An Bille Airgeadais, 2026

Finance Bill 2026

Mar a tionscnaíodh

As initiated

[No. 51 of 2026]

AN BILLE AIRGEADAIS, 2026
FINANCE BILL 2026

Mar a tionscnaíodh

As initiated

CONTENTS

[No. 51 of 2026]

Acts Referred to

Finance Act 1999 (No. 2)

Finance Act 2010 (No. 5)

AN BILLE AIRGEADAIS, 2026
FINANCE BILL 2026

Bill

entitled

An Act to provide for the imposition, repeal, remission, alteration and regulation of taxation, and of duties relating to excise and otherwise to make further provision in connection with finance.

Be it enacted by the Oireachtas as follows:

Amendment of section 99A of Finance Act 1999 (relief for qualifying road transport operators)

1. Section 99A of the Finance Act 1999 is amended, with effect as on and from 25 March 2026, by the substitution of the following subsection for subsection (3):

"(3) Where—

(a) gas oil has been purchased on or after 1 January 2020 and before 1 January 2026, or on or after 1 July 2026, then, subject to a maximum repayment rate of €75.00 per 1,000 litres, the amount to be repaid per 1,000 litres of gas oil under subsection (2) is determined—

(i) when P is less than or equal to €1,070, by the formula—

A = (P - 1,000) x 0.3,

or

(ii) when P is greater than €1,070, by the formula—

A = 21 + [(P - 1,070) x 0.6],

or

(b) gas oil has been purchased on or after 1 January 2026 and before 1 July 2026, then, subject to a maximum repayment rate of €120.00 per 1,000 litres, the amount to be repaid per 1,000 litres of gas oil under subsection (2) is determined—

(i) when P is less than or equal to €1,070, by the formula—

A = (P - 1,000) x 0.3,

(ii) when P is greater than €1,070 and less than or equal to €1,150, by the formula—

$$A = 21 + [(P - 1{,}070) \times 0.675],$$

or

(iii) when P is greater than €1,150, by the formula—

$$A = 75 + [(P - 1{,}150) \times 4.5],$$

where—

A is the amount to be repaid per 1,000 litres, and

P is an estimate of the average price (exclusive of value-added tax) in euro per 1,000 litres of gas oil purchased by qualifying road transport operators during the repayment period, as determined in accordance with subsection (4).”.

Amendment of Schedules 2 and 2A to Finance Act 1999 (mineral oil tax)

2. (1) The Finance Act 1999 is amended, with effect as on and from 25 March 2026, by the substitution of the following schedule for Schedule 2:

“SCHEDULE 2

Rates of Mineral Oil Tax

With effect as on and from:	Light Oil: Rates per 1,000 litres		Heavy Oil: Rates per 1,000 litres						Liquefied Petroleum Gas: Rates per 1,000 litres		Vehicle gas: Rate per megawatt hour at gross calorific value
	Petrol	Aviation gasoline	Used as a propellant	Used for air navigation	Used for private pleasure navigation	Kerosene used other than as a propellant	Fuel oil	Other heavy oil	Used as a propellant	Other liquefied petroleum gas	
10 March 2022	€474.11	€474.11	€413.51	€413.51	€413.51	€84.84	€118.01	€120.55	€118.27	€54.68	€9.36
1 April 2022	€465.98	€465.98	€405.38	€405.38	€405.38	€84.84	€118.01	€120.55	€118.27	€54.68	€9.36
1 May 2022	€465.98	€465.98	€405.38	€405.38	€405.38	€103.83	€141.12	€111.14	€130.52	€66.93	€9.36
12 October 2022	€483.34	€483.34	€425.45	€425.45	€425.45	€103.83	€141.12	€111.14	€130.52	€66.93	€9.36
1 May 2023	€483.34	€483.34	€425.45	€425.45	€425.45	€122.83	€164.23	€131.47	€142.76	€79.17	€9.36
1 June 2023	€532.12	€532.12	€466.10	€466.10	€466.10	€122.83	€164.23	€140.28	€142.76	€79.17	€9.36
1 September 2023	€589.03	€589.03	€506.75	€506.75	€506.75	€122.83	€164.23	€149.09	€142.76	€79.17	€9.36
11 October 2023	€606.39	€606.39	€526.83	€526.83	€526.83	€122.83	€164.23	€149.09	€142.76	€79.17	€9.36
1 April 2024	€638.91	€638.91	€551.22	€551.22	€551.22	€122.83	€164.23	€163.96	€142.76	€79.17	€9.36
1 May 2024	€638.91	€638.91	€551.22	€551.22	€551.22	€141.82	€187.34	€184.30	€155.01	€91.42	€10.13
1 August 2024	€671.43	€671.43	€575.61	€575.61	€575.61	€141.82	€187.34	€199.17	€155.01	€91.42	€10.13
9 October 2024	€688.78	€688.78	€595.68	€595.68	€595.68	€141.82	€187.34	€199.17	€155.01	€91.42	€10.13
1 May 2025	€688.78	€688.78	€595.68	€595.68	€595.68	€160.81	€210.45	€219.50	€167.25	€103.66	€11.48
8 October 2025	€706.14	€706.14	€615.76	€615.76	€615.76	€160.81	€210.45	€219.50	€167.25	€103.66	€11.48
25 March 2026	€584.18	€584.18	€453.15	€453.15	€453.15	€160.81	€210.45	€193.06	€167.25	€103.66	€11.48
1 May 2026	€584.18	€584.18	€453.15	€453.15	€453.15	€179.81	€233.57	€213.39	€179.49	€115.90	€12.84

