to PFAS production or waste sites.[342] This theme of sickness for safety – sacrifice for security – is commonly used among governments and corporation to justify the formation of sacrifice zones to expand militarisation. Yet, questions loom large over who pays and gains from these tactics. The push for militarisation ignores and dismissed the very dangerous health and ecological impacts.

Whether and when Ireland will develop manufacturing capacity to support the production of military technologies remains to be seen. One thing is clear, however, the costs of using and producing these technologies is capable of generating sacrifice zones within and beyond Irish borders, potentially resulting in catastrophes for the very communities militarisation efforts purports to protect.

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[337] Ahmed, K, Gayle, D., & Mousa, A. 2024 'Ecocide in Gaza': does scale of environmental destruction amount to a war crime? The Guardian.

[338] Layden, S. (n.d) 'Land of the free? Environmental racism and its impact on Cancer Alley, Louisiana', Keele University.

[339] Matei, A. 2021. What are 'sacrifice zones' and why do some Americans live in them?', The Guardian.

[340] Kime, P. 2023. US military says national security depends on 'forever chemicals'', USA Today News.

[341] Conflict and Environment Observatory. 2025. PFAS contamination from the military use of firefighting foams is widespread but it's far from the whole story.

[342] Fenton SE., et al 2021. Per- and Polyfluoroalkyl Substance Toxicity and Human Health Review: Current State of Knowledge and Strategies for Informing Future Research. Environ Toxicol Chem, 40(3):606–630.

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The Ditch (2023) ‘Department disputes defence lobbyist account of meeting with Simon Coveney’, *The Ditch*, September 27.
The Ditch (2025) Department of Defence admits agreement to keep arms industry lobbyist interactions 'confidential', *The Ditch,* 23 January,
The Ditch (2024) ‘Irish pro-militarisation group counts international arms manufacturers as members’, *The Ditch,* https://www.ontheditch.com/irish-pro-militarisation-group/
Doyle, P., P. Bresnihan and P. Brodie. 2025. The Price of Prosperity: How US FDI is Enabling Genocide in Gaza and Eroding Our Neutrality. Part of Neutrality Files. Uplift, People Powered Change.
Bresnihan, P, N Ní Bhriain, R. Rowan, 2025. Neutrality matters to Irish people – let’s stop deriding it. Irish Times. Nov 16, 2025.
Uplift, 2024. The Neutrality Files. How Ireland’s Neutrality is Being Quietly Eroded. Uplift, People Powered Change.

Plastics

Key findings:

- Proactive and behind-the-scenes engagement between Government and regulated lobbyist on latest EU policy developments of the Single Use Plastic Directive
- The Government put forward several industry views favouring delayed implementation measures and questioned industry responsibility for litter clean-up costs
- Civil society organisations were not given the same level of access or priority consultation as corporations and industry representatives

Sector Overview

Globally, plastic production emits 50 million tonnes of greenhouse gases every year. Ireland is the number one producer of plastic packaging waste per capita in the European Union, generating 62kg of plastic waste per person per year.[343] Described as 'the backbone of Irish manufacturing', the plastics industry in Ireland varies from processors, suppliers of raw materials, tools, machines and compounds, and services in terms of design and packaging.[344] Interlinked with Ireland's manufacturing, agri-food and medical device industries, the plastics industry employs over 7,000 people and has annual exports of €1.62 billion. The name of the sector has been rebranded from 'plastics' to 'polymer technology' in its business advocacy activities.

Rather than implementing mandatory regulatory policies to recycling, Ireland has taken the approach of voluntary initiatives for companies. One of the most significant Irish voluntary initiatives for companies is REPAK, established in 1995.[345] On first impressions, REPAK seems to have been a success, with over 3,500 business memberships who pay fees on the amount and type of packaging they place in the market. Repak advertise themselves as a 'not-for-profit organisation with a social mission' to 'lead the recycling and sustainability of Ireland's packaging'. However, Repak is a registered lobbyist, set up by businesses and is owned by its members, including Tesco, Kellogg's, Coca-Cola, Unilever, Aldi, Lidl. It is problematic that the company that runs Ireland's packaging recycling scheme is partially owned by Coca-Cola and Unilever who are part of the top five corporate plastic polluters in the world.[346] There are clear conflicts of interests in what Repak says is its mission, its close ties to the industry and position as a lobbyist.

