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DÍOSPÓIREACHTAÍ PARLAIMINTE
PARLIAMENTARY DEBATES

DÁIL ÉIREANN

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(OFFICIAL REPORT—Unrevised)

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DÁIL ÉIREANN

Dé Céadaoin, 8 Deireadh Fómhair 2025

Wednesday, 8 October 2025

Chuaigh an Cathaoirleach Gníomhach (Deputy John Paul O'Shea) i gceannas ar 10.23 a.m.

Paidir agus Machnamh.

Prayer and Reflection.

Ceisteanna ar Sonraíodh Uain Dóibh - Priority Questions

Homeless Accommodation

1. **Deputy Eoin Ó Broin** asked the Minister for Housing, Local Government and Heritage the actions he intends to take in the coming months to halt the relentless rise in adult and child homelessness and to reduce the number of people presenting as homeless and accelerate the number of exits of persons currently in emergency accommodation. [54228/25]

Deputy Eoin Ó Broin: As the Minister knows, homelessness is at the highest level since modern records began. Over 16,000 people, including 5,000 children are officially categorised as homeless and in emergency accommodation funded by the Department. Astonishingly, neither the Minister for Finance nor the Minister for public expenditure and reform even referenced homelessness yesterday. The budget book simply references an increase for emergency accommodation, hardly a sign of success. Will the Minister outline the actions he intends to take in the coming weeks and months to start to get a grip on this crisis so that we see the numbers of adults and in particular children in emergency accommodation fall?

Minister for Housing, Local Government and Heritage (Deputy James Browne): I thank the Deputy. Addressing homelessness and in particular homeless families and children is a priority for me, the Department and the Government. Ireland signed the Lisbon declaration in June 2021 which committed all signatories to work towards ending homelessness by 2030. I will continue to work with the National Homeless Action Committee to ensure an all-of-government approach to drive the ambition of the Lisbon declaration. Critical to supporting households to exit homelessness is our continued investment in the social housing programme. Budget 2026 has continued the record level of investment in social housing with €2.9 billion in capital allocated to support the delivery of social homes by local authorities. This continued investment in the social housing programme will increase the supply of stock available to allocate to households on social housing waiting lists, including households in emergency

accommodation. It is important that local authorities ensure sufficient allocations are made to families in emergency accommodation. A key focus for me is to reduce the time families spend in emergency accommodation as well as prevention. In September I wrote to 21 local authorities with families in emergency accommodation for more than 12 months and asked them to use all housing schemes to exit these families from emergency accommodation. I ring-fenced an additional €50 million which I secured as part of the national development plan process to exit households who are the longest in homeless accommodation with a focus in the first instance on larger families with children and housing first clients. This funding is in addition to the €325 million already committed to the social housing second-hand acquisitions programme in 2025, bringing the second-hand acquisition programme in total to €375 million so far this year. Ensuring that families and children experiencing homelessness are provided with accommodation and supports is critical. Budget 2026 provides an allocation of €513.5 million to provide homeless emergency accommodation and supports. Capital funding of €50 million has been allocated to support the provision and maintenance of quality emergency and transitional accommodation. The new housing plan will be published shortly. It will include robust and targeted actions that will increase the provision of housing.

Deputy Eoin Ó Broin: Yesterday, in response to the budget, Focus Ireland said: "Budget 2026 has failed to deliver for the record number of over 16,350 people now homeless as the Government did not take any decisive action on housing to help the most vulnerable in society." The Simon Communities of Ireland in a similar vein said: "It is deeply disappointing that yet again there was no mention of homeless prevention and homelessness remains invisible within the budget and also in the ever-present conversation around housing". We know last year fewer social homes were delivered than the year before. We know the budget allocation for local authorities for social housing for this year is over €200 million less than what was spent last year. We are not going to see an increase in supply to get people out of emergency accommodation. The budget increase for this year is not really an increase at all but simply reflects the high level of expenditure on emergency accommodation. That means as a consequence of the decisions the Government took in the budget announced yesterday, homelessness is going to increase and notices of termination continue to be issued at an accelerating rate. I want to know not what the Minister has done to date because that is failing but what is he going to do differently? What new initiative to prevent people from becoming homeless or get people out of emergency accommodation more quickly was announced in the budget yesterday?

Deputy James Browne: With our new housing plan, we are developing the homelessness prevention framework. Significant work has been ongoing in relation to that, working with all the NGOs. I acknowledge the good work by Focus Ireland and the Simon Communities of Ireland. When I became Minister for housing, the first thing I did was visit all of the homeless organisations at their sites to get the necessary information. They have been front and centre of everything I have been doing for the past eight months, including meeting on a regular basis through the National Homeless Action Committee, working together to ensure homelessness is reduced. My focus is absolutely on reducing that homeless number. It will be done through a number of different measures, including delivering on social housing, but also for those who are entering into homelessness, preventions, exits out as quickly as possible and working with people in emergency accommodation. I have outlined some of what we are in the middle of

doing. Our homeless prevention framework, worked out with our NGOs, will also be published very soon.

Deputy Eoin Ó Broin: The Simon Communities of Ireland went on to say yesterday, "The measures announced today will do nothing to reduce the numbers of people being forced to experience the trauma of homelessness." What it is saying and what I want the Minister to respond to is, of the €235 million of additional funding for homeless services on the allocation to date of this year, how much will be spent on new homeless prevention or homeless exits or is that money simply a reflection of what the Government is actually going to spend this year? Is the Minister going to bring a further Supplementary Estimate, for example, on homelessness that will show spend this year closer to the allocation for next? What is new in yesterday's budget? How much money and on what programmes will the Minister use that money to reduce homelessness in the time ahead? On the basis of what I am seeing and what the homeless sector is saying, there is nothing new or additional to prevent or end homelessness more rapidly in yesterday's budget.

Deputy James Browne: As the Deputy rightly points out, there is significant additional funding for homelessness in yesterday's budget. As the Deputy knows, budgets are always broad strokes. You are dealing with multiple Departments and within those Departments there are multiple areas. I will, through the Revised Estimates Volume, work out exactly how we will allocate this funding and how we will use it. In particular, the homeless prevention framework will be absolutely key to preventing people going into homelessness. We cannot address homelessness as a homogenous group. People are becoming homeless for different reasons. The most common and most frequent reason is notices to quit. That is why we are introducing the reforms in the rental sector to give renters security of tenure, which is critical to bringing us in line with the rest of Europe, but there are also other measures to increase delivery on social housing by as much as possible and as quickly as possible. As that will not end homelessness immediately, we will also have funding for those who are in homelessness, along with prevention and exit measures. This is a multifaceted approach to address homelessness.

Land Development Agency

2. **Deputy Conor Sheehan** asked the Minister for Housing, Local Government and Heritage the way in which he intends to ensure the LDA meets its targets with a sustainable source of funding in view of the recent report by the Department of Finance into sustainable funding options for the LDA; and if he will make a statement on the matter. [53944/25]

Deputy Conor Sheehan: How does the Minister intend to ensure the LDA meets its housing targets with a sustainable source of funding, especially in light of a recent report from the Department of Finance into sustainable future funding options for the LDA?

Deputy James Browne: The Land Development Agency is a key part of the Government's housing strategy in delivering affordable homes for rent and sale in communities right across Ireland. The Department of Finance's report on the sustainable funding options for the Land Development Agency considered the financing needs of the LDA and the implications of this

need on the business model and operational activities of the agency. This report and the pressing need for further expansion in housing supply of all tenure types have informed the Government's decision in June to expand the role and remit of the LDA.

The annual report of the LDA for 2024, for example, which will be laid before the House this week, shows that the Government invested a further €325 million from the Ireland Strategic Investment Fund in 2024. The LDA invested €535 million in 2024 which, combined with existing assets, means the LDA holds €600 million in cost-rental assets now and €305 million in assets under construction at the end of 2024.

The Government has committed to empower the LDA to widen its operational model to allow it to increase its level of capital recycling thorough the disposal of more units through affordable purchase schemes and, where appropriate to local housing demand, private sales. The LDA will also seek to further develop its land assembly function to ensure a healthy pipeline of serviced sites with a potential for further capital recovery where appropriate.

This expansion to the role and remit of the LDA will leverage its existing expertise and skills to accelerate the delivery of housing in vibrant, sustainable communities all over Ireland and support the LDA reaching the mature stage of its lifecycle as a major developer and provider of affordable housing. The LDA entered into spending commitments of €824 million in 2024 which will deliver around 1,750 homes and has major projects for direct delivery at various stages of planning and development which will deliver over 10,000 homes by 2029. In addition to changes to the LDA's operating model, officials from my Department are currently liaising with the Department of Finance on the treatment of the LDA's cost-rental activity with respect to corporation tax. This has the potential to further support the sustainability of the LDA.

Deputy Conor Sheehan: We know the LDA has delivered 2,054 homes between 2018 and 2024. The biggest issue is that, of that figure, only 281 homes were delivered through direct delivery, with the majority delivered through Project Tosaigh. How does the Minister intend to ensure the LDA is adequately capitalised? What is his view of the current financing model of the LDA? I believe the LDA cost rental model is broken. Rents are way beyond the reach of those for whom cost rental was intended and the financing model is completely different from how cost rental operates in other countries. It is very clear the LDA will not meet its targets unless it continues to buy turnkey assets. Will the Minister clarify his view on the current financing model and whether he believes the LDA needs to refocus its mandate?

Deputy James Browne: That is exactly what the Department of Finance did, working with the Department of housing. It looked at how the LDA is financed and how it can be financed into the future and examining the remit of the LDA. We have agreed to expand its role.

The LDA will be absolutely critical. It will very soon be the largest housing delivery body in this country. We are fully committed to expanding its role and using financing to ensure that happens. In its gearing up it was very reliant on what are often referred to as turnkeys but we have to be aware that very much refers to off-plan properties that otherwise would not have been built. It was not a case of going in and buying properties that had been built where keys were ready to be handed over. The LDA is now moving more towards direct delivery and that is really important. We want to get to a situation where all delivery, whether it is affordable housing bodies, the LDA or local authorities, is being done in a plan-led manner. In the

circumstances of the last few years there has been an emphasis on that partnership model but we very much want to get to a situation where all this is clearly plan-led by all bodies. That will maximise the delivery of homes so that the private market is there and available for people in the private sector.

Deputy Conor Sheehan: Further to that, given that the LDA lacks active land-management powers and has no strong CPO powers, is this something the Minister plans to address? The LDA has to negotiate bilaterally with all these State bodies. There was also something very concerning in the report about the possibility of the LDA selling off its assets. I want to know the Minister's view on that.

Given that direct delivery is expected to deliver 6,000 homes and amount to 43% of the LDA's delivery channel, how does the Minister intend to scale that up in the next three to four years, given that at the moment it is so heavily reliant on turnkey?

Deputy James Browne: I have been heavily engaged with the LDA. I meet it regularly. It is anxious to have that direct delivery model, which is what it has been moving towards as quickly as possible. The key is that we get properties delivered. As I say, I much prefer the direct delivery model and to get the private market delivering on the private sector side of things. That is where we are heading and where much of my wider decision-making of the last few months have been driving towards. We will provide the LDA with the funding it needs to deliver the properties we want it to deliver right across the country. I am very confident that we will get there in terms of our housing delivery model and we will do so over the coming years.

Under the national development plan, nearly one in every three euro over the next five years will be into housing or into water to facilitate housing delivery. That shows the commitment from the Government to deliver. The LDA is an absolutely crucial part of that, as are local authorities. A lot of our local authorities are really delivering on social housing. Some are not and we need everyone to step up to the mark.

Compulsory Purchase Orders

3. **Deputy Thomas Gould** asked the Minister for Housing, Local Government and Heritage for an update on the number of compulsory purchase orders, CPOs, completed under the CPO activation programme and an update on the long-promised legislation to reform the CPO process as recommended by the Law Reform Commission. [54229/25]

Minister of State at the Department of Housing, Local Government and Heritage (Deputy John Cummins): I thank Deputy Gould for the question.

Addressing vacancy and dereliction is a key priority of the Government. The vacant homes action plan published in January 2023 set out a range of actions to be taken to return vacant and derelict properties back to use as homes. The 2025 progress report shows significant progress has been made and it is available on the Department's website.

The CPO activation programme encourages a proactive and systematic approach by local authorities to address vacancy and dereliction. Local authorities are identifying vacant and

derelict properties and engaging with the owners to bring these back into use, using the wide variety of schemes now in place. This includes using their compulsory purchase powers where engagement with the owners of the properties has been unsuccessful. It is true to say that local authorities vary in their willingness to use compulsory purchase powers and the Department is working to support them to strengthen their activation response to vacancy and dereliction. This is certainly something about which I am engaging with local authorities when I go around the country. I want local authorities to use their powers under the Housing Act and the Derelict Sites Act.

The programme requires co-ordination across teams in local authorities to support a focused response and this is occurring with reorganisation and new structures being established in local authorities. From my experience in dealing with local authorities, I note that where it is done under a single directorate in the local authority it functions a lot better than where it is a cross-directorate approach. The data on the CPO activation programme the Deputy referenced in his question is currently being verified and finalised and will be published in the coming weeks.

Deputy Thomas Gould: I cannot believe the data is not available. It was supposed to be released in the second quarter of the year and here we are in October 2025 without the data. The Minister said things are going well and progressing but where is the proof? For months, I have submitted a parliamentary question every two or three weeks looking for information on dereliction, such as how many sites are derelict, how many were added to the register, how many were compulsorily purchased and so on. I want to let the Minister of State know that I submitted another question last week. Why is that information being withheld from the Dáil?

In 2023, the Government said it would add 400 buildings to the derelict sites register and that 400 of them would be purchased under CPOs. I am only taking a wild guess, but I am willing to put my reputation on the line by saying there is no way that 400 buildings were purchased under CPOs. Will the Minister of State give a commitment that those figures will be finally released this month?

An Cathaoirleach Gníomhach (Deputy John Paul O'Shea): Thank you, Deputy.

Deputy Thomas Gould: I want to make that point.

An Cathaoirleach Gníomhach (Deputy John Paul O'Shea): The Deputy will be allowed to come back in.

Deputy Thomas Gould: Will the Minister of State give that commitment today?

Deputy John Cummins: It is certainly my expectation that the report will be published this month. That is what my officials advise me.

Local authorities have a role in pursuing the owners of vacant and derelict properties. They can issue notices and where those notices are not acted upon, the properties are included on the register and levies are applied. The Deputy will be aware that in yesterday's budget announcement, a derelict property tax was announced by the Minister for Finance. I have engaged with the Minister, Deputy Donohoe, on this. Local authorities will have a role to play

in identifying all those properties and ensuring we have an accurate register of the number of derelict properties so they can be levied and those levies can be collected by Revenue. As I said yesterday, we have had a whole suite of responses. I sat on the Oireachtas joint committee and the Deputy knows about many of the positive schemes that are in place. However, if the carrot is not used, the stick that is the tax is coming and it is coming quickly.

Deputy Thomas Gould: Today is World Vacant Homes Day and in a minute members of the Government will be outside having their photograph taken. The hypocrisy of that is unbelievable. Things are so bad that Fine Gael backbenchers introduced Private Members' legislation in July to try to force the Minister's hand on the matter of CPOs being used. Some Government backbenchers do not believe or have faith in the Ministers.

I invite the Minister and Minister of State to walk the streets of Dublin, Cork or Waterford with me and look at the dereliction. It is unbelievable. The Minister of State talked about local authorities having a part to play. Where are the support, funding and staff for local authorities? He spoke about reorganising. Reorganising is only bluff. If he really wants local authorities to start using CPOs, he will give them the money, staff and authority to do it.

Deputy John Cummins: To be honest, that is just a bluff of a response as well because the Deputy is well aware that the organisation and role of local authorities in this is important. He knows about the schemes, including the vacant property refurbishment grant, the repair and leasing scheme and the buy and renew scheme.

Deputy Thomas Gould: They are not working.

Deputy John Cummins: I did not interrupt the Deputy.

All the schemes that are in place are to bring those properties back into use. What we announced in the budget yesterday was a derelict property tax-----

Deputy Thomas Gould: In three years' time. There will not be-----

Deputy John Cummins: Once again, I did not interrupt the Deputy.

Deputy Thomas Gould: When will it be delivered?

An Cathaoirleach Gníomhach (Deputy John Paul O'Shea): Let the Minister of State respond, Deputy.

Deputy John Cummins: With all due respect, I did not interrupt the Deputy so I would appreciate the courtesy of allowing me to reply.

We are introducing that tax as the stick that will come if the carrot of those schemes has not been used. CPOs have a role to play. The issuing of the notices and instructing the owners of those properties to bring them back into use and activate them is also a tool some local authorities are using to good effect and others are not.

The Deputy invited me to take a stroll around Dublin, Cork or Waterford. I walk Waterford every day of the week when I am at home and tremendous work has been done through CPOs and the schemes I mentioned. I am sure in the Deputy's city of Cork good work is being done, but also that more needs to be done to tackle vacancy and dereliction.

Deputy Thomas Gould: Will the Minister of State walk with me?

Deputy John Cummins: No problem.

Deputy Thomas Gould: I will organise that.

Deputy John Cummins: No problem.

Deputy Thomas Gould: Perhaps Deputy Hearne will come with us.

Deputy Rory Hearne: I am always delighted to go for a walk with Deputy Gould.

Housing Schemes

4. **Deputy Rory Hearne** asked the Minister for Housing, Local Government and Heritage to outline the way in which his Department plans to address approval lags for cost rental equity loan, CREL, funding; the reason capital advance leasing facility, CALF, and CREL funding is being approved at different times; the number of units which have been delayed, in tabular form; and his plans to address these delays. [53906/25]

Deputy James Browne: I thank the Deputy for his question.

I confirm that there are no approval lags for CREL funding. There is an approval process for funding applications to ensure compliance with the scheme conditions and value for money for the Exchequer. This is, as it should be, a requirement under public financial procedures. A necessary process should not be misrepresented as a delay.

Since July last year, the average time taken from the date the final report was submitted to the Department to the date of approval is 48 working days. In this regard, my Department has already approved more than 41 affordable housing body, AHB, projects this year, which will deliver more than 3,000 units up to 2029, while more than €400 million in CREL funding has been provided to AHBs to date in 2025. This ongoing and continued resourcing underpins the Government's commitment to the sector and I am satisfied that the approval process and support for AHBs under CREL is robust.

While my Department makes every effort to process CREL and CALF applications as quickly as possible, the size, scale, complexity and specifications of each application is significant and the assessment time required to ensure projects are viable and represent value for money can vary. In addition, where an application is for funding under both CREL and CALF, it is often the case that the applications for the two schemes are not submitted by AHBs at the same time. In such instances, clarification is sought from the relevant AHB to establish whether a project

can proceed independently. Where individual progress is impossible, turnaround times can be affected. My Department encourages AHBs and local authorities to seek funding for such projects simultaneously and will take further steps, as required, to ensure this happens going forward.

Deputy Rory Hearne: We need to be honest here about what is going on. Someone is spinning something or telling porkies. It was reported on RTÉ's "Prime Time" last May that there were delays. AHBs said there were delays. It cannot be easy for approved housing bodies to be publicly critical of the Department of housing and the delays in because they rely on the Department for their funding. They said it very clearly in the public domain - as well as to me and others - that there is huge uncertainty in relation to the approval of these cost rental affordable projects and the social housing associated with it. The Minister and the Department might be putting it across that these are questions relating to the different points at which projects are approved, but we need to get straighter.

How many projects have been turned down for CREL and CALF?

Deputy James Browne: I reject the premise that there have been delays. For example, 54 CREL projects have been approved since the beginning of July last year and the average number of working days was 48 for this period. The processing times for individual applications can vary for the reasons I have outlined. That said, the trend is that projects are taking less and less time to assess. For example, projects submitted from July to December 2024 took 93 working days on average, whereas projects submitted from January to July 2025 - in my time - took 15 days on average. However, it is important to note that the standard deviation is high. Each project is assessed on an individual basis so the time it takes to assess one project does not in any indicate the time taken for another project. The longest time an application was on hand with the Department before receiving approval was 200 working days, while the shortest was a single working day. That can come down to a number of different reasons. We process these as quickly as possible but it can come down to the nature of the application. We have to do value for money, look at the specifications and, at times, seek further information in relation to various applications.

Deputy Rory Hearne: We are in agreement that we want to see as many cost rental and social homes as possible built in as quick a time as possible. I do not understand why it is coming out that there are these delays. The Minister says there are no delays. I am not satisfied that is the case because AHBs are saying there are issues of delays. The Minister also said at the housing committee that there is a finite amount of funding - which of course there is - to approve these projects. However, that has to mean that there are projects going forward that are coming to the Department's desk and it is having to decide that it will not fund them. I would like to know, and we should know, how many proposals are coming forward from AHBs for social housing that the Department is deciding not to progress because the funding is not there.

Deputy James Browne: We are not in that situation at the moment. As I said, we are processing these ever more quickly. As I said, it took 15 days, on average, in the first six months of this year to process these applications. I encourage applications. There is an issue

there, as the Deputy rightly pointed out, in terms of CALF and CREL not being aligned. It is something that the Department with AHBs and local authorities have to work on to see how we can get them better aligned. I admit that it is a frustration for me when I sign off on a cost-rental and then I see we have to wait to get the CALF because it is on a different track. That is because the applications are coming in differently. It is something that I, with the Department, AHBs and local authorities, can get an awful lot better. I am going to work on doing that.

Rental Sector

5. **Deputy Eoin Ó Broin** asked the Minister for Housing, Local Government and Heritage the action he is taking to tackle high rents in the private rental sector and the increasing unaffordability of rents in the Government-funded cost rental sector. [54230/25]

Deputy Eoin Ó Broin: The programme for Government had a clear commitment to progressively increase the renters' tax credit. Obviously, that promise was broken in yesterday's budget and as a consequence the vast majority if not all of the renters' tax credit will be swallowed up by rental increases based on the most recent data from Daft. Likewise, an increasing number of people who apply for cost rental projects are refused access because they do not meet the affordability test. They earn too much to be eligible for social housing but enough to be eligible for the unaffordable cost rental rents.

Will the Minister tell us what is in budget 2026? What actions is he going to take to tackle the rip-off rents not only in the private sector but increasingly in the cost rental sector?

Deputy James Browne: On 10 June 2025, the Government approved stronger tenancy protections and greater certainty for the rental sector, including the introduction of a national rent control. From 1 March 2026, a national rent control will be introduced for all tenancies, which will limit rent increases for properties other than new build apartments to inflation at CPI up to a maximum of 2% and for new build apartments rent increases will be capped at the level of inflation, aimed at supporting investment in the construction of new apartments.

As an interim measure, the Residential Tenancies (Amendment) Act 2025 was signed into law on 19 June 2025. The Act came into operation on 20 June 2025 to immediately extend and expand the operation of rent pressure zones to cover the entire country until 28 February 2026. This ensured that all tenancies nationally were protected from rent increases exceeding 2%, pending the introduction of a national rent control in 2026.

The Government is also committed to providing more affordable rental properties through the delivery of cost rental projects and all funded cost rental projects most achieve cost covering rents that are at least 25% below comparable local market levels. Nearly 4,000 cost rental homes have been delivered by AHBs, local authorities and the LDA since the launch of Housing for All and a strong pipeline is in place. The Residential Tenancies Board, RTB, was established as a quasi-judicial independent statutory body under the residential tenancies Acts to facilitate the resolution of residential tenancy disputes and operate a national tenancy registration system. Additional resources will be allocated to the RTB to ensure the effective regulation of the sector. To this end, I am very pleased to announce that in 2026 the Exchequer funding allocation for the RTB will be increased by over 70%, to €22.8 million.

Deputy Eoin Ó Broin: Average rents for new tenants increased by over €1,000 last year and for existing renters by almost €800. Despite the Government's renter's tax credit, the majority of renters will either be worse off or marginally better off. When we change the legislation, however, those rent increases are going to be even more dramatic for people who move tenancy or enter into a new tenancy. One thing the Minister could do is to retrospectively apply his decision to exempt corporation tax on cost rentals to the 1,200 existing LDA tenants. The LDA and private providers - if that is the Minister's intention - should be forced to pass on those savings to their tenants. Will the Minister confirm whether the corporation tax exemption on cost rentals will be applied to existing LDA tenancies? Will he also set out what measures, if any, he is going to take to ensure the very significant savings that will accrue for new cost rental tenancies by the corporation tax waiver will be passed on to tenants, whether LDA or private sector cost rental providers?

Deputy James Browne: The changes will apply prospectively. That was made clear yesterday. In terms of the savings-----

Deputy Eoin Ó Broin: Prospectively or retrospectively? Apologies; I am not heckling.

Deputy James Browne: Prospectively.

Deputy Eoin Ó Broin: So they will not apply to existing tenancies.

Deputy James Browne: They will apply to new tenancies where designated as cost rental. The LDA sought this change so that it could deliver lower rents for people and that is why we agreed to it. As it is a cost rental measure, I fully expect, even through the metrics of the system, that it will result in lower rents for future tenancies.

Deputy Eoin Ó Broin: The potential saving for a cost-rental tenant paying an average rent of €1,500 per month would be €225. That is €2,700 a year. I hope that he would insist rather than expect that the LDA provides that. Equally, the VAT reductions on apartments could also be a helpful way for reducing the rent if the VAT reduction is passed on to the AHB or LDA through Project Tosaigh or forward purchase. Is the Minister going to insist that the €20,000 or so reduction in costs to a developer will be passed on to any AHB or the LDA entering into a forward purchase agreement? Will he clarify how the VAT reduction is going to work for AHBs and the LDA when, for example, they are forward funding as opposed to forward purchasing? It simply makes no sense for the State to provide this VAT exemption for apartments currently under construction if the LDA or AHBs, which are funded by the Department, are not benefiting from a very significant reduction in costs.

Deputy James Browne: All of the details around the various tax breaks, which Minister Donohoe worked on with the Department of housing to ensure we can increase the viability of apartments and get them and housing in general delivered, will be worked out over the coming weeks and then announced.

11 o'clock

The purpose of the tax cuts is to bring about that viability so that we can get apartments that people need built. Off plan, there are over 40,000 apartments in Dublin that are ready to go but are not being built because they are not viable. The LDA was created to ensure that the cost rental model was there for people to able to benefit from it. The LDA will continue to ensure that this is the case.

Deputy Eoin Ó Broin: Will the cost reductions to the developers be passed on to the LDA, yes or no?

Wind Energy Guidelines

6. **Deputy Carol Nolan** asked the Minister for Housing, Local Government and Heritage if he will consider placing a pause on all wind energy developments until the new wind energy guidelines are published; when he expects the revised guidelines to be published and if he will make a statement on the matter. [52740/25]

Deputy Carol Nolan: Communities have been waiting for many years for the publication of the revised wind farm guidelines. Will the Minister pause all wind farm developments until the guidelines are published? When will we see these guidelines published?

Deputy John Cummins: As the Deputy will be aware, I have no ability as Minister of State with responsibility for planning to place a pause on any type of planning application, be that for housing, wind energy, infrastructural projects or any other type of development. The 2006 wind energy development guidelines will remain in force pending the finalisation of revised guidance, which is currently subject to a focused review by my Department considering matters such as noise, setback distance, shadow flicker, community obligation, community dividend and grid connections.

In conjunction with the Department of Climate, Energy and the Environment, my Department has been working to advance guidance on a number of these key aspects, including the noise aspect of the guidance, to ensure they are robust and fit for purpose, having regard to a series of considerations, including but not limited to our commitments to increase the percentage of our electricity that comes from renewable sources.

In the interim, at local level, the city and county development plans set out where development is acceptable, including wind energy development. I can assure the Deputy that I am acutely conscious of the commitment in the Programme for Government 2025 - Securing Ireland's Future to prioritise the publication of the wind energy development guidance, having regard to international best practice and standards. In light of this commitment, my Department is working towards concluding the finalisation of a review of the guidance as a priority, having regard to the requirements for a public consultation and the finalisation of associated reforms and reviews included in the revision of the NPF.

Deputy Carol Nolan: I am disappointed that more has not been done in terms of protecting the rights of communities. We are awaiting revised guidelines. The current guidelines give too much leeway to wind energy companies, which do not respect many communities. I commend everyone involved in the campaign relating to Mongan bog, which is a heritage site

in my constituency of Offaly. This heritage site has links to the monastic site Clonmacnoise in County Offaly. A planned wind farm there is just ludicrous.

The Minister of State mentioned a focused review, which I welcome. He also mentioned infrasound and shadow flicker, in respect of which there are significant issues. Many people have contacted me telling me that they just cannot bear the sound. Court cases have been taken regarding those issues. I hope that the revised guidelines are not published for the sake of ticking a box but do address the genuine and legitimate concerns of communities and the infrasound issue.

Deputy John Cummins: I will not publish anything for the sake of ticking a box. I have been in this role for six or seven months. I want to ensure that we get these guidelines right, so I have been working extensively with my officials, who have been engaging with their colleagues in the Department of Climate, Energy and the Environment. All of the matters raised by the Deputy are being taken into account in the review, which is ongoing. I am aware of the draft guidelines that were published in 2019 before my time in this House or this role. A considerable number of submissions concerned noise and the issue has taken up a significant amount of time in trying to ensure that we get that element right.

I am committed to ensuring that the guidelines are finalised and there is a public consultation on the draft guidelines when they are ready. That is a priority in the Department.

Deputy Carol Nolan: I know the Minister of State mentioned public consultation but many people do not take that seriously because their experience of public consultations is that they have not been respected. Constituents from north Offaly where there are issues with sound have contacted me. They have to move livestock in their fields. These people feel they are not listened to. If we are talking about public consultation, the number one priority is that it has to be meaningful. The second thing is that we have to ensure that communities are respected and protected and that we do not have instances where this infrasound issue is allowed to go on and on, which, unfortunately, has happened.

I have raised the issue of wind energy repeatedly through parliamentary questions, most recently to the Minister for Climate, Energy and the Environment when I asked him whether he would provide information regarding reports on wind turbine noise. I also asked him to clarify his support for increased protection of persons affected by the noise. Rather astonishingly, the Minister admitted to me that the EPA had not commissioned any wind turbine modelling reports and that the only report the SEAI had published on the subject of wind turbine noise was an examination of the significance of noise. A lot more needs to be done on this issue.

Deputy John Cummins: I reiterate that it is a priority in my Department. My officials and I have been working on this for a considerable period of time. I want to ensure that we get these revised guidelines right. I take public consultation seriously. There was public consultation over the summer on exempted development and over 920 submissions were received. I have reviewed all of those so I take on board what has come in. It helps formulate policy. To get to a point of having a draft, we have to ensure that they are as accurate and

complete as possible and this is what my officials have been working extensively on. I hope we will be in a position to publish those in the not-too-distant future but I want to get it right.

Ceisteanna Eile - Other Questions

An Cathaoirleach Gníomhach (Deputy John Paul O'Shea): Question No. 7 in the name of Deputy Seán Fleming is being taken by Deputy Séamus McGrath.

Housing Provision

7. **Deputy Seán Fleming** asked the Minister for Housing, Local Government and Heritage for an update on the housing activation office and its work and if he will make a statement on the matter. [53635/25]

Deputy James Browne: I thank the Deputy for the question. Significant progress has been made on establishing the housing activation office. Senior specialists from Uisce Éireann, ESB Networks, the NTA, Transport Infrastructure Ireland and the local government sector are in place. In addition, senior staff from my Department with expertise in planning and project and programme management are assigned to the office. Further administrative support is in place and staff from the wider Department are continuing to support the office across corporate functions. The appointment of a head of office is also being progressed as a priority.

The office is actively engaged in identifying barriers to housing delivery and is co-ordinating with local authorities and infrastructural agencies to address these barriers. This includes engagement with the 31 city and county councils over a series of meetings scheduled across September and October to get an understanding of the infrastructural requirements across each area.

In the coming months, I will be bringing forward a new housing infrastructure fund with multi-year funding being made available and will provide up to €200 million next year to support direct investment in critical housing infrastructure where it can be accelerated and delivered.

I intend to convene the housing activation delivery group in the coming weeks, bringing together senior representatives from Departments and infrastructure agencies to support the work of the office. I will also convene a housing activation industry group that will provide regular engagement with the industry. I look forward to engaging with all the stakeholders through these forums and ensuring that infrastructure for housing is prioritised and accelerated.

Deputy Séamus McGrath: I very much welcome the establishment of the housing activation office. This idea came from the work of the Housing Commission. The Minister took it on board and brought forward his own proposals in relation to it, and that is very welcome. As he says, working under the one roof and having the various forms of expertise from the local authority sector, the utilities sector, the Department officials themselves and the infrastructure sector, such as transport and so on, is critical. I also welcome the fact that, in the budget yesterday, over €200 million was secured for the work of the housing activation office, as was

over €300 million in additional funding for the URDF, which is very important in unblocking some of the barriers to supply. That is critical because, as we all know, housing is the number one priority of the Government. We have to unblock those barriers. I welcome the Minister's establishment also of the housing infrastructure fund, which is critical to addressing some of the infrastructural deficiencies out there in order that we can get development, particularly large-scale development, under way.

Deputy James Browne: The housing activation office is just one piece of an important set of measures we will take to ensure we can unlock housing delivery. We have our State agencies, but the housing activation office will be able to work with those Stage agencies where they identify that land can be freed up very quickly for housing delivery to ensure that utilities are in place. The HAO itself has that fund where it needs to spend money quite quickly on key infrastructural projects to unlock land in order that we can get it delivered as quickly as possible. Really, it is a troubleshooter but with a lot of high-level expertise and capacity behind it as well as key funding to ensure that everybody is on the same page and delivering what needs to be delivered so we can deliver homes as fast as possible.

Deputy Séamus McGrath: I thank the Minister for his update on the work of the office. I want to get a sense of the work plan over the coming months of the office and the level of activity that will be undertaken in trying to unblock some of these barriers. I ask the Minister to clarify when he feels that the head person of that office will be in place to lead it and the very important work it undertakes.

Deputy James Browne: That work remains ongoing, but the head is not critical to this. As has been demonstrated, all the key experts are in place. The departmental staff are in place. The work is already well under way. We are engaging with local authorities. We are meeting with the relevant groups. That activity is being driven now as quickly as possible.

Housing Provision

8. **Deputy Darren O'Rourke** asked the Minister for Housing, Local Government and Heritage the measures he is taking to increase the amount of affordable housing in County Meath; and if he will make a statement on the matter. [52989/25]

Deputy John Cummins: I thank Deputy O'Rourke for his question. Both the Minister, Deputy Browne, and I, and the Government as a whole, are fully committed to ensuring the delivery of housing at scale. Part of that is the continued acceleration of delivery of affordable housing. Over 14,500 affordable housing solutions have been delivered by our range of delivery partners since the launch of Housing for All, including 850 in County Meath. Meath County Council has received funding approval for nine schemes to deliver 131 affordable purchase homes with the support of the affordable housing fund, of which 83 have been delivered. Furthermore, six approved housing body projects have been approved to date under the cost-rental equity loan scheme. Sixty-four cost-rental homes have been delivered and a further 168 are to be delivered by the end of 2026.

Under the first home scheme, which provides equity support of up to 30%, or 20% if being combined with the help-to-buy scheme, up to the end of September, 618 approvals have been issued in County Meath, 599 of them to first-time buyers, six to tenant purchase and eight to self-build. Of those, 413 have been drawn down, comprising 406 first-time buyers, five tenant purchases and two self-builds. A considerable amount of affordable housing support has been provided. As the Deputy knows, there is a commitment under the programme for Government to introduce a starter homes programme bringing all elements under the one roof. The vacant property refurbishment grant is also providing affordability supports to first-time buyers in County Meath and across the country.

Deputy Darren O'Rourke: Affordability is the biggest issue in County Meath. The county has met its housing targets. Those targets are too low. They are being increased, but there is a track record of delivering housing without affordable housing. The schemes the Minister of State is talking about do not deliver affordable housing either. We have huge numbers of adult children living at home with their parents - I would say tens of thousands. We heard on "Prime Time" last night - and I think it reflected a sentiment across many areas, including in Meath - adult children saying they could not wait to get out of this "kip" because they did not see a future for themselves, given that affordable units were not there for them. They do not see the prospect of owning a house for themselves. It was a grandfather from Coolock who made that statement on behalf of his grandkids. There are affordable units there, and the Minister of State has referred to them. They are €450,000, all in. That is not affordable.

Deputy John Cummins: I did not quite catch exactly the description of the country the Deputy just gave but, as he knows, there are as many people returning to this country as people leaving it.

In terms of affordability supports, he should tell the 618 individuals and couples in his county of Meath who have been approved under the first home scheme that the support that the Government is providing is not of help to them in getting their foot on the ladder. The Deputy's party opposes the first home scheme. Those 618 individuals and couples in County Meath would not be in homes today if it were not for the first home scheme. The Deputy should tell that to the 6,200 who have received support under the help to buy scheme, again a significant scheme in order to help bridge the gap in terms of the deposit to purchase their first homes, again provided by the Government to support people in giving them their taxes back to be able to get their foot on the property ladder, supports and schemes that the Government is providing and that the Deputy's party opposes.

Deputy Darren O'Rourke: I will speak on behalf of every single one of them and tell the Minister of State that the Government is crucifying them for years to come. These properties are not affordable. The Government is crucifying them, and probably their children after them, with a level of mortgage and financial burden that is completely unsustainable. That will impact every decision they make in their lives, from how many kids they will have to whether they will be able to access work and childcare. That is the reality of it. These properties are not affordable. The Government's schemes are not working for people. On the one level, the Government says it is delivering for people but, on the other, it is crucifying them, and the reality is that it is driving many more out of this country. That is the sum total of the

Government's so-called affordable housing scheme. It needs to change tack and listen to what people are saying to it about these schemes.

My follow-up question is about the fact that 79% of private homes that were delivered in Dublin last year - it is the same in County Meath, albeit maybe not to the same extent - were bought by people who had multiple properties. Is the Government going to do something about that? We have situations - I could identify them in my own area - where people have made an absolute fortune out of the Government's IPAS scheme, which is really poorly overseen, only to buy multiple properties in these new developments. It is shameful.

Deputy John Cummins: The Deputy said the scheme was saddling people with additional debt. Some 6,200 persons in his county of Meath have availed of the help to buy scheme.

Deputy Darren O'Rourke: They want houses.

Deputy John Cummins: That is getting their taxes back that they have paid over the previous four years to support them in getting their deposits together to purchase their first homes. That does not have to be paid back. The Deputy's party is opposed to that. It is not putting additional debt on any family or individual.

The first home scheme is bridging the gap to home ownership, with 618 applications in the Deputy's county of Meath, and I can guarantee-----

Deputy Darren O'Rourke: Three-bedroom houses for €500,000.

Deputy John Cummins: I did not interrupt the Deputy. If he is not going to allow me speak-----

An Cathaoirleach Gníomhach (Deputy John Paul O'Shea): Deputy, please let the Minister of State respond.

Deputy John Cummins: These are schemes that are providing supports to individuals and families to bridge the gap to home ownership.

An Cathaoirleach Gníomhach (Deputy John Paul O'Shea): We are out of time.

Deputy James Browne: The Deputy's party does not support those schemes but we will continue as a Government to support those individuals and couples to be able to get their foot on the property ladder.

Housing Provision

9. **Deputy Mark Ward** asked the Minister for Housing, Local Government and Heritage for an update on the number of new affordable homes in Dublin for 2025; the proposed number for 2026; and if he will make a statement on the matter. [53922/25]

Deputy Mark Ward: This question is about so-called affordable housing schemes.

Deputy James Browne: I thank the Deputy for his question in relation to affordable homes in Dublin for 2025 and 2026. More than 14,500 affordable housing solutions have been delivered since the launch of Housing for All, including over 5,200 in Dublin. Affordable housing schemes are now operating at scale in Dublin and the affordable housing delivery programme continues to be expanded and developed year on year, supported by unprecedented levels of State investment. Across the four Dublin local authorities, affordable housing fund approval is in place to support delivery of 35 projects, delivering more than 3,500 affordable purchase and cost-rental homes. Large-scale mixed tenure schemes such as Church Fields, Montpelier and Oscar Traynor Woods are delivering affordable purchase homes and 133 cost-rental homes were recently launched at Innovation Square in Tallaght. Furthermore, 13 cost-rental projects being delivered in Dublin by approved housing bodies have been approved for funding support under the cost-rental equity loan scheme, with more than 1,350 cost-rental homes expected to be delivered by the end of 2027. The Land Development Agency is also progressing key projects in Dublin on State land in partnership with local authorities and through its market engagement initiative, Project Tosaigh. These projects include important large-scale mixed-tenure schemes such as Shanganagh, the Donore project, Cherry Orchard and Cromcastle.

Apartment delivery and the availability of new cost-rental homes, both of which are key to the scale of affordable delivery needed in Dublin, were given a significant boost of viability in yesterday's budget by the announcement of the VAT reduction on new apartment delivery and exemption from corporation tax of cost-rental housing delivery. We will further advance our affordable home delivery plans to Dublin as we implement a new starter home programme to remote home ownership, and secure long-term rental. Delivering on that programme for Government commitment will be part of our new housing plan.

Deputy Mark Ward: I thank the Minister. One of the problems we have at the minute is that the Government's social and affordable housing targets are too low. Not only are they too low, but they are simply not being met. The Government has failed in its pre-election promise of 40,000 new homes to be delivered this year, but I want to concentrate on the affordable purchase schemes. Last year, the Government only delivered 779 affordable purchase homes. Even with this low number, the affordable housing that came out of that was way too expensive, with so-called affordable houses in my own area in Dublin Mid-West costing up to almost €500,000. I do not know how people think that is affordable. This is making it impossible for ordinary workers and families to afford a home of their own. I do not see anything in yesterday's budget that will make these homes more affordable or bring down the prices. I have a simple question. Does the Minister think €500,000 is an affordable house under the Government's affordable housing scheme?

Deputy James Browne: As the Deputy is well aware, the Government has long acknowledged that there is an affordability problem in this country. There are two issues - a viability issue and an affordability issue - and both of these are driving supply difficulties. That is why we have taken measures on viability and affordability. Many of the affordability measures have been opposed by Sinn Féin's good self.

The legislative framework governing affordable purchase and cost-rental tenure is set out under the 2025 regulations under the Affordable Housing Act. Capital funding includes €695 million in funding for approved housing body cost-rental housing via the cost-rental equity loan and €155 million for local authority affordable housing via the affordable housing fund. We are determined to drive supply as much as possible in all tenures - social, affordable, cost-rental and the private market - so that everybody has the ability to get the home he or she needs in the local community at a price he or she can afford. We have always acknowledged there is an affordability issue, and we are taking measures to address that.

Deputy Mark Ward: The Minister can criticise Sinn Féin's housing plan all he wants, but I am going to be straight with him. I live in the real world, and the prices of affordable houses in my own area in Dublin Mid-West are simply not affordable. I will give some examples. A two-bedroom affordable home in Clonburris costs €380,000. A three-bed affordable home on the same scheme costs €418,000 and a four-bedroom affordable home costs €465,000. How is this affordable? Pop up the road to Saggart, another part of Dublin Mid-West, a three-bedroom affordable home costs a whopping €494,000, almost €500,000 for an affordable house under the Government's affordable housing scheme. I do not know what planet the Minister is living on, but €500,000 is simply not affordable to ordinary workers and families who are trying to put a roof over their head.

I have a simple question: does the Minister think that €500,000 is an affordable price for a house under the Government's affordable housing scheme?

Deputy James Browne: I am not sure if the Deputy listened to my last answer. The Government has long acknowledged that there is a serious affordability issue in this country. That is why we brought in significant measures such as the first home and help to buy schemes to address the affordability issue. Supply is the only answer so that people can afford homes.

Deputy Mark Ward: These are public homes built on public land.

An Cathaoirleach Gníomhach (Deputy John Paul O'Shea): Please, allow the Minister to answer.

Deputy James Browne: That is on the rental side and the purchase side as well. What I do not hear from Sinn Féin is how it is going to drive supply.

Deputy Mark Ward: Our spokesperson wrote a book on it.

Deputy James Browne: What I hear are objections to almost everything we are doing. That is Sinn Féin's right, but I am not seeing any solutions coming forward, just constant criticisms. I continue to make decisions to address the viability issue and the affordability issue. Ultimately, this is about driving supply right across this country including Dublin, which is a crucial part of that.

Housing Policy

10. **Deputy Rory Hearne** asked the Minister for Housing, Local Government and Heritage his plans to hold a referendum and legislate for a constitutional right to housing; and if he will make a statement on the matter. [53899/25]

Deputy Rory Hearne: Will the Minister update us on the plans to deliver the social housing projects via public-private partnerships? I understand that there are legal issues in relation to those. Is there any progress on that, particularly around the projects in Ballymun and Whitehall in my own constituency and elsewhere in Dublin? What is the status of those social housing projects? When will they be delivered? The Minister might update us on those. What are the future plans for public-private partnerships?

Deputy James Browne: I thank the Deputy. The question I have in front of me from the Deputy relates to a housing referendum.

Deputy Rory Hearne: There may have been a different notification in relation to the question. Apologies. I will ask that question briefly.

Deputy James Browne: I am happy to get the Deputy a written answer on the other question but-----

Deputy Rory Hearne: Perfect.

Deputy James Browne: I will answer the question on the housing referendum now.

The Housing Commission was established in December 2021 to consider housing policy post 2030 and make proposals building on Housing for All. It was also tasked with advising the Government on the critical factors to be considered regarding a referendum on housing and, if appropriate, to recommend wording for a constitutional change. The commission submitted its report to the Government, including recommendations pertaining to a referendum on housing, in May of last year. There were differing views within the commission on the right to housing and no consensus on what was a complex issue.

At the moment, the Government is fully focused on measures to tackle homelessness, increase housing supply and affordability and ensure access to housing of an adequate standard for all. As work continues on our new housing plan, we are continuing to focus on measures in the short, medium and long terms to boost supply. In the past few months alone, I have secured record levels of funding for social and affordable housing. Furthermore, the establishment of a new housing infrastructure fund in my Department will help to secure the enabling infrastructure needed for public and private housing developments and unblock infrastructure delays on the ground. This practical focus on housing supply is my priority right now but I will keep the report to the commission on this area under review.

Deputy Rory Hearne: There was a very clear commitment in the 2020 Fianna Fáil manifesto in relation to holding a referendum on housing. I cannot remember whether it was in Fine Gael's manifesto as well, but I think there was a commitment around it in the 2020 programme for Government. There was also a Seanad motion passed calling for a referendum on the right

to housing and a constitutional change that would insert a very clear right to housing. That was proposed by a Fianna Fáil Senator and backed by Fianna Fáil and Fine Gael Senators. What has changed? Why has this new Government run away from the right to housing? The Minister's response was not accurate as regards the Housing Commission. The majority recommendation from the commission was to insert a right to housing in the Constitution. There was opposition but that was a minority. The majority of the Housing Commission recommended the insertion of a right to housing in the Constitution, so why is the Government not progressing that?

Deputy James Browne: The Deputy is right that there were differing views on the commission, and well-reasoned views I think on both sides among the commission members as set out in the various reports. While it was a majority it is not that straightforward either due to the different views. We are keeping this under review but my priority is actually delivering on housing. It is a basic necessity, one of the most fundamental basic necessities, for people to have a home and to have a roof over their head. We are very proud in Ireland in ensuring people can live in their own communities. Very strong communities are essential in the way we do things. That is where my priority is right now. I am not against a referendum on putting housing into the Constitution but it is not where my priority is right now and certainly not in my first year as the Minister for housing.

Deputy Rory Hearne: It is very disappointing to hear that. We are in a housing crisis and housing emergency now for well over a decade. One could argue in some respects that we have been in a housing crisis since the 1990s. House prices have been on the rise, then we had the crash, and now we are back into rising and unsustainable house prices. There is still something fundamentally wrong with our housing system, our housing market, the way we treat housing and the way we understand housing. Other countries, for example, Spain, have a right to housing in their constitutions. Their starting point in the creation of housing policy and the treatment of housing is that it is a human right. This matters because there is confusion; is it an investment commodity, is it something about a public good, or is it social need? The majority recommendation of the Housing Commission was very clear that there should be a referendum and the right to housing should be inserted into the Constitution, which would then guide all policy decisions and all our interactions around housing from a Government perspective. I am disappointed to hear it is not a priority for the Minister.

Deputy James Browne: It is important to set out that putting it into the Constitution is not going to deliver one more house. This Government has set out that housing is a priority. This is evidenced by the fact that almost one in three euro in our national development plan is going towards housing delivery. This is not even including the funding for grids and roads, which are all prioritised towards housing delivery as well. Spain, for example, is engaging with our Department and Government because it is in a housing crisis. Their minister for housing is looking at schemes we are doing to see how they might work in Spain to help advance and deliver housing and affordable housing. Other countries such as Slovakia, Romania and France are also looking to Ireland. I had important meetings with the minister for housing from France only last week and with the ministers for housing from Denmark and Romania, all of whom are facing housing crises. Nobody has a simple answer to this at the moment. While reviewing whether we put that into the Constitution is important, let us not pretend it will deliver housing.

Housing Provision

11. **Deputy John Paul O'Shea** asked the Minister for Housing, Local Government and Heritage if he will provide an update on the delivery of affordable and social housing in Cork city and county, including the expected number of units to be completed in 2025; and if he will make a statement on the matter. [53206/25]

Deputy John Paul O'Shea: I ask for an update on delivery of affordable and social housing in Cork city and Cork county, including the expected number of units to be completed in 2025. Perhaps the Minister of State will make a statement on the matter.

Minister of State at the Department of Housing, Local Government and Heritage (Deputy Christopher O'Sullivan): Cork City Council has a target to deliver 592 new build social homes in 2025. The social housing construction status report, CSR, shows that there were 1,084 homes on site at various stages of design and procurement in Cork city at the end of Q1 of 2025. Cork county has a target of 683 new-build social homes this year. The CSR shows that there are 1,203 homes on site at various stages of design and procurement in Cork county. The CSR also shows that 308 new social homes were added to the pipeline across both local authorities in Q1. The number of social homes already in the pipeline, and the addition of new construction schemes to the pipeline, shows the strength of the Cork City Council and Cork County Council social housing build programmes.

On affordable housing, under Housing For All the affordable housing delivery target for 2025 is 6,400 and a very strong pipeline is in place across the delivery partners. Since the launch, over 14,500 affordable housing supports have been delivered by various delivery partners. This includes 2,000 in Cork. Building on this progress my Department will continue to engage with all delivery partners to further develop the affordable housing delivery pipeline for 2025 and beyond, which will be supported by the largest ever investment in social and affordable housing in the State with a budget of €4.16 billion available for 2026.

Further to that, the target for all homes over the period of the new plan will be 300,000 homes. We saw the budget decisions yesterday, with 10,200 social homes budgeted for in 2026, and a €3 billion budget for affordable homes. The State contribution towards the provision of housing has gone from €6.9 billion with a significant increase up to €9 billion.

The Deputy will know, as a former Cork county councillor, that the delivery in Cork county, in particular, is very strong and must be commended.

Deputy John Paul O'Shea: It is good to see that those figures are quite high and strong, that Cork City Council has a target of 592 houses this year, and that Cork County Council has 683. This will bring in the bones of 1,200 new social houses into the system in Cork city and county for 2025.

I very much welcome that almost 2,100 units are in the pipeline between Cork city and county. It is important that both local authorities would strive to continue to build social homes within Cork city and county.

Being a west Cork native, the Minister of State, Deputy O'Sullivan, will know the good work that is going on right across the county. I had the pleasure of taking the Minister of State, Deputy Cummins, to social housing projects in Macroom and Coachford recently and I see the Minister of State, Deputy O'Sullivan, visited many projects right across Cork county in the past weeks. It is good to see progress is being made but certainly from a social housing perspective, I would like to see that good work continue right throughout this year and into the future.

Deputy Christopher O'Sullivan: If all local authorities were able to match the rate of delivery of Cork county then the rate of delivery of social housing and affordable housing right across the board would be much stronger. I commend the work of the councillors and the local authority there, of which the Deputy was recently a member.

There are some specifics in relation to Cork North-West, if the Deputy is interested. The Deputy mentioned Macroom. There are 16 units in An Clós in Macroom that are substantially complete. There are two units at Mill Road in Kanturk, which are on site. Percival Street in Kanturk has six units and the builders are on site there as well. It is the same with Market Place in Kanturk. Dr. Croke Place in Kanturk has one unit. In Macroom there are 23 units at Clós an tSuláin, as well as 48 units on the Kilmallock Road in Charleville. Even in the Deputy's area of Cork North-West he can see that Cork County Council is really accelerating and progressing the rate of delivery of social housing, which is impressive. We just need to keep pushing on and making sure that they are supported by us to do that.

