An Bille um Cháin Ola Mianra (Laghdú Éigeandála ar an gCostas Maireachtála), 2026

Mineral Oil Tax (Emergency Cost of Living Reduction) Bill 2026

Mar a tionscnaíodh

As initiated

[No. 30 of 2026]

AN BILLE UM CHÁIN OLA MIANRA (LAGHDÚ ÉIGEANDÁLA AR AN gCOSTAS MAIREACHTÁLA), 2026
MINERAL OIL TAX (EMERGENCY COST OF LIVING REDUCTION) BILL 2026

Mar a tionscnaíodh

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[No. 30 of 2026]

Act Referred to

Finance Act 1999 (No. 2)

AN BILLE UM CHÁIN OLA MIANRA (LAGHDÚ ÉIGEANDÁLA AR AN gCOSTAS MAIREACHTÁLA), 2026
MINERAL OIL TAX (EMERGENCY COST OF LIVING REDUCTION) BILL 2026

Bill

entitled

An Act to provide emergency powers for the temporary reduction of mineral oil tax on certain fuels including home heating oil (kerosene used other than as a propellent), petrol and auto-diesel (heavy oil used as a propellent) and green diesel (marked gas oil) for the purpose of alleviating cost of living pressures; to provide for the extension of such reductions by order of the Minister for Finance; and to provide for related matters.

WHEREAS by virtue of Article 29 of the Constitution, Ireland affirms its devotion to the ideal of peace and friendly co-operation amongst nations founded on international justice and morality and affirms its adherence to the principle of the pacific settlement of international disputes by international arbitration or judicial determination;

WHEREAS acts of war in violation of international law have caused devastation and destruction of life to civilian populations, while also serving as an economic shock precipitating an unforeseen rise in energy prices globally and within this State;

WHEREAS the rise in international and domestic energy prices will continue to cause significant harm to households and the economy at a time when there are already severe cost pressures, further hampering the ability of workers and families to meet their needs for heating and transport;

WHEREAS having regard to foregoing matters, the continued taxation through excise duty of certain mineral oils in the State at current levels would place undue hardship on people and risk harm to the economy;

WHEREAS the Oireachtas has, with regard to *Part 2,* taken account of the matters referred to in the foregoing recitals;

Be it enacted by the Oireachtas as follows:

PART 1

Preliminary and General

Short title, citation and commencement

1. (1) This Act may be cited as the Mineral Oil Tax (Emergency Cost of Living Reduction) Act 2026.

(2) This Act shall come into operation on such day as the Minister by order appoints.

Interpretation

2. In this Act—

“emergency period” means the 6-month period from the commencement of this Act by order of the Minister, or a period following an extension as ordered by the Minister in line with *section 5*;

“mineral oil tax” has the same meaning as in the Act of 1999;

“Minister” means the Minister for Finance;

“Principal Act” means the Finance Act 1999.

Purpose of Act

3. The purposes of this Act include the following:

(a) to protect households from severe cost of living pressures during the emergency period;

(b) to ensure more stable energy prices for end users during the emergency period; and

(c) to protect economic activity during the emergency period.

PART 2

Amendment of Principal Act

Amendment of Chapter 1 of Part 2 of Principal Act (mineral oil tax)

4. The Principal Act is amended in section 96(1) by the insertion of the following after “Schedule 2”:

> “, unless during an emergency period as prescribed by order of the Minister in accordance with the *Mineral Oil Tax (Emergency Cost of Living Reduction) Act 2026*, for the duration of which the rates of excise applied under Schedule 2 shall be reduced by €200 per 1,000 litres in relation to mineral oil tax applicable to petrol, by €200 per 1,000 litres in relation to heavy oil used as a propellent, and by €85 per 1,000 litres in relation to marked gas oil, and to €0 in relation to mineral oil tax applicable to kerosene used other than as a propellent,

notwithstanding the provisions of Schedule 2 and Schedule 2A.”.

Extension of emergency period

5. (1) The Minister may, by order, extend the period beyond the six-month period following commencement as the Minister considers necessary having regard for the purposes of this Act.

(2) An order made by the Minister for an extension under sub*section (1)* shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the order is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done under it.

Review

6. (1) The Minister shall review on an ongoing basis the international and domestic price of energy and may lay before Dáil Éireann a financial resolution to adjust the level of excise duty on petrol, heavy oil used as a propellent, marked gas oil, and kerosene used other than as a propellent as is required to meet the purpose of the Act and be proportionate to the purposes of this Act.

(2) The Minister shall produce and lay before Dáil Éireann a report no less than once every calendar month during the emergency period on the international and domestic price of energy and the functioning of the measures contained in this Act to meet the purpose of the Act and be proportionate to the purposes of this Act.

An Bille um Cháin Ola Mianra (Laghdú Éigeandála ar an gCostas Maireachtála), 2026

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht chun cumhachtaí práinne a sholáthar chun laghdú sealadach a dhéanamh ar an gcáin ola mianra ar bhreoslaí áirithe lena n-áirítear ola téite baile (ceirisín a úsáidtear ar shlí seachas mar thiomántán), peitreal agus mótardhíosal (ola throm a úsáidtear mar thiomántán) agus díosal glas (ola gháis mharcáilte) d'fhonn brúnna a bhaineann leis an gcostas maireachtála a mhaolú; do dhéanamh socrú maidir le laghduithe den sórt sin a leathnú le hordú ón Aire Airgeadais; agus do dhéanamh socrú i dtaobh nithe gaolmhara.

An Teachta Piaras Ó Dochartaigh a thug isteach,

18 *Márta,* 2026

Mineral Oil Tax (Emergency Cost of Living Reduction) Bill 2026

BILL

(as initiated)

entitled

An Act to provide emergency powers for the temporary reduction of mineral oil tax on certain fuels including home heating oil (kerosene used other than as a propellent), petrol and auto-diesel (heavy oil used as a propellent) and green diesel (marked gas oil) for the purpose of alleviating cost of living pressures; to provide for the extension of such reductions by order of the Minister for Finance; and to provide for related matters.

Introduced by Deputy Pearse Doherty,

18*th March,* 2026

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