



**An Bille um Fhorbairt Tionscail (Leasú) agus Forálacha Ilghnéitheacha, 2026**  
**Industrial Development (Amendment) and Miscellaneous Provisions Bill 2026**

*Mar a tionscnaíodh*

*As initiated*





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**AN BILLE UM FHORBAIRT TIONSCAIL (LEASÚ) AGUS FORÁLACHA  
ILGHNÉITHEACHA, 2026  
INDUSTRIAL DEVELOPMENT (AMENDMENT) AND MISCELLANEOUS  
PROVISIONS BILL 2026**

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ACTS REFERRED TO

Chemicals Act 2008 (No. 13)

Companies Act 2014 (No. 38)

Dangerous Substances Act 1972 (No. 10)

Dangerous Substances Acts 1972 and 1979

Freedom of Information Act 2014 (No. 30)

Industrial Development (Enterprise Ireland) Act 1998 (No. 34)

Industrial Development Act 1986 (No. 9)

Industrial Development Act 1995 (No. 28)

Industrial Development Acts 1986 to 2019

Safety, Health and Welfare at Work Act 2005 (No. 10)

Safety, Health and Welfare at Work Acts 2005 to 2014

Science and Technology Act 1987 (No. 30)



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**AN BILLE UM FHORBAIRT TIONSCAIL (LEASÚ) AGUS FORÁLACHA  
ILGHNÉITHEACHA, 2026  
INDUSTRIAL DEVELOPMENT (AMENDMENT) AND MISCELLANEOUS  
PROVISIONS BILL 2026**

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# Bill

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*entitled*

An Act to amend the Industrial Development Act 1986, the Industrial Development Act 1995, the Industrial Development (Enterprise Ireland) Act 1998, the Dangerous Substances Act 1972, the Science and Technology Act 1987, the Safety, Health and Welfare at Work Act 2005, the Chemicals Act 2008 and the Freedom of Information Act 2014; and to provide for related matters. 10

**Be it enacted by the Oireachtas as follows:**

## PART 1

### PRELIMINARY AND GENERAL

#### **Short title, collective citations, construction and commencement** 15

1. (1) This Act may be cited as the Industrial Development (Amendment) and Miscellaneous Provisions Act 2026.
- (2) The Industrial Development Acts 1986 to 2019 and *Part 2* may be cited together as the Industrial Development Acts 1986 to 2026.
- (3) The Dangerous Substances Acts 1972 and 1979 and *sections 3* and *7* may be cited together as the Dangerous Substances Acts 1972 to 2026, and shall be construed together as one. 20
- (4) The Safety, Health and Welfare at Work Acts 2005 to 2014 and *section 9* may be cited together as the Safety, Health and Welfare at Work Acts 2005 to 2026.
- (5) This Act shall come into operation on such day or days as the Minister for Enterprise, Tourism and Employment may by order or orders appoint either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions. 25

#### **Definition**

2. In this Act, “Act of 1972” means the Dangerous Substances Act 1972. 30

## Repeal and saver

3. (1) Section 22 of the Act of 1972 is repealed.
- (2) Notwithstanding the repeal of section 22 of the Act of 1972, regulations made under that section that are in force immediately before the date on which this section comes into operation shall, on and after that date, continue in force. 5

## PART 2

### AMENDMENTS TO INDUSTRIAL DEVELOPMENT ACT 1986, INDUSTRIAL DEVELOPMENT ACT 1995 AND INDUSTRIAL DEVELOPMENT (ENTERPRISE IRELAND) ACT 1998

