



DÁIL ÉIREANN

AN BILLE AIRGEADAIS, 2025 FINANCE BILL 2025

LEASUITHE COISTE COMMITTEE AMENDMENTS

DÁIL ÉIREANN

AN BILLE AIRGEADAIS, 2025 —ROGHCHOISTE

FINANCE BILL 2025 —SELECT COMMITTEE

Leasuithe Amendments

SECTION 3

1. In page 8, between lines 6 and 7, to insert the following:

“Report on Universal Social Charge

3. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on removing the Universal Social Charge from the first €40,000 a person earns.”.

—Pearse Doherty, Mairéad Farrell.

SECTION 4

2. In page 8, between lines 13 and 14, to insert the following:

“Report on Rent Tax Credit

4. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on the Rent Tax Credit operating in the absence of a cap on rents, making a direct comparison between the amount of the credit and rent increases across the State for each year that the credit has been in operation.”.

—Pearse Doherty, Mairéad Farrell.

3. In page 8, between lines 13 and 14, to insert the following:

“Report on Rent Tax Credit

4. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on the changing real value of the Rent Tax Credit in relation to rent prices and the decision not to increase the Rent Tax Credit.”.

—Pearse Doherty, Mairéad Farrell.

[SECTION 4]

4. In page 8, between lines 13 and 14, to insert the following:

“Report on refundable tax credits

4. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the fiscal and distributional impact making personal tax credits refundable for low-income earners.”.

—Cian O’Callaghan

5. In page 8, between lines 13 and 14, to insert the following:

“Report on taxation and the cost of indexation

4. The Minister and the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation shall include in their Summer Economic Statement in each year a report setting out the estimated cost to the Exchequer of adjusting—

- (a) tax rate bands and tax credits and allowances in relation to income tax, and
- (b) benefits and allowances payable under the Social Welfare Acts,

to reflect any changes in the All Items Consumer Price Index numbers published by the Central Statistics Office in the 12 months before the date of the Statement.”.

—Ged Nash.

6. In page 8, between lines 13 and 14, to insert the following:

“Report on employee share ownership trusts

4. The Minister shall, within 12 months of the passing of this Act, lay a report before Dáil Éireann on any proposals to amend Chapter 2 of Part 17 and Schedule 12 of the Principal Act, relating to employee share ownership trusts, so as to facilitate the establishment of a greater number of such trusts and their smooth and efficient functioning.”.

—Ged Nash.

SECTION 5

7. In page 13, between lines 23 and 24, to insert the following:

“Report on mortgage interest relief

5. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on banks passing on ECB rate cuts in a timely manner to mortgage holders in the form of lower interest rates.”.

—Pearse Doherty, Mairéad Farrell.

8. In page 13, between lines 23 and 24, to insert the following:

“Report on mortgage interest relief

5. The Minister shall, within one month of the passing of this Act, prepare and lay before

[SECTION 5]

Dáil Éireann a report on mortgage prisoners trapped with vulture funds and subject to extortionate interest rates out of line with market rates.”.

—Pearse Doherty, Mairéad Farrell.

SECTION 19

9. In page 28, between the lines 19 and 20, to insert the following:

“Report on restriction of share based remuneration to SMEs

19. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the impact of the PRSI exemption for share based remuneration for large corporations on the sustainability of the social insurance fund.”.

—Pearse Doherty, Mairéad Farrell.

SECTION 20

10. In page 28, between lines 31 and 32, to insert the following:

“Report on expansion of Professional Services Withholding Tax (PSWT) to private sector

20. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the expansion of Professional Services Withholding Tax (PSWT) to the private sector to assess the potential of designating large contractors of professional services as accountable persons.”.

—Pearse Doherty, Mairéad Farrell.

SECTION 22

Section opposed.

—Pearse Doherty, Mairéad Farrell, Cian O’Callaghan.

SECTION 23

11. In page 33, to delete lines 30 to 32 and substitute the following:

““(II) €10,000 for each of the years of assessment 2023 to 2028 (both years inclusive),”.”.

—Pearse Doherty, Mairéad Farrell.

SECTION 24

12. In page 35, to delete lines 10 to 13 and substitute the following:

““(B) €10,000 for each of the years of assessment 2023 to 2028 (both years inclusive),”.”.

—Pearse Doherty, Mairéad Farrell.

13. In page 35, between lines 16 to 17, to insert the following:

“Amendment of Schedule 23B to the Principal Act (Pensions (standard fund threshold))

25. Schedule 23B to the Principal Act is amended by the substitution of the following Table for the Table to that Schedule:

“Table

Age	Relevant age-related factor
(1)	(2)
Up to and including 50	25
Up to and including 55	23
Up to and including 60	21
Up to and including 65	19
Up to and including 70	16

” ”.

—Shay Brennan.

14. In page 35, between lines 16 and 17, to insert the following:

“Feasibility report on Tax saver scheme

25. The Minister shall, within six months of the passing of this Act, lay a report before both Houses of the Oireachtas, on an assessment of the feasibility of amending the existing Tax saver scheme, as provided for in section 118(5A) of the Taxes Consolidation Act 1997, to both cover more forms of shared mobility and to utilise digital account technology to provide more flexibility and interoperability to commuters to further include details of consultation with key stakeholders, and to include recommendations.”.

—Emer Currie.

SECTION 25

15. In page 35, between lines 16 and 17, to insert the following:

“Report on costs of increasing the Standard Fund Threshold to €2.8 million

25. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on the costs of increasing the Standard Fund Threshold to €2.8 million taking account of behavioural change, clearly outlining the cost to the exchequer, as well as the number of likely beneficiaries.”.

—Pearse Doherty, Mairéad Farrell.

16. In page 35, between lines 16 and 17, to insert the following:

“Feasibility report on Tax saver scheme

25. The Minister shall, within six months of the passing of this Act, lay a report before Dáil Éireann on the feasibility of amending the Tax saver scheme provided for by section 118(5A) of the Principal Act, to both cover more forms of shared mobility and to use digital account technology so as to provide more flexibility and interoperability to commuters.”.

—Ged Nash.