A key problem with having a privatised recycling industry is the need to make recycling a profitable business. The rate of Irish glass recycling dropped from 47% during the 1990s to approx. 37% in 2000/20001 because of a drop in the price of recycled glass. To get waste contractors to recycle such waste, the government had to subsidise the recycling of glass.[347] This shows the danger of having such an important service such as recycling in the hands of private companies whose main objective is to maximise profit. To ensure waste management systems are designed to protect social and ecological needs, government intervention, regulation and investment is required.

Lobbying and Policy Influence

In 2002, Ireland became the first country globally to introduce a plastic bag levy, leading to a 90% drop in consumption of plastics bags. IBEC and the Irish plastics industry challenged the introduction of a tax on plastic bags on the grounds that it could be in breach with EU laws, by making the point that they already pay fees to Repack.[348]

Despite the dramatic reduction of plastic bags in Ireland resulting from the plastic bags levy, Ireland currently produces more than twice the amount of plastic packaging waste per person than any other country in Europe;[349] 50% of all plastic produced is single use, with an average

[343] Bryne, S. and Malhotra, I. 2023 The Source of Recycling Waste: Lifting the Lid on Ireland's Packaging Problem, *Voice Of Irish Concern for the Environment.*
[344] IBEC. 2019/ Polymer technology: the backbone of Irish manufacturing, *Polymer Technology Ireland 2020 Strategy*
[345] REPAK 2025. REPAK
[346]Break Free From Plastic (2023) BRANDED 6: Holding the World's Worst Plastic Polluters Accountable Annually Since 2018, The Brand Audit Report 2023,
[347] Flynn, B. 2003. Much Talk But Little Action? "New" Environmental Policy Instruments in Ireland. *Environmental Politics*, 12(1), 137–156.
[348] Ibid
[349] Temple, Maggie. 2025. Plastic Pollution, *Research Matters,* Oireachtas Library and Research Service,

consumer lifespan of a mere 12 minutes.[350] The EU Single-Use Plastics Directive was introduced to reduce the impact of certain plastic products on the environment and promote a transition to a circular economy. During EU negotiations of this Directive from 2018-19, the Irish government pro-actively consulted with Repak and promoted industry views, which was exposed by Journalist Juno McEnroe from the Irish Examiner and MEP Lynn Boylan via Freedom of Information Rules.

The Irish government proactively sought out views on specific EU texts from Repak for industry input. Industry allies were proactively consulted on multiple proposed changes and received inside information from officials about updates and developments at the EU level. The Irish government put forward industry interests in the Council decision-making process, including those of the soft drinks and tobacco industries. Some of the industry interests were reflected in the final deal on the single-use plastic directive, with delays introduced to actions by several years, benefiting industry over civil society and environmental demands. The extent and detail of contacts between lobbyists and Irish Government officials have been published in a comprehensive report by the Corporate Europe Observatory and are outlined in the table below.[351]

Proactive consultation with industry on specific EU proposals:

- The Irish government proactively invited industry lobbies to provide their views on proposals in the Directive, with promises to pass them to their colleagues attending Council meetings.
- In October 2018, an Irish official sent an EU draft text to Repak that proposed that litter clean-up costs should be shouldered by the industry and asked for a phone call "within the next 30 minutes" to discuss it.[352] On the same day, the Government contacted Repak to "run the following text... by you" and copy-pasted new draft EU legislation into the email. The legislation concerned the methods to measure the proposed 90% target for collection of plastic bottle waste.
- Repak submitted various position papers from EU organisations which opposed litter clean-up costs being placed on industry. Repak replied to say "producers" would be in favour of the "flexibility".
- In October 2018, a government official emailed Repak: "just to keep you in the loop on a development today. France have been pushing to have EPS [expanded polystyrene] banned" and asked if Repak would have any proposals with this proposal. Repak responded that "yes there would be some concerns", arguing that "there may be alternatives", and that they were working on a project investigating the recycling of EPS. They said, "we would be inclined to wait on the results of this project before making any major decisions in this area".
- In July 2018, a meeting was held between the Government and industry lobbies, including the Irish Beverage Council and Retail Ireland so that they could outline their concerns about the single-use plastic proposal. According to the meeting's minutes, the Government officials responded that they are "open to proposals from industry side" and "interested to hear views of the industry as part of informing IRL response to SUP proposal". On that same day an official emailed both lobby groups that it would be "useful if we could have your initial views on the proposal" so that the official could