Deputy John Paul O'Shea: Yes indeed there are many projects right across Cork North-West that are at an advanced stage of development. Fingers crossed that with the Minister, Deputy Browne, and the Ministers of State, Deputies Cummins and O'Sullivan, we will see many more projects opened in the coming years.

I also want to mention the affordable housing targets that are set out as part of Cork City Council and Cork County Council plans in Housing For All. A significant development has been made in the affordable housing sector, particularly for Cork County Council which achieved more than its targets for last year and for this year so far. It is good to see that we are accommodating affordable housing for people across Cork county. The Minister of State will know that it is a very large and a very diverse county and geographically it is significant. It is important to offer that option of affordable housing right across constituencies - we have five constituencies in Cork - and in such a big geographical area and also that we continue to offer affordable housing not only in our larger towns but also in our smaller towns.

Deputy Christopher O'Sullivan: Fair play to Deputy O'Shea for taking this opportunity to raise the issue. We cannot rest on our laurels. There is a lot more work to be done. There are still plenty of people in Cork county who need social homes. There is a huge demand for affordable homes so we absolutely need to accelerate that delivery. The Deputy is right in saying that when Cork County Council got the go ahead to deliver affordable homes, it was not long in putting schemes into place. It has also been strong with croí cónaithe, as well as with the first home scheme. There is a variety of opportunities there to provide housing solutions for people. I appreciate the Deputy asking this question. If there are any other specifics then the Department can come back to the Deputy on the affordable housing schemes or the social housing schemes.

Housing Provision

12. **Deputy Louise O'Reilly** asked the Minister for Housing, Local Government and Heritage the number of cost rental homes delivered in Balbriggan in each of the past five years. [53572/25]

Deputy Louise O'Reilly: My question is, as I generally try to make them, fairly straightforward. For the avoidance of any doubt, the question refers to delivery for the previous five years, specifically to the tenure of the Minister's predecessor. It was the same Government but a different Minister. Plans for the future do not need to be included in this. I just want the figure, which I suspect is quite a round figure, of cost-rental deliveries in the town of Balbriggan.

Deputy James Browne: I thank the Deputy for her question and the clarification. The Government has scaled up affordable housing delivery rapidly across all tenures since 2022 and continues to accelerate housing supply. Cost rental is a key element of the Government's strategy to improve affordability in the rental sector and to provide secure, long-term homes for moderate income households above the income limits for social housing, who may have difficulty affording rental accommodation in the private market. Overall, 14,500 affordable housing solutions have been delivered since the launch of Housing for All and over 1,900 affordable housing supports have been delivered in Fingal since 2021, including 590 cost-rental homes.

In Balbriggan, affordable purchase homes have been delivered in Hampton Gardens and construction is under way on the LDA's Hampton Demesne development, which will comprise 817 affordable-purchase, cost-rental and social homes. These homes will be available in an array of housing options, including one-, two- and three-bedroom apartments and two-, three- and four-bed houses. Housing delivery in Balbriggan is being supported by €25.4 million in urban regeneration and development fund investment to implement eight key projects under the Our Balbriggan rejuvenation plan. With €8.5 million matched funding provided by Fingal County Council, work is well under way on these projects to regenerate the heart of the town, including new public spaces to transform the Quay Street and harbour areas in support of sustainable, compact growth.

Building on this progress, my Department will continue to engage with all delivery partners, including Fingal County Council, approved housing bodies, the Land Development Agency and the first home scheme to further the development of the affordable housing delivery pipeline for 2026 and beyond, and to ensure the affordable housing programme responds effectively to the affordable housing needs identified at local level. Under the programme for Government, the Government committed to introducing a new starter home programme across the public, private and AHB sectors, a programme that will promote home ownership and secure long-term rental tenure for young people and fresh start applications. My Department is currently progressing that commitment and it will form part of the next housing plan.

Deputy Louise O'Reilly: If the answer is "zero", will the Minister just say it? Is he embarrassed or ashamed? I would be if I was sitting where he is but I do not think the Government knows any shame.

The answer is "zero". As we are here this morning, the average rent in north County Dublin is €2,223. The Minister might tell me who is going to be able to afford that rent because people on an ordinary income simply cannot. Even if they could scrape together all of that money, they would absolutely never be able to save for a deposit on a house because to the Minister's mind, an affordable house is more than €500,000.

If the answer is "zero" for the past five years with regard to cost-rental homes for Balbriggan, one of the fastest growing towns in this State, the Minister should at least have the decency to be honest with me and my constituents and tell them the figure is zero. He can ramble on about the Balbriggan strategy, Quay Street and all of that. We are well aware of that. We know that. I asked the Minister a very specific question and I am seeking a fairly specific answer.

Deputy James Browne: I thank the Deputy. I know the Deputy never wants to hear good news or progress but just wants to-----

Deputy Louise O'Reilly: I want an answer from the Minister.

Deputy James Browne: -----focus on the negatives.

Deputy Louise O'Reilly: I want an answer. I am entitled to an answer.

Deputy James Browne: The Government consistently acknowledges there is a massive affordability issue in this country. That is why we have brought in significant affordable measures-----

Deputy Louise O'Reilly: How does the Minister think it happened?

Deputy James Browne: -----which Sinn Féin opposes again and again. We have an affordability problem and a viability problem in this country. We are addressing both. I was delighted to be in Balbriggan only a few weeks ago turning the sod on 817 affordable-purchase, cost-rental-----

Deputy Louise O'Reilly: That does not answer my question. Can the Cathaoirleach Gníomhach direct the Minister to answer my question please?

Deputy James Browne: -----and social homes. They are real homes, there are shovels in the ground, and homes being built in Balbriggan.

Deputy Louise O'Reilly: I am entitled to-----

An Cathaoirleach Gníomhach (Deputy John Paul O'Shea): In a minute, Deputy.

Deputy James Browne: I know the Deputy does not want to hear about that. She wants to pretend those houses do not exist, that we are not doing these things-----

Deputy Louise O'Reilly: Could the Minister stop that nonsense? I have to face the people in my constituency who are facing homelessness.

An Cathaoirleach Gníomhach (Deputy John Paul O'Shea): The Minister to respond without interruption, please.

Deputy James Browne: ------with URDF funding and that we are not doing other projects in Balbriggan, but that is what we are doing. This happens every time I come in.

Deputy Louise O'Reilly: These amateur dramatics on the Minister's part will not build a single house. He knows it.

Deputy James Browne: I know it upsets the Deputy's social media plan when I start to say the positive things that are happening, so she likes to talk over me to ensure there is no possibility of anybody being able to hear anything I am saying that is positive. It is an ongoing tactic from the Opposition benches.

Deputy Louise O'Reilly: The Minister should suigh síos. His time is up.

Deputy James Browne: It is really disingenuous.

Deputy Louise O'Reilly: The Minister should check the clock.

Deputy James Browne: My time is up but the reason I am still talking is the Deputy will not give me an opportunity to say anything.

Deputy Louise O'Reilly: Check the clock.

An Cathaoirleach Gníomhach (Deputy John Paul O'Shea): The Deputy to respond.

Deputy Louise O'Reilly: The Minister acknowledges that there is an affordability problem. Mother of Jesus. He acknowledges that there is a viability problem. Does he know what the problem is? We have a Government problem. The people in Balbriggan are at the business end of a Government-sponsored problem. The average cost of rent in north County Dublin is €2,223. I asked the Minister a simple question: how many cost-rental homes have been delivered in Balbriggan in the last five years? Not only did I ask the Minister the question, I gave him a week to answer it and to do research. The answer, the Minister and I both know, is "zero". He has delivered zero by way of cost-rental homes for people living in Balbriggan and that is why they are in my constituency office day in, day out, telling me they are facing eviction. Mothers are telling me their kids are going to have to emigrate because they cannot afford to live in north County Dublin and that is on the Minister.

Deputy James Browne: The Deputy really gave the game away when she talked about government. Sinn Féin is obsessed with getting into government instead of providing solutions. It has abandoned all attempts now in terms of providing solutions for housing. The public rejected its proposed solutions in the last general election.

Deputy Louise O'Reilly: Yes, and supported the people who said they were building 40,000 homes.

Deputy James Browne: We hear very little about those proposals anymore because it does not want to talk to them-----

Deputy Louise O'Reilly: If the answer is "zero", the Minister could say it and sit down.

Deputy James Browne: "A home you will never own" simply did not work with the people.

Deputy Louise O'Reilly: He could just say "zero".

An Cathaoirleach Gníomhach (Deputy John Paul O'Shea): Could the Deputy please have respect now?

Deputy John Cummins: The same tactics.

Deputy James Browne: Here we are again. I am back on my feet, trying to give an answer and once again, the Deputy is trying to talk over me.

Getting into government for government's sake is not going to work. The Deputy has to provide solutions. We are providing solutions. I turned the sod only a few weeks ago on 817 affordable, cost-rental and social homes and more homes will be delivered in Balbriggan as well. Our plan is working, we will deliver homes that are needed, and I am happy to hear any solutions from the Opposition if it wishes to put forward some.

Building Energy Rating

13. **Deputy Roderic O'Gorman** asked the Minister for Housing, Local Government and Heritage the reason for the delay in implementing the commitment contained in the programme for Government that introduced a minimum BER for the private rental sector; and if he will make a statement on the matter. [53530/25]

Deputy Roderic O'Gorman: Somewhere between 240,000 and 260,000 rental homes in Ireland fall below the B standard for BER. Tenants renting those homes are hit with the double blow of rents that are too high and energy bills that are artificially high because the places they are renting are not energy-efficient. In Housing for All, there was a commitment to set out a roadmap on how these homes could be upgraded. Where is that roadmap?

Deputy John Cummins: I thank the Deputy. A commitment was included under Housing for All to develop a roadmap to implement minimum building energy rating, BER, standards where feasible for the private rental sector. This work supports the objectives set down in the Government's climate action plan. My Department is committed to improving energy efficiency in the rental market and our work in this area is being informed by researched commissioned from the ESRI.

The ESRI research paper, published earlier this year, explores the investment requirements for energy efficiency upgrades in the private rental sector. The ESRI research is a valuable contribution to our understanding of future investment requirements to ensure the appropriate energy efficiency upgrades in the private rental sector, and it will help in the development of policy and actions in this area.

As part of Ireland's residential retrofit programme, the Government launched a new package of supports targeting homes that were built and occupied pre-2011. These supports have been made available to non-corporate landlords and approved housing bodies to improve the efficiency of their rental properties. A home energy upgrade loan scheme, launched in 2024, enables homeowners, including non-corporate landlords, to borrow between €5,000 and €75,000 at significantly lower interest rates to complete a home energy upgrade.

A tax incentive is now in place to encourage small-scale landlords to undertake retrofitting works while the tenant remains in situ. Budget 2026 included the announcement that the income tax deduction for small landlords who retrofit their properties will be extended for a further three years. The appropriate balance has to be struck between improving the energy efficiency of our rental stock any potential impact that any intervention may have on the private rental market, particularly around availability of accommodation. This is an area that is being kept under active review.

Deputy Roderic O'Gorman: Hundreds of thousands of renters in Ireland face that double blow of rents that are too high and energy bills that are artificially high because they live in homes that are not energy-efficient. Their homes are cold, draughty and mouldy, which is a direct cause of energy poverty. It is also a contributing factor to our carbon emissions from the housing sector. The Minister of State has set out some research done by the ESRI. It is valuable research. It shows us the scale of the challenge. Some 240,000 to 260,000 homes will need to be retrofitted. The overall cost to retrofit them all will be between €7 billion and €8 billion. The Minister of State listed three measures, which is great, but at what point will we see a systematic approach to dealing with a challenge that is huge in its scale? We need a plan. Is the Minister of State still going to bring forward a roadmap? Can he give us a date for when that roadmap will be published?

Deputy John Cummins: I cannot give the Deputy a date for that. The matter is being kept under active review. We have obviously enhanced the measures to try to improve the BERs relating to our rental stock. The Deputy is right to say that the ESRI has completed valuable work on this matter. It has stated that four in five rented dwellings currently have BERs below B and the estimated cost of upgrading the housing stock in the rental market is between €7 billion and €8 billion in 2023 prices. It is a significant cost. In making any policy decisions in this area, we have to strike a balance between ensuring that we have an adequate number of rental properties and trying to improve the energy rating of those properties.

Deputy Roderic O'Gorman: As a Minister of State with responsibility for housing, Deputy Cummins needs to put as much of his concern towards renters who are stuck in these cold, draughty homes as he is towards landlords. A challenge of this scale will only be addressed if a plan is actually in place. I am concerned that the Minister of State does not seem to have any sort of date or timeline for the delivery. I am also concerned about his use of the term "under active review". Will he clarify that the Department at least still plans to bring forward a roadmap on retrofitting? Maybe the Minister of State cannot give me a date today, but is he still going to undertake this roadmap? Having that roadmap would allow the Government to plan the scale of investment that is necessary. This will take a lot of money. The previous Government put aside large amounts of money in the climate fund to deal with climate measures - this sort of measure - but, of course, the Government has now raided that fund and it is gone. By not having a plan in place, the Minister of State lost the opportunity to bid to fund this scale of retrofitting.

Deputy John Cummins: As the Deputy will know, a significant scheme, namely the home energy upgrade loan scheme, is in place. It was launched last year and is used to provide loans of between €5,000 and €75,000 at levels significantly below prevailing interest rates in order to try to address the scale of the challenge that has been identified in the ESRI report. As stated, four in five rental properties are below a B rating. We are keeping this under review. I do not have a date for the Deputy for this. I stress again that we have to strike a balance between ensuring that we have an adequate supply of rental properties in the market and trying to increase the energy efficiency of those rental properties to ensure that renters have an adequate and warm home to live in.

Vacant Properties

14. **Deputy Maeve O'Connell** asked the Minister for Housing, Local Government and Heritage the measures his Department is evaluating to promote the conversion of older buildings for housing delivery; and if he will make a statement on the matter. [53387/25]

15. **Deputy Catherine Ardagh** asked the Minister for Housing, Local Government and Heritage the amount of funding paid out to date to vacant property refurbishment grant applicants; the number of homes which have been brought back into residential use from vacancy nationwide; and if he will make a statement on the matter. [53739/25]

21. **Deputy Aindrias Moynihan** asked the Minister for Housing, Local Government and Heritage for an update on the review being carried out in respect of the croí cónaithe and vacant or derelict property refurbishment grants; the elements of the schemes involved that are being considered for expansion; and if he will make a statement on the matter. [53447/25]

83. **Deputy Peter 'Chap' Cleere** asked the Minister for Housing, Local Government and Heritage if he will report on delivery under the croí cónaithe towns scheme in Kilkenny and Carlow; and if he will make a statement on the matter. [53883/25]

105. **Deputy Shay Brennan** asked the Minister for Housing, Local Government and Heritage if he will revise the vacant homes grant scheme to make it more accessible; and if he will make a statement on the matter. [53575/25]

112. **Deputy John Clendennen** asked the Minister for Housing, Local Government and Heritage the measures his Department is evaluating to promote the conversion of older buildings for housing delivery; and if he will make a statement on the matter. [53283/25]

Deputy Maeve O'Connell: Will the Minister of State outline the measures his Department is evaluating to promote the conversion of older buildings for housing delivery?

Deputy John Cummins: I propose to take Questions Nos. 14, 15, 21, 83, 105 and 112 together.

As I said in my previous reply, this Government is committed to tackling the issue of vacancy and dereliction. The vacant homes action plan published in January 2023 sets out a range of measures and actions being pursued to return vacant and derelict properties to use as homes. In March, the Minister, Deputy Browne, and I published the 2025 progress report, which shows the significant progress that is being made. It is available on my Department's website.

One of the key measures in the action plan is supporting the refurbishment of older, vacant and derelict properties using the vacant property refurbishment grant. This is a grant that can provide up to €50,000 towards the refurbishment of vacant properties for use as homes and up to €70,000 where that property is derelict. To the end of June, more than 13,700 grant applications have been received across the country. Almost 10,000 have been approved and more than 2,800 grants have been paid, amounting to over €155 million. My Department publishes data on the grant on its website on a quarterly basis, providing a breakdown by local authority area. I will arrange to have the link to this published data circulated.

A comprehensive review of the vacant property refurbishment grant was undertaken in 2024. That review considered all aspects of the scheme. The findings of this review have been considered in the context of the development of the new housing plan, which will be published shortly. The grant has been and continues to be successful in bringing vacant and derelict properties back into use and in making the refurbishment of these properties an affordable option for buyers across the country. It acts as a significant support for younger persons who are starting out on the property ladder.

A wide range of other schemes are in place that also support the refurbishment and conversion of older buildings for housing. The repair and lease scheme provides an interest-free loan of up to €80,000 per home delivered to support the refurbishment and conversion of vacant buildings for use as social housing. This is a scheme that is increasingly used to renovate vacant commercial premises, including above the shop. There has been a huge positive impact from this scheme in my constituency of Waterford. About 55% of the national total of repair and lease units in the country have been delivered in Waterford, with one- and two-bedroom properties in town and city areas providing much-needed homes for families. I want to see more local authorities availing of that scheme.

Planning exemptions are available for the conversion of certain vacant commercial properties into residential use, which are proving successful. In 2024 alone, more than 290 exemption notifications for more than 700 homes were provided, the highest yearly total since their introduction. This was extended to include former vacant pubs a couple of years ago. It is the intention to extend those exemptions further through the exempted development.

As Deputy O'Connell, in budget 2026, the living city initiative, which is a tax relief, can be claimed and extended to other counties, as well as improving the level of support that is being provided through the scheme. We also made provision for a derelict property tax in the budget. As stated earlier, we have such a broad range of schemes providing the carrot to bring those vacant and derelict properties back into productive use for housing purposes, and if people are not going to use those carrots, the stick of the derelict property tax is coming. I encourage people to work with local authorities to use those schemes and bring those properties back into productive use, because what frustrates people most is seeing vacant and derelict properties across this country during a time of such need.

Deputy Maeve O'Connell: I welcome all those supports. In my constituency, we have some of these issues in the context of neighbourhood centres, which are neither shops nor accommodation. That is frustrating. I would like to follow up on the derelict sites levy, which is to become a tax. When do we anticipate that it will be activated to try to encourage more of these properties to be brought back into use?

Deputy John Cummins: It is the intention that local authorities will still have a significant role to play in the context of the new derelict sites tax by creating the register that Revenue will implement.

12 o'clock

There has been an issue in collecting the existing levy. That is why we are moving to introduce it as a tax that will be collected by Revenue. We encourage people to use the supports there and if they do not use them, the stick of the derelict property tax is coming.

An Ceann Comhairle: I thank the Minister of State. We are out of time.

Is féidir teacht ar Cheisteanna Scríofa ar [www.oireachtas.ie].

Written Answers are published on the Oireachtas website.

Ceisteanna ó Cheannairí - Leaders' Questions

Deputy Mary Lou McDonald: Workers are worse off today because of the Government's budget. They are in shock and disbelief. What the Government delivered yesterday abandons and betrays working people to look after those at the top. The Taoiseach says the Government's budget was about protecting the economy, but it has pulled the rug from under the very people who are the engine of that economy. They are the people who get up early in the morning, put in hard shifts every day and who, under incredible pressure from the cost of living, keep the show on the road. I am talking about teachers, SNAs, young electricians and carpenters, retail

workers and factory workers. In the budget, they were looking for help to keep their heads above water, looking for a break, but they are shaking their heads in disbelief this morning because there was absolutely nothing for them in what Fianna Fáil and Fine Gael served up yesterday.

The Government was, of course, able to find money to give tax breaks to developers and landlords, but it could not find the money to help those who keep this country going. Its raft of broken election promises means that working people are left behind. There is no help with the cost of living. There is the largest tax cuts package in the history of the State, but no break on income tax for ordinary people, no cut to USC, energy credits withdrawn as households face big electricity hikes, no increase in the renters' credit, no action to deliver affordable childcare, no increase in child benefit, petrol and diesel prices hiked up from today and student fees hiked up by €500. Working people are left scratching their heads. After a budget of €9.4 billion, they ask how they can be left worse off today than they were yesterday.

I wonder if the Taoiseach had a chance to watch "Prime Time" last night. If he did not, I urge him to watch it back. He would have heard from Erika, a secondary school teacher. Her husband is an SNA. They have a young daughter. They are renters. They are a working couple trying to build a good life and a future. However, the pressure they are under just to get by and pay the rent, keep the car on the road and meet their bills is incredible. Erika said they would love to have a second child, but they currently see no hope of that. They wonder now if they will have to leave Ireland to have any chance. Her story and circumstances are reflected right across the State. When she was told she would be down money as a result of the Government's budget, you could sense her heart break. She was close to tears. You see, how can you take money from her when she already does not have enough to get by?

These are the people Fianna Fáil and Fine Gael have betrayed and abandoned in their budget. Tá stangadh bainte as oibrithe na tíre nach bhfuil in ann buiséad an Rialtais a chreidiúint. Is buiséad é a thréigeann oibrithe agus teaghlaigh atá fágtha níos measa as ná mar a bhí roimhe. Ordinary people are asking when they get rewarded and recognised for their hard work.

Deputy Conor D. McGuinness: Hear, hear.

Deputy Mary Lou McDonald: When do they get their fair share? The Government is not giving it in its budget. Does the Taoiseach even recognise the hurt and anger that working people are feeling today? Why did the Government deliberately choose to deliver a budget that leaves them worse off?

The Taoiseach: Ní aontaím in aon chor leis an méid atá ráite ag an Teachta. De réir na moltaí a bhí aici féin agus na polasaithe ag Sinn Féin maidir leis an gcáinaisnéis seo, bheadh costais maireachtála ag dul in airde dá mba rud é go gcuireadh i bhfeidhm iad.

Deputy Mary Lou McDonald: Ní sé sin fíor.

The Taoiseach: If you look at Sinn Féin's alternative budget the bottom line is this, and this is not my calculation but the Central Bank's formula. It is spending €13.4 billion - more, in

fact, if you add in its once-off measures - in its alternative budget. That budget would add 2.5% to the cost of living and to inflation.

Deputy Pearse Doherty: That is not true.

Deputy Mary Lou McDonald: Do not rise to that. Do not rise to it.

The Taoiseach: It is absolutely true, and they have been going on for the past month about the cost of living.

Deputy Mary Lou McDonald: Evasion.

The Taoiseach: Its budget, if you look at the Central Bank's formula for determining this, would have put up inflation and the cost of living by 2.5%.

Deputy Mary Lou McDonald: That is pathetic.

Deputy John Brady: That is ridiculous. That is no defence.

The Taoiseach: What I would say is that workers in this country want better water services, more houses, better public transport-----

Deputy Mark Ward: You have had 100 years.

The Taoiseach: -----more roads and better road connectivity. They want better education services, better health services-----

Deputy Conor D. McGuinness: The Taoiseach is listing the Government's failures.

The Taoiseach: -----and Sinn Féin has gone full circle. I never thought I would hear the day when a Sinn Féin leader would be quoting the Fine Gael mantra about how "It is for those who get up early in the morning". That was at one time a slogan the Deputy would have decried and condemned in her day.

Deputy Máire Devine: Answer the question.

The Taoiseach: The point is that we decided we would invest in the future of working people in this country-----

Deputy Cathy Bennett: You decided to forget those people.

The Taoiseach: -----that we would protect the jobs we have and then invest to make sure we have the jobs of tomorrow, through investment in research and development, through investment in energy, water, public transport, roads and so forth. We are doing that. That is

what will underpin workers in their jobs. This is the first of five budgets, and we will be working on our taxation commitments in future budgets in respect-----

Deputy John Brady: You are not meeting your commitments.

The Taoiseach: -----of those who are working, as we did in previous budgets. However, we also said-----

Deputy Cathy Bennett: What about childcare?

The Taoiseach: -----we would prioritise child poverty, and this is a very progressive budget. If you look at the ESRI's SWITCH model, it is saying the two lowest income deciles get the most from this budget and a significant amount-----

Deputy Conor D. McGuinness: You have missed your child poverty targets year after year.

An Ceann Comhairle: It is Leaders' Questions.

The Taoiseach: -----relative to others. That is what this budget is doing. I was determined to do it and I said in the House we would do it. It is the beginning of a process to get consistent poverty down-----

Deputy Cian O'Callaghan: You are pushing more people into poverty.

The Taoiseach: -----particularly among children. Look also at the child support payment. It is very significant. The over-12s has gone up by €16 and the under-12s by €8. That will benefit approximately 330,000 children in this country. It is moving in the direction of a second tier in supporting those most in need. For children, the €16 is now approximately €4,000 per annum. That is the amount for a child and family in the support payment now. That is significant. It is €3,000 for those under 12.

For carers, there is a record 60% increase in the carer's allowance weekly income disregard. That is significant, going from €375 to €1,000. A single carer can now earn just above €54,000 per year and receive a full carer's payment. Income disregard for a couple increased by €750, to €2,000.

Deputy Mary Lou McDonald: He is not answering the question.

The Taoiseach: That means, therefore, that a person caring in a household where their partner earns up to €108,000 will receive a full carer's payment. These are the largest ever increases in the carer's income disregard.

An Ceann Comhairle: Thank you, Taoiseach.

The Taoiseach: On disability, there is substantial funding gone into the disability budget plus the domiciliary care allowance is up significantly.

An Ceann Comhairle: Thank you, Taoiseach. I call Deputy McDonald.

The Taoiseach: I did say in the election that the enterprise economy-----

An Ceann Comhairle: You will be back in, Taoiseach.

The Taoiseach: -----infrastructure, child poverty and disability were my targets.

Deputy Mary Lou McDonald: Whatever about me borrowing the phrase from Fine Gael about those who get up early, which was well spotted, they have clearly forgotten about them as well. The more astonishing thing is that Fianna Fáil hook, line and sinker, all like nodding wee dogs, is going along with the Fine Gael agenda.

Deputy Louise O'Reilly: Hear, hear.

Deputy Mary Lou McDonald: Incredible. Who would have thought, but there you go. I will tell the Taoiseach what workers want. They do not want to listen to his bluster. They want to be able to pay their bills. They want to be able to feed their children. They want to be able to run their homes. Erika wants to have a second child, but that is not on the cards. Erika and her family do not want to be forced out of Ireland, like so many others, to try to have a chance and an opportunity in their lives. The Government promised a lot at the general election. It is clear now that elections are where Fianna Fáil and Fine Gael make their promises, and budgets are where they break them.

Deputy Pearse Doherty: Hear, hear.

Deputy Mary Lou McDonald: The Taoiseach told me only a few short weeks ago that, "We will do what we can on taxation to alleviate the pressure on people." No one took that to mean landlords and developers.

An Ceann Comhairle: I thank the Deputy. Her time is up. The Taoiseach to respond.

Deputy Mary Lou McDonald: We thought he meant working people.

Deputy Pearse Doherty: Hear, hear.

Deputy Mary Lou McDonald: We thought he meant people who generate all of these billions of euro in surpluses.

An Ceann Comhairle: Deputy, your time is up; thank you. The Taoiseach to respond, please.

Deputy Mary Lou McDonald: Can the Taoiseach explain again to the working people of Ireland how he arrived at the decision-----

An Ceann Comhairle: Your time is up, Deputy.

Deputy Mary Lou McDonald: -----to spend €9.4 billion and leave them worse off?

An Ceann Comhairle: Thank you. The Taoiseach to respond, please.

Deputy Mary Lou McDonald: Explain that, Taoiseach.

Deputies: Hear, hear.

The Taoiseach: There are tens of thousands of people in this country working in cafes and restaurants throughout the length and breadth of the country. They are workers. It is an industry under pressure.

Deputy Niamh Smyth: Hear, hear.

Deputy Pearse Doherty: And they are worse off.

An Ceann Comhairle: Please, Deputies; you asked for a response.

Deputy Paul Murphy: Increase their wages then.

The Taoiseach: Studies show-----

Deputy Paul Murphy: Give them a living wage then.

The Taoiseach: Studies show that increased labour costs did impact on those businesses.

Deputy Conor D. McGuinness: They could not find them better wages.

Deputy Natasha Newsome Drennan: Not on the people working.

(Interruptions)

The Taoiseach: Deputies should not be so dismissive of the hospitality sector, as they are in their commentary, and likewise in terms of housing.

Deputy Ged Nash: They support the viability gap.

The Taoiseach: We do need to narrow the viability gap. The Deputy is all bluff and bluster about housing-----

(Interruptions)

The Taoiseach: -----but any time there is a solution that can contribute to housing-----

Deputy Ged Nash: It is a failure in the housing stock**.**

Deputy Pearse Doherty: Where are your backbenchers today?

The Taoiseach: -----Sinn Féin just knocks it and condemns it and sloganises it by saying it is a tax break for developers.

Deputy Pearse Doherty: It is a tax break for developers.

The Taoiseach: It is not.

Deputy Pearse Doherty: It puts billions of euro into the pockets of developers. The budget has done what Fianna Fáil does.

The Taoiseach: What it is about-----

(Interruptions)

An Ceann Comhairle: Allow the Taoiseach to answer.

Deputy Pearse Doherty: It is a tax break for developers.

The Taoiseach: I did not interrupt you, Deputy.

An Ceann Comhairle: He did not interrupt-----

The Taoiseach: I did not interrupt the leader of Deputy Doherty's party-----

Deputy Pearse Doherty: Stop spoofing.

An Ceann Comhairle: Deputy, please.

The Taoiseach: -----and he should stop heckling and shouting and being Mr. Angry all the time.

(Interruptions)

The Taoiseach: The bottom line is this-----

Deputy Pearse Doherty: The Taoiseach will know all about anger later on tonight. No due diligence was done on this budget.

(Interruptions)

An Ceann Comhairle: Time is up, Taoiseach; there is no point.

(Interruptions)

The Taoiseach: Well, maybe Sinn Féin's decision to sit it out and not have a candidate might have been a wise one after all, but anyway-----

An Ceann Comhairle: I call Deputy Bacik.

The Taoiseach: I will just say-----

Deputy Pearse Doherty: You could even not get your Fianna Fáil backbenchers to turn up this morning.

The Taoiseach: Sinn Féin does not-----

Deputy Pearse Doherty: Read the room.

An Ceann Comhairle: Taoiseach, your time is up. They do not want to listen. They did not allow you to speak.

The Taoiseach: A Cheann Comhairle, that is not good enough. We will either have-----

(Interruptions)

An Ceann Comhairle: Deputies did not allow the answer.

(Interruptions)

The Taoiseach: I think we need fairness. I am not being allowed to answer.

An Ceann Comhairle: There is fairness.

Deputy Conor D. McGuinness: Your fairness is only for developers.

Deputy Mary Lou McDonald: A Cheann Comhairle, in fairness, he never answers anyway.

An Ceann Comhairle: If they are not prepared to answer within the time, they are not prepared to listen, Taoiseach, in the same way they do not accept.

Will Deputy Bacik please ask her question?

(Interruptions)

Deputy Ivana Bacik: Go raibh maith agat-----

Deputy James Lawless: Up they go; the circus is leaving town, as always.

A Deputy: Will you be quiet?

(Interruptions)

Deputy Ivana Bacik: Yesterday's budget was a deep disappointment. There is real anger out there. The Government made choices in this budget that are impacting really adversely on so many people. As my colleague Deputy Nash said in what I think was the line of the day yesterday, this is a budget that is giving handouts to burger barons and big builders, but broken promises for everyone else.

People see that, and this is raw for students facing a €500 fee increase, parents seeing no reduction in childcare costs - when they can get a childcare place - families struggling with the cost-of-living crisis and people unable to find a home of their own and, of course, nothing for disabled people or carers. This was derisory for those people.

Here in Ireland, employment rates for people with disabilities are 20% lower than the European average. One in five people unable to work due to disability lives in consistent poverty. Our social protection system has to intervene. There was great hope of significant intervention in this budget. Supports like the disability allowance and disability support grant are essentials, covering costs in heating, food, medication and rent, funding day-to-day expenses of disabled people and carers in an inaccessible society. The removal of one-off support payments in this budget is expected to cost disabled people €1,400 per year. That is not loose change; it is money that keeps the lights on.

By contrast, Labour in government would introduce a cost of disability payment, starting at €25 per week, to help to meaningfully offset the costs of disability. Our Labour alternative budget published last week proposed a 50% increase in housing adaptation grant funding to ease the burden of making a home accessible. The Government's budget could have taken steps like these to provide transformations in the lives of disabled people, but it left them out. It failed to introduce a cost of disability payment, ended one-off payments and introduced nothing new.

In respect of carers, we do welcome the increase in the carer's allowance disregard. Indeed, that is something that we and in particular my colleague, Deputy Wall, have been campaigning on for years. However, what is missing is progress on abolishing the mean-spirited means test. It is a broken promise. Where is the pathway to abolition that was committed to in the programme for Government less than a year ago? A €10 rise in core payments is derisory. It amounts to an hourly increase of less than six cent for someone providing 24-hour care and yet more than two thirds of caring families are struggling to cover the cost of food and energy in a cost-of-living crisis. The Taoiseach has failed disabled people and carers in this budget and that is really evident. It is a very significant broken promise among a litany of broken promises in a budget that is a do-nothing budget for far too many.

Deputy Conor Sheehan: Hear, hear.

The Taoiseach: I have to disagree because in terms of the commitments we made in the election, we are following through on them very clearly in this budget.

(Interruptions)

The Taoiseach: Deputy Bacik avoided the whole area of child poverty.

Deputy Conor Sheehan: It ignored the experts.

The Taoiseach: She should welcome the move we have made in that regard. We have to do more, but there is a €300 million package alone for the lowest income. Look at the objective assessment. The Labour Party should acknowledge that the two lowest-income deciles will benefit the most from this budget. That is the reality.

In terms of disability, there are significant increases in a range of payments, particularly the disability pension, but also in terms of the domiciliary care allowance, which is going up a further €20 on top of last year's increase, and that is right and proper. There is work under way in respect of the cost of disability. There is a huge increase in the disability budget this year. There is in the order of 20% of an increase in the disability budget in terms of the services for people with disabilities, and that is right and proper. We are going to continue to prioritise disability and child poverty.

In terms of infrastructure, if we look at education investment in terms of more schools, that affects workers. They want their children to have access to education services. The capitation grants are going up by record levels. The Minister, Deputy McEntee, secured €50 in terms of primary and €20 in post primary. They are very significant on top of the increases we have had in previous years. That is all recognising the impact of the cost of living on schools and services. We have a rising population and we have an infrastructure deficit. The workers of this country need their jobs protected, and we need to be creating new types of jobs for the future. That is going to happen because of the investment we have committed to, which is more long term but we are doing it, in building the roads, hospitals and schools and in terms of investment in research and development. We did a lot in the late 1990s and early 2000s in research, which laid the foundations for jobs that we have today - high-quality, high-value jobs - both in foreign direct investment and in terms of the domestic economy. The measures in the budget on the taxation side for research and development and in terms of what the Minister, Deputy Lawless, has in his budget and the NDP, which is very much enhanced, will make a significant step change in research in this country. That guarantees jobs in the future. It does not guarantee votes in the short term, by the way, but it is the right thing to do for the country. It is the right thing to do. I am trying to move away from short-termism and in this first budget we want to lay foundations that will sustain the economy.

Deputy Paul Murphy: After the election-----

The Taoiseach: No, I said during the election that I wanted to maintain the enterprise economic model that we have, which Deputy Murphy resolutely opposed.

An Ceann Comhairle: I thank the Taoiseach.

The Taoiseach: That was a big choice in the election and people voted accordingly in terms of that fundamental principle.

Deputy Ivana Bacik: Certainly, in last year's budget there was a very different approach taken. It was a giveaway budget to buy people's votes. This year, the Government has made very different choices. Let us be clear about those choices. The Taoiseach referenced child poverty. We in Labour put forward last week a children's budget; a costed set of proposals that would have made meaningful steps to tackling the scourge of child poverty and child homelessness. In the Ministers' budget speeches, there was no reference to homelessness.

Deputy Ged Nash: It is shameful.

Deputy Ivana Bacik: No reference to the shocking figure of 5,000 children in homelessness. No reference to the proposal to introduce a second tier of child benefit, which is a really meaningful way in which we could have tackled child poverty. As Deputy Sherlock said, this could have been the game-changer for children and child poverty. Instead, the Government has chosen to give over €600 million in a giveaway - a whopper of a giveaway - for big fast-food chains and big business in the hospitality sector. That is a choice the Government made. The Labour Party, uniquely, in our manifesto last year, did not make that choice. We stood against that sort of crazy VAT cut. We did not stand for narrowing the tax base. We stand for decent public services and tackling child poverty and homelessness.

The Taoiseach: That is why we have invested in public services. This is a €9.4 billion budget. A lot of economists are saying it is too high and we should not be expending as much as we are spending.

Deputy Ivana Bacik: There was €600 million in the hospitality package.

(Interruptions)

The Taoiseach: Sorry, that is what a lot of economists are saying to us. We disagree. We think the expenditure increase is in line with the basic premise of an expenditure rule, that this represents real growth of the economy-----

A Deputy: It is developers.

The Taoiseach: -----and a change in price levels. That is the Government's position. It is a very substantial investment in public services.

On the second tier, some of the models for the second tier would result in thousands of children losing out. What we have opted to do, in a more straightforward way, is to

substantially and unprecedentedly, in terms of the scale of the increases the Minister, Deputy Calleary, put forward, increase the child support payment. It is quite substantial. We will grow that and, de facto, we essentially will have, in time, a second tier. That is the most straightforward and simple way to do it. It will be very impactful.

On education, and health and disability services, there are substantial increases way above the rate of inflation for those services.

Deputy Ivana Bacik: Not substantial.

Deputy Holly Cairns: I should not be surprised by this Government's approach to the budget. Time and time again, we have seen Fianna Fáil's and Fine Gael's approach to these things. It is just that no matter what, it is hard to understand how, at a time when the number of children living in consistent poverty doubled last year, the Government chose not to introduce a second tier of child benefit. I cannot, for the life of me, understand why after all its election promises, the Government did not introduce a weekly cost of disability payment. It is just astounding that on budget day, the Minister for Finance failed to even mention the 16,000 people living in homelessness.

Despite the fact that similar happens every year, I am still surprised, shocked and devastated that, year after year, the opportunity to address these issues is there and within reach but is wasted. It is particularly devastating when the Government is awash with cash. Government spending has soared from €70 billion in 2020 to nearly €120 billion now. What do we have to show for it? A worsening housing crisis, threadbare disability services and rising child poverty.

This budget can be summed up quite simply: broken promises, missed opportunities and completely crazy priorities. Anyone examining it would think the cost-of-living crisis has been most acutely felt by developers and fast food chains. Millions of euro are going to the likes of McDonald's instead of lifting thousands of children out of poverty. There is €568 million in tax cuts for developers, when less than half of that would be enough to introduce a weekly cost of disability payment.

When we call for these measures, we get the usual response from the Government that it cannot do everything, that it would be financially irresponsible, etc. What is truly irresponsible is how the Government is playing fast and loose with the country's finances and the devastating consequences of that. The Government has narrowed the tax base by €1.3 billion, making our economy even more reliant on corporation taxes. It is further privatising our public services by stealth. Everywhere we look, we see the waste of taxpayers' money on a Government ideology that thinks the market is king. Somehow, it still cannot seem to see the damage this approach is causing, including further discrimination against disabled people and record levels of homelessness. If constant increases in child poverty are not a wake-up call for the Government, I do not think there will be one.

As I said, I am surprised but I should not be. I hope people will judge this Government on its actions, not its empty words in the lead-up to the election. My question is about one of those promises. Why did the Government not introduce a weekly cost of disability payment?

The Taoiseach: It is not a question of we cannot do everything. We have provided very effective measures in respect of child poverty in this budget, which the Deputy seems to have deliberately ignored. There is a weekly increase of €16 in the child support payment, to €78, for children aged 12 and over. That is now up to €4,056 per annum. There is a child support weekly increase of €8, to €58, for children aged under 12, which is up to €3,000 per annum. There is an increase of €10 in all core welfare rates, a €60 increase in weekly income thresholds for the working family payment for all family sizes. Families getting the working family payment will qualify for fuel allowance. There will be a €5 increase in fuel allowance per week from January. There is the back to school clothing and footwear allowance rate, which has been extended to children aged two and three who are eligible for that allowance. That is a whole series of measures that, cumulatively, will make an impact on consistent poverty. That is why we prioritised it in this budget. On the disability budget, there is a 20% increase in the allocation to core services.

In respect of housing, there is a very significant lift for homelessness.

Deputy Rory Hearne: That is because the numbers are increasing so high.

The Taoiseach: The Minister, Deputy Browne, sought that. The increase in allocation to enable 10,000 houses to be built, as opposed to any additional leases and so on, is also very significant. With respect, the Deputy cannot say it is about the market being king in terms of housing because the Government is the biggest single investor in housing at the moment.

Deputy Ciarán Ahern: No, it is the market.

The Taoiseach: Where I disagree with her is, if we want to get to 50,000 houses, we will need the private sector involved. We will. There is a tendency in the Opposition to decry builders or people who will have to build the houses. The bottom line is we have a problem with the viability of apartments. That is well known. There are 40,000 apartments with planning permissions, but they are not being built because the argument has been they cannot be built at a cost that would make it affordable for people to buy. A number of measures-----

Deputy Cian O'Callaghan: The cost of disability payment. Where is it?

The Taoiseach: -----the Minister has taken, in addition to the VAT-----

Deputy Holly Cairns: Can you answer the question, please? The cost-----

Deputy Cian O'Callaghan: Where is it?

The Taoiseach: -----will, combined, enable us to get apartments built. We need the private sector in-----

Deputy Holly Cairns: We are asking you about disability and the cost of disability payment.

An Ceann Comhairle: Deputy, you will be coming back in.

The Taoiseach: -----to complement what the State is doing. The market is not king according to my philosophy because, in the past four to five years, we have substantially increased the State's investment in housing. This budget does so again with very significant increases.

Deputy Holly Cairns: On the cost of disability-----

The Taoiseach: If we want to get to the level we want to get to, however, we absolutely have to have a combination of public sector investment in housing, along with private sector investment in housing.

Deputy Cian O'Callaghan: Where is the cost of disability payment?

The Taoiseach: The Social Democrats' policies would, in our view, shut out completely the private sector-----

Deputy Cian O'Callaghan: The cost of disability payment. Where is it?

The Taoiseach: -----contribution to the housing issue.

On the cost of disability payment, as I said, we took steps to enhance the disability allocation by 20%. Also, the domiciliary care allowance is going up by €20 per month, which will be important for those families.

Deputy Holly Cairns: How much the Taoiseach ignored disability in his reply is representative of how much it has been ignored in the budget. The Disability Federation of Ireland said it too; the Taoiseach does not have to take my word for it. It described the budget as a betrayal of disabled people, stripping away vital supports and deepening poverty. I recognise there was increased funding in the budget for disability, but the Minister of State with responsibility for disability herself said that the Department was coming from a low funding base. That is the understatement of the year.

Services for disability have been starved for far too long now, so bringing it up ever so slightly will not make a dent. The Taoiseach knows that, I know that and disabled people all over the country know that. Yet, the Taoiseach is trying to defend it and make excuses. His excuses will not pay for the added costs that people who have a disability face in Ireland every day. We have the lowest employment rates for people with a disability in the EU and threadbare services. We still have not seen the reintroduction of the motorised transport grant that was scrapped nearly two decades ago.

I will ask the Taoiseach again. Will the Government reconsider introducing a cost of disability payment to recognise the cost of having a disability in this country?

The Taoiseach: There are 177,000 people on disability allowance who will get a minimum of an extra €520 in 2026. There is an increase of €618 million in the disability budget. That is

not a minor amount. It is a very significant increase. By the way, last year, the Social Democrats supported a VAT reduction for hospitality. They did. Yet, they come here today and say they are all against it. They voted against it last night.

(Interruptions)

The Taoiseach: You did. You said hospitality should be split between accommodation and food for a 9% VAT rate.

(Interruptions)

Deputy Jennifer Whitmore: It should be split, Taoiseach.

The Taoiseach: On 9 November, that is the statement that was made.

Deputy Jennifer Whitmore: We said it should be split.

The Taoiseach: The Deputies come in here today and attack the Government for doing what they asked us to do the previous year. That is inconsistent.

Deputy Noel Grealish: They have gone very quiet.

The Taoiseach: I could use worse language to describe it but I will not do that. It is essential for this country that we invest in our future and that is what we are doing. The capital budget is very significant here in terms of roads, energy and housing. We have allocated substantial funds.

Deputy Ken O'Flynn: After listening to the Taoiseach and his Government speak about balanced growth and fiscal responsibility, I have to ask whose balance, whose growth and whose responsibility? The ordinary worker and the small business owner feel that this budget has punished their efforts of a good, honest day's work. It is the same for the vintner or pub owner, the shopkeeper in Mallow whose electricity bills have almost doubled, the self-employed electrician in Mayfield who rang me last night and has not had a day's sick pay in 22 years, and the family who drive from Glenville into Cork city every morning and now face an increase of the carbon tax on top of VAT, excise and fuel prices that are already some of the highest the State has seen.

These are the people who pay their way. These are the people who do not ask out for handouts. They just want a little bit of fairness. Yet, this budget rewards the biggest and the best that are connected: multinationals, developers and Departments with new investments. There was €1.6 billion allocated to a contingency fund for IPAS. There was not one cut to the inflated NGO sector. However, the workers who keep Ireland moving are left with the highest cost and shrinking take-home pay with no relief in sight. The Government talks about fiscal discipline but there is nothing disciplined about punishing those who get up and work. The Taoiseach talks about compassion but there is nothing compassionate about ignoring those who pull up the shutters at 6 a.m. to keep the lights on in their business, struggling and worrying about how they will pay their staff on a Friday afternoon.

This Government calls it balanced but the scales in this Government are fixed; they are fixed in favour of bureaucracy and against the backbone of our country. Let me put these questions directly to the Taoiseach. Does he justify giving new incentives to large corporations while the self-employed, tradesmen and small shopkeepers are barely surviving? Will this Government stop treating workers as a funding source for everyone else in this State and instead reward them for their effort of getting up and working? Does the Taoiseach accept that the so-called green taxes have become a double tax on rural communities in Ireland? These are people who have no train to take, no bus to catch and no choice but to drive.

Fairness is not just a slogan. Fairness is when people get up early, work hard, play by the rules and do not get punished for it. Right now, this Government is not playing fair and fairness is well and truly gone.

The Taoiseach: I have to disagree with the Deputy. The VAT cut for the hospitality sector is overwhelmingly a support for small businesses and the businesses he talked about in Mallow and Glenville.

Deputy Conor Sheehan: Terrible.

The Taoiseach: I am sure the Minister of State, Deputy Christopher O'Sullivan, could tell the Deputy about the impact the cut in hospitality VAT will have in west Cork, which his colleague, Deputy Collins, sought as well.

Deputy Ken O'Flynn: We are not talking about-----

The Taoiseach: The Deputy needs to be consistent. Right throughout west Cork, there will be many cafés and restaurants thrilled with that decision because it will underpin jobs-----

Deputy Ken O'Flynn: They will be closed by July.

The Taoiseach: -----in those areas throughout.

An Ceann Comhairle: The Deputy needs to be quiet.

Deputy Ken O'Flynn: Sorry, a Cheann Comhairle.

The Taoiseach: People go on about fast food chains and McDonald's. These are all franchises run by local people. Even though you see the McDonald's or Burger King sign, it is still local people employing young people and so on. That is what we are talking about. We are not talking about money for the big chains.

Deputy Paul Murphy: You are.

The Taoiseach: We are talking about franchises. Deputy Murphy would not know much about it because he does not believe in business or enterprise.

Deputy Paul Murphy: There are private equity firms involved in a lot of those franchises.

Deputy Jennifer Carroll MacNeill: Deputy Murphy clearly does not understand it.

An Ceann Comhairle: It is a leader's question to another leader.

The Taoiseach: We have also kept the VAT on electricity and gas at 9%. That is a help to people. If it went back up, it would be a significant burden on people. We have chosen to invest strongly in public services, which will benefit everybody. There are five budgets to come. We did a lot on taxation during the previous three years and we will do more in the budgets to come as well in respect of taxation. Given what is happening in the world and the United States, with tariffs and so on, we need to protect the jobs we have now and into the future and we need to invest in infrastructure because the population is increasing significantly.

On the carbon tax, we must look at the overall scheme of things. If we had allowed VAT to go to 13.5%, that would be big for people's gas and electricity bills. Equally, the revenue from carbon tax helps those in fuel poverty, helps us to have the biggest retrofitting programme for housing ever, which benefits workers and middle-income families. That is a very important retrofitting programme. It could not be financed otherwise on any sustainable basis. It also helps farmers through environmental farming schemes. If you took that funding away now, it would leave an enormous hole in the budget that would not fund what is desirable. The Deputy might disagree with me. I think climate is an issue that needs to be addressed. I genuinely do. We cannot ignore it and that is why I support it. We have to agree to disagree on that.

In terms of working families, and particularly low-income working families, this budget does a lot. It cannot do everything in one budget but on the core issues of infrastructure, disability and child poverty, it makes very serious inroads and, in education and health, it does likewise.

Deputy Ken O'Flynn: People are tired of being told they are better off than they were. The truth is they are not. I do not know when was the last time the Taoiseach walked into Lidl, Aldi, Dunnes or the local supermarket to do his shopping, looked into his basket, paid his bill and asked himself, "In the name of God, what did I buy?" That is the reality of people's lives today. I do not know when the Taoiseach last did that. Perhaps his housekeeper does that for him; I do not know.

An Ceann Comhairle: One voice.

Deputy John Connolly: That is a terrible comment.

Deputy Paul McAuliffe: That is disgraceful.

Deputy Ken O'Flynn: We talk about fairness. The Government has frozen the tax band, raised the fuel cost and left families carrying the load. The Taoiseach has not answered the question about the toughness for society and the difficulty men and women have rearing children. Does the Taoiseach know what people are most afraid of? They are afraid of the

postman's knock. They are afraid of the next bill that is coming through the door. They are afraid even though they are doing everything right and they wonder why they are being punished by this Government. These are the workers and shopkeepers from Ballincollig paying €2 extra on a litre of fuel.

The Taoiseach: Actually, I do not have a housekeeper. I never have had. I do shop every week myself. It is no big deal. I go to the Douglas market and the English Market. I have my routine. The price of food has gone up. It has gone up significantly. I acknowledge that, and that is why we decided to target those on the lowest incomes. We took a deliberate decision. As I said this before in the House, all the left wing parties wanted us to do universal payments. I am not saying the Deputy is left wing. They all wanted us to do universal payments. There was a time when those on the left wing would have favoured targeting. Fianna Fáil always had a social conscience.

Deputy Mary Lou McDonald: Jesus.

The Taoiseach: Along with Fine Gael and the Independents in government, we said we wanted to prioritise investment in infrastructure and look after disability, not just in terms of the core disability services but education as well, with places and making sure we have a system where every child who needs a place will have it in September, as well as in terms of SNAs and so on, all of which are provided for.

Deputy Ken O'Flynn: The Taoiseach says it but he is not doing it.

The Taoiseach: Public services help everybody, workers as well as non-workers. That is an important principle we should not lose sight of.

Ceisteanna ó na Comhaltaí Eile - Other Members' Questions

Deputy Erin McGreehan: I have a very clear ask of the Taoiseach. I want further investment in our two hospitals in County Louth, namely, Louth County Hospital in Dundalk and Our Lady of Lourdes Hospital in Drogheda. As the Taoiseach knows, Our Lady of Lourdes Hospital in Drogheda is completely overwhelmed. It was never designed to cope with the massive population growth that has been seen across County Louth, County Meath and the north-east region. Sadly, elective surgeries are sometimes delayed. Waiting lists are growing. Patients are left waiting and procedures that should be routine are being delayed.

We need increased numbers of staff to ensure that care can be completed and delivered seven days a week. The staff in both hospitals work incredibly well under the serious pressure they are experiencing. They deliver high-quality healthcare but, because there is an inadequate bed base in Drogheda, we are at a huge loss. Louth County Hospital sits there and is underutilised despite having infrastructure, a footprint and a location that could potentially support regional elective care. I welcome recent projects such as the ENT procedures, the EuroFlow clinic and the new procedure room that is planned for next year. These are steps in the right direction but we can and must go further. Louth County Hospital has succeeded in everything it has been

asked to do in recent years, going way beyond expectations and delivering high-quality care to patients.

I want to look at every avenue alongside the HSE and the RSCI to see how we can create more capacity in both hospitals to deliver more specialties and more care for people. Potentially, we could look at Dundalk becoming a surgical hub in the north east. As we know, hubs are being rolled out in Cork, Galway, Dublin and Waterford but there is nothing in the entire north east region. A surgical hub in Dundalk could take pressure off Drogheda. It would allow a focus on acute and emergency care and would provide faster and fairer access to elective procedures for patients. This is a suggestion. The basic problem is that Drogheda does not have the capacity to deal with the patients it has in a growing region. For example, Louth has had an 8% increase in population since 2016. Dundalk south is the most populous LEA in the county, with more than 40,000 people, but the hospital infrastructure has practically stood still. I ask the Taoiseach for a positive and huge investment in our hospitals in the near future.