1 June 2026	€706.14	€706.14	€615.76	€615.76	€615.76	€179.81	€233.57	€239.83	€179.49	€115.90	€12.84
14 October 2026	€723.49	€723.49	€635.83	€635.83	€635.83	€179.81	€233.57	€239.83	€179.49	€115.90	€12.84
1 May 2027	€723.49	€723.49	€635.83	€635.83	€635.83	€198.80	€256.68	€260.16	€191.74	€128.15	€14.20
13 October 2027	€740.85	€740.85	€655.90	€655.90	€655.90	€198.80	€256.68	€260.16	€191.74	€128.15	€14.20
1 May 2028	€740.85	€740.85	€655.90	€655.90	€655.90	€217.80	€279.79	€280.49	€203.98	€140.39	€15.56
11 October 2028	€758.21	€758.21	€675.98	€675.98	€675.98	€217.80	€279.79	€280.49	€203.98	€140.39	€15.56
1 May 2029	€758.21	€758.21	€675.98	€675.98	€675.98	€236.79	€302.90	€300.83	€216.23	€152.64	€16.91
10 October 2029	€773.25	€773.25	€693.38	€693.38	€693.38	€236.79	€302.90	€300.83	€216.23	€152.64	€16.91
1 May 2030	€773.25	€773.25	€693.38	€693.38	€693.38	€253.25	€322.93	€318.45	€226.84	€163.25	€18.09

”.

(2) The Finance Act 1999 is further amended with effect as on and from 15 April 2026—

(a) by the substitution of the following schedule for Schedule 2:

“SCHEDULE 2

Rates of Mineral Oil Tax

With effect as on and from:	Light Oil: Rates per 1,000 litres		Heavy Oil: Rates per 1,000 litres						Liquefied Petroleum Gas: Rates per 1,000 litres		Vehicle gas: Rate per megawatt hour at gross calorific value
	Petrol	Aviation gasoline	Used as a propellant	Used for air navigation	Used for private pleasure navigation	Kerosene used other than as a propellant	Fuel oil	Other heavy oil	Used as a propellant	Other liquefied petroleum gas	
10 March 2022	€474.11	€474.11	€413.51	€413.51	€413.51	€84.84	€118.01	€120.55	€118.27	€54.68	€9.36
1 April 2022	€465.98	€465.98	€405.38	€405.38	€405.38	€84.84	€118.01	€120.55	€118.27	€54.68	€9.36
1 May 2022	€465.98	€465.98	€405.38	€405.38	€405.38	€103.83	€141.12	€111.14	€130.52	€66.93	€9.36
12 October 2022	€483.34	€483.34	€425.45	€425.45	€425.45	€103.83	€141.12	€111.14	€130.52	€66.93	€9.36
1 May 2023	€483.34	€483.34	€425.45	€425.45	€425.45	€122.83	€164.23	€131.47	€142.76	€79.17	€9.36
1 June 2023	€532.12	€532.12	€466.10	€466.10	€466.10	€122.83	€164.23	€140.28	€142.76	€79.17	€9.36
1 September 2023	€589.03	€589.03	€506.75	€506.75	€506.75	€122.83	€164.23	€149.09	€142.76	€79.17	€9.36
11 October 2023	€606.39	€606.39	€526.83	€526.83	€526.83	€122.83	€164.23	€149.09	€142.76	€79.17	€9.36
1 April 2024	€638.91	€638.91	€551.22	€551.22	€551.22	€122.83	€164.23	€163.96	€142.76	€79.17	€9.36
1 May 2024	€638.91	€638.91	€551.22	€551.22	€551.22	€141.82	€187.34	€184.30	€155.01	€91.42	€10.13
1 August 2024	€671.43	€671.43	€575.61	€575.61	€575.61	€141.82	€187.34	€199.17	€155.01	€91.42	€10.13
9 October 2024	€688.78	€688.78	€595.68	€595.68	€595.68	€141.82	€187.34	€199.17	€155.01	€91.42	€10.13
1 May 2025	€688.78	€688.78	€595.68	€595.68	€595.68	€160.81	€210.45	€219.50	€167.25	€103.66	€11.48
8 October 2025	€706.14	€706.14	€615.76	€615.76	€615.76	€160.81	€210.45	€219.50	€167.25	€103.66	€11.48
25 March 2026	€584.18	€584.18	€453.15	€453.15	€453.15	€160.81	€210.45	€193.06	€167.25	€103.66	€11.48
15 April 2026	€502.88	€502.88	€371.85	€371.85	€371.85	€160.81	€210.45	€172.14	€167.25	€103.66	€11.48