[SECTION 30]

SECTION 30

17. In page 43, between lines 34 and 35, to insert the following:

“Report on policy objectives and financial safeguards for Living Cities Initiative

30. The Minister shall, within 1 month of the passing of this Act, prepare and lay before Dáil Éireann a report on policy objectives and the financial safeguards that are in place given the scale of the reform and expansion of the scheme in geographical scope, eligibility and granting access to developers to the scheme.”.

—Pearse Doherty, Mairéad Farrell.

18. In page 43, between lines 34 and 35, to insert the following:

“Report on special regeneration areas

30. The Minister shall, within six months of the passing of this Act—

- (a) by orders under section 372AAA of the Principal Act specify areas in Drogheda, Dundalk, Sligo, Athlone and Letterkenny as special regeneration areas for the purposes of Chapter 13 of Part 10 of that Act, and
- (b) lay a report before Dáil Éireann on the merits of making such an order in respect of all urban areas with a population in excess of 20,000.”.

—Ged Nash.

SECTION 35

19. In page 51, between lines 10 and 11, to insert the following:

“Report on providing R&D Tax Credits payable to small and micro companies within 12 months

35. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on providing R&D Tax Credits payable to small and micro companies within 12 months.”.

—Pearse Doherty, Mairéad Farrell.

20. In page 51, between lines 10 and 11, to insert the following:

“Report on direct funding of research and development

35. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the costs and benefits of replacing or reducing existing research-and-development tax credits with a system of direct public funding or grants for enterprise innovation.”.

—Cian O'Callaghan.

[SECTION 39]

SECTION 39

21. In page 54, between lines 18 and 19, to insert the following:

“Amendment to section 835AVB of Principal Act (collective investment scheme)

39. (1) Section 835AVB of the Principal Act is amended—

(a) in subsection (1)—

(i) by the insertion of the following definitions:

“ ‘EEA Agreement’ means the Agreement on the European Economic Area signed at Oporto on 2 May 1992, as adjusted by all subsequent amendments to that Agreement;

‘EEA state’ means a state which is a contracting party to the EEA Agreement;

‘foreign tax’, in relation to a relevant territory, means a tax which—

(a) corresponds to corporation tax in the State,

(b) generally applies to income, profits and gains arising to a company that is resident for the purposes of tax in that territory, and

(c) is imposed at a nominal rate greater than zero per cent;

‘investment limited partnership’ means a partnership authorised in accordance with the Investment Limited Partnerships Act 1994;

‘listed territory’ has the same meaning as it has in section 835YA;

‘relevant company’, in relation to an investment limited partnership, means a company—

(a) which is a direct or indirect asset of the investment limited partnership,

(b) in which the partners of the investment limited partnership are beneficially entitled, directly or indirectly, to not less than 95 per cent of its ordinary share capital,

(c) whose business consists of the holding, directly or indirectly, of a diversified portfolio of assets, and

(d) which is—

(i) resident in the State, or

(ii) by virtue of the law of a relevant territory, is—

(I) resident for the purposes of foreign tax in the relevant territory, and

(II) not generally exempt from foreign tax;

‘relevant territory’ means—

[SECTION 39]

- (a) an EEA state, other than the State,
- (b) not being such an EEA state, a territory with the government of which arrangements having the force of law by virtue of section 826(1) have been made, or
- (c) not being a territory referred to in paragraph (a) or (b), a territory with the government of which arrangements have been made which on completion of the procedures set out in section 826(1) will have the force of law,

but does not include a listed territory;”,

and

- (ii) in paragraph (b) of the definition of “relevant investment undertaking”, by the deletion of “, within the meaning of section 739J”,
- (b) in subsection (4)(a), by the substitution of “20 per cent” for “10 per cent”, and
- (c) by the insertion of the following subsection after subsection (4):

“(4A) In the case of an investment limited partnership, for the purposes of subsection (4)(a)—

- (a) a relevant company shall not be considered to be an issuer of securities to the investment limited partnership, and
- (b) an investment limited partnership shall be deemed to hold directly any securities held by a relevant company.”.

(2) *Subsection (1)* shall apply for the year of assessment 2026 and each subsequent year.”.

—An tAire Airgeadais.

SECTION 40

22. In page 55, between lines 21 and 22, to insert the following:

“Assessment of tax measures to incentivise business investment in digital transition

40. The Minister shall, within six months of the passing of this Act, lay a report before both Houses of the Oireachtas, on an assessment of introducing tax measures to incentivise business investment in digital transition.”.

—Shay Brennan.

23. In page 55, between lines 21 and 22, to insert the following:

“Report on a Wealth Tax

40. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the design, potential yield and distributional impact of a wealth tax on net household wealth above certain thresholds.”.

—Cian O'Callaghan.

[SECTION 40]

24. In page 56, line 19, to delete “subsection (7)” and substitute “subsection (8)”.

—An tAire Airgeadais.

25. In page 56, lines 22 to 24, to delete all words from and including “date” in line 22 down to and including “development” in line 24 and substitute “relevant date”.

—An tAire Airgeadais.

26. In page 56, line 27, to delete “subsection (3)” and substitute “subsection (4)”.

—An tAire Airgeadais.

27. In page 57, between lines 24 and 25, to insert the following:

“ ‘qualifying trade’, in relation to a relevant contractor, means a trade carried out by the relevant contractor, which—

(a) is not an excepted trade, and

(b) consists wholly or mainly of the construction or refurbishment of buildings or structures;”.

—An tAire Airgeadais.

28. In page 57, between lines 27 and 28, to insert the following:

“ ‘relevant beneficial owner’ means a beneficial owner of a completed development that is not a relevant person in respect of that completed development;”.

—An tAire Airgeadais.

29. In page 57, between lines 36 and 37, to insert the following:

“ ‘relevant contractor’, in relation to a completed development, means a company that develops the completed development pursuant to a contract entered into with the beneficial owner, or where there is more than one beneficial owner, the beneficial owners, of that completed development;

‘relevant date’, in relation to a completed development, means the date on which the relevant certificate of compliance on completion is lodged with the relevant local authority in respect of that completed development;

‘relevant declaration’ means a declaration that is made under and in accordance with subsection (3);”.

—An tAire Airgeadais.