The Taoiseach: I thank the Deputy for her very precise and clear presentation of the needs in the north east in respect of acute hospital services. It has long been a significant issue, going back decades, in terms of location and so on. Our Lady of Lourdes Hospital has been the acute centre and has emerged as the acute centre over that period. There has been substantial investment in both Our Lady of Lourdes Hospital and Louth County Hospital over the past five years, in particular. There have been significant extensions added to the adult and paediatric emergency departments, 84 new single rooms and a state-of-the-art theatre suite with five operating theatres in Our Lady of Lourdes Hospital. Both hospitals are planning for population growth. There is not just a growing younger population, but a growing population of over-75s as well.

The Deputy has correctly identified some of the developments taking place in Louth Count Hospital such as the ENT theatre access, the EuroFlow clinic that was introduced and now the new procedure room, which will open in 2026. The Minister is listening and I do not want to take over her portfolio but throughout the country, we have been looking at how we can bring services to elective facilities. We have done this in many places around the country to reduce the burden on the major acute and tertiary centres. That work is ongoing. There is a lot that can be done, for example, endoscopy and various other services that can be rolled out, if the space is available.

Regarding surgery, it is important to have the required skills and a critical mass in terms of both volume of patients and the multidisciplinary teams that are required to deliver optimal surgical services in given hospitals. I am familiar with both hospitals. The surgical units are a relatively new concept. They are under development. I take the Deputy's point that the north east does not seem to be in the plan, but over time, that is something that can be looked at. Recently, we made proposals for the north west. They are all at an embryonic stage of development. Where they are developed, they work very well. We will continue to examine this and keep it under review. I understand the reasons she is putting forward this proposition.

Deputy Erin McGreehan: My ask is that the north east region be looked at in terms of the population growth. Thanks to this and the previous Governments, thousands of homes are being built, particularly in south Louth and north Drogheda. Those houses will be filled by people who will need healthcare. There will be the older demographic along with young

families who are moving into the area. Forward planning is critically important. Surgical hubs are in an early phase around the country. This could be an answer to a lot of problems in the north east and I think it is a valuable suggestion that I am glad to have had the opportunity to talk to the Taoiseach about again.

The Taoiseach: I think we have been very effective in creating new services in the non-tertiary centres. For example, there are some very good developments in Roscommon. In Cork, the South Infirmary Victoria University Hospital has de facto become an elective hospital over time. We had that dotted around the country. Mount Carmel Community Hospital is another good example.

What the Deputy is saying has merit but the detail of that would have to be worked out and a lot of work would need to be done before we could get to the stage where I could give an affirmative response. There were proposals a decade ago in terms of the north east that caused enormous tensions and argumentation - I do not know if the Deputy wants to go back to that - as to the location of a new hospital for the north east. If we can build on existing services, we will have a better outline on how we can improve things.

Financial Resolutions 2025

Financial Resolution No. 5: General (Resumed)

Debate resumed on the following Financial Resolution:

> THAT it is expedient to amend the law relating to inland revenue (including value-added tax and excise) and to make further provision in connection with finance.

- (Minister for Education and Youth)

The Taoiseach: Gabhaim buíochas leis na Baill as ucht an deis labhairt leo faoi cháinaisnéis 2026. Is cáinaisnéis thabháchtach í leis an infheistíocht is mó riamh in infreastruchtúr na tíre.

The last number of years have shown us that we are living in times of great change and disruption, from Brexit and the Covid-19 pandemic to inflationary pressures, the ongoing wars in Europe and the Middle East, deglobalisation and a move towards more protectionist and divisive policies, including trade tariffs, the accelerating impacts of climate change, and AI and the rapid pace of technological advancements. Each has intruded, disrupted and added uncertainty to our society and economy in different ways. However, throughout all of this, we have demonstrated resilience and resolve, which can be attributed in large part to the hard work and talents of our citizens, enterprises, and those that have chosen to work and live here and who have contributed greatly to our economy and society. This resilience is also demonstrated by the strength of our public finances, which have benefited from our prudent guidance over the years.

Employment levels are now at their highest level ever, with over 2.8 million people at work. That is 64,000 more year on year, yet people are saying that the Government is not doing anything for workers. We are, by continuing to provide jobs and people are continuing to

participate in work. Real wages are on the rise while the headline inflation rate has stabilised. Economic growth and domestic demand continue to be positive, while the traded sector of the economy continues to flourish. Exchequer tax receipts remain robust, resulting in a strong fiscal position. This strong domestic position has allowed us to carefully manage our resources and put aside reserves for the future when times are more challenging. We will, for example, have built up to around €24 billion in these funds by the end of 2026.

Despite this, we cannot take our economic success for granted. Huge international trade and geopolitical uncertainty leave a small open economy like Ireland very exposed. We must be conscious of the delicate position of the public finances, largely underpinned by volatile corporation tax returns, in the face of emerging economic threats. At the same time, successive years of economic and employment growth have created capacity constraints and cost pressures in the Irish economy that simply have to be addressed. Continued and accelerated progress is needed in housing and infrastructure delivery, healthcare, energy, water, innovation, public services and addressing climate change. There are increasingly difficult choices to be made. Now, during the first budget of this Government, it is essential we take steps in the right direction and make these decisions to address and mitigate economic and societal risks, as well as prepare for very serious challenges ahead. To meet the challenges of a growing population and economy, the Government is increasing expenditure in a sustainable manner. We do so to a degree that is accurately commensurate with these changing economic and demographic trends.

With budget 2026, we must make continued and accelerated progress in delivery across areas such as housing, infrastructure, healthcare, energy, water and so on. We must also aim to enhance living standards, support business and improve overall well-being for the entire country as well as invest in the productive capacity of the economy. We must do this without adding excessively to inflationary pressures, while protecting the public finances over the medium term. Through this budget, I believe we are doing so in an ambitious but sensible manner and are making real strides in furthering the ambitions and commitments laid out in the programme for Government.

Many European governments are currently struggling, a point people should reflect on. Very few governments in Europe are delivering budgets of this kind now. We, in Ireland, are in a relatively unique position. Successful and prudent management of the public finances has enabled us now to invest substantially in our country's future.

Budget 2026, as unveiled yesterday, sets out an overall package of €9.4 billion, with €8.1 billion in additional public spending and taxation measures amounting to €1.3 billion. We are also continuing to build up the Future Ireland Fund and the Infrastructure, Climate and Nature Fund to help deal with future budgetary challenges. Notwithstanding our commitment to investment, we have also ensured that future fiscal policy is on a sustainable basis. While one-off welfare payments were essential in countering elevated cost-of-living pressures, we have undertaken to transition back to more permanent sustainable social protection measures.

We remain acutely aware of price level increases in recent years, and the impact inflation has had on businesses and households throughout the country. We have now targeted cost-of-living supports at those most in need of them, supports that are sustainable, while we move to address the underlying causes within our domestic control that are driving up prices. These supports include a €10 increase on weekly social welfare payments, a Christmas bonus for long-term

social welfare scheme recipients, an increase to the national minimum wage of 65 cent per hour to €14.15 with consequential amendments to the USC, extension of the rent tax credit to the end of 2028, extension of mortgage interest tax relief for a further two years, extension of the 9% VAT rate on electricity and gas until end 2030 and a €500 permanent reduction in the third level student contribution fee. The last two budgets contained one-off measures. Everybody knows that. This is a permanent reduction.

As a small global economy, Ireland has greatly benefited from the returns of international trade, something those in opposition never appreciate. They oppose trade deals which is bizarre but they do.

Deputy Ivana Bacik: That is not true.

The Taoiseach: The European Union Single Market has been hugely important to this country and we need strong international relationships. The introduction of widespread tariffs by the US, although capped at 15%, will no doubt impact on our economic growth and has been a serious consideration in preparing this budget.

We are fully committed to delivering a strong and stable economy, in which every business, throughout every region of this country, has the opportunity to grow and succeed. Improving our infrastructure through ambitious investment commitments will future-proof growth in the economy for years to come. Our recently published action plan on competitiveness and productivity manifests this commitment and acknowledges the urgency of increasing our competitiveness and productivity offering in the changing international landscape. This is complemented by our action plan on market diversification, published in August.

In budget 2026, €1.3 billion is being allocated to Department of Enterprise, Tourism and Employment for enhancing competitiveness and productivity, for the promotion of regional enterprise, for AI, and for Enterprise Ireland and the IDA to support our indigenous businesses to grow and expand and to attract foreign direct investment.

We are supporting our businesses through a range of enhanced tax measures including changes to the research and development tax credit, the film tax credit, the CGT revised entrepreneur relief, the special assignee relief programme and the foreign earnings deduction. We are extending existing reliefs, including digital games tax credit and the key employee engagement programme, all with the purpose of underpinning the jobs we currently have in the economy and with a view to attracting further investment. The world is getting more competitive and what is happening in the US will affect investment flows if we do not adapt or policies. That is what these tax measures are about. However, the opposition is labelling them as somehow a sort of a windfall for employers, developers or whatever. I wish that Members of the Opposition would engage a bit more seriously on these issues because they are sending a terrible signal to investment into country, investment that has been the bedrock of hundreds of thousands of jobs over decades. We need to adapt to maintain that inward flow of investment as well as growing our own indigenous base. It is all about jobs for the future.

We are reducing the VAT rate to 9% on food and catering, and on hairdresser services from 1 July next year, as recommended by the Social Democrats last year, supporting jobs. We are

also working to modernise and simplify our tax code to enhance our competitiveness and reduce the burden on businesses.

The Government is bringing about a step-change in the approach to infrastructure delivery. We must be better at delivering the large-scale, ambitious projects that our growing population and future generations deserve. Our continued economic competitiveness depends on it. It is the clear, unambiguous message from every analysis and stakeholder. Our revised national development plan represents one of the largest ever and most significant capital injections in our economy in the history of the State. We have set out annual sectoral allocations for capital expenditure for 2026 to 2030 and overall Government capital expenditure ceilings to 2035. This is a total public capital investment of €275.4 billion over the period to 2035.

That is key and I would like the Opposition to say that it will also support that and commit to that in the years ahead because we need certainty for those taking on and delivering those big projects in the future, including the metro, light rail, BusConnects, new roads and active travel. That is what the Government has very decisively decided to do. To be frank, it is an investment in the future of our country. A lot of it will not win votes in the next election but we need to end short-termism and have a commitment to long-term investment in future.

Deputy Mary Lou McDonald: That is Fianna Fáil speaking.

Deputy Pádraig Mac Lochlainn: It did not do that in the budget last year

The Taoiseach: Of this, €102.4 billion is being allocated for the next five years, an additional €23.9 billion on what was previously allocated in the NDP. A further €10 billion in equity and fund releases is being provided for megaprojects in water, energy and transport. Crucially, a significant element of Government policy in the housing market is to "crowd in" investment from the private sector. The State cannot, on its own, afford to build all the homes the country needs. A successful partnership between the public and private sectors is essential in meeting the housing needs of our citizens.

Funding on its own is, of course, not enough to get us to where we need to be. We have to make sure our systems and processes are streamlined, efficient and fit for purpose. We are tackling delays in planning through the new planning Act and increasing the resources available to An Coimisiún Pleanála. We have looked at our governmental processes and revised them through the infrastructure guidelines, and we are working to ensure wider uptake of modern methods of construction. We are identifying barriers to infrastructure delivery and how we can act quickly to find solutions. We are engaging and working alongside experts and wider industry on this and in the coming weeks we will set out our actions of reform. These will be grounded in practical, real-world knowledge and experience.

Just as infrastructure delivery is essential to our competitiveness, so too is the increased supply of affordable and sustainable housing. Much has been achieved in the last number of years, but we need to do more. Scaling up our delivery of housing is an economic and social necessity. The delivery of homes is at the centre of the revised NDP, which includes €28 billion for housing programmes. It will create the building blocks we need to deliver thousands of new homes through upgrading our water and energy infrastructure, delivering roads and providing better public transport.

1 o'clock

We have agreed reforms to rent pressure zones. We have initiated the process to regulate the short-term lets market and introduced new design standard guidelines to help drive down the high cost of construction for apartment building in Ireland. Increasing housing supply is a common problem among a wide number of western economies. However, few, if any, governments are committing the scale of resources to building homes as Ireland is.

Homelessness remains a very significant challenge. Last month, the Government announced the prioritisation of €50 million for housing acquisitions to support large families with children and housing first clients to exit long-term homeless emergency accommodation into safe, secure and permanent homes. Building on the measures already taken, and with these challenges in mind, we are now in the process of finalising a new national housing plan for the next five years and beyond. This new plan will build on our success under Housing for All and achieve further momentum across all aspects of housing delivery over the lifetime of this Government. We are allocating €7.2 billion in capital funding for housing to support the delivery of social homes and starter homes, the regeneration of towns and urban areas, a new housing activation infrastructure fund and retrofitting and home adaptations.

Tax measures in this budget include a reduction of the VAT rate on the sale of completed apartments, targeted corporation tax and income tax measures, and an extension and enhancement of the residential development stamp duty refund scheme. We are also expanding the living city initiative, which will be significant in terms of its geographic extension, the timelines involved and so forth, and we will introduce a new derelict property tax. These tax measures will incentivise the provision of new residential units, help address the viability gap, accelerate the delivery of affordable homes and encourage more stock and higher quality stock into the housing market.

We are currently refreshing our national digital and AI strategy to ensure we accelerate and maximise the return from the digital and AI revolutions. This includes our commitment to invest to make Ireland a European Union centre of expertise for digital and data regulation. It is critical that we get the balance right between stimulating innovation and regulation to ensure the European Union is open for innovation and AI business. We will continue to be a very strong advocate in Europe for this. With a thriving tech sector and a strong talent base, Ireland has the foundations in place to be a leader in specialised areas of artificial intelligence and a vibrant location for artificial intelligence innovation. We will ensure that we all realise the benefits of AI across the breadth of our society and economy.

Climate change is not a distant threat. More and more, Ireland is experiencing at first hand its growing impacts. More frequent and intense storms, prolonged dry spells and unpredictable weather patterns are becoming the new normal. Storms Éowyn and Darragh, like others before, brought flooding, power outages and damage to infrastructure. These changes threaten our businesses, homes, our food production system and our very way of life. We have accepted challenging emission reduction targets at EU and national levels and we have considerable work to do to achieve what we have committed to. We know there will be cost implications if we fall short of our European Union targets. We must factor these into our policy considerations. Change is under way across our economy and society to steer Ireland towards a low-carbon future. Reducing emissions is now at the heart of all our policies and sectors. We are seeing encouraging signs. Ireland's emissions have been falling for the past three years

and we now have lower overall emissions than at any point in the past 35 years, despite our population growing by 55% in that period.

While we are making real progress in the areas of energy, transport and agriculture, I have to acknowledge that the latest EPA projections make clear one thing, namely, that we have to go further to tackle climate change faster and at scale, particularly over the next five years. A total of €1.1 billion is being allocated to the Department of Climate, Energy and the Environment for measures such as the residential and community upgrade schemes, the retrofitting of public buildings and funding for the climate action and environmental leadership programme. We will invest in flood relief schemes, building sustainability and resilience in our grid and accelerating our transition to renewable energy. This budget will extend the VRT relief for electric vehicles until the end of 2026 and the accelerated capital allowances schemes for energy efficient equipment, gas vehicles and refuelling equipment until the end of 2030. The revenue raised from the increase in carbon tax will be ring-fenced for social welfare and fuel poverty measures to allow for a just transition.

Budget 2026 strengthens supports for farmers, fishers and foresters in rural and coastal communities in a manner that both supports incomes and ensures their long-term sustainability. We are providing €2.3 billion to the Department of Agriculture, Food and the Marine for measures, including bovine TB eradication, the ACRES scheme, the national sheep welfare scheme, the World Food Programme and Bord Iascaigh Mhara programmes. We are extending the existing farm consolidation stamp duty relief, farm restructuring relief and the young trained farmer relief to the end of 2029 in addition to the expansion of the scope of farm restructuring relief to woodlands and forestry.

The shared island fund, which now has a commitment of €2 billion out to 2035, is an integrated part of the national development plan and is driving a step change in all-island investment co-operation. The Narrow Water Bridge and Ulster Canal projects are well under way. Next year, Government resourcing will enable a new Dublin-Derry air link and an expansion of Ulster University in Derry and continue the transformative hourly Dublin to Belfast rail service. New all-island investment programmes in enterprise, tourism, the bioeconomy and higher education research collaboration will also move up a gear in 2026, delivering real dividends across all sectors and the island as a whole. We will also continue at pace to develop new projects that deliver on our national development agenda to build a more connected, sustainable and prosperous shared future for all communities, working with the Northern Ireland Executive and through our strategic United Kingdom-Ireland 2030 partnership.

I am determined that this will be a Government that moves forward with purpose in improving the level and scale of support for disabled people and their families. I have established a disability unit within my Department to enhance cross-Government working and collaboration, troubleshoot, drive innovation and change, give momentum to policy delivery, simplify pathways and improve services. In effect, the unit will make things happen.

Last month, we set out our vision, which was developed with disabled people, for how we would begin to deliver a step change in disability policy across all of Government through our National Human Rights Strategy for Disabled People 2025-2030. I pay tribute to the Minister, Norma Foley, and the Minister of State, Hildegarde Naughton, for their commitment and determination on this. This strategy will be the foundation of an ambitious agenda over the

coming years. It is a commitment to ensuring all disabled people can live the lives of their choosing without barriers, fully participating in their communities and our society.

Budget 2026 reflects this level of ambition and commitment and marks an important first step on the journey that this Government will take. A total of €3.8 billion is being allocated to the Department of Children, Disability and Equality for disability services, including residential care, day services, assessments, home support and personal assistance and respite services. Additional special education supports include more school places, over than 1,700 more SNAs and the roll-out of the education therapy service. We are also increasing the carer's allowance income disregard to €1,000 for a single person and €2,000 for a couple. The domiciliary care allowance will be increased to €380 per month, which is an increase of €20.

As we said in the programme for Government, child poverty is not inevitable. By ensuring a determined focus, we can lift more children out of poverty, giving them the futures they deserve. The Government's recently published child poverty target will be our North Star for the rest of this Government's term. No more than 3% of children will live in consistent poverty by 2030. This would be the lowest figure in our history and would put us among the very best performers in Europe, although ultimately the figure should be zero. While no child should grow up in poverty, when children experience difficulties, we will do everything we can to reduce the negative impact of poverty on their well-being and outcomes.

Children are our single most important investment for our collective future.

This is the bit I really have to stress to the Opposition: we need to target resources. All of the Opposition has come in today looking for universal allocations but we will not make an impact on these issues if we do not target. That is what we are doing in this budget. The measures outlined are vital. As part of a €300 million package of supports for children and families, we are increasing child support payments by €8 for children under 12 and €16 for those over 12; increasing the working family payment income thresholds by €60 per week; extending the back to school clothing and footwear payment to two- and three-year-olds, which I think is a very novel and welcome initiative; increasing the weekly fuel allowance by €5; and extending fuel allowance eligibility to those in receipt of the working family payment. We will continue to drive forward in the coming years.

As our population rapidly increases - and it has - it is essential that everybody can continue to avail of our public services when needed in a timely and efficient manner through increased access and improved delivery. We will continue to deliver a world-class education system that breaks down barriers and ensures every child can achieve his or her full potential. We remain committed to improved school attendance and completion, to supports for families in this regard and to further special classes and special school places for children with more complex needs. Considerable progress continues to be made across the senior cycle redevelopment programme. We have also recently launched the redeveloped primary curriculum specifications for all primary and special schools across Ireland.

Investment in further education infrastructure, course choice, place availability and the tertiary sector, including skills and apprenticeships, is continuing at a rapid pace. We have placed a particular emphasis on strengthening Ireland's research performance. This will be critical to maintaining and enhancing our global competitiveness, driving innovation and

creating sustainable jobs. In this regard, increased funding has been allocated to postgraduate and PhD students.

A key theme of our action plan on competitiveness and productivity, which I mentioned earlier, is embracing research, innovation and skills. Changes to the research and development tax regime in the budget, along with the publication of a research and development compass in the coming weeks, are aligned with this. These are important steps towards investing in the future, fostering and supporting innovation among our SMEs, boosting the innovation ecosystem and moving towards a more balanced, resilient model underpinned by sustained public investment.

Additionally, work is under way in the Department of Education and Youth to establish a convention on education. This will provide a once-in-a-generation opportunity for children, young people, parents, educators and wider society to help shape Ireland's education system for decades to come.

Budget 2026 will continue to support the early years, education and further and higher education sectors through continued funding for early years, including the national childcare scheme and early childhood care and education, additional childcare places, additional teaching posts, investment in the school transport scheme, an increase in primary and post-primary capitation rates, funding for DEIS Plus and a new DEIS plan, increased apprenticeships and additional third level places.

The demographic composition of Ireland is shifting. Our population is growing and ageing at a rapid rate, resulting in a greater level of demand for our health and social care services. In preparing for this since 2016, our health budget has increased by over 94%, from €14.1 billion to the €27.4 billion allocated in budget 2026. It is absolutely enormous. Through the ongoing implementation of our programme and sustained investment, reform and leadership, we are providing access to high-quality patient care, reducing waiting times and further cutting the cost of care. Funding through budget 2026 will provide for increased acute and community bed capacity, home support hours, staffing, nursing home places, enhanced community care and expansion of mental health services.

In the area of justice, €6.17 billion is being allocated. We are committed to getting more gardaí on our streets through increased recruitment and civilianisation, building safe and secure communities across the country. Last month, we published the new rural safety plan. We are establishing local community safety partnerships throughout the country. These will ensure that the needs of local communities are addressed collectively by those who are closest to both the problems and the solutions. We will equip front-line officers with body-worn cameras and extend the use of facial recognition technology, which I hope the Opposition will support, to tackle serious crimes. Work is also under way on a retail crime strategy, with actions to reduce retail crime and support affected businesses.

We are continuing to support the roll-out of the current youth justice strategy, including expanding the network of youth diversion projects. These initiatives make a significant impact by diverting and supporting young people at risk of becoming involved in antisocial or criminal behaviour. We will also confront crime and antisocial behaviour by strengthening antisocial behaviour orders and banning face coverings to protect public safety. We will dismantle organised crime gangs, target the drugs trade and strengthen international co-operation to

disrupt criminal networks. We are taking a health-led approach to personal drug use, diverting people to treatment and support services, rather than the criminal justice system, so that we address the root causes of harm while keeping our communities safe.

In conclusion, we have set out to ensure sustainable economic growth against a very challenging and uncertain international economic background. While economic growth is not a goal in itself, it gives us the resources to put services and supports in place, to take care of people when they need a helping hand and to ensure every person has the opportunity to succeed.

The objectives of this budget are clear. It strikes the correct balance between addressing the challenges of today and ensuring our public finances remain sustainable over the medium term to enable investment for future generations. Along with the national development plan, budget 2026 plots an ambitious and inclusive course for our people and provides us with a tremendous opportunity to build a future that ensures prosperity and opportunities for generations to come. I commend it to the House.

Tánaiste and Minister for Foreign Affairs and Trade (Deputy Simon Harris): It would feel wrong to rise to my feet and not take the opportunity to update the House on the ongoing illegal detention of five Irish citizens in Israel, including one of our own colleagues in this House, Deputy Heneghan. Overnight, a second flotilla was intercepted by the Israeli authorities. It was carrying five Irish citizens, including Deputy Heneghan. I want to inform the House that I have been briefed on the situation this morning by our Irish ambassador in Tel Aviv, H. E. Ms Sonya McGuinness. I was also in contact with Deputy Heneghan's office this morning to brief it. Similar to the interception of a separate flotilla last week, we now expect that all those detained, including Deputy Heneghan, will be transferred to the Port of Ashdod for processing. From there, they will likely be brought to a detention facility south of Tel Aviv. This is likely to take up most of the day.

Let me be clear. It is my priority and that of the Department of Foreign Affairs and Trade and the Government to ensure the safety and well-being of our citizens. Our officials on the ground have been in contact with the Israeli authorities regarding the next steps and will make arrangements to visit those citizens as soon as possible. I will endeavour to update the House as soon as is appropriate. I assure Deputies that all efforts are being made to make contact with the citizens to ensure their safety and well-being. These individuals are part of a peaceful flotilla seeking to highlight the ongoing humanitarian catastrophe and genocide in Gaza. They pose no threat to Israel and should not be detained. Their detention is illegal and international law has to matter in relation to this issue, too.

I am pleased to have the opportunity to commend budget 2026 to the House. I believe it is a budget that strikes the right balance between meeting the economic challenges facing our country, protecting our economy and jobs, delivering more homes, improving access to vital public services like health, education and disability services, and supporting families and children who need the most help. I have heard much commentary on the budget over the past day, as one would expect, but I would refer people to the budgetary documentation, which clearly shows that those who have the least gain the most from this budget. That is the definition of a progressive measure. It is there for all to see. The lower two deciles gain the

most. All households gain by an average of, I believe, 1.1% but those who have the least gain the most.

Our commitment to the Irish people in the programme for Government and the preceding election campaign was to provide stability, deliver progress, secure Ireland's future and never take our economic well-being for granted. We clearly set out our strategy for the public finances based on a set of core principles, which included increasing public sector investment to address infrastructural deficits, including using windfall receipts; building up our long-term savings funds - there used to be a time when everyone in this House wanted to spend the rainy day funds, but that would have been imprudent and it is important that we build up those saving funds - running budget surpluses; and maintaining a broad tax base with the postponement of income tax changes in the case of economic headwinds. That is what the programme for Government says in black and white.

Our strategy on the public finances has served this country well to get us to this juncture. We are one of the few governments in Europe in a position to deliver an expansionary budget. We have stuck to these principles in designing a coherent package. It is the first of five budgets in the lifetime of this Government and the first of five instalments, as it were, in terms of delivering on our commitments. The Minister, Deputy Paschal Donohoe, has put together a policy-driven taxation package, with a clear sense of purpose, to stimulate housing development. Everybody in this House has said - I have heard it time and again - that there is a housing emergency, and there is. They have asked us to do more and to use every lever and do everything we can. We have decided to use taxation code to try to stimulate development, and now people are criticising that as well. It is important that we use ever lever, not just on a spending side but also on the tax side, in order to try to get the balance right.

We heard the experts on national radio this morning saying that this will help in the context of building more apartments. I see Deputy McDonald is nodding. I am sure she will welcome that when they are built. There are about 40,000 apartments in respect of which there is planning permission but which have not yet been built. We need them to be built because we need our young people in them. This is a measure to do that. It is a measure that I fully support. The taxation package is also designed to shore up key sectors in our economy, including small businesses and the agriculture sector, to protect jobs and support households.

On public expenditure, as outlined by the Minister, Deputy Jack Chambers, we are making a major allocation in social welfare and targeting those most in need, including our pensioners, those living with disabilities, family carers, and putting a particular and real focus on children who are living in poverty. Any objective reading of the budget will see a real step up in terms of child poverty, as there should be and as is a priority for the Government. I welcome the comments from the likes of Barnardos, which is working on the front line. There is always more to do, but yesterday we really did listen to the experts in terms of measures we can take to try to help lift people, particularly children, out of poverty

We were very clear and honest in the election campaign that were moving to a more normal budgetary process and moving away from one-off measures and the idea of nearly having two budgets in one year. I am pleased that we are now beginning to get the point of permanent structural changes that will help reduce costs that families and businesses face. We have extended the lower VAT rate for gas and electricity bills for five years. We are moving away one-off measures and questions about whether such measures would be extended.

Deputy Cathy Bennett: What about the promises?

Deputy Simon Harris: There will be five years of certainty.

Deputy Cathy Bennett: Promises.

Deputy Simon Harris: That is an action. We voted on it last night; we took that decision last night.

We are permanently reducing student fees in order that students and their parents will have the certainty that over the course-----

Deputy Mary Lou McDonald: The fees have gone up.

Deputy Simon Harris: They are a hell of a lot cheaper than they are in the North where Sinn Féin is leading the Government.

Deputy Mary Lou McDonald: Take that up with the British Government.

Deputy Simon Harris: Sinn Féin would want to get on with it. I cannot for the life of me-----

An Ceann Comhairle: Allow the Tánaiste to speak.

Deputy Mary Lou McDonald: If the Tánaiste is concerned about British policy, he should take it up with the British Government.

An Ceann Comhairle: Deputy McDonald will have an opportunity to speak.

Deputy Simon Harris: When Sinn Féin-----

An Ceann Comhairle: I will have to stop the clock.

Deputy Simon Harris: -----returned to office in the North, I do not understand why it did not make reducing student fees a precondition of that return. It set out a number of other policies and it forget the poor students, who are paying multiples of what their counterparts here pay. Shame. It was a terrible mistake. The student loan system in the North is appalling too.

Deputy Cathy Bennett: The Government forgot students, childcare and housing. I could go on and on.

An Ceann Comhairle: It is not a debate.

Deputy Simon Harris: It is not a back-and-forth. I get to speak in relation to this and then the Deputy gets to speak. Student fees are being permanently reduced in this jurisdiction.

Deputy Mary Lou McDonald: The Tánaiste is very sensitive.

Deputy Cathy Bennett: The fees are increased by €500.

Deputy Simon Harris: Students fees are being permanently reduced. We are also-----

An Ceann Comhairle: I ask for discourse to allow the speech to continue.

Deputy Simon Harris: Those opposite do not like when I compare what is happening here with the place where they are in government.

We are also taking an important step towards removing the means tests for our carers. A big move was made yesterday in that regard. This is something that everybody in the House supports. Concrete action was taken yesterday in relation to that.

We are reducing the rate of VAT relating to hospitality and hairdressers to 9% in order to protect jobs across the country. Again, I have heard much commentary on this. Most Opposition parties called us on to do this. We did it. It is the right thing to do. Some 75% of the businesses that will benefit employ fewer than ten people. I refer here to cafés and restaurants. If any Member of Dáil Éireann wants to stand in any of these cafés, restaurants or pubs that serve food and tell the owners that they are flaithiúlach and that things are going great, good luck to them. They would be out of touch with the reality of the bottom line that these businesses are facing. This is an important measure to permanently reduce the cost base of small and medium businesses right across our country, particularly those in rural and regional areas. We are increasing the research and development tax credit to encourage investment and innovation.

This is a budget about sensible economic management, not populism and not spending €4 billion more than the budgetary parameters that we sent out yesterday. That would have added to inflation and , as the Taoiseach rightly stated, pushed up the cost of living for families. We must make political choices over the course of the Government's five-year term rather than in any one budget. The choices we are making are about keeping Ireland economically safe, socially just and future focused. The budget is based around three core priorities: protecting jobs and the economy; building more homes and the infrastructure our country needs; and supporting the most vulnerable and improving access to public services.

I have heard much commentary about what is in the budget for working families. I have knocked on many doors in my constituency and around this country and I know that working families also want to see improved public services. The relationship the Government has with working families is not just about cash payments, although cash payments are important, it is also about listening to what people have said about what is needed. They want to see more investment in schools, communities and sports facilities. They want to see children lifted out of poverty. We are fair-minded people, and there are many who understand that when we have

to balance resources, targeted measures such as that relating to lifting kids out of poverty is a really good and sensible way to go.

I do not think we ever have enough discussion in this House about jobs and the economy any more. It is nearly as if we take full employment for granted. We can never take full employment for granted. We know that now is time when we need policies to sustain competitiveness and protect jobs. This budget is very much designed to support employment and business viability, particularly in uncertain global conditions. I thank the Minister, Deputy Burke, for his work on that.

The permanent 9% VAT rate for hospitality, hairdressing and food services finally provides certainty for that key sector. People cannot run their businesses while wondering if that matter was going to be dealt with in this budget or in the budget next year. Finally providing certainty in respect of their cost base is essential for the employers in our towns and villages who provide a unique part of our tourism product. As already stated, in most cases these are small businesses. This is a measure that will come into effect next July. It will support more than 150,000 jobs directly in these sectors right across the country.

Many of the workers in the sectors in question are on the minimum wage. They will benefit from the increase in the minimum to €14.15 per hour. They will also benefit from the tax adjustments to ensure they remain outside the top rates of USC. Overall, the minimum wage increase will benefit 200,000 workers. All workers will also now have an automatic entitlement to a pension as auto-enrolment begins. This is a decision that will be seen as important and significant in the years ahead enabling people to age with dignity in our country.

We need back enterprise and innovation across our economy. Research and development supports are a key driver of high-value employment. Therefore, I am pleased that the Ministers, Deputies Donohoe and Burke, have overseen an increase in the rate of the research and development tax credit from 30% to 35% and an increase in the first-year payment threshold from €75,000 to €87,500 to support smaller research and development projects. Building on the action plans on competitiveness and productivity and market diversification, this budget will also deliver on tax simplification for businesses. We will see an expansion in supports for the visual effects and digital games sectors. These are two important sectors in the Irish economy in which there is further room for growth. We will also support our entrepreneurs and our small and medium enterprises with targeted reliefs.

Just like other businesses, our farmers also need certainty. The Minister, Deputy Heydon, and the Minister for Finance have delivered a significant commitment to generational renewal, with the extension of farmer consolidation, farm restructure and young trained farmer reliefs, as well as the expansion of the farm restructuring relief to include woodlands and forestry. We got important messages in this regard from the commission on generational renewal. We are acting on them. I acknowledge the role of the Minister of State, Deputy Healy-Rae, in respect of woodlands and forestry. We have also funded targeted increased specific supports to resource the TB action plan, to deliver a tillage support scheme - we heard from our farmers clearly on this - to ensure timely payments under ACRES, and to continue the national sheep welfare scheme.

Meanwhile, we will increase current spending on climate to support just transition. We will invest carbon tax revenues in community energy upgrade schemes and retrofitting, as well as growing investment in renewable energy generation and the circular economy.

We all know the housing crisis is an emergency. That requires us to react with a multifaceted response and with all arms and agencies of the State acting on an emergency basis. That is what we see in the budget, with a massive capital investment in housing, water and energy to enable the provision of the infrastructure we need. The Minister for Finance, along with the Minister for housing, is using the tax system to stimulate housing development, particularly the construction of new apartments, and, crucially, the redevelopment of derelict properties to a much greater extent. We have all heard from people that dereliction in the middle of a housing emergency cannot be tolerated. As a result, it is right that we see a substantial expansion of the living city initiative. The conversion of the derelict sites levy to a derelict property tax under Revenue - I find when things go under the Revenue Commissioners people tend to take them a little more seriously because there is stronger enforcement - sends out a serious message to anybody who is sitting on properties that are derelict. The Government is extremely serious about this. There is going to be a derelict tax with the Revenue Commissioners in the time ahead. It is time for people to take this seriously.

The budget will also see increases for An Coimisiún Pleanála and Irish Water, which I am sure people across the political divide will welcome, to speed up planning and infrastructure delivery. We are also extending the help to buy scheme, which has helped so many of our young people, for a further five years to support first-time buyers. This is a scheme that many in opposition sadly wish to gut. Furthermore, we have extended the renter's tax credit. There are now well over 300,000 - possibly up to 400,000 - beneficiaries of this credit. We are keeping it for the lifetime of this Government. It was due to expire this year. This is actually a much larger financial commitment than many of the others in the tax package announced yesterday. The budget allocation for the Department of housing also sees significant increases for the delivery of starter and social homes and the provision of homeless services.

I am particularly pleased that we are placing a priority on how we can target measures to help our pensioners, people living with disabilities and family carers and putting a particular focus on children living in poverty. We are increasing the weekly rates of the child support payment by €8 per week for children under 12 and by €16 per week for children 12 and over. A really important measure is expanding the back to school clothing and footwear payment, which is so important to so many families, to children going to preschool, for two- and three-year-olds. This is a practical measure that will help young families. We are increasing the fuel allowance payment and extending eligibility to those in receipt of the working family payment. More than 50,000 additional households will now qualify for the fuel allowance as a result of the budget.

Income thresholds for working family payments are also increasing by €60 for all families. We will raise the thresholds for those receiving income-assessed subsidies to make childcare more affordable and increase access to childcare, with 35,000 more children to benefit from the national childcare scheme next year. We will also invest €52 million in core funding to improve pay, which is a really important issue as we have heard from childcare providers across the country, and to help them grow capacity in the sector. The Minister for children, Deputy Foley, is in the process of developing the action plan on childcare in the context of how we

mesh together and move forward with the 21 commitments on childcare in our programme for Government. This will enable us to build on progress around affordability, accessibility and quality of the early childhood, education and care system.

The €10 increase in core social welfare rates - at twice the rate of inflation - will assist pensioners, carers and people with disabilities, as will the changes we are making to the fuel allowance. The programme for Government commits us to getting the old age pension to €350 over the lifetime of this Government. The actions we took yesterday have us on track to reach that target.

We are beginning to abolish the means test for carers. The way we said we would do that during the election campaign and when we wrote the programme for Government was by increasing the earning disregard for carer's allowance by €375 in this budget to €1,000 for a single person and by €750 to €2,000 for a couple, as well as increasing the associated carer's benefit income limit by €200 to €825.

We are increasing the monthly domiciliary care allowance by €20 a month. There will be a Christmas bonus which means a 100% increase in the weekly rate of payment for eligible recipients, meaning the likes of our pensioners, people with disabilities, carers and lone parents receiving the Christmas bonus at that important time of the year.

We have delivered a strong, balanced package for health, education, disability and social care services. I listened very carefully to the comments of many people and groups, including Inclusion Ireland, which recognised this morning the significant increase in funding for our disability services. This is badly needed. It is something we have to build on in the time ahead. I thank the Minister of State, Deputy Naughten, and the Minister, Deputy Foley, for the very good work they did on this. It will see us spend an extra €628 million in a single year on our disability services, enabling us to get a proper base in place for disability services and to begin to increase residential care provision, respite, personal assistance and home support hours as well helping to secure the sustainability of the section 39 sector. I acknowledge the very important role that sector plays as well.

In education, my colleague the Minister, Deputy McEntee, will introduce DEIS+. This is a really important initiative to target those most in need in the context of education. In many ways, it is also a child poverty measure. It will mean extra funding for schools in areas where children are at the highest risk of disadvantage. We are also going to see an increase in capitation funding for all primary and post-primary schools and all special schools, something that is badly needed and I know has been welcomed by schools across the country. Significant investment is being made in special education, with 860 additional special education teachers and over 1,700 new SNAs to support students with additional needs. I am particularly pleased that the budget will provide funding to see the roll-out of the new education therapy service, rolling out therapy supports directly into special schools. That is a really important reform that we need to deliver, ensuring the therapy services are in the schools, starting with the special schools.

In the area of health, the Minister, Deputy Jennifer Carroll MacNeill, will focus on improving access to services with a record budget of €27 billion for next year - an increase of €1.5 billion. This includes additional funding to address the needs of our ageing population and to improve the health, well-being and quality of life of this cohort. It also includes an extra 1.7 million

home support hours to be provided in 2026. There will be focus on improving regional equity in the context of access and reducing waiting times, funding for 3,300 new positions in the health service, that is, 3,300 extra staff working in the Irish health service next year, and focused investment in older people's care, mental health, on which there was a particular focus yesterday, and acute services.

We have to continue to drive the reform agenda around rostering and the availability of services, improving patient flow and ensuring care is accessible when people need it the most. I am pleased to see a focus on things like increased immunisation, smoking and vaping cessation, screening and targeted programmes to tackle obesity, frailty, and chronic disease. To meet growing demand and improve access, we need to open new capacity. The budget will provide funding for 251 new acute hospital beds and 280 community beds as well as new surgical hubs and primary care centres.

We are funding An Garda Síochána for recruitment of up to a further 1,000 trainee gardaí and an additional 200 Garda civilian staff to fill valuable specialist roles and facilitate the ongoing redeployment of trained gardaí to front-line policing. The Prison Service is receiving an allocation for 150 additional staff. Additional funding of €11.5 million is being provided for domestic, sexual and gender-based violence initiatives and for the associated agency, Cuan, which is doing good work in this area.

There will be an additional €270 million when it comes to the delivery of public transport, roads, maritime, active travel and the aviation sector. We are providing additional funding to support the continued roll-out of the national broadband plan, something there was a lot of debate about in this House. People will objectively admit that it has been a really good success story in rolling out high-quality broadband to the most rural parts of the country and also to islands, making a real difference to people. We are providing the investment that our post office network and postmasters highlighted very clearly to us. Some €15 million per year is being provided to secure the post office network.

The basic income for artists pilot scheme has been a success. I am sure we have all met people across the country benefiting from that, with more art being produced and artists having the certainty of their income. This is another example of moving away from one-off pilot schemes to a permanent scheme that will add extra capacity every year in order that more of our artists can benefit. The application criteria will also be broadened to accommodate more artistic disciplines. Funding is being increased for TG4, to ensure the provision of high-quality Irish language content. The media fund, supporting public service broadcasting and journalism through Coimisiún na Meán, is also being increased. We are providing significant increased current and capital funding for the development of our sports facilities nationwide and resources for local sports developments.

Turning to my line Departments, I am proud that we live in a country which is increasing funding for international development and overseas aid when others are pulling back and reducing such aid. The latter is happening at a time there are more conflicts and humanitarian disasters across the world than ever before. We are proudly increasing our funding for our international development programme, Irish Aid. This is an important message we send out about the values of our country. We build on a programme of work in terms of overseas development aid of which people in Ireland are genuinely proud. At a time when aid cuts by some other countries are affecting basic health and education systems, especially in Africa,

Ireland will stay true to its values and, indeed, its interests. Funding for the Irish Aid programme managed by the Department of Foreign Affairs and Trade will be increased by €30 million in 2026, bringing the overseas aid budget to a total of over €840 million, the highest level ever in the history of the aid programme. This increase will enable scaled-up humanitarian assistance for the devastated people of Gaza and broader support for a credible two-state solution. It will also allow us to focus more effectively on the continuing conflict in Sudan, which has created the most severe humanitarian crisis globally, with some 12 million people forced from their homes since April 2023.

This is a time of unprecedented humanitarian crises globally, all of which are happening in the context of the already existential threat of climate change. It is time to reassert our support for the sustainable development goals and to work with our partners to reinvigorate progress before the target date of 2030 that applies in respect of them. Our priorities, as set out in the whole-of-government development policy, A Better World, remain wholly valid, as does our overarching approach to focus on poverty and hunger in some of the most vulnerable countries and communities, especially in sub-Saharan Africa, and to work to reach the furthest behind first.

I want to ensure that in 2026, we will redouble our focus and strengthen the impact of all of our funding, whether it is for our bilateral programmes or through the European Union, the United Nations or in collaboration with the NGOs that do so much good work in this area. For instance, I want to develop the next phase of Ireland's child wasting initiative, which has been having an impact on the scandal of severe child malnutrition in Africa over the past three years. We will strengthen our work with partners, including UNICEF and the World Health Organization, to tackle the unacceptable reality in a world of plenty whereby almost half of all deaths globally of children under five are linked to undernutrition - with over 3 million deaths annually - 45 million children are suffering from wasting and around 150 million children are stunted. We will also strengthen our partnership with the global fund to fight HIV, TB and malaria, which is successfully reducing the incidence of these diseases and has already saved over 70 million lives. Our commitment will be unwavering when others are pulling back because it is in line with our values, it is the right thing to do and because global prosperity and well-being depends on it. There will be no progress on sustainable development in Africa and globally without a clear commitment to gender equality and to tackling gender-based violence and the empowerment of women and girls globally. Ireland's foreign policy will continue to promote that.

We will continue to see further investment and improvements in our passport service. A really good example of public service reform is our passport service. It is working efficiently and effectively, ensuring we continue to process passport applications ahead of their target turnaround times and maintain that current excellent service to citizens. At a time when we are facing new global trade challenges, in response, I will reinforce Ireland's embassy and consulates general across the USA as well as reinforcing our teams in key locations around the world to support market diversification opportunities. The funding in the budget will allow us reinforce and further expand our diplomatic network as part of our global Ireland strategy. Now, more than ever, we are seeing the benefit of having diplomats on the ground. We have already opened three new embassies and we plan to open two new consulates in Málaga and Melbourne next year as well. Combined with further strengthening of our existing mission network, it will allow expanded promotion of Ireland's trade, culture and diaspora priorities

abroad. We will continue to provide additional funding to our emigrant support programme, to work with our diaspora, and to the reconciliation fund to support peace and reconciliation on the island of Ireland. As colleagues will know, Ireland will assume the rotating Presidency of the Council of the European Union on 1 July 2026, thereby becoming responsible for advancing the Union's agenda against an increasingly complex global economic and geopolitical background. The Presidency will impact all areas of Government and this Government is committed to ensuring the necessary budgetary provision to deliver Ireland's important Presidency obligations successfully, to have a good Presidency, to do this country proud and to advance the agenda of the European Union. Given the centrality of our EU relationships and the leadership role we will be assuming in 2026, provision has been made for an overall budget ceiling for the requirements of the EU Presidency. I welcome that. The Government is firmly committed to continuing its strong support for Ukraine in the face of continuing illegal, brutal Russian aggression. Some €100m was provided this year in non-lethal military support in addition to humanitarian assistance. It is planned that a further substantial package of non-lethal support will be announced separately in the time ahead.

Globally, and indeed in Europe, we are experiencing an increasingly challenging and volatile security environment. In that context, Ireland has a responsibility to invest in our Defence Forces, to protect our citizens, our values and our sovereign interests, and to continue to contribute to international peace and security. To this end, and in recognition of the significant ongoing transformation and reform evident throughout the defence sector, I welcome the increased allocation of almost €1.5 billion now provided to the Defence Vote group, comprising the defence and Army pension Votes, in budget 2026. The Defence Vote allocation has increased to €1.172 billion in 2026, reflecting an increase of €157 million, or 15%, on the 2025 allocation. Current expenditure will increase by €72 million, or 9%, and capital expenditure will increase by 40%, an extra €85 million on the corresponding 2025 allocations. In 2026, the defence pay allocation will rise to almost €600 million - an increase of €33 million on 2025. This level of pay funding will provide for the full impacts of the national pay agreement, along with the creation of new posts throughout the Department and the Defence Forces in critically important areas such as cybersecurity. The Government remains committed to increasing our Defence Force numbers and today's allocation will provide for the recruitment, training and support of an additional net 400 members of our Permanent Defence Force next year, as well as further funding to support the recruitment effort. As evident by the increasing number of inductions, there remains huge interest in joining the Defence Forces and serving our country proudly. I welcome the increases that will allow us to continue to target funding to facilitate investment in digital transformation, maritime security, national societal preparedness and resilience campaign initiatives. Funding is also provided to the Reserve Defence Force and the Civil Defence, two organisations - to which I pay tribute today - with a proud record of support to this State. The capital allocation for defence for 2025 and 2026 will be the largest such allocation ever provided and I welcome that. We are on track to reach level of ambition 2 and to prioritise and deliver on the Report of the Commission on the Defence Forces. I commend the Department of Defence and the Defence Forces on their ongoing and excellent commitment and effort to the State and to public service. I particularly want to thank all members of the Defence Forces, most particularly those serving overseas on peacekeeping missions today. This funding is an investment in them, in our security and in the men and women who proudly wear the uniform of Óglaigh na hÉireann.

We should never take our economic strength for granted. It is not by accident we are in a position to make the investments when others are having to retract from that at a European level. Our nearest neighbours and many around would love to be in a position to stand up and announce more money for key public services, more money as an investment for those most in need and an unprecedented level of capital investment. We have not got to this point by accident. The budget announced yesterday, which will be delivered in the time ahead, will enable us to keep this country safe. It will enable us to build more homes, deliver better public services, lift more children out of poverty and support those in need. It will help us to meet the challenges we face in the here and now and it will pave the way to securing Ireland's future. I commend the budget to the House.

Minister of State at the Department of Transport (Deputy Seán Canney): I thank my colleagues in government for giving us the opportunity to participate in the formulation of budget 2026. I remember back in January, when my fellow TDs from the regional group took the courage to support the establishment of a Government, we did so on the basis of an agreed programme for Government, a blueprint for change, to be delivered over the course of five years. While in opposition, we as Independents highlighted many issues, including those affecting carers, those with disabilities, and fuel poverty. We knew that in order to achieve what was required we needed to work in government and on that basis we agreed the programme for Government with our coalition partners. Budget 2026 is the first step on the road to addressing these issues in a meaningful way for those who need it most. We understand all too well that our people have to be at the heart of what we do, be it carers, those with a disability, those on a social welfare payment, those in need of homes and those living and working in our regional towns and villages up and down the country. We want to make a tangible difference to their lives. There are measures and reliefs for carers, those with disabilities, students, those seeking homes, pensioners and hard-pressed families. This budget is about delivering targeted, long-term changes to protect the people into the future. Budget 2026, coupled with the revised national development plan announced in July, has the power to transform our country. The revised national development plan will deliver transformational investment to safeguard our future, with €275.4 billion of public capital investment to 2035 to secure Ireland's future and unlocking housing, upgrading our water and energy infrastructure, delivering more roads and providing more public transport. This investment will deliver real impacts for rural and regional Ireland right down to the heart of our communities. We are what I would describe as a government of implementation not a government of strategy. We want to deliver real change that people can feel in their daily lives. This budget represents the first of five budgets over the course of which we will deliver permanent, real fixes for our people; not just firefighting measures. As an Independent TD and a Minister in Cabinet, I look forward to continuing to work with our partners in government while the measures outlined in the programme for Government are being implemented.

We talk about delivering change in our society. Some of the people who make such a difference every day in our lives are carers. While in opposition, the regional Independent TDs tabled two Private Members' motions about the abolition of means tests for carers over a specific period. The Independent TDs insisted that this means test would be abolished over the lifetime of this Government as a key objective of our programme for Government and I am delighted to see the increase in the earnings disregard for carer's allowance by €375 to €1,000 for a single person, and by €750 to €2,000 for a couple. This is the first step on the road to

abolishing the means test for carers over the lifetime of this Government. We have engaged with Family Carers Ireland for many years on this issue and it is clear that abolishing the means test is the only way to ensure carers are treated with the respect they deserve. In addition, we are increasing the associated carer's benefit income limit by €200 to €825.

People living with disabilities need to be supported properly in every way to allow them to enter education, enter the workforce and carry on their everyday lives. In the previous Dáil, I was a member of the Joint Committee on Disability Matters. I engaged with a huge number of people who have the lived experience of disability. I warmly welcome the expansion of the wage subsidy scheme and the extension of the back-to-work family dividends to recipients of the blind pension and the disability allowance. This measure will allow people on disability allowance and the blind pension to retain their fuel allowance even if they enter the workforce, and they can hold onto it for five years.

In the Department of Transport, we are designing a new vehicle support scheme that will be coming forward shortly.

The €10 increase in social welfare rates is also very welcome, as is the increase in the fuel allowance of €5 per week from January. The increase in the child support payment, the extension of the fuel allowance to all those in receipt of the working family payment, the increase in the thresholds relating to the allowance and the expansion of the back-to-school clothing and footwear payments to two- and three-year-olds, are targeted measures that will cost over €300 million. These are steps in the right direction, but this Government needs to and will do more over next four years.

I warmly welcome the investment of €10 million in the rural social scheme, the community employment scheme and the TÚS scheme, all of which are vital to rural Ireland.

Mortgage interest relief, which has already benefited more than 60,000 householders, has been extended for two years. This scheme has been a lifeline for many homeowners.

The reduction in VAT from 13.5% to 9% for the hospitality sector and hairdressers is also welcome for businesses across the length and breadth of Ireland, many of which are small family businesses.

An additional €840 million in current expenditure is being allocated to the education and youth Vote in 2026, bringing the total allocation for next year to €11.5 billion. We also need a permanent solution in respect of the issue of student fees. The €500 reduction in those fees is the beginning of a journey that will allow this solution to be developed over the next four budgets.

In agriculture, there is a current investment of €2.3 million to support the agrifood sector and assist families with targeted and industry specific supports, including €85 million towards the roll-out of a new bovine TB action plan, which is very welcome. This is coupled with a total of €335 million for investment in capital schemes, which includes providing targeted supports via TAMS to improve efficiency, sustainability and safety at farm level.

The additional €5 million in funding for the post office network is also welcome. The increased investment brings total support for the network to €15 million, strengthening the role of the post office at the heart of rural areas and in communities across Ireland.

When we talk about long-term planning, accountability has to be factored in. We need to do more with the resources we have. Care and accountability in service delivery are paramount to ensure that investment reaches the areas that need it most. Measures like the establishment of the local democracy task force earlier this year, which will reform and strengthen local government in Ireland, are very welcome. As a former councillor, I know how vital it is to have strong local government in every town, village and rural community. There is also a need for the root-and-branch examination of the delivery of local government functions, particularly in the areas of housing and planning. I also welcome the continuation of the 9% reduction in the VAT rate on energy for everybody.

