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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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*Meabhrán Mínitheach*  
*Explanatory Memorandum*

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

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**EXPLANATORY MEMORANDUM**

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**Introduction**

The purpose of this Bill is to amend the Industrial Development Acts to enhance IDA Ireland's and Enterprise Ireland's capacities to support and grant assist client companies and provide enterprise property solutions. It also provides for unrelated miscellaneous amendments outlined below. The Industrial Development Act 1986 will be amended to strengthen IDA Ireland and Enterprise Ireland's ability to provide environmental protection aid grants, consultancy grants and to raise the threshold under which technology acquisition grants can be provided by the Agencies without the need for Government approval. A technical amendment to the Industrial Development (Enterprise Ireland) Act 1998, to clarify the functioning of Enterprise Ireland's aggregate grant thresholds, is also included. Furthermore, the Industrial Development Act 1995 will be amended to provide that IDA, or IDA jointly with Enterprise Ireland, is permitted to establish jointly-owned Designated Activity Companies (DACs) to develop property projects with third parties. The Science and Technology Act 1987 will be amended to clarify the agencies' capacity to support dual-use, security and defence projects.

In addition, this Bill includes unrelated amendments to the Safety, Health and Welfare at Work Act 2005, the Dangerous Substances Act 1972, Schedule 3, Part 1 of the Freedom of Information Act 2014, and the Chemicals Act 2008.

The Bill contains 11 sections as detailed below.

**Section 1 – Short title, collective citations, construction and commencement**

This section is a standard provision providing for the short title by which the Act may generally be referred to, as well as related technical matters and a provision to allow for the making of commencement orders by the Minister for Enterprise, Tourism and Employment.

**Section 2 – Definition**

This section provides that in this Act, "Act of 1972" means the Dangerous Substances Act 1972.

### **Section 3 – Repeal and saver**

This section provides that section 22 of the Act of 1972 is repealed and that, 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.

### **Section 4 – Amendment of Industrial Development Act 1986**

*Section 4* provides for the addition of a Section 21A to the Act of 1986 which provides for the enterprise agencies, IDA Ireland and Enterprise Ireland, to make grants for environmental protection initiatives on terms and conditions at their discretion, including solely environmental conditions such as carbon abatement, once initial approval criteria have been met. The Bill also provides for the addition of a Section 21B which allows the enterprise agencies to support their clients in accessing external consultancy services for advice or studies in respect of technological innovation, environmental protection, or business development. This section also provides for the amendment of Section 30 of the Act of 1986 to raise the current Technology Acquisition grant thresholds to align with the individual and aggregate grant thresholds of other grant categories in the legislation. These are the thresholds which apply before specific Government approval must be secured. The threshold for individual grants will be amended to €7,500,000 and the aggregate threshold will be amended to €15,000,000.

### **Section 5 – Establishment of Designated Activity Companies to acquire or develop property**

*Section 5* amends the Industrial Development Act 1995 by the addition of a Section 6A which allows IDA, or IDA jointly with Enterprise Ireland, to partner with third parties, such as other State agencies which make strategic investments, to develop property solutions for industrial or commercial activities, through the creation of Designated Activity Companies (DACs).

### **Section 6 – Amendment of the Industrial Development (Enterprise Ireland) Act 1998**

*Section 6* amends the wording of Section 7C of the Industrial Development (Enterprise Ireland) Act 1998 to clarify that grants given by IDA under Sections 21A and 21B of the Act of 1986 are not to be counted towards Enterprise Ireland's aggregate threshold in Section 7C of the Act of 1998. This is the threshold which applies before specific Government approval must be sought.

### **Section 7 – Amendment of the Dangerous Substances Act 1972**

The Section 7 amendment removes the definition of “petroleum-spirit” and consequential references to “petroleum-spirit” from the Dangerous Substances Act 1972 and replaces this definition and references to “petroleum-spirit” with a definition of “fuel” including flammable liquid as outlined in the Classification, Labelling and Packaging Regulation [Regulation (EC) No 1272 of 2008 of the European Parliament and of the Council of 16 December 2008]. The purpose of this amendment is to extend the scope of the requirements under the Act for anyone storing certain quantities of petroleum and/or other flammable liquids to hold a licence issued by the Minister or an appropriate local or harbour authority. This amendment also enables the summary prosecution by local or harbour authorities of a person who, in contravention of the provisions of Section 21 of the Act, has in their possession or control fuel under the meaning of the Act without having a licence to do so issued by the appropriate local or harbour authority.

### **Section 8 – Amendment of the Science and Technology Act 1987**

*Section 8* provides for the deletion of Section 8(5) of the Science and Technology Act 1987 which requires the enterprise development agencies to secure formal Government approval before they engage in, or promote, any activity of a primarily military relevance. The amendment allows the agencies to engage with and support enterprises in the defence, security and resilience sphere in the same way as with enterprises in other sectors, subject to compliance with all existing controls and legal obligations governing the sector.

### **Section 9 – Amendment of the Safety, Health and Welfare at Work Act 2005**

*Section 9* provides for bringing the Safety, Health and Welfare at Work Act 2005 up to date with the Code of Practice for the Governance of State Bodies – 2016, which recommends that board appointments be for a period of three to five years. Currently appointments to the Board of the Health and Safety Authority are for a period of three years in line with the Safety, Health and Welfare at Work Act 2005.

### **Section 10 – Amendment of the Chemicals Act 2008**

*Section 10* provides that in the transposition of EU legislation [EU Regulation 259/2012 amending Regulation (EC) No 648/2004 on Detergents], the Minister is not considered to be in default of obligations under EU law due to the penalties being insufficient. Section 5 of the Chemicals Act 2008 is amended to facilitate the making of regulations for the purpose of giving effect to obligations arising under the treaties governing the European Communities or under acts adopted by institutions of the European Communities. In addition, Section 29 of the Act is amended in relation to offences.

### **Section 11 – Amendment of the Freedom of Information Act 2014**

*Section 11* amends Schedule 3, Part 1, of the Freedom of Information Act 2014 to ensure that Enterprise Ireland's disclosure obligations under the Freedom of Information Act are not overridden by the statutory confidentiality obligations contained in the Industrial Development (Enterprise Ireland) Act 1998.

*An Roinn Fiontar, Turasóireachta agus Fostaíochta  
Bealtaine, 2026.*

