DÁIL ÉIREANN

AN BILLE AIRGEADAIS (UIMH. 2), 2026
FINANCE (NO. 2) BILL 2026

LEASUITHE COISTE
COMMITTEE AMENDMENTS

[No. 98 of 2026] [3 November, 2026]

DÁIL ÉIREANN

AN BILLE AIRGEADAIS (UIMH. 2), 2026
—ROGHCHOISTE

FINANCE (NO. 2) BILL 2026
—SELECT COMMITTEE

Leasuithe
Amendments

SECTION 2

1. In page 7, to delete lines 24 and 25, and in page 8, to delete lines 1 and 2 and substitute the following:

"

The first €40,000	0 per cent
The next €30,044	3 per cent
The remainder	8 per cent

".

—Pearse Doherty, Mairéad Farrell.

SECTION 3

2. In page 8, between lines 5 and 6, to insert the following:

"Report on universal social charge

3. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on removing the universal social charge from the first €40,000 a person earns.".

—Pearse Doherty, Mairéad Farrell.

SECTION 4

3. In page 9, between lines 9 and 10, to insert the following:

"Report on indexation of income tax bands, tax credits and universal social charge

4. The Minister for Finance shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the indexation of the income tax rate bands, personal tax credits and universal social charge rate bands, which shall set out—

(a) the extent to which the amendments made by *sections 2* and *3* maintain, increase or reduce the real value of each band and credit concerned, for 2027 and cumulatively since 2022, measured by reference to—

(i) the Consumer Price Index, and

(ii) average weekly earnings,

(b) an estimate of the additional income tax and universal social charge arising in 2027 by reason of those amendments falling short of full indexation by reference to each of the measures referred to in *paragraph (a)*,

(c) the distributional impact, by income decile and household type, of the amendments made by *sections 2* and *3* as compared with full indexation by reference to each of those measures,

(d) the annual cost to the Exchequer of providing by law for the indexation of those bands and credits by reference to each of those measures, and

(e) the relative distributional effect of indexing personal tax credits as compared with indexing rate bands.".

—Ged Nash.

4. In page 9, to delete lines 13 to 18 and substitute the following:

"(i) in paragraph (a), by the substitution of "€20,000" for "€10,000", and

(ii) in paragraph (b), by the substitution of "€10,000" for "€5,000",

and

(b) in subsection (13)—

(i) by the substitution of "€2,000" for "€1,000", and

(ii) by the substitution of "€4,000" for "€2,000".".

—Pearse Doherty, Mairéad Farrell.

SECTION 5

5. In page 9, between lines 19 and 20, to insert the following:

"Report on rent tax credit

5. The Minister for Finance shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the relief provided for by section 473B of the Principal Act, which shall set out, for each year of assessment for which that relief has been available—

(a) the number of individuals who claimed the relief and the cost of the relief,

(b) an estimate, in so far as it can be made, of the number of individuals entitled to the relief who did not claim it,

(c) the distribution of the relief by income decile,

(d) any evidence of the extent to which the relief has been reflected in the rents charged to individuals entitled to it, and

(e) the cost of making the relief available on a refundable basis to individuals whose liability to income tax is less than the amount of the relief.".

—Ged Nash.

6. In page 9, between lines 19 and 20, to insert the following:

"Report on rent tax credit

5. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on the rent tax credit operating in the absence of a cap on rents, making a direct comparison between the amount of the credit and rent increases across the State for each year that the credit has been in operation.".

—Pearse Doherty, Mairéad Farrell.

SECTION 6

7. In page 9, between lines 27 and 28, to insert the following:

"Report on conditionality of health insurance related tax expenditure

6. The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on the potential to apply conditionality to health insurance related tax expenditure to ensure greater levels of transparency of pricing and profits in the health insurance sector and related affordability criteria.".

—Pearse Doherty, Mairéad Farrell.

SECTION 8

8. In page 11, between lines 3 and 4, to insert the following:

"Report on childcare services relief

8. The Minister for Finance shall, within six months of the passing of this Act, following consultation with the Minister for Children, Disability and Equality, prepare and lay before Dáil Éireann a report on the operation of section 216C of the Principal Act, which shall set out—

(a) the number of individuals who claimed relief under that section, and the cost of that relief, in each of the 5 years of assessment preceding the passing of this Act,

(b) the number of individuals registered as childminders in the register of prescribed early years services under Part VIIA of the Child Care Act 1991 in each of those years, and

(c) an assessment of whether the amendments made by *section 7* are likely to increase the number of registered childminders and the supply of registered childminding places.".

—Ged Nash.

[SECTION 13]

SECTION 13

9. In page 13, between lines 13 and 14, to insert the following:

"Report on domicile levy

13. The Minister for Finance shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the operation of Part 18C of the Principal Act, which shall set out—

(a) for each year since the domicile levy was introduced, the number of individuals who paid the levy and the amount of levy paid,

(b) an estimate of the number of individuals domiciled in the State whose world-wide income exceeds €1,000,000 and who did not pay the levy, and the principal reasons why they did not do so,

(c) the effect on the yield of the levy of the credit for Irish income tax provided for in that Part,

(d) the effect on the number of individuals liable to the levy of the monetary thresholds in that Part and of the amount of the levy, having regard to changes in prices, incomes and property values since the levy was introduced,

(e) options to strengthen the levy, including—

(i) the revision of those thresholds and of the amount of the levy,

(ii) the modification or removal of the credit for Irish income tax, and

(iii) the reintroduction of citizenship as a connecting factor in addition to domicile,

and

(f) the estimated yield of each option referred to in *paragraph (e)*.".

—Ged Nash.

SECTION 16

10. In page 19, in line 21, to delete all words from and including "(1) Section" down to and including line 40, and in page 20, to delete lines 1 to 25 and substitute the following:

"(1) Section 216A(5) of the Principal Act is amended by the substitution of "€16,000" for "€14,000".".

—Ged Nash.

11. In page 20, line 26, to delete "*Subsection (1)(d)*" and substitute "*Subsection (1)**".

—Ged Nash.

*[*This is a reference to a subsection proposed to be inserted by amendment No. 10.]*

Section opposed.

—Ged Nash, Pearse Doherty, Mairéad Farrell.

[SECTION 17]

SECTION 17

12. In page 20, between lines 27 and 28, to insert the following:

"Report on rent-a-room relief

17. The Minister shall, within one year of the passing of this Act, prepare and lay before Dáil Éireann a report on the share of landlords that increase the rent as a result of the new higher rate of the relief.".

—Pearse Doherty, Mairéad Farrell.

13. In page 21, between lines 6 and 7, to insert the following:

"(c) in subsection (11), by the insertion of the following after "70 per cent":

", or 60 per cent in the case of a self-build qualifying residence".".

—Edward Timmins.

Section opposed.

—Ged Nash, Pearse Doherty, Mairéad Farrell.

SECTION 18

14. In page 21, between lines 6 and 7, to insert the following:

"Report on help to buy impact on house prices

18. The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on the inflationary impact of help to buy on house prices.".

—Pearse Doherty, Mairéad Farrell.

SECTION 25

15. In page 32, between lines 35 and 36, to insert the following:

"Amendments to certain provisions relating to General Block Exemption Regulation

25. (1) The Principal Act is amended—

(a) in section 508Z—

(i) in subsection (1), by the substitution of "30 June 2027 or such later date as may be specified by the Minister for Finance in an order made by him or her under *section 25(2)** of the *Finance (No. 2) Act 2026*" for "31 December 2026", and

(ii) in subsection (2), by the substitution of "year of assessment 2027" for "year of assessment 2026",

and

(b) in section 600R, by the substitution of "30 June 2027 or such later date as may be specified by the Minister for Finance in an order made by him or her under *section 25(2)** of the *Finance (No. 2) Act 2026*" for "31 December 2026".

(2) (a) *Paragraph (b)* shall apply where, in accordance with Article 108(4) of the Treaty on the Functioning of the European Union and having regard to Council Regulation (EU) 2015/1588 of 13 July 2015 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to certain categories of horizontal State aid, the European Commission adopts regulations (in this paragraph referred to as "the regulations")—

(i) declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union, and

(ii) providing that rules set out in the General Block Exemption Regulation may continue to be applied to tax schemes existing on 31 December 2026 that are compatible with the General Block Exemption Regulation.

(b) Where this paragraph applies, the Minister for Finance may, as he or she considers necessary and appropriate, by order provide for either or both of the following:

(i) that the date referred to in section 508Z(1) of the Principal Act as the date on which the period of application of relief under Part 16 of that Act shall expire shall be such date as is later than 30 June 2027 (but in any case, not later than the earlier of such date as may be provided in the regulations or 31 December 2027) as the Minister for Finance considers appropriate and specifies in the order;

(ii) that the date referred to in section 600R of the Principal Act as the date on which the period of application of section 600M of that Act shall expire shall be such date as is later than 30 June 2027 (but in any case, not later than the earlier of such date as may be provided in the regulations or 31 December 2027) as the Minister for Finance considers appropriate and specifies in the order.

(c) Where an order under *paragraph (b)* is proposed to be made, a draft of the order shall be laid before Dáil Éireann and the order shall not be made unless a resolution approving of the draft has been passed by that House.

(d) In this subsection, "General Block Exemption Regulation" has the meaning given to it by section 488(1) of the Principal Act.

(3) *Subsection (1)* shall apply on and from the date of the passing of this Act.".

—An tAire Airgeadais.

*[*This is a reference to a subsection proposed to be inserted by this amendment.]*

SECTION 26

16. In page 36, line 17, to delete "in the State," and substitute "in the State, or".

—An tAire Airgeadais.

17. In page 36, to delete lines 18 to 22.

—An tAire Airgeadais.

[SECTION 26]

18. In page 36, line 23, to delete "(i) a person" and substitute "(g) a person".

—An tAire Airgeadais.

19. In page 37, to delete lines 19 and 20.

—An tAire Airgeadais.

20. In page 38, lines 36 and 37, to delete all words from and including "(within" in line 36 down to and including line 37 and substitute the following:

"(within the meaning of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 (S.I. No. 352 of 2011)).".

—An tAire Airgeadais.

21. In page 38, to delete line 38 and in page 39, to delete lines 1 and 2.

—An tAire Airgeadais.

22. In page 40, lines 7 to 9, to delete "a register to be known as the register of qualifying account providers (in this Part referred to as the 'register') of qualifying account providers" and substitute "a register of qualifying account providers (in this Part referred to as the 'register').".

—An tAire Airgeadais.

23. In page 43, to delete lines 11 to 15 and substitute the following:

"(10) In the case of an individual investment account to which subsection (8) applies, section 747P(1) shall apply to income, profits, gains and losses, arising up to and including the prescribed date, but shall not apply to any income, profits, gains or losses arising after that date.".

—An tAire Airgeadais.

24. In page 45, line 18 and 19, to delete "may, on or after 1 January 2027, provide" and substitute "may provide".

—An tAire Airgeadais.