30. In page 58, to delete lines 1 to 7 and substitute the following:

“ ‘relevant person’ means—

(a) a property developer that—

(i) in the course of a relevant property development trade, develops

- a completed development, and
- (ii) on the relevant date is a beneficial owner of the completed development,
- or
- (b) a relevant contractor—
 - (i) that, in the course of a qualifying trade, develops a completed development, and
 - (ii) to which a relevant declaration has been made by a relevant beneficial owner, or where there is more than one relevant beneficial owner, a relevant declaration has been made by each relevant beneficial owner, in respect of that completed development;”.

—An tAire Airgeadais.

31. In page 58, between lines 21 and 22, to insert the following:

- “(3) (a) Where, on the relevant date, a completed development is beneficially owned by a relevant beneficial owner, then—
 - (i) the relevant beneficial owner, or
 - (ii) where there is more than one relevant beneficial owner, each relevant beneficial owner,may make a declaration in accordance with paragraph (c) to a relevant contractor for the purposes of the relevant contractor making a claim for an enhanced deduction under this section.
- (b) A relevant declaration shall not be made to more than one relevant contractor in respect of a completed development and, where a relevant declaration is made to more than one relevant contractor in respect of the same completed development, it shall be deemed that no relevant declaration has been made to any relevant contractor in respect of that completed development.
- (c) A relevant declaration shall be a declaration in writing to a relevant contractor which—
 - (i) is made by a relevant beneficial owner of a completed development (in this paragraph referred to as ‘the declarer’) for the purposes of the relevant contractor making a claim for an enhanced deduction under this section,
 - (ii) is signed by the declarer,
 - (iii) is made in such form as may be prescribed or authorised by the Revenue Commissioners,
 - (iv) declares—

[SECTION 40]

- (I) that on the relevant date the declarer is a relevant beneficial owner of the completed development and the percentage of the completed development of which the declarer is a relevant beneficial owner on the relevant date,
 - (II) that the relevant contractor developed the completed development pursuant to a contract entered into by the declarer and the relevant contractor,
 - (III) that the declarer is not a relevant person,
- and
- (v) contains—
 - (I) the name, address and tax reference number of the declarer and relevant contractor,
 - (II) the address of the completed development and the number of apartments in the completed development, and
 - (III) such other information as the Revenue Commissioners may reasonably require for the purposes of this section.
- (d) Where, in respect of a completed development—
 - (i) a relevant declaration is made by the relevant beneficial owner, or
 - (ii) where there is more than one relevant beneficial owner, a relevant declaration is made by each relevant beneficial owner,to a relevant contractor, then, for the purposes of this section, the relevant contractor shall be deemed to be the beneficial owner, on the relevant date, of the percentage of the completed development beneficially owned on the relevant date by each relevant beneficial owner, who makes the relevant declaration.
 - (e) A relevant contractor to which a relevant declaration has been made shall keep and retain the relevant declaration for a period of 6 years from the end of the accounting period in which a return has been delivered making a claim under this section in respect of the completed development to which the relevant declaration relates.”.

—An tAire Airgeadais.

32. In page 58, line 22, to delete “(3) Where—” and substitute “(4) Where—”.

—An tAire Airgeadais.

33. In page 58, line 26, to delete “relevant property development trade” and substitute “relevant property development trade or a qualifying trade, as the case may be,”.

—An tAire Airgeadais.

[SECTION 40]

34. In page 58, line 34, to delete “subsection (4)” and substitute “subsection (5)”.

—An tAire Airgeadais.

35. In page 58, to delete line 35 and substitute “(5) Subject to subsections (6) and (7), the amount of the enhanced”.

—An tAire Airgeadais.

36. In page 59, lines 3 and 4, to delete “relevant property development trade” and substitute “relevant property development trade or a qualifying trade, as the case may be,”.

—An tAire Airgeadais.

37. In page 59, to delete line 6 and substitute the following:

“(6) The amount of the enhanced deduction in respect of a completed”.

—An tAire Airgeadais.

38. In page 59, to delete lines 13 to 16, and substitute the following:

“beneficially owned by the relevant person, or in the case of a relevant person who is a relevant contractor is deemed, by virtue of subsection (3)(d), to be beneficially owned by the relevant person, on the relevant date.”.

—An tAire Airgeadais.

39. In page 59, to delete line 17 and substitute the following:

“(7) Any amount of eligible expenditure incurred by a relevant person in”.

—An tAire Airgeadais.

40. In page 59, line 31, to delete “subsection (4)” and substitute “subsection (5)”.

—An tAire Airgeadais.

41. In page 59, to delete line 32 and substitute the following:

“(8) Where expenditure is incurred by a relevant person in connection with”.

—An tAire Airgeadais.

42. In page 59, to delete line 37 and substitute the following:

“(9) (a) A claim under this section shall be made by a relevant person”.

—An tAire Airgeadais.

43. In page 60, to delete lines 8 and 9 and substitute the following:

“(10) (a) Where, in computing for tax purposes the profits of a relevant property development trade or a qualifying trade, as the case may be, an enhanced deduction has been”.

—An tAire Airgeadais.

[SECTION 40]

44. In page 60, line 16, to delete “relevant property development trade” and substitute “relevant property development trade or a qualifying trade, as the case may be,”.

—An tAire Airgeadais.

Section opposed.

—Pearse Doherty, Mairéad Farrell, Cian O'Callaghan.

SECTION 41

45. In page 60, between lines 23 and 24, to insert the following:

“Report on tax expenditures for property developers

41. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the fiscal and housing-market effects of tax reliefs and incentives available to property developers, and on alternative approaches to achieving housing-supply objectives without such tax expenditures.”.

—Cian O'Callaghan.

