An Bille um Chothabháil Linbh, 2026
Child Maintenance Bill 2026

Meabhrán Míniúcháin
Explanatory Memorandum

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CHILD MAINTENANCE BILL 2026

EXPLANATORY MEMORANDUM

Purpose of the Bill

The purpose of this Bill is to provide for the administrative assessment of liabilities to pay periodic child maintenance (referred to in the Bill as a **"child maintenance assessment"**). The child maintenance assessment procedure does not replace the function of the courts in making child maintenance orders, however the Bill does require that an assessment must generally be made before an application can be made to the courts for a child maintenance order.

Child maintenance assessments will be conducted by the Revenue Commissioners, by reference to standardly applicable formulae prescribed by the Minister for Justice. For this purpose, they may, in addition to relying on any information provided to them for the purpose of the assessment, rely on information that is already in their possession and may request information from the Minister for Social Protection.

The standard formulae will provide the mechanism by which the Revenue Commissioners determine who is liable to make periodic payments of child maintenance for the support of a child (referred to in the Bill as the **"liable parent"**) and who is entitled to receive such payments (referred to in the Bill as the **"receiving carer"**). The assessment will then determine the amount that the liable parent is required to pay in respect of the child and the amount that is payable to each receiving carer. For these purposes, the Commissioners may also, where they consider it appropriate by reason of any particular facts of the case that would make the standard formulae unsuitable for the assessment concerned, make certain departures from a standard formula assessment to take account of those facts.

Once a child maintenance assessment is made, each party to the assessment may accept or reject the assessment. If the assessment is accepted by all parties, it will become binding; if any party rejects the assessment, child maintenance will be determined by the courts in accordance with the present law. Once an assessment becomes binding it may be updated or amended in certain circumstances, including updated assessments to take account of certain changes of circumstances.

Background

The intention of the Bill is to lay the foundations for an administrative system for the assessment and collection of child maintenance payments that is more fair and less adversarial for children and families. The Bill achieves this through the creation of an independent system for assessing child maintenance, in parallel to the existing courts system, which would be administered by the Revenue Commissioners. The proposals would see most child maintenance applications being dealt with outside of the courts system, reducing the burden of contested proceedings on families and alleviating pressure on the State's district court network.

Raising a family costs money. To meet a child's social, educational and developmental needs requires constant financial support, which is usually provided at the cost of the caring parent(s) or relative(s). Where a parent or relative is caring alone, the payment of child maintenance to the caring parent or relative from a liable parent or relative is an important instrument with which the interests of the child, are upheld. An effective child maintenance system is key to achieving this, and to reducing child poverty, improving outcomes for children, and achieving equality for lone-parent families.

Irish society has changed significantly in recent decades, and lone parent families are becoming increasingly more common as our social values and cultural norms change. According to Census 2022, lone-parent households, the vast majority of which are headed by women, make up some 17% of family households in Ireland, representing a 3% increase since 2016. Despite this, lone parent families are disproportionately affected by poverty, deprivation and marginalisation compared with the general population. As the make-up of our families evolve, our public policies must reflect this new reality and engage in a targeted approach to alleviate poverty and inequality, allowing families and children to flourish.

Currently, where a private arrangement without the involvement of a third party is not possible, a parent seeking maintenance payments must apply for a maintenance order through the District Court. The court system deals with child maintenance without any system of guidelines, and is therefore not adequately equipped to deal with applications for child maintenance, leading to unsatisfactory and inconsistent outcomes for children across the country. The delays involved in making applications, in waiting for court dates and later applying for an attachment of earnings order can exacerbate an already protracted and stress-laden process for families. Furthermore, the adversarial nature of the system can serve to undermine already fragile parental or familial relationships, to the detriment of the child or children concerned.