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[350]Bryne, S. and Malhotra, I. 2023. The Source of Recycling Waste: Lifting the Lid on Ireland's Packaging Problem, *Voice Of Irish Concern for the Environment.*

[351] Corporate Europe Observatory (2019) Picking up the plastics trail: how Ireland cooperated with the plastics industry, *Corporate Europe Observatory,* 13 November.

[352] Copy of Email Communication from the Government to REPAK. doc 287/27

inform the Permanent Representation of "your concerns" beforehand. The Irish Beverage Council provided a five-page briefing in time for the Council meeting.

NGOs were also active in lobbying the government on the Commission's single-use plastics proposal; however, investigation of documents show that they did not receive the same preferential treatment as lobbying groups that profit from single-use plastics.

Societal and Environmental Impacts

The societal and environmental impacts of the plastics industry in Ireland are numerous including excessive plastic pollution and no strategy for overall net reduction in plastic.

The recycling market is treated as a profitable commodity, which hinders the development of a truly circular economy due to prioritisation of profit over environmental sustainability. Much research has argued that the extent to which circularity can deliver its promise of reduced waste unfortunately depends on the value that is ascribed to waste.[353] However, the mainstream circular economy, particularly that pushed for by large plastic-producers and centre governments, pursues economic growth and hardly questions consumerism.

The negotiations of the EU Single Use Plastics Directive demonstrated the continuous information sharing between the government and members of the plastics industry and the power of lobbying that resulted in the inclusion of industry demands in the Government's position papers and ultimately a delay in actioning these policies by a number of years.[354] Delays in policy action and implementation measures benefitted the industry who could continue to manufacture harmful and wasteful plastic, causing major risks of further pollution and environmental destruction.

Key documents and Reports
Corporate Europe Observatory (2019) Picking up the plastics trail: How Ireland cooperated with the plastics industry, *Corporate Europe Observatory,* 13 November.
Bryne, S. and Malhotra, I. (2023) The Source of Recycling Waste: Lifting the Lid on Ireland's Packaging Problem, *Voice of Irish Concern for the Environment*.

[353] Savini, F. 2023. Futures of the social metabolism: Degrowth, circular economy and the value of waste. *Futures* 150: 103180.
[354] Corporate Europe Observatory. 2019. Picking up the plastics trail: how Ireland cooperated with the plastics industry, *Corporate Europe Observatory,* 13 November.

Corporate Capture and Lobbying

Corporate capture is when corporations exert undue influence and control over public institutions, laws, and regulations so that corporate interests are prioritised over the needs of the public.[355] In addition to eroding democratic processes and weakening public institutions, corporate capture also creates mistrust and fuels public resentment especially among ~~all~~ those communities who are left out and do not benefit. This report suggests corporate capture in Ireland is getting worse throughout society across different areas. The trend toward further concentration of corporate power is a serious threat to Ireland's democratic processes, public institutions, ecological health and future stability.

Marginalised communities and precarious households are impacted the most by corporate capture, because ecological decline and insufficient public services harms those most vulnerable. But unfortunately vulnerable communities and disadvantaged people are not well-represented among Irish political decision-makers.

Despite expanding research showing that the worsening climate crisis is increasing poverty and inequality[356] and despite growing awareness about the ecological and societal injustices of corporate capture, the Irish government has, so far, been unable to change course. Instead of reducing corporate power, multiple recent decisions of the Irish government are giving more priority to corporate interests.

