



**An Bille um Cháin Ola Mianra (Laghdú Éigeandála ar
an gCostas Maireachtála), 2026**
Mineral Oil Tax (Emergency Cost of Living Reduction)
Bill 2026

Meabhrán Míniúcháin
Explanatory Memorandum



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

EXPLANATORY MEMORANDUM

Purpose of the Bill

The primary purpose of this Bill is 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 propellant), petrol and auto-diesel (heavy oil used as a propellant) 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.

Provisions of the Bill

Section 1 is a standard form provision and provides for the short title of the proposed Act and the commencement of the Act.

Section 2 is a standard form provision and provides for the interpretation of terms used in the Bill.

Section 3 is a standard form provision and outlines the purposes of the Bill.

Section 4 provides emergency powers for the temporary reduction of mineral oil tax on certain fuels including home heating oil (kerosene used other than as a propellant), petrol and auto-diesel (heavy oil used as a propellant) 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.

Section 5 provides for the extension of the emergency period by Ministerial Order.

Section 6 requires the Minister for Finance to regularly review on an ongoing basis the international and domestic price of energy to adjust the measures contained in the Act to meet the purpose of the Act and be proportionate to the purposes of this Act.

The Bill also Requires the Minister for Finance to regularly report on 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 and, in any event, not less often than once every month.

Pearse Doherty, TD,

Márta, 2026.