FTA Ireland,
Unit 1,
Airport Business Park,
Cloghran,
Co Dublin.
August 2024.

FTA IRELAND PRE BUDGET-SUBMISSION 2025

FTAI is a not-for-profit membership trade association for the Irish freight, passenger, and logistics industries. It is wholly owned and governed by its members and acts solely in advancing their best interests. FTAI represents some of the largest freight and passenger operators in Ireland, with more than 25,000 employees and 10,000 vehicles operating between them. Our mission is *'to inspire, advocate and endorse safe, efficient, and sustainable transport operations and supply chains'*. We are striving to achieve this mission through positive collaborative engagement with all stakeholders as well as through the provision of the highest quality training and auditing services that support a cultural shift to compliant operations, improved road safety standards and increased professionalism supporting the reputation of the whole industry. Our members are committed to raising standards of safety and professionalism. This is evidenced by our rigorous annual certification program TruckSafe™ / VanSafe™ / PassengerSafe™.

Transportation and Storage accounted for nearly €10 billion in Gross Value Added to the Irish economy in 2022. Imports and exports also depend on logistics and supply chain, and in 2022 Ireland exported €208 billion worth of goods and imported around €141 billion. Over 113,000 people were directly employed in Q4 2022 across a variety of roles. This is more than agriculture for instance. There are many challenges including skills shortages, year on year increased operational costs (exceeding inflation), decarbonisation challenges which are feeding into increased cost of services as well as many other input costs.

We welcome the opportunity to present our pre-budget submission to the Minister for Finance, Jack Chambers TD. We offer the observations of our membership on the priorities for government revenue raising and spending in the years ahead.

FTA IRELAND BUDGET RECOMMENDATIONS

Commercial Fleet operators (those in the own account and the Haulage sector) are seeing significant increases in operational costs due to ongoing skills shortage, geo-political implications on the global supply chain, fluctuating fuel pricing as well as the demands to innovate and decarbonise. According to *the FTAI Managers Guide to Distribution Costs Report 2023* fuel accounts for 41% of operational costs for Heavy Duty Vehicles. The most recent report identified average fuel cost per kilometre at 0.46cent (an increase of 17% on the previous year). Wage inflation exacerbated by the well-documented skills shortage is seeing costs increase for drivers by over 6% year on year. These issues are not borne solely by the haulage sector who represent 50% of the National Heavy Goods Fleet. The Own Account sector have the same issues.

Change in transport overhead costs

... annual increase %

2019	2020	2021	2022	2023
4.8%	6.4%	3.6%	17.7%	10.7%

Driver salaries

... average drivers' basic -salary

2019	2020	2021	2022	2023
€ 34,394	€ 35,839	€ 37,090	€ 41,395	€ 43,863

Change in fuel costs

... average fuel costs per km

2019	2020	2021	2022	2023
€ 0.33	€ 0.33	€ 0.33	€ 0.38	€ 0.46

... average annual fuel (price per litre in March)

2019	2020	2021	2022	2023
€ 1.33	€ 1.32	€ 1.33	€ 1.95	€1.64

Training and HR costs

... training costs per year per company employee

2019	2020	2021	2022	2023
€ 223	€ 271	€ 312	€ 316	€276

Optimisation of working capital

... share of respondents for 2023

Fully : 43.8% Not at all: 6.2% Somewhat: 50.0%

Change in maintenance costs

	2019	2020	2021	2022	2023
More than 5% decrease	0.0%	11.8%	18.2%	0.0%	0.0%
1-5% decrease	0.0%	0.0%	9.1%	0.0%	0.0%
No change	30.8%	23.5%	9.1%	0.0%	0.0%
1-5% increase	46.2%	29.4%	45.4%	45.5%	35.7%
More than 5% increase	23.1%	35.3%	18.2%	54.5%	64.3%

Focus of capital expenditure

TECHNOLOGY	ENVIRONMENTAL PROJECTS	VEHICLES	WAREHOUSES	MACHINERY / EQUIPMENT
63.6%	59.1%	59.1%	27.3%	50.0%

Operating costs for 46 Tonnes Articulated Vehicles

... breakdown of costs - 2023

Driver	31.6%
Fuel	47.0%
Insurance	3.3%
Maintenance, Depreciation, Other	18.1%

Fuel:

In Ireland taxes imposed on Diesel are as follows: 23% Excise Duty; 1.1% Nora; 9% Carbon Tax; .5% Better Energy; VAT 23%. In June 2023 the diesel fuel price was €1.52, in August 2024 the price is circa €1.70 (increase of 12%). The recent reintroduction of Excise Duty delivered a .03cent increase. This has the implication of increasing the average fuel costs by €1200 per truck per annum.