It has long been acknowledged that Ireland's system for the assessment, collection and enforcement of child maintenance is in need of reform. This has been reflected in successive programmes for government, in the establishment of the Child Maintenance Review Group by the government, in 2020, and in the publication of the Review of the Enforcement of Child Maintenance Orders by the Department of Justice in 2024. The recent publication of voluntary child maintenance guidelines by the Department of Justice, Home Affairs and Migration, for example, is a positive development, but out of court solutions, where private agreements cannot be reached, remain limited.

Thankfully, there are important learnings that the State can take from other jurisdictions that have successfully implemented child maintenance systems that disincentivise the role of the courts from assessment to enforcement, to the betterment of children and families.

One such example is New Zealand; a small country with a similar social and economic profile to Ireland and which, importantly, also uses the common law system. In New Zealand, the primary responsibility for the calculation, facilitation and enforcement of child maintenance agreements is undertaken by their equivalent of the Revenue Commissioners. After a standard assessment, the respective liable and receiver parents are established and the Revenue Commissioners automatically deduct the agreed maintenance amount directly from the income of the liable parent. If deemed unsatisfactory by either party, determination can be appealed, and ultimately challenged in the courts. The Child Maintenance Bill 2026 takes inspiration in large part from the New Zealand system.

The pursuit of fairness in the assessment of child maintenance is in itself a critical public policy endeavour, but the consistent and effective enforcement of child maintenance orders will continue to remain a hugely effective policy instrument for tackling and preventing child poverty. While the courts will retain responsibility for enforcement under this bill, it lays the foundation for a comprehensive administrative system, overseen from assessment to enforcement by the Revenue Commissioners, to be achieved in time, ensuring that the State can better meet the needs of all of its children.

Provisions of the Bill

Part 1

Preliminary and General

Part 1 contains a number of standard form preliminary provisions for the purposes of the Bill including the short title of the Bill, interpretation of the Bill, expenses, regulations and provisions relating to the performance of functions under the Bill.

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

Section 2 is a standard form provision and specifies the application of the Bill.

Section 3 is a standard form provision and defines key terms and concepts used in the Bill.

Section 4 specifies the persons who will be considered qualifying children, parents and non-parent carers for the purpose of the Bill. For this purpose, the meaning of qualifying child mirrors similar definitions in other child maintenance legislation. The meaning of parent mirrors the categories of parents and guardians of a child against whom a periodic child maintenance order can be made under the Family Law (Maintenance of Spouses and Children) Act 1976. A person, other than a parent of the child, will be a non-parent carer if the person is the child's guardian; other classes of person may also be prescribed by regulations as non-parent carers for the purpose of the Bill.

Section 5 is a standard form provision and provides for regulation making powers for matters that are specified under the Bill as being to be prescribed.

Section 6 is a standard form provision and provides for the delegation of functions of the Revenue Commissioners under the Bill.

Section 7 is a standard form provision and provides for the performance of functions under the Bill by electronic means.

Section 8 specifies the persons who may perform any act for the purpose of the Bill where a parent or non-parent carer lacks capacity to make a particular decision.

Section 9 is a standard form provision concerning expenses incurred in the administration of the Bill.

Part 2

Application for child maintenance assessment

Part 2 specifies the procedure that will apply for the purpose of making a valid application for a child maintenance assessment. The Part also makes provision in respect of notification of other parents and non-parent carers and the procedure that will apply on foot of such a notification.

Section 10 provides that any parent or non-parent carer of a qualifying child may make an application for a child maintenance assessment. If the Revenue Commissioners determine that the application is a valid application, the Commissioners must notify each other parent and non-parent carer of the child that an application has been made.

Section 11 specifies a number of circumstances in which an application for a child maintenance assessment will be considered an invalid application. Where an application is considered to be an invalid application on certain grounds, the Revenue Commissioners will issue an authorisation to the applicant to make an application to the courts for an order directing payment of periodic child maintenance.