Housing is a serious issue right now, and we in Government recognise that. Every elected Member of this Chamber has stories about their communities and people who are really struggling to get homes. We are working to improve matters in order that people across the country can access homes of their own. The revised national development plan has housing at its core. As a Government, we are investing in housing and addressing the viability gap, which will allow the private sector to kick-start the building of houses in order that they will be available to purchase at affordable prices.

The Government has committed to investing €2 billion in Uisce Éireann. This is required to ensure additional capacity for housing developments. Equity funding of €3.5 billion is being provided to the ESB and Eirgrid under the national development plan to fund enhanced energy capacity to support the Government's housing and competitiveness objectives.

The VAT rate on apartments will fall to 9% from 13.5%. This will bridge the viability gap and kick-start the private housing market. This is essential if we are to solve the housing crisis. The expansion of the living city initiative is potentially transformative. The extension of the scheme to five additional towns of Sligo, Athlone, Dundalk, Letterkenny and Drogheda is good news. It will have a twofold impact. People will be able to access houses and more people will be living in regional towns. This will boost our local economies.

In my area of transport, the Minister, Deputy Darragh O'Brien, will outline the main budgetary allocations for our Department. As regards the matters specifically under my remit, road safety is a key priority. I will be instructing the Road Safety Authority to ring-fence €18 million to support important educational campaigns and media campaigns on road safety. In a wider sense, the reduction of the driver test waiting times since I took office is a welcome development. It requires a lot of hard work on the part off everybody involved to make it happen. In April, the average waiting time was 27 weeks. That has been reduced to an average of ten weeks now. There is more to be done, however, such as dealing with the issue of multiple learner permits, the introduction of a 30 km/h speed limit in built up areas and the reduction of the default speed limit on national secondary roads from 100 km/h to 80 km/h. This week, the Minister and I will be instructing the local authorities to embark on the process with a view to having the 30 km/h speed limits in built up areas operational by March 2027. Ultimately, this is about making our roads safer, getting people home when they go on journeys to visit their loved ones and reducing the number of road deaths and serious injuries. Since taking up this role, I have met many advocates for road safety. A large number of them have lost loved ones. Each of their personal stories is profound. We will keep those people to the fore of our minds as we work to make our roads safer.

I am also pleased to see huge progress in another area under my remit, namely the Irish Coast Guard. The latter's aviation services are provided under contract. The contract provides for the operation of four 24-7 search and rescue helicopter bases, with an additional for the first time of two 24-7 fixed-wing services. This is a major investment that cannot be underestimated.

I began by saying that I and my Independent colleagues are part of this Government to ensure the implementation of the agreed programme for Government. Budget 2026 is the first clear signal of that. It contains targeted and tangible measures that will help those most in need right across this country. It is the first step and we, as Independents, will continue to work with our colleagues in government and with our partners to continue to implement the programme for Government. I commend budget 2026 to the House.

Minister of State at the Department of Agriculture, Food and the Marine (Deputy Michael Healy-Rae): I am very glad to stand up here and support this budget. I do so on the following grounds. With regard to the VAT reduction for the hospitality sector and hairdressers, I have heard a lot of criticism by people to the effect that this is a budget for companies like McDonald's and that the VAT reduction is for them. I remind people that in the county I represent, many of our takeaway businesses and many of those fast food outlets might be under a franchise of a larger group but they are family businesses. I heard a Deputy from across these benches this morning describe it on Radio Kerry as a cod of a budget. Now, it did not exactly take an awful lot of in-depth knowledge to summarise the whole budget as a cod. I will I go through the issues that are not a cod and that are not a joke-----

Deputy Matt Carthy: Did you go through the carbon tax?

Deputy Michael Healy-Rae: I will answer that in a second-----

Deputy Louise O'Reilly: Answer it now.

Deputy Mary Lou McDonald: You can answer it now.

Deputy Michael Healy-Rae: With regard to the VAT reduction, this is something that is most welcome in the tourism capital of the western world, which is County Kerry. We want to see that being implemented. I will be very frank and say that I would rather have seen it come into force next March rather than July, but that is an issue we will deal with again.

2 o'clock

However, when it comes to misinformation, I am very glad a man mentioned something there. The one thing I will do in life and in politics is that I will go in straight lines. I saw a person giving the impression there was a vote here last night. There were five votes here last night; the Deputy was here for them. All Deputies were here for them. There was no vote, in any shape or form, on carbon tax.

Deputy Thomas Gould: Is the Minister of State going to vote against it?

Deputy Michael Healy-Rae: If you were to listen to those people putting up things last night on YouTube, you would swear to God there was a vote. There was not. There was a vote a number of years ago. There will be no more votes until 2030, so the people who voted that way-----

Deputy Dessie Ellis: It was in the budget.

Deputy Pearse Doherty: It was in their budget, Michael.

Deputy Matt Carthy: Last year, the Minister of State was quick to talk about the carbon tax in his own contribution.

Deputy Michael Healy-Rae: I voted the way I voted a number of years ago.

Deputy Pearse Doherty: The Minister of State did not vote.

Deputy Michael Healy-Rae: I stand over that 100%.

Deputy Matt Carthy: The Minister of State sold out the people of Kerry. He is supporting an increase in the carbon tax.

An Leas-Cheann Comhairle: Order, please.

Deputy Michael Healy-Rae: I was not one of those over there who at one time was saying we were not going far enough quickly enough. I remember people over there saying that with regard to carbon taxes but they hate being reminded about that.

Deputy Pearse Doherty: The Minister of State did not even turn up for the vote years ago. He did not turn up years ago. Tell the people of Kerry that one.

Deputy Michael Healy-Rae: I absolutely did. I was there, and I know exactly what way I voted.

Deputy Matt Carthy: The Minister of State was not here.

Deputy Pearse Doherty: You did not turn up, Michael.

Deputy Michael Healy-Rae: I did not go on YouTube last night telling lies.

Deputy Pearse Doherty: You did not turn up, Michael. You are telling lies here now.

An Leas-Cheann Comhairle: Deputy Doherty.

Deputy Pearse Doherty: You signed off on higher petrol and diesel for the people of Kerry. That is what you signed off on.

Deputy Louise O'Reilly: When they are filling up their cars they will remember.

Deputy Thomas Gould: The Minister of State sold his soul for a Ministry.

An Leas-Cheann Comhairle: Wait for a second.

Deputy Michael Healy-Rae: Well, at least I have a soul.

Deputy Thomas Gould: You sold it to the devil.

Deputy Michael Healy-Rae: At least I have a head.

An Leas-Cheann Comhairle: I ask Members to please address their remarks through the Chair.

Deputy Matt Carthy: Chair, the Minister of State, when he was on these benches, was very critical of the carbon tax-----

An Leas-Cheann Comhairle: That is fine but-----

Deputy Louise O'Reilly: And the Minister of State is endorsing it now.

An Leas-Cheann Comhairle: -----the Minister of State has the floor. Show a little bit of respect to each other. Address your remarks through the Chair and allow the Minister of State to finish.

Deputy Michael Healy-Rae: I have a very short amount of time and I would like to use it.

Deputy Pearse Doherty: On a point of order-----

An Leas-Cheann Comhairle: There is no point of order.

Deputy Pearse Doherty: There is.

An Leas-Cheann Comhairle: There is not.

Deputy Pearse Doherty: The Minister of State has accused Members here of telling lies. I would like him to clarify if carbon tax is not a part of the budget he has agreed to. Is it not?

Deputy Michael Healy-Rae: Was there a vote on it last night? The Deputy does not even know what he is talking about.

Deputy Pearse Doherty: Is it or is it not? The Minister of State has accused Members of telling lies.

Deputy Michael Healy-Rae: The Deputy did not see what I am talking about. He does not know what he is saying.

Deputy Donna McGettigan: It is part of the budget.

Deputy Matt Carthy: The Minister of State increased the carbon tax and he is supporting the budget.

Deputy Pearse Doherty: Is it part of the budget or not?

Deputy Michael Healy-Rae: I am factual in what I am saying. What was put up last night was lies.

Deputy Thomas Gould: We are telling the truth.

Deputy Conor D. McGuinness: Who is telling lies?

Deputy Michael Healy-Rae: Can I carry on?

An Leas-Cheann Comhairle: The Minister of State can carry on.

Deputy Michael Healy-Rae: Thank you. With regard to the €2.3 billion we have for agriculture, we have a very important to job to do in agriculture in that TB is posing a grave threat to Ireland at present. I am so glad we have ensured we will have proper funding in place to eradicate TB and to arrest those figures and bring them down. At the same time, we are not in any way endangering or taking money away from other very important programmes we have, such as TAMS, ACRES and the support for the tillage men. We have managed to fund those properly, and at the same time properly fund, for example-----

Deputy Matt Carthy: The Minister of State has increased the cost on farmers by carbon tax hikes.

Deputy Michael Healy-Rae: In my own section, forestry is going to have a proper reconstitution scheme, which I am glad we were in a position to announce today. That will ensure a reconstitution scheme for the people who were affected - over 12,000 ha in private ownership - so they can use their land again and grow trees. I am very glad we were able to do that while also taking on the very serious issue of TB eradication. It is so important for our sheep, tillage and cattle men to know the supports and the schemes that were fully funded before will have the same level of funding again.

Deputy Natasha Newsome Drennan: But not next year. Not when they need it.

Deputy Michael Healy-Rae: With regard to licensing, the Leas Cheann-Comhairle knows there was an issue, problem and delay before with licensing. I am sure everybody in this House will be delighted to know that since Kerry won the All-Ireland, the Department's office in Wexford has issued 400 licences for thinning and clear felling of trees. We have completely turned around the whole licensing structure. You would nearly want a tractor and trailer every week to draw the licences out of Wexford because we are so successful.

Deputy Matt Carthy: Diesel is gone up for the tractor and trailer.

Deputy Michael Healy-Rae: Nobody over there would want to hear that because it is a success story.

Deputy Conor D. McGuinness: The tractor would be running on fumes.

Deputy Michael Healy-Rae: I am after instilling confidence into forestry, a thing that not one of the Deputies opposite would probably know anything about. I am very glad that I have that job of work done. There is a confidence in the sector now.

Deputy Conor D. McGuinness: You would not want to be buying petrol for a chainsaw.

Deputy Matt Carthy: Let us see how many new hectares are being planted this year.

Deputy Michael Healy-Rae: I have ensured that we have planted double the number of trees this year as against last year. Has any one of the Deputies got a problem with that?

Deputy Matt Carthy: That is because there were actually none last year.

Deputy Cathy Bennett: That is why the Minister of State was ringing them.

Deputy Thomas Gould: People cannot turn on their electricity because of the cost of it.

Deputy Michael Healy-Rae: I am also very glad with regard to farm safety. Farm safety is very important to all of us and we have an additional 17% of funding which will bring us to €3 million. This Government takes very seriously the issue of farm accidents and farm deaths. I am very glad to be able to support an AgriAware scheme for schools. We have people going out to marts dealing with farmers, not just on their physical health but also their mental health, and having a little chat with them. A lot of our farmers are working predominantly alone. It can be a lonesome way of life with hard work and hard living. With those schemes, through the IFA and other organisations, we are outreaching to farmers, meeting them and taking them through health checks. We have additional funding in this budget.

There are an awful lot of positive aspects to this budget. There are an awful lot of serious issues in this budget that, to be honest-----

Deputy Matt Carthy: And increased petrol and diesel costs.

Deputy Cathy Bennett: No increase for the working person.

Deputy Michael Healy-Rae: -----if you were going to be fair and balanced about it, you would have to welcome them.

Deputy Pearse Doherty: Come on.

Deputy Michael Healy-Rae: It is very easy to just shout and roar about negatives-----

(Interruptions)

Deputy Michael Healy-Rae: -----but at the end of the day, if you are telling the truth and going in a straight line and not like what happened last night, a Leas-Cheann Comhairle-----

An Leas-Cheann Comhairle: The Minister of State has to conclude. Please conclude.

Deputy Michael Healy-Rae: A person from over there went on Facebook and told blatant untruths.

An Leas-Cheann Comhairle: Okay, the Minister of State has made that point.

Deputy Pearse Doherty: Well done, Michael.

Deputy Thomas Gould: We will be downloading the videos from last year and putting them up on YouTube after.

Deputy Michael Healy-Rae: That is about all the Deputy would be good for.

Deputy Pearse Doherty: Well, we know what the Minister of State delivered anyway. Dearer petrol and diesel for people in Kerry. That is what he delivered. Well done, rural Ireland.

(Interruptions)

The Taoiseach: It gets the Deputies going.

Deputy Matt Carthy: The Minister of State got captured by these boys. It is very disappointing.

An Leas-Cheann Comhairle: Could we have silence now for Deputy Mary Lou McDonald? I presume Deputies are going to be quiet during this.

Deputy Michael Healy-Rae: Mary Lou is delighted with the reduction in the VAT. She said she would do it a couple of months ago if she had power. She is delighted.

An Leas-Cheann Comhairle: I thank the Minister of State.

Deputy Louise O'Reilly: Hush now, Michael.

Deputy Michael Healy-Rae: We have to stay quiet now, do we?

Deputy Louise O'Reilly: Yes.

Deputy Michael Healy-Rae: The Deputies can shout and roar all they like but when they start speaking we are all supposed to be silent.

Deputy Pearse Doherty: You were obviously quiet around the Cabinet table anyway, Michael. You had nothing to say around there.

Deputy Michael Healy-Rae: Does Deputy Doherty ever shut up, no?

Deputy Pearse Doherty: You had nothing to say for the people of Kerry there. You have lost your tongue now, boy.

Deputy Michael Healy-Rae: I will tell the Deputies one thing they will not do.

(Interruptions)

Deputy Matt Carthy: Did the Minister of State fight the battle on the carbon tax? If he did, he lost.

Deputy Michael Healy-Rae: I will tell the Deputies one thing they will not do here. This is very serious now. They might bully or threaten someone else but they will not-----

Deputy Pearse Doherty: Not at all.

Deputy Michael Healy-Rae: -----bully me and they will not shout me down.

(Interruptions)

Deputy Michael Healy-Rae: Try it any time you like but you will not win because I will not be intimidated.

A Deputy: The Minister of State is next for under the bus.

An Leas-Cheann Comhairle: Members, please. I ask the Minister of State to please sit down.

Deputy Matt Carthy: All the people of Kerry are paying more of a price today than they did yesterday thanks to the Minister of State.

An Leas-Cheann Comhairle: We have had the bit of theatre. I ask Deputy Mary Lou McDonald to go ahead.

Deputy Mary Lou McDonald: This budget comes at a time when ordinary households are reeling from a cost-of-living crisis that is out of control. Workers and families are hit by rip-off prices in every direction. It is getting harder and harder to make ends meet and to keep up, and it shows no sign of letting up. It is rent, big electricity and gas bills, runaway food prices, the cost of petrol and diesel, crippling childcare fees and extortionate insurance premiums. The list is as long as your arm. You name it, it is going up.

This budget should have been a cost-of-living budget, a budget to end the rip-off and make life affordable. It should have been a budget to address, with real purpose, the big challenges of our generation, to turn the tide of crises, to deliver the affordable and social homes people need, to build a health service where you get the treatment services and care you need, and to build a better, fairer society. Instead, what the Government has served up is a budget written by Fine Gael, as Fianna Fáil watches on, which abandons workers and families to look after those at the top. There is no action to end the rip-off and no break in tax for ordinary workers but big tax breaks for developers. People are left high and dry as prices soar, confirming without a shadow of a doubt that election campaigns are where Fine Gael and Fianna Fáil make promises and budgets are where they break them. Promises are thrown in the bin by one of the most useless Governments ever.

Deputies: Hear, hear.

Deputy Mary Lou McDonald: I want to address just some of these broken promises. Broken promise number one is the cost of living. During the election, the Government was clear over and again that tackling soaring prices and the runaway cost of living was its biggest priority. As a man once said about empty promises, is that not what you tend to do during an election? That is certainly true of you lads. The Government has delivered a budget worth billions of euro without a cost-of-living package to help workers and families. That just beggars belief. You close your eyes, stick your fingers in your ears and convince yourselves that households are doing fine. With a surplus of over €10 billion, the Government cannot help workers and families, according to it. Well, it could help.

We proposed a substantial cost-of-living package to make life affordable for working families. The Government could have done that but it chose not to. It does not suit Fine Gael's priorities, so it got pushed to the side so it could look after the golden circles, and Micheál went along with that. Let us be straight about it. In a time of massive surpluses, abandoning workers and families like this is the choice the Government has made. Not only is it not providing help, it has actually decided with its eyes wide open to make things worse, even harder. What does that say to people who feel there is no end in sight to the rip-off?

From this week, households will again be hit with double-digit hikes in electricity prices and the Government has the nerve to withdraw energy credits. It gives free rein to the energy

companies to hike up their prices as hundreds of thousands of households already cannot afford their bills, and it cancels the one modest protection they had. That is the Government all over. Let the big boys make their bumper, record profits on the backs of hardworking people. No skin off the Government's nose. Sinn Féin called on the Government not to make this terrible decision. We showed it how it could provide a €450 energy credit to help people through the winter but the Government ignored that.

It is the same story when it comes to food prices. In May 2023, Fine Gael Minister of State Neale Richmond puffed out his chest and told the top brass in the big supermarket chains that they had six weeks to get prices down. Do the Taoiseach and Tánaiste remember that? That was 126 weeks ago and grocery prices have gone through the roof. The supermarkets laugh all the way to the bank while working parents skip meals to ensure that their children have enough to eat. It is shameful. It underscores why people needed a cost-of-living package to get household costs down.

The Government says it recognises the pressure that people are under, but its actions say otherwise. It certainly does not get how hard it is to keep a car on the road because despite years of motorists being hit by fuel price increases, the first result of the Government's budget is that petrol and diesel prices are hiked up, with the full and enthusiastic support of the Healy-Raes of the Kingdom of Kerry.

Deputies: Hear, hear.

Deputy Mary Lou McDonald: What of the renters of Ireland? Only a few months ago, the Government came forward with a Bill that will put renters on the hook for massive rent hikes, and now it shafts them again. There is no increase in the renters' tax credit, as Fianna Fáil promised, but Fine Gael and Fianna Fáil dug deep to increase the tax break for landlords to €1,000. Little wonder that most of those pushed into the nightmare of homelessness come from the private rental sector. Renters are shafted for the Government to feather the nest of property funds, vultures and big, wealthy investors.

There is no increase in child benefit. Child benefit remains stuck below where it was in 2008, nearly 20 years ago. How in God's name does the Government stand over that? What does it say to parents going out to work every day, doing everything they can to keep the show on the road? It says to them, "Tough, you are on your own."

Broken promise number two is that the Government told workers that it would cut their taxes. However, as it delivers one of the largest tax cut packages in the history of the State, with €2.5 billion in tax cuts, ordinary workers get absolutely nothing, zero. Who does benefit? Developers are in luck. They have won the lotto because the Government is dishing out €250 million in tax cuts for them. Happy days. It is not like turbocharging tax breaks for developers ever caused any problems in the past, is it, Micheál?

We wanted to give workers a fairer deal and the Government should have scrapped USC on the first €40,000 of income for every worker, putting almost €750 back into workers' pockets. Everyone would have got a boost, especially middle and lower income workers. We are certainly a far cry from 2016 and Fine Gael's pledge to scrap the USC, a Fianna Fáil tax. Nine years is a long time in politics. Today, the Government will not even reduce USC for those on

and below the average wage, but that is you all over. This budget is anti-worker. There was self-congratulatory backslapping here yesterday and it is completely detached from the reality of people's lives.

Broken promise number three is childcare. Before and during the general election, Simon Harris promised he would make childcare affordable. He pledged that Fine Gael would deliver a pathway to €200 a month childcare within 100 days of Government.

Deputy Simon Harris: We have.

Deputy Mary Lou McDonald: The first 100 days of Government ran out on 3 May, which is over six months ago. That promised pathway must have run up a cul-de-sac somewhere because it is nowhere to be seen. This broken commitment means parents continuing to fork out a small fortune in childcare fees. That childcare promise was just another one of the Government's trademark soundbites. Is it not embarrassed by the way it has tried to hoodwink parents? It should, of course, have introduced our plan, which would actually deliver €10 a day childcare. It was possible. The Government could have done it but chose not to.

Broken promise number four is student fees. Fine Gael and Fianna Fáil put up in lights at the election that they would cut student fees. Every young person and every student that they met on the campaign trail heard how they were going to reduce the cost of going to college. Simon Harris stood here just before the summer and, with great gusto, told students and their families that he had their backs, then he took to TikTok to amplify that promise. That was just another con job because the Government delivered a budget that jacks up student fees by €500 and has the neck to tell them that it is cutting their fees.

Deputies: Hear, hear.

Deputy Mary Lou McDonald: Be clear that students and parents will not be fooled by the Government's spin, because they will feel it in their pockets. Budget 2026 should have abolished student fees for good. The Government should be on a pathway to that. That is what it should have done, but it chose not to. We provided for a cut of €1,500 on the pathway to that. That was the right thing to do.

Broken promise number five is that the Government will fix housing once and for all. How many times have we heard that pledge? The Government has caused record rents that keep going up and up. House prices are far beyond the reach of hard-working people. Homelessness is at a level we thought we would never see. More than 5,000 children went to sleep last night in emergency accommodation with nowhere to call home. It is shameful. In the election campaign last year, the Government deliberately misled the public about housing delivery figures and since then its own officials have rung the alarm bell about missing its housing targets every year up to 2030, and yet the Taoiseach actually stood up and spoke today about building on our successes under Housing for All. Mother of God, spare us. He has repeatedly claimed we are turning the corner on housing, but the fact is the Government is going backwards. It does not have the ambition or determination. It actually does not have the ideas necessary to deliver the affordable homes people need. Instead of real action, what we get are half-baked gimmicks, like its infamous housing tsar carry-on.

Deputy Simon Harris: Like your 300,000 housing units.

Deputy Mary Lou McDonald: Its refusal and inability to do what needs to be done has locked a generation out of affordable housing to rent or buy, left people stuck in the box rooms of their parents' homes into their 30s and 40s, and sent young people packing to Canada and Australia because they have lost hope of ever owning a home of their own. These are the consequences of the Government's failure.

Deputy Mairéad Farrell: Hear, hear.

Deputy Mary Lou McDonald: Twelve years ago, Fine Gael rolled out the red carpet for the vulture funds with sweetheart tax arrangements, and nothing has changed. Today, its policy remains wedded to the interests of wealthy property funds, developers and big landlords over the housing needs of ordinary people. The Taoiseach today described this strategy as Government policy encouraging private investment to crowd in. What that has achieved is everybody else crowded out, which he has clarified is the Government's approach. This budget again fails the necessary work of bringing home ownership back within the reach of working people, building the affordable and social homes needed, banning rent increases for three years, delivering the investment needed to end the housing emergency and to restore the hope of a generation. It is a big fail on the Government's part.

I come to broken promise number six. Eight years ago, Simon Harris promised that no child would wait longer than four months for spinal surgery for scoliosis. That promise, as we know, was broken again and again. Harvey Morrison Sherratt was one child left waiting. He died in July. His heartbreaking death should and must be a tipping point for this Government when it comes to the delivery of healthcare. However, in this budget, it knowingly underfunds the health service. It delivers a recipe for deepening catastrophe that sees our hospitals overcrowded, accident and emergency departments under huge pressure every day, a year-round trolley crisis and hundreds of thousands of people on waiting lists, waiting just like Harvey did. The Disability Federation of Ireland has described this budget as, "A devastating setback for disabled people unable to work." It states the Government's investment will reach only a fraction of the 1 million disabled people who need support. It has removed the one-off payments that made a difference last year, so it takes a backward step addressing the additional cost pressures people with disabilities face every day. It has increased the disability allowance by €10. That is insulting. It should have doubled that and increased it by €20 to give disabled people real help with the cost of living, but they have been left behind again. Fine Gael has been in government for nearly 15 years. At its rate of investment, it will take it nearly 14 years to deliver its seven-year bed plan. There is really no plan in the end. There is no sign of new money for women's health and endometriosis, nothing to reduce the cost of healthcare and no money listed for critical national strategies such as cancer, maternity and cardiac care. The Government has the opportunity and the resources to transform the health service by investing and innovating, but it makes no effort. It has no vision. It is just the same old script again and again.

On broken promise number seven, the Government promised to abolish the carers means test. Our carers are the best of us, and they deserve respect and recognition. They deserve action

from the Government that relieves the daily pressure they come under as they do their amazing work. The Government's election promise was specific, and it was clear - to scrap the carers means test. The budget should have delivered on that promise, but at the rate of investment provided for in this budget, it would take more than a decade to abolish the means test. That is not right.

Deputy Simon Harris: That is not true.

Deputy Mary Lou McDonald: It is not fair, and once again the Government sells carers short. Is buiséad é seo atá scríofa ag Fine Gael. Tá Fianna Fáil ar nós iománaithe ar an gclaí ag breathnú air. I measc pacáistí móra cánach, tréigeann an buiséad seo oibrithe agus teaghlaigh chun aire a thabhairt dóibh siúd atá ar bharr an dréimire. Níl giorrúchán ar bith ann do ghnáthoibrithe, ach tá gearradh mór cánach do thiarnaí talún agus forbróirí. Tá daoine fágtha in áit na leathphingine. Níl gníomh ar bith ann chun an tsáinn a stopadh agus praghsanna ag ardú as smacht. Tá na gealltanais Rialtais scriosta agus caite sa bhosca bruscair ag ceann de na rialtais is measa riamh.

Seven months ago, Fine Gael and Fianna Fáil entered a grubby deal with Michael Lowry, a politician who has always shown up for those on top, by all means necessary. They tried to con ordinary people by telling them at the time that their deal was really about delivering for them, but nothing could be further from the truth. You see, it was all about self-interest and maintaining power. They would stop at nothing to protect their positions, even when it meant taking an Teachta Lowry and making him kingmaker in their Government. This is a man, remember, whose actions as a Minister were found by a tribunal to have been, "profoundly corrupt to a degree that was nothing short of breathtaking". In that grubby deal, the well-being of workers and families, and their entitlement to a good life, was not even on their radar, barely an afterthought. It was all about delivery for the privileged few over the needs of the many. So it is with this budget, which abandons workers and families to look after those at the top - a most irresponsible strategy and approach. At a time when the State has an abundance of wealth, the Government chooses to use that wealth to feather the nests of the golden circles and to cheat working people of their fair share. The same Government wastes millions in taxpayers' money on bike sheds, security huts, replacement walls and renting offices that lie empty. However, when it comes to helping workers and families the cupboard is always bare. Its promises are made only to be broken and, with no general election in prospect, as workers and families really struggle at a time when they really need support, this Government walks away. It is a cynical, self-serving and jaded Government.

Deputy Matt Carthy: Hear, hear.

Deputy Mary Lou McDonald: It is incapable of keeping promises made and its budget is testimony to that.

Deputy Claire Kerrane: To the Taoiseach, Tánaiste and the Minister of State, I have to say I was in disbelief at what was announced on childcare in the budget yesterday. In the last two weeks it has been reported that between Fine Gael and Fianna Fáil there has been a wrestle between reducing costs for parents or building childcare capacity. This budget does neither.

We are all well aware that there are three big issues. They are the cost for parents, the severe lack of childcare places and pay and terms and conditions for our early years educators. If there was anything in this budget that would significantly make a difference on any of those three, I would probably be the first on this side of the House to welcome them, and I would. However, we have serious issues with all three and nothing in the budget announced yesterday is going to make a difference. The prime example of that is the announcement made in the speech by the Minister, Deputy Chambers, that the building blocks infrastructure programme will fund extensions of existing community centres and schools to deliver approximately 2,300 additional childcare places. When we have a need of approximately 40,000 children on waiting lists for childcare in the State, we are talking about extensions to schools and community centres. There is planning permission and build. How long would that take? I would bet that nothing has been done and there has been no conversation with the Department of education about extensions to their schools. We have schools, and I have them in my constituency, waiting 20 years for new builds. We have special classes that were promised modular that never came, and we are talking about extensions to schools. Most of the boards of management in the State would not allow private childcare providers on their grounds in the first place. As to community centres, the easiest approach - I genuinely thought that the Minister, Deputy Foley, was going to do this - is to use the building blocks extension scheme, which allows providers to buy or build new. Expanding the scheme so that people could buy existing buildings could easily have been done. That would build immediate capacity in the sector. It would be done quickly, and it would mean there was not an empty building in the centre of a town either. I cannot understand how that has been overlooked for 2,300 places that in reality will never come. They certainly will not come for the children on waiting lists today or for the parents who are trying to get childcare places but who are not going to get them through an extension to a school any time soon. That is a good idea in future, and it should be planned for, and if we decide that we are going to colocate, then fine, but that is not going to do anything for the 40,000 children who have no childcare places today.

Regarding these three issues, the only thing really of any merit in the budget book is the additional 35,000 children who will go into the national childcare scheme. I heard the Minister, Deputy Burke, on the radio this morning. He announced it as 35,000 additional childcare places. We need to be very careful in what tell people this actually means. It does not mean 35,000 childcare places. I only wish it did. There is nothing announced in the budget that will drastically or in any modest way reduce childcare fees for parents. Some are paying €1,000-plus per month for childcare. Despite all of the talk in relation to childcare and childcare costs, there is absolutely nothing that will make a difference for parents.

I spoke to my brother the other day. He talked about a lady at work who was three months overdue to come back to work. She cannot go back. Her poor mother, who is battling cancer, would have taken the child but is not in a position to do so. There is no childcare place. She has been out of work for three months on top of her maternity leave. That is just one case that shows the real impact this is having on families and parents, primarily women, and also on our economy.

Deputy Mairéad Farrell: Hear, hear.

Deputy Claire Kerrane: We have no ring-fenced funding for our early years educators and school-age practitioners at a time when the staff turnover rate in some counties is upwards of 50%. We have 50% of early years educators in some counties leaving the sector, yet we have no ring-fenced funding for an additional pay increase next year. They are still waiting on the pay increase that was announced in June. We are almost four months on now. That was only signed last week, and I welcomed it, but that should have and could have been in place on 1 September.

The joint labour committee, JLC, that is used to set wages is not working. Bar this pay increase, which is half decent, the last one was 65 cent. It took 14 months to negotiate, and this is at a time when people are leaving the sector in their droves. Alarm bells should be going off because if we do not have the educators, then we can forget about reducing costs for parents and building capacity. We will have no childcare sector. The idea of throwing this to the JLC once again to see what some of the big providers in the State will agree to in terms of pay for these professionals, whom we absolutely need to retain in the sector, without having anything ring-fenced is really disappointing and will lead to more educators leaving, more rooms being closed and more people on waiting lists for childcare. Based on what was announced yesterday, the situation is going to go from bad to worse.

There are commitments in the programme for Government to review core funding. Millions and millions and of euro are going into core funding. We saw an article last week in *The Journal* showing some providers that had pulled out of it. Their profits are in the millions of euro. That commitment in the programme for Government to review core funding should be done. The Minister said that year 1 was being evaluated. That is way out of date now; we are into year four. This is taxpayers' money and we need a full review of the core funding - where it is going, who it is being spent on and what it is been spent on - and that should be done immediately. It is incredible that it is not being done. At the same time, we have providers like those that are dealing with amounts in the millions of euro leaving core funding, and parents paying an additional €300 and €400 in their childcare bills. We have smaller providers that are really struggling, and it is parents who pay the price over and over again.

I hosted foster carers and the Irish Foster Care Association in Leinster House last week. It would be remiss of me not to raise this. It is difficult to emphasise the level of disappointment among foster carers. They got an increase for the first time in 15 years in the foster care allowance and they fear they will wait another 15 for the next. Foster carers are looking after the most vulnerable children in this State and they are doing so on behalf of the State. I met foster carers last week that had given 30 and 40 years. Some of them had taken in over 100 children in their time. When they get to the age of 66, though, they have no State pension. When we consider what they have done for the State in terms of their service, the idea that they will get no State pension at 66 is absolutely disgraceful.

Deputies: Hear, hear.

Deputy Claire Kerrane: I have asked repeatedly for the most perfect system - I credit the Government for it because it got to it eventually - for family carers in terms of the State pension. It is excellent, and family carers have got the State pension they deserve, especially those who were short the 520 credits. The Government should do the same thing for foster carers where they are short and not allow them to get to the age of 66 after giving 30 and 40 years of service

to this State looking after children, some of whom have been through the most incredible trauma, without being in a position where they are entitled to a State pension. That needs to be dealt with quickly. I cannot emphasise enough the disappointment for those foster carers, and this at a time when we have more children in or going into State care and fewer foster carers. They are leaving, and based on yesterday's performance in the budget, even more will leave now.

I want to make reference to the carer's allowance and the earnings disregard. We have to remember every time we talk about abolishing the means test for carer's allowance that there were 14 years when there was no increase in that disregard. Therefore, the Government is playing catch-up in a very big way in that regard. From 2008 to 2021, there was nothing for carers. The national carers' strategy was published in 2012. At the time, the carers sat back and said they knew there were no resources and there was nothing being allocated to this strategy and that they would wait. This is how they have been treated, in that they will have to wait again. What was announced yesterday will make a difference, but it should come in a lot earlier than July next year. That is really disappointing.

The Taoiseach mentioned storms. We had the pleasure of Storm Amy in the west at the weekend. Some households in my area of west Roscommon, elsewhere in Roscommon and throughout Galway had four or five days without power. The humanitarian assistance scheme is not being opened. I have spoken to the Minister, Deputy Calleary, about that. It is deeply disappointing and a mistake. He is sending people to a community welfare officer whom people cannot meet or get access to in most communities. We have no contact numbers for a lot of them. It is incredible. We are sending people there to look for exceptional needs payments, which most of them will not get because those are means tested. These are people who were without electricity on Friday, Saturday, Sunday, Monday and Tuesday in some instances. Most of them are back now. To add insult to injury, it is some of the same forestry again. I stood in forestry over the weekend. The ESB lads are in the same forestry that they were in January because it has not been dealt with by the ESB. That is a shame and needs to be sorted out as quickly as possible. It is unacceptable that people across Roscommon, Galway, the wider west and other parts of our State are left without electricity and, in many cases, heating because ESB cannot go in and make sure the corridors are cleared of trees. It needs to be dealt with quickly. I ask the Taoiseach to look at the humanitarian assistance scheme. The Government should support the households that have suffered this weekend through no fault of their own.

Deputies: Hear, hear.

Deputy Ivana Bacik: I first want to thank the Tánaiste for updating the House on the situation with the five Irish citizens illegally detained by Israel on the flotilla. We all think of our colleague, Deputy Heneghan, but also the writer, Ms Naoise Dolan, and the other citizens who were detained. Israel must be held accountable for the breaches of international law. The Tánaiste might please keep us updated on the fate of the Irish citizens.

This is a budget, as Deputy Nash so memorably said, for burger barons and big builders, with broken promises for everyone else. There is real anger out there because there is a whiff of 2008 about this budget, with a strong seasoning of the Galway tent. In other words, it stinks. There are giveaways for fast-food chains and developers but nothing for workers or families

and derisory measures for children in poverty, those in housing insecurity or homelessness, and disabled people. It is lots of spin, but no substance. It is safe to say that this budget contains the single most right-wing tax package in living memory. As the Irish Fiscal Advisory Council points out, the full-year cost of the lavish pro-big business tax cuts is €2.3 billion. The Taoiseach said the poorest would benefit but we have seen the Parliamentary Budget Office analysis, which shows that income poverty will increase after this budget next year due to the removal of the one-off payment.

The Taoiseach: No.

Deputy Ged Nash: It was published this morning. The Taoiseach can challenge it himself.

Deputy Ivana Bacik: It just came out this morning. The PBO tells us that child poverty will increase next year as a result of the budget measures.

The Tánaiste said that we should look at the Government's documents. I have looked at this document. We see middle-income households are also hit. The guide provided at the back of the tax policy change document shows this. It shows the changes for different income levels and family types, but there is a deliberate omission: there is no reference to couples with two incomes. Why? It is because they will be worse off after this budget. The inadequacy of measures would be starkly evident if they were included. The Government has left out dual-income households in a number of senses, and middle-income households, too. Why? They have been left out of the giveaway and left out in the cold.

The Government boasts a budget that contains targeted permanent measures. They are targeted, all right. There are giveaways for developers and large restaurant chains, but it is disappointing for so many others, including students who face a €500 fee increase; parents who see no reduction in childcare costs; families who are getting no help in addressing the cost-of-living crisis; and renters for whom there is no radical reset to increase the supply of homes. Indeed, it seems the Government has given up on people without a home. The height of the ambition in this is capped at investing more in hostel accommodation, not on ending the housing disaster. You know it is a bad budget when the Minister is forced to boast about retaining the Christmas bonus.

There are welcome measures. We acknowledge that. We welcome the expansion of the living city initiative, which we have fought for, and the announcement of a new derelict property tax, but the timelines for both are so long out that we may never see them take effect. We welcome the increase in the minimum wage but where is the pathway to a living wage? We welcome the income disregard increase for carers, which is something that Deputy Mark Wall and the rest of us in the Labour Party have pushed for for years, but where are the meaningful changes for disabled persons and carers? We welcome the move to make permanent the basic income scheme for artists, but this was a Green Party initiative of the previous Government accompanied, let us not forget, by an overall cut in spending on culture and the arts. We welcome the allocation for the football academy, but our Aodhán Ó Ríordáin deserves a lot of the credit for getting the ball rolling on that.

I take issue with the Taoiseach's charge that Opposition parties - it seems he lumped the Labour Party in with all Opposition parties - are anti-enterprise in some way. That is far from the truth.

The Taoiseach: Sorry?

Deputy Ivana Bacik: The Taoiseach said the Opposition was anti-enterprise and not supportive of job creation. The Labour Party-----

The Taoiseach: They all will lump together-----

Deputy Ivana Bacik: Excuse me. Labour is the party of jobs. We have a proud record, uniquely in opposition, of job creation. We have a proud record of standing for workers' rights. We do not take economic growth for granted. We welcome measures to support innovation, Enterprise Ireland and the development of AI. We absolutely welcome these, but these positive moves the Government has made are overshadowed by what is clearly the worst political choice in this budget of bad political choices. Its VAT cut for hospitality and hairdressing has to be the worst choice made in this budget, with one of the longest run-in times in history. Nobody could say the Government had not time to change its mind. It seems extraordinary to us in the Labour Party that this crazy VAT cut is the one election promise it decided to keep this year. It was a VAT cut the Labour Party uniquely opposed. We did not include it in our manifesto or budget last year, nor in our budget for this year, because we do not believe in narrowing the tax base in this way with no evidence the reductions will be passed on to consumers or will save jobs. This VAT cut will cost €232 million in 2026 and €681 million in a full year. Let us look at what the Government could have got for that. It will cost more than introducing a €25 cost-of-disability payment, which the Labour Party pushed for. It will cost more than abolishing the means test for carers, which we have also pushed for, more than capping childcare fees at €50 per week, and more than extending the back to school clothing and footwear allowance to every child in the country. The Government has made a political choice to reward businesses with the highest turnover that will benefit most from this cut, with zero evidence of any positive impact on job retention or consumers. Worse again, many of the massive food chains that will benefit most are franchised to private equity firms, lots of which feed the pensions of people not living in Ireland. Others are owned by individual franchisees but they are posting record profits. We have looked into this. Let us take a sample of those franchisees operating individual McDonald’s branches in Ireland. One operator’s most recent financial reports recorded accumulated profits of €8.48 million. Another saw a post-tax profit of more than €13 million in one year. These are the winners. The winners are companies with high profits in a sector paying the lowest wages with the most exploited workers, and feeding nutritionally poor-quality food, mostly to those in Irish society who have the least. In other words, the Government's VAT cut is a direct wealth transfer to faceless fast food multinationals. It is a whopper, in fact, and a big fat nothing-burger for the rest of us. It is not a spice bag or a snack box. It is a smack-in-the-face box for most communities. It is a eurosaver for those at the top, but there is nothing for hard-pressed families or small independent businesses.

Just as the Government caved to lobbyists on the VAT cut, so it has caved to the demands of landlords and developers on the housing package. Instead of a winter blitz on vacancy and

dereliction, as the Labour Party proposed, it has proposed a new tax. We welcome the derelict property tax, but it seems it will not take effect until after 2028. We would have increased the vacant homes tax to ten times the local property tax. By contrast, what we saw announced yesterday will be ineffectual in driving the change needed to address the scourge of vacancy and dereliction. Instead, there is a tax package for developers and speculators, worth €500 million in just one year, and the Government has kicked the can down the road on the residential zoned land tax. Its allocation on so-called temporary housing solutions is an admission that our shameful rate of homelessness will go up, with more evictions and more children to add to the 5,000 who are in homelessness.

Last year in our children's charter, the Labour Party developed a pathway for giving every child the best start in life and ending child poverty. That certainly kicked Fine Gael into gear. Nearly every speech the Tánaiste made during the general election was peppered with references to addressing child poverty. That was welcome but no sooner was the election over than the Government dropped that, too. We are seeing no second-tier child benefit in this budget, no reduction in class sizes and post-primary schools excluded from the hot school meals programme. When it comes to wealth transfers for developers, it seems the Government is happy to name its price but, despite announcing it twice now, it will not or cannot tell us how much it will put into DEIS Plus. We want to see DEIS Plus rolled out, but we are not seeing any detail on this.

Childcare has been a real damp squib. Deputy Marie Sherlock has pointed out that the Government is funding 2,300 additional places through the building blocks programme, but about 50,000 children are on waiting lists and there is no sign of that promised monthly cap on fees to €200 for childcare. It is bankrolling a system that receives generous public funding, but with no guarantee of places and no universal access for hard-pressed parents.

On the issue of energy and the climate crisis, we are again seeing far too little. More than 300,000 people are in arrears on their electricity bills. A further 185,000 people are behind on their gas bills, but Fianna Fáil, Fine Gael, the Lowry Independents and Deputy Healy-Rae have kicked them to the curb. In the months leading up to this budget, we have seen eye-watering profits for major energy companies while they hike their prices for consumers. The Government was perfectly happy to issue blanket energy credits in recent budgets to everyone, even to those who did not need them, but now, suddenly, there is nothing left in the kitty to help families most at risk of poverty.

Climate action is a real afterthought in this budget. That is very disappointing. We are really seeing the impact of the Green Party's departure from Government. We heard the usual performance just now from the Minister of State, Deputy Healy-Rae. We have certainly seen a Healy-Rae-shaped dent in funding to the climate Department, which has been reduced from last year's allocation at a time of climate crisis. Yes, investing in our grid is long overdue. That is welcome but the increase in retrofit funding is completely inadequate. It is just as well the Government has built up its rainy day fund so much because these funds will have to pay the upcoming flood of fines we will face for missing our emissions targets.

There is nothing here for nature or biodiversity, no transition to sustainable energy and an effective cut in active travel measures, when inflation is accounted for. Much of the public transport measures are already baked in but on the inception of this Government, I described its public transport policies as summed up by the phrase "'Roads, baby, roads". We are

certainly seeing more road building in this budget. First up, however, on the schedule of works is a resurfacing of the boulevard of broken promises because never before has a budget document been so disconnected from the commitments made last year in the programme for Government. This budget is even more disconnected from the manifestos on which Fianna Fáil and Fine Gael canvassed voters for support less than one year ago. That is strikingly evident.

What is also strikingly evident, when I travel the country and meet different families, communities and households, is how insecure people are feeling about the future. We in the Labour Party acknowledge the global climate of instability and uncertainty, such as the brutal genocide in Gaza, Russia's brutal war in Ukraine and the threat of Trump's tariffs ever pending and ever looming. We acknowledge that global insecurity, but at a time when we are seeing record budget surpluses and when the Taoiseach, Tánaiste and the Minister of State, Deputy Canney, all boasted about the healthy state of the public finances at a macro level, this is when we should have seen a measure of security for people in this crucial budget and a commitment to giving security to families who are so hard pressed in a housing crisis and a cost-of-living crisis.

People feel insecure and I know the Minister of State is aware of this because he hears it too. He hears it from an older generation who are fearful for their own future in a creaking health service with lack of provision for nursing home care and care in the home. We are hearing it from young adults and teenagers who are fearful of not having any future in this country and, with the housing crisis, fearful of never having the prospect of owning or even being able to rent a home of their own. We are hearing it from parents who are insecure about being able to find decent childcare and early years education for their children. They are desperate to secure places for children with autism and children with additional needs where there is simply so little available for them. There is a great deal of insecurity. Workers are squeezed by soaring prices. Social welfare and social protection rates have not kept pace with inflation. For years now, we have recommended indexing social protection to provide security to people who are vulnerable.

As I know the Ministers of State will acknowledge, our State finances are dependent on the whims of multinational companies and the billions of euro in taxes they contribute. That level of reliance on what has often been described as windfall taxes also generates an insecurity and instability for many. What the Labour Party, as a constructive party of opposition with a proud record on workers' rights and job creation, wanted to see in this budget were provisions for financing public services into the future and financing to secure futures for workers, families, parents and young adults looking to buy a home of their own. Instead, we see a lack of provision for the future and security and a lack of provision for housing, care, climate and work. We fear this is what will result from this budget. People will feel that common thread across generations persisting - a common thread of an uncertain future and an insecure present. We are a wealthy economy but a poor society, ravaged by a housing crisis and spiralling costs of living with nothing to address those spiralling costs for families and households.

In these times, people look to the Government for increased security, improved public services and that minimum, essential standard of living that will give them the security they need. They will not find that security in this budget.

Deputy Holly Cairns: Before I begin, I want to acknowledge that five Irish citizens have been kidnapped and detained by Israel today. If the Taoiseach and Tánaiste were here, I would appeal to them to do everything possible to secure their safe release and ensure Israel faced consequences for its actions. Instead, I appeal to the two Ministers of State present to relay that to the Taoiseach and Tánaiste.

The real surprise from yesterday's budget was not what was in it but what was missing. Yet again, Fianna Fáil and Fine Gael walked into this Chamber and showed the country where their real priorities lay. It is not with tackling climate change. It is not with workers. It is not with disabled people. It is not with parents struggling to pay childcare costs or families who cannot pay an electricity bill. It is not with the more than 200,000 children living in poverty and not with the hundreds of thousands who are locked out of home ownership. Instead, the priority in this budget was where it has been for a long time, namely, with the Government, developers and big business. They emerged as the big winners from yesterday's budget.

The VAT cut for developers that was voted in last night, a measure the Government said was to boost supply, now applies to apartments that are already built and being sold. There is no requirement that prices come down or rents be made more affordable. There is nothing for renters or those desperate to own their own homes. There are no strings attached to this dig-out for developers. It is a straight-up transfer of wealth from the public purse to developer's pockets at a cost of €390 million annually. When other tax cuts for developers are taken into account, this budget is worth more than €500 million to them. It is incredible. Of course, it is more than enough to pay for a permanent cost of disability payment. However, this Government somehow could not find the cash in a €9.5 billion budget. It really is inexcusable.

I have to ask if the Government even reads its own expert reports because it has had a report sitting on its desk for years that details the huge cost of having a disability. In 2021, the Government commissioned a report that put the figure at up to €12,000. Since then, we all know that costs have spiralled even further. Instead of increasing supports in this budget, they were slashed. The one-off measures people received in previous years were axed and replaced with nothing - literally nothing - except a vague commitment to look into designing a cost of disability payment. This budget is a shocking example of how empty the Government's words are on disability. It promised time and again to prioritise it and now, according to the Irish Wheelchair Association, people are facing a cut of €1,600 a year. All the Taoiseach had to say to them earlier was that, apparently, people were wrong. According to him, he actually is prioritising disabled people. On top of everything, there was a bit of gaslighting too.

Child poverty is a national scandal. In the previous year alone, the number of children living in consistent poverty doubled. At a time when we have record budget surpluses, the Government consistently makes a commitment to tackling child poverty. In this budget, it had a chance to act. Instead, the Minister, Deputy Chambers, stood up in this Chamber yesterday and said the goal was to reduce the number of children in consistent poverty to no more than 3% by 2030. Does he even realise these are not just figures? Does he realise that 3% represents more than 36,000 children? Does he recognise what poverty looks like for those 36,000 children and their parents and what kind of impact that has on every single one of those kids? Let us be honest; that is not ambition. That is giving up.

The Government could have done something radical. It could have introduced a second tier of child benefit and targeted the most vulnerable families. We now have mountains of evidence

telling us this the best way to lift tens of thousands of children out of poverty. Expert report after expert report has recommended it but instead of lifting more than 40,000 children out of poverty, the Government decided to spend the money elsewhere. It gave a blanket VAT cut to the hospitality sector that will disproportionately be eaten up by hugely profitable fast food chains. McDonald's made a profit of €42 million last year. Business is so good that it paid out a massive dividend of €51 million in 2023. That is not a business that is struggling or needs support. Slashing its VAT bill by 4% will boost its profits by millions of euro. Other large chains will enjoy similar windfalls.

An entire generation is looking at this budget and wondering if there is a future here for it. What do those people see? They see a €500 increase in college fees, their rent only going one way - up - and the cost of living going in the same direction. Is it any wonder that so many young people do not see a future for themselves in Ireland when they see extortionate housing costs while their lives are on hold, stuck in their childhood bedrooms? How can they be expected to put down roots in this country to plan to raise a family? Both parties spent the entire election saying if they were elected and returned to government, fees would be capped at €200 per month for childcare. This would be life-changing for so many families who are spending €1,000 or more every month on childcare fees. As we speak, there are women who are asking themselves whether they can afford to go back to work and couples wondering if they can afford to have another child because families simply cannot come up with an additional €1,000 every month.

How does the Minister of State think people feel comparing those election promises to this budget when they are making those decisions? My colleague, Deputy Aidan Farrelly, has been trying all year to get the Government to agree to set up a special Oireachtas committee on childcare so that everyone across the House could agree on a plan to reduce costs and finally roll out a public model.

3 o'clock

I ask that the Government please reconsider and commit to introducing a public model of childcare.

Burying our heads in sand will not stop the climate crisis. This budget has shown the truth of the matter. The Government has given up on climate action and the environment. Two billion euro per year will be put into a climate and nature, but that money is not ring-fenced for nature or climate action. We are nowhere near meeting out emission reduction targets and could face fines of up to €26 billion. At that point, we will be wishing we had spent those billions on climate action.

This Government repeatedly tells us that inflation has come down and that is why the cost-of-living supports have been withdrawn. Whatever you say. What the Government never says is that inflation may have come down but prices have not. Energy costs are extortionate, and are still increasing. In previous budgets, this was dealt with by splashing cash around at everyone, including, famously, the more than €100 million that was given to holiday home owners in energy credits. That kind of waste was never acceptable or sustainable. More targeted measures were needed. In our alternative budget, we in the Social Democrats have outlined how a €400 energy credit could be targeted at 800,000 households. This would be a lifeline for so many people who are barely keeping their heads above water.

We rarely debate domestic and gender-based violence in this House - unless something horrific happens - but it should feature in every budget speech from every party. Despite the Government's so-called zero-tolerance approach, little ever seems to be done. Only €11.5 million has been allocated for domestic and gender-based violence initiatives in budget. This is less than the funding for greyhound racing, and it is an appalling contrast that is repeated year after year.

We know that the world is increasingly volatile and that the increase in protectionist policies like Trump's tariffs could have a hugely damaging impact on a small, open economy like ours. I have heard the Government say the same, but those words ring hollow when it erodes the tax base by €1.3 billion and makes the national finances even more dependent on corporation taxes that could disappear at any moment. Unlike the Government and other Opposition parties, we in the Social Democrats do not believe that it is possible to slash taxes and boost spending on public services. That does not add up and is not credible. It is for this reason that in our alternative budget we have proposed broadening the tax base. This would make it possible to introduce a weekly cost-of-disability payment, bring forward a second tier of child benefit that would help lift thousands of children out of poverty, target a €400 energy credit at 800,000 families who need it, cut childcare fees by €200 and roll out a public model of childcare to turbocharge the delivery of affordable homes and, finally, abolish the means test for carers. That the Government is not doing any of those things in the budget is a choice. It has chosen to prioritise fast-food chains and developers at the expense of people who are struggling. This budget will go down in history as a collection of bad choices and missed opportunities that were designed knowingly by a Government that bowed to corporate and vested interests.

Deputy Rory Hearne: As a new TD, I am shocked by the lack of Government Ministers and TDs on the benches opposite. This is a debate about the budget. What is happening is absolutely farcical.

Deputy Ruth Coppinger: It is disgraceful.