SECTION 42

46. In page 61, to delete lines 38 and 39, and in page 62, to delete lines 1 to 22 and substitute the following:

“(7B) (a) Where the trade consists of the carrying on of relevant activities (within the meaning of section 291A(5)(a))—

- (i) the predecessor shall not be entitled to any relief under section 291A(6)(b)(i) in respect of an excess amount (within the meaning of section 291A(6)(b)(i)), or portion thereof, as the case may be, which relates to a specified intangible asset which transferred from the predecessor to the successor on the transfer of the trade (in this subsection referred to as ‘the transferable excess amount’), and the successor shall be entitled to relief under section 291A(6)(b)(i) in respect of the transferable excess amount, for which the predecessor would have been entitled to claim relief if the predecessor had continued to carry on the trade, and
- (ii) the predecessor shall not be entitled to any relief under section 291A(6)(b)(ii) in respect of excess interest (within the meaning of section 291A(6)(b)(ii)), or portion thereof, as the case may be, which was incurred in connection with the provision of a specified intangible asset which transferred from the predecessor to the successor on the transfer of the trade (in this subsection referred to as ‘the transferable excess interest’), and the successor shall be entitled to relief under section 291A(6)(b)(ii) in respect of the transferable excess interest, for which the predecessor would have been entitled to claim relief if the predecessor had continued to carry on the trade.

[SECTION 42]

- (b) (i) For the purposes of subparagraph (i) of paragraph (a), where an excess amount referred to in that subparagraph relates to both—
 - (I) a specified intangible asset which transferred from the predecessor to the successor on the transfer of the trade, and
 - (II) a specified intangible asset which did not so transfer,when determining the transferable excess amount, the excess amount shall be apportioned on a just and reasonable basis.
 - (ii) For the purposes of subparagraph (ii) of paragraph (a), where excess interest referred to in that subparagraph was incurred in connection with both—
 - (I) the provision of a specified intangible asset which transferred from the predecessor to the successor on the transfer of the trade, and
 - (II) the provision of a specified intangible asset which did not so transfer,when determining the transferable excess interest, the excess interest shall be apportioned on a just and reasonable basis.”.
- (2) *Subsection (1)* shall have effect for accounting periods commencing on or after 1 January 2026 in respect of a transfer of a trade to which section 400(5) of the Principal Act applies which occurs on or after 1 January 2026.”.

—An tAire Airgeadais.

SECTION 43

47. In page 64, between lines 17 and 18, to insert the following:

“(I) by the insertion of “, including the development of the film industry in all the regions of Ireland,” between “Irish film industry” and “and/or the promotion”,.”.

—Aengus Ó Snodaigh.

48. In page 64, between lines 17 and 18, to insert the following:

“(I) in subparagraph (ii) by the insertion of the following after “expression of Irish culture”:

“, including the intended use of music in the film which satisfies two or more of the following conditions:

- (A) the music or lyrics are composed or written by a resident of the island of Ireland;
- (B) at least one of the artists involved in the performance of the music is a resident of the island of Ireland;
- (C) the music is recorded entirely on the island of Ireland;

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(D) the music incorporates songs with lyrics in the Irish language,”.”.

—Aengus Ó Snodaigh.

49. In page 64, line 22, to delete “appropriate,”.” and substitute the following:

“appropriate,

- (vii) 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,
- (viii) 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 the licencing or assignment of their intellectual property rights than persons resident outside the jurisdiction engaged in similar roles when employed on the same qualifying film, and
- (ix) 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,”.”.

—Aengus Ó Snodaigh.

SECTION 44

50. In page 65, between lines 16 and 17, to insert the following:

“Report on developing a tax relief for live theatre productions

44. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the options for, and potential impact of, developing a tax relief for live theatre productions building on the model in place for film productions under section 481 of the Principal Act.”.

—Aengus Ó Snodaigh.

[SECTION 44]

51. In page 65, between lines 16 and 17, to insert the following:

“Report on working conditions in the film industry in Ireland and performance of related tax measures

44. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the effect of supportive tax measures on increased economic activity in the film sector, analysing in particular the working conditions and employer-employee relations in the sector and the impact of such measures on the delivery of sustainable quality employment and training for Irish workers.”.

—Aengus Ó Snodaigh.

52. In page 65, between lines 16 and 17, to insert the following:

“Amendment of Film Regulations 2019

44. The Film Regulations 2019 (S.I No. 119 of 2019) made by the Revenue Commissioners under section 481 of the Principal Act are amended by the insertion of the following after Regulation 3(4):

(5) In this Regulation quality employment means employment—

(a) provided under agreements and in accordance with procedures that both facilitate compliance with and comply with—

(i) all relevant employment law requirements, and

(ii) the Copyright and Related Rights Acts 2000 to 2019 and the European Union (Copyright and Related Rights in the Digital Single Market) Regulations 2021 (S.I No.567 of 2021), including in particular the provisions of those enactments that relate to the entitlement of an author or performer to receive appropriate and proportionate remuneration for the licensing or transfer of exclusive rights for the exploitation of works or other subject matter,

and

(b) that, having regard to international comparisons, particularly with Great Britain and Northern Ireland, is reasonably well remunerated and provides reasonable employment security.”.

—Ged Nash.

53. In page 69, line 39, to delete “clauses (i) to (iii) of subsection (28A)(c)” and substitute “subparagraphs (i) to (iii) of subsection (28A)(c)”.

—An tAire Airgeadais.

54. In page 73, line 13, to delete “*paragraph (c)*” and substitute “*subparagraphs (i) to (xiv)* of *paragraph (c)*”.

—An tAire Airgeadais.

[SECTION 44]

55. In page 73, line 15, to delete “*paragraph (c)*” and substitute “*subparagraphs (i) to (xiv) of paragraph (c)*”.

—An tAire Airgeadais.

56. In page 73, line 20, to delete “*paragraph (c)*” and substitute “*subparagraphs (i) to (xiv) of paragraph (c)*”.

—An tAire Airgeadais.

SECTION 45

57. In page 74, between lines 27 and 28, to insert the following:

“Report on working conditions in film industry in Ireland and performance of related tax measures

45. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the effect of supportive tax measures on increased economic activity in the sector, and analysing the working conditions in the sector and the potential for greater conditionality in tax measures to protect workers.”.

—Pearse Doherty, Mairéad Farrell.

SECTION 47

58. In page 78, between lines 25 and 26, to insert the following:

“(b) in subsection (7), by the substitution of the following paragraph for paragraph (a):

“(a) where, other than the holding of shares in an investing company or investing companies, the only business of the first-mentioned company is the on-lending to the investing company or investing companies of moneys which the first-mentioned company has borrowed from persons who are not connected with either or both the first-mentioned company and the investing company or investing companies;”,.”.

—An tAire Airgeadais.