Section 12 specifies the manner and form of the notification that is to be made to each other parent and non-parent carer on foot of an application for a child maintenance assessment. On receipt of a notification, each parent and carer may consent or object to the making of that assessment. If each parent and carer consents to the making of the assessment, the Revenue Commissioners will then make the child maintenance assessment. If any parent or carer objects to the making of the child maintenance assessment, the assessment will not be made but the Commissioners will authorise the applicant and any parent or carer who has consented to the making of an assessment to make an application to the courts for an order directing payment of periodic child maintenance.

Section 13 permits the Revenue Commissioners to make a default child maintenance assessment in certain circumstances. These circumstances are the failure of a parent or non-parent carer to respond to a notification of an application for a child maintenance assessment or the failure, having consented to the making of a child maintenance assessment, to provide any additional information or documentation sought by the Commissioners for the purpose of that assessment. The section further specifies the manner in which certain matters, including the income of a parent, will be determined by the Commissioners for the purpose of making the default assessment. If the Commissioners consider that there is insufficient information available to estimate the person’s income, however, they will not make a default assessment but will authorise each parent and carer, other than the person whose default has resulted in an assessment not being made, to make an application to the courts for an order directing payment of periodic child maintenance.

Section 14 requires the Revenue Commissioners to prepare and publish guidance to assist parents and non-parent carers in respect of the procedures for making child maintenance assessments. The guidance must be provided in a concise, intelligible and easily accessible form using clear and plain language.

Part 3

Child Maintenance Assessment

Part 3 provides the standard methodology and formulae to apply for the purpose of making a child maintenance assessment. This methodology will apply in all child maintenance assessments unless the Revenue Commissioners make a departure under *Part 5.*

Chapter 1

Determination of liability to pay child maintenance

Chapter 1 makes provision for the manner in which the Revenue Commissioners will determine which parents of a child are liable parents and which parents and non-parent carers of a child are receiving carers.

Section 15 requires the Revenue Commissioners to determine, in respect of each parent of a child, whether the parent is a liable parent and, in respect of each parent and non-parent carer, whether that parent or carer is a receiving carer. For those purposes, they are required to assess the proportion of income of each parent of the child (referred to in the Bill as the **"income percentage"**) and to estimate the proportion of costs borne by each parent and non-parent carer of the child for that child's care (referred to in the Bill as the **"care cost percentage"**). The Commissioners will, subject to certain exceptions, consider a parent to be a liable parent in the following circumstances:

- the parent's income percentage is greater than the parent's care cost percentage;
- the parent has a care cost percentage of nil.

The Commissioners will, subject to certain exceptions, consider a parent or non-parent carer to be a receiving carer in the following circumstances:

- in the case of a parent, either—
    - the parent's care cost percentage is greater that the parent's income percentage, or
    - the parent has a care cost percentage of 100%;
- in the case of a non-parent carer, the carer has a care cost percentage that is at least equal to the minimum care cost percentage.

For the purpose of these determinations a percentage will be prescribed by regulations, being the minimum percentage that must be determined in respect of a parent or non-parent carer for that parent or carer to be determined to be a receiving carer (referred to in the Bill as the **"minimum care cost percentage"**).

Section 16 specifies the manner in which the Revenue Commissioners will assess the income percentage of each parent of a child. For that purpose, they will assess the amount of each parent's income that will be reckonable for the purpose of the child maintenance assessment (referred to in the Bill as the **"adjusted income"**). For that purpose, the adjusted income will be the parent's total income minus certain deductions. The parent's income percentage will then be assessed as the parent's adjusted income expressed as a percentage of the amount of each parent's adjusted income combined together.

Section 17 specifies the sources of income that will be included by the Revenue Commissioners for the purpose of assessing a parent's total income. The section also identifies particular sources that will not be included in this assessment, including payments of child maintenance, payments of child benefit and the income of a cohabitant of the parent.

Section 18 specifies certain allowable deductions that will be made from the total income of a parent for the purpose of assessing the parent's adjusted income. These include amounts relating to income tax and other charges that are required by law to be deducted from the parent's income and pension contributions up to a certain threshold.