Deputy Rory Hearne: The Government talks about wanting to hear views and ideas from the Opposition, but its Ministers and TDs do not even bloody bother to turn up in the Dáil to listen. The Minister of State is the only one here. It is an absolute disgrace, but in some ways it is not surprising. It is just a continuation of the cynical and misleading actions of the Government during the election campaign.

The Government claimed it would build 40,000 homes. It never did. The Government knew it was misleading people. In their election manifestoes, Fianna Fáil and Fine Gael failed to mention that their big, bold housing idea was to give billions to developers and investment funds. Would those parties have been elected to government if they had led with that in their housing plans? I do not believe so. We need to be straight up here. As I said last night, this budget did not come about on the basis of evidence or radical new ideas. It is like something that was conjured up during a seance at which the ghosts of Fianna Fáil and Fianna Gael's past were awoken to give advice on what to do. The Government resurrected Michael Lowry, and now it is resurrecting the failed ideas from the Celtic tiger of tax breaks for developers and investment funds.

The shocking and disgraceful thing about this budget is that while one in five of our children are living in poverty after their families pay for housing costs, each year the Government is going to give more than €500 million to global funds, developers and investment funds. It gets worse. Not one home buyer or renter will see any reduction in either the price of a house or the cost of rent as a result of the provision of this money. There is no affordability requirement. It is no wonder the Government voted down our developer profits transparency legislation. It did so because it does not want to know. This is a no-strings-attached policy of giving bags of cash to developers and investor funds and allowing them to do whatever they want with it. The Government does not care. There is an even bigger clanger. Developers are building apartments that will be completed today, tomorrow and in the coming two or three years. Work on those apartments is already in train. However, developers are going to get the hundreds of millions of euro via a VAT cut that is supposed to be an incentive to build. Those apartments were going to be built regardless of what the Government did with the VAT cut. However, the Government is giving out hundreds of millions of euro in any event in the form of a golden handshake. That is absolutely disgraceful; it is so frustrating.

The fact that homelessness was not mentioned once by either of the two Ministers with responsibility for housing is disgraceful and shameful. It is shameful that there is one child homeless in this country, but that there are more than 5,000 is an utter failure. It is an utter scandal, but the Government does not treat it as such. There is just a postscript whereby the Government says it will do something about homelessness. The only thing the Government did in respect of homelessness in the budget was to increase the amount of money going to emergency accommodation. It did so to cover the fact that so many people are being made homeless in this country every day because of failed policies. That is outrageous, and we will call it out and keep doing so.

The Government can blind itself with its own spin and delusion, but the fact is that the housing crisis is worse than ever. I will give another example of the spin and bluster in the Government's housing plan. It is a pity the Tánaiste headed off to wherever he was going and did not hang around to listen to the debate. He said that the budget allocation for the Department of housing will see significant increases for the delivery of starter and social homes. What are those significant increases? Ten thousand social homes was the Government's target last year. This year it is 10,200. The significant increase is 200 additional social homes. Come on; get real here. People are not being serious. It is the same with affordable purchase. The Government says it is going to build 7,500 affordable purchase and cost rental homes this year. A third of those are included under the vacant property grant. That is not affordable-purchase housing. It is time for serious politics involving serious ideas on housing. That is what we put forward in our alternative budget. It is an awful pity that Government Ministers and TDs did not bother to hang around to listen and engage in a serious debate.

Deputy Ruth Coppinger: The disabled community is reeling in the aftermath of this budget. People are sharing ideas online of how they are going to spend the extra tenner a week. They are absolutely gutted by what the Government did. The Disability Federation of Ireland has called it a major setback. The Government's argument that it is providing services instead of allowing people to live independent lives is utterly insulting. The Government got a hammering from disabled people in the referendums on families and care and with regard to

the pushback in respect of the Green Paper. The Government's response is to make disabled people and carers worse off. That is unbelievable.

Last night, many Government representatives talked about people waiting for the full five budgets. Many people cannot wait for five budgets. The Irish Wheelchair Association pointed out that a disabled person will be €1,614 worse off after this budget. We already have a situation where people with disabilities are twice as likely to be homeless and to be living in poverty. Gillian Sherratt, the mother of the late Harvey Morrison Sherratt, pointed out on social media that during Covid it was deemed, in the context of the pandemic unemployment payment, that people needed €325 per week to live on. The artist's basic income is €325, but disabled people and carers are expected to survive on so much less despite the fact that they have so many more additional costs. After this budget, workers with children are much worse off. On the "Prime Time" programme last night people will have seen Erica who is €71 worse off. She is a teacher and her husband is an SNA. She is thinking of leaving the country, adding, of course, to the teacher shortage and skills shortage in care that we have. She does not want to leave her country but she has to consider it in order to have an affordable life. A single renter is €37 worse off. A couple with an income of €140,000, two children and a mortgage are €131 worse off. That is before the costs of groceries, electricity and all that are factored in.

We know developers, the fast-food industry and the restaurants got huge tax cuts. It should be pointed out again and again that apartments already being built and already with planning permission will get this money. It is just dead money. So much for Fine Gael looking after public money. Half a billion will go to developers and €680 million will go to the hospitality industry next year. That €680 million could have abolished the means test completely for all existing recipients of carer's allowance with money to spare.

We all heard the promise before the election of €200 a month for childcare. We know that Ireland spends the least on childcare in the whole OECD. We have the worst childcare to wage ratio in the OECD. We have the most privatised childcare system in the world with 75% being provided by private companies. Yet the Government turns around and does nothing, again waiting for another four budgets. Does it know that children grow up over the course of four budgets? Workers are paying for this and now the Government has left them bereft.

I want to mention a couple of other areas. The child benefit payment in August 2015 was €140 and it is pretty similar today. A Laya Life survey found it takes €294 a week to raise a child in Ireland and it has increased by nearly 40% in ten years.

There are two other areas want to ask about. The Irish language has become a huge issue particularly among younger people where there is a revival in the Irish language. However, demands to support that have just been ignored. Foras na Gaeilge has 45% less funding than 20 years ago. It will get an extra €2 million as will Conradh na Gaeilge, which is insufficient. CEARTA demanded an additional €55 million, but budget 2026 delivered half of that. TG4 got half of what it asked for.

I do not know if Dublin Zoo is covered under the heritage section. Is public money being allocated to Dublin Zoo? We know a meeting took place with the Minister where €25 million in public funding was asked for. No money should be given to Dublin Zoo, an archaic institution, until there is a full independent public inquiry into the treatment of animals,

particularly things like the elephant breeding programme and also into its whole work culture. Public accountability is absolutely vital in this regard.

Deputy Charles Ward: I am glad Charlie McConalogue is here in the Chamber because he is the man I want to talk to. Today across the country, particularly in Donegal, we have got a budget that is an absolute insult to working people - a nothing budget for people. What kind of message does it send out to working people when we have given them absolutely nothing? There are no measures to prevent homelessness in this budget. As we speak 16,353 people, including 5,000 children, are homeless in this country. In our own county, Donegal, potentially 25,000 homes have defective concrete. We have a scheme that has failed twice but is not being addressed and a 10% retrospective payment that the Government never did anything about. It has abandoned the people and it is absolutely ridiculous. I am glad that I can talk to you today about this. Somehow the idea of thousands of children without a home, robbed of their childhood, particularly in Donegal, has become normalised, in the Fianna Fáil Government.

In our own county, the healthcare budget put forward is certainly not adequate for the growing population and 220 new beds are nowhere near enough to address the long waiting lists. There seems to be little investment. There are serious health conditions such as functional neurological disorder, a disorder which is common, debilitating and sometimes chronic. One of my constituents told me they have had to fight tooth and nail to get any kind of medical or financial support. The strain is immense without any national treatment plan. People who present with severe mental health difficulties and chronic pain are often not treated appropriately causing delays in diagnosis. There are very troubling patterns with patients not being taken seriously, insufficient investigations, over-reliance on basic medications and inappropriate diagnosis where specialised care needs to be prioritised.

I welcome that the budget included investment in refurbishment of community nursing units in Buncrana. However, no timeline is in place. What is it with Donegal? They give us something and never give us a timeline for implementation. Many of my constituents in Donegal rely on respite care, particularly in Buncrana. The closure of this centre has caused enormous distress and isolation for many in the community.

There is inadequate funding for expanding desperately needed healthcare facilities in the north west. Many people are forced to travel for radiation treatment for cancer. If somebody in Donegal has cancer, they have to travel for treatment which is unacceptable. We are the only county that does this. We need to stand up and say this is enough and put the proper services in place. It is unbelievably cruel that were forced to do this. The strain it puts on families is unbelievable. Again it speaks of a government completely devoid of empathy.

I welcome the increase in funding for Tusla for over 5,000 foster care placements. However, this still does not address the many issues foster families face. Foster carers need increased access to therapeutic supports and an increase in aftercare allowance along with pension security in parity with everybody else. The lack of recognition that foster carers receive is disrespectful and a slight on them. They are providing an absolutely fantastic service at a cost to their own families and the Government is neglecting them.

I visited Donegal youth services on Monday and the service they provide to young people is inspiring. Some 18,000 people go through that but there was not a mention and nothing for them in the budget.

I was delighted to see the €23 million increase in the allocation for the Irish language. However, there is a notable lack of funding for the Gaeltacht communities, which have been absolutely abandoned again, particularly in Donegal.

Overall the budget does absolutely nothing for struggling families. The Irish consumer is still paying the highest costs in Europe for electricity. Since 2021 the cost of electricity has jumped by 69% while the cost of gas has more than doubled and the Government has done nothing. The average grocery bill for families there is €3,000. Ministers sit back and give each other claps on the back. It is a no-good budget for anybody and the Government has done nothing for them.

Deputy Catherine Connolly: I preface my remarks by using a few seconds to talk about the four people who are outside here on the 18th day of their hunger strike. We have passed a budget in one of the richest economies in the world and we have four people who have been 18 days on hunger strike outside. They have survived the industrial schools. They are survivors and they are now surviving a hunger strike because they are taking liquids. I appeal to the Minister of State and his Government colleagues to meet with the four and listen to them. Their demands are very basic, including access to a contributory pension and a HAA card.

I spoke about the budget yesterday and I am just going to pick out a few things again. Maybe the hint for what has happened with this budget is captured in the words of the Minister, Paschal Donohoe, who said, "Our schools, our hospitals and our public services are responsible for so much good in society." They certainly are, but that is not their function. Of course it is their function but is not identified as basic rights in a republic. We are talking about access to public health and access to a home. We are talking about so much good in terms of being like a charity when they are fundamental human rights. Maybe that best encapsulates what is lacking in this budget which is context. I said yesterday there is no context in terms of climate change. There is also no context in terms of the housing crisis that is being created as a direct consequence of Government policies. We have given a reduction in VAT down to 9% for developers with absolutely no evidence that this will help in any way and no context given.

Today I attended a presentation in Buswells in relation to derelict properties all done on a voluntary basis. The two people presenting and a small team told us there are 163,433 empty properties not counting 66,956 holiday homes. That gives us an indication of the extent of the crisis as we play around with extra pieces for a jigsaw without an overall vision. Of those houses, a total of 23,205 have been empty for ten years, while in excess of 65,000 have been empty for more than two years.

The other context is that we had 64 people on hospital trolleys in Galway yesterday. Today, there are 46 people on trolleys. Those figures go up and down. Those patients are human beings and they are being left on trolleys.

There are some good things in this budget, which I welcome. I welcome the increase in social welfare, but when it is matched with the increase in the cost of living, it is worth absolutely nothing. I welcome that the money for artists has been extended. There are absolutely no details whether the existing €2,000 will be included with the extension, however. There are absolutely no details in that regard.

With regard to rural development, all of the TDs in this Dáil have stood up and championed balanced rural and regional development. However, when I look at page 205 of the budget, funding for rural development and regional affairs has actually gone down by 2%. The Minister of State might check that figure and come back to me. There is 2% less funding at a time when we need balanced rural and regional development more than ever.

I welcome the commitment to diversifying our economy. It should have happened years ago. Again, it is lacking in detail. Since the day I came into the Dáil, I have championed the indigenous seaweed and wool industries and the six-mile limit so that we can help fishermen and fisherwomen in our coastal areas. That policy has taken from 2018 to present to be implemented. The diversifying of our economy is absolutely essential, but it has not happened quickly enough and there is no clear pathway set out.

Research and development have come up repeatedly at different IBEC annual meetings. I welcome that the Government is finally looking at this area. We must zone in on the smaller businesses because that was the problem; the smaller companies and businesses could never avail of the research and development tax credit.

This morning, I had the privilege of listening to the organisation, ALONE. It pointed out that older people living alone are €300 worse off compared to last year. A total of 46.6% of older people would have been at risk of poverty without last year's once-off measures. While I agree that once-off measures are not the solution, they are needed for a period of time until we get a more comprehensive approach to lifting people out of poverty. There is no task force regarding older people and we have language that is very ageist. We are still waiting on a strategy because the most recent one is out of date and no other strategy has been put in its place.

We lack a human rights plan for corporate development. I have been following up on this issue for ages. The plan, which set out a human rights approach to business, ran out nearly ten years ago, or certainly five years ago. We now have a vacuum with no plan whatsoever.

Deputy Michael Collins: I do not want to stand up and criticise everything. Independent Ireland and I have called for a VAT reduction from 13.5% to 9%. That reduction has arrived, which is a good news story. I am astonished to hear the Social Democrats, the Labour Party and People Before Profit continuously dismiss this as a non-event. I am not going to do that. They are on about the fast food industry, but most of the fast food businesses I know are small businesses. Speaking of Supermac's, someone sent me a message that it is an Irish-owned business comprised of franchises of small business owners, not multinationals. They employ 4,500 people. Someone said McDonald's employs 11,500 people, a lot of whom are students and people looking for part-time jobs. It is a good news story for those businesses. I wish it was being brought in straightaway but unfortunately, it will be dragged out until next July. It is good news for hair salons as well because they are in dire trouble. There are 600 such businesses. The Social Democrats, the Labour Party and People Before Profit do not give a damn about 600 café and restaurants owners. My God, it is easy to know they do not talk to their constituents because if they did they would know the situation they are in.

The other side of this is childcare. The Government promised that no parent would pay more than €200. There is nothing in the budget to meet those people's needs. They are struggling. Childcare is probably the second biggest bill coming into a household other than a mortgage. There is nothing for those people. This budget did nothing for the ordinary hardworking mother

or father who gets up every morning, works hard, puts the food on the table and pays the taxes for everything else to move in this country. They are taking a serious hit in this budget. That is the response I received from quite a lot of people. As I mentioned yesterday, people are continuously working but they have nothing left at the end of the week. They are finding it difficult to accept this budget. It is completely out of touch with the reality and the promises that were made. Of course, the Government fed them so much last year because it wanted to buy votes. That is the reason they accepted that this year they would get at least a fraction of what they got last year, but they did not. Rather, the Government took it all back. Ordinary families today are feeling very sour and bitter.

With regard to pensioners, this morning, I was listening to "Today with Claire Byrne". Liz, a pensioner, was on the show speaking with the two Ministers, Deputies Chambers and Donohoe. The two Ministers were way off their game. She was able to tell them to stop talking high nonsense and explain that although she is getting an extra €10, more is coming out of her pocket. She explained she cannot pay bills and that the little bit of savings she saved up all her life is going to pay bills. Pensioners will receive a measly €10. These people cannot be expected to go back out to work at 70 or 75 years of age. They cannot heat their home or buy food. They cannot pay the bills. There is very little between profit and loss in their situation. She was rightly upset. She turned on the two Ministers and took them apart because they had no answers. They gave her €10 and no more. She said she was at the filling station this morning to fill a tank of diesel and some of that money was absorbed straight away from the very word go.

I am very worried about the agriculture sector, tillage in particular. Tillage is on its knees at present. There is zero extra in the budget for tillage farmers who are suffering. After meeting with the Minister last week, they believed there would be some kind of an answer, but they got nothing. The dairy sector is going through derogation at present. The price of milk is dropping. It has dropped by 3 cent in Dairygold Co-Op Superstores in west Cork and by 1 and a half cent in some other co-ops. This is a serious situation farmers find themselves in when they are buying acres of land for €18,000 per acre. It is astonishing what is going on in the dairy sector. There is nothing extra provided for suckler farmers either.

With regard to the fishery sector and pelagic fish, dramatic cuts are on the way. The National Inshore Fisherman's Association requested extra funding but it received nothing, despite it being on its knees for a long time. There is no scheme set up as such for any of those sectors going forward.

Deputy Peadar Tóibín: This time last year, in advance of the general election, the Government injected a sugar rush of once-off measures into the Irish economy, including a double payment for long-term social welfare individuals; €300 for fuel allowance on 4 November; €400 for working family payment on 4 November; €400 for disability invalidity pension and blind pension on 4 November; two double payments for child payment for each child, one on 5 November and the second on 3 December; €200 for the living alone allowance on 11 November; €400 for domiciliary care allowance and the carer's support grant on 11 November; and €100 for each qualifying child for the qualified child payment on 25 November. Then what happened? On 29 November, there was the general election. This was an incredibly cynical action by the Government. What do these people get in this budget, however? There is nothing, nada, faic, zilch. The Government was showering its largesse on these individuals

within a fortnight of the general election last year. This side of the general election, however, there is nothing for them whatsoever. In many ways, the Government has designed the budget around the election cycle and the needs of Fianna Fáil and Fine Gael rather than on the economic cycle and the needs of the people. It is an incredible situation.

The Irish Wheelchair Association has estimated that people with disabilities will be €1,614 worse off annually because of this year's budget, pushing those individuals into poverty. It is highly cynical that the Government blatantly buys an election and then the following year drops all of those individuals on which it showered money last year. This budget is a disaster for whole swathes of society. Simply put, people will have less money in their pockets and will have to pay out more. Working families will pay more tax. Commuters will pay higher prices for fuel. Older people will be worse off in terms of purchasing power. Families will have to pay more for heating their homes and will face higher prices.

The Government announcement on housing is so frustrating. There was a VAT reduction in terms of construction, but only for apartments which will not be sold *en masse* to families but, in the main, to property developers and property investment companies for rentals. Do not get me wrong. Aontú supported this cut in VAT for apartments but we wanted the Government to go far further. There should have been a VAT cut right across the construction sector. I am talking to builders in Meath at the moment and they are not working. They are not building. They say it is simply not viable for them to build. Having builders at home doing nothing in the middle of a housing crisis is incomprehensible. If the Minister of State, Deputy McConalogue, thinks the €8,000 benefit just for apartments will effect radical change in relation to housing, he is absolutely wrong.

There was nothing in the budget on the 4,000 empty local authority homes. There are 168,000 derelict and empty homes in this country. That is a massive amount. As I said yesterday, having derelict homes in the middle of a housing crisis is the same as exporting food in the middle of a famine. It is absolutely wrong. In its derelict homes plan, the Government is looking to create a new system and maybe legislate next year, a draft inventory for vacant properties maybe in 2027 and maybe create a tax in 2028. Fianna Fáil and Fine Gael have been in government for the past 15 years and the idea they are planning something that will not come to fruition for four or five years is wrong.

They talk about more gardaí, teachers and nurses but where are they going to live? If a nurse and garda marry each other and look to buy a house in the mid-east region, both incomes do not allow them to afford it. Unless the Government gets it together to provide homes, all the talk of new doctors, nurses, teachers and gardaí means nothing. In fact, 200,000 young people have emigrated from this State in the past number of years because the Government has made it impossible for them to afford a home.

Deputy Richard O'Donoghue: Fianna Fáil was once known as the workers' party; Fine Gael was once known as the farmers' party. Both parties have turned their back on the hard-working people who supported them and put them back into this House. They put the two fingers up to them and told them, "We don't care." Constituents voted for those parties or voted for me and I work for all of them. I work for everyone. I do not differentiate between parties and non-parties. They are coming to me now - these are people in their 70s, grass roots of parties - and

they say, "Richard, what has gone wrong with this Government? Our children and our grandchildren are going to pay the price for this Government."

I will take the Minister of State back to 2011. The universal social charge, USC, was introduced as part of the then Government's effort to stabilise finances during an economic downturn. The USC is a tax payable on total income. It was said at the time it was a temporary measure. It is a bit like everything else in here. The guidelines for wind turbines were temporary but we were told we would get there. That was in 2006. In 2011, another temporary measure was brought in. That was 14 years ago.

What is a universal charge? The universal social charge is a tax that applies to most types of income, including wages, salary, bonuses, pensions and self-employment income. USC is calculated based on gross income before any deductions or exemptions are applied. So what did the Government do in the budget? Do its members think the people of this country are fools? It lowered the USC, which to me is illegal because the Government told people it was a temporary charge. It also froze taxes. There was no movement up in the tax brackets. What did it do? It took it from one side and put it on the other side.

The *Irish Independent* says this today: married couples with three children are less well-off today; married couples with one child are less well-off today, cohabitating couples are less well-off today; single mothers with one child are less well-off today; and single renters in high-income jobs are less well-off today. I will read something from a person who emailed me today:

> I am a nurse. I'm in full time, 37.5 hours a week and whatever overtime I can get. My husband is a bus driver and works full time, 40 hours per week. We have been discussing that one of us needs to get a second job due to the rising costs of everything. After this budget, both of us need a second job. We have two children. Our eldest son deferred his college as we couldn't afford his fees and keep him supported, and now he has moved to Australia. I can't see the future for him to return home. Our youngest son will probably follow him in the next few years because the same thing. They see how hard their parents work and that they have nothing left over at the end of the month for a treat.

They are front-line service workers. Regardless of what sector they are in, the people of this country wear their heart on their sleeve. They work tirelessly in every sector, from low income to high income. They work hard and they pay taxes for the less well-off and the vulnerable. They have never seen one reward from this Government. This is coming from Fianna Fáil and Fine Gael supporters who were looking for them to lead but history repeats itself over and over.

What is a sign of madness? If I keep doing the same thing over and over expecting a different result, it is a sign of madness. I ask the people who have supported Fianna Fáil and Fine Gael for years to please, for their children's sake and their grandchildren's sake, stop supporting them. They are making the same mistakes over and over: no accountability and money being wasted time and again.

Hard-working people, hard-working companies and the self-employed in this country, if they do one thing wrong they are penalised because there is accountability. They have to make profit to stay open and to pay for their employees who work for them because they want to support their families. Our Government and Departments waste money hand over fist and there has never been accountability. I ask supporters of Fianna Fáil and Fine Gael to please not

support this Government any more. If they do, their children and grandchildren will not have a future.

Cuireadh an Dáil ar fionraí ar 3.39 p.m. agus cuireadh tús leis arís ar 4.39 p.m.

Sitting suspended at 3.39 p.m. and resumed at 4.39 p.m.

Minister for Social Protection (Deputy Dara Calleary): It is obvious that the budget is getting the interest of all the parties of the House.

I am proud to be able to serve in Cabinet and to present my first budget as Minister for Social Protection and for Rural and Community Development and the Gaeltacht. I will deal with each Department separately within my speaking allocation.

In the Department of Social Protection, we have secured almost €29 billion in funding for the Department for 2026. Over €1.15 billion of that is for new measures. Before I go through the new measures, I wish to announce that we will be providing in early December this year a full 100% Christmas bonus to over 1.4 million people at a cost of €370 million. This measure will help people at a critical time of the year. It also supports businesses and shops locally around the country. For many, our payments are the lifeblood of such businesses. As a key part of the measures for next year, I am pleased to announce that we are providing across-the-board social welfare increases to our pensioners and people of working age. Core rates will increase by €10, a level which more than matches inflation. The increase of €10 in the standard rate is equivalent this year to about 4.1%, compared with inflation of about 2.7%. For pensions, the increase is 3.5%. However, we know the pressure that people are under, and we have provided targeted payments in other areas. The above-inflation increases for two years in a row again demonstrate the Government's commitment to protect as best as it can the real value of the incomes of the people who depend on us.

The principal aim for the Government and myself in this budget is addressing child poverty. We all know that children in low-income families are especially vulnerable to that poverty. That is why the Government has in this budget prioritised over €320 million in measures to alleviate child poverty. Every child should have the opportunity to live a decent life. We are determined to give them that opportunity. Today, we are announcing the largest ever increases in the child support payments. These are increases of €8, or 16%, for children under 12 and €16, or 26%, for children aged 12 and over. This will directly benefit about 330,000 children whose parents are in receipt of a social welfare payment. The increases will bring the payments up to €58 per week for a child under 12 and to €78 per week for a child over 12.

I am raising the income threshold for the working family payment by €60, supporting 50,000 low-income working families and 100,000 children. I am extending for the first time the fuel allowance scheme to families in receipt of the working family payment. I am increasing the rate of the domiciliary care allowance scheme by an additional €20, to €380 per month, to support those families who rely on this very important payment. In association with the Minister, Deputy Foley, I am pleased to announce that we will be extending eligibility for the back-to-school clothing and footwear allowance, subject to the standard means test, to families of preschool children aged two and three.

We are keen to progress the issues of extra living costs that are incurred by people with disabilities and also the barriers they face in getting employment. These are complex issues,

but I have already started the process of establishing a strategic focus network to explore and develop solutions to address the cost of disability issue. This is a task agreed under the new national human fights strategy for disabled people. I intend to complete it quickly in consultation as part of a codesign approach with disabled people and their advocates to bring forward proposals to the Government in the first half of next year.

We are extending access to the back-to-work family dividend scheme to recipients of the blind pension and disability allowance. I am ensuring that people who move into employment from disability allowance and blind pension will retain access to fuel allowance for five years, which has been a key concern for people trying to move to employment from these schemes. I am also making changes to the wage subsidy scheme, increasing its rate by €1.20 per hour, adjusting its rate bands and expanding it to new cohorts of people.

We are committed to carers and removing the means tests on carers as a Government. Today, I announce the largest ever increases in income disregards for carer's allowance, by €375 for a single person, to €1,000 disregard a week, and by €750 for a couple, to €2,000 disregard a week. These changes will mean that even people with relatively high incomes will qualify for a carer's payment for the first time. This is evidence of our determination to deliver on our commitment to eliminate the means test over the lifetime of this Government.

In association with the Minister, Deputy O'Brien, we are addressing and focusing on issues of fuel poverty. We are increasing the rate of fuel allowance by €5 per week. This is the first rate increase for this key support since budget 2022. In supporting communities throughout the country, I have made improvements to community employment, CE, Tús and the rural social scheme, RSS, including broadening access, increasing the top-ups by €5 per week, and bringing in €1,000 in material grants for all CE schemes.

We have relied on evidence-based studies to make targeted increases in those payments that are shown to have the greatest impact in reducing poverty. This budget package is targeted and progressive. The lowest income quantiles are benefiting the most.

As Minister for Rural and Community Development and the Gaeltacht, tá toradh an-dearfach faighte againn agus, ar ardleibhéal, tá leithdháileadh iomlán de €611 milliún faighte againn do 2026. Leis seo, cuirfear €192 milliún ar fáil don gclár forbartha tuaithe, €260 milliún don chlár forbartha pobail agus €159 milliún do réimse cláir na Gaeltachta, na Gaeilge agus na n-oileán. We have secured a positive outcome in the Department of Rural and Community Development and the Gaeltacht. We have a total allocation of €611 million for 2026. This will provide €192 million for the rural development programme, €260 million for the community development programme and €159 million for the Gaeltacht, Irish language and islands programme area. This builds on the strong investment of recent years. The €192 million allocation for the rural development programme will ensure a combination of sustained investment by the Government in the social and economic development of rural areas. Our community development programme supports a wide range of schemes and projects that help promote social inclusion and address disadvantage. It also supports schemes that assist all communities, including annual funding for Tidy Towns groups, shows and funding for the community centre investment fund. On the community centre investment fund, I am reminded of the part that they play alongside and being the base of many community hubs during extreme weather events. This was particularly noticed during Storm Éowyn last January. We have instructed officials to work with colleagues across Departments to prepare a scheme that will see the roll-

out of generators to local authorities for use during such extreme weather events. This will be funded from the community centre investment fund and is one of a number of measures my Department is taking in conjunction with other Departments to become more storm-resilient.

The Minister of State, Deputy Buttimer, will speak later about the community funding. I am delighted to announce that we are recommencing the RAPID programme that was previously in effect in the late noughties, with a €5 million capital investment for 2026. Fuair mé méadú an-suntasach sa mhaoiniú do chlár na Gaeltachta, na Gaeilge agus na n-oileán. Tiocfaidh méadú 29% ar an leithdháileadh ó €123 milliún go €159 milliún do 2026, arb é sin an méadú is mó sa réimse seo le blianta fada anuas.

Tá pleananna fioruaillmhianacha againn chun tacú le pobail Ghaeltachta agus leis an nGaeilge araon. Leis an maoiniú seo, cinntítear gur féidir linn dul chun cinn suntasach a dhéanamh chun na pleananna sin a chur i bhfeidhm in 2026. Is léir do chách an dearfacht atá mórthimpeall na teanga anois agus bainfidh muid lántairbhe as seo trí infheistíocht i réimsí maoinithe reatha agus caipitil araon. There are many others thing I could speak to, and we have sought to do so in recent days, but I will hand over to the Minister, Deputy O'Brien.

Minister for Climate, Energy and the Environment (Deputy Darragh O'Brien): Tá mé lánsásta a bheith anseo inniu, mar Aire Iompair agus Aire Aeráide, Fuinnimh agus Comhshaoil, chun an cháinaisnéis a phlé. I am pleased to discuss next year's budget across the Departments of Transport and Climate, Energy and the Environment. Budget 2026 provides almost €6 billion in investment in these Departments. Is í seo an infheistíocht is mó in iompar poiblí, fuinneamh agus comhshaol riamh. Tá níos mó daoine ag úsáid iompar poiblí ná riamh. Tá níos mó daoine ag baint leas as deontais fhuinnimh chomh maith. Is mian liom leanúnachas a fheiceáil ionas go mbeidh an dul chun cinn atá déanta ag leanúint ar aghaidh. Is é sin an fáth a bhfuil an buiséad seo chomh tábhachtach. Caithfidh muid oibriú go crua chun seachadadh a dhéanamh dár muintir fud fad na tíre. Fundamentally, this Government knows that a strong economy is vital to creating a flourishing society, providing opportunities to our citizens and providing the resources we need to provide the important social services. This has been reflected in both the Department of Transport and the Department of climate. I have prioritised measures to accelerate Ireland's green transition and to provide better services to citizens across the country. Turning first to transport, I am pleased to confirm that the budget for next year will be €4.74 billion, an increase of €840 million relative to last year. A key highlight is the unprecedented increase of over 43% in the core allocation to public service obligation transport, which now stands at €940 million. It is a critical fund for us to be able to subsidise public transport across the country and to make sure our fares remain affordable and accessible for people. These services are not just about transport. They are about connectivity, inclusion and social cohesion, especially for those in rural areas and those who rely on public transport every day. In 2024, we reached a milestone of 1 million daily journeys and 343 million public transport journeys for the whole year, a 10.6% increase from 2023. We have recently extended free transport to include children under the age of nine and with the assistance of my good friend and colleague, the Minister, Deputy Calleary, we introduced free travel for over-70s companions. Together, these measures provide a firm foundation to advance the Government's commitment to establishing a sustainable funding model for the public service obligation programme as set out in the programme for Government.

I will turn to disability measures. As we committed in the national human rights strategy for disabled persons, we are providing record levels of funding toward accessibility retrofit programmes to fund upgrades on older stations. Last week, I convened the ministerial accessible transport forum to meet disability groups to discuss the priority transport actions.

We are also progressing transformative infrastructure projects, each designed to provide better transport options to passengers and to decarbonise our transport systems. These include programmes that people will know well such as the DART+ programme, DART+ West and DART+ Coastal North. In Cork, phase 1 of the area commuter rail programme advances with double tracking and signalling. In Dublin, construction will begin on two BusConnects core bus corridors.

On road safety, which is critical, an increase of €211 million brings the allocation for national and regional and local road networks and road safety measures to €1.72 billion. This supports maintenance and repair of roads and new strategic projects right across the country. People will agree that our active travel programme has been very successful also. It is changing how communities interact and travel. We are committing €362.6 million for walking and cycling infrastructure, including greenways and, importantly, the safe routes to school, in which there are currently 412 schools participating.

In aviation, €39.6 million will support regional airports and ensure continued connectivity across Ireland. A total of €162.5 million is allocated to the Irish Coast Guard and the maritime sector, which the Minister of State, Deputy Canney will also reference in his remarks.

On electric vehicles, we have substantial supports. We have reached our target this year of overall EV usage in the country of 196,000 vehicles. We are now expanding our EV charging network. We have retained the grants within that with assistance from our colleagues, the Ministers, Deputies Donohoe and Chambers, we have ensured that benefit in kind, BIK, supports, reliefs and grants are in place.

Energy, climate and environment are a critically important area for us. This budget gives us €1.1 billion for next year. This is in addition to the €3.5 billion which we will be investing in ESB Networks and EirGrid. It is the first time they will receive separate equity from the State. It will allow them to leverage up to invest between €16 billion and €18 billion over this five-year period in the resilience of our grid, ensuring we have more renewable energy in our grid, and expansion, distribution and generation.

Critically, in respect of energy affordability and retrofitting, with the assistance of the Minister for Social Protection, the Department of Social Protection has brought forward significant measures to increase the fuel allowance and to extend it to over 50,000 additional households in receipt of the working family payment. We have also secured a five-year reduction in VAT on electricity and gas, at a cost of about €254 million. For households, that is an average saving of about €100. Indeed, we do need to do more, which is why retrofitting is so critically important. For 2026 we have allocated just short of €560 million for retrofitting. That will support 65,000 retrofit upgrades in 2026. So far we have retrofitted nearly 186,000 homes. Those retrofitting programmes ensure that we have permanent savings for families, and that we are using heat and electricity appropriately. We estimate that the average savings per household are in the region of €1,000. It is critically important that we are going to be able to expand that further.

The Infrastructure, Climate and Nature Fund was established as part of budget 2025. It and the Future Ireland Fund were mentioned yesterday by one of our colleagues. By the end of next year, we will have about €24 billion in those two funds. They are the windfall surpluses we have put away to invest in our infrastructure. The Department of Climate, Energy and the Environment has received an allocation of €500 million for projects which will focus on developing new markets to accelerate the decarbonisation of Ireland's energy system, in particular for biomethane and district heating. These are two areas where we have vast potential in the near term to deliver more clean energy generation. Certainly with district heating, I am absolutely convinced that in a very short space of time, we can accelerate the use of district heating across the country.

At its core, budget 2026 seeks to protect the jobs of today and create the jobs of tomorrow. The transport and energy sectors have a huge rule to play in this. Already, there are more than 26,000 people employed across the energy and retrofitting sectors, with thousands of others working across our transport networks and in aviation. The budget is a good start for this Government and a good start for the country in relation to the new Government's term. We are investing in our people and infrastructure and protecting those who need our assistance.

Minister for Children, Disability and Equality (Deputy Norma Foley): Go raibh maith agat, a Leas-Cheann Comhairle, as an am agus an deis a thabhairt dom labhairt ar bhuiséad 2026.. I welcome the opportunity to address the House this evening on the key elements of the budget 2026 allocation for the Department of Children, Disability and Equality. This is the first of five budgets where we begin the journey to achieve a number of key objectives. The first is to secure additional funding to deliver the step change in disability services that is so urgently needed for disabled people. The second is to deliver more affordable, accessible and high quality early learning and childcare. The third is to boost support for the essential child welfare and protection services delivered by Tusla, the Child and Family Agency.

There are substantial increases in budget 2026 for each of these priorities. This year's budget sees over €3.8 billion allocated to disability, just over half of all funding allocated to my Department. Another €1.48 billion has been allocated to early learning and childcare funding in budget 2026, which is an increase of €125 million in current funding. The allocation for Tusla, the Child and Family Agency, has been increased by €165 million to €1.336 billion. This brings the overall figure allocated to the Department of Children, Disability and Equality in budget 2026 to over €7 billion, which is a 15% increase on budget 2025.

Budget 2026 is a stepping stone to achieving improved services and independence for disabled people. In budget 2026, the budget for specialist disability services for people with complex needs will be increased by 20% to €3.9 billion including capital. The significant additional funding being provided through budget 2026 will support services such as residential care, respite care and adult day services. This year, we are recruiting over 1,000 extra staff in the disability sector. Next year, with the support of budget 2026, we will hire even more staff. This includes 150 more staff for children's disability network teams, who provide vital therapies for children. There will also be funding to improve the financial stability of voluntary organisations working in the disability sector, who have faced rising costs.

Childcare fees have reduced substantially in recent years and low-income households in Ireland are now paying at or below the OECD average for early learning and childcare for the

first time. However, costs for many parents remain much too high. In this budget, we are taking steps to address that with the introduction of a new maximum fee cap to reduce costs for families paying the highest childcare bills.

5 o'clock

Through investment in core funding for providers, which is currently at €392 million and will rise to over €436 million for the first time in this budget, we will support providers to maintain the fee freeze for all parents and reduce the maximum fee cap from its current level. Providers with fees below this fee cap will maintain fees at 2021 levels, providing certainty for parents.

While the number of children enrolled in early learning and childcare increased by 19% between 2022 and 2024, we need to continue to support more children availing of early learning and childcare opportunities. Budget 2026 will accommodate an additional 35,000 children expected to benefit from the national childcare scheme next year. Wages for early years educators will increase from 13 October with ring-fenced core funding. I am committed to supporting a new employment regulation order process in the second half of 2026, with a view to enabling a further future round of pay improvements. This will help to address issues of recruitment and retention in the sector and help to unlock unused places which cannot be filled due to lack of staff.

Supporting our most vulnerable children is a key objective for me as Minister. Tusla, the Child and Family Agency, is getting an additional €165 million to bring its budget to €1.336 billion. I am pleased to say that €6 million in new funding is being provided in budget 2026 for innovative earn and learn social work and social care work apprenticeship courses, programmes and sponsorships. This will increase the number of social workers and social care workers in Tusla to over 3,200. Tusla also plans to invest €286 million in expanding residential care, increasing the number of placements for children in need to over 800 next year. This budget also contains €26 million in funding to support our full complement of 26 beds for extremely vulnerable children in special care, with new special care staff grades, staff well-being initiatives and special care therapeutic supports in 2026. I am also allocating €3 million in this budget for the well-being check of 42,000 children whose cases were closed during the Covid-19 pandemic. This is an important exercise to deliver assurances about the safety of these children.

Some of the very important safety nets in this country are our family resource centres. I am really appreciative of the excellent work they do in their communities, and I am pleased to confirm to the House that there is funding in budget 2026 for a further ten family resource centres to be developed, bringing the network to 136. I can confirm that budget 2026 will provide increased funding for women's organisations and Traveller, Roma and LGBTIQ+ organisations. There will be funding available to support the important work of the Adoption Authority of Ireland and increased funding for the Irish Human Rights and Equality Commission. Budget 2026 will also fund initiatives to help children and young people have their voices heard on decisions that affect their lives. It is hugely important that, at the centre of policymaking right across Government, the voices of children and young people would be heard.

This is just a flavour of budget 2026. It is a record budget for the Department of Children, Disability and Equality of €7 billion and I believe it will help us to make a real, meaningful difference to the lives of all the people we serve from within our Department.

Deputy Louis O'Hara: This is a budget that completely abandons workers and families to look after those at the top. This budget could have been an opportunity to stand squarely on the side of families and support them through the ongoing cost-of-living crisis but Fianna Fáil and Fine Gael have decided to throw households under the bus and have not provided any cost-of-living package whatsoever. This can be seen clearly through the cost of energy and the cost of commuting, the areas of responsibility of the Minister, Deputy O'Brien. Regarding energy prices, Ireland's energy bills are among the highest in Europe and are due to rise further in the coming weeks as energy suppliers jack up their tariffs. We are also seeing the level of energy arrears rise, with over 300,000 households in arrears on their energy bills. Despite this growing trend of rising energy costs, rising energy arrears and rising energy poverty, the Government has refused to include energy credits or a cost-of-living package in the budget. How can that be justified? This is a political choice about whose needs are prioritised and who is protected. Clearly, ordinary families and workers are not being prioritised and are being left to deal with rip-off costs.

On transport, the Minister, Deputy O'Brien, outlined that the PSO funding had increased to €940 million. However, there is no breakdown of how much of this increased funding will be eaten up in providing existing services and no outline of how much will be assigned to providing additional routes. At the same time, the Minister for Finance has announced increases in carbon taxes, which will drive up the cost of petrol and diesel. I come from a constituency where many people have no choice but to commute by car and they will see an increase in the cost of commuting.

Despite all the spin, there is a considerable drop in the level of retrofitting ambition in this budget. The 2026 capital allocation of €558 million for retrofitting programmes is actually a cut from the €641 million that was originally pledged in the 2022 national retrofit plan. This comes at a time when we are way behind on national targets and there are significant waiting times for our retrofitting schemes. It appears that the Minister has given up on the targets to which the Government has committed. I have had many people come into my office telling me they simply cannot afford to pay their bills. There has been a refusal by the Government to include energy credits or to tackle energy suppliers. It has refused to tackle this rip-off. Budget 2026 is a missed opportunity to support ordinary households but this does not come as a surprise. That has not been the priority of this Government.

Deputy Thomas Gould: Yesterday, the Government finally listened to me, to Sinn Féin and to all those who had campaigned so that the derelict sites levy would be collected by Revenue. I compliment Dr. Frank O'Connor and Ms Jude Sherry for the Trojan work they and others have done to highlight the scourge of dereliction. The Government finally brought in this levy for Revenue to collect to ensure that it was collected. For years, millions of euro have been owed to local authorities from either derelict sites that were put on the register and were levied or others that were never put on the register. We welcomed this but you cannot beat Fianna Fáil and Fine Gael for the good old loophole. Just when they were on the verge of getting it right, they announced that it would be about two years before speculators, land hoarders and

those who were leaving these properties derelict came in under the levy. The Minister was telling everyone at a press conference yesterday how great his plan was and about how the register of derelict sites would be set up over the next two years. One might say the Minister could be forgiven for not knowing it but the derelict sites register has been set up since 1990. That is 35 years. Every local authority has a derelict sites register. Is the Minister - or this Government - so completely incompetent that he is now going to set up a new register, reinvent the wheel and create more bureaucracy and red tape? This is typical Fianna Fáil and Fine Gael. You cannot beat a bit of red tape to keep everyone happy.

There is a situation in a building like the one I am showing here. The Minister may know this building. For the next two years, no levies will be put on its owner. These are two apartments where families could be housed and where people could make a home. Instead, the building is being left derelict. This is the property of a former Minister - a presidential candidate - and it is left derelict. It is a shame and a scandal that this is allowed to happen. Just when this Government was about to fix it, it gives at least two years - if not three - before these levies will be collected and before a red cent is collected by Revenue. It is the same old, same old, when it comes to this issue. The Minister is all carrot and no stick. Why is this? There is no stick for the land hoarders, the wealthy and the speculators but yesterday in the budget there was stick for ordinary families who could not pay their heating bills or their rent and who were struggling to pay their bills and put food on the table.

Finally, in the budget in 2009, €1.6 billion was given by the then Government to the Local Government Fund. Yesterday, €670 million was promised. Look at the reduction 16 years later. The Government is blaming local authorities, but the buck stops with it.

Deputy Natasha Newsome Drennan: For years, the struggles faced by family carers have been raised here in the Dáil and in communities across Ireland. Family Carers Ireland has told us clearly that carers' situation needs to be treated like a house on fire. Budget 2026 was the Government's chance to take on that fire. Instead, this Government has arrived with little more than a water pistol. Last week in the Dáil, TD after TD from all sides of the House stood up to praise carers and spoke of the need to scrap the means test. We spoke of the immense pressures on family carers, that families were at breaking point, and that carers were physically exhausted, emotionally drained, financially crippled and dependent on others. How does the Minister justify placing just an extra €10 on the carer's allowance? How does this miserable increase in the carer's allowance balance against the incredibly valuable work that Government Members all praised just last week? I put it to the Minister that €10 is an insult to the 24-7 care that thousands of family carers give day in, day out to loved ones. A €10 rise shows just how utterly out of touch the Minister and her colleagues are with the struggles that family carers are facing.

Our farming sector is facing multiple challenges, from Mercosur to a demographic cliff edge. Macra na Feirme, which represents young farmers across Ireland, has spelled out clearly that this Government continues to fail to tackle the issue of generational renewal. This issue is clear for us to see. Ireland now has one of the lowest rates of young farmers across the EU. At the same time, one third of our farmers are over the age of 65. This is not just a statistic. It spells out clearly the looming crisis for one of our largest and most vital industries. I have four sons at home on our family farm. They love being out working on the land. Farming is part of their identity but I struggle to see any future for them in farming. It simply should not be this way.

The support should be there for all young farmers across Ireland. This is the third budget in a row where we have seen no meaningful commitment to support young farmers or to address the issue of farm succession, which shows that these matters are clearly not concerns for the Government. Last week at the committee, we heard of the struggles facing the tillage sector. We heard the Minister's own colleagues calling for supports for farmers who were struggling in every sense of the word. The sector is bleeding and the best that can be done by this Government is to stick a plaster on it.

Deputy Máire Devine: Of the many laughable statements and assertions made by Fine Gael in yesterday's budget press release, the most pathetic was from the "Beyond GDP - Quality of Life Assessment" section. According to it, "wealth inequality in Ireland has declined over time, reflecting rising assets for those in the middle of the wealth distribution and falling liabilities for those at the bottom." It also claimed that Ireland has made good progress in increasing disposable income for the working age population. Were those insulting statements made with the Government's fingers crossed behind its back? The budget documents explicitly acknowledge negative trending figures, in particular around mental and physical health, which are driven by the unmet need for medical attention and poor outcomes of people working very long hours. There are no extra hospital beds, no extra nurses, no investment in better endometriosis care, and a pittance for mental health in this budget. There is no cost-of-living help, no childcare help, no increase in pay for early years workers, no extended GP care, and no expanded free transport for young people. The Government is well able, however, to fund horse and dog racing at 900% in contrast to the amount of new funding for domestic, sexual and gender-based violence initiatives. This violence is everywhere. I invite the Ministers, Deputies Donohoe and Chambers, to visit Dublin South-Central and acknowledge the stark reality of one in five children living in poverty.

To add insult to injury, after the Government has forced people into poor housing and homelessness, leading to their worsening health, the Government refuses to adequately invest in our health services and provisions to care for them and their families. People with worse health outcomes are more likely to call in sick at work and to become disabled.

This Government's budget just punishes people. This is a contemptible budget. It is a budget for the elites and everyone else got the proverbial two fingers. It is offensive to hard-pressed families and workers and it is a further breach of the already shattered social contract.

Deputy Ruairí Ó Murchú: Many of my colleagues have already spoken about the cost-of-living crisis, in case anyone needed it pointed out to them, that exists out there. Whether we are talking about energy costs, rent and other housing costs, or insurance, we know all the issues. That is even before anybody goes to a till when he or she tries to do the shopping on a Friday, Saturday or whatever day he or she chooses. This is what workers and families are dealing with. There are no major supports being delivered in relation to the people who fall into that bracket. It is an abject failing.

I just want to mention what I would say is good news in our house. I have mentioned my son Turlough a number of times before. Turlough is at Ó Fiaich College, which provides great supports. The staff have told me that Turlough has additional needs, and they have learned from him and he has learned from them. He got his junior certificate results and we are absolutely delighted. That is all very positive. Turlough as an individual will be fine and is in

a very secure scenario but that cannot be said about everybody, particularly as people go through their lives. We have heard what the Disability Federation of Ireland, DFI, and others have said in relation to disability in the budget and the failure to deliver a cost-of-disability payment. It was done last year as a one-off, when people said it was the first time that they had felt seen and that there had been a recognition of the added cost of disability. It was given with one hand, but a year later, it has been taken away altogether.

This is not to take away from the promises that are being made here. I know we do not have clarity on services and I accept that there are huge levels of service required, from respite to residential services. I would like to know and get some clarity on how people will be better off in the context of assessments and therapies on the basis of what is in here and what is in the national human rights strategy for disabled people, and what the follow-up with the action plan will be. I cannot at this point say that it is clear.

The major failing is that we are talking about a number of people. I will use the words of the DFI chief executive officer, Elaine Teague:

> While increased funding for disability services is welcome and long overdue, it will reach only a fraction of over one million disabled people living in Ireland. One in five people unable to work due to disability live in consistent poverty. For them, this Budget means less support and less security. The Government has chosen to highlight big numbers on services while quietly removing the once-off payments that made last year's Budget bearable for disabled people.

The Minister for Social Protection, Deputy Dara Calleary, spoke about the strategic focus network, task force or call it what you will, but we need to look at the means by which we look after the cost of disability. We must also make sure the wage subsidy scheme and other schemes are actually fit for purpose to deliver disabled people into employment. We have a long journey to go. As everyone has said at every budget, it is a missed opportunity. For disabled people, however, there is no truer term than that. It is an absolute failure by the Government to deliver on what was an opportunity. It is a continued shame in how we deal with those with disabilities.

Deputy Duncan Smith: This was not a budget for the ordinary worker, the fleeced generation or the hoodwinked masses whom the Government fooled into voting for it last year. I got an e-mail from a constituent of mine in Malahide yesterday afternoon. It might interest the Minister because this individual is not a voter of mine. She is actually a voter of the Minister's party. This constituent wrote to me and said she wanted to express her "immense frustration with the lack of improvement to childcare costs in the budget despite the high-profile nature of the promises made during the last general election". She went on to say that her vote was influenced by these assurances and that she feels extremely frustrated with what appears to have been a strategy to obtain votes, rather than a genuine promise to the electorate. It is not my voter; it is Fianna Fáil's voter, who it lied to last year and fooled into voting for it with a splurge budget and promises it has now broken. It was the most blatant smash-and-grab job in recent Irish political memory. In fact, we would probably have to go back to 1977, again with Fianna Fáil buying an election. The Minister's party and Government have no credibility after this. None at all, and why? All of the challenges that exist, like the cost-of-living, health and housing crises, are as bad now as they were yesterday. They are worse than last year and this budget has done nothing to address them in a long-term manner.

On justice, for example, the Minister, Deputy Chambers, announced yesterday that funding for 1,000 new gardaí was going to be made available. In every budget, this funding is apparently made available for 1,000 new gardaí. The Government does not meet the targets, and even if it did, that number would not even keep up with the amount of retirees. What we need as well as new gardaí are new Garda stations. We need to invest in the capital of justice in terms of Garda stations and cars. My constituency is exploding in population. It is becoming huge. My own town of Swords is bigger than two of the towns that have been included in the Government's living cities initiative, yet we have a Garda station that, in terms of personnel - as great as they are - is not even at 2009 levels. They are in a Garda station that is fit for a village, not for a town that is about to become the size of a city. We have a village like Donabate, which is becoming a huge town. It is lucky if it sees a Garda car once a day. This is true the country over.

On housing, this Government has gone with the mantra: "We have tried nothing and we are all out of ideas. What will we do? We will go back to our mates and throw more money at the landlords and developers." No one has summed that up better than my colleague Deputy Conor Sheehan in calling out the Galway tent element of this budget. The coffers are empty for couples who work two jobs and still cannot afford a home but there is always room in a Fianna Fáil budget for the developers. Rents continue to rise and there are record homeless figures monthly yet there is always room in a Fianna Fáil budget to help developers. It is absolutely disgraceful.

On public transport, while we welcome funding for big projects like MetroLink and the planning permission announced last week, we need to see improved funding for our bus services all over the country. We need to ensure buses are turning up and that there is money to grow our bus services. They are the veins of public transport throughout this country, yet in constituencies like mine, we have the Nos. 102, 33B, 41 and 41B not turning up. Everyone in this Chamber will say the same because of a lack of funding of public transport services.

On defence spending, the Minister's party criticised the Opposition for not being serious on defence. Look at our alternative budget. Look at how serious we are with regard to investing in defence and our own security while being fully committed to military neutrality. We wanted to properly invest in cybersecurity. I am glad the Minister for Health is here because she knows, or should know, the impact that the Russian-led cybersecurity attack on the HSE had. I know Deputy Cullinane knows, as a health spokesperson, how damaging that was, yet we continue to massively underfund cybersecurity in this country. Our geography does not protect us from cybersecurity attacks. We have already been a victim to it. People have got sicker and died because of that cybersecurity attack and the impact it had on our health service.

This is the budget for no one but developers and the big fast food chains. The ordinary workers and ordinary people are left absolutely bereft by the cost-of-living crisis and the fact that this Government, despite all the promises of last year, has let them down.

Deputy Conor Sheehan: This budget is a budget for property developers and big American fast food conglomerates. In fact, the only PAYE worker who benefits from this is Ronald McDonald. Student fees are up by €500, with no commitment to €200 childcare or a public childcare scheme and no second tier of child benefit. In their speeches, neither the Minister for Finance nor the Minister for public expenditure cared to mention homelessness. That is

shameful. In fact, homeless organisations have said that they are invisible with regard to budget 2026.