- **We appeal to Minister for Finance to mitigate the growing schedule of increased taxation on fuel for essential users (Own Account, Haulage, and Coach and Bus Operators)**
  - The scheduled Carbon Tax increase in Budget 2025 will add €0.02cent to a litre (Carbon Tax is scheduled to increase to €0.70cent per litre by 2030)
  - Renewable Transport Fuel Obligation will add another 2 cent per litre on January 1st, 2025. This an initiative designed to promote the use of renewable energy.

> ***In order to ensure that the freight and logistics sector in Ireland can continue to trade cost-effectively, it is important that the Government does not increase diesel fuel duty for commercial vehicles and allowances are made for all commercial fleets essential service status to support the Irish Economy.***

This is an Important time for the logistics sector as we are faced with challenges to decarbonise. Significant (and sustained) operational inflation is problematic particularly for haulage sector who operate on margins of 4-5%. If the Government is serious about decarbonisation, we must support essential users of fossil fuels to decarbonisation through pro-active taxation measures that supports business growth and encourages transition to alternative fuels. Ireland is facing billions of euro fines from the European Commission for not meeting decarbonisation targets[1]. We make the following recommendations

- **Hydrotreated Vegetable Oil (HVO) -** is legally certified (under the BOS) to 88+% reduction on CO_2/L compared to fossil fuels, yet there is no incentive or recognition of same across government or tax policy. B100 can act as interim fuel to reduce CO_2 emissions without investment on-site and without new vehicles i.e.
  - **Review Excise Duty Treatment for HVO used in Transport**.
  - **Start Tracking the use of HVO in vehicles – this can be done in a similar way to the current diesel rebate scheme, but must be available to all HGV coach and bus fleet operators**

In Ireland we have set ourselves a target of a 50% reduction in carbon emissions by 2030. Concurrently, the population is projected to grow by 1,000,000 over the next 20 years and freight volumes to double, whilst the Department of Transport maps out a 91% increase in Tonne/Km to 2050. Since 2014 FTAI have promoted, and in recent years run, a CO_2 reduction programme in the form of our Energy Efficiency Obligation Scheme [EEOS[2]] funded and SEAI regulated Green Certificate programme. This recognises hauliers and commercial fleet operators for their performance improvement based on primary (measured) data submitted quarterly. This programme called TruckSafe documents and tracks participants litres per 100/km as well as reviews fuel management plans and the implementation of these plans.

- FTAI recommends that the Government incentivise the industry through tax credits to run its vehicles in the most fuel efficient and environmentally friendly way. The freight industry is under continued pressure from legislators, consumers, and society to improve efficiency and reduce carbon emissions. With existing support from Enprova and the SEAI, essential users can improve their fuel performance and thus reduce their emissions. The big benefit of

[1] https://www.socialdemocrats.ie/ireland-facing-billions-in-fines-because-of-governments-failure-to-meet-climate-targets/

[2] https://www.seai.ie/business-and-public-sector/business-grants-and-supports/energy-efficiency-obligation-scheme/

improved fuel performance is firstly to the operators' bottom line as reduced purchasing requirements.

This scheme tracks and traces eco driver training as well as fuel management policies. Evidence of engagement can easily be uploaded to demonstrate emission reduction to support taxation benefits or meet improved fuel rebate qualification criteria.

FTA Ireland members have demonstrated their willingness to prioritise operational compliance and decarbonisation by participating in the TruckSafe standard. Our members (both own account, Haulage and Coach and Bus fleets) are moving to alternative fuelling technologies such as BioCNG, however it will be many years yet before an effective replacement for diesel is widely available. In the meantime, FTA Ireland members have worked to reduce fuel consumption and improve performance, using ECOfleet; many members of FTA Ireland TruckSafe and VanSafe programmes participate in this programme funded under the Energy Efficiency Obligation Scheme (EED 2012 Art.7). ***FTA Ireland members have saved over 2.5million litres of diesel fuel. This is the equivalent of over 7million Kg of CO_2e[3].***

ECO Driver Training delivers on CO2 reduction as well as reduces the cost on the operator. Fuel costs now represent a third of the total cost of the operation of an articulated lorry[4]. Additional increases in fuel costs would need to be passed on to customers, which could mean the death knell for new trading partnerships and a severe restriction on potential trading expansion for shippers, at a time when they need as much support and stimulus for trade as possible.