It is becoming increasingly clear to more and more people that corporate capture is the primary reason why in Ireland economic inequities are getting worse and environmental degradation is accelerating. As this report demonstrates, across every sector, including big tech, pharmaceutical and health, housing, food production, and education, corporate interests seem increasingly to dominate Irish public policy while community needs go unmet. Corporate capture has contributed to the systematic underinvestment in public services and community-based infrastructure across Ireland. This is leading to growing economic insecurity and widening resentment and mistrust of government.

The Revolving Door

The "revolving door" of those who move between positions in public service and the private sector is a pervasive phenomenon worldwide, and it is definitely present here in Ireland. High-profile ex-politicians, advisors and department officials often work for lobbying or public relations firms after leaving office; because they know the public system well, they can be quite effective and powerful in lobbying former colleagues and senior department staff. The true extent of this type of lobbying is not well understood and documented. This phenomenon seems to be under-estimated and under-reported because hundreds of lobbying returns from an investigation in 2022 failed to clarify that the lobbyists were former 'Designated Public Officials'.

The revolving door is a key feature of "corporate" or "regulatory" capture, because it facilitates an environment where industries can co-opt regulatory agencies or legislation in favour of business interests. Public relations firms are often central to facilitating lobbying and coalition building across sectors.

In Ireland, there are ongoing investigations and media coverage into the trend of former senior ministers, politicians and civil servants who go on to work for lobbying, consulting, and public relation organisations. Recent high-profile cases include the former Taoiseach Leo Varadkar who joined international public relations firm Penta Group, former Tánaiste Mary Harney's appointment as senior adviser to public affairs consultancy firm Hanover, and former Junior

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[355] Sherpa. 2025. Corporate Capture: The Harmful Influence of Multinationals on our Democracies. April 22, 2025

[356] Dang, H.-A. H., et al. 2025. Impacts of global warming on subnational poverty and inequality. *Nature Climate Change*.

Minister in the Department of Finance Michael D'Arcy's appointment as CEO to the trade association and advocacy group, the Irish Association of Investment Managers. Also of note is the quitting of junior finance minister Michael D'Arcy from the Seanad to become the chief executive of the Irish Association of Investment Management, the representative body for the funds and investment industry.[357] One week before his resignation, D'Arcy spoke in the Seanad in support of a bill for which funds had been lobbying. Situations like this raise concerns that former politicians may exploit their connections and insider knowledge gained whilst in office for personal gain, to the detriment of the public interests. In Europe, the former Irish MEP and vice chair of the Economic and Monetary Affairs Committee left his position at the end of his parliamentary term to become CEO of the trade association and lobbying group, the Banking and Payments Federation Ireland.

The Regulations of Lobbying Act 2015 was introduced after years of scandals and unfulfilled political promises in an effort to increase the public's trust in representative institutions and democracy. The Act states that a person who has served as a designated public official cannot carry lobbying activities, or be employed by a person carrying out lobbying activities for one year.[358] However, analysis of lobbying returns by former government ministers, special advisors and civil servants by the Journal Investigates in 2022 noted how nearly 400 returns were not listed as lobbying from former 'Designated Public Officials', therefore obscuring and misleading the extent of this form of lobbying. It also demonstrates the extent that formal officials continue to have to current policymakers, revealing at least 86 former senior officials and advisors actively involved in lobbying former colleagues.[359] This would indicate that the enforcement of restricting post-government officials working with lobbying firms is very weak, and that there may be a concern for transparency and accountability.

