



**An Bille Comhdhlúite Cánacha (Tionscal Scannán Réigiúnach a Fhorbairt)
(Leasú), 2025**

**Taxes Consolidation (Development of Regional Film Industry) (Amendment)
Bill 2025**

Mar a tionscnaíodh

As initiated



**AN BILLE COMHDHLÚITE CÁNACHA (TIONSCAL SCANNÁN RÉIGIÚNACH A
FHORBAIRT) (LEASÚ), 2025
TAXES CONSOLIDATION (DEVELOPMENT OF REGIONAL FILM INDUSTRY)
(AMENDMENT) BILL 2025**

Mar a tionscnaíodh

As initiated

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ACT REFERRED TO

Taxes Consolidation Act 1997 (No. 39)



**AN BILLE COMHDHLÚITE CÁNACHA (TIONSCAL SCANNÁN RÉIGIÚNACH A
FHORBAIRT) (LEASÚ), 2025
TAXES CONSOLIDATION (DEVELOPMENT OF REGIONAL FILM INDUSTRY)
(AMENDMENT) BILL 2025**

Bill

5

entitled

An Act to amend the Taxes Consolidation Act 1997 to enable the Minister to identify regions of low audiovisual capacity and to include measures in the industry development test for section 481 tax relief to promote the development of audiovisual production outside existing major production hubs.

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Be it enacted by the Oireachtas as follows:

Definition

1. In this Act, “Principal Act” means the Taxes Consolidation Act 1997.

Amendment of section 481 of Principal Act

2. Section 481 of the Principal Act is amended, in paragraph 2(b)(ii), by the insertion of “including the development of the film industry in regions of the State with low audiovisual capacity as may be prescribed in regulation from time to time by the Minister after consultation with the Minister for Enterprise, Tourism and Employment, with Screen Ireland, with stakeholders in the sector, with local authorities and with communities,” after “to the development of the Irish film industry”.

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Short title, collective citation and commencement

3. (1) This Act may be cited as the Taxes Consolidation (Development of Regional Film Industry) (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.

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An Bille Comhdhlúite Cánacha (Tionscal
Scannán Réigiúnach a Fhorbairt) (Leasú),
2025

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht do leasú an Achta Comhdhlúite Cánacha, 1997 chun a chumasú don Aire réigiúin ina bhfuil acmhainn chlosamhairc íseal a shainaithint agus bearta a áireamh sa tástáil um fhorbairt tionscail i gcomhair faoiseamh cánach faoi alt 481 chun forbairt léiriúcháin closamhairc a chur chun cinn lasmuigh de na moil léiriúcháin mhóra atá ann cheana.

An Teachta Aengus Ó Snodaigh a thug isteach,
17 Iúil, 2025

Taxes Consolidation (Development of
Regional Film Industry) (Amendment) Bill
2025

BILL

(as initiated)

entitled

An Act to amend the Taxes Consolidation Act 1997 to enable the Minister to identify regions of low audiovisual capacity and to include measures in the industry development test for section 481 tax relief to promote the development of audiovisual production outside existing major production hubs.

Introduced by Deputy Aengus Ó Snodaigh,
17th July, 2025

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