59. In page 79, to delete lines 18 to 30 and substitute the following:

“(c) (i) For the purposes of calculating the amount of interest to which paragraph (b) applies, the principal on the connected loan shall not exceed—

(I) the principal outstanding on the borrowings of the connected seller in respect of the asset concerned at the time immediately prior to the acquisition of the asset by the investing company, or

(II) where subparagraph (ii) applies, the maximum principal amount.

(ii) (I) This subparagraph shall apply where, by virtue of paragraph

(b), subsection (2) has not applied to an amount of interest on a connected loan made to a company that is connected with the investing company (referred to in this subparagraph as the ‘previous investing company’) in respect of a previous acquisition of the asset concerned from a company connected with the previous investing company (referred to in this subparagraph as the ‘previous connected seller’).

(II) Where this subparagraph applies, the ‘maximum principal amount’ shall be an amount equal to the principal outstanding on the borrowings of the previous connected seller at the time immediately prior to the acquisition of the asset concerned by the previous investing company and, where there has been more than one previous acquisition referred to in clause (I) in respect of the asset concerned, the maximum principal amount shall be an amount equal to the principal outstanding on the borrowings of the previous connected seller at the time immediately prior to the acquisition of the asset concerned by the previous investing company in the earliest such previous acquisition of the asset concerned to occur.

(iii) For the purposes of calculating—

(I) the principal outstanding on the borrowings of the connected seller in respect of the asset concerned at the time immediately prior to the acquisition of the asset by the investing company, or

(II) where subparagraph (ii) applies, the maximum principal amount,

where only a portion of the borrowings relate to the asset that is acquired by the investing company, then the principal outstanding on the borrowings or the maximum principal amount shall be apportioned on a just and reasonable basis.”.

—An tAire Airgeadais.

60. In page 79, line 31, to delete “a transfer” and substitute “an acquisition”.

—An tAire Airgeadais.

SECTION 49

Section opposed.

—Pearse Doherty, Mairéad Farrell.

[SECTION 50]

SECTION 50

61. In page 83, between lines 4 and 5, to insert the following:

“Report on a new entrepreneurial support scheme for disabled people

50. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the feasibility of introducing a new entrepreneurial support scheme for persons with disabilities, including start-up grants and other fiscal supports designed to promote self-employment and enterprise creation among disabled entrepreneurs.”.

—Cian O’Callaghan.

SECTION 51

62. In page 83, between lines 29 and 30, to insert the following:

“Amendment of Chapter 1 of Part 2 of Finance Act 1999 (Mineral Oil Tax)

51. (1) Chapter 1 of Part 2 of the Finance Act 1999 is amended—

(a) in section 94(1), by the insertion of the following definitions:

“ ‘appropriate procedure’ means—

- (a) in relation to biofuel for use as a propellant, and vehicle biogas, the procedure established by the National Oil Reserves Agency under Regulation 4(1) of the European Union (Biofuel Sustainability Criteria) Regulations 2012 (S.I. No. 33 of 2012), and
- (b) in relation to biofuel for use other than as a propellant, the procedure established under Regulation 7(1) of the European Union (Renewable Energy) Regulations (2) 2022 (S.I. No. 350 of 2022) by the competent authority referred to in the said Regulation 7(1) or, where no such procedure has been established, the procedure referred to in paragraph (a);

‘sustainability and greenhouse gas emissions saving criteria’ means the sustainability and greenhouse gas emissions saving criteria laid down in Article 29 of Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018;”,

and

(b) in section 100—

(i) in subsection (1), by the substitution of the following paragraph for paragraph (f):

“(f) to be intended solely for use, or to have been solely used, to produce electricity, where that electricity is—

- (i) subject to electricity tax under section 58(1) of the Finance Act 2008 or is supplied for consumption outside the State, and

[SECTION 51]

- (ii) produced in an installation that is covered by a greenhouse gas emissions permit.”,
- (ii) by the insertion of the following subsection after subsection (1):
 - “(1A) Subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from mineral oil tax exclusive of the carbon charge, shall be granted on any mineral oil that is shown to the satisfaction of the Commissioners to be intended solely for use, or to have been solely used, to produce electricity, where that electricity is subject to electricity tax under section 58(1) of the Finance Act 2008 or is supplied for consumption outside the State.”,
- (iii) by the substitution of the following subsection for subsection (5):
 - “(5) Subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from the carbon charge shall apply—
 - (a) to any mineral oil that is—
 - (i) shown to the satisfaction of the Commissioners to be biofuel, and
 - (ii) demonstrated, in accordance with the appropriate procedure, to be in compliance with the sustainability and greenhouse gas emissions saving criteria,
 - or
 - (b) where biofuel which meets the requirements of paragraph (a) has been mixed or blended with any other mineral oil, to the biofuel content of any such mixture or blend.”,
- (iv) by the substitution of the following subsection for subsection (5A):
 - “(5A) Subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from the carbon charge shall apply—
 - (a) to any vehicle gas that is—
 - (i) shown to the satisfaction of the Commissioners to be vehicle biogas, and
 - (ii) demonstrated, in accordance with the appropriate procedure, to be in compliance with the sustainability and greenhouse gas emissions saving criteria,
 - or
 - (b) where vehicle biogas which meets the requirements of paragraph (a) has been mixed or blended with any other vehicle gas, to the vehicle biogas content of any such mixture or blend.”,
- (v) by the insertion of the following subsection after subsection (5A) (amended by *subparagraph (iv)*):

[SECTION 51]

“(5B) (a) Where—

- (i) relief from mineral oil tax has been availed of in respect of biofuel or vehicle biogas in accordance with subsection (5) or (5A), as the case may be, and
 - (ii) it is determined, in accordance with the appropriate procedure, that the said biofuel or vehicle biogas is not in compliance with the sustainability and greenhouse gas emissions saving criteria,
- then, a liability to mineral oil tax, equal to the amount of relief availed of in respect of that biofuel or vehicle biogas, shall arise.
- (b) Notwithstanding paragraphs (a) and (b) of section 95(2), where a liability to mineral oil tax arises under paragraph (a) of this subsection, the liability shall apply from the date on which the person who availed of the relief is notified, in accordance with the appropriate procedure, of the determination referred to in the said paragraph (a) of this subsection.”,

and

- (vi) in subsection (6)(a), by the insertion of “, other than in the case of mineral oil to which subsection (1)(f) applies,” after “greenhouse gas emissions permit,”.
- (2) *Subsection (1)* shall come into operation on such day or days as the Minister for Finance may, by order, appoint and different days may be so appointed for different purposes or different provisions.”.

