



SEANAD ÉIREANN

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

**LEASUITHE TUARASCÁLA
REPORT RECOMMENDATIONS**

SEANAD ÉIREANN

AN BILLE AIRGEADAIS, 2025 —AN TUARASCÁIL

FINANCE BILL 2025 —REPORT

Moladh Recommendation

**Government amendments are denoted by an asterisk*

1. 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”.”.

—*Senators Paul Daly, Pat Casey.*