1 August 2026	€706.14	€706.14	€615.76	€615.76	€615.76	€160.81	€210.45	€219.50	€167.25	€103.66	€11.48
14 October 2026	€723.49	€723.49	€635.83	€635.83	€635.83	€179.81	€233.57	€239.83	€179.49	€115.90	€12.84
1 May 2027	€723.49	€723.49	€635.83	€635.83	€635.83	€198.80	€256.68	€260.16	€191.74	€128.15	€14.20
13 October 2027	€740.85	€740.85	€655.90	€655.90	€655.90	€198.80	€256.68	€260.16	€191.74	€128.15	€14.20
1 May 2028	€740.85	€740.85	€655.90	€655.90	€655.90	€217.80	€279.79	€280.49	€203.98	€140.39	€15.56
11 October 2028	€758.21	€758.21	€675.98	€675.98	€675.98	€217.80	€279.79	€280.49	€203.98	€140.39	€15.56
1 May 2029	€758.21	€758.21	€675.98	€675.98	€675.98	€236.79	€302.90	€300.83	€216.23	€152.64	€16.91
10 October 2029	€773.25	€773.25	€693.38	€693.38	€693.38	€236.79	€302.90	€300.83	€216.23	€152.64	€16.91
1 May 2030	€773.25	€773.25	€693.38	€693.38	€693.38	€253.25	€322.93	€318.45	€226.84	€163.25	€18.09

”,

and

(b) by the substitution of the following schedule for Schedule 2A:

“SCHEDULE 2A

Carbon Charge

With effect as on and from:	Light Oil: Rates per 1,000 litres		Heavy Oil: Rates per 1,000 litres						Liquefied Petroleum Gas: Rates per 1,000 litres		Vehicle gas: Rate per megawatt hour at gross calorific value
	Petrol	Aviation gasoline	Used as a propellant	Used for air navigation	Used for private pleasure navigation	Kerosene used other than as a propellant	Fuel oil	Other heavy oil	Used as a propellant	Other liquefied petroleum gas	
1 May 2021	€77.52	€77.52	€89.66	€89.66	€89.66	€84.84	€103.23	€90.81	€54.68	€54.68	€6.06
13 October 2021	€94.87	€94.87	€109.74	€109.74	€109.74	€84.84	€103.23	€90.81	€54.68	€54.68	€6.06
1 May 2022	€94.87	€94.87	€109.74	€109.74	€109.74	€103.83	€126.34	€111.14	€66.93	€66.93	€7.41
12 October 2022	€112.23	€112.23	€129.81	€129.81	€129.81	€103.83	€126.34	€111.14	€66.93	€66.93	€7.41
1 May 2023	€112.23	€112.23	€129.81	€129.81	€129.81	€122.83	€149.45	€131.47	€79.17	€79.17	€8.77
11 October 2023	€129.59	€129.59	€149.89	€149.89	€149.89	€122.83	€149.45	€131.47	€79.17	€79.17	€8.77
1 May 2024	€129.59	€129.59	€149.89	€149.89	€149.89	€141.82	€172.56	€151.81	€91.42	€91.42	€10.13
9 October 2024	€146.94	€146.94	€169.96	€169.96	€169.96	€141.82	€172.56	€151.81	€91.42	€91.42	€10.13
1 May 2025	€146.94	€146.94	€169.96	€169.96	€169.96	€160.81	€195.67	€172.14	€103.66	€103.66	€11.48
8 October 2025	€164.30	€164.30	€190.04	€190.04	€190.04	€160.81	€195.67	€172.14	€103.66	€103.66	€11.48
14 October 2026	€181.65	€181.65	€210.11	€210.11	€210.11	€179.81	€218.79	€192.47	€115.90	€115.90	€12.84
1 May 2027	€181.65	€181.65	€210.11	€210.11	€210.11	€198.80	€241.90	€212.80	€128.15	€128.15	€14.20
13 October 2027	€199.01	€199.01	€230.18	€230.18	€230.18	€198.80	€241.90	€212.80	€128.15	€128.15	€14.20
1 May 2028	€199.01	€199.01	€230.18	€230.18	€230.18	€217.80	€265.01	€233.13	€140.39	€140.39	€15.56
11 October 2028	€216.37	€216.37	€250.26	€250.26	€250.26	€217.80	€265.01	€233.13	€140.39	€140.39	€15.56
1 May 2029	€216.37	€216.37	€250.26	€250.26	€250.26	€236.79	€288.12	€253.47	€152.64	€152.64	€16.91