#### Amendment of Industrial Development Act 1986

4. The Industrial Development Act 1986 is amended— 10
- (a) by the insertion of the following sections after section 21:
- “Environmental protection grants**
- 21A.** (1) Enterprise Ireland or IDA, or Enterprise Ireland and IDA jointly, may make a grant, in such form and on such terms and conditions as Enterprise Ireland or IDA, or both Enterprise Ireland and IDA, as the case may be, thinks proper, to an industrial undertaking which conforms to the relevant criteria, for an environmental protection initiative. 15
- (2) Without the prior permission of the Government, the total value of grants provided to a particular industrial undertaking under this section shall not exceed in the aggregate the higher of— 20
- (a) €15,000,000, or
- (b) €15,000,000 in excess of the aggregate amount of grants provided to the undertaking under this section for which the permission of the Government has previously been obtained. 25
- (3) In this section, ‘environmental protection initiative’ means any action or activity which is, to the satisfaction of Enterprise Ireland or IDA, or both Enterprise Ireland and IDA, as the case may be, designed to protect the environment and which includes, but is not limited to—
- (a) an action or activity designed to reduce or prevent pollution, negative environmental impacts or other damage to physical surroundings (including to air, water and soil), ecosystems or natural resources by human activities, including an action or activity— 30
- (i) to reduce the risk of such damage, 35
- (ii) to mitigate climate change,
- (iii) to protect and restore biodiversity,

- (iv) to lead to more efficient use of natural resources, including energy-saving measures, the use of renewable sources of energy and other techniques to reduce greenhouse gas emissions and other pollutants, and
  - (v) to shift to circular economy models to reduce the use of primary materials and increase efficiencies, 5
- and
- (b) an action or activity that reinforces adaptive capacity and minimises vulnerability to climate impacts.
- (4) A word or expression that is used in paragraph (a) or (b) of subsection (3) and is also used in Commission Regulation (EU) No 651/2014 of 17 June 2014<sup>1</sup> declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty has the same meaning in those paragraphs as it has in that Regulation. 10 15
- (5) In this section and section 21B—
- ‘relevant criteria’ means the criteria set out in—
- (a) section 21(3), and
  - (b) paragraphs (c) and (d) of section 21(4).

**Consultancy grants** 20

- 21B.** (1) Enterprise Ireland or IDA, or Enterprise Ireland and IDA jointly, may make a grant (in this section referred to as a ‘consultancy grant’), in such form and on such terms and conditions as Enterprise Ireland or IDA, or both Enterprise Ireland and IDA, as the case may be, think proper, to an industrial undertaking which conforms to the relevant criteria, for the engagement of consultants to provide advice or studies in relation to one or more matters specified in subsection (2). 25
- (2) A consultancy grant may be made for the engagement of consultants to provide advice or studies in respect of one or more of the following:
- (a) technological innovation and digitalisation; 30
  - (b) environmental protection and sustainability;
  - (c) business transformation, development and strategy.
- (3) Without the prior permission of the Government, the total amount of money granted to a particular undertaking under this section shall not exceed in the aggregate the higher of— 35
- (a) €7,500,000, or
  - (b) €7,500,000 in excess of the aggregate amount of grants provided to the undertaking under this section for which the permission of the Government has previously been obtained.”,

<sup>1</sup> OJ No. L187, 26.6.2014, p.1

and

(b) in section 30—

(i) in subsection (5)—

(I) in paragraph (a), by the substitution of “€7,500,000” for “£400,000”,  
and

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(II) in paragraph (b), by the substitution of “€7,500,000” for “£400,000”,  
and

(ii) in subsection (6)—

(I) in paragraph (a), by the substitution of “€15,000,000” for “£800,000”,  
and

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(II) in paragraph (b), by the substitution of “€15,000,000” for “£800,000”.

### **Establishment of designated activity company to acquire or develop property**

5. The Industrial Development Act 1995 is amended by the insertion of the following section after section 6:

“6A. (1) IDA may—

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(a) with the consent of the Minister and the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, cause, jointly with another person or persons, one or more than one designated activity company (in this section referred to as a ‘relevant company’) to be formed and registered under Part 16 of the Companies Act 2014 with the object of acquiring or developing suitable land and buildings, or other infrastructure, for industrial or commercial activities, and

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(b) make loans to, invest monies in and, subject to such terms and conditions as it may determine, sell, transfer, lease or otherwise dispose of land at its disposal to, a relevant company.

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(2) Enterprise Ireland may—

(a) with the consent of the Minister and the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, join with IDA, or IDA and another person or persons, in causing one or more than one relevant company to be formed and registered, and

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(b) make loans to, invest monies in and, subject to such terms and conditions as it may determine, sell, transfer, lease or otherwise dispose of land at its disposal to, a relevant company referred to in paragraph (a).