Section 19 provides for a living allowance deduction to be made from the total income of a parent for the purpose of assessing the parent's adjusted income. The living allowance deduction will be assessed as one third of average weekly earnings.

Section 20 provides for a deduction, in respect of certain other caring responsibilities of a parent, to be made (referred to in the Bill as a **"dependent child deduction"**) from the total income of that parent for the purpose of assessing the parent's adjusted income. The deduction will apply where the parent has caring responsibilities in respect of another qualifying child and child maintenance is not payable in respect of that child, either by law or by informal arrangement. The formula for calculating the amount to be deducted will be prescribed by regulations.

Section 21 provides for a deduction, in respect of certain other caring responsibilities of a parent, to be made (referred to in the Bill as a **"multiple child maintenance group deduction"**) from the total income of that parent for the purpose of assessing the parent's adjusted income. The deduction will apply where child maintenance is payable in respect of the child concerned, whether by law or under an informal arrangement, and the child does not have the same other parent as the child who is the subject of the child maintenance assessment (referred to in the Bill as a child in another **"child maintenance group"**). For that purpose, the Revenue Commissioners will calculate an amount (referred to in the Bill as the **"multiple group cost"**) to be deducted in respect of each child in respect of whom a multiple child maintenance group deduction is applicable and calculate the amount of the deduction to be applied as the sum of the multiple group cost of each such child. The formula for calculating the multiple group cost of a child will be prescribed by regulations.

Section 22 specifies the methodology for assessing the care cost percentage of a parent or non-parent carer of a child. The Revenue Commissioners will, in the first instance determine the proportion of ongoing daily care that each parent and carer provides to the child and then calculate the care cost percentage of each parent and carer.

Section 23 empowers the Minister for Justice to prescribe the manner in which the proportion of ongoing daily care provided by each parent and non-parent carer will be determined.

Section 24 provides for the manner in which the care cost percentage of each parent and non-parent carer will be calculated. The applicable care cost percentage will be calculated by reference to the proportion of ongoing daily care that has been determined under *section 23*. For that purpose, the Minister for Justice will prescribe a table specifying different care cost percentages that will apply in respect of different ranges of proportions of ongoing daily care.

Chapter 2

Child Maintenance Assessment

Chapter 2 makes provision for the manner in which the Revenue Commissioners will assess the amount to be paid by way of child maintenance in respect of a child.

Section 25 requires the Revenue Commissioners to conduct a child maintenance assessment where a parent has been determined to be a liable parent in respect of a child. The assessment will assess the total amount that the parent is liable to pay and, where there is more than one receiving carer, the amount to be paid to each receiving carer. The formulae for making these assessments will be prescribed by regulations.

Section 26 requires the Revenue Commissioners to calculate a maximum amount (referred to in the Bill as a **"multiple child maintenance group cap"**) that a parent may be liable to pay in respect of a child if that parent has more than one child maintenance group. Where the amount assessed under *section 25* is greater than this maximum amount, the Commissioners will assess the parent's liability to be the amount assessed under this section.

Section 27 empowers the Minister for Justice to prescribe a minimum rate of child maintenance that is payable by a parent in respect of all of that parent's qualifying children. If, after assessing the amount payable by a parent in respect of all of that parent's qualifying children, the total amount is less than the minimum rate prescribed, the minimum annual rate will apply. The Revenue Commissioners will then assess the proportion of that annual rate that will be payable in respect of each qualifying child; the manner in which this assessment will be made will be prescribed by the Minister.

Chapter 3

Further provision in relation to child maintenance assessments

Chapter 3 makes further provision in relation to the approaches to be adopted by the Revenue Commissioners in performing their functions under *Chapters 1* and 2. The Chapter also makes further provision in relation to how certain concepts, such as the cost of providing care to a child, will be assessed for the purpose of the performance of the Commissioners' functions.

