An Bille Comhdhlúite Cánacha (Cearta Taibheoirí agus Oibrithe Scannán) (Leasú), 2025

Taxes Consolidation (Rights of Performers and Film Workers) (Amendment) Bill 2025

Mar a tionscnaíodh

As initiated

[No. 31 of 2025]

AN BILLE COMHDHLÚITE CÁNACHA (CEARTA TAIBHEOIRÍ AGUS OIBRITHE SCANNÁN) (LEASÚ), 2025
TAXES CONSOLIDATION (RIGHTS OF PERFORMERS AND FILM WORKERS) (AMENDMENT) BILL 2025

Mar a tionscnaíodh

As initiated

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Section

Acts Referred to

Copyright and Related Rights Act 2000 (No. 28)

Taxes Consolidation Act 1997 (No. 39)

AN BILLE COMHDHLÚITE CÁNACHA (CEARTA TAIBHEOIRÍ AGUS OIBRITHE SCANNÁN) (LEASÚ), 2025
TAXES CONSOLIDATION (RIGHTS OF PERFORMERS AND FILM WORKERS) (AMENDMENT) BILL 2025

Bill

entitled

An Act to amend the Taxes Consolidation Act 1997 to ensure the certificate required for Section 481 tax relief is only issued to qualifying companies which afford equal terms to Irish performers, comply with copyright legislation, and do not engage in the practice of so-called 'buy-out' contracts.

Be it enacted by the Oireachtas as follows:

Definition

1. In this Act "Principal Act" refers to the Taxes Consolidation Act 1997.

Amendment of Principal Act

2. Section 481 of the Principal Act is amended in paragraph 2(b), by inserting the following after subparagraph (iv):

"(v) a condition that the qualifying company shall make every effort to ensure that performers, writers, composers, artists and other film workers resident within the jurisdiction will not be subject to lesser terms and conditions regarding their intellectual property rights than persons resident outside the jurisdiction engaged in similar roles when employed on the same qualifying film,

(vi) a condition that the qualifying company shall, in respect of the qualifying film concerned, comply fully with the Copyright and Related Rights Act 2000 and the Directive (EU) 2019/790 of the European Parliament and of the Council of 17 April 2019[1], and

(vii) a condition that the qualifying company shall not require performers, writers, composers, artists or other film workers to sign away their rights to future residual payments for their work on a qualifying film, or to agree to a so-called 'buy-out' contract, as a pre-condition of working on the qualifying film.".

1 OJ L 130, 17.5.2019, p. 92–125

Short title, collective citation and commencement

3. (1) This Act may be cited as the Taxes Consolidation (Rights of Performers and Film Workers)(Amendment) Act, 2025.

(2) The Taxes Consolidation Act 1997 and this Act may be cited together as the Taxes Consolidation Acts 1997 and 2025.

(3) This Act shall come into operation in relation to any certification issued following its enactment.

An Bille Comhdhlúite Cánacha (Cearta Taibheoirí agus Oibrithe Scannán) (Leasú), 2025

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht do leasú an Achta Comhdhlúite Cánacha, 1997 chun a chinntiú nach ndéanfar an deimhniú is gá le haghaidh faoiseamh cánach faoi Alt 481 a eisiúint ach amháin chuig cuideachtaí cáilitheacha a thugann téarmaí comhionanna do thaibheoirí Éireannacha, a chomhlíonann reachtaíocht chóipchirt, agus nach ngabhann don chleachtas ar a dtugtar conarthaí ‘imcheannaigh’.

An Teachta Aengus Ó Snodaigh a thug isteach,

10 *Meitheamh,* 2025

Taxes Consolidation (Rights of Performers and Film Workers) (Amendment) Bill 2025

BILL

(as initiated)

entitled

An Act to amend the Taxes Consolidation Act 1997 to ensure the certificate required for Section 481 tax relief is only issued to qualifying companies which afford equal terms to Irish performers, comply with copyright legislation, and do not engage in the practice of so-called ‘buy-out’ contracts.

Introduced by Deputy Aengus Ó Snodaigh,

10*th June,* 2025

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ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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