



SEANAD ÉIREANN

**AN BILLE AIRGEADAIS, 2025
FINANCE BILL 2025**

**MOLTAÍ COISTE
COMMITTEE RECOMMENDATIONS**

SEANAD ÉIREANN

AN BILLE AIRGEADAIS, 2025 —AN COISTE

FINANCE BILL 2025 —COMMITTEE STAGE

Moltaí Recommendations

**Government recommendations are denoted by an asterisk*

SECTION 3

1. In page 8, between lines 10 and 11, 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.”.

—Senator Conor Murphy.

SECTION 23

Section opposed.

—Senator Conor Murphy.

SECTION 35

Section opposed.

—Senator Conor Murphy.

SECTION 42

Section opposed.

—Senator Conor Murphy.

SECTION 70

Section opposed.

—Senator Conor Murphy.

SECTION 71

2. In page 99, between lines 5 and 6, to insert the following:

“Report on tax expenditures for property developers

71. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Seanad 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

[SECTION 71]

housing-supply objectives without such tax expenditures.”.

—*Senator Patricia Stephenson.*

3. In page 99, between lines 13 and 14, to insert the following:

“(2) Section 46(1)(d) of the Principal Act is amended, with effect from 1 January 2026, by the substitution of “4.5 per cent” for “4.8 per cent”.”.

—*Senator Paul Daly.*

SECTION 72

4. In page 99, between lines 13 and 14, to insert the following:

“Report on VAT cut for hospitality and hairdressing services

72. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Seanad 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.”.

—*Senator Patricia Stephenson.*

SECTION 73

Section opposed.

—*Senator Conor Murphy.*