25. In page 46, between lines 12 and 13, to insert the following:

"(g) the qualifying account provider shall, before the account is opened and at least once in each year of assessment thereafter, furnish to the qualifying individual, in such standardised form as may be prescribed in regulations made under section 747AA, a statement of all fees, charges and costs that are, or will be, deducted from or charged in respect of the account or the eligible investments held in it, whether by the qualifying account provider or by any other person, expressed both as an amount in euro and as a percentage of the value of the account, together with an illustration of the cumulative effect of those fees, charges and costs on the value of the account over periods of 10 years and 20 years.".

—Ged Nash.

[SECTION 26]

26. In page 47, line 2, to delete "in the year of assessment" and substitute "for the year of assessment".

—An tAire Airgeadais.

27. In page 48, line 40, to delete "realising" and substitute "liquidating".

—An tAire Airgeadais.

28. In page 48, after line 42, to insert the following:

"(10) Where a qualifying account provider—

(a) has—

(i) been notified under subsection (2)(a), or

(ii) otherwise become aware,

that a period of non-residence has begun, and has not ended, in relation to a qualifying individual, and

(b) accepts, processes or otherwise gives effect to, without reasonable excuse, a contribution to an individual investment account to which subsection (9) applies,

then the qualifying account provider shall be liable to a penalty of €3,000 in respect of the contribution to the individual investment account.".

—An tAire Airgeadais.

29. In page 50, to delete lines 29 to 32 and substitute the following:

"(3) A person who makes a declaration under this section that the person knows to be false or misleading in any material respect shall be guilty of an offence and shall be liable, on summary conviction, to a fine of €3,000 or imprisonment for a term not exceeding 6 months, or both.".

—An tAire Airgeadais.

30. In page 56, line 1, to delete "appropriate or cancel, as the case may be, such portion" and substitute "dispose of, or otherwise liquidate, such portion".

—An tAire Airgeadais.

31. In page 56, line 8, to delete "appropriation or cancellation" and substitute "disposal or liquidation".

—An tAire Airgeadais.

32. In page 59, between lines 3 and 4, to insert the following:

"(ba) the total amount of fees, charges and costs deducted from, or charged in respect of, the account or the eligible investments held in it during the year of assessment, whether by the qualifying account provider or by any other person, expressed both as an

amount in euro and as a percentage of the average investment account value of the account,".

—Ged Nash.

33. In page 62, to delete lines 38 to 43 and substitute the following:

"(ii) in any other case, by disposing of, or otherwise liquidating, the eligible investment and transferring the net proceeds to the transferee account provider for the purpose of acquiring an eligible investment to be held in the new individual investment account (in this section referred to as a 'liquidation transfer').".

—An tAire Airgeadais.

34. In page 66, lines 32 and 33, to delete "disposed of or liquidated" and substitute "disposed of, or otherwise liquidated,".

—An tAire Airgeadais.

35. In page 67, lines 4 to 6, to delete "The exemption from income tax and capital gains tax provided for in section 747P(1) shall apply, in respect of an individual investment account to which this section applies," and substitute "In the case of an individual investment account to which this section applies, section 747P(1) shall apply".

—An tAire Airgeadais.

SECTION 27

36. In page 71, between lines 20 and 21, to insert the following:

"Report on fees and charges applied to individual investment accounts

27. The Minister for Finance shall, within twelve months of the passing of this Act, following consultation with the Central Bank of Ireland, prepare and lay before Dáil Éireann a report on the fees, charges and costs applied to individual investment accounts (within the meaning of Part 27A of the Principal Act), which report shall set out—

(a) the range and average of the total annual fees, charges and costs, expressed as a percentage of account value, applied by qualifying account providers,

(b) the effect of those fees, charges and costs on the net return to qualifying individuals, as compared with the value of the tax treatment provided for by that Part,

(c) a comparison with the fees, charges and costs applicable to personal retirement savings accounts, other pension products and the automatic enrolment retirement savings system, and

(d) the feasibility of making registration as a qualifying account provider conditional on—

(i) a maximum level of total annual fees, charges and costs, or

(ii) the provision of a low-cost default investment option.".

—Ged Nash.

37. In page 71, between lines 20 and 21, to insert the following:

"Fees charged by account providers

27. The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on the fees being charged by all account providers and an analysis of the expected returns for investors.".

—Pearse Doherty, Mairéad Farrell.

38. In page 72, lines 15 and 16, to delete "Part 27A;" and substitute "Part 27A;",".

—An tAire Airgeadais.

39. In page 72, to delete lines 17 to 19.

—An tAire Airgeadais.

SECTION 29
Section opposed.

—Pearse Doherty, Mairéad Farrell.

SECTION 30

40. In page 86, between lines 20 and 21, to insert the following:

"Report on introduction of a wealth tax

30. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the potential impacts and benefits of introducing a tax on the net wealth of individuals with assets worth over €5,000,000, including the projected revenue, the distributional impact and the potential uses of the revenue raised.".

—Cian O'Callaghan.

41. In page 86, between lines 20 and 21, to insert the following:

"Report on employee share ownership trusts

30. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report reviewing the operation of the tax provisions relating to employee share ownership trusts. The report shall set out:

(a) the number of such trusts approved by the Revenue Commissioners in each of the past 5 years;

(b) any barriers to the establishment and operation of such trusts;

(c) the fiscal cost and potential benefits of changes to those provisions that would encourage wider employee ownership of companies, including through the transfer of business ownership to employees on succession.".

—Cian O'Callaghan.

42. In page 86, between lines 20 and 21, to insert the following:

"Review of deemed disposal requirement

30. The Minister for Finance shall—

(a) carry out a review of the measures necessary to implement the recommendation in the "Funds Sector 2030: A Framework for Open, Resilient & Developing Markets" report to abolish the eight-year deemed disposal requirement for Irish-domiciled investment funds,

(b) prepare a report, having regard to the relevant considerations set out in the "Roadmap for the Taxation of Retail Investment" report, setting out:

(i) the legislative, administrative and fiscal measures required to give effect to that recommendation,

(ii) the potential impact on long-term investment and the compounding of returns,

(iii) the treatment of different investment products and chargeable events,

(iv) opportunities for tax avoidance and the safeguards necessary to protect the Exchequer,

(v) the interaction with the Roadmap's wider reform levers of reducing tax rates and simplifying the taxation and administration of retail investments,

together with a proposed implementation timetable, and

(c) complete the review and lay the report before each House of the Oireachtas no later than 31 March 2027.".

—Shay Brennan.

43. In page 86, between lines 20 and 21, to insert the following:

"Review of deemed disposal requirement

30. The Minister for Finance shall prepare a report on the abolition of the eight-year deemed disposal requirement for Irish-domiciled investment funds, having regard to the "Funds Sector 2030: A Framework for Open, Resilient & Developing Markets" report and the "Roadmap for the Taxation of Retail Investment" report, and shall lay the report before each House of the Oireachtas no later than six months after the passing of this Act.".

—Ken O'Flynn.

[SECTION 30]

44. In page 86, between lines 20 and 21, to insert the following:

"Review of substantial shareholding exemption (section 626B)

30. The Minister for Finance shall—

(a) carry out a review of section 626B of the Taxes Consolidation Act 1997, with a view to aligning the substantial shareholding exemption with the dividend participation exemption,

(b) prepare a report, having regard to—

(i) the differences in the policy objectives and qualifying conditions of the two exemptions,

(ii) the need to maintain Ireland's competitiveness as a location for holding companies and international investment, and

(iii) the potential Exchequer implications of closer alignment,

and set out the legislative changes required, any outstanding issues to be resolved and a proposed implementation timetable, with a view to determining whether amendments should be included in the Finance Act 2027, and

(c) complete the review and lay the report before each House of the Oireachtas no later than 31 March 2027.".

—Ken O'Flynn.

45. In page 86, between lines 20 and 21, to insert the following:

"Amendment of section 626B of Taxes Consolidation Act 1997

30. Section 626B of the Taxes Consolidation Act 1997 is amended—

(a) in subsection (1)(a)—

(i) by inserting the following definitions:

" 'EEA Agreement' means the Agreement on the European Economic Area signed at Oporto on 2 May 1992, as adjusted by subsequent amendments to that Agreement;

'foreign withholding tax' means a tax which—

(a) is directly chargeable on a distribution made by a company that is, by virtue of the law of a territory other than the State, resident for the purposes of foreign tax in that territory, to a company that is not so resident, whether by charge to tax, deduction of tax at source or otherwise, and

(b) is imposed at a nominal rate greater than zero per cent;",

and

(ii) by substituting the following definition for the definition of "relevant territory":

" 'relevant territory' means—

(a) a state that is a contracting party to the 'EEA Agreement',

(b) not being a state referred to in paragraph (a), a territory with the government of which arrangements having the force of law by virtue of section 826(1) have been made,

(c) not being a territory referred to in paragraph (a) or (b), a territory with the government of which arrangements have been made which, on completion of the procedures set out in section 826(1), will have the force of law, or

(d) not being a territory referred to in subparagraph (a), (b) or (c), a territory that generally imposes a foreign withholding tax on distributions which does not fall to be repaid, in whole or in part, where those distributions are receivable by the parent company concerned;",

(b) in subsection (2), by deleting paragraph (c),

(c) in subsection (3B), by inserting the following paragraph after paragraph (b):

"(c) Subsection (2) shall not apply to an arrangement, or part of an arrangement, involving the disposal of shares in an investee company, which—

(i) has been put in place for the main purpose of, or one of the main purposes of, obtaining a tax advantage; and

(ii) the arrangement is not genuine having regard to all the facts and circumstances.",

and

(d) by inserting the following subsection after subsection (4):

"(5) For the purposes of this section, where the law of a relevant territory does not determine the residence of a company for the purposes of foreign tax and the company is not resident for the purposes of foreign tax in another relevant territory by virtue of the law of that other relevant territory, then that company shall be regarded as resident for the purposes of foreign tax in the relevant territory where that company is regarded as so resident for the purposes of any arrangements having the force of law by virtue of section 826(1).".".

—Ken O'Flynn.

[SECTION 30]

46. In page 86, between lines 22 and 23, to insert the following:

"Amendment of section 481 of Principal Act

30. Section 481 of the Principal Act is amended—

(a) in subsection (1), by the substitution of the following for the definition of "assisted region":

" 'assisted region' means such region or regions in the State as the Minister, after consultation with Fís Eireann, may designate as in need of assistance, arising from the low level of film production in that region or those regions, when compared with other regions in the State;",

(b) in subsection (1B)(a), by the substitution of the following for subparagraphs (II) and (III):

"(II) whether there is a limited availability of individuals with suitable experience and training in that part of the assisted region where the production of the qualifying film is taking place to provide services, the amounts expended on which would form part of the eligible expenditure on the qualifying film.

(III) in respect of areas of expertise where there is limited availability whether the company will provide training for individuals in that part of the assisted region.",

(c) in subsection (1B)(b)(iv), by the substitution of the following for "32 per cent,":

"but on or before 31 December 2026, 32 per cent, or

(v) as respect claims made after 31 December 2026, 40 per cent,";

and

(d) in subsection (2)(b), by the insertion of ", including the development of the film industry in all the regions of Ireland," after "the Irish film industry".".

—Aengus Ó Snodaigh.