—An tAire Airgeadais.

SECTION 54

63. In page 84, between lines 34 and 35, to insert the following:

“Amendment of section 78(5) of Finance Act 2005

54. The Finance Act 2005 is amended in section 78(5)(b) by the substitution of “10 years” for “5 years”.

—Emer Currie.

SECTION 62

64. In page 87, between lines 14 and 15, to insert the following:

“Report on increasing the Betting Levy

62. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the potential revenue, behavioural and industry impacts of increasing the betting duty.”.

—Cian O’Callaghan.

[SECTION 64]

SECTION 64

65. In page 87, between lines 26 and 27, to insert the following:

“Report on Increased Mineral Oil Tax

64. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the legislated increase to rates of Mineral Oil Tax, including an analysis of the distributional impact.”.

—Pearse Doherty, Mairéad Farrell.

SECTION 67

66. In page 89, between lines 17 and 18, to insert the following:

“Amendment of section 46 of, and Schedule 3 to, Principal Act (reduced rate for housing as part of a social policy)

67. (1) The Principal Act is amended, with effect as on and from 8 October 2025—

(a) in section 46(1)—

(i) in paragraph (a), by the insertion of “(cab),” after “(caa),”,

(ii) in paragraph (c), by the insertion of “, (cab)” after “(caa)”, and

(iii) by the insertion of the following paragraph after paragraph (caa):

“(cab) during the period from 8 October 2025 to 25 November 2025, 9 per cent in relation to goods of a kind specified in paragraph 9A of Schedule 3 on which tax would, but for this paragraph, be chargeable in accordance with paragraph (c);”,

and

(b) in Schedule 3—

(i) in Part 2, by the insertion of the following paragraph after paragraph 9:

“Housing as part of a social policy.

9A. The supply of housing, as part of a social policy, being the supply of an apartment, used or to be used for residential purposes, in an apartment block within the meaning of section 31E of the Stamp Duties Consolidation Act 1999.”,

(ii) in Part 3, by the substitution of the following paragraph for paragraph 14:

“14. Subject to paragraph 9A, the supply of immovable goods used or to be used for residential purposes.”.

(2) The Principal Act is amended, with effect as on and from 26 November 2025—

(a) in section 46(1)—

(i) in paragraph (a) (amended by *subsection (1)(a)(i)*), by the insertion of “(cac),” after “(cab),”,

[SECTION 67]

- (ii) in paragraph (c) (amended by *subsection (1)(a)(ii)*), by the insertion of “, (cac)” after “(cab)”, and
- (iii) by the insertion of the following paragraph after paragraph (cab) (inserted by *subsection (1)(a)(iii)*):

“(cac) during the period from 26 November 2025 to 31 December 2030, 9 per cent in relation to—

- (i) goods of a kind specified in subparagraph (2) of paragraph 9B of Schedule 3, and
- (ii) services of a kind specified in subparagraph (3) of paragraph 9B of Schedule 3,

on which tax would, but for this paragraph, be chargeable in accordance with paragraph (c);”,

and

- (b) in Schedule 3—

- (i) in Part 2—

(I) in paragraph 9(1), by the insertion of “(not being services referred to in paragraph 9B(3))” after “Services”, and

(II) by the insertion of the following paragraph after paragraph 9A (inserted by *subsection (1)(b)(i)*):

“Supply and construction of housing as part of a social policy.

“9B.(1) In this paragraph, ‘apartment block’ means a multi-storey building that comprises, or will comprise, not less than 3 apartments with grouped or common access.

(2) The supply, as part of a social policy, of—

- (a) one or more than one apartment, used or to be used for residential purposes, in an apartment block, or
- (b) an apartment block, used or to be used for residential purposes, but excluding any part of the apartment block that is not used or to be used for residential purposes.

(3) Services consisting of the construction until completed (within the meaning of section 94), as part of a social policy, of—

- (a) one or more than one apartment, used or to be used for residential purposes, in an apartment block, or
- (b) an apartment block, used or to be used for residential purposes, but excluding any part of the apartment block that is not used or to be used for residential purposes.”,

- (ii) in Part 3, by the substitution of the following paragraph for paragraph 14 (amended by *subsection (1)(b)(ii)*):

[SECTION 67]

“14. Subject to paragraphs 9A and 9B(2), the supply of immovable goods, used or to be used for residential purposes.”,

and

(iii) in Part 4, in paragraph 15(2), by the insertion of “or 9B(3)” after “paragraph 9(1)”.

—An tAire Airgeadais.

[Acceptance of this amendment involves the deletion of section 67 of the Bill.]

SECTION 67

Section opposed.

—Pearse Doherty, Mairéad Farrell, Cian O’Callaghan.

SECTION 68

Section opposed.

—Cian O’Callaghan.

SECTION 69

67. In page 90, between lines 10 and 11, to insert the following:

“Report on impact of exclusion of entertainment sector from lower VAT rate

69. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the impact of the exclusion of the entertainment sector from lower VAT.”.

—Pearse Doherty, Mairéad Farrell.

68. In page 90, between lines 10 and 11, to insert the following:

“Report on VAT cut for hospitality and hairdressing services

69. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the consequences for employment, prices, and Exchequer revenue arising from the reduction in the VAT rate applying to hospitality and hairdressing services.”.

—Cian O’Callaghan.

SECTION 74

69. In page 92, between lines 22 and 23, to insert the following:

“Amendment of paragraph 2 of Schedule 1 to Principal Act (Medical and other services)

74. Schedule 1 to the Principal Act is amended, in Part 1, in paragraph 2, by the insertion of the following sub-paragraph after sub-paragraph (3):

‘(3A) Professional services supplied by counsellors and psychotherapists who are registered with the Counsellors and Psychotherapists Registration Board established under the Health and Social Care Professionals Act 2005.’.”.