In addition to consultancy and public relation firms, many special advisors to senior government officials move into public affairs roles in large multinational corporations who engage in lobbying with the government. Some of these examples include:

Lobbyist	Former Position	Former Government Department(s)	Current Employer
Ed Brophy	Special Adviser	Finance; Public Expenditure and Reform	Amazon
Ciarán Conlan	Special Adviser	Business, Enterprise and Innovation	Microsoft
John Coughlan	Special Adviser	Defence	Roche
Caitríona Fitzpatrick	Special Adviser	Housing; Foreign Affairs	Hume Brophy
Paul Fox	Special Adviser	An Taoiseach	Pinnacle Public Affairs
Jonathan Hoare	Special Adviser	Agriculture, Food and the Marine	Sea Fisheries Protection Authority
Bob Hughes	Special Adviser	Communications, Climate Action and Natural Resources	Local Ireland
Jim McGrath	Special Adviser	Transport, Tourism and Sport; Environment, Community and Local Government; Enterprise and Innovation	Irish Pharmaceutical Healthcare Association (IPHA)
Feargal Purcell	Press Adviser	Government	Edelman

Source: The Journal Investigates (2022) Revolving Door.

[357] Hogan, J. 2024. Regulating more?: Comparing Ireland's original and amended lobbying legislation, Administration, 72(2), 1-28.
[358] Hogan, J. 2024. Regulating more?: Comparing Ireland's original and amended lobbying legislation, Administration, 72(2), 1-28.
[359] The Journal Investigates. 2022. Former Government officials' details missing from hundreds of lobbying returns, *The Journal,* 10 November.

In one revealing example of the reciprocal, reinforcing nature of this revolving door, The Journal Investigates (2022)[360] reported how Stephen Lynam, special advisor to Minister Pascal Donohoe, was lobbied on four occasions by his former employer Q4PR in relation to the Public Health (Alcohol) Bill 2015. A year after Lynam left his special advisor job, he re-joined Q4PR, and then joined as a lobbyist for Drinks Ireland, lobbying multiple government officials and former colleagues on its behalf.

Privileged knowledge, networks and access to government officials and processes of this revolving door facilitates greater corporate power and influence in the political system and public policy. A central depository of lobbyist officials who were former designated public officials, or vice versa, would bolster transparency and create greater public debate of the conflicts of interest that arise.

[360] The Journal Investigates. 2022. Revolving Door: Revealing the relationship between government officials and lobbyists, *The Journal,* 11 November.

Challenges of Confronting Corporate Power

As the negative social and environmental impacts of corporate power in Ireland get worse, new coalitions are mobilising to resist corporate capture and strengthen people power instead. Confronting corporate capture is difficult, however, because of the concentrated wealth and power involved in reinforcing it. Trade unions have been challenging corporate power in Ireland for centuries, but trade union membership is low (estimated to be ~43% in 2022) and is in decline.[361]

Those whose jobs are structured to strengthen corporate power are incentivised and often well-trained to amplify the benefits of corporate engagement in public policy, public services, and public institutions. Those who are directly benefiting from corporate capture are often defensive and strategically attempt to shut-down and silence those who raise concerns about corporate capture.

One aspect of this that amplifies corporate power and minimises the power of communities and the public is that research is increasingly strategically funded by corporate interests to advance their profit-seeking agendas, [362] so research that is community-based or advancing social movements for the public good is not being funded as much, i.e. there is a growing agenda of "undone science".[363]. In addition, independent scientists, researchers and advocates whose findings oppose industry interests are sometimes accused of scientific misconduct, inaccurate information and giving bad advice to policy-makers.[364]

Another characteristic of the strategic defensiveness of those contributing to further strengthening corporate power is strategic alignment among corporate actors. The hype about AI and the scale of economic investment among AI companies investing in each other demonstrates one way this corporate alignment works.[365] Another mechanism is when corporations from different sectors align in their messaging to reinforce the same narratives to weaken potential regulations or public protections that might reduce their profits.[366]

Corporate power is also difficult to confront because across different sectors, corporate actors generally present themselves as key players with valuable policy insights on how to promote public health, advance science and promote social justice. Corporate actors tend to assume the role of legitimate policy partners to governments, which allows them access to policy-makers and essential information about upcoming bills, key legislation and strategic government decisions. This access further diminishes the voices and perspectives of communities and the public who do not have the same level of access, and it allows corporate representative to strategically plan their lobbying efforts and increase their influence.