47. In page 86, between lines 22 and 23, to insert the following:

"Amendment of section 481 of Principal Act

30. Section 481 of the Principal Act is amended by the insertion of the following new subsection after subsection (2G):

"(2H) (a) In this subsection—

'relevant contract' means any contract of engagement, contract for services, or agreement executed directly or indirectly with a relevant worker for the provision of creative services, scriptwriting,

directing, design, performance, technical, craft, or logistical production services in relation to a qualifying film;

'relevant worker' means an author, performer, or creator as recognized under the European Union (Copyright and Related Rights in the Digital Single Market) Regulations 2021 (S.I. No. 567 of 2021), or any person engaged directly or indirectly by a producer company, a qualifying company, or any associated Designated Activity Company (DAC) to provide personal labour, technical skill, or craft services for the production or co-production of a qualifying film;

'relevant representative organisations' means trade unions, guilds, or other professional bodies representing authors, creators, or performers in the audiovisual sector within the State, including any organisation which is a party to a collective agreement referenced in subparagraph (iii) of paragraph (b).

(b) The Minister shall withhold the issuing of a certificate under subsection (2) until the producer company or qualifying company provides verifiable undertakings that:

(i) all relevant contracts executed with relevant workers explicitly recognize the right to appropriate and proportionate remuneration for the worldwide, multi-platform exploitation of their work as mandated by the European Union (Copyright and Related Rights in the Digital Single Market) Regulations 2021;

(ii) no relevant contract shall require or permit an absolute uncompensated waiver, a permanent buyout, or any temporary, partial, or extended licensing framework that purports to grant unlimited exploitation rights for a flat fee or fixed term, without providing for separate, distinct, and escalating downstream residual revenue streams, repeat fees, and royalty structures originating from all forms of exploitation, including but not limited to digital streaming, video-on-demand (VOD), advertising-supported video services, theatrical release, television broadcast and syndication;

(iii) a qualifying company or associated Designated Activity Company (DAC) shall ensure that the terms and conditions of engagement in all relevant contracts are no less favourable than the mandatory minimum remuneration, residual structures, and exploitation thresholds established under:

(I) a collective agreement concluded with a recognised trade union or industry guild within the State; or

(II) the prevailing collective agreement or standard industry baseline recognised for equivalent engagements operating on, or including, the island of Ireland;

whichever is determined by the Minister to establish the higher overall standard of remuneration, residuals, and worker protections;

(iv) where no collective agreement is in force under subparagraph (iii), the qualifying company or associated Designated Activity Company (DAC) shall ensure that all relevant contracts incorporate terms providing no less favourable remuneration, residual tiers, and transparent reporting structures than the standard baseline agreements referenced in subparagraph (iii) as determined by the Minister;

(v) notwithstanding subparagraphs (iii) and (iv), every relevant contract executed with a relevant worker must strictly comply with the transparency, contract adjustment, and appropriate remuneration obligations mandated by the European Union (Copyright and Related Rights in the Digital Single Market) Regulations 2021; and

(vi) no relevant contract, collective agreement, or accompanying agreement shall contain any provision which purports to exclude, limit, or waive any right or protection conferred by subparagraph (v), or by the Regulations of 2021 referenced therein.

(c) For the avoidance of doubt, and in recognition of the primacy of European Union law:

(i) the collective agreements referenced in paragraph (b) shall apply strictly within the exemptions provided under the Competition (Amendment) Act 2017, or where a relevant worker is a solo self-employed person whose conditions of engagement fall within the scope of the European Commission Guidelines on the application of Union competition law to collective agreements regarding solo self-employed persons (2022/C 374/02); and

(ii) the incorporation of terms from, or compliance with, such collective agreements shall not constitute unlawful price-setting or a breach of section 4 of the Competition Act 2002.

(d) In determining compliance under this subsection, and in alignment with the Supreme Court decision in Revenue Commissioners v. Karshan (Midlands) Ltd IESC 43, the qualifying company or associated Designated Activity Company (DAC) shall treat relevant workers engaged for physical performance or on-set services as employees at the point of production for tax and statutory purposes, and the classification of a relevant worker as an employee at the point of production shall be without prejudice to their statutory right to separate, proportionate remuneration for the downstream

intellectual property exploitation of their work under the Regulations of 2021, provided that, where a relevant worker operates through a registered corporate entity or personal service company (the 'intermediary entity'):

(i) the requirement to treat the individual as an employee under this subsection shall be deemed satisfied if the intermediary entity is a validly registered corporate body inside the State, or a recognised corporate body on, or including, the island of Ireland, and maintains continuous, verified tax compliance, including the provision of a current Tax Clearance Certificate or satisfactory verification under the Relevant Contracts Tax (RCT) system, and

(ii) in strict accordance with Recital 72 of Directive (EU) 2019/790, the use of such an intermediary entity shall be without prejudice to the individual relevant worker's personal, non-assignable right to separate, proportionate remuneration for the downstream intellectual property exploitation of their work under the Regulations of 2021.

(e) For the purposes of paragraph (b), the Minister shall evaluate and designate which baseline collective agreement or standard industry framework establishes the higher overall protective standard for the relevant category of worker, and may establish an advisory panel comprising representatives of recognized industry guilds, trade unions, and administrative bodies to assist in making such determinations.

(f) Continuous, verified compliance with the provisions of this subsection and the Regulations of 2021 is a condition for the retention of a certificate issued under subsection (2).

(g) Where the Minister or the Revenue Commissioners identify a failure to comply with the provisions of this subsection or the Regulations of 2021, the Minister shall issue a written notice to the producer company or qualifying company specifying the nature of the breach, and the company shall have a period of 14 days from the date of the notice to remedy the failure or make representations.

(h) Following the expiration of the notice period provided under paragraph (g):

(i) where the breach is determined to be an isolated or administrative failure affecting an individual contract, the Minister may partially withhold the certification, or the Revenue Commissioners may withhold an equivalent proportion of the relief due under this section, until such time as the breach is remedied; or

(ii) where the breach is determined to be a serious, systematic, or repeated failure to comply, or where a company fails to remedy an isolated breach within the specified timeframe, the Minister shall revoke the certificate issued under subsection (2) and the Revenue Commissioners shall move to claw back any relief already claimed or paid under this section for the qualifying film.

(i) Where a certificate is revoked under subparagraph (ii) of paragraph (h), both the qualifying company and the producer company shall be disqualified from claiming or receiving relief under this section for a minimum period of 36 months from the date of the revocation, or until such time as the Minister is satisfied, having consulted the relevant representative organisations of authors and performers, that the breach has been remedied, whichever is the earlier.”.”.

—Aengus Ó Snodaigh.

48. In page 86, between lines 22 and 23, to insert the following:

“Amendment of section 481 of Principal Act

30. Section 481 of the Principal Act is amended by the insertion of the following new subsection after subsection (2G):

“(2H) The Minister shall withhold the issuing of a certificate under subsection (2) until the producer company or qualifying company provides verifiable undertakings that creative functions in the making of the qualifying film are fulfilled by human beings and not by artificial intelligence.”.”.

—Aengus Ó Snodaigh.

SECTION 33

49. In page 90, to delete lines 33 and 34 and substitute the following:

“ “(c) subsection (3A) or (3B), as the case may be, of section 247 does not apply to the payment of interest on the loan.”,”.

—An tAire Airgeadais.

50. In page 91, to delete line 8 and substitute the following:

“(I) by the substitution of “a loan of money to a company (in this section and in section 249(1) referred to as ‘the investing company’) used” for “a loan to a company (in this section and in section 249(1) referred to as “the investing company”) to defray money applied”,”.

—An tAire Airgeadais.

[SECTION 33]

51. In page 91, line 20, to delete "Subject to subsections (3A) and (4)(b)" and substitute "Subject to subsections (3A), (3B) and (4)(b)".

—An tAire Airgeadais.

52. In page 91, to delete lines 34 to 40 and substitute the following:

"(v) by the insertion of the following subsections after subsection (3):

"(3A) Relief shall not be given in respect of any payment of interest by an investing company on a loan to the extent that the amount borrowed is used, in accordance with clause (A) or (C), as the case may be, of section 249(1)(a)(iii), such that the relief given in respect of the payment of interest on another loan is not reduced by the application of that section.

(3B) Relief shall not be given in respect of any payment of the interest on a loan—

(a) to the extent that the amount borrowed is used by the investing company—

(i) to acquire any part of the ordinary share capital of, or to lend to, a body corporate referred to in subsection (1)(c), or

(ii) to lend to a company and the amount so lent is used by a body corporate referred to in subsection (1)(c) which is connected with that company,

or

(b) where the loan was made to a body corporate referred to in subsection (1)(c).",".

—An tAire Airgeadais.

53. In page 93, to delete line 37 and substitute "used in lending to a company an amount which is used directly or indirectly for the purposes of acquiring an asset".

—An tAire Airgeadais.

54. In page 94, to delete line 23 and substitute "the company that acquired the asset using the amount lent by the investing company (in this subparagraph referred to as the 'acquiring company'), or".

—An tAire Airgeadais.

55. In page 94, line 39, to delete "the previous investing company" and substitute "the company that acquired the asset using the amount lent by the previous investing company (in this subparagraph referred to as the 'previous acquiring company')".

—An tAire Airgeadais.

[SECTION 33]

56. In page 95, line 2, to delete "the previous investing company" and substitute "the previous acquiring company".

—An tAire Airgeadais.

57. In page 95, line 9, to delete "the investing company" and substitute "the acquiring company".

—An tAire Airgeadais.

58. In page 95, line 13, to delete "the investing company" and substitute "the acquiring company or the previous acquiring company, as the case may be".

—An tAire Airgeadais.

59. In page 97, line 35, to delete "paragraph (ab)" and substitute "paragraph (ab) of subsection (2)".

—An tAire Airgeadais.

60. In page 97, to delete lines 36 and 37 and substitute the following:

"(II) makes a new loan as described in paragraph (b), (ba) or (bb), as the case may be, of section 247(2),".

—An tAire Airgeadais.

61. In page 99, to delete lines 12 to 19 and substitute the following:

"(iii) in the case where more than one investing company has recovered, or is deemed to have recovered, an amount of capital, then—

(I) if the investing companies agree between them to such other apportionment of the recovered amount as they may consider appropriate, and

(II) jointly so specify in writing to the Revenue Commissioners on or before the specified return date for the accounting period (within the meaning of section 959A) in which the amount of capital has been recovered or deemed to have been recovered, or where the investing companies have different accounting periods (within the said meaning), the specified return date for the latest such accounting period,

the recovered amount shall be apportioned accordingly.".

—An tAire Airgeadais.

SECTION 35

62. In page 100, between lines 32 and 33, to insert the following:

"Report on removing corporation tax relief from forestry profits and premiums

35. The Minister shall, within 3 months of the passing of this Act, prepare and lay before

[SECTION 35]

Dáil Éireann a report on removing corporation tax relief from forestry profits and premiums.”.

—Martin Kenny.

SECTION 36
Section opposed.

—Pearse Doherty, Mairéad Farrell.

SECTION 38

63. In page 104, between lines 38 and 39, to insert the following:

“(3) Schedules 2 and 2A to the Finance Act 1999, as substituted by subsection (2), are amended, in the column headed ‘Other liquefied petroleum gas’, by the substitution of ‘€79.17’ for each amount specified in that column opposite a date falling on or after 14th October 2026.”.

—Michael Fitzmaurice, Peadar Tóibín, Barry Ward, Edward Timmins.