Figure 4 Case study – ECO Driver Training (June 2023)

- **Start tracking and tracing CO_2 emissions reductions from Commercial fleet operations (HGVs and Coach and Bus and Vans) through the CSO or other mechanisms immediately to more accurately reflect industry engagement in better fuel management practices, use of HVO fuel, eco driver training and purchasing or newer Euro VI vehicles and alternatively fuelled vehicles. All of these measures reduce emissions.**
    - **Track Eco Driver training results for fleets – incentivise uploading of details of this training through tax credits or other tax mechanism (training must track and trace L/100km and delivered by approved certifiable training providers)**
    - **FTA Ireland are calling on the Minister for Finance to provide a Tax rebate for all commercial fleet operators that have evidence-based fuel management programmes. This can be included in the DRS and a scaled increased rebate allowable for subscribers that produce and submit evidence to support their claim.**
- Review the current Diesel Rebate Scheme (DRS) to make it more accessible and fit for purpose to alleviate some of the pressures on heavy goods vehicle (HGV) and PSV sector.
    - Currently the DRS provides 7.5cent per litre rebate which is payable three months after the fuel has been purchased with certain terms and conditions applying.
    - The scheme should be made more efficient to support cash flow for operators and, particularly in exceptional periods such as we are currently experiencing, should be flexible enough to facilitate monthly claims and payments.

[3] http://aems.ie/services/conversions/ - 1 Litre of diesel = 2.6769 kg of Co2 (Source DEFRA)
[4] https://www.ftai.ie/wp-content/uploads/2020/09/FTAI_MGDC_2019_Report-1final.pdf

  - **All fuels should be included in the DRS -** It should also be reviewed and renamed and extended to include alternative fuels such as BioCNG and HVO.
    - **CNG fuelled vehicles save approximately 28 tonnes of CO2eq per vehicle each year. As this fuel is available it should be actively promoted and supported publicly as a viable alternative during transition, and as a viable solution for operators as they plan for net zero emissions. For every 100 CNG HGVs, emission savings can be 2,737 tonnes CO2eq per annum which is a substantial improvement and can deliver immediate benefits.**
    - **In 2024 all Gas HGVs are now certified 100% BioCNG users. We see a certified reduction of 152 tonnes of CO2eq per vehicle per year. For every 100 CNG HGVs fuelled with Biomethane savings will be 15,111 tonnes of CO2eq per annum.**
  - **All commercial fleet operators should be included in a fuel cost support mechanism** (the Heavy Goods Vehicle fleet comprises of approximately 43,000 vehicles, (over 3.5t). 20,000 vehicles are in the own account sector (distribute their own goods and excluded from the rebate programme) and the remainder in the Haulage Sector.
  - **Provide taxation offset supports for commercial fleets that purchase Biomethane – this will ensure the fuel remains competitively priced and the operator benefits rather than the fuel supplier.**
  - **Vehicles registered on the operator's licence can be used to determine the appropriate DRS rate on a sliding scale initially then Euro VI only etc. This is vital to send the right signals to members for Low Emissions Zones and to stop the continued importation of dirty and costly second-hand diesels from the UK as their LEZs are implemented.**
  - **Impose greater restrictions on imports of older EURO IV / V vehicles through taxation thus incentivising purchase or more efficient vehicles.**
- **Scrappage Scheme** – Introduce a scrappage scheme to reduce the amount of Older HGVs on our roads. In 2023 more that 60% of the fleet was 6 years[5] or older. The scrappage scheme should also be extended to includer trailers as with would encourage purchasing of newer vehicles and trailers that would have the effect of improved road safety as well as a significant reduction in emissions.
- Relief for increased cost of AdBlue – in addition clarity is required from manufactures that those using HVO do not need to continue to use Adblue and this should be prioritised.
- Bring emissions criteria into tax rates as recommended by the Tax Strategy Group in particular government must recognise that operators are leading by investing in carbon reductions, for example.
- Clearly prioritise measured reductions in CO_2 emissions; currently policy seems to conflate Green House Gases (primarily CO_2) with air quality emissions (Particulate Matters NOX etc.), whilst both are important the former lasts 300-1000 years in our atmosphere whilst the latter reduces to background tens of meters from source (and domestic burning remains the largest emitter by far).