35

(3) The constitution of a relevant company shall be in such form, consistent with the Companies Act 2014 and with this Act, as may be approved by IDA, with the prior consent of the Minister and the

Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

- (4) Notwithstanding anything contained in the Companies Act 2014, any alteration of the constitution of a relevant company shall not be valid or effectual unless made with the prior approval of the Minister and the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. 5
- (5) A relevant company shall make such reports to IDA on any matter relating to the activities of the company as IDA may reasonably require. 10
- (6) IDA shall include full details of all loans, investments and disposals of land made by it under this section in its annual report.
- (7) Without prejudice to subsections (4), (5) and (6), where a relevant company is formed and registered jointly with Enterprise Ireland under subsection (2), the following provisions shall apply: 15
- (a) the constitution of the relevant company shall be in such form, consistent with the Companies Act 2014 and with this Act, as may be approved by IDA and Enterprise Ireland, with the prior consent of the Minister and the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation; 20
- (b) in addition to making such reports to IDA on any matter relating to the activities of the company as IDA may reasonably require under subsection (5), the relevant company shall make such reports to Enterprise Ireland on any matter relating to the activities of the company as Enterprise Ireland may reasonably require; 25
- (c) Enterprise Ireland shall include full details of all loans, investments and disposals of land made by it under this section in its annual report.”.

#### **Amendment of Industrial Development (Enterprise Ireland) Act 1998**

6. Section 7C of the Industrial Development (Enterprise Ireland) Act 1998 is amended, in paragraph (a), by the insertion of “by the Agency” after “guaranteed”. 30

### PART 3

#### MISCELLANEOUS AMENDMENTS TO OTHER ACTS

#### **Amendment of Dangerous Substances Act 1972**

7. The Dangerous Substances Act 1972 is amended— 35
- (a) in section 2—
- (i) by the deletion of the definitions of “petroleum” and “petroleum-spirit”, and
- (ii) by the insertion of the following definitions:

“ ‘alternative fuel’ means a fuel or power source which serves, at least partly, as a substitute for a fossil oil source in the energy supply to transport and which has the potential to contribute to its decarbonisation and enhance the environmental performance of the transport sector, including—

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(a) electricity,

(b) hydrogen,

(c) biofuels,

(d) synthetic and paraffinic fuels,

(e) natural gas, including biomethane, in gaseous form (compressed natural gas), 10

(f) liquefied petroleum gas, and

(g) liquefied natural gas;

‘flammable liquid’, including a class thereof, means flammable liquid as defined and classified by criteria set out in Table 2.6.1 in Annex 1 to Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008<sup>2</sup> on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006;

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‘fuel’ means a flammable liquid, or an alternative fuel, intended for sale or supply to the public or for commercial supply, for use in engines and vehicles intended for use for transport by air, sea, road or rail;”;

(b) by the substitution of the following section for section 20:

**“Fuel**

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**20.** The Minister may prescribe the method and the apparatus to be employed for testing fuel and may provide for verification of such apparatus and prescribe the fees to be paid for such verification.”;

(c) in section 21, by the substitution of “fuel” for “petroleum-spirit” in each place where it occurs,

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(d) in section 23(1), by the substitution of “fuel” for “petroleum”;

(e) by the substitution of the following section for section 43:

**“Local inspectors**

**43.** For the purpose of enforcing the provisions of this Act in relation to—

(a) premises licensed by a local or harbour authority or in respect of which an application for a licence is made to such authority, or 35

(b) any person possessing or having in his, her or its control fuel in respect of which a licence is required under section 21,

any officer or servant of the authority duly authorised on that behalf by

2 OJ No. L353, 31.12.2008, p.1

the authority shall have all the powers of an inspector.”,

(f) in section 55, by the substitution of the following subsection for subsection (2):

“(2) A local or harbour authority empowered by this Act to issue a licence may prosecute summarily—

(a) a contravention of any of the conditions of the licence, or 5

(b) an offence consisting of a contravention of section 21.”,

and

(g) in section 63(1), by the substitution of “fuel” for “petroleum-spirit”.

#### **Amendment of Science and Technology Act 1987**

8. The Science and Technology Act 1987 is amended, in section 8, by the deletion of subsection (5). 10

#### **Amendment of Safety, Health and Welfare at Work Act 2005**

9. The Safety, Health and Welfare at Work Act 2005 is amended, in paragraph 4 of Schedule 5, by the substitution of “a term not exceeding 5 years” for “3 years”.