64. In page 104, between lines 38 and 39, to insert the following:

“(3) The Finance Act 1999 is further amended with effect as on and from 1 January 2027—

(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:		Heavy Oil:						Liquefied Petroleum Gas:		Vehicle gas: Rate per megawatt hour at gross calorific value
	Rates per 1,000 litres		Rates per 1,000 litres						Rates per 1,000 litres		
	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

[SECTION 38]

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 January 2027	€421.58	€502.88	€290.55	€371.85	€371.85	€0.00	€210.45	€21.00	€167.25	€103.66	€11.48
1 July 2027	€421.58	€502.88	€290.55	€371.85	€371.85	€0.00	€210.45	€21.00	€167.25	€103.66	€11.48

and

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

"SCHEDULE 2A

CARBON CHARGE

With effect as on and from:	Light Oil:		Heavy Oil:						Liquefied Petroleum Gas:		Vehicle gas: Rate per megawatt hour at gross calorific value
	Rates per 1,000 litres		Rates per 1,000 litres						Rates per 1,000 litres		
	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	€164.30	€164.30	€190.04	€190.04	€190.04	€122.83	€195.67	€172.14	€103.66	€103.66	€11.48
1 January 2027	€164.30	€164.30	€190.04	€190.04	€190.04	€0.00	€195.67	€21.00	€103.66	€103.66	€11.48

".

—Pearse Doherty, Mairéad Farrell.

SECTION 40

65. In page 105, to delete lines 16 to 19.

—Pearse Doherty, Mairéad Farrell.

SECTION 41

66. In page 105, between lines 20 and 21, to insert the following:

"Report on removing carbon tax from food production

41. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the rationale and impact of applying carbon tax from food production.".

—Martin Kenny.

[SECTION 42]

SECTION 42
Section opposed.

—Pearse Doherty, Mairéad Farrell.

SECTION 43

67. In page 106, between lines 14 and 15, to insert the following:

"Report on e-liquid products tax and retail sale of e-liquid products

43. The Minister for Finance shall, within six months of the passing of this Act, following consultation with the Revenue Commissioners and the Minister for Health, prepare and lay before Dáil Éireann a report which shall set out—

(a) the yield of e-liquid products tax since its introduction, and the number of persons registered for the purposes of that tax,

(b) the number and value of seizures of e-liquid products in respect of which e-liquid products tax had not been paid,

(c) the number of premises licensed for the retail sale of nicotine inhaling products under the Public Health (Tobacco Products and Nicotine Inhaling Products) Act 2023, by local authority area,

(d) the extent to which the Revenue Commissioners, the Criminal Assets Bureau and An Garda Síochána have identified the retail sale of e-liquid products as a means of money laundering, tax evasion or the supply of illicit products, and

(e) the feasibility of requiring a person carrying on the business of the retail sale of e-liquid products to register with the Revenue Commissioners, or to hold a current tax clearance certificate, as a condition of carrying on that business.".

—Ged Nash.

SECTION 44

68. In page 107, in lines 19 and 20, to substitute "the commission charge being the amounts" for "the 'commission charge' which shall be the amounts".

—An tAire Airgeadais.

SECTION 48
Section opposed.

—Pearse Doherty, Mairéad Farrell.

SECTION 55

69. In page 118, between lines 20 and 21, to insert the following:

"Amendment of paragraph 10 of Schedule 1 to Principal Act (exempt activities)

55. Schedule 1 to the Principal Act is amended in Part 2, in paragraph 10—

(a) in subparagraph (1), by the substitution of "section 67, 67A or 67B(1)(b)" for "section 67 or 67A",

[SECTION 55]

(b) in subparagraph (1A), by the substitution of "referred to in subsection (2)(a) of section 67B of the Finance Act 2002 that are subject to excise duty imposed by subsection (1)(a) of the said section 67B" for "within the meaning of section 67B of that Act that are subject to excise duty imposed by that section", and

(c) in subparagraph (1B), by the substitution of "licensed bookmaker" for "remote bookmaker".".

—An tAire Airgeadais.

70. In page 118, between lines 20 and 21, to insert the following:

"Amendment of section 46 of, and Part 2 of Schedule 3 to, Principal Act

55. The Principal Act is amended—

(a) in section 46(1)(ca), by the insertion of "10A," after "7A,", and

(b) in Part 2 of Schedule 3, by the insertion of the following paragraph after paragraph 10:

"Vaccines for livestock

10A. The supply of non-oral respiratory vaccines of a kind used for livestock.".".

—An tAire Airgeadais.

[Acceptance of this amendment involves the deletion of section 55 of the Bill.]

SECTION 56

71. In page 118, between lines 30 and 31, to insert the following:

"Zero rating of certain non-oral medicines

56. (1) Paragraph 11 of Schedule 2 to the Principal Act is amended by the insertion of the following subparagraph after subparagraph (1):

"(1A) Without prejudice to subparagraph (1), the supply of medicine of a kind used for human non-oral consumption and containing an active substance that is an agonist of the glucagon-like peptide-1 receptor, whether or not that substance also acts as an agonist of any other receptor.".

(2) This section shall come into operation on 1 January 2027.".

—Ged Nash.

72. In page 118, between lines 30 and 31, to insert the following:

"Report on VAT tax break for developers

56. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on the impact of providing hundreds of millions of euros in VAT

tax breaks to developers for apartments, many of which were already under construction.".

—Pearse Doherty, Mairéad Farrell.

73. In page 118, between lines 30 and 31, to insert the following:

"Report on the application of VAT to commercial online prize competitions

56. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the application of VAT to commercial online prize competitions, with a specific focus on competitions described as games of skill rather than lotteries, and competitions operated by companies outside of the State.".

—Pearse Doherty, Mairéad Farrell.

74. In page 118, between lines 30 and 31, to insert the following:

"Report on measures to support craft industry in Ireland

56. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on tax measures to support the craft industry in Ireland including through the use of VAT rates.".

—Pearse Doherty, Mairéad Farrell.

SECTION 62

75. In page 128, between lines 25 and 26, to insert the following:

"Report on tripling bank levy

62. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the potential impacts and revenue-raising capacity of trebling the rate of the levy on certain financial institutions charged under section 126AB of the Stamp Duties Consolidation Act 1999.".

—Cian O'Callaghan.

76. In page 128, between lines 25 and 26, to insert the following:

"Report on levy on certain financial institutions

62. The Minister for Finance shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the stamp duty charged under section 126AB of the Stamp Duties Consolidation Act 1999, which shall set out—

(a) the yield of that duty for each of the years 2024 to 2026 and its estimated yield for 2027,

(b) the additional yield that would arise for 2027 from an increase in the rate of that duty, including by reference to rates of 0.112 per cent, 0.15 per cent and 0.2 per cent of the assessable amount,

(c) the profits after tax of the persons liable to that duty for each of the years 2022 to 2025, and

(d) options for extending that duty beyond 2027 and for reforming the basis on which it is charged, including by reference to the profits of the persons liable to it.".

—Ged Nash.

77. In page 128, between lines 25 and 26, to insert the following:

"Report on banking levy

62. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the banking levy and, in particular, the effective rate of the levy relative to the net interest income and operating profits of in-scope credit institutions in each of the years since its introduction. Additionally, it shall refer to the Government's decision to ignore senior legal advice on ensuring banks contributed to the Defective Concrete Block scheme.".

—Pearse Doherty, Mairéad Farrell.

SECTION 71

78. In page 133, between lines 32 and 33, to insert the following:

"Amendment of certain provisions relating to administration of provisions relating to general *de minimis* aid and agricultural *de minimis* aid

71. (1) The Principal Act is amended—

(a) in Part 42, by the insertion of the following Chapter after section 997A:

"CHAPTER 4A

Administration of permissible ceiling of general de minimis aid and agricultural de minimis aid

Interpretation (Chapter 4A)

997B. (1)In this Chapter—

'accounting period' has the meaning given to it by section 64 of Finance Act 2002;

'amount of agricultural *de minimis* aid' means the amount of aid granted pursuant to Commission Regulation (EU) No. 1408/2013 if that aid had been provided in cash;

'amount of general *de minimis* aid' means the amount of aid granted pursuant to Commission Regulation (EU) 2023/2831 if that aid had been provided in cash;

'amount of fishery *de minimis* aid' means the amount of aid granted pursuant to Commission Regulation (EU) No. 717/2014 if that aid had been provided in cash;

'applicable chargeable period' means—

(a) in the case of a specified agricultural *de minimis* relief claim made under the specified provision referred to in paragraph (f) of the definition in this subsection of 'specified provision' and a specified general *de minimis* relief claim made under a specified provision referred to in any of paragraphs (a) to (e) of that definition, the chargeable period to which the specified agricultural *de minimis* relief claim or specified general *de minimis* relief claim, as the case may be, relates,

(b) in the case of a specified agricultural *de minimis* relief claim made under the specified provision referred to in paragraph (g) of the definition in this subsection of 'specified provision', the date of execution of the instrument to which the specified agricultural *de minimis* relief claim relates, and

(c) in the case of a specified general *de minimis* relief claim made under the specified provision referred to in paragraph (h) of the definition in this subsection of 'specified provision', the accounting period to which the specified general *de minimis* relief claim relates;

'chargeable period' has the meaning given to it by section 959A;

'claim amount' has the meaning given to it by subsection (2)(b);

'claim date', in relation to a specified agricultural *de minimis* relief claim or a specified general *de minimis* relief claim, as the case may be, means—

(a) in the case of a specified agricultural *de minimis* relief claim made under the specified provision referred to in paragraph (f) of the definition in this subsection of 'specified provision' and a specified general *de minimis* relief claim made under a specified provision referred to in any of paragraphs (a) to (e) of that definition, the date on which the tax return for the applicable chargeable period concerned is received by the Collector-General,

(b) in the case of a specified agricultural *de minimis* relief claim made under the specified provision referred to in paragraph (g) of the definition in this subsection of 'specified provision', the date on which the stamp duty return in which the claim is made is received by the Revenue Commissioners, and

(c) in the case of a specified general *de minimis* relief claim made under the specified provision referred to in paragraph (h) of the definition in this subsection of 'specified provision', the date on which the return of betting duties for the applicable chargeable period concerned is received by the Revenue Commissioners;

‘Commission Regulation (EU) No. 1408/2013’ means Commission Regulation (EU) No. 1408/2013 of 18 December 2013 as amended by Commission Regulation (EU) 2019/316 of 21 February 2019 , Commission Regulation (EU) 2022/2046 of 24 October 2022 , Commission Regulation (EU) 2023/2391 of 4 October 2023 , Commission Regulation (EU) 2024/3118 of 10 December 2024 and Commission Regulation (EU) 2025/1989 of 2 October 2025 ;

‘Commission Regulation (EU) No. 717/2014’ means Commission Regulation (EU) No. 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the fishery and aquaculture sector, as amended by Commission Regulation (EU) 2020/2008 of 8 December 2020 , Commission Regulation (EU) 2022/2514 of 14 December 2022 and Commission Regulation (EU) 2023/2391 of 4 October 2023 ;

‘Commission Regulation (EU) 2023/2831’ means Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid;