The measures announced in the budget on housing are all aimed at institutional investors and landlords. Where is the clear commitment to additional funding for homeless prevention measures? It does not exist. In fact, the headline measure with regard to homelessness in budget 2026 refers to €50 million to construct temporary accommodation or hostels. That shows the extent to which this Government has given up the ghost when it comes to homelessness. How depressing. We have had a 25% increase in homelessness in the last year and local authorities simply cannot cope. In fact, in my own constituency office, I cannot cope. I have tens of people coming to me every week about housing and I have absolutely nothing to tell them. In 2024, just 5% of the homeless budget was spent on category 1 homeless prevention. In our alternative budget, we proposed fully costed measures with a 15% funding increase for homeless services targeted specifically at prevention measures.

The fact of the matter is that politics is about choices and this Government has chosen institutional investors and big developers over ordinary working people, renters, struggling first-time buyers and those in or at risk of homelessness.

I will quote some analysis from the Parliamentary Budget Office, particularly with regard to the measures introduced in respect of VAT on new-build apartments. The PBO is concerned about the strength of the evidence used to support some of these decisions, and rightly so. It says: "Great care would be needed in designing such a policy to prevent inappropriate exploitation of such a measure by the construction sector." It went on to say, in respect of applying differing rates of VAT to different types of housing:

> Revenue had indicated that this differentiated approach would be difficult to administer and could lead to accidental or fraudulent underpayments of VAT, where an underpayment of VAT may arise, for example, in the construction of an apartment block ... for instance, [when the apartment block is] initially ... purely residential in order to avail of ... [the] 9%, and then subsequently become[s] ... mixed-use [...] Revenue believe that administering and monitoring the measure would be difficult and could result in fraudulent behaviour.

Most significantly, it stated that the Department highlighted that "there is no obligation for a builder to pass on any VAT reduction." This is where the crux of the problem is. This measure has been applied to apartments that have already been built but not sold, which will have a significant cost for the Exchequer but absolutely no effect on supply. It is very clear to me why the Government is doing this. It is doing it because it is the latest thing institutional investors and big corporate landlords want. We know this because the lobbying register tells us so. Mr. Pat Farrell, the CEO of Irish Institutional Property, a former Fianna Fáil Senator, has been in to Government Buildings at least ten times since January - ten times that we know of. It is shameful for this Government to spend €563 million on a direct transfer of wealth to property developers and institutional investors. It is a whopper of a giveaway with absolutely no caveats around affordability or supply. At a time when we have 220,000 children in consistent poverty, 5,000 children are homeless and 300,000 people are in arrears with their energy bills, the Government is spending over €500 billion to subsidise developers it already subsidises through Project Tosaigh, croí cónaithe cities and other schemes.

On defective concrete, an issue that has devastated many communities around the country, we have called for funding for the establishment of a building standards regulator and a 10% increase in defective concrete block remediation grants. These apartment changes the Government has introduced will save a tiny €18,000 on a €500,000 apartment and will not deliver a single apartment extra for the people I represent in Limerick.

There is also no mention of UHL in this budget. The additional beds announced fall short of what is required. We are short 600 in the mid-west. We urgently need the Government to make a decision on the HIQA review and to commit to a model 3 hospital in Limerick.

An Leas-Cheann Comhairle: Deputy Sheehan should conclude.

Deputy Conor Sheehan: There are, routinely, 150 people on trolleys. The Minister knows this and we need the Government to urgently act on that.

Minister for Health (Deputy Jennifer Carroll MacNeill): Today marks the first of the Government's five health budgets. With it comes a clear commitment to invest in a health service that meets people where they are and when they need it. Our priorities for 2026 are clear: regional equity and access; reduced waiting times through productivity and increased capacity; and safe, high-quality care.

The health budget will grow this year by €1.5 billion, reaching €27.4 billion. That includes €25.8 billion in current expenditure and over €1.56 billion in capital investment. We will fund 3,300 additional staff, bringing the total HSE workforce towards 139,000. This increased investment reflects the demographic shift we are facing. The over-65 population has grown by 41% since 2015 and demand for services, especially for older people and new medicines, is rising. To meet this demand sustainably, we must be more efficient and consistent across all health regions. As a result, we are investing €984 million in acute and community services and recruiting new staff. That will help to deliver 26 million home support hours, expand five over seven working, open another 500 beds, complete surgical hubs in four regions and roll out up to 150 additional virtual beds across five hospitals.

For 2026, I am focused on making care easier and faster to access. While improvements are evident, regional variation remains too high. For example, in the mid-west, 98% of urgent breast cancer referrals are seen on time, while in the west and north west, it is just 39%. In the south west, 74% of audiology patients are seen within the 52-week target compared with only 48% in Dublin and the midlands. That level of variation is not acceptable and is avoidable. We must do better.

We are driving, I hope, lasting improvements in urgent and emergency care, although there is significant variation. I track hospital figures daily and have identified that Waterford is continuously performing well and that other hospitals, Tallaght, for example, are improving greatly. UHL, which the Deputy just referred to, is one of the best performers regarding weekend discharges. The way in which the hospital is organised has seen enormous improvements in the emergency department, but it simply does not have enough beds. I will be opening 96 beds in UHL on Monday. I hope to see the Deputy there. We have a plan for an immediate response for acute inpatient beds, but the needs of the region are more complex. We need consistency across all our sites to ensure equitable care.

On waiting times more broadly, we are expanding access to services seven days a week. Our early results show that reforms are delivering in some places, with shorter waits, faster discharges and better outcomes for patients. For example, at the Mater hospital, 81% of consultants are on the public-only consultant contract. The fact that they are being routinely rostered on Saturdays has helped us to achieve a 39% drop in the trolley numbers there in the early part of this year. We are also seeing actual use of theatres and certain outpatient clinics happening at the weekend. In Drogheda, three of the seven theatres are in use at weekends. Gynaecology and surgical work has been done there since August 2025. There are important examples from different hospitals that I would love to go through in great detail. We need that consistency across the health service. We are trying to get better bang for the money we put in.

Beaumont Hospital has reduced the number of people waiting on trolleys by 30% despite a nearly 6% increase in attendances. In community services, I am aware that families face real challenges accessing community care. Therapy waiting lists show stark regional differences. The west and north west perform best in occupational and speech therapy, while Dublin and north east lead in physiotherapy, whereas the south west and Dublin midlands need to improve in these specialisms.

To truly deliver better patient incomes, we have to invest not only in treatment but in prevention, so we are expanding screening, vaccination and action on smoking and substance misuse. RSV infant immunisation has reached 88% uptake on the maternity sites, but it is only 40% in the community programme. We will try to bring this back in once the flu vaccine is stood up. We will incorporate this into the primary care vaccination programme in 2026. CervicalCheck screening has the third highest uptake in Europe, combined with the HPV vaccination, which is at 73%, which is one of the highest in Europe, though we want it to be 90%. Combined with that, we are on a path to eliminating cervical cancer. We are expanding breast cancer screening and we are making bowel screening much more accessible, including through the new pharmacy contract.

Medicine expenditure, both in hospitals and how we support in communities through the drugs payment scheme, exceeded €3 billion last year. That is twice the budget of the Department of Defence. It is an enormous investment in our people all the time. This year, we are allocating an additional €217 million to our medicines spend, including €30 million specifically for new drug approvals.

One of my priorities is increasing capacity. That means more beds, more surgical hubs, which we are seeing, and more digital and virtual services. We have seen the 96-bed ward. We have had 201 beds open this year. The surgical hub in Mount Carmel is making a huge difference. It has reduced the day case waiting list in St. James's by over 18%, significantly reduced the plastics waiting list, which means breast reconstruction for 21% more people than had been the case before, and reduced the pain management list in James's by 81%. It is very important.

In 2026, we will open 172 new acute beds, 324 community beds, and we will open the four new surgical hubs in Galway, Limerick, Cork and Waterford. We are also expanding virtual acute wards in five locations, Galway, Mercy hospital Cork, Kilkenny, Drogheda and Tullamore.

Minister of State at the Department of Health (Deputy Mary Butler): This year, working with the Minister, I have secured funding that brings our annual investment in mental health services to almost €1.6 billion. This is my sixth budget in a row as Minister of State with responsibility for mental health. It is also the sixth year increased funding for mental health. In 2026, we will add 300 whole-time equivalent staff to our mental health services. That accounts for 9% of total health service staffing growth next year.

This year, my focus is clear. It will be on crisis support and suicide reduction. We know that timely intervention can save lives. That is why the cornerstone of this year's budget is a robust investment in crisis services. We will fund specialist nursing teams in all model 4 hospital emergency departments to provide out-of-hours support for those in crisis. In the community, we will establish three new crisis resolution services, including drop-in Solas crisis cafés, offering safe, welcoming spaces for people in distress. These will be located in Donegal, Kerry and the midlands. We will also expand the suicide crisis assessment nurse, SCAN, programme. There will be 12 posts, which will be geographically located.

A new crisis response pathway for children and young people will be developed, including 19 new CAMHS specialist doctors dedicated to emergency liaison and out-of-hours care. This investment will ensure that young people in crisis receive timely, expert support where they need it most. Building on the progress of other budgets, we are again allocating targeted funding for Traveller-specific suicide prevention initiatives, co-designed with the Traveller community to ensure cultural relevance and effectiveness. Our community and voluntary partners are the backbone of suicide prevention efforts. Organisations like Pieta provide essential counselling, bereavement support, training and peer-led services. I am proud to confirm continued and expanded funding for these HSE-funded partners.

Turning to youth mental health, we are enhancing crisis supports and expanding early intervention services. Next year, we will invest in Jigsaw youth mental services for two new areas of the country, Waterford and the south east, and County Clare. There will be additional mental health beds. I secured funding for 77 whole-time equivalent staff to open ten dedicated CAMHS beds in the new national children's hospital, funding to reopen 11 CAMHS beds at Linn Dara, and funding to open ten new intensive care rehabilitation beds at the national forensic mental health service, which is really important to prevent overcrowding in our prisons.

To touch on some more supports that will be put in place, there will be a new dual-diagnosis team for the national clinical programmes. There will be funding to reopen the Keltoi treatment centre in Dublin for dual diagnosis. There will be new consultants for perinatal mental health supports. There will be two new liaison teams for mental health services for older people, a new adult eating disorder team, a new CAMHS early intervention disorder team and a new early intervention and psychosis team.

This funding of these 300 staff is vital. My main focus over the next 12 months will be to make sure that these staff are hired as quickly as possible. There is a geographical element to my budget, which is important. For the first time ever, having clinical nurse specialists and advanced nurse practitioners in the level 4 emergency department out of hours will make a significant difference to people who present in crisis.

Deputy David Cullinane: What is going on in the area of health? We are 24 hours on from the budget and it is impossible to know where any of the money announced in it will be spent. What is clear is that the vast majority of the additional funding announced yesterday for health is for existing levels of service. I spoke with senior officials in the Department of Health. They informed me that this is down to the Department of public expenditure and reform and how it presented expenditure booklet relating to the budget. People are asking where all the money is going to go. There is no sense of how much additional funding will go to the national cancer strategy. There is no sense of how much will go to the cardiac strategy or the maternity strategy. There is no sense of how much there will be to spend on new drugs. There is no sense of how much money will be spent on almost all of the services right across the board. We are 24 hours on, and I cannot answer those questions. There are advocate and patient groups that simply do not know either. This is the worst presentation of a health budget I have seen. What makes it worse is that the majority of the so-called additional funding is simply for the health service to stand still in the context of existing levels of service. The Minister simply has not been able to win the additional support, funding and resources for the health service that we need. Instead of admitting that, she dresses up what was in the budget as new measures, when in fact it is simply for the health service to stand still.

Stephen Donnelly announced the provision of 3,000 hospital beds prior to last year's local elections. I watched on as Fianna Fáil and Fine Gael TDs, Senators and councillors were all out welcoming these beds in their constituencies and in the places they live and represent. What was announced in the budget yesterday were 220 so-called new beds. Some of those are already in train. At this rate, it will take 14 years to for the Minister to deliver on Stephen Donnelly's bed plan for our hospitals. Yet, we know that in many hospitals there is overcrowding and that sick patients cannot be admitted quickly enough. On the capital side, we know that the Minister has massively underinvested because she does not have the money to deliver the beds or the maternity hospital or to substantially progress the elective hospitals. There is nothing in this budget to reduce the cost of healthcare. All the big promises relating to Sláintecare and moving to a universal healthcare system have come to a grinding halt because the Minister has not been able to secure additional funding. She talks about efficiency, but I see nothing in this budget about what targets are in place to reduce agency spending and achieve savings and efficiencies. It is all the same bluff and bluster. There are no targets. It is heavy on rhetoric and provides no detail.

What was presented yesterday was a joke in the context of health. Twenty-four hours later, there is still no detail. Shame on the Minister-----

Deputy Jennifer Carroll MacNeill: Excuse me.

Deputy David Cullinane: -----and shame on the Government for not providing that detail.

Deputy Jennifer Carroll MacNeill: I actually gave the figures for drugs just there. The Deputy obviously did not hear what I said.

Deputy Sinéad Gibney: In this budget, the Government has clearly prioritised big business interests and big developers over ordinary people, ordinary families and ordinary businesses. It is a "McBudget". It is hard to swallow what has been put forward, particularly when the

Government had the chance to lift 40,000 children out of poverty, help families who are struggling by providing targeted energy credits, introduce a cost-of-disability payment or turbocharge the delivery of affordable housing. Expensive measures like the untargeted VAT cut are a poor trade-off for the lives and futures of the people of Ireland.

The Government had a menu of options available to it in this budget. It is heartbreaking to see it choose to spend money on items of little nutritional value to Irish society. Ordinary people in my constituency of Dublin Rathdown are sick of hearing how great this country is doing economically when they are worse off, their services are under more strain than ever and they see no hope of any meaningful change to fix this. They were clear with me about what was important to them in the context of the budget. They wanted targeted measures in respect of energy costs that would allow them to keep warm in the approaching winter. They wanted housing that is actually affordable, not measures that better facilitate profiteering and make a mockery of the term "cost rental". They wanted the Government to make good on its promises regarding the abolition of the carer's allowance means test. They wanted steps taken towards a public childcare system, and for the cost to be brought down to the price quoted to them on the doorsteps during the election campaign last year and in the programme for Government. They wanted children brought out of poverty. Not one single child should live in poverty. In our wealthy country, the height of this Government's ambition is that 3% will grow up in poverty by 2030. They want more for their society, their community and their families than the Government has delivered. They know the Government made a choice to put big business and developers before ordinary people.

I will speak to two specific matters, namely supports for small businesses and the basic income for the arts programme. What is being done in respect of both represents the worst traits of this budget and this Government - poor execution and wasted opportunities spun so hard they are incomprehensible. Small, independent businesses have been left high and dry to struggle on as the majority of business supports go to the big chains. The key parts of this budget that were lauded as a support for SMEs are funnelling money into the pockets of the big chains and multinational companies, while small local businesses have to count the pennies that come from their razor-thin profit margins. The excuses put forward by the Ministers for Finance and public expenditure on radio this morning boil down to the idea that they did not help SMEs because they wanted to protect the broader economy. As if our small Irish businesses do not provide employment, pay tax and contribute to this country. The economy this Government has built our futures around is one which places no value on small independent business and places all our eggs in one FDI basket, failing to protect us from global upheavals or tariffs. We need the Government to build an economy where small independent businesses are paramount, particularly as their profits stay in the communities while the profits of McDonald's shareholders are siphoned away.

We offered solutions on targeted measures to help our struggling local businesses, but these have fallen on deaf ears. We heard about the focus on supporting businesses, but this Government only seems interested in the big boys and their lobbyists. The basic income for the arts pilot scheme has been lauded as a success by the Government, but it has actually been cut. In the middle of leaks to the media and victorious announcements about the basic income being made permanent, the Government seems to have overlooked reality. Some 2,000 artists will lose their basic income in February, and nobody knows when the successor scheme will start or what it will look like. A permanent scheme is welcome, but it is cold comfort to the

artist who told my office this morning that losing her basic income in February means she will not be able to continue working as an artist. She described the announcement as a phenomenally cruel thing. When the Minister was questioned about this at the press conference yesterday, his answer was, "Bear with me and toughen on for a while." The beauty of this scheme is that it offered artists stability in a field rife with precarity, yet we are subjecting them to the exact same uncertainty and insecurity that basic income was supposed to stop.

Briseann sé mo chroí an easpa dóchais a chloisteáil ó na healaíontóirí atá ag glaoch ar m'oifig. Is breá linn a rá go bhfuil muid ag tacú leis na healaíona ach nuair a thagann am an bhuiséid, tá siad á gcaitheamh sna fataí lofa ag Fianna Fáil agus Fine Gael agus beimid uile thíos leis. We can have real change in this country, change that means ordinary people will not have to struggle to keep their heads above water year after year. Every budget involves a choice, and I am sad and angry to see so many wrong choices made in the context of budget 2026.

Deputy Pádraig Rice: We all know that budgets are about choices. This Government has made its choice. It has chosen big developers and multinationals. Ordinary workers and households be damned, because there is nothing here for them. In fact, middle-income earners will be worse off. What happened to all the pre-election promises? It is quite clear that the Government was just paying lip service in order to win an election. Where is its ambition? The budget lacks vision. It will not deliver transformative change.

Yesterday, the Minister, Deputy Chambers, told the House that the Government's goal is to have no more than 3% of children living in consistent poverty by 2030. That equates to 36,000 children. Why is this Government willing to accept that a single child in this State should be living in consistent poverty? How can it accept consistent child poverty by the end of this decade? There is hardly a greater avoidable tragedy in Irish society than that of children living in poverty. In 2024, 8.5% of children were living in consistent poverty; over 45,000 more than the year previous. We know the scarring effects that living in poverty has on the life of a child. This is why we should be eliminating consistent child poverty by 2030, not reducing it to a mere 3%. That should be the priority, not lining the pockets of developers and fast-food chain owners. Instead, VAT for developers has been slashed at a cost of €390 million per year, while VAT on hospitality, which includes the likes of McDonald's and Starbucks, will cost €681 million per year. It is as simple as this: "Show me your budget and I will show you your priorities".

When it comes to student fees, the Government is claiming that there has been a €500 cut. That is simply not the case. Last year, students paid €2,000 in fees and now they will pay €2,500. It is simply Orwellian to call this a cut.

On basic income for artists, as mentioned by the previous speaker, I welcome the Government's commitment to putting the scheme on a permanent footing. However, many questions remain unanswered, and artists are understandably anxious. Last night, a constituent of mine, who has been on the scheme for three years, contacted me about one specific issue. Yesterday, it was reported that there will be a gap of up to six months between the current scheme and the permanent successor. If this is the case, 2,000 artists currently in receipt of the payment will be left high and dry, with no idea what their fate will be six months later. Some of these artists have finally got mortgages or are able to start families because of the stability the scheme provided, but now that is in jeopardy. Clarity for these artists is urgently needed.

Now I would like to turn to health, which must be one of the more underwhelming aspects of the budget. First, I wish to point out that not once was Sláintecare mentioned by the Ministers yesterday when delivering the budget speeches. This is the plan that should be guiding all health spending and yet it was not even uttered once. However, I should not be surprised since Sláintecare is about reform, and the health budget is shockingly short on that. In fact, I have never seen a health budget so short on detail, ambition or reform.

In the Minister's quest for productivity and value for money, she has lost sight of other priorities. She seems to have forgotten that unless we fundamentally reorientate our health service away from acute to community settings, we will continue to treat people in the least efficient and most expensive way. Increasing productivity and achieving value for money in our health service is to be welcomed, but it is quickly becoming the Minister's *raison d'être*. It seems that Sláintecare reforms have been put on ice for 2026. There should be a clear focus on consultant rostering, weekend scheduling and hospital activity, but so too should there be a focus on improving services and reducing out-of-pocket expenses.

This year's budget does nothing to make healthcare more affordable. For example, it is silent on extending free GP care and reducing charges under the drugs payment scheme. When it comes to the €1.5 billion increase on last year's health budget, I must say I have my doubts. I suspect that there is an element of smoke and mirrors with many precommitted elements just repackaged because I certainly have not seen many new initiatives announced. After this year's budget, we have to be left wondering whether the Government is serious about Sláintecare. In 2026, this Government plans to do very little to progress it, and that is incredibly short-sighted. Despite repeated requests, we have got no updated costings on Sláintecare. There is no ring-fenced budget for reform and the Sláintecare 2025 plan was published without any pledge of money for implementation. The Social Democrats have consistently called on the Government to lay out a five-year plan of programme funding for Sláintecare. I will make that call again. We want to see detailed costing on the implementation of Sláintecare. I agree with my colleague from Sinn Féin earlier who talked about the detail of the health budget. I have to agree with him that it is lacking in detail. We saw it in the budget yesterday for other Departments. On agriculture, there was €85 million for the eradication of TB in cows. We have been calling for increased funding for TB in humans and we have not got any details on that budget despite an increase of 30% in TB in the last year. The budget is lacking in detail on these key programmes. We want to see increased funding and more detail on a programmatic level across the health service.

Minister for Housing, Local Government and Heritage (Deputy James Browne): The Department's budget package for 2026 sees some €11.275 billion allocated across my Department, Tailte Éireann and an Coimisiún Toghcháin. Housing capital investment has reached a record €9 billion. We have introduced a 29% increase for Uisce Éireann to advance water infrastructure and facilitate housing development. We have significantly increased our funding allocation of €563 million to support the essential provision of homeless services. The derelict property tax will now, crucially, be administered by the Revenue Commissioners. I have ensured the extension of the rent tax credit of €1,000 for a further three years for our renters. There will be a 0% corporation tax rate for cost-rental units to encourage the wide-scale delivery of cost-rental units. The Residential Tenancies Board and the other advocacy services will receive funding of €24 million. There will be €34 million to support the Traveller

community, including for the delivery of new accommodation and repair and maintenance work, while there will be increased funding for An Coimisiún Pleanála - our planning commission - and for our planning authorities, on which the Minister of State, Deputy Cummins will speak. There will be €670 million to further support local authorities, which is an increase of €18 million in funding from the Local Government Fund, as well as a record €256 million boost for nature restoration and heritage, up by 15% year on year with the National Parks and Wildlife Service receiving over €100 million for the first time, which my colleague, the Minister of State, Deputy Christopher O'Sullivan, will speak on in further detail later. They are some of the key highlights.

Vote 34 on housing, Vote 16 on Tailte Éireann and Vote 23 on an Coimisiún Toghcháin are all under my remit as Minister and collectively, budget 2026 will provide for an increase of over €3.34 billion on the amount provided this time last year during budget 2025. Since coming into office, the allocation to my Department for 2025 has grown by some €1.4 billion in funds available, reflecting the urgent and accelerated pace that we are funding and approving delivery schemes across many programmes and today, budget 2026 has an additional €1.94 billion.

In terms of current funding, between 2025 and 2026, there will be an increase of €600 million, while capital spending from the Vote will grow by over €1.3 billion from the existing level as was agreed under the national development plan during the summer. These increases in provision are coming at a time when they are acutely needed, and I am very clear about this. My Department's portfolio is both significant and broad and, indeed, the Department in some way or another genuinely touches the lives of everyone in this country. My Department is working tirelessly to deliver for people in terms of housing supports, planning services, water investment and local government, and this very significant level of funding will be instrumental in the delivery of homes, support services, infrastructure and amenities for people and families across Ireland. In budget 2026, the total Exchequer funding being made available for the delivery of housing programmes is €7.21 billion, comprising capital funding of €5.19 billion and current funding of €2.02 billion. The Exchequer capital provision of €5.19 billion will be supplemented by the Land Development Agency investment, projected at up to €1.6 billion, and Housing Finance Agency lending projected at over €2 billion, resulting in an overall capital provision of over €9 billion.

To truly meet the scale of housing demand, we absolutely must, and I am committed to, delivering more homes across all tenures. We are building more social homes than we have in a generation, and we intend to further scale up delivery. Therefore, an increased capital allocation of €2.9 billion has been provided to support local authorities and approved housing bodies in the delivery of 10,200 newly built social homes in 2026. This funding will also ensure the continuation of the second-hand social housing acquisitions programme. Overall, housing funding will support 29,000 additional households in 2026 by meeting the social housing needs of an additional 21,500 households and supporting a further 7,500 households to buy or rent at an affordable price. The targeted delivery in 2026 builds on the very significant progress already achieved in the delivery of social, affordable and cost-rental homes and the unlocking of private delivery. A strong and secure social and affordable housing pipeline is in place and continues to be expanded for the immediate and medium-term delivery of new homes.

Addressing homelessness must remain one of the most critical focus areas of the Government. Accelerating supply is key to that both in terms of the exits to secure tenancies and of preventions. We need to be sufficiently resourced, nonetheless, to ensure that local authorities can provide emergency accommodation, homeless prevention and tenancy sustainment services and other services to house those experiencing or at risk of homelessness. Some €563.5 million will be provided across current and capital funding in 2026. Over €500 million has been allocated to housing infrastructure in the urban regeneration and development fund, URDF, in 2026 to support the work of the housing activation office in addressing infrastructure blockages and accelerate housing delivery, and to support the delivery of affordable and social housing on State-owned land. In addition to securing the delivery of additional social and affordable and cost-rental homes, the funding budget in 2026 also ensures investment for the new housing plan; providing enhanced supports for people with disability, older people and Travellers; enhancing measures to tackle urban apartment viability, vacancy and better utilisation of existing stock; continuing a broad range of retrofitting remediation; estate regeneration and maintenance programmes; and providing supports to the rental sector.

There have been record levels in investment in water services by Uisce Éireann over recent years, and this will continue under the updated national development plan, which includes €12.2 billion for water services of which €11.7 billion is for Uisce Éireann. This budget also provides for critical and capital investment in other areas such as Met Éireann and fire and emergency services.

Minister of State at the Department of Housing, Local Government and Heritage (Deputy John Cummins): As the Minister, Deputy Browne, has outlined, there has been a very significant package of measures announced yesterday to accelerate the delivery of housing and this will be built upon further in the housing plan, which will be published in the coming weeks. I would like to take a few moments to talk through a few of the areas within my own delegated functions.

6 o'clock

These are local government and planning programmes, which combined will receive a total funding increase of €236 million across current and capital for 2026. There has rightly been a significant focus on planning in recent months as it is the engine that drives delivery. We are acutely aware of the frustrations in the system. We are working to cut red tape and simplify the process in removing items that do not need to be planning system through exempted development. Of course, the implementation of the national development plan and the national planning framework will rely heavily on our planning system.

We have heard loud and clear the need to resource and staff both An Coimisiún Pleanála and local authorities even further so they can achieve what the Government is asking them to do. An additional €7 million is being made available to An Coimisiún Pleanála to support its continued transformation. A new governing board has been established and a full complement of staff is being onboarded and supported. This funding will support the digital transformation project within an coimisiún as well as the introduction of statutory decision-making timelines in line with the Planning and Development Act 2024. I am happy to say to the House that an coimisiún has reduced the cases on hand from nearly 3,700 in May 2023 to approximately 1,350 cases in July of this year. All large-scale residential development applications have met

their statutory objective period of 16 weeks since last September. In relation to local authority planning resources and supports, an additional €1 million has been made available to continue the progress made to date in delivering under the ministerial action plan on planning resources. This will be kept under review going forward.

On local government as a whole, in recognition of the continued critical importance of its role in delivering services for our citizens, the Exchequer will make a significant contribution of €670 million to the sector in 2026 through the Local Government Fund, representing an increase of €80 million on 2025. The contribution from central government will also fund €110 million towards local property tax equalisation to ensure that all local authorities, including those with weaker property tax bases, have a minimum level of non-programme funding available to them. I am pleased to confirm that any benefits from the LPT revaluation will go directly to the communities in which they are collected by way of a baseline increase expected to be in the region of €42 million. We are also now allowing surplus local authorities to retain a greater proportion of that surplus for their own use, which will increase their yield and help them contribute to vital programmes.

The Minister, Deputy Browne, referenced the derelict property tax. I will be very clear. The Government will not tolerate the continued dereliction and vacancy rates across this country. Local authorities have a role to play in identifying those. Through the derelict property tax announced in yesterday's budget, the Government is sending a very clear message that if people are not going to use the significant schemes it has put in place in recent years, they will be liable for this tax going forward, which is expected to be at a rate of at least 7%.

Deputy Eoin Ó Broin: This is the tenth budget I have had the opportunity to respond to as the Sinn Féin spokesperson on housing. In every single year, the Minister for housing presents a budget and tells us it will address and improve the housing situation across the State. In the 12 months that follow, house prices, rents and homelessness rise, and social and affordable housing targets that are too low to begin with are not met. Of the ten budgets I have digested since first being elected to the Dáil, in respect of housing, this is by far the worst, There is no increase in social housing, affordable rental or affordable purchase targets, and no new measures to prevent singles and families from falling into homelessness. At a time of rising social housing need and homelessness, that is unforgivable. At a time of a growing affordability crisis and so many young people being forced to emigrate, it is simply incomprehensible.

The Government's promise to progressively increase the renter's tax credit has been broken. That is no surprise, but the Government is about to introduce legislation to allow landlords to increase rents by even greater margins, which means whatever tax credit it gives renters will go straight into the pockets of landlords and they will be no better off. In fact, along with changes it has made to apartment design standards, the Government is saying to renters, from Fianna Fáil's and Fine Gael's point of view, that all they are offering are smaller, darker and more expensive apartments into the future.

The only new policy in this document from a housing point of view is a massive tax cut to apartment builders. Over the next two years, over €500 million will be spent on apartments that are already under construction and already have buyers. That is not activation; that is pure stupidity. It is a waste of money that could be used to deliver genuinely affordable homes for

working people. There are no supports for the struggling small- and medium-sized builder-developer sector to build more good-quality homes in every county in the country for working people to buy.

In our alternative budget, Sinn Féin set out a different approach. It was one that would have doubled investment in the delivery of social and affordable homes, activated the SME builder-developer sector with real supports, protected renters with a ban on rent increases and a refundable tax credit up to €2,500 a year, and introduced an emergency package of measures for people at risk of, or in, homelessness to prevent them from becoming homeless or to get them out of emergency accommodation more quickly. Of course, the Government ignored those alternatives. What that tells me is it is not prioritising housing or homelessness. It has been criticised yesterday and today by leading organisations fighting the scourge of homelessness in our society. The only conclusion I can draw from this budget is that the Government's priority is big developers and big investors because they are the only people benefiting from the measures the Minister of State has just announced on the floor.

Deputy Roderic O'Gorman: I will start my contribution on a constructive note, difficult as it is in the context of what was announced yesterday. I recognise the work the Minister, Deputy Foley, has done in keeping and growing the equal start programme and DEIS model for early years. This is a scheme I was proud to have initiated as Minister. It is already benefiting over 30,000 of the most vulnerable children in our country. I also welcome that the basic income for the arts scheme will be made permanent, although I would like to see some more details about how that will actually work. This is an innovative scheme introduced by my Green Party colleague, Catherine Martin. We have seen the benefit it has for artists' work and also for their mental health. We know about those benefits because research commissioned to scaffold the scheme demonstrated those benefits.

Last December, when the Dáil first met after the election, in my contribution to the House, I asked what the point was in sitting in these seats and being granted the highest privilege our democracy can bestow, if it is not about seizing an opportunity to deliver real and meaningful change for the good of all people in our country. While I have absolutely no doubt that all of us in this Chamber, both the Government and Opposition, are motivated by a desire to do good both for the country and, through our country's impact, for the wider world, when I look at the budget presented to the House yesterday, I am left with some fundamental questions about what vision the Government has and what its appetite for reform is. If you have that desire to make change, are really following a reform agenda and are lucky enough to be charged with doing that by the electorate, you need to begin that work in year one. The most important task in year one is ensuring you have the money and budget to back up the choices and priorities you wish to achieve.

Doing a budget is incredibly difficult. Of course, some people will be disappointed, including some with really good causes. I understand that. I also understand the difficulties Ministers face when they are in that staring contest with the Department of public expenditure and reform. However, yesterday, we got a budget that said more about placating the constituencies Fianna Fáil and Fine Gael represent than it did about the kind of country we want to see in the next five or ten years. Fianna Fáil got its budget for big developers, Fine Gael got its budget for big business and the Independents were just happy to be there, to be honest. Everything else just trundles along.

We would almost make allowances for that if the budget demonstrated some of the major commitments, or a start to some of the commitments, that are in the programme for Government. After almost a year now of a do-nothing Government, however, budget 2026 reveals what we have all suspected for a while: that this Government is quiet-quitting on the programme for Government and the big promises its members campaigned on and were elected on last November. Not one cent has been set aside for the introduction of the new public model of childcare, the approach that will finally ensure there is an early learning and childcare place for every child who needs one. There is nothing about the second tier of child benefit, something that could lift thousands of children out of poverty, even though the Tánaiste said less than a month ago that he was a firm believer in that approach. There is nothing about the phase-out of the means test for the carer's allowance, an issue that was a central topic of debate during the general election in 2024.

These are all big changes that would have really significant impacts and if this Government is to have any chance of actually delivering on them, it needs to start that work now. We know the Government has tough choices to make when trying to temper the desire for additional spending and the risks that come with that. We are facing a more uncertain outlook this year. What it chooses to fund and what it chooses to prioritise in those circumstances tells a lot about what it intends to do as a Government and how it will help the country meet the challenges down the road.

When we desperately need to broaden our tax base, we are gifting hundreds of millions of euro in foregone VAT income to profitable restaurant chains. When we are desperately in need of land for housing, we are creating new loopholes to permit land hoarders to defer payments of the land hoarding tax. When it could not be more timely for us to take a stronger approach to climate action, the foot is absolutely coming off the pedal in that area. There is nothing in this budget to help farmers meet the legal obligations they will have to undertake under the nature restoration law. Will we just ignore the fact we signed up to that and hope it goes away? There is nothing to fill the gap left by the Government raiding the climate and nature fund earlier this summer so there is no money for the massive retrofit of the public buildings, schools or nursing homes that so desperately has to be undertaken.

I have a question that maybe the Minister of State or another Minister can come back to me on about the State's commitment to global climate finance. There is no mention of this in the expenditure document. The Taoiseach committed he would get us to €225 million per year. We are reasonably close, at €190 million this year, but there is no mention of climate finance at all in the budget. I welcome the fact that overseas development aid is going up by €30 million - that is good - but is that money that has actually been redirected from the climate finance budget? I would welcome some clarity on that particular point from either the Tánaiste or the Minister for climate.

I mentioned how important it is that when you have a reform agenda, you get to work quickly. When it comes to the big measures to improve the lives of children today and their outcomes in the future, it is particularly frustrating when you see progress start to stall. I welcome that the child support payment is going up but that is not-the game changer for addressing child poverty that a second tier of child benefit would be. The amount of money we have forgone in the full year in the VAT increase would almost meet the full cost of what the ESRI has costed

the second tier of child benefit at, a figure of €770 million. That would have the impact of lifting tens of thousands of children out of child poverty.

While it is good to see that increase in the child support payment, it leaves some of the most vulnerable children in our system behind. Those are children in the international protection system. Children in the international protection system receive through the daily expenses allowance €29.80 per week on which to live. I raised this matter with the Tánaiste in advance of the budget and I would like the Minister to confirm whether the budget is raising the daily expense allowance for children in the international protection system at the same amount that the child support payment is being raised. If not, could we get an explanation as to why children in the international protection system, who do not get child benefit, are not being supported in the same way that children outside of international protection are?

In terms of the delivery of the public model of childcare, there was agreement among political parties during the general election that we needed to make that sea change. That is a massive change in our system and it requires work from year one of the Government. I was the Minister for children. I saw the amount of work it took to put in the major investment that was able to reduce fees to a certain extent and to apply greater public control on early years in terms of fees and standards of services but that work has to begin early. There is no evidence from this budget that there is that intention to introduce a public model of childcare, a model that would allow the State to identify the geographic areas in which there is a shortage of childcare places and allow the State to step in. That work has not begun. I really urge the Minister, Deputy Foley, and the Government to start work now if they are determined to do this because, otherwise, this key commitment will not be delivered. Children will suffer from inadequate outcomes and parents will continue to struggle to find spaces for the childcare they desperately need.

Minister of State at the Department of Culture, Communications and Sport (Deputy Charlie McConalogue): I welcome the opportunity to speak here in the Dáil today to recommend the budget from the point of view of its impact on our sporting sector as well as our postal policy and post office network. The Government remains committed to supporting our sporting ecosystem in order that more people can participate in, and benefit from, sport and fulfil their potential, from grassroots right up to high-performance. In this regard, Government has invested well over €1 billion in sports infrastructure and development across the country since 2018, when the national sports policy was first published. That return on investment in terms of community participation, inclusion, integration and physical and mental well-being is substantial. The allocation for next year in this budget will reinforce this.

The allocation for the sports programme in budget 2026 is more than €290 million, marking an increase of just under €60 million, or 26%. We have clearly exceeded the national sports policy commitment to double Government funding for sport by 2027 compared with 2018 levels. The allocation to Sport Ireland now stands at just under €154 million, marking an increase of €38.2 million, or 33%. There is a significant increase in capital funding to enable the development of the national velodrome and badminton centre on the Sport Ireland campus in Blanchardstown. This project will bring many benefits, not least to our track cyclists, who currently have to travel abroad to access such a facility for training.

The increased current funding provision for Sport Ireland will also support a number of initiatives, including League of Ireland football academies, investment in a grassroots golf participation programme, as well as additional funding for the Irish Rugby Football Union, IRFU, the Gaelic Athletic Association, GAA, and the Gaelic Players Association. Within these measures, there is a 5.5% increase in funding to high-performance sport, which will bring it to €28.5 million in total and will mean we will more than deliver on our commitment to reach €30 million per annum of investment and annual funding before the 2028 LA Olympics.

There is €10.77 million allocated in the budget in current funding for Sport Ireland and this will provide for a number of things, including: increased core funding for national governing bodies of sport and local sports partnerships of €2 million; enhanced core funding of €250,000 for both the IRFU and the GAA, which will be the first time their funding has been increased since 2008; an additional €1.5 million to support high-performance programmes; support of €3 million for League of Ireland football academies; funding of just under €750,000 to support the growth of hurling across the country in parts and regions where it is not currently strong; an additional €1.6 million to support inter-county Gaelic games players and the Gaelic Players Association; funding of just under €500,000 to the IRFU to support the building of high-performance pathways for female rugby players; and an investment of €500,000 in grassroots golf participation as part of the legacy programme flowing from major golf events like the Ryder Cup in 2027. There is also an additional €500,000 to support Sport Ireland's work with sports legacy programmes and events.

There is €58 million in capital allocated to the community sports facility fund for the year ahead. This will support approved projects coming on stream under existing rounds of the fund. Over the year ahead, I also intend to open applications for a new round of the community sports facility fund in the first part by the end of spring of the coming year, with announcements on funding approvals by the end of the year. The funding allocation that has been allocated in yesterday's budget will support the projects that have been already approved and that are happening on an ongoing basis at the moment, following on from the most recent sports capital round last year and the previous rounds where funding is still being drawn by sports clubs. The large scale sports infrastructure fund has almost doubled in funding for the year ahead, bringing the total allocation to €38 million for 2026. This will facilitate the further drawdown under the 2024 round of applications when a total of €173 million was announced for 35 projects. There has also been a significant increase in major sports events funding, which will be over €22 million in the year ahead. Much of this will be directed towards our commitments to the hosting of the Ryder Cup in 2027 and the UEFA European Football Championship in 2028. Following on from the first Government policy and strategy framework for the hosting of major international sporting events in 2024, this continued investment will help to assess potential events such as the possible co-hosting of the 2030 ICC Men's T20 World Cup with the UK and the future hosting of the Open Golf Championship as well.

In relation to postal policy, the Government recognises the special role that An Post and the post office network play in the lives of local communities across the country. As I stated before, An Post is central to providing invaluable support for some of the most vulnerable in our society through the provision of social welfare payments, free postage to care homes, community focal points and many other valuable services. I also recognise that there are challenges regarding the network, including uncertainty regarding global trade and the continuing decline in mail volumes and the growth of digitalisation. I will bring proposals to the Government to enhance

support for the post-office network and to this end, the allocation provided to the Department has increased from €10 million in 2025 to €15 million in 2026. A new scheme will be required to disperse this funding to our post offices. However, I am confident that funding will be in place next year, which will offer significant assistance to aid the sustainability and enhance the value the network brings to our local communities. It has been a key ask of our post office networks and the Irish Postmasters Union in particular. We know the pressure that many local post offices have faced over recent years. The Government significantly stepped up to the mark with the €10 million multiyear agreement, which runs out at the end of this year. The ask had been for an increase of €5 million, which would be a 50% increase. This budget provides for that allocation. It will be subject to agreement but really importantly and reassuringly for the post office network across the country, as a result of this budget the funding is now in place and available to conclude that agreement.

I commend the budget to the House. I have discussed the impact from a post office point of view, and dealing with the sport aspect, I think overall, it is a really strong budget. It provides a significant increase to our national governing bodies, which deliver supports and activities through sporting clubs around the country. It also ensures that high performance is well supported. We have seen the impact of a good, co-ordinated approach to sport in terms of the performance of our athletes at an international level in recent times. Recently, at the World Athletic Championship, we saw for the first time ever Kate O'Connor take a medal in the pentathlon. Cian McPhillips came so close in the 800 m race on the track. That is also representative of many of the other international events where athletes compete on an ongoing basis. In the Paris Olympics as well, our athletes' performances did the country credit. This gives inspiration to people of all ages right across the country to participate in sport and to be active in any way they can. The Government's objective is to support the many people who work on a voluntary basis across this country, day in and day out and who are making their way at the moment in many cases, to training and support and to give of their time generously to make sure that people of all ages can avail of support and advice and enhance their well-being in the process. The Government recognises and values this work and commitment that people give. We want to continue the journey of improving the facilities available to people in every community and every sport to be able to enjoy themselves and to be able to be physically active. This budget, in terms of its capital investment and its current investment, achieves that objective and I commend it to the House.

Deputy Joanna Byrne: With so much money in the State coffers, the Government had the perfect opportunity yesterday to set sport on the right path for the future. It was a striker's dream, an open goal with no opponents and the Government just needed to do its job and put the ball away. Instead, it scuffed its shot, kicked the turf and missed the net in an open goal. I fail to see the logic or rationale as to why the Government would short-change football academies by only allocating €3 million instead of the €4.45 million requested. The Government has agreed with the language and reasoning we in Sinn Féin have put forward in recent debates but it has not followed through with the right amount. I must reiterate that at grassroots and youth level, the opportunities that were there before Brexit no longer exist. Irish players cannot go across the water to larger academies and learn their trade like they used to. Those youths are here, they want to play and learn. They want the opportunity to represent their club and ultimately their country, to the best of their abilities. However, without football academies up and down this country, they will never realise their full potential. Without

adequate investment - and the key here is adequate - our League of Ireland academies cannot realise their full potential. I hope that the €3 million is just the start and the multi-annual commitment the Government has made will see further sufficient investment.

The Government has taken its eye off the ball when it comes to the large scale sports infrastructure fund and the community sports facilities fund. Sports facilities is an issue that will dominate much of this Dáil term, with teams and sporting organisations the length and breadth of the State crying out to have playable pitches, never mind new pitches. It is a goal that many teams will aim for, but the Government has made achieving that goal just as difficult now as it was in the past. I am sure some on the Government benches see that the €18.7 million increase in large scale sports infrastructure fund as a victory to be cheered but as the Minister of State has said, there were €665 million worth of applications with only €173 million worth of them approved. The sum of €18.7 million is a drop in the ocean and will not make much more difference. One single application probably costs more than that alone. It will be the never-ending story for it to proceed through the applications at this pace, with this level of funding. The Government could simply have raised much more money to dedicate to sports if both Government parties just kept their election promises. Page 117 of the Fine Gael election manifesto states that the party will increase betting duty from 2% to 3%, raising €50 million. Page 170 of the Fianna Fáil election manifesto states that it will increase the betting tax levy from 2% to 3%, with a portion of the additional yield to be allocated for the development of sports infrastructure. We have both Government parties with broken election promises and with the investment in facilities and academies suffering as a consequence. If the Government is serious about delivering for sport, the Government needs to get its head in the game and think more broadly.

Deputy Paul Nicholas Gogarty: Yesterday evening I spoke about the macro situation and how the Fiscal Advisory Council had urged a cooling down, because the corporation tax receipts were not going to last forever and that this budget, in one sense because it came after a giveaway election budget, had shades of 2007. Now I want to move on to some of the specific measures in the budget. During the votes last night I got to talk about the apartment VAT recommendation, which I fundamentally disagree with. That €250 million could be spent in other areas that require it. However, I did welcome the extension of the 9% on VAT for gas and electricity. We cannot discuss this without tying in with the issue of carbon tax. Many Members of this House took a very populist angle, saying we cannot impose this carbon tax on hard-pressed people. The reality is that if we do not impose the carbon tax, then the hard-pressed people are going to face higher penalties down the line. We have to do it whether we like it or not. and I believe that a carbon tax done properly that encourages usage of renewables and encourages the move away from fossil fuels is a good thing if it is done fairly. I still have not seen many details on the amount of retrofitting and the social welfare gains that are going to come from this carbon tax. I do not think its ring-fenced enough. I do not think the retrofitting investment overall is enough because it needs to be sped up, particularly for local authority housing.

The VAT relief on electric vehicles is extended to 2030, which is very welcome but there is nothing on the charging infrastructure and making it easier to charge at home. Many constituents in my area have major issues because they cannot put a proper line through a footpath to a charging point on the street so they can avail of the domestic tariffs. The local

authority in south Dublin appears to be trying to penalise people by forcing them to use commercial rate chargers. That is not the way to encourage people to use EVs. As someone who has driven an EV since 2017 on a domestic rate, I know it is much cheaper and obviously environmentally better than using petrol or diesel.

I welcome the microgeneration electricity income tax relief up to 31 December 2028. I think it could have continued for longer.

I make a small comment on the tobacco excise duty up by 50 cent. I was alarmed to see some Members in this House oppose this measure. While these are older figures, a study done in 2020 by the *Irish Medical Journal*, using 2016 smoking data from the Healthy Ireland survey and international figures for hospitalisation and cost data, estimated the overall cost of smoking to the country over the lifetime of the current smoking population at €20 billion. While admittedly this is from 2016, the estimated cost to the HSE from smoking was €172 million that year. It is likely to be over €200 million in current figures. Anyone who opposes the 50 cent increase does not know what he or she is talking about and is playing very petty politics if he or she is trying to obtain votes on the back of something that is going to kill people.

I welcome that the vape liquid for reusable vapes will now have a surcharge. That was announced before the budget. There is also an issue with disposable vapes. We had previously called for the abolition of disposable vapes and I would like to see that pushed quicker.

The living city initiative scheme and the use of over-the-shop premises for residential purposes are also welcome. However, we need something more for the smaller towns and villages that are dying. Post offices are closing everywhere. I welcome the €15 million for post offices, but we need to get people living over the shops in smaller towns and villages.

I welcome the derelict property tax but we could do with more. Why are the preliminary registers not being published until 2027? Why not next year? The retrofit reduction for landlords is welcome and will lead to having warmer and more affordable homes for tenants.

I obviously welcome the minimum wage increase to €14.15 an hour. I welcome the bank levy extension for a year but this levy should be continued well into the future. I also welcome the additional funding for development aid, although we are not going anywhere near our long-stated target.

I welcome the potential recruitment of 1,000 Garda trainees but I note that approximately 250 will retire each year, so we need to move a bit faster. I had a major contribution on a Private Members' motion on antisocial behaviour. As I pointed out then, Garda numbers per head of population have fallen since 2008, so we need to be doing a lot more. We need to look at having a dedicated transport police to deal with traffic issues rather than taking up Garda time on that.

I welcome the increase in funding for domestic and gender-based violence initiatives but as others have said, it is nowhere near enough. If the Government had got rid of that apartments incentive, we would have much more funding available.

The fuel allowance increase of €5 is a small amount and could be more but it is still welcome. The €7.3 million for youth justice intervention is a welcome improvement as well.

At one level, it is great to see the child support payment up and a reasonable level of funding in the early years up to €125 million. However, as others have said, there is nothing about State-funded childcare. There is nothing about reducing the costs of childcare, which is a missed opportunity.

In education, I welcome the additional SNAs and teacher funding. I also welcome the additional funding for the new DEIS plus scheme. I also welcome the capitation increases. I am a firm believer in investment in education. I do not think it goes far enough but, again, I cannot criticise something that is an increase, however small. That said, I have an issue with the student fees being spun as being permanently reduced. The election giveaway should not have brought in the €1,000 reduction if the Government expected people to be happy that it would be put back up by €500. The Government should not give with one hand and take away with the other, especially at a time when costs continue to increase and it puts a lot of pressure on families. It is an extra fee cost for families.

On healthcare, I welcome the additional places and acute hospital capacity that has been announced. However, the chair of Doctors for Universal Healthcare, Dr. McGlacken-Byrne, mentioned that the promises of universal healthcare envisaged in the Sláintecare report had not been realised and we were still a long way away from that. I would like to talk more about that but I do not have too much time in the debate.

The money allocated for sport is welcome, but I again highlight the Horse and Greyhound Racing Fund of €99 million. Some of the activities involving horses and greyhounds could not be described as sport, but could be described as abject cruelty. Greyhound racing should be abolished straight away and health and safety checks in the horse racing industry should be looked at. We need more money for sports that people actually play themselves for their health, mental health and well-being.

I welcome the income disregard for the carer's allowance, but again we had opportunities to increase it and we did not take those opportunities.

Increases for disability are welcome. However, the Disability Federation of Ireland called this budget a devastating setback for disabled people unable to work because they may have less support and less security. The big numbers have been highlighted but the one-off payments have gone and people are in a very vulnerable position.

I welcome the defence spending. I see nothing on drone technology. Given the drone attacks, I would love to see that put in place for next year.

I welcome the basic income for artists being retained but we need a long-term strategy for this and there were no details on the review.

Minister for Further and Higher Education, Research, Innovation and Science (Deputy James Lawless): My Department was born from a vision that Ireland's next greatest leap forward would come not from luck or lower taxes, but from knowledge, skills and innovation. It would come from investing in our people as the true engine of national prosperity. That mission is to be the economic engine room of Ireland's future. Under this remit, we are cultivating the skills, research and talent that drive on our economy and our society. From classrooms to construction sites, from labs to lecture halls, from apprenticeships to artificial intelligence, the €5 billion I have secured in budget 2026 for my Department builds directly on

that purpose, investing in people, powering enterprise and preparing Ireland for the challenges of tomorrow.

I have listened intently to what my stakeholders have said and I am responding. In this budget, I am delivering for students, for families, for communities and for economic progress. Starting with students, this is a budget that puts students first. It makes education more affordable and more accessible. For the first time since the free fees initiative in 1995, I am permanently cutting student fees with a cut to the student contribution fee of €500. That is a landmark reform. It is not a temporary cost-of-living measure, but structural change cooked into the baseline in future and will benefit 108,000 students year after year. It provides the stability and certainty that I promised students and their families, and that they asked me for when I met them over the last six months.

I am also permanently reducing the contribution fee for 14,000 apprentices in higher education by up to 17%, recognising their unique role in Ireland's economic future. I will return to that later.

I have also increased the SUSI grant income threshold to €120,000. All families with an income of up to €120,000 will now receive at least some form of SUSI support. That is the highest threshold ever in the State's history. This means thousands more families now qualify for grant support.

I am also aware that the pressures on students go far beyond the lecture theatre. In this budget, from September 2026, I am increasing maintenance grants for students who live more than 30 km away from college, the non-adjacent rate. That is increasing by up to €430. That is targeted, real tangible support for 30,000 students across further and higher education helping with the cost of rent, travel and student life.

I have also taken on board the feedback from students and their families who have said they need help now. That is why, from January 2026, students will begin to see an immediate *pro rata* increase in their SUSI payments. I am also increasing the postgraduate fee contribution made by my Department and the State from €4,000 to €4,500 to ensure that opportunity does not end at undergraduate level. From next September, the special rate threshold for those in this hard-pressed bracket will increase to €28,600. This will ensure that students from lower income families are not left behind. Those who need help the most will get the most help. That is a fundamental principle of social justice, one in which I deeply believe.

There are many other measures in development that I have asked my officials to cost and consider for subsequent budgets. These include supports for larger families where there is more than one sibling in college at the same time and a critical skills bursary to incentive and reward entry into key professions the State needs.

In this budget, I have introduced a pilot fund of €500,000 to support placements by providing equipment grants for those students who have expensive purchases relating to placements they must undertake as part of their courses.