One recurring lobbying tactic that strengthens corporate capture across multiple sectors in Ireland is that lobbyists representing powerful corporate interests rarely come out in full opposition to a popular bill. Instead, they frame their interventions as constructive, on the pretence of wanting to "strengthen" or "clarify" the bill. In practice, this can include inserting loopholes, narrowing the scope of what is affected, delaying implementation, and strategically altering the framing with ambiguous language that can alter how the bill is enforced. An investigation of literature across multiple countries including Ireland, proposed that within the

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[361] Walsh, Frank. 2024. Collective Bargaining and Economic Performance. Public Policy.ie
[362] Hiltner, S., et al. 2024. Fossil fuel industry influence in higher education: A review and a research agenda. *WIREs Climate Change* 15(6): e904.
[363] Frickel, S., et al. 2010. Undone Science: Charting Social Movement and Civil Society Challenges to Research Agenda Setting. *Science, Technology, & Human Values* 35(4): 444-473.
[364] Ulucanlar, S., et al. 2023. Corporate Political Activity: Taxonomies and Model of Corporate Influence on Public Policy. *International Journal of Health Policy and Management* 12(Issue 1): 1-22.
[365] Karma, R. 2025. Something Ominous if Happening in the AI Economy. The Atlantic. 10 December 2025.
[366] Kinol, A., et al. 2025. Networks of climate obstruction: Discourses of denial and delay in US fossil energy, plastic, and agrichemical industries. *PLOS Climate* 4(1): e0000370.

unhealthy commodities industries, such as tobacco, alcohol, gambling, ultra-processed foods; corporations use a simplistic narrative of good and bad: corporate actions are 'good', whilst those supporting policies opposed by the industry are 'bad'. [367] They position themselves as speaking for the public interest when opposing certain government policies, often using the same strategy of opposition across multiple countries, including Ireland. For example, a bill trying to ban an unhealthy product from the market may be framed by the industry as a policy 'damaging' public interest by restricting their choice and access to products.[368]

Despite growing concern about corporate capture in Ireland, the Irish government has made several recent changes to strengthen corporate power and make it more difficult to regulate corporations or to enforce environmental protection laws: CETA (the Comprehensive Economic Trade Agreement) between Europe and Canada and proposed increases in legal costs to hold companies accountable for failing to comply with environmental laws.

CETA: CETA (Comprehensive Economic Trade Agreement) is a trade agreement between the EU and Canada. In 2022, the Irish Supreme Court ruled that Ireland could not ratify CETA unless legislative changes were made particularly to the investment protection clause – a provision that ensures companies can sue the governments to protect their investments through an Investment Court System (not through regular domestic law).[369] Despite concerns that this would constrain Ireland's ability to regulate corporations and although opposition TDs sharply criticised the government's failure to carry out critical examination of the bill, in the middle of the night on 9th of December 2025, the government passed the Arbitration Amendment Bill 2025. [370] This allows multinationals to sue the Irish Government in private investor courts, outside of the regular judicial process in Irish Courts. This Amendment outlines the process in Irish law to enforce the decision made by international investment tribunals (where private foreign investors are suing the government).[371]

The mechanism of investor-state dispute settlements interferes with the enactment of important public policies and democratic decision-making due to the risk of being sued by large corporations for measures that reduce their expected profits- a financial cost borne by taxpayers.[372] This Bill could discourage future governments from introducing policies in areas such as climate action, public health, housing regulation, or labour rights. This phenomenon- called 'regulatory chill' has already been confirmed by government ministers around the world to be actively shaping environmental laws and regulations. For example, New Zealand banned new offshore oil expiration projects, but not an outright ban of existing projects due to the risk of being sued by foreign oil and gas companies.[373]

These cases can cost countries a significant amount of their budget- for example, Honduras has 11 claims, with one claim from Tech-company Prospera seeking damages worth 30% of the country's GDP.[374]