‘Commission Regulation (EU) 2023/2832’ means Commission Regulation (EU) 2023/2832 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid granted to undertakings providing services of general economic interest;

‘permissible ceiling of agricultural aid’, in relation to a single agricultural undertaking, means the maximum amount of aid that may be granted to the single agricultural undertaking during any period of 3 years in accordance with Commission Regulation (EU) No. 1408/2013;

‘permissible ceiling of aid’, in relation to a single undertaking, means the maximum amount of aid that may be granted to the single undertaking during any period of 3 years in accordance with Commission Regulation (EU) 2023/2831;

‘relevant period of 3 years’ means, where a specified agricultural *de minimis* relief claim or a specified general *de minimis* relief claim, as the case may be, is made, the period of 3 years ending on the claim date;

‘relevant Regulation’ means, as the case requires—

(a) Commission Regulation (EU) No. 1408/2013,

(b) Commission Regulation (EU) No. 717/2014,

(c) Commission Regulation (EU) 2023/2831, or

(d) Commission Regulation (EU) 2023/2832;

'return of betting duties' means a return made under section 70 of the Finance Act 2002;

'single agricultural undertaking' means a single undertaking as defined in Article 2(2) of Commission Regulation (EU) No.1408/2013;

'single undertaking' has the meaning given to it by Article 2(2) of Commission Regulation (EU) 2023/2831;

'specified agricultural *de minimis* relief claim' shall be construed in accordance with subsection (2)(a)(i);

'specified general *de minimis* relief claim' shall be construed in accordance with subsection (2)(a)(ii);

'specified provision' means, as the case requires—

(a) section 216F,

(b) section 372AAC,

(c) section 372AAD,

(d) section 372AAE,

(e) section 486C,

(f) section 667C,

(g) section 81D of the Stamp Duties Consolidation Act 1999, or

(h) section 68A of the Finance Act 2002;

'stamp duty return' means an electronic return or paper return, as the case may be, within the meaning of the Stamp Duty (E-stamping of Instruments and Self-Assessment) Regulations 2012 (S.I. No. 234 of 2012);

'tax return' means a return that is required to be prepared and delivered in accordance with Chapter 3 of Part 41A.

(2) (a) (i) A person makes a specified agricultural *de minimis* relief claim where the person makes a claim for a deduction, allowance or relief, as the case may be, under a specified provision referred to in paragraph (f) or (g) of the definition in subsection (1) of 'specified provision'.

(ii) A person makes a specified general *de minimis* relief claim where the person makes a claim for a deduction, allowance or relief, as the case may be, under a specified provision referred to in any of paragraphs (a), (b), (c), (d), (e) or (h) of the definition in subsection (1) of 'specified provision'.

(iii) For the purposes of subparagraphs (i) and (ii), a person shall be treated as having made a claim for—

(I) a deduction, allowance or relief, as the case may be, under a specified provision referred to in any of paragraphs (a) to (f) of the definition in subsection (1) of 'specified provision', where the deduction, allowance or relief, as the case may be, provided for under the specified provision concerned is taken into account in computing income, profits, gains or losses included in a tax return for a chargeable period,

(II) a relief under the specified provision referred to in paragraph (g) of the definition in subsection (1) of 'specified provision', where the relief provided for in that specified provision is claimed in a stamp duty return in respect of an instrument, or

(III) a relief under the specified provision referred to in paragraph (h) of the definition in subsection (1) of 'specified provision', where the relief provided for in that specified provision is claimed in a return of betting duties for an accounting period.

(b) The amount of a specified agricultural *de minimis* relief claim or a specified general *de minimis* relief claim, as the case may be (in this Chapter referred to as the 'claim amount'), shall be the amount that the person making the specified agricultural *de minimis* relief claim or specified general *de minimis* relief claim, as the case may be, would receive if the deduction, allowance or relief, as the case may be, under the specified provision concerned was provided to that person in cash.

Circumstances in which a person may make specified agricultural *de minimis* relief claim

997C. A person may only make a specified agricultural *de minimis* relief claim for an applicable chargeable period to the extent that the claim amount—

(a) when taken together with the sum of—

(i) the amount of agricultural *de minimis* aid, and

(ii) the amount of fishery *de minimis* aid,

received by the single agricultural undertaking of which the person is a part in the relevant period of 3 years (in this section referred to as the 'specified agricultural *de minimis* relief sum'), does not exceed the permissible ceiling of agricultural aid to that single agricultural undertaking, and

(b) when taken together with the sum of—

(i) the amount of general *de minimis* aid, and

(ii) the specified agricultural *de minimis* relief sum,

received by the single agricultural undertaking of which the person is a part in the relevant period of 3 years, does not exceed the permissible ceiling of aid to that single agricultural undertaking.

Circumstances in which a person may make specified general *de minimis* relief claim

997D. A person may only make a specified general *de minimis* relief claim for an applicable chargeable period to the extent that the claim amount, when taken together with—

(a) the amount of agricultural *de minimis* aid,

(b) the amount of fishery *de minimis* aid, and

(c) the amount of general *de minimis* aid,

received by the single undertaking of which the person is a part in the relevant period of 3 years, does not exceed the permissible ceiling of aid to that single undertaking.

Requirement to provide information

997E. (1) A person who makes a specified general *de minimis* relief claim or a specified agricultural *de minimis* relief claim, as the case may be, for an applicable chargeable period shall, in addition to any information which the person is otherwise required to provide to the Revenue Commissioners in relation to the specified general *de minimis* relief claim or specified agricultural *de minimis* relief claim, as the case may be, provide to the Revenue Commissioners through such electronic means as the Revenue Commissioners may make available, such information as the Revenue Commissioners may reasonably require for the purposes of the administration of the claim concerned, including—

(a) the claim amount, and

(b) in respect of each aid granted pursuant to a relevant Regulation which was received during the relevant period of 3 years by the single undertaking or the single agricultural undertaking, as the case may be, of which the person is a part, the amount of such aid if it had been provided in cash.

(2) A person who makes a specified general *de minimis* relief claim or a specified agricultural *de minimis* relief claim for an applicable chargeable period shall maintain and have available such information and records as may reasonably be required to demonstrate compliance by the single undertaking or the single agricultural undertaking, as the case may be, of which the person is a part, with a relevant Regulation insofar as it relates to the claim concerned.",

(b) in section 216F—

(i) in subsection (1), by the deletion of the definition of "Commission Regulation (EU) 2023/2831", and

(ii) by the substitution of the following subsection for subsection (7):

"(7) A claim for relief under this section shall be subject to the provisions of Chapter 4A of Part 42.",

(c) in section 372AAA(1), by the deletion of the definitions of "Commission Regulation (EU) 2023/2831", "*de minimis* aid", "permissible ceiling of aid" and "single undertaking",

(d) in section 372AAC, by the substitution of the following subsection for subsection (11):

"(11) A claim for an allowance under this section shall be subject to the provisions of Chapter 4A of Part 42.",

(e) in section 372AAD, by the substitution of the following subsection for subsection (14):

"(14) A claim for an allowance under this section shall be subject to the provisions of Chapter 4A of Part 42.",

(f) in section 372AAE, by the substitution of the following subsection for subsection (10):

"(10) A claim for an allowance under this section shall be subject to the provisions of Chapter 4A of Part 42.",

(g) in section 486C, by the insertion of the following subsection after subsection (12):

"(13) Relief granted to a company under this section shall be subject to the provisions of Chapter 4A of Part 42.",

and

(h) in section 667C—

(i) in subsection (1), by the deletion of the definition of "Commission Regulation (EU) No. 1408/2013",

(ii) by the deletion of subsection (3A)(e), and

(iii) by the insertion of the following subsection after subsection (3A):

"(3B) A claim for relief under this section shall be subject to the provisions of Chapter 4A of Part 42.".

(2) The Stamp Duties Consolidation Act 1999 is amended in section 81D—

(a) in subsection (1), by the deletion of the definition of "Commission Regulation (EU) No. 1408/2013", and

(b) by the substitution of the following subsection for subsection (7):

"(7) Relief under this section shall be subject to the provisions of Chapter 4A of Part 42 of the Taxes Consolidation Act 1997.".

(3) The Finance Act 2002 is amended in section 68A—

(a) in subsection (1), by the substitution of the following paragraph for paragraph (ii):

"(ii) in a case where more than one person forms a single undertaking within the meaning of Chapter 4A of Part 42 of the Taxes Consolidation Act 1997, the total amount of such duty that that single undertaking may be relieved of shall not exceed €50,000 in any calendar year,",

(b) by the deletion of subsection (2),

(c) in subsection (7)—

(i) in paragraph (a), by the deletion of subparagraph (iv), and

(ii) by the deletion of paragraph (b),

and

(d) by the insertion of the following subsection after subsection (9):

"(10) A claim for relief under this section shall be subject to the provisions of Chapter 4A of Part 42 of the Taxes Consolidation Act 1997.".

(4) *Subsections (1)*, *(2)* and *(3)* shall come into operation on 1 January 2027.".

—An tAire Airgeadais.

[Acceptance of this amendment involves the deletion of section 71 of the Bill.]

SECTION 72

79. In page 148, between lines 5 and 6, to insert the following:

"(8) Where the IIR top-up tax and UTPR top-up tax of a constituent entity of an MNE group for a fiscal year is deemed to be zero under subsection (3), the constituent entity shall be deemed to be neither a relevant parent entity nor a relevant UTPR entity (both within the meaning of section 111AAF) for the purposes of sections 111AAH, 111AAJ and 111AAK for that fiscal year.".

—An tAire Airgeadais.

80. In page 153, to delete lines 1 to 10 and substitute the following:

"(b) (i) On the making of an election by a filing constituent entity, where the consolidated financial statements of the ultimate parent entity of an MNE group or large-scale domestic group, as the case may be, for a fiscal year are prepared in accordance with an alternative body of accounting standards or generally accepted accounting practice (within the meaning of section 4), as the case may be, the

financial accounting net income or loss of a constituent entity for a fiscal year shall be determined in accordance with that body of accounting standards or generally accepted accounting practice, as the case may be, for the purposes of applying the simplified effective tax rate safe harbour in respect of domestic top-up tax calculated in accordance with Chapter 9.".

—An tAire Airgeadais.

81. In page 183, between lines 28 and 29, to insert the following paragraph:

"(u) in section 111AAC, by the insertion of the following subsection after subsection (4):

"(5) Where all of the constituent entities, joint ventures or joint venture affiliates, as the case may be, for which a separate effective tax rate is required to be calculated in determining top-up tax in accordance with this Part, located in the State (in this subsection referred to as 'the domestic constituent entities') consent, then, notwithstanding section 111AD(5), in the calculation of the domestic top-up tax liabilities of the domestic constituent entities, arising pursuant to subsection (1), the portion of the jurisdictional top-up tax for each of the domestic constituent entities for a fiscal year may be allocated to the domestic constituent entities for the fiscal year in a manner agreed between all of the domestic constituent entities, provided that—

(a) the full amount of the jurisdictional top-up tax is allocated to one or more of the domestic constituent entities for that fiscal year, and

(b) all of the domestic top-up tax chargeable on each of the domestic constituent entities is paid to the Revenue Commissioners by the domestic constituent entities on or before the specified return date in respect of that fiscal year.",".

—An tAire Airgeadais.