10 October 2029	€231.41	€231.41	€267.66	€267.66	€267.66	€236.79	€288.12	€253.47	€152.64	€152.64	€16.91
1 May 2030	€231.41	€231.41	€267.66	€267.66	€267.66	€253.25	€308.15	€271.09	€163.25	€163.25	€18.09

”.

Amendment of section 67 of Finance Act 2010 (natural gas carbon tax)

3. Section 67 of the Finance Act 2010 is amended, in subsection (1), with effect as on and from 15 April 2026, by the substitution of the following Table for the Table to that subsection:

“TABLE

RATE OF NATURAL GAS CARBON TAX

With effect as on and from (1)	Rate of tax per megawatt hour at gross calorific value (2)
1 May 2021	€6.06
1 May 2022	€7.41
1 May 2023	€8.77
1 May 2024	€10.13
1 May 2025	€11.48
14 October 2026	€12.84
1 May 2027	€14.20
1 May 2028	€15.56
1 May 2029	€16.91
1 May 2030	€18.09

”.

Amendment of Schedule 1 to Finance Act 2010 (solid fuel carbon tax)

4. The Finance Act 2010 is amended, with effect as on and from 15 April 2026, by the substitution of the following schedule for Schedule 1:

“SCHEDULE 1

RATES OF SOLID FUEL CARBON TAX

With effect as on and from (1)	Description of Solid Fuel Rate of Tax per tonne (2)			
	Coal	Peat Briquettes	Milled Peat	Other Peat
1 May 2021	€88.23	€61.42	€30.44	€45.65
1 May 2022	€107.98	€75.17	€37.25	€55.87
1 May 2023	€127.74	€88.93	€44.07	€66.10
1 May 2024	€147.49	€102.68	€50.88	€76.32
1 May 2025	€167.24	€116.43	€57.70	€86.54

14 October 2026	€187.00	€130.18	€64.52	€96.76
1 May 2027	€206.75	€143.94	€71.33	€106.98
1 May 2028	€226.51	€157.69	€78.15	€117.21
1 May 2029	€246.26	€171.44	€84.96	€127.43
1 May 2030	€263.38	€183.36	€90.87	€136.29

”.

Short title and construction

5. (1) This Act may be cited as the Finance Act 2026.

(2) This Act shall be construed together with the statutes which relate to duties of excise and to the management of those duties.

An Bille Airgeadais, 2026

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht do dhéanamh socrú maidir le forchur, aisghairm, loghadh, athrú agus rialáil cánachais, agus dleachtanna a bhaineann le mál agus do dhéanamh socrú breise thairis sin i dtaobh airgeadais.

An tAire Airgeadais a thíolaic,

14 *Bealtaine,* 2026

Finance Bill 2026

BILL

(as initiated)

entitled

An Act to provide for the imposition, repeal, remission, alteration and regulation of taxation, and of duties relating to excise and otherwise to make further provision in connection with finance.

Presented by the Minister for Finance,

14*th May,* 2026

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN, CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8, D08 XAO6.
Teil: 046 942 3100
r-phost: 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.
Tel: 046 942 3100
Email: publications@opw.ie
or through any bookseller.

€1.27

9 781399 342452