



DÍOSPÓIREACHTAÍ PARLAIMINTE  
PARLIAMENTARY DEBATES

**DÁIL ÉIREANN**

TUAIRISC OIFIGIÚIL—Neamhcheartaithe  
(OFFICIAL REPORT—Unrevised)

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## **DÁIL ÉIREANN**

*Dé Céadaoin, 26 Samhain 2025*

*Wednesday, 26 November 2025*

Chuaigh an Cathaoirleach Gníomhach (Deputy Aidan Farrelly) i gceannas ar 9 a.m.

*Paidir agus Machnamh.*

*Prayer and Reflection.*

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9 o'clock

### **Ábhair Shaincheisteanna Tráthúla - Topical Issue Matters**

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** I wish to advise the House of the following matters in respect of which notice has been given under Standing Order 39 and the name of the Member in each case:

Deputy Mattie McGrath - To discuss the delivery of the N24 Cahir to Waterford upgrade project.

Deputies Conor D. McGuinness, David Cullinane - To discuss the Irish Coast Guard SAR aviation service.

Deputy Joe Cooney - To discuss flood mitigation measures at Ballycar, County Clare.

Deputy Peter 'Chap' Cleere - To discuss delays in the school building programme.

Deputy Conor Sheehan - To discuss punctuality issues on the 304A bus service in Limerick city.

Deputy Séamus McGrath - To discuss the new school building project proposed for the amalgamation of Ringaskiddy and Shanbally national schools, County Cork.

Deputy Paul Nicholas Gogarty - To discuss funding for Deansrath Family Centre to build an early childhood and family centre.

Deputy Barry Ward - To discuss overcapacity and reliability issues on the E1 and E2 bus routes operated by Dublin Bus.

Deputy Malcolm Byrne - To discuss delays in the school building programme.

Deputy Louis O'Hara - To discuss the continued closure of Dúnguaire Castle, Kinvara, County Galway.

Deputy Michael Collins - To discuss water supply issues affecting Adrigole.

Deputy Ruairí Ó Murchú - To discuss waiting times for ultrasound scans at Louth County Hospital.

Deputy Danny Healy-Rae - To discuss outbreaks of TB in cattle in Kerry.

Deputies Mattie McGrath, Michael Murphy - To discuss the delivery of the N24 Cahir to Waterford upgrade project.

Deputies Peter 'Chap' Cleere, Malcolm Byrne - To discuss delays in the school building programme.

The matters raised by Deputies Mattie McGrath, Michael Murphy, Conor D. McGuinness, David Cullinane, Peter 'Chap' Cleere, Malcolm Byrne, Danny Healy-Rae, Ruairí Ó Murchú have been selected for discussion.

## **Saincheisteanna Tráthúla - Topical Issue Debate**

### **Road Projects**

**Deputy Mattie McGrath:** Ar an gcéad dul síos, ba mhaith liom mo bhuíochas a ghabháil leis an gCeann Comhairle as ucht na saincheiste seo a ghlacadh. I am delighted that the Minister of State, Deputy Healy-Rae, is here because I know that he is an understanding man who travels rural roads every hour of every day of the year. He knows how important this project is. He travelled on this road recently on his visit to Cahir. The N24 from Cahir to Waterford is a massive project that is at a critical juncture this year.

Only €80,000 was given in 2025 to keep the project alive. It did not keep it alive; it actually wound it down. The councils of Tipperary, Waterford and Kilkenny met last Monday night. They are very anxious that this will go ahead. They called on the local Oireachtas Members. I thought that Deputies Cleere, Cullinane and McGuinness would be here. However, Deputy Murphy and I are here pushing with the Minister of State to try to have this important road link moved on.

The number of fatalities over the decades has been just appalling. Twenty-five percent of all fatalities are on that part of the road, which goes from Foynes Port to Rosslare Europort and on to Waterford Port. It is so important for infrastructure, connectivity, trade, business, tourism and everything.

We are making progress on the Cahir to Limerick and the Cloghabreeda to Limerick sections, and that is very welcome, but we want this project now. I am appealing to the Minister of State to ask the Minister for Transport, Deputy O'Brien, whom I speak to on a weekly basis about it, to try to make sure this project is kept alive and that we get the requisite funding to bring it to An Coimisiún Pleanála.

As the Minister of State knows, a lot of money has been spent on this over the decades - almost €20 million. It is wasted money if we are not able to continue it. When Shane Ross was Minister for transport, I took him to the Piltown stretch where it was a slaughterhouse. Thankfully, we installed flyovers there now, although they should have been in on the first day.

I cannot impress enough how important this is for people living on the route, farming on the route and people who want to get planning permission for anything else. This development must get the green light. We must know where we are and get certainty. We have to be sure where we are going.

**Deputy Michael Murphy:** The N24 upgrade, particularly the Cahir to Waterford section, is a critical piece of national infrastructure yet throughout all of 2025, the project has remained stalled at the preferred route stage with no movement towards detailed design. At the same time, the Cahir to Limerick section has advanced, creating what is a clear imbalance along a single strategic corridor.

In my role as Chair of the Oireachtas committee on transport, I have engaged directly with the Minister and also with Transport Infrastructure Ireland, TII, including as recently as Wednesday last, and I thank both for their engagement. However, engagement is not enough. We now need delivery.

