DÁIL ÉIREANN

AN BILLE AIRGEADAIS, 2026
FINANCE BILL 2026

LEASUITHE COISTE
COMMITTEE AMENDMENTS

[No. 51 of 2026] [16 June, 2026]

DÁIL ÉIREANN

AN BILLE AIRGEADAIS, 2026
—AN COISTE

FINANCE BILL 2026
—COMMITTEE STAGE

Leasuithe
Amendments

SECTION 2

1. In page 6, to delete lines 1 to 22 and substitute the following:

"

1 July 2026	€381.00	€502.88	€250.00	€371.85	€371.85	€0.00	€210.45	€21.00	€167.25	€79.17	€11.48
14 October 2026	€706.14	€706.14	€615.76	€615.76	€615.76	€160.81	€210.45	€219.50	€167.25	€103.66	€11.48

".

—Pearse Doherty.

2. In page 6, to delete lines 56 to 67, and in page 7, to delete lines 1 to 5.

—Pearse Doherty.

SECTION 3

3. In page 7, to delete lines 20 to 24.

—Pearse Doherty.

SECTION 4

4. In page 8, to delete lines 1 to 6.

—Pearse Doherty.

SECTION 5

5. In page 8, between lines 7 and 8, to insert the following:

"Report on distributional effects of reduced rate of value-added tax and indexation of income tax credits and bands

5. The Minister shall, not later than 12 months after the coming into operation of section 71 of the Finance Act 2025, prepare and lay before Dáil Éireann a report on—

(a) the estimated annual cost to the Exchequer of the reduction in the rate of value-added tax effected by that section,

(b) the distributional effects of that reduction, including its effects on—

(i) households at different points of the income distribution,

(ii) persons whose income derives wholly or principally from employment, and

(iii) persons in receipt of social welfare payments,

(c) the estimated annual cost to the Exchequer of indexing, by reference to changes in the consumer price index, the following as they stood immediately before the coming into operation of that section—

(i) the personal tax credit under section 461,

(ii) the employee tax credit under section 472, and

(iii) the standard rate band under section 15,

of the Taxes Consolidation Act 1997,

(d) a comparison of the distributional effects referred to in *paragraph (b)* with the estimated distributional effects of applying an equivalent amount of Exchequer resources to the indexation measures referred to in *paragraph (c)*, and

(e) the Minister's assessment of the relative merits of the measures referred to in *paragraphs (a)* and *(c)* having regard to their respective effects on—

(i) the cost of living for households at different income levels,

(ii) employment in the sectors affected by the rate reduction under section 71 of the Finance Act 2025, and

(iii) the progressivity of the income tax system.”.

—Ged Nash.

6. In page 8, between lines 7 and 8, to insert the following:

“Report on impact of an energy credit

5. Within 3 months of the implementation of the new Mineral Oil Tax rates, the Minister shall produce a report on the impact of an energy credit of €400 for each household with an income up to €70,000 per annum.”.

—Cian O’Callaghan.