A pragmatic approach must be taken to decarbonisation of freight distribution. I refer you to the recently published Decarbonising the Road Freight Sector Report[6]. Realistic transition deadlines must take account of lack of viable alternatives, production and availability of alternative fuelling technology, the cost of the infrastructure and the global availability of the technologies. Currently there are short supplies of batteries, IT chips and there is not enough capacity on the electrical network to support mass transition to electric vehicles.

[5] https://ftai.ie/wp-content/uploads/2024/07/FTAIDecarb-Report.pdf
[6] https://ftai.ie/wp-content/uploads/2024/07/FTAIDecarb-Report.pdf

ALTERNATIVE FUELLED VEHICLES:

The Government must do more to support the freight distribution and logistics sector. We have proposals on how we as an industry can support and work with each other to alleviate some of the pressures, increase confidence in supply of services and spread the risk through the supply chain and passenger service operations.

- **Introduce additional tax breaks for EURO VI and alternative fuelled vehicles** such as BioCNG (as these vehicles are not supported by the Zero Emissions Vehicle Grant[7], yet provide emission savings that support the industry meet its carbon reduction targets). This can easily be included through an extension of the current DRS. Linking this with Euro VI and alternative fuelled vehicles such as CNG through an environmental excise bonus reduction would also serve to incentivise industry to purchase newer cleaner vehicles and support those that already have them in place. further incentivising newer vehicle uptake in the second-hand market. **Any such scheme necessitates accurate and consistent recording of EURO emissions class on the National Vehicle File and would also provide a much-needed input for Government statistical reporting into the future.**
- **Light Goods Vehicles (LDV) – Vehicle Category N1**[8]
    a. This category is pre-disposed to transition to electric vehicles with a growing number of solutions that now have increased range.
    b. Support more ambitious investment in Light Commercial Vehicles, including an overhaul of vehicle registration tax (VRT). ***Currently, electric vehicles incur higher tax burdens due to battery weight, resulting in significantly higher VRT charges*** compared to diesel equivalents. This acts as a deterrent to investing in environmentally friendly low-emission vehicles.

[7] https://www.tii.ie/en/roads-tolling/alt-fuel-projects-unit/zero-emission-heavy-duty/
[8] https://www.rsa.ie/en/RSA/Your-Vehicle/About-your-Vehicle/What-Category-is-my-vehicle/

c. **Review categorisation of Vehicle Registration Tax for all electric Vans**
   i. VRT of the electric Volkswagen ID Buzz vans costs €8,000 - VRT Category B includes commercial vehicles, designed and constructed for the carriage of goods and not exceeding 3.5 tonnes. (The VRT is generally 13.3% of the OMSP and the minimum due is €125.) – As electric vehicles are significantly more expensive than diesel vehicles the VRT for electric equivalents should be capped at the rate applicable for the diesel equivalent, otherwise the added cost and benefit of electric vehicles is diminished.
   ii. Funding for suppliers of chargers and alternative fuel facilities to ensure a well-maintained infrastructure.
   iii. Grants for commercial chargers for leased vans not just owned.
   iv. more places to fuel/recharge
      1. Commercial SEAI grants at least matching private grants for Commercial vans. 3,800 vs 5,000
      2. Access to fast chargers e.g., longer cables on existing chargers
      3. Clarity should be provided on how the electricity that is used to recharge vehicles is produced (how much through wind energy)

d. **Benefit in Kind (BIK) revision required**: There is an unintended Benefit in Kind consequence for employers where they install home chargers for their employees at their residence. These employers must support the uptake of zero emission vehicles by providing a fuelling solution as it is not practical to charge at a hub/depot or at a public service station.

e. ***A review of Benefit in Kind (BIK) rule must be considered to avoid penalising employers who provide commercial electric vehicles (vans) to their employees*** and require them to charge these vehicles at home.