Section 28 requires that child maintenance assessments will be made as expeditiously as possible and, in any event, within 12 weeks of the application for a child maintenance assessment.

Section 29 clarifies that, in making a child maintenance assessment, the Revenue Commissioners may generally act on the basis of information and documentation in their possession and are not required to conduct any further enquiries or investigations. The section further clarifies that the Commissioners may assume that circumstances that exist at the time of the application will remain unchanged.

Section 30 provides clarification as to how a child maintenance assessment will be made in respect of a liable parent who has more than one child maintenance group. In that circumstance the Revenue Commissioners will presume for the purpose of the assessment that all of the children in each of the parent's child maintenance groups are the subject of a child maintenance assessment. This will enable the Commissioners to assess a liable parent's total child maintenance liability for the purpose of *section 27.*

Section 31 clarifies that a child maintenance assessment may be made in respect of all or part of a year.

Section 32 specifies the manner in which the Commissioners will calculate the cost of providing ongoing care to a child (referred to in the Bill as the **"child expenditure amount"**). For this purpose the Minister for Justice will prescribe different methodologies for determining each of the following:

- the amount that a liable parent is liable to pay in respect of a child;
- the dependent child deduction to be applied in respect of the total income of a parent of a child;

- the multiple child maintenance group deduction to be applied in respect of the total income of a parent of a child or the multiple child maintenance group cap to be applied in respect of a liable parent.

Section 33 empowers the Minister for Justice to prescribe the manner in which average weekly earnings will be determined for the purpose of applying various formulae specified under the Bill.

Section 34 clarifies that, in making a child maintenance assessment, a failure to comply with a provision of the Bill will not of itself affect its validity.

Part 4

Notification and enforcement of child maintenance assessment

Part 4 makes provision for the notification of a child maintenance assessment to a child's parents and non-parent carers. Where each parent and non-parent carer accepts the assessment, it will become binding. A binding assessment will be enforceable by the courts in the same manner as child maintenance orders issued by the courts.

Section 35 requires the Revenue Commissioners to provide each parent and non-parent carer of a child with a notice of assessment on the completion of the child maintenance assessment. The section specifies the information to be included in the notices which includes all of the information of matters assessed under *Part 3* to enable the parent or carer to see how the assessment has been made.

Section 36 provides for the acceptance or rejection of a child maintenance assessment by the parents and non-parent carers of a child. If each parent and non-parent carer of a child accepts the assessment, it will become binding. If any parent or non-parent carer rejects the assessment, it will not be binding and the Revenue Commissioners will issue an authorisation to each parent and non-parent carer to make an application to the courts for an order directing payment of periodic child maintenance.

Section 37 makes provision for the enforceability of a child maintenance assessment, once accepted by all parties concerned. The section requires that once an assessment becomes binding, the Revenue Commissioners must issue an order to pay to any liable parent identified in the assessment and provide a copy of that order to any receiving carer identified. The order to pay will provide full details relating to the liable parent's obligation to pay child maintenance in respect of the child. An order to pay will be enforceable by the courts in the same manner as child maintenance orders issued by the courts.

Section 38 provides for the discharge of an order to pay in certain circumstances.

Section 39 clarifies that any document or copy of a document that is signed by or on behalf of the Revenue Commissioners can be received in evidence without proof of the signature being required. The section further clarifies that an order to pay, or a copy of an order to pay, is conclusive evidence that the particulars of the order are correct.

Part 5

Departure from standard formula assessment

Part 5 empowers the Revenue Commissioners to depart from the standard methodologies specified under *Part 3* for making a child maintenance assessment (referred to in the Bill as a **"departure"**). The Part enables the Commissioners to exercise a discretion to amend certain matters relating to a child maintenance assessment if they believe that, by reason of the particular circumstances of the case, using the standard methodologies would result in an unjust or inequitable assessment.

Section 40 is a standard form provision and defines key terms and concepts used in the Part.