82. In page 183, between lines 29 and 30, to insert the following subparagraph:

"(i) in subsection (1), by the substitution of "Subject to subsections (4) and (5) of section 111AAC and subsections (2) to (8)" for "Subject to subsections (2) to (8)",".

—An tAire Airgeadais.

83. In page 190, to delete lines 10 to 34 and substitute the following:

"(3) (a) The following provisions of *subsection (1)* shall apply in respect of a fiscal year (within the meaning of section 111A of the Principal Act) or an accounting period, as the case may be, commencing on or after 31 December 2023:

(i) *paragraphs (a)*, *(l)* and *(n)*;

(ii) *subparagraphs (i)* and *(ii)* of *paragraph (b)*;

(iii) *subparagraphs (ii)* and *(iii)* of *paragraph (o)*;

(iv) *subparagraph (ii)* of *paragraph (v)*;

(v) *subparagraphs (i)(I)* and *(ii)* of *paragraph (w)*;

(vi) *subparagraphs (i)(I)*, *(i)(II)* and *(ii)* of *paragraph (x)*.

(b) The following provisions of *subsection (1)* shall apply in respect of a fiscal year (within the meaning of section 111A of the Principal Act) or an accounting period, as the case may be, commencing on or after 31 December 2025:

(i) *subparagraph (iii)* of *paragraph (b)*;

(ii) *paragraphs (c)*, *(d)*, *(e)*, *(g)*, *(h)*, *(i)*, *(r)*, *(t)* and *(v)(iii)*;

(iii) *subparagraph (i)(III)* of *paragraph (w)*;

(iv) *subparagraphs (ii)*, *(iii)(II)*, *(iv)(II)* and *(v)(II)* of *paragraph (y)*.

(c) The following provisions of *subsection (1)* shall apply in respect of a fiscal year (within the meaning of section 111A of the Principal Act) or an accounting period, as the case may be, commencing on or after 1 January 2026:

(i) *paragraphs (p)*, *(q)*, *(u)* and *(v)(i)*;

(ii) *subparagraphs (i)*, *(iii)(I)*, *(iv)(I)* and *(v)(I)* of *paragraph (y)*.

(d) *Clauses (III)* and *(IV)* of *subsection (1)(x)(i)* shall apply in respect of a top-up tax information return or notification of filer (within the meaning of section 111AAI of the Principal Act), as the case may be, that is due to be delivered to the Revenue Commissioners on or after the date of the passing of this Act.".

—An tAire Airgeadais.

SECTION 75

84. In page 193, between lines 27 and 28, to insert the following:

"Digital self-assessment

75. (1) The Principal Act is amended by the insertion of the following Part after section 959AX:

"PART 41B

DIGITAL SELF-ASSESSMENT

Interpretation (Part 41B)

959BA. In this Part—

'API' means an application programming interface made available by the

Revenue Commissioners for the purposes of enabling software to communicate electronically with systems maintained by the Revenue Commissioners for the purposes of this Part;

'chargeable period' means a year of assessment;

'compatible software' shall be construed in accordance with section 959BB;

'digital record' means an electronic record of a transaction relevant to the computation of the profits or gains of a relevant individual which is made and maintained by means of compatible software;

'election' means an election made under section 959BC that has not been withdrawn under section 959BD(1) or revoked under section 959BD(2);

'electronic record' has the same meaning as it has in Part 41A;

'end of year statement' has the meaning given to it by section 959BL;

'payment on account' shall be construed in accordance with section 959BH;

'individualised rate' has the meaning given to it by section 959BI and includes that rate as may from time to time be amended under that section;

'preceding year' means the year of assessment immediately preceding a year of assessment in respect of which an election is in effect;

'preliminary tax' has the same meaning as it has in section 959A;

'prescribed' means prescribed in regulations made by the Revenue Commissioners under section 959BM;

'qualifying income' means income of an individual chargeable to income tax under Case I, II or V of Schedule D;

'relevant individual' means an individual who has made an election;

'reporting period' means, as the case requires—

(a) the period beginning on the first day of a year of assessment and ending on the last day of the third month of that year,

(b) the period beginning on the first day of the fourth month of a year of assessment and ending on the last day of the sixth month of that year,

(c) the period beginning on the first day of the seventh month of a year of assessment and ending on the last day of the ninth month of that year, or

(d) the period beginning on the first day of the tenth month of a year of assessment and ending on the last day of the twelfth month of that year;

'reporting period statement' shall be construed in accordance with section 959BK;

'return date' in relation to a reporting period, means the day that is 14 days from the last day of the reporting period;

'succeeding year', in relation to an election, means the year of assessment immediately following the year of assessment in which an election is withdrawn in accordance with section 959BD(1) or revoked in accordance with section 959BD(2).

Digital self-assessment facility

959BB. (1) The Revenue Commissioners shall put in place and maintain a facility for digital self-assessment by relevant individuals in respect of qualifying income for the purpose of giving effect to this Part (in this Part referred to as the 'digital self-assessment facility').

(2) Without prejudice to the generality of subsection (1), the digital self-assessment facility shall provide for any or all of the following:

(a) communication, in such form and manner as may be prescribed, between relevant individuals and the Revenue Commissioners through an API using a software program which, on its own or when taken together with one or more than one other software program—

(i) is capable of electronic communication with the Revenue Commissioners through an API,

(ii) enables a person to do anything, in such form and manner as may be prescribed, that the person is required or authorised by or under this Part to do by means of compatible software,

(iii) enables information to be provided to, and received from, the Revenue Commissioners, in such form and manner as may be prescribed, for the purposes of this Part, and

(iv) complies with such functional, technical, security and other requirements as may be prescribed for the purposes of this Part,

and is referred to in this Part as 'compatible software';

(b) the reporting to the Revenue Commissioners, in such form and manner as may be prescribed, of information under and for the purposes of the Tax Acts, by relevant individuals, using compatible software;

(c) the calculation by relevant individuals of payments on account;

(d) the remittance of payments by relevant individuals under this Part;

(e) such other matters relating to the use of compatible software and services available through the digital self-assessment facility as the Revenue Commissioners consider appropriate and may prescribe

for the purposes of this Part.

Making of election

959BC. (1) An individual who wishes to avail of the digital self-assessment facility in respect of his or her qualifying income shall make an election to do so.

(2) An individual may make an election, in such form and manner as may be prescribed, where the individual—

(a) is chargeable to income tax in respect of qualifying income, and

(b) has been issued with a tax clearance certificate in accordance with section 1095 where that certificate remains in force and has not been rescinded in accordance with subsection (3A) of that section.

(3) An election shall take effect from the beginning of the year of assessment following the year in which the election is made and shall remain in effect until it is withdrawn under section 959BD(1) or revoked under section 959BD(2).

Withdrawal or revocation of election

959BD. (1) A relevant individual who wishes to withdraw an election may give notice, in such form and manner as may be prescribed, to the Revenue Commissioners, stating that he or she wishes to withdraw the election and, where such notice is given, the election is withdrawn from the beginning of the year of assessment following the year in which the notice is given.

(2) (a) The Revenue Commissioners may revoke an election where the relevant individual concerned has persistently or materially failed to do something that he or she is required to do under this Part.

(b) Where the Revenue Commissioners revoke an election under paragraph (a) they shall notify the relevant individual concerned of that revocation and the election is revoked from the beginning of the year of assessment following the year in which the notice is given.

(3) Before revoking an election under subsection (2), the Revenue Commissioners shall—

(a) notify, in such form and manner as may be prescribed, the relevant individual of the failure concerned, and

(b) provide the relevant individual with a reasonable opportunity to remedy that failure.

Application of Part 41A where election made

959BE. (1) Except to the extent otherwise provided for by this Part and subject to such matters as may be prescribed for the purposes of this section, Part 41A shall apply to a relevant individual.

(2) Nothing in this Part shall affect any liability to tax, interest or penalties arising before the date on which an election takes effect.

(3) Where an individual makes an election and that individual was a chargeable person within the meaning of section 959A for the preceding year, Part 41A shall apply for that year but no preliminary tax payment shall be made on the following 31 October under section 959AN.

(4) Where a relevant individual withdraws an election under section 959BD(1) or the election is revoked under section 959BD(2), and the relevant individual concerned is a chargeable person within the meaning of section 959A for the succeeding year, Part 41A shall apply for that year and all subsequent years that the individual remains a chargeable person until such time, if any, as the individual makes a further election.

(5) Where—

(a) an individual makes an election and the individual was a chargeable person within the meaning of section 959A for the preceding year, or

(b) an individual withdraws an election under section 959BD(1) or the election is revoked under section 959BD(2), and the individual concerned is a chargeable person within the meaning of section 959A for the succeeding year,

then the individual shall—

(i) use such accounting periods and methods of accounting as may be prescribed for the purposes of this section, and

(ii) make such adjustments as may be prescribed for the purposes of ensuring that an amount is not brought into account more than once or omitted from account.

Application of election to qualifying income, computation of profits and gains

959BF. (1) An election shall apply only in respect of qualifying income and, where it applies, it shall apply in respect of all of the qualifying income of a relevant individual.

(2) Except as otherwise provided by this Part, the provisions of the Tax Acts relating to the computation of profits or gains shall apply to a relevant individual in computing the profits or gains of that relevant individual.

(3) For each year of assessment, the profits or gains from qualifying income of a relevant individual shall, as respects each separate source of qualifying income, be the amount that is the excess of the qualifying income received by the relevant individual in that year from that source over the allowable expenses paid by the relevant individual in

that year in respect of that source of qualifying income, and no amount of such income or expenses shall be taken into account under this subsection unless it is actually received or actually paid, as the case may be, in the year of assessment.

(4) Nothing in subsection (3) shall affect the computation of any income, profits or gains of the relevant individual which are not qualifying income.

Effect of election on other obligations relating to qualifying income

959BG. Except as otherwise provided by this Part, an election shall not affect any obligation of a relevant individual to make a return, pay tax or otherwise comply with any requirement of the Tax Acts in respect of his or her qualifying income.

Payment on account

959BH. (1) A relevant individual shall, on or before the return date, make a payment on account to the Collector-General, in respect of qualifying income for each reporting period.

(2) The amount of a payment on account under subsection (1) shall be calculated by reference to—

(a) the amount by which the qualifying income received exceeds the allowable expenses for the reporting period concerned, and

(b) the application, to the amount referred to in paragraph (a), of the individualised rate applicable to the relevant individual concerned for that reporting period.

(3) The payment made under subsection (1) shall be treated as an amount paid on account of that individual's liability to income tax and Universal Social Charge for the year of assessment in respect of which the payment is made.

(4) Section 959AN shall not apply to a relevant individual where the relevant individual has satisfied his or her obligations under this Part.

Individualised rate

959BI. (1) A relevant individual may, from time to time, request the Revenue Commissioners to determine, in such manner as may be prescribed, and apply to his or her qualifying income, a rate expressed as a percentage (in this Part referred to as an 'individualised rate') such that when the rate is applied to the qualifying income, the total sum of payments on account made by the individual for the year of assessment in respect of that qualifying income is, as nearly as practicable, equal to the relevant individual's final liability to income tax and the Universal Social Charge for that year of assessment.

