An Bille um Ola Téite Baile (Laghdú Éigeandála ar an gCáin Ola Mianra), 2026

Home Heating Oil (Emergency Mineral Oil Tax Reduction) Bill 2026

Mar a tionscnaíodh

As initiated

[No. 87 of 2026]

AN BILLE UM OLA TÉITE BAILE (LAGHDÚ ÉIGEANDÁLA AR AN gCÁIN OLA MIANRA), 2026
HOME HEATING OIL (EMERGENCY MINERAL OIL TAX REDUCTION) BILL 2026

Mar a tionscnaíodh

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[No. 87 of 2026]

Act Referred to

Finance Act 1999 (No. 2)

AN BILLE UM OLA TÉITE BAILE (LAGHDÚ ÉIGEANDÁLA AR AN gCÁIN OLA MIANRA), 2026
HOME HEATING OIL (EMERGENCY MINERAL OIL TAX REDUCTION) BILL 2026

Bill

entitled

An Act to provide for the temporary reduction of mineral oil tax on home heating oil (kerosene used other than as a propellent) for the purpose of alleviating cost of living pressures; to provide for the extension of such reductions by order of the Minister for Finance; and to provide for related matters.

Be it enacted by the Oireachtas as follows:

PART 1

PRELIMINARY AND GENERAL

Short title, citation and commencement

1. (1) This Act may be cited as the Home Heating Oil (Emergency Mineral Oil Tax Reduction) Act 2026.

(2) This Act shall come into operation on such day as the Minister by order appoints.

Interpretation

2. In this Act—

"emergency period" means the six-month period from the commencement of this Act by order of the Minister, or a period following an extension as ordered by the Minister in line with *section 5*;

"mineral oil tax" has the same meaning as in the Principal Act;

"Minister" means the Minister for Finance;

"Principal Act" means the Finance Act 1999.

Purpose of Act

3. The purposes of this Act include the following:

(a) to protect households from severe cost of living pressures during the emergency period; and

(b) to ensure more stable energy prices for end users during the emergency period.

PART 2

AMENDMENT OF PRINCIPAL ACT

Amendment of Chapter 1 of Part 2 of Principal Act (mineral oil tax)

4. The Principal Act is amended in section 96(1) by the insertion of the following after Schedule 2:

> “, unless during an emergency period as prescribed by order of the Minister in accordance with the *Home Heating Oil (Emergency Mineral Oil Tax Reduction) Act 2026*, for the duration of which the rates of excise applied under Schedule 2 shall be to €0 in relation to mineral oil tax applicable to kerosene used other than as a propellent, notwithstanding the provisions of Schedule 2 and Schedule 2A.”.

Extension of emergency period

5. (1) The Minister may, by order, extend the period beyond the six-month period following commencement as the Minister considers necessary having regard for the purposes of this Act.

(2) An order made by the Minister for an extension under *subsection (1)* shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the order is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done under it.

Review

6. (1) The Minister shall review on an ongoing basis the international and domestic price of energy and may lay before Dáil Éireann a financial resolution to adjust the level of excise duty on kerosene used other than as a propellent as is required to meet the purpose of this Act and be proportionate to the purposes of this Act.

(2) The Minister shall produce and lay before Dáil Éireann a report no less than once every calendar month during the emergency period on the international and domestic price of energy and the functioning of the measures contained in this Act to meet the purpose of this Act and be proportionate to the purposes of this Act.

An Bille um Ola Téite Baile (Laghdú Éigeandála ar an gCáin Ola Mianra), 2026

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht do dhéanamh socrú maidir le laghdú sealadach a dhéanamh ar an gcáin ola mianra ar ola téite baile (ceirisín a úsáidtear ar shlí seachas mar thiomántán) d'fhonn brúnna a bhaineann leis an gcostas maireachtála a mhaolú; do dhéanamh socrú maidir le laghduithe den sórt sin a leathnú le hordú ón Aire Airgeadais; agus do dhéanamh socrú i dtaobh nithe gaolmhara.

An Teachta Piaras Ó Dochartaigh a thug isteach,

17 *Meán Fómhair,* 2026

Home Heating Oil (Emergency Mineral Oil Tax Reduction) Bill 2026

BILL

(as initiated)

entitled

An Act to provide for the temporary reduction of mineral oil tax on home heating oil (kerosene used other than as a propellent) for the purpose of alleviating cost of living pressures; to provide for the extension of such reductions by order of the Minister for Finance; and to provide for related matters.

Introduced by Deputy Pearse Doherty,

17*th September,* 2026

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