Section 41 empowers the Revenue Commissioners to make a departure on the application of any parent or non-parent carer of a child.

Section 42 specifies that any parent or non-parent carer of a child can apply for a departure. This application may be made at the outset of the child maintenance assessment process or at any time after a child maintenance assessment becomes binding.

Section 43 makes particular provision in relation to applications for a departure that are made at the outset of a child maintenance assessment process. In this scenario, the Revenue Commissioners will, in the first instance, make an assessment using the standard methodologies and then consider each application for a departure. Where they confirm the original assessment, *Part 4* will apply in respect of that assessment. If, however, they make a departure, *Part 4* will apply in respect of the assessment as amended by the departure.

Section 44 specifies various grounds for making a departure. The Revenue Commissioners must be satisfied that one or more grounds, specified in the section, apply before making a departure. They must also be satisfied generally that making a departure would be just and equitable.

Section 45 empowers the Revenue Commissioners to decline to consider an application for a departure, or discontinue consideration of such an application, in certain circumstances.

Section 46 provides a right to other parents and non-parent carers of a child to be notified of an application for a departure and to make their own representations to the Revenue Commissioners.

Section 47 clarifies that an application for a departure will not generally affect an order to pay that is made in respect of a child. The Commissioners may, however, on the application of a parent or non-parent carer suspend or alter the terms of an order to pay pending the determination of the application for a departure.

Section 48 makes general provision in relation to the consideration of an application for a departure. The procedure for considering the application will be prescribed by the Minister for Justice. Upon consideration of the application the Revenue Commissioners can either confirm the original child maintenance assessment or make a departure for the purpose of the child concerned and amend the assessment accordingly. Where the departure relates to a child maintenance assessment that is already binding, the amended assessment made by the Commissioners will also be binding.

Section 49 specifies the departures that can be made under this Part. These include determinations departing from certain amounts assessed under the Bill (such as a parent's income, a parent's living allowance deduction or the amount assessed as the cost of providing ongoing care to a child) and determinations varying the amount a parent is determined as being liable to pay in respect of a child.

Part 6

Amendment or update of assessments

Part 6 makes provision for the update or amendment of child maintenance assessments in certain circumstances. Circumstances in which the Revenue Commissioners may be required to amend or update a child maintenance assessment include updated assessments to take account of certain changes of circumstances, annual updated assessment of a parent’s liability to pay child maintenance in respect of a child, amended assessments to give effect to any determination made on an appeal under the Bill and amendments to assessments to correct any errors in a previous assessment.

Section 50 provides for the notification of the Revenue Commissioners about certain changes of circumstances relating to a child maintenance assessment. Changes of circumstance that must be notified to the Commissioners include certain increases in a parent’s income and the occurrence of an event that causes a departure under *Part 5* to cease to have effect. A parent or non-parent carer may also apply for an updated assessment in certain circumstances including certain decreases in a parent’s income and certain increases in the proportion of ongoing daily care that a parent or non-parent carer provides to the child concerned.

Section 51 requires the Revenue Commissioners to make an updated assessment in certain circumstances. These include the notification of a change of circumstance or the making of an application for an updated assessment under *section 50* and the expiry of a period that was specified for the purpose of the application of a departure under *Part 5*. The updated assessment will be binding on all parties. Where there was an obligation on a parent or non-parent carer to notify the Commissioners of the change of circumstance concerned, the assessment will be binding from the date of the change of circumstance concerned. Otherwise, the updated assessment will be binding from the date on which an application for an updated assessment was made or the date on which the departure ceased to apply, as the case may be.

Section 52 requires the Revenue Commissioners to make annual updated assessments of the amount of child maintenance that a liable parent must pay for each year in respect of the child. For this purpose, they can have regard to any change of circumstance of which they are aware, including for example updating a child’s age for the purpose of assessing the child expenditure amount in respect of a child. The updated assessment will be binding on all parties from the beginning of the year concerned.