(2) For the purposes of determining an individualised rate, the Revenue Commissioners shall, at the time of making the determination, have

regard to—

(a) the income of the relevant individual in the year of assessment up to that time,

(b) the tax credits and standard rate cut-off point applicable to the relevant individual for the year of assessment concerned,

(c) such amounts, if any, that in the year of assessment concerned up to that time have been remitted to the Revenue Commissioners under this Part in respect of the relevant individual, and

(d) such other matters as may be prescribed for that purpose.

(3) A request under subsection (1) shall be in such form and manner as may be prescribed and shall be made by means of compatible software.

(4) A relevant individual may make more than one request under subsection (1) in a year of assessment, including where he or she considers that, since the date on which an individualised rate was last determined by the Revenue Commissioners in respect of the individual, there has been a change in any of the matters referred to in subsection (2) in so far as they relate to that individual.

(5) An individualised rate shall apply from the date on which it is determined.

(6) An individualised rate and the date from which it applies shall be notified, in such form and manner as may be prescribed and by means of compatible software, to the relevant individual to whom it relates.

(7) An individualised rate shall not constitute—

(a) an assessment to income tax or Universal Social Charge,

(b) a determination of the amount of income tax or Universal Social Charge payable by the relevant individual, or

(c) a determination of the profits, gains or income of the relevant individual for any purpose of the Tax Acts.

Relevant individual to keep digital records

959BJ. (1) A relevant individual shall create and maintain, in such form and manner as may be prescribed and by means of compatible software, a digital record of every transaction relevant to the computation of the profits and gains of that individual in relation to the individual's qualifying income.

(2) Records required under this section shall be retained for 6 years from the end of the year of assessment to which the records relate and shall be retained in an official language of the State.

Obligation to provide statement for each reporting period

959BK. (1) A relevant individual shall provide a statement, in such form and manner as may be prescribed, in respect of a reporting period (in this Part referred to as a 'reporting period statement') to the Revenue Commissioners by means of compatible software on or before the return date.

(2) A reporting period statement shall—

(a) be based on the digital records maintained by the relevant individual,

(b) contain, separately in respect of each source of qualifying income, the total amounts of income received and allowable expenses paid, in respect of that source, during the reporting period,

(c) contain such categorisation of the amounts referred to in paragraph (b) as may be prescribed together with such other particulars relating to the qualifying income as may be prescribed, and

(d) state the payment on account due for that reporting period.

(3) A relevant individual shall provide a reporting period statement to the Revenue Commissioners notwithstanding that no income was received or no expense was paid in respect of a source of qualifying income during the reporting period.

(4) A reporting period statement may be amended by a relevant individual in such form and manner as may be prescribed and by means of compatible software.

End of year statement

959BL. (1) The Revenue Commissioners shall, at the end of a year of assessment, on the basis of the reporting period statements provided to them by a relevant individual under section 959BK and such other information, if any, as is available to them, provide a relevant individual with a statement, in such form and manner as may be prescribed, setting out the total income and expenses and any other information relating to that individual which is relevant to the computation of that individual's liability to income tax and Universal Social Charge for that year of assessment (in this section referred to as an 'end of year statement').

(2) Where a relevant individual is of the opinion that an end of year statement contains all of the information required to be submitted to the Revenue Commissioners for the purposes of providing a full and true disclosure of all material facts necessary for the making of an assessment for a chargeable period for the purposes of section 959AA(1), then, that statement may be submitted by the relevant individual, by means of compatible software, in satisfaction of the obligation of the individual under section 959I to deliver a return.

(3) Where a relevant individual is of the opinion that an end of year statement does not contain all of the information required to be submitted to the Revenue Commissioners for the purposes of providing a full and true disclosure of all material facts necessary for the making of an assessment for a chargeable period for the purposes of section 959AA(1), then, the relevant individual may amend the end of year statement (in this section referred to as an 'amended end of year statement') by providing such other or further information, as the case may be, making such corrections or providing such additional declarations, if any, as he or she considers appropriate for the purposes of providing a full and true disclosure of all material facts necessary for the making of an assessment for a chargeable period for the purposes of section 959AA(1), and that amended end of year statement may be submitted by the relevant individual, by means of compatible software, in satisfaction of the obligation of the relevant individual under section 959I to deliver a return.

(4) Where a relevant individual submits an end of year statement or an amended end of year statement, as the case may be, under subsection (2) or (3), respectively, that end of year statement or amended end of year statement, as the case may be, shall be deemed to be a return for the purposes of section 959I and Parts 40A and 41A shall apply accordingly.

(5) Where a relevant individual submits an end of year statement or an amended end of year statement, as the case may be, under subsection (2) or (3), respectively, the relevant individual shall submit a self-assessment in accordance with section 959R and Parts 40A and 41A shall apply accordingly.

(6) Notwithstanding section 959A, the specified return date for the chargeable period, under this Part, shall be 31 March in the year following that chargeable period.

Regulations

959BM. (1) The Revenue Commissioners may make regulations to provide for any matter referred to in this Part as prescribed or to be prescribed.

(2) Without prejudice to any other provision of this Act, regulations under this section may contain such incidental, supplementary and consequential provisions as appear to the Revenue Commissioners to be necessary or expedient for—

(a) the purposes of the regulations,

(b) to enable relevant individuals to fulfil their obligations under this Part or under regulations made under this Part, or

(c) to give effect to the proper implementation and efficient operation of the provisions of this Part or regulations made under this Part.

(3) Every regulation made under this Part shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the regulation is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done under the regulation.".

(2) *Subsection (1)* shall come into operation on such day or days as the Minister for Finance may appoint by order or orders, either generally or with reference to any particular purpose or provisions, and different days may be so appointed for different purposes or different provisions.".

—An tAire Airgeadais.

85. In page 193, to delete lines 32 to 40, to delete page 194, and in page 195, to delete line 1.

—Ged Nash.

Section opposed.

—Ged Nash.

SECTION 76

86. In page 195, between lines 18 and 19, to insert the following:

"Report on residential zoned land tax

76. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the residential zoned land tax and the effect it has had on the socially damaging practice of land hoarding.".

—Pearse Doherty, Mairéad Farrell.

87. In page 195, between lines 18 and 19, to insert the following:

"76. That there be no requirement to apply annually to have actively farmed land removed from the scope of the RZLT.".

—Edward Timmins.

88. In page 195, between lines 18 and 19, to insert the following:

"76. That Local authorities be removed from the scope of the RZLT.".

—Edward Timmins.

89. In page 195, between lines 26 and 27, to insert the following:

" 'Act of 1930' means the National Monuments Act 1930;".

—An tAire Airgeadais.

90. In page 195, between lines 30 and 31, to insert the following:

" 'Act of 2023' means the Historic and Archaeological Heritage and

Miscellaneous Provisions Act 2023;".

—An tAire Airgeadais.

91. In page 196, between lines 31 and 32, to insert the following:

" 'historic monument' has the same meaning as it has in the National Monuments (Amendment) Act 1987;".

—An tAire Airgeadais.

92. In page 196, to delete lines 38 and 39 and substitute the following:

" 'monument under the Act of 1930' means a monument within the meaning of the Act of 1930;".

—An tAire Airgeadais.

93. In page 197, to delete lines 1 and 2 and substitute the following:

" 'monument under the Act of 2023' means a monument within the meaning of the Act of 2023;

'national monument under the Act of 1930' means a national monument within the meaning of the Act of 1930;".

—An tAire Airgeadais.

94. In page 197, to delete lines 16 to 27 and substitute the following:

" 'relevant monument' means a property which is—

(a) a national monument under the Act of 1930 to which section 14(1) of the Act of 1930 relates,

(b) a historic monument in respect of which the name, location and a brief description have been entered in the Register of Historic Monuments,

(c) a monument under the Act of 1930 which has been included in a record established under section 12(1) of the National Monuments (Amendment) Act 1994, or

(d) a monument under the Act of 2023;".

—An tAire Airgeadais.

95. In page 198, to delete lines 33 and 34 and substitute the following:

"(b) is not a relevant monument.".

—An tAire Airgeadais.

96. In page 199, between lines 12 and 13, to insert the following:

"(4) The Minister shall no later than 12 months after the enactment of this Act, and every 24 months thereafter, prepare and lay before both Houses of the Oireachtas a report on the operation of the criteria

defined in this section and shall consider any proposed amendments to same.".

—Thomas Gould.

97. In page 199, between lines 38 and 39, to insert the following:

"(4) Any such other area a local authority may choose.".

—Thomas Gould.

98. In page 200, to delete lines 16 to 23.

—Thomas Gould.

99. In page 204, between lines 38 and 39, to insert the following:

"(10) The local authority shall issue notification to Revenue of the completion of remediation works if the confirming officer believes the property now fulfils the definition of a 'vacant home' as established in the Act of 2022.".

—Thomas Gould.

100. In page 209, between lines 28 and 29, to insert the following:

"(5) The Minister shall, prior to the first charge period of the Derelict Property Tax—

(i) publish a register of all outstanding levies on sites as applied under the Derelict Sites Act 1990,

(ii) publish a report on the action to be taken to collect all outstanding levy amounts.

(6) The Minister shall make the first chargeable period beginning 1 January 2027 with charges issued and due following the issuing of final registers to Revenue.

(7) The Minister shall make provision, under regulation or statutory instrument as appropriate, for the transfer of monies collected under the Derelict Property Tax from Revenue to the relevant local authority.".

—Thomas Gould.

101. In page 210, between lines 2 and 3, to insert the following:

"(3) The Minister shall, no later than 12 months after the first chargeable period of the Derelict Property Tax, prepare and lay before both Houses of the Oireachtas a report on the potential to incrementally increase the charge on a property annually whereby it remains a chargeable site.".

—Thomas Gould.

[SECTION 76]

102. In page 225, after line 39, to insert the following:

"Exemption for certain relevant property acquired by local authority

653CQA.(1) In this section—

'acquisition date', in relation to a relevant property, means the date on which the relevant property vested in, or was acquired by, a local authority by means of a relevant acquisition;

'relevant acquisition' means the acquisition by a local authority of a property—

(a) compulsorily, under section 14 of the Derelict Sites Act 1990 or under any other enactment conferring on a local authority a power to acquire land compulsorily, or

(b) by agreement, where, at the time of the acquisition, the property was included on a preliminary register or a final register;

'specified period', in relation to a relevant property, means the period of 5 years beginning on the acquisition date, together with any extension of that period under subsection (5).

(2) This section applies to a relevant property where—

(a) the liable person in relation to the relevant property is a local authority,

(b) the relevant property was acquired by that local authority by means of a relevant acquisition, and

(c) the chief executive of that local authority has, not later than 12 months after the acquisition date, certified in writing that the local authority intends, within the specified period—

(i) to carry out, or cause to be carried out, remediation works in respect of the relevant property, or

(ii) to dispose of the relevant property for the purpose of its remediation, redevelopment or use.

(3) Notwithstanding section 653CA, where this section applies, on the making of a claim by the local authority, derelict property tax shall not be due and payable in respect of the relevant property in relation to any liability date falling within the specified period.

(4) A claim referred to in subsection (3) shall be made in the annual return, in respect of the relevant property, relating to the liability date in respect of which the claim is being made, and shall be accompanied by a copy of the certificate referred to in subsection (2)(c).