#### **Amendment of Chemicals Act 2008**

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10. The Chemicals Act 2008 is amended—

(a) in section 5(3), by the insertion of the following paragraphs after paragraph (a):

“(aa) make provision for offences under the regulations to be prosecuted on indictment, where the Minister considers it necessary for the purpose of giving effect to the provision or the act referred to in subsection (2), 20

(ab) make such provision as the Minister considers necessary for the purpose of ensuring that penalties in respect of an offence prosecuted on indictment are effective and proportionate, and have a deterrent effect, having regard to the acts or omissions of which the offence consists, provided that the maximum fine (if any) for such an offence shall not be greater than €3,000,000 and the maximum term of imprisonment (if any) for such an offence shall not be greater than 2 years,” 25

and 30

(b) in section 29—

(i) by the insertion of the following subsection after subsection (2):

“(2A) A person who makes available on the market a detergent (within the meaning of the Detergents Regulation) in contravention of the Detergents Regulation shall be guilty of an offence.” 35

(ii) by the substitution of the following subsection for subsection (4):

“(4) Subject to subsection (4A), a person who contravenes a provision of regulations under this Act, other than regulations made under section 5(2), that is declared in the regulations to be a penal provision shall be guilty of an offence.”,

and

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(iii) by the insertion of the following subsection after subsection (4):

“(4A) Notwithstanding subsection (4), a person who contravenes a provision of—

(a) the Chemicals (Asbestos Articles) Regulations 2011 (S.I. No. 248 of 2011), or

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(b) the Chemicals Act (Control of Major Accident Hazards Involving Dangerous Substances) Regulations 2015 (S.I. No. 209 of 2015),

that is declared in the regulations concerned to be a penal provision shall be guilty of an offence.”.

#### **Amendment of Freedom of Information Act 2014**

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**11.** The Freedom of Information Act 2014 is amended, in Part 1 of Schedule 3—

(a) in column (1), by the insertion, after “No. 29 of 1998”, of “No. 34 of 1998”,

(b) in column (2), opposite the mention in column (1) of “No. 34 of 1998” (inserted by *paragraph (a)*), by the insertion of “Industrial Development (Enterprise Ireland) Act 1998”, and

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(c) in column (3), opposite the mention in column (2) of Industrial Development (Enterprise Ireland) Act 1998 (inserted by *paragraph (b)*), by the insertion of “Section 16.”.



An Bille um Fhorbairt Tionscail (Leasú)  
agus Forálacha Ilghnéitheacha, 2026

# BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht do leasú an Achta um Fhorbairt Tionscail, 1986, an Achta um Fhorbairt Tionscail, 1995, an Achta um Fhorbairt Tionscail (Fiontraíocht Éireann), 1998, an Achta um Shubstaintí Contúirteacha, 1972, an Achta Eolaíochta agus Teicneolaíochta, 1987, an Achta um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005, an Achta Ceimiceán, 2008 agus an Achta um Shaoráil Faisnéise, 2014; agus do dhéanamh socrú i dtaobh nithe gaolmhara.

An tAire Fiontar, Turasóireachta agus Fostaíochta a  
thíolaic,

6 Bealtaine, 2026

Industrial Development (Amendment) and  
Miscellaneous Provisions Bill 2026

# BILL

(as initiated)

entitled

An Act to amend the Industrial Development Act 1986, the Industrial Development Act 1995, the Industrial Development (Enterprise Ireland) Act 1998, the Dangerous Substances Act 1972, the Science and Technology Act 1987, the Safety, Health and Welfare at Work Act 2005, the Chemicals Act 2008 and the Freedom of Information Act 2014; and to provide for related matters.

Presented by the Minister for Enterprise, Tourism  
and Employment,

6th May, 2026

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó

FOILSEACHÁIN RIALTAIS,  
BÓTHAR BHAILE UÍ BHEOLÁIN, CILL MHAIGHNEANN,  
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Teil: 046 942 3100  
r-phost: [publications@opw.ie](mailto:publications@opw.ie)  
nó trí aon díoltóir leabhar.

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from

GOVERNMENT PUBLICATIONS,  
MOUNTSHANNON ROAD, KILMAINHAM,  
DUBLIN, D08 XAO6.

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