Moving on from higher education to look at the apprenticeship system and the skills we need, every home we build, wind turbine we construct and hospital or data centre we open depend on skills and skilled people. That is why I have secured a record €79 million investment for apprenticeships. This is the largest increase since my Department was founded and it brings

the overall budget for apprenticeships to more than €400 million, double what it was just five years ago. The results speak for themselves. Apprentice registrations have increased by 75% in the past five years. The overall number of apprentices is up to 30,000, and we are on track to meet our programme for Government commitments to have 12,500 annual registrations by 2030.

If education builds the person, then research builds the nation. I am announcing a major expansion of our research system. Under the national development plan, I have secured €4.55 billion in capital funding for my Department. Of this, €2.3 billion will be dedicated to research and innovation, with €425 million to be allocated in 2026 alone. That is a transformative increase of a scale not seen for a decade. We are increasing the research and development tax credit to 35%, which will attract and incentivise the innovation and investment we need.

I am also investing strategically in healthcare education, disability provision, new places in therapy, disability, social care, medicine, pharmacy, dentistry, veterinary, alongside expanded nursing and medicine courses and cross-Border programmes with Northern Ireland to support the healthcare needs we have. I will be supporting students by means of mental health bursaries of up to €1 million, an additional €3 million for the students' disability fund and many other measures.

Grants, thresholds, apprenticeships and health places are up, while student fees are down. I commend this budget to the House.

Minister for Enterprise, Tourism and Employment (Deputy Peter Burke): This is a strongly pro-jobs and pro-enterprise budget. The signal has gone out that Ireland is a fantastic place to do business, to scale up and to invest in. Our economy and workforce must continue to reap the benefits. The budget demonstrates the Government's commitment to ensure that our economy delivers for our citizens and supports our people and businesses through investment and sensible management of our finances.

The fact we have a record number of people - 2.82 million – working in our economy, which, notwithstanding the strong geopolitical headwinds, continues to enjoy healthy levels of growth, is a testament to the benefits of Government budgetary policy and the hard work of the Irish people. The package of budget measures announced yesterday continues our dual approach of safeguarding our national finances while providing supports in targeted areas. As a Government, our aim must always be to improve the lives of our people by focusing on quality employment and keeping businesses viable because this provides a strong pathway for people to succeed and enjoy a good standard of living.

Growing productive economies does not happen by chance. Our business ecosystem requires smart intervention to future-proof our industries and jobs. We have seen careful and considered management over the past decade that has brought our economy back from the brink since 2011. We must continue this pathway in order to ensure that we do not become complacent. We must prepare for the next wave of technology and advancement.

The reduction in the rate of VAT relating to the hospitality sector to 9% will benefit businesses in the sector. Those businesses are an integral part of every village, town and city in the country. This rate cut will provide valuable employment to local communities and significant support to their sectors. While the hospitality package represents less than 18% of the total tax package,

it is an appropriate lifeline for our SMEs when it comes to viability and value. This sector accounts for almost 200,000 jobs, with many of those who work in it on the national minimum wage.

Our other pro-business tax measures in budget 2026 include: an increase in the research and development tax credit from 30% to 35%, which will be a huge benefit to our innovative industries, increasing investment and employment in pharma, MedTech and engineering and other such areas in the coming decades; an increase in the capital gains tax; a revised entrepreneur relief lifetime limit, increased from €1 million to €1.5 million, at a rate of 10%; amendments to the digital games tax credit to support the lifecycle of video game development; an extension of the special assignee relief programme scheme for a further five years; changes to the foreign dividends rules; and the extension of the key employee assignment scheme at the end of December 2028. When taken together, these measures strongly signal the Government's commitment to a pro-enterprise vision espoused in the action plan for competitiveness and productivity, which I launched with the Taoiseach and the Tánaiste last month, and the action plan on market diversification. Both comprehensive plans signal the path forward for Irish SMEs as we navigate changed geopolitical trading environments.

I also welcome the Government's decision to endorse the recommendation of the Low Pay Commission to increase the minimum wage to €14.50 per hour. In coming to its decision, the commission outlined that it took a number of factors into consideration, including the potential impact of any increase on employment and competitiveness. The 4.8% increase in the minimum wage is not too dissimilar to our overall estimated increase in wages right across the economy. Some 200,000 workers will benefit from this increase.

Where businesses thrive, jobs will follow. Budget 2026 is profoundly pro-enterprise and pro-worker. It recognises the critical link between industrial development, infrastructure investment and job creation. In today's volatile global economy, we are focusing on supporting Irish SMEs, regional employment, innovation and tourism. This will be key to the launch of our tourism plan next month. That plan will focus on new markets, diversification and maintaining some of the high-value markets we currently have.

In the context of protecting the 2.82 million people employed right across our economy, we cannot take anything for granted. We must continue to maintain a high-quality work-life balance for our people and our country.

Deputy Donna McGettigan: From talking to students and students' unions in the aftermath of this budget, I have discovered that they feel they are being treated very poorly. Has the Minister spoken with them or heard what they have to say? One students' union wishes to know whether he is a magician in view of the fact that he is turning a €500 increase into a reduction. There are second and third level students who have never had to pay student fees of €3,000; they have only paid €2,000. Now, however, they will have to pay €2,500. Maybe that would represent a reduction in some type of Narnia fantasy land. In reality, however, it is a hike for students who earlier this year took to the streets to protest against such a hike. These are students who are struggling to make ends meet as it is and whose families are trying their best to help with college fees, food and transport. Some students have to work long hours in order to help pay their fees, while others face long commutes. There are students who are couch surfing or living in their cars because they either cannot find accommodation or it is just

too bloody expensive for them. What are these students supposed to do to meet an additional expense of €500?

While I welcome the news that the budget will support an increase in annual apprentice registration towards a target of 12,500, the detail will be telling. As we know, the apprenticeship system has had problems with backlogs and dropouts for years. Some apprenticeships take years to complete. This means that participating can sometimes be on pay that is below the minimum wage for a number of years. I also welcome that grants and threshold levels are up. Once again, time will tell whether they will work.

Let us talk about accommodation. The Minister did not mention accommodation. It is not mentioned in the budget either. Accommodation is another massive issue for students. Besides fees, students and their families are struggling with the cost of accommodation, but I do not see much mention of student accommodation coming down the line. The Minister for public expenditure, Deputy Chambers, mentioned student accommodation in Maynooth, which has already been delivered, and UCD, which is in the process of being delivered. There was no mention of DCU or the technological universities being able to borrow money. A total of €100 million was previously allocated in respect of the delivery of 1,016 beds. This was, of course, welcome. Only 116 of those beds have been delivered so far, however. The national student accommodation strategy set a target of 21,000 additional purpose-built student accommodation beds by 2024, but only approximately 14,600 new bed spaces were delivered within that timeframe. That is another target missed. The Government could have added millions of euro extra to help commence the building of more student beds, both for universities and technological universities, but it did not do so.

With the ever-rising cost of food, petrol, diesel, rent, insurance and energy, there is no end in sight, particularly as there is no tax cut for workers and an increase in the pension that would not even cover the cost of food inflation. In addition, people are going to have to pay extra local property tax on their homes. The Government could have chosen to side with the people who it says it understands are struggling, but it did not do so. People see landlords, developers and banks getting deals on the taxes they are burdened with Is it any wonder there is a lot of anger out there?

Deputy Danny Healy-Rae: I am glad to get the opportunity to speak this evening. I want to clarify something in relation to the carbon tax. A question was raised here yesterday about the carbon tax by Deputy Doherty. It was stated that there was to be a vote held last night. There was no vote. I never voted for the carbon tax. Subsequent to that, another Sinn Féin Member put up a question on his phone to see what way would the Healy-Raes vote on the carbon tax last night. They knew as well as I knew that there would be no vote on the carbon tax last night. They knew that, as part of the nine-year budget passed in 2021, the increases would come in last night at midnight, as was ordained in 2021. Clearly, I did not vote for those increases at that time. It is for other Members or parties to clarify what they did, but at no time since I came up here in 2016 did I vote for the carbon tax. Some Members did at the start and for a long time, but then they changed their minds and were sorry for voting for it.

I thank the Ministers for many of the things brought forward in the budget. I especially thank them for the reduction in VAT for the hospitality sector. I would have liked it to be brought

forward earlier, but it is coming. I hope all the hospitality people in Killarney and around the Ring of Kerry will be able to hang on until that materialises to help them.

I also thank the Ministers for increasing the cap for the carers. That is what both myself and my brother Michael looked for, because carers do tremendous work. Many of them give up their lives and dedicate them to family members or other people who need help and who would not survive without it.

It is the nature of politics that we have to continue to ask. I have asks in relation to people who want to pay for and build houses themselves. We need to do much more for working-class people, because highly educated, talented people are emigrating. The thing making them go is they cannot see how they can come up to the mark of buying or building a house for themselves. We could help them in places like Kerry. We could do something about these clauses that stop them getting planning permission on sites local to them or their own sites. If you are a farmer's son or daughter, you will get planning, but not if you are out the country and want to get a site next door to you. You are not able to get that. I have highlighted this here several times.

There are other planning restrictions. There are over 100 km of national primary and secondary roads in Kerry that you are not allowed to get planning permission to exit onto, even though there are entrances there already that were created by other family members in the past. That needs to be changed. It was brought introduced in 2012 when Leo Varadkar was Minister for transport. That has to be got rid of.

We have another situation in Kerry where the new bypass is to be built. Much of the land around Killarney, going through Kilcummin and Farranfore and all that side of the country, has been sterilised. Farmers' sons and daughters cannot get planning permission in those areas. Will the Ministers look into those things?

There is a big hold-up in the building of 160 or so houses in Kenmare. There are two planning applications, the results of which are to be known shortly. Councillors are citing that they do not have water. The Government has allocated money to Irish Water. I ask that this money be allocated right away to Kenmare in order to enhance water supply. No houses have been built by the private sector in Kenmare for over 20 years. First, we did not have the sewerage system. More than €40 million has been provided to improve that. The obstacle has been cleared, but now we find out that they have no water. They have known this for over ten years. I appeal to the Ministers with responsibility for water to take action in order that these 169 houses can be built in Kenmare. That is the number between the two applications. It is being held up. I ask the Ministers to get involved. I am pleading with them. People are leaving Kenmare because they cannot buy or build houses there.

Deputy Cathy Bennett: Is the Deputy sure he did not vote for the carbon tax?

Deputy Danny Healy-Rae: Never in my life.

An Cathaoirleach Gníomhach (Deputy Ken O'Flynn): Can we just have one speaker at a time?

Deputy Cathy Bennett: Did the Deputy vote for the budget?

Deputy Danny Healy-Rae: There was no vote on the carbon tax last night.

An Cathaoirleach Gníomhach (Deputy Ken O'Flynn): In fairness, Deputy, take your seat.

Deputy Danny Healy-Rae: The Deputies might be having a bit of fun. It is grand to have fun, but it is not fun for me. I never voted for the carbon tax.

Deputy Cathy Bennett: You voted for the budget, though, which had the carbon tax in it.

An Cathaoirleach Gníomhach (Deputy Ken O'Flynn): The Minister, Deputy McEntee, is next. Deputy Healy-Rae should conclude.

Deputy Danny Healy-Rae: I am not under any whip from the Deputies about what way I vote. I will vote for the people of Kerry who elected me here. I am very sorry, a Chathaoirligh Gníomhach,

An Cathaoirleach Gníomhach (Deputy Ken O'Flynn): Thank you. I call the Minister.

Minister for Education (Deputy Helen McEntee): I am pleased to outline many of the measures in the education and youth budget for 2026. At the outset, I congratulate the 73,336 students who received their junior certificate results today. It is a big day for them and their families. I was pleased to see the results reflect the changes to the bands that I made in April and the huge work that students did during the year. I congratulate each and every one of them.

In 2026, the total budget for the Department of Education and Youth will be €13.1 billion. Since 2020, funding for school-level education has increased by €4.4 billion. That is a 50% increase and, I hope, a clear indication of our commitment to education. It is clear in the budget as well that I have homed in on a number of areas. First, continuing to invest in special education and in children with additional needs, who need our support the most, and their families. Second, continuing to invest in and expand on the important work done through the DEIS programme, focusing on children most at risk of educational disadvantage. Third, providing additional funding to schools. Like everybody, I have heard what schools have said. Fourth, continuing to invest in youth services and young people across the country.

In relation to special education, we are making a substantial commitment by funding 1,717 additional special needs assistants, SNAs, bringing the figure to nearly 24,900 SNAs, a significant increase on recent years and an acknowledgement SNAs are needed and valued in schools and so important to many children. These professionals play a vital role every day in children getting access to education in a way that meets their individual needs, so this was a real priority. Supporting the work of SNAs is an additional 860 new teaching posts specifically for special education, spanning special classes, special schools and mainstream settings, making sure children get the support they need in the setting most appropriate to them.

Alongside this, €60 million is being invested in rolling out the schools-based therapy service, starting in special schools. The commitment is to roll that out to special classes and

mainstream. The recruitment for this will happen in the coming weeks, making sure we have speech and language therapists and occupational therapists to start in our special schools.

It is important for next year that we have those places for children who need them so we have committed to facilitating 3,000 additional school places in special classes and special schools. Working with the Minister of State, Deputy Moynihan, and the NCSE, we are starting to identity and get a clear picture of the need for next year. SNAs and special education teachers supporting teachers already in schools are vital in that regard.

The budget has given a clear commitment to try to support those who need our help the most, in particular those at risk of educational disadvantage. Our DEIS plan has worked well to date. More than 260,000 children benefit from it. I want to expand that and make it work as best it can. We have given a commitment to introduce a new DEIS plus plan that will begin to be rolled out next year. That plan will home in on children with more acute needs, providing what they, their schools and their teachers need.

7 o'clock

We can provide that. This plan is being developed at the moment with the support of teachers, the school community and children. I look forward to working with colleagues in rolling both of those out and announcing those in the coming weeks.

On school costs, I have heard clearly from schools that they wanted additional financial resources. That is why capitation has been a clear focus. From next year's budget, we have €50 of an increase for primary schools increasing from €224 to €274 per pupil and €20 for post-primary schools raising it from €386 to €406. For those in urban band DEIS 1 primary schools, with the greatest level of need, on top of that increase there will be a further €20, and in particular for students who reach the age of 12 in special schools. At the moment they receive the capitation rate for primary schools, which is the lower rate. We are bridging the gap and bringing them up them to the higher rate, while acknowledging that they have a greater level of need and that we need to provide that higher rate to our special schools.

We are pleased that youth services are under the remit of the Department by bringing together our formal and informal education partners. There is so much we can do. Funding of €8 million across current and capital spending will make sure that we can continue to grow and expand our services, while also focusing on the environment and space they work in. There is €69 million for the school transport scheme, which my colleague the Minister of State, Deputy Moynihan, will expand on further. Additional funding of €19 million is being provided to allow for the continuation of training for our junior cycle and senior cycle reform that is happening, and of course, for the primary school curriculum that is going to be rolled out from next year. On top that as well, there will be 800 additional posts of responsibility. This is very much something we have worked with our unions on to make sure that in the roll-out of the senior cycle that we have posts within our schools to be able to support the roll-out. There is €3 million allocated for school leadership posts to provide more deputy principals in primary and post-primary schools, as well as making sure that we have more additional supports through special needs educators in our post-primary schools.

There is significant investment in capital expenditure making sure we have small scale refurbishment, maintenance work, annual minor works, IT grants solar panelling, and climate action works, as well as a major building programme happening across the country.

Minister of State at the Department of Education and Youth (Deputy Michael Moynihan): I welcome the opportunity to contribute to the debate. Like the Minister, I congratulate all those who did their junior certificate this year. If I may be so bold, I want to particularly congratulate the students of Boherbue Comprehensive School, in which I have a particular interest. I congratulate Anna and all those who did so well. I wish them very well in the times ahead. It was fierce excitement for everybody who did the junior cert today. I wish all of them the very best in education or life going forward.

I am delighted to welcome that the special education budget, which has surpassed €3 billion for the first time. It is indicative of the commitment of the Minister, the Government, and myself to supporting children with additional needs across our schools. The funding that was announced yesterday will see 860 special needs teachers. This is one of the largest ever addition of special education teachers, SETs, who will work across mainstream schools, special classes, and special schools. Funding has been secured for 1,717 additional SNAs. I pay tribute to the SNAs for the amazing they do in special schools, special classes and mainstream schools. That is going to bring the total to almost 25,000 SNAs working within our school system. There is huge commitment by the SNAs to work alongside their colleagues in the teaching profession as well.

The roll-out of the educational therapy services is one of the commitments we had in the programme for Government in terms of putting therapists back into special schools first, then into special classes and onto mainstream schools in order that students will be able to receive their therapies within the school process. Recruitment is starting on that. I am delighted that the whole of Government have been very much involved in this.

If we look at the challenges that have been faced right across the spectrum in relation to children with additional needs, a lot of work has been done by the National Council for Special Education, NCSE, and ourselves and that is ongoing. We have met on a weekly basis over the past number of months to make sure we are dealing with this and understanding them. Due to the October deadline we brought forward last week, we are now in a position to know the challenges that are necessary and how we are going to roll that out to make sure that students will know their places in a timely manner. We will also have the construction of those places in a timely manner over the next number of months.

It is important to acknowledge the commitment by the entire Government to special education and the importance that we in the Department, and as public representatives, see in it as well. An anomaly that the Minister spoke about relates to children of post-primary age who are in special schools. The capitation grant is going up to the higher rate. This is welcome across the special schools. It will make it easier. We need to make sure we have enough funding right across special schools. We have to do more work in the special classes at post-primary level. We are acutely aware it. We are working with the NCSE to make sure that there is more in that.

School transport also comes under my brief. I welcome the €69 million investment in school transport. This is hugely important infrastructure. Over the past number of weeks since the Dáil came back after the summer, there have been nine hours of debate in the Dáil, Seanad and committees on school transport. It shows the importance of school transport to families and communities, and particularly for the students who are availing of it. It is an important piece

and we will continue to work to make sure that we roll it out better. On special education, there are many challenges for children with additional needs to get them to and from school. That is something will work on closely over the next while.

Minister of State at the Department of Health (Deputy Jennifer Murnane O'Connor): I am delighted to announce further investment in budget 2026 for the national drugs strategy and health and well-being. The total allocation for drugs and inclusion health has increased to €289 million. This is an increase of €11 million in non-pay related measures. I am determined that people throughout the country will access timely quality care. I am committed to the continued expansion of drugs services across all regions, with a particular focus on rural areas throughout the country and not just in our main cities. I have paid particular attention to the report of the Citizens' Assembly on Drug Use and to the evaluation of the national drugs strategy in framing the measures in budget 2026. I want to enhance capacity in drugs services that will support the development of our next national drugs strategy, which is currently being drafted and which I hope to publish in early 2026.

With the investment provided by budget 2026, I want to progress improvements in drug and social inclusion health services, including enhanced drug services for those who are underserved, such as young people, an alternative opioid substitute treatments that will improve care for those in rural areas, a workforce development plan for the valued staff who provide addiction services throughout the country in our community services and through a local drug and alcohol task forces, early intervention for children's health and an enhancement in healthcare for those who are homeless and refugees. I acknowledge measures proposed by my colleague, the Minister of State, Deputy Butler. These include the expansion of dual diagnosis services for people with both mental health issues and addiction issues. There is also additional funding for suicide reduction initiatives for the Traveller community.

Under my brief of health and well-being, the money invested in public health initiatives next year will help to lay the foundations for a healthier future for everyone. We must focus on promoting healthier choices and protecting children. I am particularly delighted to have secured €200,000 to address vaping rates among young people. The increase in vaping and nicotine use by children and young people is a particular concern of mine. I will work with the HSE on this campaign to ensure that factual information is delivered to primary school aged children and their parents. This is alongside the ongoing work of the Government to introduce legislation on banning disposal vapes and restricting colours and flavours. The publication of this legislation is a priority for this Government.

Among other public health measures, I secured additional funding for sexual healthcare and prevention. There are measures to address obesity and increase breast feeding supports. Alongside our continued support for men's sheds, budget 2026 will provide funding to support the national roll-out of women's sheds. This has been a priority of mine, and I look forward to working with the Department of rural and community development on this.

The Government is committed to tackling child poverty. In line with this, I am supporting the hot meals programme by increasing the number of environmental health officers to carry out robust inspections. We want to create a health service that leaves no one behind. People are living longer and it is vital that we invest in public health so people can be supported to live healthier lives and make healthier choices.

Minister of State at the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (Deputy Emer Higgins): Every year Government is faced with the challenge of balancing finite resources with infinite ambition to make things better for the people of Ireland. No single budget can deliver that in full but budget 2026 certainly rises to the challenge. I thank everyone involved in putting together this budget, in particular officials in my Department and the Department of Finance who worked around the clock over these past few weeks to make this budget happen. They worked over the weekend, late into the night and indeed early into Tuesday morning. This budget protects and creates employment, strengthens our economy and lays the foundations for long-term strategic investment in our country. It does so while supporting our most vulnerable people. It provides targeted, permanent supports. The 1.5 million people receiving weekly social welfare protection payments will welcome the increase of €10 a week. That includes people with disabilities, carers, jobseekers, lone parents and our pensioners. Our older people will of course also benefit from improved public services and more capacity in our hospitals and nursing homes, as well as a significant increase in home support hours which will enable more people to live for longer and more independently in their homes.

I particularly welcome the significant increases to the carer's allowance income disregard and an increase in the domiciliary care allowance payment to support Ireland's carers. This budget provides an increase of 19% in the disability budget. That includes everything from new residential care placements and day service places for those who need them, along with funding for assessment, home support and personal assistance, which will bring welcome relief to those caring for people with disabilities and will support people with disabilities to live independently in their own homes.

Additional SNAs and an increased number of teachers and of teachers working specifically to support students with additional needs are also welcome. We need to ensure that the money invested in disability works for service users in the best possible way. I welcome the review of these services that was outlined in the budget yesterday. The same goes for Ireland's health service. The reforms outlined in the budget for the HSE are to be welcomed, as are the new acute hospital and community beds which were announced yesterday. Patients can also expect digitalisation to play an increasing role in supporting their well-being. The wider deployment of the HSE care app will give patients secure access to their health information, and virtual wards will allow patients to receive care from home. These are fantastic initiatives which showcase the power of digitalisation to improve public services.

In today's Ireland, families come in many forms. We are committed to supporting them all. The significant increase in the standard capitation rates paid to all schools is a welcome change for children and staff. The delivery of hundreds of school building projects will enhance educational experiences for our children and young people across the country. Increases to the working family income threshold, the expansion of the back to school clothing and footwear payment and the extension of the fuel allowance scheme to those on the working family payment will bring welcome relief for families around the country.

Housing remains one of the most pressing challenges we face. Budget 2026 builds on the revised €275 million national development plan, with significant investment in housing, schools, healthcare, water, energy, transport and infrastructure. It is clear from this budget that our Government's priority is to strengthen the foundations for housing delivery and build more

homes for our people. We do that while we also support infrastructure. This budget supports the delivery of thousands of new build social homes and supports second-hand acquisition programmes as well as delivering for key investments. Housing and infrastructure are key goals in this budget. It strengthens our economic resilience through investment in digitalisation and skills and supports local businesses, food and the agri sector. We have benefits for sport, culture, heritage, communication and, overall, any fair analysis of this budget will say that it reflects the values. It is inclusive, compassionate and forward-looking. It balances economic strength with social progress and delivers for our people.

Minister of State at the Department of Housing, Local Government and Heritage (Deputy Christopher O'Sullivan): I get to speak today on investment in our nature and built heritage. The exciting news is that, for the first time ever, funding for nature and heritage exceeds a quarter of a billion. That is extraordinary and something we could not have thought possible a number of years ago. Now, for the first time, we exceed that figure. To put it into context, that represents a 15% increase for nature and heritage in general and brings funding for the sector to €256 million. It is about a two and half-fold increase from 2021, for example, when funding was under €100 million. It also represents a 20% increase for the National Parks and Wildlife Service. This is significant because, for the first time ever, funding for the National Parks and Wildlife Service exceeds €100 million.

This is also massive the context of what we have coming down the line from a nature restoration point of view. The nature restoration plan will be published in the middle of 2026. That is going to have some significant challenges. It means we have to restore significant sections of our habitats across the country. It is all about large-scale habitat restoration. It allows us to acquire land, expand our national parks and improve wildlife, nature and biodiversity within those national parks. It allows us to manage our many designated areas or SACs and SPAs. It allows us to continue the incredible work we have been doing on species recovery, such as the corncrake, which we brought back from the brink with Corncrake LIFE, and through the breeding waders European Innovation Partnership, EIP, where we have seen species like curlew and other breeding waders come back from the brink. The plan allows us to do that on a larger scale. It also allows us to deal with invasive species such as the Asian hornet, which gained so many headlines over the summer. It allows us to put in place management and control plans to ensure that these invasive species cannot get hold in Ireland. It also allows us to deal with things like rhododendron, which is a plague along our western seaboard. The possibilities that this historic budget for nature allows us to do are incredible. I am excited for the potential it brings.

On the heritage side, we see a 10% increase for built heritage and the National Monuments Service. This allows communities across Ireland - north, south, east and west - to invest in national landmarks, significant buildings, churches, castles and houses of significance within their areas through the built heritage scheme, the national monuments scheme, the community monuments fund and the historic structures fund. This is very important.

There is €41 million in the budget for water quality. That allows us to do things like the farming for water EIP. It allows us to improve water within urban areas and to invest in rural water programmes. It is a significant win for biodiversity, nature and heritage.

Minister of State at the Department of Health (Deputy Kieran O'Donnell): I am pleased to contribute to this debate in my role as Minister of State with responsibility for older people in the Department of Health and the Department of Housing, Local Government and Heritage. I have worked with colleagues to secure substantial funding increases that will assist in meeting the needs of older people in the areas of health and housing, along with the Government firmly supporting older people to live full, independent lives with the proper services in place. This is reflected in this year's budget with specific measures aimed at meaningfully impacting the lives of older people. A key focus for Government is about allowing older people to continue to live independently in their own homes and communities for as long as they wish.

In health alone we have seen an increase of €215 million. It is a 7% rise. We now have well in excess of €3 billion being spent on older persons' services in the Department of Health. A key element of those is home support, which has gone up by €82 million. More particularly, it will give rise to 1.7 million additional home care hours in 2026, bringing the total allocation to 26.7 million hours, the highest ever. Over €2 million additional funding has been provided to meals on wheels services. That is a 30% increase. It is something I very much wanted to prioritise. We currently deliver 2.7 million meals to 18,000 people. That €2 million is a 30% increase and it is something that will have a meaningful impact on the ground for the lives of older people and others. Some €82 million additional funding will be allocated to the fair deal scheme to support the nursing home sector to expand services and improve quality and to provide an additional 500 people with financial support to access long-term residential but also to support the overall nursing home sector. As regards measures within the Department of housing budget, more particularly we are looking at a €30 million increase on last year in the housing adaptation grants, which will support 70,000 applicants. A further €28.5 million will support the adaptation of €1,800 existing social homes. There is an increased capital allocation to housing of €2.9 billion to support local authorities and approved housing bodies in the delivery of newly built social homes, which will help in meeting the housing needs of older people. Returning to health, within that €250 million is €2.3 million towards dementia services. I launched the commencement of a national dementia register during the year. It is a key priority. We are also providing funding to the Alzheimer Society of Ireland to open five new day care centres and they will have up to 36 dementia advisers.

The Government is fully committed to addressing the needs of older people and I look forward to leading and working on that priority area as regards older people. I commend the older persons' budget to the House. The measures we have brought in, including the 1.7 million additional home care hours, the additional €2 million funding for meals on wheels and the additional €92 million for the fair deal scheme, along with the €130 million for home adaptation grants, will make a huge and meaningful difference to older people's lives.

Deputy Darren O'Rourke: This is a budget in excess of €9 million that has, incredibly, left people worse off. It contains broken election promise after broken election promise. I will focus my comments on the education and youth sector. People can rightly see through Government spin and that was well captured on the "Prime Time" programme last night. We heard a grandparent from Coolock talking about his grandkids who were all planning to leave this country because they did not see a future for themselves. That is are our youth. We also saw a secondary school teacher and a SNA who could not buy their own home, provide for their own future or plan for more children. They too were looking at emigrating. That is the

real implication of this budget. The Minister mentioned €8 million extra for the youth sector. This is the same allocation as there was last year and will not take account of inflation. In education, this budget fails to address the fundamental challenges. In truth, next year will be worse than this year because of this budget, and this year was bad.

There is a welcome increase in capitation but it is not enough. It is not what school leaders or unions had asked for and it is not what Sinn Féin and others had committed. The sum total impact of it will be that schools right across the country will continue to have to look for voluntary contributions, raffles, bake sales and other fundraising measures to keep the lights on. There was a promise to deliver more permanent cost savings in insurance and energy by the Minister. That has not materialised. There is a similar broken promise as regards reducing class sizes. More than 43,000 Irish pupils are in classes of 30 or more. The EU average is 22.5. The general secretary of the Irish National Teachers' Organisation, INTO, said recently that Ireland was completely out of kilter with the rest of Europe and was at the top of the league of shame. We will continue to be at the top of that league of shame thanks to this Government.

There is a welcome commitment regarding DEIS and DEIS+ but we need to see those plans and we need to see them implemented. There are significant concerns about retention and absenteeism. Regarding the recruitment of teachers, affordable housing is simply non-existent. I mentioned that prime example from last night "Prime Time". When is the Minister ever going to introduce the timebound provision to allow people who qualified abroad and in the North to work here? Therapies in special schools are due to have started now. Judging by this budget, it looks as though there is a further delay.

Deputy Shónagh Ní Raghallaigh: This budget does little to resolve the crisis facing education today. The measures announced will not make a dent in the cost-of-living pressures on schools, in recruitment and retention in teaching or in the problem of oversized classes. We have 600 vacant teaching posts, 51,000 pupils in oversized classes and schools struggling to keep the lights on, yet this budget fails to meaningfully address any of it. It is scandalous that the Government is still failing to meet its own commitment to reduce class sizes. No child should be in a class of over 30. It is just unacceptable. Only 182 new mainstream teachers were promised when 400 are needed to reduce the student-teacher ratio by just one point. Across Europe, the standard is 19 pupils per class but we continue to trail behind. This failure hits all children but especially those with additional needs. Reducing class sizes would help ensure children with more complex needs are not left behind in mainstream. However, as it stands, mainstream is not working for many and especially those with learning difficulties. Some children with additional needs still have not set foot inside a classroom this year, despite promises that no child would be left behind. The new investment means nothing to those families. I urge the Ministers to please do everything possible to get these kids to school.

On school transport, the Government is again missing the mark. There has been no update on the promise of 100,000 extra seats by 2030 and no clarity on when nearest school rules will be scrapped or distance limits reduced. How many more children will be transported to school next year with the €69 million announced? Where is the action on childcare that was promised in the first 100 days? Families in Kildare agus fud fad an Stáit are still waiting as childcare remains either unaffordable or unavailable.

Ó thaobh na Gaeilge de, níor luadh ach beartas nua de luach €11 milliún don Ghaeilge agus don Ghaeltacht sa bhuiséad. Ní raibh tagairt ar bith do ghéarchéim tithíochta na Gaeltachta sa bhuiséad seo ná tagairt ar bith don Ghaeilge sa chóras oideachais - dhá áit ina bhfuil infheistíocht ag teastáil go práinneach. Tar éis blianta fada d'easpa maoinithe, ní rachaidh €2.5 milliún d'Údarás na Gaeltachta agus €2 mhilliún d'Fhoras na Gaeilge i bhfad chun an Ghaeilge a chur chun cinn. Is léir go bhfuil neamhaird déanta ag an Rialtas den 25,000 Gael a bhailigh sa chathair seo roinnt seachtainí ó shin, leis an easpa measa atá á thaispeáint dár dteanga náisiúnta sa bhuiséad.

Deputy Conor D. McGuinness: This budget has left workers and families feeling angry, deflated and abandoned. If you have been listening to any media during the day or saw "Prime Time" last night or any of the coverage, you will know that. Certainly, that is the clear sense on the ground in Waterford among my constituents. People see through the spin. They see a Government that can find billions in tax breaks for landlords and developers but cannot find the will to reduce rents, lower energy costs or properly fund the public services our communities depend on. In Waterford, families really are struggling with rent, childcare and the cost of living. They looked to this budget for hope and for help and what they got was another round of Fine Gael and Fianna Fáil looking after the few while ordinary people are left behind.

Is í an Ghaeltacht cliabhán ár dteanga agus croí ár gcultúr ach arís eile tá an Rialtas seo tar éis faillí a dhéanamh ar na pobail sin. Is beag an méadú ar mhaoiniú don údarás, níl faic ann i dtaobh Gaeloideachais agus níl aon straitéis fiorúil do thithíocht Ghaeltachta nó don phleanáil teanga. Once again, the Government has neglected our Gaeltacht communities. There is no meaningful investment in Údarás na Gaeltachta, no increase for Irish-medium education, no expansion of Gaeltacht housing schemes and no support for the community groups that keep our language alive. Sinn Féin's alternative budget would have delivered multi-annual funding for Údarás na Gaeltachta, real investment in language planning and a plan to help young families stay and build their lives in the Gaeltacht.

Regarding community development, this budget is another missed opportunity to strengthen community life. Funding for the community and voluntary sector has flat-lined in real terms, despite rising costs and a pay crisis for staff delivering essential services. The Government gave no increase to women's and men's sheds, while our alternative budget sought to value their contributions. Similarly, this Government missed the mark by allocating just €3 million to the community centre investment fund, while Sinn Féin would have invested €20 million. Sinn Féin would have increased funding for the community services programme, delivered fair pay across the voluntary and charitable sector, and invested in local development companies, which are the very backbone of our towns, villages and communities across County Waterford. This budget has ignored them and continues the long policy of neglect when it comes to rural Ireland. The overall rural development budget has been cut by almost €5 million on last year's budget, and this is not taking into account the really pernicious attacks on rural life and rural dwellers. I refer, for example, to the impact the carbon tax will have on families and on individuals who are trying to access training, get to work and get the kids to school. These things really need to be counted.

My colleague, Deputy O'Rourke, outlined the education aspect quite well in his contribution. We see a situation where schools are left reeling. Yes, there has been some progress on the

capitation grant but schools are at capacity. There is crumbling infrastructure. In my town of Dungarvan there is the local Gaelscoil, Scoil Garbháin. Tá sé i gcruachás. It cannot fit any more children in there. The classes and the school are suffering as a result. I urge that we would-----

An Ceann Comhairle: The Deputy's time is up.

Deputy Conor D. McGuinness: I urge the Government to attend to the issue with regard to Scoil Garbháin.

Deputy Cathy Bennett: I congratulate all the junior certificate children who got their results today. I wonder if they will remember the Fine Gael budget that happened today, which was championed by Fianna Fáil. I hope they will. Will they remember in years to come the cruel disappointment that struggling families, workers and many others experienced today? General election promises have been forgotten very suddenly. The Government made promises in November, which is not that long ago, but they are already forgotten. Having promised a plan to deliver €10 childcare in the first 100 days of its term, the Government has delivered nothing. By pulling the rug on energy credits, the Government has exposed that what it provided for last year was just a cynical political ploy in advance of the general election.

The increases to school capitation funding are not sufficient and are a lot less than Sinn Féin had advocated for. Worse yet, the Government has deferred its insufficient assistance until next year, leaving school principals and teachers with so-called "voluntary" contributions already taken from hard-pressed parents. The arrogance with which the Government has tried to sell a €500 increase in college fees as a reduction is galling. To be clear, Sinn Féin's proposals announced an actual €500 reduction, which is €1,000 in the difference.

I welcome the Government's lifting of Sinn Féin's policy on abolishing the carer's means test, but the slow pace at which the Government has begun to implement this will see it take a decade to achieve. It is callous and utterly heartless. It does not recognise the work carers do and the money they save the State. To top all this off, the Government has promised a measly €10 to people with disabilities and old age pensioners, which is outrageous in light of the cuts that have already happened in electricity credits, and given the cost-of living crisis we are experiencing.

Believe it or not, it only gets worse. The Minister for Health, Deputy Carroll MacNeill, has finally admitted what women have been screaming about, which is that there is insufficient endometriosis care. I had thought that the Government would actually do something about this in the budget, but it contains nothing for women suffering from endometriosis.

The budget also says nothing about additional domestic violence refuges around the country. In Cavan and Monaghan we have none. It still has not happened.

On housing, we begin to see who the winners are in all of this. Sinn Féin demanded a ban on rent increases and proposed putting a full month of rent increases back in people's pockets. That is still not happening but the big winners here are the developers.

Deputy Pádraig Mac Lochlainn: I want to talk about the defective blocks grant scheme that is being made available to home owners in the west of Ireland. The Taoiseach, Micheál Martin, stated that the scheme would be the biggest redress scheme in the history of the State. He said it would be over €3 billion. He told home owners in the west of Ireland that they would get €500,000 each, the biggest redress scheme in the history of the State. That was nonsense.

I want to share a story. I met a family recently on a site where they had just demolished their home. They were absolutely traumatised. Their home was about the size of an average detached house in rural Ireland. They will be €200,000 short of redress. That is €200,000. They had a mortgage left of six years, which was €900 per month. That is what they had left on their mortgage. Their mortgage now will be 21 years at €1,800 a month. That is what 100% redress looks like in the west of Ireland. Micheál Martin is an absolute disgrace. There is no additional money provided in this budget for the defective blocks scheme that reflects anything like the €3 billion he boasted of. He misled people in the west of Ireland. He gave the impression that they would get genuine justice, just as home owners in Dublin and Leinster rightly got 100% redress. Those 3,000 home owners who suffered the affliction of pyrite got 100% redress. I have given the Minister an example of what is happening, by contrast, in the west of Ireland. When houses are being rebuilt, I ask the Government not to insult people by saying it has stepped up. It is such an egregious offence to people in Mayo, Sligo, Leitrim, Clare and Limerick, and in my home county of Donegal. It is second-class citizenship. I am appealing to the Government to urgently look at the mistakes of this scheme to see how cruel it is.

Thousands of council houses are also affected but there is no plan for them. In my home county, most tenants in private housing and all tenants in public housing have no pathway. They are living in utterly dangerous homes. They have a scheme that is dysfunctional. They are left at the mercy of the market where builders can just name their price. This is a deep injustice. I am appealing to the Government now because it misled the people of Ireland. There is no 100% redress and there is no justice. It needs to change urgently.

Deputy Mark Wall: It seems to me from what we saw in the budget yesterday that the Government does not recognise the pressures that many of our working families and working individuals are facing at this time. Examples provided by the Government in its budget documentation yesterday tell us that a married couple with two children on a modest income of €55,000 a year will be down €50 on their income compared to last year. A single person on the same income will also be down €50 on last year's income. Many of these working people are asking me if the Government does not realise the hardships and struggles they are going through. Does this Government not care? Does it not recognise the contribution to the State of these working people day in, day out? These people are paying their taxes and supporting their communities. Yesterday we saw no increase in child benefit for that couple with two children, yet they will face increased fuel, food, childcare and medical costs. Many of the families I deal with use child benefit for rainy days when they must cover an increased bill or an unexpected one. Now they will have to do so with no increase and with rising bills. Unfortunately for many the rain is coming down weekly.

In many commentaries on this budget yesterday Government representatives were at pains to point out that this is the first year of what they hope will be a five-year budget cycle. The Government is right that it is the first year. The choice the Government made yesterday was

to support big business and developers over those working people who need the support most. The choice the Government made yesterday was to ignore workers. In some commentaries I have listened to the Government saying that it will look at the costs next September. The reality is that many working families are making life choices now because of spiralling costs and they cannot, and will not, be able to wait until next September or until the next budget cycle.

It was not just workers who were ignored by the Government yesterday. Those with disabilities who are seeking employment were also ignored. People with disabilities have the highest unemployment rates and poverty rates among other demographics in Ireland. I am truly appalled that no specific measures were announced on budget day to tackle the high unemployment and poverty rates among the disabled community. The Minister for Social Protection had said that the payment for disabled people on the disability allowance would go up by over €500, but this relates to the €10 increase in social welfare payments. It is an inflation measure that falls far short of what is required. The Society of St. Vincent de Paul said the increase of €16 per week was needed to cover the cost-of-living pressures currently being experienced by those on low incomes.

Yesterday, the Government gave away €700 million to fast food chains like McDonald's, which are raking in millions and will now get richer while disabled people and their families can barely keep the lights on. This VAT rate cut could have funded a permanent cost-of-disability payment starting at €25 a week and could have fully abolished the means test for carers.

The Government seems to have gone back on its promise of delivering that €200 in childcare fees. We needed to see real and radical policy change towards a public model of early years learning, education and school-age childcare, one that delivers equality for children, affordability for parents and fairness for providers. Extra childcare places will be off little use to parents who cannot afford to send their children there in the first place. This budget should have funded a suite of measures aimed at addressing the workforce challenges facing the sector and reducing costs for parents, while also increasing the number of childcare places.

I also wanted to ask why none of the towns in my home county of Kildare were included in the living cities initiative. I have no problem with the towns added to the scheme but at least three of them have a population smaller than Naas or Newbridge in County Kildare, areas that the Government wants to expand and to put more houses in without the infrastructure and money to back it up.

To conclude, this is, without a doubt, a pro-business budget that puts the profits of already minted fast food chains and property developers before working families. Those working families are struggling to put food on the table and keep the lights on in so many of those cases I am dealing with at the moment. It was a choice that the Government made. It had the opportunity to help those struggling most but instead it bowed to the large lobby groups, who only gave it a passing thanks last night and then sought greater assistance. Politics is all about choices; yesterday, this Government showed its true colours.

Deputy Eoghan Kenny: Yesterday was my first budget in this House. Having spoken to a number of families last night and individuals who contacted me, they have looked at that budget yesterday and found absolutely nothing of substance that would help them. These are working families and working men and women. If the Minister takes the ordinary middle-income

working family with two or three kids, there is no change in the price of their groceries or in their household bills. The tank of diesel or petrol costs more. Voluntary contributions remain. There is no help with childcare costs. Groceries are a prime example. They are an exorbitant cost. Families are cutting back to cover basic needs. The mother or father who is skipping a meal to make sure his or her child has a meal would have seen nothing for him or her in yesterday's budget.

This farce about the 9% VAT on gas and electricity supplies is just a cover. It will not help the more than 1 million homes, families, individuals and others who rely on a tank of home heating oil, specifically lower-income and rural households. What am I to tell a pensioner living on the side of the hill in the likes of Carrignavar or Mourneabbey who will not be helped by this Government because they have to rely on home heating oil? Along with this, there is €5 extra for fuel allowance. Five bloody euro. What an absolute farce. I looked it up this morning. A packet of firelogs is €10, so you would have about enough for a half a packet of firelogs. We are told an extra 50,000 people will be reached by the working family payment. My understanding is that they will receive that in March 2026 and it will be backdated to January 2026. It will get you nothing in the colder months of November, December, January and February.

Locally, yesterday's budget once again highlights the lack of follow-through from the Government on significant projects like the Mallow relief road and the Cork to Limerick motorway. Both of these projects are vital for the development of Mallow and its environs, as well as connectivity and safer routes between our second- and third-largest cities. These projects cannot just be shoved into the general budget of the Department of Transport or Transport Infrastructure Ireland. They should have been recognised as stand-alone projects by the Government.

On education, there have been improvements. I will accept that but they in no way go far enough for the ordinary child in the local voluntary school. The Government has now announced DEIS plus on two occasions yet there is still no clarity on what funding will actually be available. It can produce surgically accurate figures for restaurateurs and builders but not for our most disadvantaged children. It is astonishing, in what Simon Harris has declared a child poverty budget, that the Government cannot even outline how it intends to resource the schools serving those most in need. Ireland is one of the richest countries in the world, yet ESRI research shows that one in five children, that is, over 225,000, live in families below the poverty line. Projects like DEIS plus are vital and urgent. We need to see this reflected by the Government.

There was no mention of student-teacher ratios yesterday, even though it was a commitment in the programme for Government. There was absolutely no mention of the roles of secretaries and caretakers across our schools, who had to go on strike. There was no significant or firm funding commitment for the school transport system. The so-called continued investment in school transport is another empty promise. There is no fooling anyone in the school transport system and families across this country.

I welcome the announcement on new special needs assistants and special education teachers but I was in schools where I have seen allocations being made. What actually happens is that teachers and SNAs are taken out of mainstream environments and put into special education needs settings. I hope that is not going to be the case here as well.

There is a significant lack of progress being made for the most vulnerable people in our society. It is particularly affecting those who are working within our country. That is the knock-on effect for many people here.

Minister for Justice, Home Affairs and Migration (Deputy Jim O'Callaghan): I welcome the opportunity to speak in this debate. At the start, I am pleased to say that I and my colleagues, the Ministers of State, Deputies Brophy and Collins, have secured an allocation of €6.17 billion for the justice sector in this year's budget. This is a record allocation that involves a €330 million increase on last year and it will allow us to invest in a number of priority areas.

One of the main areas within the justice budget is in respect of the Vote for An Garda Síochána. I am very pleased to be able to say that the funding we have secured will assist An Garda Síochána in doing the very valuable work it is required to do on behalf of the people of Ireland in order to keep them safe. Under the budget, we have secured sufficient funding for the recruitment of up to 1,000 new gardaí and 200 additional staff members. I am also pleased to announce we have secured funding to double the number of Garda reservists from 300 to 600. Recruitment in those areas is now ongoing.

Garda overtime is a very important part of the budget and the reason this is so is that we need to ensure there are sufficient resources on the street with respect to visibility for An Garda Síochána. That is why I am pleased announce that 392,000 additional hours of Garda overtime will be available in 2026. I have also secured a significant capital budget of €390 million to deliver new Garda stations, courts, extra prison spaces and increased investment in cybersecurity. I am also pleased to say that €80 million will be available to support Cuan and services supporting victims and survivors of domestic violence. Some €5 million will be provided in additional funding to support those victims.

Prisons are a particularly challenging issue for me and my colleagues in the Department, and I am pleased to say we will have 250 additional staff for the prison and probation services next year. There is also an allocation of €123 million - up €27 million - to allow for full restoration of criminal legal aid fees in 2026 in conjunction with systemic reform of the criminal legal aid system.

Specifically in respect of An Garda Síochána, there is €77 million in additional funding for up to 1,000 new gardaí and 200 new staff. There is also, as I said, a budget to recruit 300 new Garda reserves and also a budget of €169 million to provide the overtime I have outlined already. Garda technology is extremely important. I am pleased to say that investment of €160 million in Garda technology has been secured. This includes €19 million to begin the national roll-out of the digital evidence management system and body-worn cameras. Members will be aware that body-worn cameras are an extremely important part of the work being done by An Garda Síochána. I am pleased to say that we will be able to roll them out across the country next year.

The budget will see the completion of the Bailieborough Garda station and the Drogheda property and exhibits management system, PEMS, store next year. We will see construction being advanced in other Garda stations, such as Newcastle West, Portlaoise, Macroom and Clonmel, and a new PEMS store in Tallaght.

My colleague, the Minister of State, Deputy Collins, will talk about youth justice and the significant amount of money that is being put into youth justice, as it is extremely important that we seek to divert young people from a pathway of criminality. A significant budget increase of over 11% for the Probation Service allows for 100 additional staff to increase supervision capacity and support the expansion of community-based sanctions as an alternative to prison.

My colleague, the Minister of State, Deputy Brophy, will talk about the significant work that we are doing and the achievements we are making in the area of immigration. A budget of €7.5 million has been assigned to increase the number of people removed from the State through voluntary returns and enforced deportations. We have also reduced the budget as a result of the good work that has been done by me and my colleagues in the Department to cut down the costs in respect of people fleeing the war in Ukraine. That budget allocation has been reduced by €170 million.

I have already identified the funding that was provided in respect of Cuan. That is essential, ongoing work to ensure we combat gender-based violence.

The community safety fund will have €4.75 million. That is money reinvested from the Criminal Assets Bureau back into communities. I hope shortly to be able to announce where that money will go.

Also, with regard to the Courts Service, I have secured increased funding of €10.7 million. This will allow for the appointment of 20 additional judges. I am also pleased that I have been able to provide increased funding for the Free Legal Advice Centres of 50% on last year.

Minister of State at the Department of Justice, Home Affairs and Migration (Deputy Colm Brophy): As the House has heard from my colleague, the Minister, Deputy O'Callaghan, the justice budget of €6.17 billion for 2026 will support a robust, rules-based immigration system. The additional funding for immigration and international protection will improve our systems, speeding up processing, strengthening the return and ensuring that Ireland is fully ready to implement the EU migration and asylum pact in June 2026. This budget ensures we have a firm, fair and effective immigration system that will also represent value for money.

Some of the key provisions will include resources to implement the EU pact on migration and asylum for June 2026. Additional staff have been provided in immigration and international protection services. The budget also meets the full-year cost of the very significant staffing increases we have delivered in 2025. We have a 50% increase in funding for the processing of international protection appeals, with an increase of €750,000 in funding for the international protection appeals board. We also have a new allocation of just over €5 million to the new appeals body which will be created under the pact. This will allow us to speed up the processing of appeals in the same way that we have done with the initial processing of initial applications.

A capital budget of €40 million will allow for further investment in State-owned accommodation options. I am delighted to have secured a €1.5 million increase in funding for migrant and community integration initiatives, enabling and improving community connections all across Ireland.

This budget delivers a substantial investment in our immigration systems. We will also deliver Ireland's first ever national migration and immigration strategy. I am proud of what we have done to maximise the efficiencies in our immigration and international protection system.

As the Minister said, we will have a €7.5 million increase in the budget for people being removed through both voluntary returns and enforced deportations, which are an important part of a system that must be firm, fair and effective when it comes to dealing with immigration.

Minister of State at the Department of Justice, Home Affairs and Migration (Deputy Niall Collins): This record justice budget of over €6 billion reflects our strong commitment to build safe and secure communities. Youth justice has a crucial role to play in this. The significant increase of €7.3 million in youth justice funding which I have secured is a 22% increase and enables us to achieve comprehensive nationwide coverage of our network of youth diversion projects for the first time ever. The importance of this should not be understated. Youth diversion projects are on the front line. They tackle directly the causes of youth offending and antisocial behaviour.

From Rathkeale in County Limerick to Moyross and Limerick city, north and south inner city Dublin and towns like Ennis and Portlaoise, I have seen at first hand the impact that youth diversion projects and youth workers have on young people at risk of criminal behaviour. By directly engaging and preventing criminal and antisocial behaviour at an early stage, youth diversion projects reduce crime and give positive results to society. The significant increase in funding that I have secured means we can now reach young people in every part of the State.

Youth diversion works in the vast majority of cases but it cannot stop all incidents of antisocial or criminal behaviour. As such, it is important to also emphasise the additional investment in An Garda Síochána. The budget allows for 1,500 more people to join the Garda workforce next year, up to 1,000 gardaí, 200 Garda staff, and a doubling in the size of the Garda Reserve. To put that in context, 1,500 people is 8% of the entire Garda workforce. Every one of these additional men and women will increase the visibility of gardaí on our streets and in our villages and towns.

A 13% increase in the Garda budget provides for an additional 392,000 overtime hours, bringing the total number of funded overtime hours to 3.5 million. While we recruit more gardaí, this will meet the sustained demand for a visible and responsive policing response to support serious crime prevention and investigations. Budget 2026 allocates the most ever to the justice sector, reflecting our commitment to tackling youth offending and antisocial behaviour and keeping people safe in their communities.

I acknowledge the €390 million capital budget available to us, which will go towards many capital works, such as the finish and fit-out of the new Garda district headquarters in my constituency, in Newcastle West, and also to fund the ongoing planning of a new Garda station in Castletroy in Limerick city.

Deputy Matt Carthy: Is cúis díomá dom nach bhfuil mórán ama agam freagra a thabhairt do na hAirí. The budget was, to put it mildly, a huge disappointment. In fact, for many people who I have been speaking to, "stunned" is the only word I could use. In a budget of billions in extra spending, Fianna Fáil, Fine Gael and Independent TDs have not just managed to deliver

nothing for workers and families; they have actually managed to make them worse off. Ordinary households have been kicked in the teeth in the Government's hope that they will forget about it in the next election. My hope is that that game is over for such cynical politics.

On justice and migration, the areas that I cover, the budget suggests the well-versed failures will continue. Once again, there is a commitment to hiring an extra 1,000 gardaí, just as there was in previous budgets, but, as previously, that target is set to be missed. There were 750 recruits from Templemore in 2023, with just 631 last year and the numbers are unlikely to be much higher this year. The Minister says the most important thing is getting people to apply to join the gardaí, but the reality is that high-profile recruitment campaigns have made virtually no difference to the overall numbers of gardaí. Large numbers of people do apply to join but this is not translating into increases in the overall number of gardaí. Rather than action to tackle the recruitment and retention crisis, in this budget there is actually a 13% increase in the Garda overtime allocation, despite serious concerns already about the existing dependence on overtime to deliver routine policing services.