(5) Where the chief executive of a local authority certifies in writing that the carrying out of remediation works in respect of a relevant property to which this section applies has been delayed by reason of—

(a) a pending application by the local authority for funding to a Minister of the Government or to a body established by or under statute, or

(b) the structural condition or complexity of the relevant property, including its being a protected structure within the meaning of the Act of 2000 or the Act of 2024, as the case may be,

the Minister for Housing, Local Government and Heritage may, on the application of the local authority, extend the specified period by a further period not exceeding 3 years.

(6) This section shall cease to apply to a relevant property from the date on which the relevant property is disposed of by the local authority to a person other than a local authority.

(7) This section shall not apply unless a return referred to in section 653CC is delivered to the Revenue Commissioners in accordance with that section in respect of the relevant property for each liability date to which a claim under subsection (3) relates.".

—Ged Nash.

103. In page 228, lines 42 and 43, to delete "subsections (11)(b) or (13)(b)" and substitute "subsections (11)(b), (12)(b) or (13)(b)".

—An tAire Airgeadais.

104. In page 231, lines 26 and 27, to delete "arising on a VHT date in the year following that liability date" and substitute "arising on the VHT date immediately following that liability date".

—An tAire Airgeadais.

105. In page 232, between lines 20 and 21, to insert the following:

"(8) Prior to the enactment of this section, the Minister shall publish a report on the implementation of the Vacant Homes Tax referencing the findings and recommendations of the Comptroller and Auditor General.".

—Thomas Gould.

106. In page 232, between lines 25 and 26, to insert the following:

"Credit for derelict sites levy

653CWA. (1) This section applies where—

(a) a property is a relevant property on the liability date in a year, and

(b) the liable person in relation to that relevant property has paid derelict sites levy, in respect of the relevant property or the land on which it is situated, for the local financial year immediately preceding that liability date.

(2) Where this section applies, the liable person referred to in subsection (1)(b) shall be entitled to a credit against the derelict property tax payable by that person in respect of the relevant property in the year referred to in subsection (1)(a), of an amount equal to the lesser of—

(a) the amount of derelict sites levy referred to in subsection (1)(b) that has actually been paid by that person, and

(b) the amount of derelict property tax that would, but for this section, be payable by that person in respect of the relevant property for that year.

(3) Where a person is entitled to a credit under this section, no part of that credit shall be repaid to the person, carried forward for set-off against derelict property tax payable in respect of any subsequent liability date, or carried back for set-off against derelict property tax payable for any earlier year.

(4) Where derelict sites levy by reference to which a credit has been allowed under this section is subsequently repaid or remitted, in whole or in part, the amount of the credit allowed by reference to the levy so repaid or remitted shall be treated as never having been allowed, and—

(a) an assessment or amended assessment may be made under section 653CH to give effect to this subsection, and

(b) any derelict property tax that becomes payable as a result of this subsection shall be payable together with interest calculated under section 653CI, from the date on which the derelict property tax would originally have been payable but for the credit.

(5) A claim for a credit under this section shall be made in a derelict property tax return required under section 653CC.

(6) In this section, 'local financial year' has the same meaning as it has in the Local Government Act 2001.".

—Ged Nash.

107. In page 234, to delete lines 2 to 9 and substitute the following:

"(9) Where any relevant property becomes the property of the State in accordance with this section, such land shall, upon so becoming the property of the State, vest in the relevant local authority.

(10) The Registrar of Titles shall cause the relevant local authority to be registered as the owner of the land under the Registration of Title Act 1964.".

—Thomas Gould.

[SECTION 76]

108. In page 234, between lines 9 to 10, to insert the following:

"(11) The Minister shall, no later than 12 months after the enactment of the Act, lay before both Houses of the Oireachtas a report examining the implementation of the Act and the engagement of liable persons. The Minister shall include reference to individual properties that have been found liable but whereby no liable person has engaged and the action taken by the Minister, Revenue Commissioners or local authority in this respect.".

—Thomas Gould.

SECTION 77

109. In page 236, between lines 33 and 34, to insert the following:

"Report on derelict property tax and local authorities

77. (1) The Minister for Finance shall, following consultation with the Minister for Housing, Local Government and Heritage, prepare and lay before Dáil Éireann, within six months of the passing of this Act, a report on derelict property tax under Part 22C of the Principal Act.

(2) The report shall set out—

(a) the options for providing to each local authority, whether through the Local Government Fund or otherwise, an amount equal to the derelict property tax, interest and penalties collected in respect of relevant properties situated in its functional area,

(b) an estimate of the costs to be incurred by local authorities in performing their functions under that Part, including the inspection of properties, the preparation and publication of preliminary and final registers and the determination of appeals and of applications for confirmation of completion of remediation works, and the means by which those costs are to be met,

(c) the amount of derelict sites levy charged and collected by each local authority in each of the years 2020 to 2025, and the Government's intentions in relation to that levy following the commencement of that Part,

(d) the application of derelict property tax to relevant properties owned by local authorities, including properties acquired compulsorily, and its effect on the capacity of local authorities to remediate such properties,

(e) an analysis of the differences between the meaning of 'derelict property' in section 653BQ of the Principal Act and the meaning of 'derelict site' in section 3 of the Derelict Sites Act 1990, the properties and land likely to fall within one meaning but not the other, and the steps proposed to align them,

(f) the extent to which a property may be liable to both derelict sites levy and derelict property tax in respect of the same period, and the Government's proposals to prevent such double liability, and

(g) whether property that becomes the property of the State under section 653CX of the Principal Act should instead vest in the local authority in whose functional area it is situated.".

—Ged Nash.

110. In page 236, between lines 33 and 34, to insert the following:

"Report on potential Gaeltacht tax measures to address housing crisis

77. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the options for, and potential impact of, incentives through tax measures to support the making available of second homes and residential properties used as short-term lets in a Gaeltacht area for use as family homes to Irish speakers, Gaeltacht residents or to bodies such as Údarás na Gaeltachta or approved housing bodies for the purpose of renting to Irish speakers on the local housing list, in the context of the ongoing Gaeltacht housing crisis.".

—Aengus Ó Snodaigh.

SECTION 78

111. In page 236, after line 38, to insert the following:

"Report on broadening and diversification of tax base

78. (1) The Minister for Finance shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report setting out an analysis by the Department of Finance of each recommendation of the Commission on Taxation and Welfare, contained in its report entitled 'Foundations for the Future' published in September 2022, that relates to the broadening or diversification of the tax base.

(2) The report shall set out, in respect of each recommendation referred to in *subsection (1)*—

(a) whether the recommendation has been implemented in whole, in part or not at all and, where it has not been implemented in full, the reasons for that,

(b) an estimate of the yield that would arise from the implementation of the recommendation in full,

(c) an assessment of the distributional impact of the recommendation, and

(d) the Government's intentions in respect of the recommendation.

(3) The report shall also set out an assessment of the sustainability of the tax base having regard to the proportion of tax receipts accounted for by corporation tax paid by a small number of companies.".

—Ged Nash.

[SECTION 78]

112. In page 236, after line 38, to insert the following:

"Report on Mortgage Interest Relief

78. The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on mortgage interest rates and the impact of removing Mortgage Interest Relief.".

—Pearse Doherty, Mairéad Farrell.

113. In page 236, after line 38, to insert the following:

"Report on restriction of share based remuneration to SMEs

78. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the impact of the PRSI exemption for share-based remuneration for large corporations on the sustainability of the Social Insurance Fund.".

—Pearse Doherty, Mairéad Farrell.

114. In page 236, after line 38, to insert the following:

"Report on costs of increasing Standard Fund Threshold

78. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on the costs of increasing the Standard Fund Threshold to €2,800,000 taking account of behavioural change, clearly outlining the cost to the Exchequer, as well as the number of likely beneficiaries.".

—Pearse Doherty, Mairéad Farrell.

115. In page 236, after line 38, to insert the following:

"Report on supportive measures for rental property activation in areas impacted by Defective Concrete Blocks

78. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on supportive tax measures for rental property activation in areas impacted by Defective Concrete Blocks.".

—Pearse Doherty, Mairéad Farrell.

116. In page 236, after line 38, to insert the following:

"Report on relief on medical expenses

78. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on the inability of people without the adequate tax liability to benefit from relief on medical expenses making reference to the substantial burden facing individuals using home dialysis.".

—Pearse Doherty, Mairéad Farrell.

[SECTION 78]

117. In page 236, after line 38, to insert the following:

"Exit tax for change of tax residence

78. The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on the potential need for an exit tax for investors that change their tax residency status from Ireland to another country.".

—Pearse Doherty, Mairéad Farrell.

118. In page 236, after line 38, to insert the following:

"Report on taxation of bailed-out banks

78. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the amount of tax revenue lost as a result of bailed-out banks facing no restriction on their ability to off-set corporation taxes using historic losses related to the crash, making specific reference to the number of years the bailed-out banks will be able to avoid tax into the future as a result of these deferred tax assets.".

—Pearse Doherty, Mairéad Farrell.

119. In page 236, after line 38, to insert the following:

"Report on taxation of vulture funds

78. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the amount of tax revenue lost by the decision to not apply an entity level tax to vulture funds as was recommended by officials in the Department of Finance.".

—Pearse Doherty, Mairéad Farrell.

120. In page 236, after line 38, to insert the following:

"Report on taxation of windfall profits of energy companies

78. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the amount of tax revenue lost by the decision to not apply a 75 per cent tax on the windfall profits of energy companies including electricity generators.".

—Pearse Doherty, Mairéad Farrell.

121. In page 236, after line 38, to insert the following:

"Report on number of properties covered

78. The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on the projected number of properties that are currently included on derelict site registers that would not be included under the new derelict property tax either as a geographical criterion or the definition of dereliction.".

—Pearse Doherty, Mairéad Farrell.

[SECTION 78]

122. In page 236, after line 38, to insert the following:

"Report on resourcing of local authorities

78. The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on the resourcing of local authorities in order to ensure the derelict property tax is administered effectively and to compensate for any loss of income as a result of the non-payment of the derelict site levy.".

—Pearse Doherty, Mairéad Farrell.

123. In page 236, after line 38, to insert the following:

"Report on an annual tax and audit gap analysis

78. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report the potential for the government to mandate Revenue to produce an annual report on both the tax and audit gap.".

—Pearse Doherty, Mairéad Farrell.

124. In page 236, after line 38, to insert the following:

"Report on non-domiciled tax status

78. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the use of non-domiciled status by wealthy individuals to avoid paying taxes on their global incomes.".

—Pearse Doherty, Mairéad Farrell.

SECTION 79

125. In page 237, between lines 3 and 4, to insert the following:

"Report on State-backed savings account for affordable housing

79. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the viability of establishing a State-backed, tax-exempt savings account, modelled on the *Livret A* account operated in France, the deposits in which would be used to finance the construction of affordable housing, including the fiscal implications, the projected level of deposits and the number of homes that could be delivered through such an account.".

—Cian O'Callaghan.

126. In page 237, between lines 3 and 4, to insert the following:

"79. Reintroduce the scrappage scheme for electric vehicles with an increase over the 2,000 cars allowed in this year's scheme to 10,000 cars.".

—Edward Timmins.