[367] Ulucanlar, S., et al. 2023. Corporate Political Activity: Taxonomies and Model of Corporate Influence on Public Policy. *International Journal of Health Policy and Management* 12(Issue 1): 1-22.
[368] Ulcanlar et al., 2023
[369] Law Society. Bill to clear way for Canada trade deal. May 27, 2025.
[370] Irish Legal News. 2025. Government accused of rushing CETA bill 10 December 2025.
[371] Department of Foreign Affairs and Trade. 2025. Minister McEntee presents the Arbitration (Amendment) Bill to Dáil Éireann for Second Stage Debate as part of efforts to take forward ratification of CETA. 9 December 2025.
[372] Tienhaara, K. 2018. Regulatory Chill in a Warming World: The Threat to Climate Policy Posed by Investor-State Dispute Settlement, Transnational Environmental Law, 7(2), pp. 229–250.
[373] Weston, P. & P Greenfield. 2025. Why fear of billion-dollar lawsuits stops countries passing green laws, The Guardian. 6 March 2025.
[374]Business and Human Rights Centre. 2023. Honduras threatens withdrawal from investment dispute tribunal over $11 billion claim by US firm Prospera. 19 July 2023

Increasing Barriers to Environmental Protection: Also in December 2025, the government proposed changes to legal fees for anyone who tries to hold the state to account for breaking environmental law.[375] To ensure equity and fairness, EU law and the Aarhus Convention require the removal of financial barriers for environmental cases taken by members of the public. This policy, which applies throughout the EU, the UK and in many other countries, is designed to encourage active participation by the public to protect the environment. It was agreed by Ireland in 2005 at EU level and again when it ratified the Aarhus Convention in 2012. To make environmental litigation affordable, the current rule is that if a case is won (i.e. the law has been broken) the public authority pays the costs of correcting its own mistake but if the case is lost the applicant only has to pay its own costs. This gives certainty to applicants that they won't be bankrupted if they take a case and allows lawyers to take on cases on a conditional basis (for example no-win, no-fee). The Supreme Court ruled in 2022 that this system complies with Ireland's legal obligations.

But in December 2025, the Irish government proposed a change to these rules so that even where a case is won it will cost applicants €100's of thousands of Euro to take a case and conditional agreements with lawyers will be impossible. This change will make it so that only the wealthiest in society can engage in environmental litigation, so public interest environmental litigation will be severely constrained. This will have devastating impacts to the environment and strengthen corporate power because it will essentially put an end to the important "watchdog" role of active citizens and environmental protection organisations.[376]

[375] DECC, 2025. Proposed Scale of Fees for Environmental Judicial Review. December 9 2025.
[376] Logue, Fred, 2026. Have your say - Should it cost you a hundred grand to stop the state breaking environmental law? LinkedIn January 4, 2026.

Conclusion

This report synthesises the many ways in which corporations hold power and influence across multiple sectors in Ireland. Corporate power is embedded and legitimised by a pervasive political and economic ideology that facilitates preferential tax structures for industry, the continuous pursuit of foreign direct investment, and close industry engagement across key public policy issues. Collectively and sector-by-sector, this review demonstrates how effective corporate actors are at shaping policy and prioritising their interests in Irish public policies.

Expanded understanding on the role of corporate power is essential for transformative change as Ireland grapples with the multiple intersecting crises of housing insecurity, cost of living, climate disruptions, ecological deterioration and more. The societal impact of over thirty yeas of very effective corporate investment in climate obstruction to block climate policy and reinforce fossil fuel power around the world demonstrates why confronting corporate power is essential.[377] If corporate power is not recognised, understood and resisted through collective action and people power, possibilities for envisioning and co-creating more healthy, stable and just futures will be lost.

Understanding corporate power in Ireland is not only important for the people and communities across the island. The scale and scope of corporate power in Ireland has a big influence on global politics and geopolitical dynamics around the world. Although Ireland is a small country, it is important to recognise how corporate capture in Ireland has a disproportionate influence on the global landscape of corporate power which is contributing to the rise of authoritarianism. In this time of increasing volatility and disruption, Ireland could change course and reinvest in local, regenerative, community-based wealth building instead of continuing to cater to and strengthen corporate power. Instead of contributing to the global rise in corporate power and corporate captures, the Irish government could reprioritise and instead invest in the many "people power" initiatives that are working hard to reclaim democratic processes and counter and constrain the rise of corporate power.

