Recommendations from the SEAI Heat Study	Status	Notes	Source	Source		Key
Plan and prioritise district heating deployment – target the regulatory, planning and financing barriers to reduce the implementation cost and timelines for district heating projects	Delayed	District heating had been massively delayed with draft regulations still awaiting publication.	1			Ignored: the State has taken no action on this.
Shift the emphasis of building decarbonisation policy to elimination of fossil fuel heating.	Committed	There is evidence of this in the phase out of fossil fuel boilers in new builds.	1			Delayed: the State has committed to this but insufficient progress has been made, or it was achieved significantly after the original timeline.
Raise awareness of the competitive low-carbon heating options available for services sector buildings and industry; address the non-financial barriers preventing uptake.	Implemented	There is a roadmap for the decarbonisation of industrial heat with these aims.	1			Committed: the State has committed to this and it is on track for implementation
Source	Committed	There are policies in place around bio-energy but the sector is still in infancy and the policy has been heavily criticised.	1	2		Implemented: this is current policy and practice in the State.
Develop policy frameworks that allow the costs and benefits of renewable and low-carbon gases to be shared across all gas customers.	Ignored	This has not happened because biogas has not been rolled out.				
Enable off-grid heat users that currently use higher-cost and higher-carbon fossil fuels to access biomethane outside of the grid.	Ignored	This is not part of the biomethane strategy.				
Deliver plans for renewable deployment on the electricity grid.	Implemented	Renewables have been deployed on the grid.	1			
Include spatial planning in policy considerations.	Committed	There is a reference to spatial strategies for anaerobic digestion in the biomethane strategy.	1			
Provide long term and stable policy signals.	Ignored	This is less evident - The biomethane strategy does not have a time frame, district heating is still up in the air, and SEAI grants are often reviewed budget to budget.				
Decide on the role of negative emissions in achieving economy-wide net-zero goals by 2050.	Ignored	Negative emissions have not been raised in the Dáil since 2021 and are not part of the Climate Action Plan.				
Plot a path for carbon capture, utilisation and storage.	Committed	There is a Carbon Capture Utilisation and Storage Taskforce under DECC and DETE.	1			
Timetable for fossil fuel phase-out.	Ignored	There is no timeline, and the PfG only talks about reducing reliance on fossil fuels rather than phasing them out.	1			
The future role of the gas grid.	Ignored	SEAI emphasises that in a low-carbon future the role of the gas grid is reduced, but this is not reflected in the government's approach to the gas grid.	1			
The role of secondary heating in the residential sector.	Committed	Legislation was recently enacted to strengthen LA powers to enforce solid fuel regulations.	1			