



**An Bille um Ola Téite Baile (Laghdú Éigeandála ar an
gCáin Ola Mianra), 2026**
**Home Heating Oil (Emergency Mineral Oil Tax
Reduction) Bill 2026**

Meabhrán Míniúcháin
Explanatory Memorandum



**AN BILLE UM OLA TÉITE BAILE (LAGHDÚ ÉIGEANDÁLA
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HOME HEATING OIL (EMERGENCY MINERAL OIL TAX
REDUCTION) BILL 2026**

EXPLANATORY MEMORANDUM

Purpose of the Bill

The primary purpose of this Bill is to provide emergency powers for the temporary reduction of mineral oil tax on home heating oil (kerosene used other than as a propellant), for the purpose of alleviating cost of living pressures; to provide for the extension of such reductions by order of the Minister for Finance; to provide for ongoing Ministerial review on the need and proportionality of the measures in relation to the purposes of this act; and to provide for related matters.

Provisions of the Bill

Section 1 is a standard form provision and provides for the short title of the proposed Act and the commencement of the Act.

Section 2 is a standard form provision and provides for the interpretation of terms used in the Bill.

Section 3 is a standard form provision and outlines the purposes of the Bill.

Section 4 provides emergency powers for the temporary reduction of mineral oil tax on home heating oil (kerosene used other than as a propellant), 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.

Section 5 provides for the extension of the emergency period by ministerial order.

Section 6 requires the Minister for Finance to regularly review on an ongoing basis the international and domestic price of energy to adjust the measures contained in this Act to meet the purpose of this Act and be proportionate to the purposes of this Act.

It also requires the Minister for Finance to regularly report on the functioning of the measures contained in this Act to meet the purposes of this Act and be proportionate to the purposes of this Act and, in any event, not less often than once every month.

*Pearse Doherty, TD,
Meán Fómhair, 2026.*