—Ged Nash.

SECTION 75

70. In page 92, between lines 29 and 30, to insert the following:

“Report on VAT on short-term bike hire

75. The Minister shall, within six months of the passing of this Act, lay a report before both Houses of the Oireachtas, on an assessment of the potential benefits of reducing the current VAT rate on short-term bike hire, including details of consultation to key stakeholders.”.

—Emer Currie.

71. In page 92, between lines 29 and 30, to insert the following:

“Report on measures to support craft industry in Ireland

75. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on tax measures to support the craft industry in Ireland including through the use of VAT rates.”.

—Pearse Doherty, Mairéad Farrell.

72. In page 92, between lines 29 and 30, to insert the following:

“Report of VAT on Short-Term Bike Hire

75. The Minister shall, within six months of the passing of this Act, lay a report before Dáil Éireann on the potential benefits of reducing the current VAT rate on short-term bike hire.”.

—Ged Nash.

SECTION 78

73. In page 97, between lines 10 and 11, to insert the following:

“Report on Gaeltacht stamp duty exemption

78. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the options for, and potential impact of, exempting the sale of second homes in a Gaeltacht area from stamp duty if they are sold as family homes to Irish speakers, Gaeltacht residents or to bodies such as Údarás na Gaeltachta or approved housing bodies for the purpose of renting to Irish speakers on the local housing list, in the context of the ongoing Gaeltacht housing crisis.”.

—Aengus Ó Snodaigh.

[SECTION 81]

SECTION 81

74. In page 101, between lines 14 and 15, to insert the following:

“Report on Banking Levy

81. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the banking levy and, in particular, the effective rate of the levy relative to the net interest income and operating profits of in-scope credit institutions in each of the years since its introduction, and the effective rate of equivalent levies in EU Member States relative to the same base. Additionally make reference to the government’s decision to ignore senior legal advice on ensuring banks contributed to the defective concrete block scheme.”.

—Pearse Doherty, Mairéad Farrell.

75. In page 101, between lines 14 and 15, to insert the following:

“Report on increasing the Banking Levy

81. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the potential revenue and industry impacts to increasing the banking levy.”.

—Cian O’Callaghan.

SECTION 89

76. In page 113, lines 34 and 35, to delete all words from and including “a” where it firstly occurs in line 34 down to and including line 35 and substitute “a Partner Jurisdiction,”.

—An tAire Airgeadais.

SECTION 91

77. In page 117, between lines 34 and 35, to insert the following:

“Report on operation of General Anti-Avoidance Regulations

91. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the operation and performance of General Anti-Avoidance Regulations.”.

—Pearse Doherty, Mairéad Farrell.

SECTION 92

78. In page 118, between lines 7 and 8, to insert the following:

“Report on taxation of bailed-out banks

92. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the amount of tax revenue lost as a result of bailed-out banks facing no restriction on their ability to off-set corporation taxes using historic losses related to the crash. Making specific reference to the number of years the bailed-out banks will be able to avoid tax into the future as a result of these deferred tax assets.”.

—Pearse Doherty, Mairéad Farrell.

79. In page 119, line 16, to delete “OECD (2025)” and substitute “the document entitled OECD (2025)”.

—An tAire Airgeadais.

80. In page 120, line 18, to delete “as the case may be,” and substitute “as the case may be”.

—An tAire Airgeadais.

81. In page 125, between lines 11 and 12, to insert the following:

“(m) in section 111AAD(2), by the substitution of the following paragraph for paragraph (e):

“(e) there were inserted in section 111O the following subsections after subsection (3):

“(3A) (a) Notwithstanding subsections (2) and (3) and subject to subsection (3B), the financial accounting net income or loss of a qualifying entity for the fiscal year shall be determined in accordance with a local accounting standard where—

(i) the qualifying entity is an entity within the meaning of section 111AAB(1)(c), or

(ii) subject to paragraph (b), all of the qualifying entities of the MNE group, large-scale domestic group or joint venture group, as the case may be, located in the State have financial accounts prepared in accordance with a local accounting standard and the accounting period of all such accounts is the same as the fiscal year of the consolidated financial statements of the MNE group, large-scale domestic group or joint venture group as the case may be, and—

(I) all such constituent entities are required to prepare or use such accounts for the purposes of determining their liability to tax in the State or to comply with any other law of the State, or

(II) such financial accounts are subject to an external financial audit.

(b) For the purposes of paragraph (a)(ii), where a qualifying entity of an MNE group, large-scale domestic group or joint venture group, as the case may be, located in the State has financial accounts prepared in accordance with a local accounting standard, but the accounting period of such financial accounts is not the same as the fiscal year of the consolidated financial statements of the MNE group, large-scale domestic group or joint venture group, as the case may

be, as a result of—

- (i) the qualifying entity being formed or created, or in the case of a permanent establishment being established, during the fiscal year,
- (ii) the qualifying entity being liquidated, dissolved or otherwise ceasing to exist during the fiscal year,
- (iii) a merger or division, within the meaning, respectively, of section 638A(1), in relation to the qualifying entity during the fiscal year,
- (iv) a cross-border merger or cross-border division, both within the meaning, respectively, of the European Union (Cross-Border Conversions, Mergers and Divisions) Regulations 2023 (S.I. No. 233 of 2023), or a merger resulting in the formation of a Societas Europaea in accordance with the SE Regulation, in relation to the qualifying entity during the fiscal year, or
- (v) the qualifying entity being acquired by the MNE group, large-scale domestic group or joint venture group, as the case may be, during the fiscal year,

then, for the purposes of paragraph (a)(ii), the accounting period of the financial accounts of the qualifying entity shall be deemed to be the same as the fiscal year of the consolidated financial statements of the MNE group, large-scale domestic group or joint venture group, as the case may be, for that fiscal year and, where subparagraph (v) applies, for the fiscal year following the fiscal year in which the qualifying entity is acquired (referred to in this paragraph as ‘the subsequent fiscal year’), the accounting period of the financial accounts of the qualifying entity shall also be deemed to be the same as the fiscal year of the consolidated financial statements of the MNE group, large-scale domestic group or joint venture group, as the case may be, for the subsequent fiscal year.