A number of things clearly need to be done. The training allowance must be increased to the level of the minimum wage, as Sinn Féin outlined in our alternative budget. The capacity of the Garda training college has to be increased. There has to be an improvement in pay progression and long service incentives have to be looked at.

On asylum policy, the Government is again set to spend obscene amounts of taxpayers' money on a dysfunctional system, enriching a new crony class. The Irish people are facing heavy financial implications because of Government failures and decisions, the high costs associated with the delays in processing, the chaos in the system, the failure to end or even tackle profiteering and the Government's decision to sign up to the EU asylum and migration pact.

8 o'clock

There is, of course, also the decision to support the extension of the temporary protection directive. There is clearly a long way to go to sort out the mess, crack down on profiteering and bring costs under control, but apparently there is no recognition of that among Government Ministers. The difficulty, if we are going to tackle this, is that the budget announced yesterday is not even a good start.

Deputy Liam Quaide: I note that the Environmental Protection Agency received additional funding in yesterday's budget. That is welcome, but we know from recent events that it is not all about funding when it comes to its powers. It is also about the willingness of the EPA to impose serious consequences on entities or individuals that cause damage to our natural world. The Minister will be aware of the catastrophic Blackwater fish kill that occurred in early August. An estimated 42,000 fish died when they came into contact with some kind of noxious substance. That figure does not include juvenile fish and local anglers believe the actual mortalities are likely to be multiples of 42,000. It is surely the most serious ecological disaster in living memory in this country, and its consequences will be felt by local communities around the Blackwater for many years.

The degree to which a dairy co-op called North Cork Creameries based in Kanturk has been chronically in breach of environmental regulations has been laid out brilliantly by Ella

McSweeney in *The Irish Times,* and its pattern of violations also featured strongly in an Oireachtas committee hearing last week. Despite polluting local waterways over and over it has never faced any serious consequences. Paying a few grand to a local angling club or €11,000 in fines to the EPA is, let us face it, a pittance to a company that recorded €212 million in revenue in July and a 48% increase in profits. It is clear from that Oireachtas committee hearing last week that the EPA is utterly toothless when it comes to holding companies like North Cork Creameries to account. That lack of powers, or its lack of willingness to use the powers it has, is causing devastation to our natural heritage. I urge the Minister and his colleagues, and had I engaged with the Minister of State, Deputy O'Sullivan, earlier, I would have said it to him, to really take this catastrophe seriously and give an earnest undertaking that all avenues will be exhausted to hold the culprit responsible, whoever that is. We also need to see a rapid response action plan devised as a matter of urgency by the EPA, IFI, the Marine Institute and the council in the event that this were to happen again. That is the legitimate fear of the communities around the Blackwater.

With respect to my own spokesperson area, there has been a significant increase in staffing investment in disability services. It will be important to get a clear breakdown this week of how exactly that money will be spent. That investment needs to be followed by swift recruitment campaigns involving secure contracts and posts within services that give opportunities for progression, which will improve the retention issue we have seen blight CDNTs over many years.

On the negative side it has been long recognised that having a disability comes with significant additional financial pressures, including costs of transport, equipment and therapies. Despite repeated calls from advocacy groups such as Inclusion Ireland to introduce a cost of disability payment, the Government failed to implement this measure in the budget yesterday. The Social Democrats proposed a cost of disability payment in our alternative budget that would have amounted to €1,040 per year, as well as an additional €78 per year in disability allowance. The Government has only increased disability allowance annually by €520, meaning disabled people are €1,300 per year worse off under this budget than they would have been under our proposals. That is a significant amount of money. The absence of a cost of disability payment is a glaring budget omission that leaves disabled people continuing to shoulder an unfair financial burden.

The budget was also a missed opportunity to abolish the means test for carer's allowance. Thousands of carers are either shut out of this modest financial support because they have hard-earned savings, their partner's income pushes them over the eligibility threshold, or they are living in fear of having the payment taken off them when their families' finances change even slightly. The Government should have abolished the means test this week and allowed thousands of family carers, the majority of whom are women, some peace of mind and certainty. Instead, it chose to tinker around the edges of this support and impose continued financial and administrative hardship on them.

Meanwhile the Government is pouring €20 million into outsourcing assessments of need while at the same time applying crude recruitment restrictions to the very services in primary care that could provide a more streamlined and integrated pathway of assessment and intervention for many of these children. This approach undermines the capacity of the HSE and imposes major costs on the taxpayer. Outsourcing AONs is not only costly but it

compromises the quality and continuity of care for children with additional needs. It creates what is known as a perverse incentive for clinicians to leave the public service and taken on lucrative private clinical work, thereby further hollowing out HSE services and preventing them from developing.

Deputy Eoin Hayes: All around the country this evening, at this very moment, there are children sitting hungry at a table in a kitchen or in a cramped hotel room of emergency accommodation. They are hungry or their parents are hungry. That is the choice for too many families. Now, as the hunger rumbles in their bellies, the heating is off and those families are cold. The tables may be bare and rickety, the curtains or bedding may be worn and too old. It is hard to do your homework on an empty stomach, nearly impossible. For 8.5% of the children in this country, nearly one in every ten, this is the reality of their evening tonight. They are in consistent poverty according to the Government's own statistics. According to the ESRI, as many as one in five children is experiencing this kind of Dickensian level of deprivation.

On the quays however, or in the lavish converted Georgian offices of the squares of Dublin 2, in a boardroom the table is solid and heavy and immovable. The bellies are full, perhaps too full. There are crystal glasses and newly bought bottles of sparkling water imported from some spring hundreds of miles away. The carpets are freshly cleaned and there might be canapés that go uneaten or bottles of wine on ice. Those rooms do not know poverty or hunger or cold. Those rooms are full of people who have never done better.

Budgets are about choices - not just choices between numbers or policies or votes, but choices between people and what we believe in. Does this Government believe in alleviating suffering or does it believe in indulging greed? In the budget the Government presented yesterday, it set aside €300 million to alleviate child poverty. It is, in itself, welcome. I genuinely applaud the Minister for public expenditure when he said that a multi-year programme of supports began yesterday. It is the start of a difference to many. In 2026, however, it will not go far enough. The Parliamentary Budget Office today published a report saying child poverty will actually increase in 2026 under this budget. The Taoiseach lauded himself today, saying the bottom two deciles would do better from this budget, but the Parliamentary Budget Office says their income will actually go down.

On the other side of the world, however, in boardrooms in Beijing, London or Manhattan, shareholders in Irish property companies will receive a memo and they will reach to uncork the bottle of champagne. They will read that this Government gave them double what it gave the poorest children in Ireland. It gave them €615 million to build apartments they are already building, the most expensive, most lucrative and smallest apartments in Europe. The shareholder party is now never-ending. Irish Residential Properties REIT plc made €30 million in profits last year, driven by €65 million in net rents. Cairn Homes made €115 million in profits in 2024. This Government gave them more profits when they did not need any and, worse, it indulged them when they were already overgorged.

There are alternatives. The Social Democrats chose to spend the same €615 million on lifting tens of thousands of children out of poverty with a second tier of child benefits targeting the most vulnerable children in our Republic. We even made sure we balanced and paid for it by asking those boardrooms to contribute more, phasing out subsidies for developers, increasing the levy on the banks and increasing the stamp duty on non-residential property. There was a

choice yesterday, and in that choice the Government proposed the most regressive, corporatist tax package in a generation. The Government chose to continue the extreme indignity of child poverty for too many families. It left working people out in the cold and it rewarded greed. It is the great shame of this Government that it did not choose differently, and it is the great failure of our politics that the scourge of child poverty will persist despite what was a unique generational opportunity to end it.

Minister for Agriculture, Food and the Marine (Deputy Martin Heydon): Budget 2026 will make a robust contribution to the development and resilience of the agrifood, fisheries and forestry sectors. We have a strong economy that, thanks to the hard work of the Irish people, has weathered multiple crises. However, we are living through a time of economic uncertainty. It is essential that we take every measure to protect jobs and livelihoods. Irelands's agrifood sector employs approximately 171,400 people, representing 6.4% of the total workforce but a far greater proportion in rural and coastal areas. It makes an enormous contribution to the overall economy but also to rural communities. The roots of this sector run deep. There is not a parish in the country that is not enriched by the contribution made by farmers or where some small business does not depend on the sector for its very existence. The sector is responsible for the stewardship of 4,500,000 ha of agricultural land and over 800,000 ha of forestry. It consists of 133,000 farms, 2,000 fishing vessels and aquaculture sites and some 2,000 food production and beverage enterprises. It employs over 171,000 people, as I said, and the impact of that employment of 6.4% is felt far more greatly in our rural areas due to the multiplier effect of that economic activity in those rural coastal areas.

In an increasingly globalised world, the Irish agrifood sector is a world leader. This is the first of five budgets this Government and I, as Minister for Agriculture, Food and the Marine, will deliver. We will not achieve everything in one budget, but budget 2026 marks an important first step to sustain rural ireland and help the tribe. In total, I have secured €170 million of additional funding for the sector in this budget, which brings my Department's Vote to over €2.3 billion. This represents a 9% increase in funding when compared with 2025 and highlights the Government's strong commitment to the sector. I am delivering substantial supports to continue the growth and expansion of the agrifood, forestry and fisheries sectors. In particular, it includes concrete measures to further progress key priorities of mine as Minister, including reducing bovine TB, maintaining the nitrates derogation, encouraging generational renewal and supporting the tillage and livestock sectors.

I am acutely aware of the emotional and financial impacts that bovine TB has on farmers and their families and on rural Ireland. I have secured an increased budget allocation of €85 million of new money for TB in 2026. This will result in a total budget of €157 million to help tackle the scourge of this disease. Based on our latest modeling, this will provide a fully funded revamped TB programme. It will focus on tackling the disease levels through the implementation of the measures laid out in the new TB action plan, which I launched last month. It is vital that we ultimately reduce the cost of this disease for all in the coming years. This allocation will support and enable farm families who are dealing with the stress of a TB outbreak to navigate a way out of a TB restriction and to protect those herds currently free from bovine TB from the stress of a TB outbreak. This additional funding will be vital in addressing this disease and I am confident it will help drive down the incidence of bovine TB levels for future years. This significant additional investment in the programme will support a wide range

of impactful measures including additional targeted testing, additional resources for the wildlife programme, supporting non-farm biosecurity through direct support to farmers for improving biosecurity infrastructure on their farms and facilitating more engagement between farmers and their private veterinary practitioners. I am determined that no stone will be left unturned in our efforts to tackle the scourge of bovine TB.

Another key priority of mine and the Department is the nitrates derogation. Improving water quality and securing the extension of Ireland's nitrates derogation is another key Government priority, and I remain committed to supporting farmers to achieve these twin objectives. With this in mind, the accelerated capital allowance, ACA, for slurry storage is a key agri-taxation measure and that will be renewed. This allowance will continue to incentivise investment in slurry storage capacity, making an important contribution to the overall effort to secure the retention of the nitrates derogation. This relief is being renewed for four years rather than the normal three to provide additional certainty for farmers in planning their investments.

Budget 2026 also continues the funding committed under the €60 million European innovation partnership, Farming for Water, and Teagasc's agricultural catchments programme. Working in conjunction with industry, this provides free advice to farmers on positive measures they can undertake to continue to improve water quality. There is massive work and investment under way across the agrifood sector to reduce its impact on water. In response to my invitation, the European Commissioner responsible for the environment and water resilience, Ms Jessika Roswall, will visit Ireland in November and we will use that opportunity to demonstrate some of the investments being made by Irish farmers to improve water quality.

Another key element in the support of the retention of the nitrates derogation is continued support for capital investments on farms. I have allocated €88 million to the targeted agricultural modernisation scheme, TAMS, capital investment scheme for 2026. I am a huge believer in the positive impact of TAMS as it supports competitiveness on Irish farms, generational renewal and important investments, such as slurry storage, that will be a critical component in supporting the case for the renewal of the nitrates derogation. There continues to be significant farmer demand for this scheme, with over 6,100 applications to the latest recent tranche, and this increased allocation of €88 million will require careful management.

The agri-climate rural environment scheme, or ACRES as it is known, provides an important income support and underpins environmental action on farms. It has faced many challenges, but I am committed to restoring farmers' confidence in the scheme and supporting the efforts of almost 54,000 farmers who are contributing in a range of environmental, biodiversity, climate and water quality objectives. I have secured an increased allocation of €280 million for ACRES in 2026 to continue this work. Advance payments under this scheme are scheduled to commence on time next month. This is a scheme that has delivered over €500 million into farmers' pockets to support them in the efforts they have been making since just 2023. It is a really important scheme and I am delighted to have secured that additional funding for it.

The tillage sector is a critical part of the agrifood sector, producing high-quality animal feed, bedding and ingredients for the food and drink industry. Coming from a tillage heartland in County Kildare, I understand the vital contribution the sector makes to the wider agricultural ecosystem, and the Ceann Comhairle knows that too. At a challenging time for the sector, I will be supporting the tillage sector in 2026 with funding of at least €50 million through the protein aid scheme, the strong corporation measure and the new tillage support scheme.

Having secured a funding allocation for the scheme, I intend to consult with stakeholders on its design and operation in due course to ensure we target this funding to those who need it most. These measures will support tillage farm incomes, and I very much view them as a strong base to work from in future years to protect the future of tillage farming in Ireland.

Recognising the importance of the dry stock sectors, I will be maintaining the existing overall allocation for the various livestock schemes, which will amount to €131 million in 2026. These targeted supports for beef, sheep and suckler farmers will assist farm incomes and encourage positive actions on farms. These sectors are vital to rural communities across the country. I will continue to fund the national genotyping programme to support my ambition of genotyping the entire national bovine herd.

Before I conclude, I want to speak to the area of generational renewal. Supporting young farmers and facilitating generational renewal is critical to ensure a bright future for the agrifood sector. Budget 2026 will provide a number of practical measures for young farmers and their families. The commission on generational renewal in farming recently submitted its report to me. I am pleased that following extensive engagement with my colleague the Minister, Deputy Donohoe, budget 2026 takes the first steps to addressing the commission's recommendations, with a view to supporting the next generation of farmers. Agricultural relief will remain available under current terms to farm families to facilitate succession and the intergenerational transfer of farms. This is the single most important mechanism we have to facilitate the transfer of farms from one generation to the next. It delivers approximately €230 million annually in tax supports to farm families making this significant decision to transfer their land to the younger generation, and is one I never take for granted. I was struck by the presentation earlier from representatives of the Social Democrats, who in their pre-budget submission talked about choices. The proposal to reduce that 90% capital acquisitions tax agricultural relief to 70%, which they would say would generate €60 million, would cut to the heart of what we are trying to do in area of generational renewal. Therefore, while some farmers might take the agricultural reliefs that exist for granted, I definitely do not, and Government definitely does not. They are there for a very good reason, to make sure we get that next generation of young farmers in and support that smooth transition in an area of generational renewal where we have a real challenge.

The 100% young trained farmers stamp duty relief is another vital support for young farmers, valued at around €20 million annually. In line with commission’s recommendation to bring more certainty to succession planning, the relief will be extended by four years instead of the normal three years for such measures. On farm restructuring, capital gains tax relief supports the reduction of farm fragmentation, which makes farms more efficient, contributing to both economic and environmental sustainability. This is matched with complementary stamp duty for farm consolidation relief. Both of these reliefs have been extended for a longer period of four years, which is the maximum under state aid rules.

As I said, budget 2026 represents the first of five budgets this Government will deliver. It is an important first step that will serve to protect and grow Ireland's agrifood sector and the significant contribution it makes to our rural and national economy. I look forward to continuing to work to deliver for this sector in the years ahead.

Deputy Martin Kenny: For many people living across the length and breadth of the country, this budget has been quite disappointing. It is a disappointment for workers that they see no tax relief whatsoever, except for a very elite few who happen to be building apartments in Dublin that nobody can afford. They seem to be the only people who have been looked after from a taxation point of view. The agricultural sector and farmers in general are also very disappointed. The Minister will probably be aware of that from media reports from the various farm organisations that expressed their disappointment.

The TB eradication programme obviously needs to be funded. There have been decades when it has not been funded properly. We see a situation where the bovine TB numbers have been out of control for the past number of years. The TB programme has gone over budget every year since 2020 and it will run over budget again this year. In 2024, over €100 million was spent and estimates are that it could be up to €130 million. We all know that, yet when we ask the Department of public expenditure and reform - our office put in a question to it - about the eradication programme the Minister has now proposed to bring forward, we are told it will cost up to €181.7 million, yet the budget falls well short of that.

Deputy Martin Heydon: That was based on modelling from June. The most recent modelling shows it is reducing.

Deputy Martin Kenny: Modelling or not, the reality is the number of reactors are going up. That is the problem we have got here.

Deputy Martin Heydon: We anticipate six new-----

An Ceann Comhairle: Please, Minister.

Deputy Martin Kenny: Therefore, we have a TB eradication programme that is underfunded in the budget. That is the reality of it.

Deputy Martin Heydon: No, that is not true.

Deputy Martin Kenny: We will see at the end of the year where we are. It has been underfunded in every budget to date.

Deputy Martin Heydon: I will share the modelling with the Deputy.

Deputy Martin Kenny: If we are to go on precedent, we expect it to be the same again.

One of the big complaints farmers have is the valuation they are receiving for reactor cattle, which is too low and does not represent the current market value of cattle. I will give an example. James from Sligo sent me a handwritten note only the other day. In May 2025, he lost seven cattle that were valued at 2023 prices. That is the big problem he has. When he goes out to buy like for like to replace those cattle, he is down €6,000 when he goes to the mart to buy the like of those cattle again. That is a major problem we have here. Farmers need to get the current market value for their reactors in order to replace them in their herd.

The Minister talked about increasing the ACRES programme and €25 million extra in 2026. I want to find out something from him, as it is not clear. He mentioned additional money, which I want to try to get to the core of. On the new applicants who are in this scheme, will there be more new applicants coming into it or will he give more money to existing applicants? There is €1.5 billion over five years. Has that increased? Is the same money over five years? If it is the same money over five years, then this is not new money. It is just money moving around. That is one of the issues we have to get clear answers on. It is an insult to suggest to farmers they are being given more money because they entered the scheme, when many of them are still awaiting payment from 2022 and 2023. No farmer has been paid for the non-productive investments they applied for over two years, which they have completed and paid the money out for. Yet, they have not got the money back.

Tillage farmers in this sector have been let down as well. The Minister said he would bring in a package for them. They were before us last week. We expected to see something in the budget but there is no sign of anything. It is the same thing in so many sectors.

Deputy Martin Heydon: There is €50 million.

Deputy Martin Kenny: For the beef sector and a whole lot of sectors, nothing is happening. It is a disappointing budget for the agricultural sector.

Deputy Brian Stanley: A budget is about choices. The Government could have helped the squeezed middle and the working poor, but what did it do? In the middle of a cost-of-living crisis, rents will go up from March, the local property tax has just gone up, and electricity prices are going up at the same time as groceries and other items are going up in price. Some of these increases could have been addressed but what did the Government do, even though it knows there is more economic hardship on middle-income householders and workers in particular? There is more tax, more LPT, more carbon tax and even higher rents.

Workers on a median income will be worse off next year. Everybody has agreed on that today. Election promises to look after the carer's allowance and abolish the means test have been forgotten. There should have been targeted supports in terms of energy credits for low- and middle-income households. USC could have been reduced or cancelled for those on below €40,000, along with adjusted tax bands for workers, to take account of inflation. That should have happened. Instead, workers on a median income will pay more tax and face higher prices. Child benefit needed to be increased to at least keep pace with inflation. We know everything cannot be done, but that should have kept pace with inflation.

On VAT, I know a lot of small restaurants and cafés are struggling, but if the Government wanted to assist those businesses, it could have cut the VAT rate for them on the first €2 million or €3 million of turnover. Instead, it gave a tax cut, from 13.5% to 9%, across the board at a cost of almost €700 million. The real beneficiaries will be the large hotel groups and fast food chains, such as Costa, McDonald's, Burger King, etc.

Deputy Colm Brophy: That is not true.

Deputy Brian Stanley: In the area of health, which I know is expensive, let us get it right in terms of primary care. Access to primary care is a priority. A pressing issue is the need for changes to the income threshold for medical cards. That stands at a scandalous €184 for a single person. For a couple with two children - let us think about this - it is €342. When they go over that, they lose their medical card. These people have no basic health cover and cannot afford private health insurance. That should have been rectified. A portion of the large capital budget needs to be ring-fenced for new primary care centres. I highlight in particular Portlaoise, a town with a population of over 30,000, which is one of the few in the country that does not have a primary care centre. New health centres are also required at Mountrath and Rathdowney.

I acknowledge a sizeable budget was allocated in the area of housing, but what is being achieved with this is in question. Over €2 billion of this will be spent on rent subsidies to private landlords. This is year on year, not a one-year payment. It will go every year. It provides no tangible assets at the end of it for the State. Instead, resources need to be used to construct cost-rental and affordable homes to buy. The imposition of rent caps is urgently required. I recently highlighted that in the case of Laois, rents went up over 10% in one year alone. It was over 10%; that is according to the RTB. Runaway rents need to be capped to stop that from happening.

In the area of education, there was a welcome increase in the capitation grant, particularly for primary schools. I acknowledge that. I would like to have seen it go further, but at €50 it is a start. There is real pressure on additional accommodation for special school classes. I highlight in particular the Saplings school at Graiguecullen, which is half-built. It has been standing there for a year and a half and needs some money. The Minister of State's Department has funded some of it already through the justice scheme passport for investment, but it has been at a standstill for over a year now. It needs capital funding to complete it. I also highlight the need for funding of a four-classroom extension to St. Francis School in Portlaoise.

Overall, instead of targeting money to ease the burden on the working poor and squeezed middle, and to improve public services, the budget will have the effect of transferring a huge amount of wealth and public taxpayers' money to big business and private wealthy individuals. That is not what is needed. We need a social approach and fairness for workers and families, particularly the squeezed middle.

Deputy Seamus Healy: This is a budget of broken promises. In the run-up to the general election, all parties promised the abolition of the means test for the carer's allowance. The public believed this would be done in the first 100 days of the new Government or, at the very least, in its first budget. That was a promise reneged on in this budget. This means that thousands of carers are locked out of getting the allowance. Into the bargain, carers who are local authority tenants will pay €2 out of the €10 increase in carer's allowance in increased rent.

Childcare is another broken promise. Again, in the run-up to the general election, all parties committed to a maximum €200 per month for childcare costs. The Tánaiste said that would happen in the first 100 days of this Government. There is no sign of it in this budget. There is also no sign of the promised move to a public model of childcare. Children availing of childcare should do so on the same basis as children attending primary school.

Tackling poverty is another broken promise. This budget fails to prioritise income adequacy for the most vulnerable groups. It fails to live up to the programme for Government commitment to a progressive social protection system that is sustainable and fair. It is another budget and another year with no increase in child benefit and no double child benefit payment before Christmas. There is no mention of a second tier of child benefit for lower income families. This would have a significant effect on child poverty, lifting almost 40,000 children out of poverty. The weekly cost of disability payment is another broken promise. The programme for Government commits to this payment and persons with disabilities have significantly higher poverty and deprivation rates than the national average. Research shows that disabled households cost €244 more per week to run than the average household. There is no sign of this payment in this budget.

There is welcome additional funding for water and wastewater services but the atrocious conduct of Irish Water nationally and in south Tipperary since its establishment confirms my long-held view that Irish Water should be abolished and the operation of water services should be handed back to local authorities. Over the last 12 months, there has been issue after issue, outage after outage and boil water notice after boil water notice from one end of south Tipperary to the other; from Tipperary town to Cashel to Clonmel to Carrick-on-Suir and all places in between. Irish Water does not believe in notification or consultation. It is an unaccountable quango. It has no respect for customers and is not fit for purpose.

Its most recent outrageous conduct happened in Clonmel at the weekend. There was an outage late on Friday. The public were finally notified that water would return on Sunday morning. It was then Monday morning, then Tuesday morning and finally, water began to return this morning. Why did no work take place over the weekend? None took place because Irish Water refused to pay for work over the weekend. It preferred to have thousands of families without water over the weekend and into today. Families had to go without water for domestic purposes and for showering and a local childcare centre had to close on Tuesday. Contractors were ready, willing and able to do the work but could not get the go-ahead to do it. This is absolutely unacceptable. The sooner Irish Water is abolished, the better.

I want to remind the Minister of Transport of his commitment to provide money for the N24 road which goes through south Tipperary. It is a major corridor and is urgently in need of upgrading.

Minister of State at the Department of Transport (Deputy Jerry Buttimer): I am sharing time with the Minister of State, Deputy Dillon. Is mian liom mo bhuíochas a ghabháil leo siúd a dhéanann ár bpobail a fheabhsú agus a chothú, agus a chuireann deiseanna ar fáil sna pobail sin. Tá €260 milliún sa bhuiséad forbartha comhphobail. Baineann forbairt comhphobail le duine nó gnó a chuireann athraithe i bhfeidhm ar son leas na ndaoine.

I welcome the budget for the Department of Rural and Community Development and the Department of Transport. I particularly welcome the allocation for community development, which is my area of responsibility, working with the Minister, Deputy Calleary. A budget of €260 million out of total €611 million illustrates the importance of community development to tackle some of the issues Deputy Healy spoke about in his contribution. This significant investment will ensure we continue to enhance delivery across a range of schemes, which are so important for communities right across our country. The community development budget

is an accentuation of the programme for Government commitments and will show that we in government, and in Fine Gael in particular, are delivering on our programme for Government commitments.

I pay tribute to the officials in the Department of community, rural and Gaeltacht affairs and community development for the work they did, along with the Minister, Deputy Calleary, in bringing this budget through. A total of €74 million will be spent on the social inclusion and community activation programme, SICAP, and other social inclusion supports. SICAP is critical for supporting social inclusion and addressing disadvantage in many communities. Members of the House who know and work with SICAP will know the importance and impact of it. I am delighted the Department has received the level of funding we have in the budget.

The community services programme, CSP, is another vital programme which will help to deliver services in disadvantaged communities. I am delighted that we have secured an additional €4 million for the scheme next year, bringing funding for this important scheme to €59 million for 2026. The CSP supports more than 400 community-based organisations, with more than 3,000 associated jobs.

I make reference to the PEACEPLUS programme. My Department delivers a range of community supports for this cross-Border scheme. The budget will provide almost €4 million in additional funding for this area, with total funding of €11 million in the next calendar year. I welcome the revitalisation and the re-enactment of the RAPID programme. I am glad we have secured €5 million in capital funding next year for the development of a new RAPID programme to revitalise our most disadvantaged areas through co-ordinated planning and investment. Along with that, the Department has secured an addition €3 million in funding for the community centre investment fund, which will bring total funding available next year to €20 million. This will support the small grant scheme and the development of new community centres where they are most needed. Along with the Minister, Deputy Calleary, I welcome the significant investment in the rural regeneration and development fund and the LEADER programme. In addition, the town and village renewal scheme, the CLÁR programme and the local improvement scheme have been increased by up to €17 million for this year as well as the outdoor recreation infrastructure scheme, which is very important.

In the time remaining, I make reference to the Department of Transport, where I am responsible for rural transport. I am pleased we have secured extra funding for the rural transport programme. With the Minister, Deputy O'Brien, and the Minister of State, Deputy Canney, we have secured €940 million to put PSO services on a stable and more permanent footing. I am conscious there is huge demand for new services and new routes and that will be looked at in the overall context of the budget. I will conclude by saying I am proud that, as a Minister of State in the Department of Transport, we see construction on the M28 in Cork, plans for the M20 progressing and progress on the much-needed double tracking of lines in the Cork commuter rail area.

Minister of State at the Department of Enterprise, Tourism and Employment (Deputy Alan Dillon): Budget 2026 is about securing Ireland's future, supporting families, protecting jobs and investing in infrastructure that is much needed. This is a budget of more than €9.4 billion, with €8.1 billion in spending and a €1.3 billion tax package. That is a 7% increase in total spend. We are prioritising those who need it most. We are looking after pensioners, carers

and people with disabilities. As a party of fiscal responsibility, my party, Fine Gael, is saving more than €6.5 billion into two long-term funds to safeguard our future.

On backing small businesses and jobs, this budget is about ensuring Irish enterprise is put to the fore, protecting jobs and preparing our economy for the future. Working with the Minister, Deputy Burke, we are focusing on three priorities: cutting costs for businesses, driving innovation and supporting workers. We know the cost of doing business is a major concern for many and that is why we set up the cost of doing business advisory forum, which looks at tackling legal costs, compliance burdens and utility prices, with recommendations due to be published early next year.

We are also focusing on actions we can implement in the medium to long term. Hospitality VAT will be cut to 9% from 1 July 2026, protecting more than 191 jobs in cafés, restaurants and hairdressers in every town and village across the country. We are also boosting funding to local enterprise offices to help small businesses to digitalise, decarbonise and grow. A new small business unit has been established within our Department. It is cutting red tape and has already seen reductions in paperwork of more than 23%, making it easier for businesses to access grants through the national enterprise hub. We are also delivering on our programme for Government commitments on an action plan for competitiveness and productivity. Key measures included in this year's budget are the research and development tax credit, which has been increased from 30% to 35%, and the entrepreneur relief cap, which has been raised to €1.5 million at a capital gains tax rate of 10%. We have also seen enhancements to the digital games tax credit and an expansion of the small companies administrative rescue process, SCARP, which will help viable small companies to restructure and survive.

We are also backing innovation with regional gross capital SME supports. We are establishing the AI office of Ireland, which will be a landmark step in making Ireland a leader in responsible AI adoption. This sends a clear signal to global investors that Ireland is a place to work, to do business and to innovate. It sends a signal to Irish SMEs that we are here to help them to embrace AI and green technologies and to allow our indigenous Irish companies to scale internationally. From 1 January 2026, the minimum wage will rise to €14.50 per hour, the highest ever ahead of inflation. We will also adjust the USC in order that full-time minimum wage workers stay at the lower rate of 2%. This budget also accelerates Ireland's transition to a circular economy and protects our environment, creates jobs and builds resilience. In my other role within the Department of Climate, Energy and the Environment, I was delighted to see increasing investment in waste enforcement, funding around reuse-repair initiatives and supporting resource-efficient building practices. Through the Circular Economy Fund we will be providing innovation grants for SMEs. This is a clear signal that the circular economy means cleaner streets and greener spaces and it will enable thousands of skilled jobs in every region. Budget 2026 is about balance and supporting our people but also supporting businesses while protecting workers. As a Government in an era of such global uncertainty, we must ensure Ireland remains a vibrant, competitive and fair place to work and to do business.

Deputy Maurice Quinlivan: The fingerprints of Fine Gael are all over this budget. From here, it looks like Fianna Fáil has given Fine Gael free rein. Yesterday I looked back over the Fianna Fáil election manifesto, entitled, "Moving Forward. Together.". It contains promise after promise to the electorate. There are promises about addressing the cost-of-living crisis, a promise to reduce energy prices, a promise of progressive tax changes to put money back in

workers' pockets. The Government promised to make services, including healthcare, childcare, and education affordable and to reduce the cost of the weekly shop. It seems that promises made by the Government in elections are soon forgotten after the votes are counted. What has the Government delivered? It has delivered a budget that abandoned workers and families. It delivered a budget that prompted the Parliamentary Budget Office to note that on average, low-, middle- and high-income households will face average income losses from this budget.

Where is the help for workers who struggle with the ongoing cost-of-living crisis in this budget? They got nothing or rather they got another increase in fuel costs, with the latest increase in the carbon tax. The Government could have scrapped the USC for every worker on the first €40,000 people earn, like we would have done. This would have put €746 back into every single worker's pocket. The Government could have delivered an energy credit of €450 at a time when many people are facing double-digit price increases. It could have increased renters' credit, giving them a break. It could have reduced the cost of childcare to €200 a month, as it promised to do in the election.

What has the Government delivered in terms of the dire state of much of our health service? It has delivered maybe 220 beds across the State, with UHL alone needing more than 400. We are not even sure if there are new beds. We have got little detail and details provided were scant. Last week, HIQA published its long-awaited report on the delivery of urgent and emergency health care in the mid-west region. Acknowledging the crisis with capacity we have faced for years in the mid-west region, it made three recommendations. One of these was the delivery of an additional model 3 hospital in the mid-west region. Yesterday's budget offered no comfort that this much-needed hospital would be delivered. Today, in UHL there were 91 people being treated on trolleys. Almost 19,000 people at UHL have been treated in this way already in 2025, and we have not even reached the core of winter.

I remind those on the Government benches that we remain in the housing crisis of their making. This crisis has led to 16,000 plus people including over 5,000 children awaiting State-provided accommodation. Anyone listening to the budget speeches on Tuesday would not have known. Neither Minister mentioned homelessness. Are these people invisible to them? Who was not invisible to them? The landlords and developers. They certainly were heard. Renters got no increase but developers will get a quarter of a billion euro tax cut next year.

As I am running out of time, I would like to finish with a quote from the Parliamentary Budget Office, which published its 2026 flash impact analysis. This examines how announced tax and welfare measures affect households incomes. Among its key findings it noted, "On average, low-, middle- and high-income households face average income losses from Budget 2026." Never has so much been spent to benefit so few.

Deputy Paul Lawless: A person would not recognise this budget from the pre-election and electioneering that went on in Fine Gael last year. This budget has much more to do with the election cycle and the fact that there will not be an election for a number of years. It is important to remember what Fine Gael and its leader Simon Harris said last November in terms of making work pay. Has this promise been delivered on in this budget? Absolutely not. Nothing has been done for the squeezed middle in Ireland. What has Fine Gael done for the people it talks about who get up early in the morning? The truth is that absolutely nothing has been done. The standard rate of cut-off for a single person, for example, is still at €44,000, before they

reach a higher rate of tax. That is incredibly low. Ten years ago, that was a decent salary. It may even have purchased a home for a person but now in this time of such a level of inflation, that is no longer sufficient. What the Government effectively has done is make people significantly less well off. If there is a reason why the public are cynical when it comes to politicians, they need to look no further than the leadership and the rhetoric coming into the general election and the outcome of the first budget delivered here. It is absolutely shocking that so many families waking up this morning are actually less well off because of the Government. That is not what people were told before the general election.

The carbon tax went up again last night. There is absolutely no argument for a carbon tax at a time when over 300,000 people are in energy arrears and we have a cost-of-living crisis. What are the people in Kiltimagh, Ballinrobe, Newport or Foxford and all of these places across County Mayo to do? What public transport do they have? They have none. The carbon tax was designed to essentially change behaviour. There is no Luas or DART or public transport in all of these towns. As many families cannot afford to buy an electric vehicle, they have no choice but to turn on their diesel engines and stop at the pump. No matter how much it is increased, the carbon tax will not change behaviour because the Government has not offered the incentives. However, the Government is willing to offer the stick and will keep beating the people with the stick, it seems. There is no end to the stick in terms of the carbon tax.

The situation with regard to housing is the most egregious in relation to this budget. The Government has reduced VAT on apartments from 13.5% to 9%. The argument is that this will tackle the viability gap. The Government makes the argument very well that there is a viability gap when it comes to apartments. There is a viability gap when it comes to housing right across Ireland. That is why we have a situation which has emerged where we have a housing crisis, where there is a peak in demand for houses and yet so many parts of rural Ireland in particular are not developing. I speak to builders regularly. They would be delighted if they could purchase a site and develop a housing estate but the issue is that the cost of building is prohibitive. That is actually the viability gap that the Government speaks of but it did nothing for housing development and nothing to address that for ordinary families. I speak to other families who have planing permission, jobs and mortgages but are not building. The reason for this is that they cannot afford to. That is a viability gap and it is actually choking housing delivery right across Ireland. What has the Government done for these people in the budget? Nothing. Instead, the Government acknowledges and recognises that there is a viability gap in apartments but not for houses, not for homes for ordinary families. That is absolutely shocking. The Minister then gave mention to housing schemes and talked about social housing. Let me tell him about housing delivery in Mayo under the schemes he spoke of. Five affordable homes were delivered in Mayo over the last number of years. Under the cost-rental scheme, zero affordable homes were delivered and just 19 under the first home scheme in Mayo. The housing schemes are not working and the Government is not willing to address the issue of viability and reduce the cost of construction for ordinary families. It is families who are the building blocks of this society. Most apartment complexes are developed by institutional investment firms and will never be sold to ordinary families. Many will be built to rent. That is the priority of the Government when it comes to housing. It is absolutely appalling that, on the one hand, the Minister recognises that there is a viability issue in terms of apartments, but he can come to Mayo and I will show him. I will introduce him to builders. I will introduce

him to families with planning permission who cannot afford to build. What has the Minister done for those people? It is absolutely appalling.

On the day the budget was announced, we learned that the GAA manager Séamus "Banty" McEnaney earned €231 million from the State for housing asylum seekers. Under this Government, it seems that the only people who have figured out how to thrive are the ones who have seen the opportunity in the migration crisis. This budget could be aptly renamed as the budget of Banty and the billionaires because this is certainly not a budget for ordinary families trying to build, trying to get by and trying to survive in this cost-of-living crisis.

I also note the mentions of transport in the budget - mentions of the DART and the Dublin metro, all very Dublin centric. We need to develop regional areas in Ireland and introduce a balanced development where we have a country that is not overheating in one city and concentrated in one area. There is no mention, for example, of the western rail corridor, the development of the N17 or indeed the Galway ring road, which has been promised and planned for over 20 years.

On agriculture, the tillage sector is in crisis. One of the reasons is that it is competing with imports of an inferior standard. For example, a significant amount of genetically modified grain is being imported into Europe and into Ireland, and our own producers cannot compete on such an unequal playing field. It is disappointing that the tillage sector has not been supported because that sector is fundamental in terms of foodstuff for the agri sector right across Ireland in terms of bedding and so on.

Minister of State at the Department of Agriculture, Food and the Marine (Deputy Timmy Dooley): I welcome the opportunity to contribute to this important debate. As Minister of State with responsibility for marine in the Department of Agriculture, Food and Marine, I am pleased to announce that I have secured a significant budget of almost €158 million to support the fisheries sector for 2026. This funding will continue to provide support across capital infrastructure projects in our fishery harbour centres and the seafood development programme as well as supporting the excellent work being carried out by our marine agencies towards the economic and environmental sustainability of the seafood sector.

Last week's International Council for the Exploration of the Sea, ICES, recommendations on 2026 fish stocks, particularly those of importance to Ireland, will pose a significant challenge to the Irish fishing sector. The ICES issues annual scientific advice used by the EU to set fishing quotas. We must consider the socioeconomic implications of these recommendations. The total estimated value of the Irish refrigerated seawater vessel sector this year at first point of sale is €100 million. Mackerel is Ireland's most valuable catch, worth €94 million in exports last year to premium European and Asian markets. Across the whole of the fishing sector, there is the potential for over 800 jobs to be impacted by these cuts. I will be working with Government colleagues to try to develop a response to meet the needs and expectations of our coastal communities and ensure their long-term viability.

We need to see stronger EU action against non-EU states that continue flagrant overfishing of shared stocks, which has created this crisis in fish stocks. In the past five years alone, more than 1 million tonnes above the scientifically advised mackerel quota has been caught. I want to see market access conditional on compliance with sustainability rules. The Department and

Government will work with the industry to find a pathway through to longer term viability and sustainability of our coastal communities.

As Minister of State with responsibility for the marine affairs division in the Department of Climate, Energy and Environment, l am delighted to announce that funding has been secured to deliver the national designated maritime area plan, DMAP, for offshore renewable energy. The development of a national DMAP for ORE is a priority for the Department over the next two years. It is a priority because as we capture more electricity to decarbonise our economy and move away from fossil fuels, we need to develop a pipeline of projects to ensure we continue to attract the large amount of foreign direct investment and attract the large companies to remain here in that period. Decarbonisation is important not only for a better environment but also to develop cleaner and cheaper methods of heating our homes and living our lives. The Government is committed to doing that.

Funding will also supplement and support the existing service level agreement with the Marine Institute that is providing essential data and other advisory services on the national DMAP for ORE project. Support is also being provided for the delivery of marine protected areas and the wider implementation of the marine strategy framework directive and to support the delivery of the Maritime Area Regulatory Authority, which will enable it to deliver on its remit as a regulator for the maritime area.

Budget 2026 includes significant investment in offshore renewable energy data mapping. Resources are also provided for Inland Fisheries Ireland to protect, manage and conserve Ireland's inland fisheries and sea angling resources. We have seen the very significant impact of a fish kill in the Blackwater recently. We are looking at empowering IFI further to be able to bring a whole-of-sector approach to address those kinds of crises which we hope will not be something in the future. We need to look legislatively at addressing pollution in our rivers. We need to look at those sites that are regulated through the EPA and others. I have asked IFI to carry out a piece of work to understand if the sanctions that are in place for breaches of emissions into the river basins are adequate to act as a deterrent. I am conscious that that work needs to be done. In the coming days, I will be directing IFI to work with all the other agencies involved in water monitoring to put in place an appropriate protocol to deal with an emergency situation such as we have seen. No time must be lost in attempting to trace the source of the effluents that get into our watercourses.

Minister of State at the Department of Children, Disability and Equality (Deputy Hildegarde Naughton): I am grateful for the opportunity to speak this evening. When this Government took office last January, we promised a step change in the delivery of supports and services for people with disabilities and their families. Budget 2026 is the first step in delivering on this ambition. Some €3.83 billion will be provided to specialist disability services in 2026. That is an unprecedented increase of €618 million, or almost 20%. This funding will be directed at services delivered by the HSE section 38 and section 39 organisations, which do such valuable work on the ground. The increased allocation will help provide financial stability to a sector that has seen significant cost increases over recent years in addition to a rising demand for their services.

9 o'clock

The key areas of investment in 2026 include an additional 1,400 day service places for young school leavers in 2026 and 50 places for older adults who currently do not have a service; provision of some 10,000 overnight and 15,000 day respite sessions, as well as alternative respite packages; provision of 150,000 home support and personal assistance hours; supports for people in need of residential placements; €20 million to procure approximately 6,500 private assessments of needs for those families waiting the longest; and continued recruitment across disability services, with around 1,000 staff to be hired in 2026, which will include therapists. Specialist disability services will also see their capital allocation grow in 2026 by €15.3 million to €43 million.

The blueprint for our spending decisions is the national humans rights strategy for disabled people, which was published just over one month ago. It will be our charter right out to 2030. This is a whole-of-government strategy that was shaped by the voices of disabled people. Budget 2026 will help deliver the ambition expressed during that consultation process.

It is also worth noting that a whole-of-government approach has been adopted in the framing of budget 2026. Colleagues across the Government will announce today and tomorrow details of other supports for disabled people and their families. These include more therapists in primary care, additional special education teachers and SNAs and targeted supports for disabled people, including an expansion of the wage subsidy scheme and increases in the domiciliary care allowance. The Government believes that disabled people should be able to access the right services at the right time within their communities. Budget 2026 is the first step in making that a reality.

Deputy Rose Conway-Walsh: There is a lack of transparency around this budget. It is disgraceful. Despite having 15 Ministers and 23 Ministers of State, we have no costings of existing levels of service. How does the Government know what is going on within the Departments if it does not know the costings of the levels of services that are already in place? How does the Government know how much it has for new measures? It makes a complete mockery of the budget. Imagine if Sinn Féin presented a budget without the existing levels of service costed. What kind of economics is that? It is crazy and it permeates right through this budget.

This budget will be known as the budget where the election promises were put in the bin. People are not stupid. The people in Mayo and the west of Ireland are not stupid either. They know the Government promised childcare for €200 a month. That was not delivered yesterday. There was no mention of it whatsoever. What in the name of God did workers do to this Government? Workers have never worked so hard and struggled so much. The Government knows that. In all of the Government TDs' constituency offices, they know how hard people are working and how much they are struggling to make ends meet with the cost of living. Despite this, the Government ignores them. If the Government was going to end the measures put in place last year, it should have at least built them in to make life easier for people, rather than more difficult, but that is what it has achieved with this budget. I do not know how the Government managed to take €10 billion and make life so much more difficult for the many people who are working so hard. This is one of the most unfair budgets I have ever seen, even going back to the austerity years.

When I walked out of the Houses yesterday I met a well-known activist in a wheelchair. A lot of the Ministers of State will know her and they have great respect for her. Out of curiosity, I asked her how the budget works out for her. With tears in her eyes, she said that she will be €1,400 worse off because there is no cost of disability payment. The Minister of State tells me there are millions of euro for disability services. How then can we leave someone in a wheelchair more than €1,400 worse off in a budget when we have a €10 billion surplus? I just cannot figure out how the Government managed to do that.

When we talk about housing, we see there is no further funding for social and affordable housing. It is so unambitious. There is no mention of the more than 16,000 people who are homeless. There is no increase in the rent credit, even though we know that rents have gone up hugely. I just do not know where this budget has been plucked from.

Minister of State at the Department of Enterprise, Tourism and Employment (Deputy Niamh Smyth): Budget 2026 will safeguard and expand our economic growth and enhance Ireland's competitiveness into the future. It is future-focused and, critically, it reflects the importance of Ireland's digital and enterprise economy. With regard to the measures in budget 2026 that fall under my remit, I will mention two particular areas. First, we have ring-fenced €1.4 million to establish a national artificial intelligence office. Second, funding has been secured for an AI summit which will be part of our EU Presidency in 2026.

The new national AI office will act as a central and co-ordinating authority for the EU AI Act in Ireland. The office will act as a vocal point for AI in Ireland, encompassing regulation, innovation and employment. Harnessing the potential of AI, and digital technologies more broadly, is vital to maintain our competitiveness. Budget 2026 paves the way for us to achieve this and fulfils a number of commitments laid out in my Department's recently published action plan on competitiveness and productivity.

Moving on to how budget 2026 practically assists Irish businesses in reaping the benefits of AI and digital transformation, one of the biggest opportunities around AI and digital deployment is bridging the productivity gap in our indigenous SMEs. The Department currently provides a range of supports, including the grow digital voucher, tailored plans through the digital for business consultancy scheme and access to expert guidance from our European digital innovation hubs to help SMEs embrace basic levels of digital tools and invest more in sophisticated tools for their businesses. The funding being provided through budget 2026 will ensure that businesses can continue to avail of these supports. I am committed to ensuring that our indigenous businesses, particularly SMEs, are made fully aware of the supports that are available to them for digitalisation.

It is also the case that the national development plan has provided our Department with a substantial funding envelope to fund our capital programmes out to 2030. This will ensure that we can deliver on a number of key and strategically important enterprise development initiatives, including supporting the scaling up of Irish companies and helping them grow and innovate through targeted measures, such as Enterprise Ireland's seed and venture programme. The funding will also support our priority actions highlighted in the action plan for competitiveness, such as the establishment of start-up Ireland, expanding the suite of Ireland's technology centres, supporting the development and implementation of regional enterprise plans and, of course, our LEOs.

As Minister for State with responsibility for trade promotion, I am conscious of the important roles carried out by our enterprise and tourism development agencies worldwide to promote our shared trade, investment and tourism objectives. The recently published action plan on market diversification seeks to assist and support Ireland's businesses to adapt to a new trading environment by exploring new and diverse markets and deepening our engagement in existing markets. The increased funding being provided in budget 2026 to key agencies, such as the IDA and Tourism Ireland, will help to ensure they can play their part in delivering on the ambitions of this action plan. I look forward to working with colleagues in the Department to successfully execute all of these ambitions into the future.

Minister of State at the Department of Further and Higher Education, Research, Innovation and Science (Deputy Marian Harkin): I am happy to welcome budget 2026. It takes meaningful steps to delivering many of the commitments contained in the programme for Government. It is important to say that a programme for Government is a five-year commitment, and we have made a reasonable start in many areas. Looking at my Department, we are providing an additional €79 million in funding for apprenticeships, bringing the total investment in apprenticeships in 2026 to more than €408 million. That is double what it was five years ago. One of our commitments in the programme for Government is for 12,500 new apprenticeship registrations by 2030. We are well on target to meet that figure. We had 78 apprenticeship programmes across industries from technology to finance, accounting technicians, healthcare, engineering and the traditional craft industries. Furthermore, it is crucial that apprenticeships are never seen as plan B or C. They are plan A for very many people and the best way to ensure that is to provide the level of funding that budget 2026 has provided.

We are investing in modern methods of construction, MMC, that will help transform the building industry. They will increase productivity and create diverse career pathways. I am especially interested in more young women being involved in construction. On a recent visit to Vision Built in Tubbercurry, County Sligo, which manufactures 2D components and 3D modular builds, I met quite a number of women involved in this cutting-edge industry.

I am pleased specific funding has been allocated to SOLAS and Skillnet Ireland to deliver the skills that help achieve our housing and green infrastructure goals. The national demonstration park in Mount Lucas, County Offaly, for MMC for will open next year. It is a flagship project.

With regard to the Green Skills 2030 strategy, we are moving to full delivery. Budget 2026 funding will allow education and training boards across the country to roll out programmes in key sectors like agriculture, the marine, forestry, construction and business, as well as expanding the Skillnet offshore wind academy to train workers for the renewable energy sector.

I am very pleased with some of the measures in budget 2026 outside my Department, in particular the major increase in the income disregard for carer's allowance - €1,000 per week for a single person, €2,000 for a couple. That is a significant step towards abolishing the means test for family carers.

I am pleased to see balanced regional development in action in the living city initiative, which provides tax incentives for individuals and businesses to revitalise town centres. Up to now it was just available in Dublin, Kilkenny, Cork, Waterford, Limerick and Galway; it will now

also be available in Sligo, Letterkenny, Athlone, Dundalk and Drogheda. That is balanced regional development in action.

Minister of State at the Department of Finance (Deputy Robert Troy): I thank the Ceann Comhairle for the opportunity to speak on budget 2026 this evening. This budget is focused on protecting our economy, protecting our jobs and protecting future growth. The approach to the budget was one of prudence and being mindful of the headwinds which exist outside of our shores but have a significant impact within our shores. No one budget can address every issue we would like to address. Budgets are about choices and the choice this time was to protect the economy and support jobs while targeting those who need help most. If we do not take the right measures now, we will pay for that miscalculation in years to come.

An area that has been heavily focused on is the VAT reduction to 9%. While it may not be a measure I was overly keen on, it is a measure aimed at keeping doors open in our towns and villages. Some 75% of hospitality businesses are SMEs. These are operations of fewer than ten people who deal with the tightest of margins in terms of profitability. Those margins are the difference between staying open and supporting local jobs, tourism and communities, or closing the doors.

The Opposition has focused on the fact that this reduction will not be passed on to consumers. The aim is to keep businesses open. A competitive market leads to better outcomes for consumers and if more cafés, restaurants and pubs can stay in business, that is the best possible outcome in terms of cost reduction and retaining jobs.

This Government is also prioritising the delivery of housing, with €11 billion allocated to the Department of housing, a 20% increase on last year's budget. This will provide 10,200 additional social homes and 15,000 starter homes. Again the Opposition homes in on the 9% VAT. This is about making apartment delivery viable. We know there are 92,000 permissions out there for apartments that are not being constructed and there is a reason they are not being constructed. I see it in my home town of Mullingar, where sites are on sale for two years with full planning permission for apartments and they are not being built because it is not profitable to build them. We need to increase supply of all types of housing and that is what is motivating us. By increasing supply of housing, we are giving the people we represent choice and the opportunity to own their own home.

Turning to my own brief as Minister of State with responsibility for financial services, I am pleased to see a number of measures that will further cement Ireland as a hub for such services. Ireland has a distinct advantage over many other jurisdictions in Europe. We have a skilled workforce with one of the highest levels of educational attainment in the European Union. We are English speaking. We are a location of choice for financial services and technology firms. Now is the time we can capitalise on a sector that has boomed since the establishment of the IFSC.

The expansion of the research and development tax credit system is a significant value add to this. On a recent trade mission to New York, it was impressed upon me that Ireland is a good place to do business because of the availability of talent. Companies can now further leverage that talent through innovative investment, thanks to measures like the research and development tax credit expansion. We are already home to a number of innovation hubs across payments and financial services and I have full confidence this will grow over time.

Finally, Ceann Comhairle, I would like to touch on-----

An Ceann Comhairle: Thank you, Minister of State.

Deputy Robert Troy: Deputy Séamus McGrath is not coming in, a Cheann Comhairle.

An Ceann Comhairle: I am afraid we are out of time. The cut-off point is 9.17 p.m. That means we stand adjourned until 10.23 a.m. tomorrow.

Debate adjourned.

Cuireadh an Dáil ar athló ar 9.17 p.m. go dtí 10.23 a.m., Déardaoin, an 9 Deireadh Fómhair 2024.

The Dáil adjourned at 9.17 p.m. until 10.23 a.m. on Thursday, 9 October 2024.