> Tax and Duty Manual Part 05-01-01b
>
> An exemption from BIK also applies where an employer provides a charging point for EV's on their business premises, on the condition that the facility is available to all employees.
>
> This exemption does not extend to the provision or installation of an electric vehicle charge point at an employee's private home, and in that scenario a BIK charge applies.
>
> In principle, where an employer is providing a car to their employee and the employee is incurring home electricity costs, provided it can be shown that the employer is only reimbursing for the running costs of that employer vehicle, it would be reasonable for this reimbursement to be paid free of tax. This would be conditional on the employer retaining sufficient supporting documents to verify the amount of the reimbursed cost.

We propose the following:

- **Consider changing the designation of the EV charger to the provision of work-related equipment as per T&DM Part 05-01-01i. It is our view, that this change will remove the blockage holding up the decarbonisation of not only the national fleet but also private and leased fleets. It will further bolster the automotive sector's evolution to a much larger percentage of Electric Vehicles. Furthermore, there is the potential for more revenue to be raised through VAT and VRT for the State than any potential BIK gained from the EV chargers.**

Further knock-on effects include but are not limited to, increased employment opportunities being created as the infrastructure grows in the coming years and a significant step forward being taken to meeting cO2 targets that are currently well beyond our grasp.

T&DM Part 05-01-01i

7. EV Charging Equipment

Where an employer provides an employee with EV Charging equipment, a BIK charge

will not arise where:

- **the equipment is provided for business use and private use is merely incidental, and**
- **there is no transfer in ownership of the equipment.**

- **EV Charging equipment includes a charging station, charging cable, portable charging solution and other devices which are connected.**
- **Where EV Charging equipment is provided to an employee for his or her private use, or if private use is not incidental, it will give rise to a BIK charge.**
- **The value of the BIK in such cases is equal to 5% of the market value of the asset when it was first provided as a benefit to any employee. See TDM Part 05-01-01a for further guidance on the calculation of the BIK charge in such cases.**

T&DM Part 05/01/01b S6 P17

- **An exemption from BIK also applies where an employer provides a charging point for EV's on their home premises, on the condition that the facility is installed for use by the employee only and that privately (i.e. employee) owned EV's charged by said charging point are not reimbursed by the employer.**

- **Heavy Goods Vehicles (HGV) – Vehicle Category N2 & N3**
  a. Need to develop of culture of understanding the benefits of reducing carbon footprint
     i. FTA Ireland TruckSafe Green standard should be recognised as developing a culture of compliance and management of fuel that requires an annual audit of eco driver training, improved vehicle efficiencies and integration of alternative technologies into the fleet.
  b. Further toll charge reduction incentives
  c. Increase the available grants (and increase limits)
- **Green Financing to support transition to newer greener vehicles**
  - There is a substantial cost for all businesses to transition to a more environmentally friendly operation. This is true for those organisations operating commercial vehicle fleets. The average price differential between a diesel truck and its electric equivalent can be as much as 150%. Some of this additional cost is covered by the current alternative fuels grant overseen by TII. Access to funding at a favourable rate is difficult and we recommend that a green financing solution is established through the strategic banking Ireland underwritten by the state to support those operating commercial fleets transition to alternative fuelled vehicles to support Irelands ambition to decarbonise, providing credit that is affordable and incentivises change.