- (c) In this subsection, ‘SE Regulation’ means Council Regulation (EC) No. 2157/2001 of 8 October 2001 on the Statute for a European company (SE), as amended by Council Regulation (EC) No. 885/2004 of 26 April 2004, Council Regulation (EC) No. 1791/2006 of 20 November 2006 and Council Regulation (EC) No. 517/2013 of 13 May 2013.

- (3B) (a) Subject to paragraph (b), where any of the qualifying entities of an MNE group, large-scale domestic group or joint venture group, as the case may be, located in the State

[SECTION 92]

prepare financial accounts under more than one local accounting standard then, for the purposes of subsection (3A), the financial accounting net income or loss of a constituent entity for the fiscal year shall be determined in accordance with—

- (i) the local accounting standard used for the purposes of determining the profits, losses or gains of the qualifying entity for the purposes of Case I or II of Schedule D, or
 - (ii) where no such profits, losses or gains exist, the local accounting standard used for the preparation of the financial accounts that are annexed to the annual return to be filed with the Registrar in accordance with the Companies Act 2014, for the accounting period which corresponds to the fiscal year.
- (b) Where a qualifying entity does not prepare financial accounts—
- (i) for the purposes of determining the profits, losses or gains of the qualifying entity for the purposes of Case I or II of Schedule D, or
 - (ii) that are annexed to the annual return to be filed with the Registrar in accordance with the Companies Act 2014, for the accounting period which corresponds to the fiscal year,
- the financial accounting net income or loss of a constituent entity for the fiscal year shall be determined in accordance with subsections (2) and (3).’,”,’”.

—An tAire Airgeadais.

82. In page 127, line 19, to delete “(o) and (p)” and substitute “(o), (p) and (q)”.

—An tAire Airgeadais.

SECTION 94

83. In page 127, between lines 25 and 26, to insert the following:

“Amendment of section 851A of Principal Act (confidentiality of taxpayer information)

94. Section 851A(8) of the Principal Act is amended—

- (a) in paragraph (n)—
 - (i) in subparagraph (i)(II), by the substitution of “Article 108 or 109” for “Article 109”, and
 - (ii) in subparagraph (ii)(II), by the substitution of “Article 108 or 109” for “Article 109”,

[SECTION 94]

- (b) in paragraph (o), by the substitution of the following subparagraph for subparagraph (ii):

“(ii) regulations made pursuant to Article 108 or 109 of the Treaty on the functioning of the European Union,”

and

- (c) by the insertion of the following paragraph after paragraph (o):

“(oa) where the taxpayer information is required to be disclosed in accordance with regulations made pursuant to Article 108 or 109 of the Treaty on the functioning of the European Union and is disclosed solely for the purposes of or in connection with the compliance by the State with its obligations under such regulations, and”.”.

—An tAire Airgeadais.

SECTION 97

84. In page 128, to delete lines 21 to 23 and substitute the following:

“(b) the return, in respect of the chargeable period for which the assessment is amended as referred to in paragraph (a), did not contain a full and true disclosure of all material facts necessary for the making of the assessment,”.

—An tAire Airgeadais.

SECTION 99

85. In page 137, between lines 3 and 4, to insert the following:

“(2) Landowners with declared agricultural activity are exempt from the residential zoned land tax and from a requirement to apply for such an exemption for each year that this exemption is sought.”.

—Edward Timmins.

SECTION 100

86. In page 137, between lines 3 and 4, to insert the following:

“Technical amendments to *de minimis* aid provisions

- 100.** (1) The Principal Act is amended—

- (a) in section 216F(7), by the deletion of paragraphs (b) and (d), and
- (b) in section 667C(1), by the substitution of the following definition for the definition of “Commission Regulation (EU) No. 1408/2013”:

“ ‘Commission Regulation (EU) No. 1408/2013’ means Commission Regulation (EU) No. 1408/2013 of 18 December 2013 as amended by Commission Regulation (EU) 2019/316 of 21 February 2019, Commission Regulation (EU) 2022/2046 of 24 October 2022, Commission Regulation (EU) 2023/2391 of 4 October 2023 and

Commission Regulation (EU) 2024/3118 of 10 December 2024;”.

- (2) Section 81D(1) of the Stamp Duties Consolidation Act 1999 is amended by the substitution of the following definition for the definition of “Commission Regulation (EU) No. 1408/2013”:

“ ‘Commission Regulation (EU) No. 1408/2013’ means Commission Regulation (EU) No. 1408/2013 of 18 December 2013 as amended by Commission Regulation (EU) 2019/316 of 21 February 2019, Commission Regulation (EU) 2022/2046 of 24 October 2022, Commission Regulation (EU) 2023/2391 of 4 October 2023 and Commission Regulation (EU) 2024/3118 of 10 December 2024;”.

—An tAire Airgeadais.

87. In page 137, between lines 3 and 4, to insert the following:

“Report on Residential Zoned Land Tax

100. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the Residential Zoned Land Tax and the effect it has had on the socially damaging practice of land hoarding.”.

—Pearse Doherty, Mairéad Farrell.

88. In page 137, between lines 3 and 4, to insert the following:

“Report on Vacant Homes Tax

100. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the vacant homes tax, including an assessment of options to include derelict properties within its scope, and to increase the amount of vacant homes tax to be charged by 50 per cent for each year that the property remains vacant.”.

—Pearse Doherty, Mairéad Farrell.

SECTION 101

89. In page 137, between lines 8 and 9, to insert the following:

“Report on a Wind Energy Fund

101. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the fiscal implications and environmental outcomes of establishing a dedicated Wind Energy Fund.”.

—Cian O'Callaghan.

90. In page 137, between lines 8 and 9, to insert the following:

“Report on Ireland’s low disability employment rate

101. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on Ireland’s low disability employment rate, the structural barriers

[SECTION 101]

to labour-market participation for people with disabilities, and the potential fiscal and policy measures which could be introduced to improve employment outcomes.”.

—Cian O’Callaghan.

91. In page 137, between lines 8 and 9, to insert the following:

“Report on expenditures for the Greyhound racing industry

101. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the fiscal, societal, and animal welfare impacts of the current public expenditure on the greyhound racing industry.”.

—Cian O’Callaghan.