Section 53 empowers the Revenue Commissioners to amend a child maintenance assessment in certain circumstances, including to correct the effect of any incorrect information included in an assessment or to give effect to any determination made by the Child Maintenance Assessment Appeals Commission. The updated assessment will be binding on all parties from the effective date. The effective date for the purpose of the updated assessment will generally be the date on which the Commissioners become aware of the matter giving rise to the updated assessment.

Section 54 provides an exception to *section 53* and states that where an amendment to a child maintenance assessment is made by reason of false or misleading information having previously been given to the Revenue Commissioners, they may backdate the effective date for the purpose of that section to the date on which the false or misleading information was originally relied upon for making an assessment.

Section 55 provides another exception to *section 53* and states that where an amendment to a child maintenance assessment is made by reason of incorrect information having been relied upon for the purpose of that assessment and the correct information is provided to the Commissioners within 4 weeks of the issuing of an order to pay, the Commissioners may backdate the effective date for the purpose of that section to the date on which the order to pay had effect.

Part 7

Appeals to Appeals Commissioners

Part 7 makes provision for appeals against certain assessments and determinations made by the Revenue Commissioners. Those appeals will be heard by the Tax Appeals Commission which will, when performing functions in relation to this Bill, be known as the Child Maintenance Assessment Appeals Commission.

Section 56 is a standard form provision and defines key terms and concepts used in the Part.

Section 57 applies Part 40A of the Taxes Consolidation Act 1997 for the purpose of considering an appeal of an assessment or determination under the Bill. Part 40A provides for the procedural matters in relation to appeals generally in relation to functions of the Revenue Commissioners. For this purpose, the section also makes a number of modifications to Part 40A to make the procedure appropriate to appeals for the purpose of this Bill.

Section 58 provides that an appeal under Part 40A of the Taxes Consolidation Act 1997 will not generally affect the operation of any assessment or determination that is the subject of the appeal.

Part 8

Jurisdiction of courts to make relevant orders

Part 8 makes provision in relation to the circumstances in which applications can be made to the courts for an order directing payment of periodic maintenance in respect of a child (referred to in the Bill as a **"relevant order"**). Such applications will not generally be permitted unless the application has been authorised by the Revenue Commissioners at the conclusion of a child maintenance assessment process. The Part also makes certain provisions in relation to the process for hearing an application for a relevant order, including a discretion to backdate certain orders.

Section 59 prohibits the making of an application for a relevant order unless the application has been authorised by the Revenue Commissioners. This is subject to certain exceptions, including where a court order is already in force directing payment of periodic child maintenance in respect of the child, where a parent is under the age of 18 years and where a parent does not have capacity to make certain decisions for the purpose of a child maintenance assessment. Additionally, applications may also be made for a relevant order as part of divorce, separation or dissolution proceedings in certain circumstances.

Section 60 permits certain interlocutory applications, such as orders restraining the transfer of assets, to be made in contemplation of an application for a relevant order notwithstanding that no application for such an order is, by reason of *section 59*, currently before the courts.

Section 61 permits the court to backdate a relevant order, where there has previously been a child maintenance assessment made in respect of the child, to a date not earlier than the date of the application for that assessment.

Section 62 makes provision for the making of an interim order by the courts where an application for a child maintenance assessment is pending and the child has urgent financial needs.

Section 63 requires the courts to have regard to the provisions of this Bill when considering an application for an order directing periodic child maintenance in respect of a child.

Section 64 requires the courts, where it makes a relevant order and is considering an application for costs, to have regard to the conduct of each party to those proceedings in any previous child maintenance assessment in respect of the child.

Section 65 is consequential to *section 62* and amends the Family Law (Maintenance of Spouses and Children) Act 1976. The effect of this amendment is that interim orders under *section 62* will be enforceable in the same manner as other child maintenance orders.

Section 66 is consequential to *section 62* and amends the Domestic Violence Act 2018. The effect of this amendment is that a court, when making an order under that Act, will also be empowered to make an order under *section 62* as part of the same proceedings.