DRIVER / SKILLS SHORTAGE

- **Skills - Apprenticeship** - Improving the career prospects and opportunities for new entrants into the transport and logistics sector is vital in future proofing against skills shortage and an ageing workforce. This, coupled with raising the standards of compliance and professionalism, will ultimately help attract more young people into the sector.
  - Industry-led apprenticeship programmes should be supported as a feeder to developing robust and sustainable career paths within the industry.
  - Freight distribution and logistics business should be incentivised to engage in apprenticeship programmes as a means to attract young people but to also upskill their existing workforce. This will also help in defining clear career paths and education and training progression opportunities that make working in this sector more attractive.
    - In addition to the current Apprenticeship grant FTA Ireland recommend an 'Apprenticeship Training Tax'
      - Tax Credits should be available for 24months duration or for the duration of the apprenticeship programme. This would allow a refundable tax credit for companies and would support the roll out of the new 'earn as you learn' apprenticeship programmes and support the sustainability of such projects. Without employers this model will not work.
  - The average size haulage business is less than 6 HGVs. These Small to Medium Sized businesses are traditionally family run. The State can support better succession planning for this cohort through guidance and supports, similar to what Teasgasc[9] have done for the farming community. With the average age of drivers now increased to over 50 years of age, and in a lot of cases including the business owner, these family businesses need to understand how to encourage younger siblings and/or offspring to get involved in the family business, or at least give them the option and give the younger family members an opportunity to gain experience in the business without having to relinquish ownership. (This is also a great opportunity for the Driver Apprenticeship to be considered as a pre-requisite necessary to support effective succession planning.)
    - Introduce Succession Planning Advice Grant (SPAG)[10] for the Haulage Sector
  - The demand for qualified logistics personnel and drivers is growing rapidly across the globe and apprenticeship programmes in the freight distribution and logistics sector such as the Logistics Associate Apprenticeship and the Commercial Driver Apprenticeship [*FTA Ireland are the lead proposer for both apprenticeships*] aims to provide apprentices with the technical, conceptual, and interpersonal competencies to successfully work in this exciting industry support career progression. These apprenticeship programmes are directly in response to the recommendations in the 2015 Forfás report (EGFSN) addressing the demands for skills in Freight, Transport, Distribution and Logistics (FTDL) sector in Ireland and the follow up report 'Addressing the Skills needs arising from the potential trade implications of Brexit', published June 2018. These Level 6 apprenticeships are offered on a day release basis over two years, the apprentice will attend one day in college and four days in the workplace.
  - **Tuition Fees** –Tuition fees for Apprentices should be paid by the State under the National Training fund. This will have the benefit of providing additional incentives for both employers and apprentices at little cost.

ROAD SAFETY / ENFORCEMENT

---

[99] https://www.teagasc.ie/media/website/publications/2015/Farm-Succession-and-Inheritance-Guide.V1.pdf

[10] https://www.teagasc.ie/news--events/daily/farm-business/scheme-to-help-with-succession-planning-costs-unveiled.php

The current number of members of An Garda Síochána attached to Road Policing Units is just over 623[11]. This number is not sufficient to facilitate fair and consistent quality enforcement of the commercial fleet nationwide. Enforcement of Commercial Fleet operators require significant competence by a dedicated enforcement agency that supports road safety, protects fair competition and supports the Road Safety Authority in their role to regulate commercial fleet operations. There are over 300,000 light commercial vehicles, 43,000 heavy goods vehicles and 15,000 PSV on our roads nationwide, that have significant roadworthiness, working time and road traffic regulatory requirements including weight & height Limits, Speed limits, licence and insurance to drive etc. With the diminishing numbers in the Roads Policing division the focus on enforcement is waning which takes years to replace.

The upskilling of Garda personnel in commercial transport legislation and regulation is essential in improving and preserving compliance and safety on our roads. Fair and consistent enforcement is critical to the sustainable implementation of compliant operations and drives a culture within the freight distribution and logistics sector that recognises the legislation and the regulations underpinning a fair, competitive safer environment for all.

There is also a significant role to be played by all agencies charged with enforcing the laws of the land, including the RSA and the Health and Safety Authority (HSA), with a requirement for the allocation of sufficient resources as well as ongoing collaboration.

- FTAI recommend that **Graduated Fixed Penalties** is considered as an effective and efficient means of enforcement for driver's hours offences, minor roadworthiness and other issues such as overweight and over height vehicles. Fixed penalties provide an efficient, proportionate, and direct way of dealing with a wide range of road traffic offences. The rights of individuals to challenge alleged offences in court are preserved, but the number of cases brought before the courts should be substantially reduced. Graduated Fixed Penalties have worked well in the UK for years and the VOSA guide[12] provides good detail on how their scheme works. The result of the introduction of this scheme would be to develop a consistent level of compliance for all operators of commercial vehicles and international visitors to these shores. In addition, a key benefit would be to reduce the strain on the court system and the time taken by RSA and Garda personnel preparing for and attending court.
- The number of Dedicated Road Policing Garda must be increased to over **800 personnel.**
- Support and fund Road Safety Authority inspectors to enable their efficient and fair enforcement of commercial fleet operations.

Aidan Flyn
CEO FTA Ireland
Aflynn@ftai.ie www.ftai.ie

[11] https://www.irishtimes.com/crime-law/2024/05/16/numbers-in-garda-roads-policing-units-falls-to-lowest-level-since-2017-says-drew-harris/
[12] https://www.freight-train.co.uk/downloads/VOSA_GFPN_guidance.pdf