Need for More Research on Corporate Power

While this report provides a sector-by-sector review, further research and analysis are needed to assess the influence and impact of coalition-building across sectors and collaboration among corporate interests in different sectors.

Think tanks and foundations that support de-regulatory and pro-business agendas have been funding coordination and coalition-building among a diversity of corporate actors. Additional research is needed to explore the influence of the ATLAS network in Ireland.[378] Studies of the right-wing, libertarian ATLAS network in Canada[379], Australia[380] and the US[381] reveal how fossil fuel interests and their climate obstruction tactics have been strategically and effectively influenced policy. Recent analysis also shows that the Koch-funded Atlas Networks is also targeting Europe, but there has been limited analysis of this.[382] The impact and power of the

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[377] Wright, C. and D. Nyberg. 2024. Corporations and climate change: An overview. *WIREs Climate Change* 15(6): e919.

[378] Multinationals Observatory. 2024. The Koch-funded Atlas Network is also targeting Europe. Multinationals Observatory.

[379] Graham, N. 2024. Think Tanks and Climate Obstruction: Atlas Affiliates in Canada. *Canadian Review of Sociology/Revue canadienne de sociologie*, 61, 110–130.

[380] Walker, J. 2023. Silencing the Voice: The Fossil-fuelled Atlas Network's Campaign against Constitutional Recognition of Indigenous Australia. *Cosmopolitan Civil Societies: An Interdisciplinary Journal*, Vol 15 (2),

[381] Roberts, J. T., Milani, C. R. S., Jacquet, J., & Downie, C. (Eds.). 2025. *Climate Obstruction: A Global Assessment.* Oxford University Press.

[382] Multinationals Observatory. 2024. The Koch-funded Atlas Network is also targeting Europe. Multinationals Observatory.

Atlas Network and other conservative organisations have not yet been studied comprehensively in Europe.[383]

In addition to lobbying, further investigation is needed to understand all the mechanisms that corporations use to influence public policy. In Ireland, it is known that corporate interests have strategically invested in educational programs in Ireland to normalise and socialise their priorities throughout society. Industry funding of higher education has been increasingly steadily incentivised by the Irish government.[384]

AI and Ireland's role in expanding AI through data centres and the state's efforts to import American fracked gas through a new fossil fuel liquefied natural gas terminal in the Shannon Estuary demonstrates how corporate power is connected among and across different sectors in a reinforcing way. With the United States imposing its dehumanising corporate outlook on the rest of the world, the negative impacts of corporate power on gender and human rights is also influencing Ireland and Irish society.

In this geopolitically unstable world, the extent to which public policies in Ireland are shaped by powerful corporate interests rather than the urgent needs of communities across the country is increasingly dangerous. Corporate capture of public policy and the Irish state is leading to worsening social inequities, a breakdown in trust, and an inability of the policymakers to prioritise the common good. When public policy caters to corporate interests, it not only distracts away from the need for more public investment in critical areas of health, education and the environment, but it fuels polarisation and resentment by reinforcing structural inequities and systemic disempowerment of some people and communities in Ireland who are consistently left out and left behind.

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[383] McKie, R. 2021. Obstruction, delay, and transnationalism: Examining the online climate change counter-movement, *Energy Research & Social Science*, Vol. 80

[384] Ó Maonaigh, C., et al. 2025. Industry Funding of Irish Universities. *Public Policy.ie*. University College Dublin, Ireland.

Other Key Resources for Understanding Corporate Power
SOMO – The Centre for Research for Multinational Organisations
Corporate Europe Observatory
Influence Map – Policy Tracker (Europe)
The Journal.ie (particularly The Journal Investigates)
Corpwatch (UK)
Journalism Fund EU – supported projects
On The Ditch
Irish Council for Civil Liberties
Global Witness