Part 9

Processing and sharing of information for purposes of Act

Part 9 makes provision in relation to the processing and sharing of information for the purpose of the performance of the Revenue Commissioners' functions under the Bill. For that purpose the Commissioners may rely on any information that is within their possession and may also request information from the Minister for Social Protection. The processing of this information is subject to safeguards provided for within this Part.

Section 67 is a standard form provision and defines key terms and concepts used in the Part.

Section 68 specifies the categories of information that the Commissioners may rely on for the purpose of performing their functions under the Bill. These include information that has been provided to them for the purpose of the child maintenance assessment concerned, information that is otherwise in their possession, such as information relating to income that is in their possession for the purpose of tax assessment, and information provided to them by the Minister for Social Protection.

Section 69 provides for the restriction, to the extent necessary and proportionate, of certain rights and obligations under the General Data Protection Regulation. This restriction is subject to the safeguards provided for elsewhere in this Part.

Section 70 requires that where a right or obligation is restricted under *section 69*, the Revenue Commissioners must generally notify the person concerned of that restriction and include in that notification additional information specified in that section.

Section 71 requires the Revenue Commissioners to prepare and implement certain policies and procedures in respect of personal data that is processed for any purpose under the Bill.

Section 72 specifies certain suitable and specific measures whose appropriateness the Revenue Commissioners must consider for the purpose of safeguarding the fundamental rights and freedoms of any person whose personal data is being processed. For this purpose, the Minister for Justice may prescribe any measure as being mandatory in respect of such processing as may be prescribed.

Part 10

Miscellaneous provisions

Part 10 contains a number of miscellaneous provisions including transitional provisions, provisions relating to offences under the Bill and certain matters relating to the payment of maintenance under an order to pay.

Section 73 makes transitional provision in relation to relevant orders that are in force on the commencement of the proposed Act. The section permits an application to be made for a child maintenance assessment in certain circumstances notwithstanding that such an order is already in force. If an order to pay is ultimately issued by the Revenue Commissioners, the relevant order that has been made by the courts will stand discharged.

Section 74 makes transitional provision in relation to applications for a relevant order that are pending on the commencement of the proposed Act. The section clarifies that the bar on making an application for a relevant order in *section 59* does not apply in respect of proceedings commenced prior to commencement of the proposed Act. Provision is made, however, in certain circumstances permitting proceedings to be adjourned for the purpose of allowing a child maintenance assessment to be made. If an order to pay is ultimately issued by the Revenue Commissioners, the court proceedings shall, in so far as they relate to an application for a relevant order, be discontinued.

Section 75 is a standard form provision in relation to orders for the payment of periodic child maintenance and allows the provisions of *section 98* of the Defence Act 1954 to be applied in respect of an order to pay.

Section 76 is a standard form provision in relation to orders for the payment of periodic child maintenance and clarifies that payments are to be made without deduction of income tax.

Section 77 makes it an offence to knowingly provide false or misleading information to the Revenue Commissioners in the course of a child maintenance assessment.

Section 78 empowers the Revenue Commissioners to bring summary proceedings for an offence under the Bill.

Section 79 empowers the Revenue Commissioners, where they believe that an offence under the Bill has been committed, to issue a fixed payment notice as an alternative to prosecution.

Section 80 amends the Family Law (Maintenance of Spouses and Children) Act 1976 and provides that in any proceedings in which it is alleged that child maintenance that is required by law to be paid has not been paid, it will be for the person who was required to make such payments to prove that payment has been made.

Senators Lynn Ruane, Alice-Mary Higgins, Eileen Flynn, Frances Black, Patricia Stephenson, Nessa Cosgrove, Laura Harmon, Maria McCormack, Pauline Tully, Nicole Ryan, Joanne Collins, Sharon Keogan, Sarah O'Reilly, Márta, 2026.