On the ground, the urgency is obvious. The Clonmel bypass is carrying more than 20,000 vehicles every single day, far beyond its intended capacity. This results in daily congestion, compromised safety and real economic loss for businesses and communities across Tipperary and the wider region.

It is not a local issue. It is a bottleneck that is affecting connectivity between Limerick, Tipperary and Waterford and ultimately the functioning of our ports and supply chains. The N24 is a spine linking two major cities yet one half of the corridor moves ahead while the other is left waiting. That is simply not tenable.

I am appealing to the Minister of State for any support and his direct intervention with the Minister, the Department of Transport and TII to ensure the Cahir to Waterford section moves to detailed design in 2026. It is crucial that funding be provided in 2026 to put this project firmly back on track. This not about delivery or delay. We just need to get this project moving.

**Minister of State at the Department of Agriculture, Food and the Marine (Deputy Michael Healy-Rae):** I thank Deputies McGrath and Murphy for raising this very important issue. Deputy McGrath is correct, in that I travelled the road recently. I know Deputy Murphy has important issues for me to see. I will be going to meet him in the near future because of issues he is raising on behalf of his constituents. I confirm that I will be doing what he wishes.

The Minister for Transport has responsibility for overall policy and Exchequer funding in relation to the national roads programme. Once funding arrangements have been put in place with TII under the Roads Acts 1993 to 2015, and in line with the national development plan, NDP, the operation and management of individual national roads is a matter for TII, in conjunction with the local roads authorities concerned. This will ultimately deliver the national roads programme in line with Project Ireland 2040, the national planning framework and the NDP.

Funding allocated for new national roads projects under the NDP is intended to enable improved regional accessibility across the country as well as compact growth, which are key national strategic outcomes. The funding will provide for the development of numerous

national road projects, including the completion of projects that are already at construction stage and those close to it, as well as the development of a number of others.

With regard to the N24 Cahir to Waterford project, this project aims to enhance regional accessibility and improve connectivity between Limerick and Waterford. The project would bypass towns such as Clonmel and Carrick-on-Suir, as well as deliver significant road safety improvements. In addition, the project would provide improved access to international markets, as the N24 connects to the N29, which links directly to the port of Waterford. The N24 also connects to Rosslare Europort via the N25. The project would improve the quality of life of commuters and local residents through improved journey times and the provision of new cycling and walking facilities. It is envisaged that the N24 will enable connection to the Waterford Greenway, which will in turn connect to the South East Greenway which will run from Waterford city to New Ross.

The project is currently nearing the end of the route options selection phase. Kilkenny County Council, as the lead authority for the project, is making final preparations for the publication of the route selection report. The report will be available from the project website once published.

While it was not possible to allocate funding to progress the project to the design and environmental evaluation phase in 2025, it is important to point out that the project remains part of the NDP. As with all national roads projects in the NDP, the delivery programme for the N24 Waterford to Cahir project will be kept under review for 2025 and in future years and will be considered in terms of the overall funding envelope available to TII. It is expected that allocations for 2026 will be announced very shortly in the coming weeks.

In the programme for Government, we have committed to investing in all road projects in the current national development plan and to increasing funding for the new roads as part of the NDP review. With the NDP review having been completed, the Department of Transport's sectoral plan, which is based upon this review, will guide transport investment decisions in the coming years.

At its outset, this Government gave a commitment to the people of Ireland that it wants tar and that is what it will deliver, namely, tar for projects such as what the two Deputies outlined and others that are going to be announced very soon. This Government is committed to providing tar to the people in the interests of road connectivity, road safety and ensuring people will have proper, safe sources and route selections to go from A to B.

**Deputy Mattie McGrath:** From a road safety perspective, the situation is stark. The 65 km stretch, which is through Tipperary, is 1% of the county's road network yet accounts for 25% of road fatalities, which the Minister of State will agree is an alarming and unacceptable statistic. The proposed route bypasses Mooncoin and Carrick-on-Suir and provides a flyover for Kilsheelan, yet it inexplicably continues through the existing congested Clonmel bypass, the only urban area with daily traffic bottlenecks. We have to re-examine this and go back to the drawing board.

Along with thousands of landowners and people who live in the area, I am eagerly awaiting the publication of the route option selection documents. Seven homes have to be taken out. We have to twig and rejig this. It is not fair that we would take homes. I am glad the Minister

of State is in his position and the Government has now gone back to roads rather than silly projects, many of which were active travel while you could not get funding for roads. I thank the Minister of State for his interest in Tipperary, his assistance with projects he has visited, his intention to visit again and continuing to support us with many projects in south Tipperary.

**Deputy Michael Murphy:** The message is very straightforward. The N24 is essential national infrastructure and the imbalance in its progression cannot continue. I have engaged with both the Minister and TII. I thank them for that but we now need delivery. The Cahir to Limerick section is moving at pace and will be subject to a significant announcement today. Unfortunately, the Cahir to Waterford section remains stalled. In the meantime, the congestion on the Clonmel bypass shows the cost of inaction. There is pressure on safety, lost economic potential and weakened regional connectivity. Advancing the Cahir to Waterford section to detailed design in 2026 and securing funding for 2026 are the steps required to put this project back on track.

I am very grateful for the Minister of State's support. I thank him for taking this question today. I know that, with his support, this can finally move from engagement to delivery. He is absolutely right. What we want in Clonmel, Kilsheelan, Carrick-on-Suir and the rest of Tipperary is tar and plenty of it.

**Deputy Michael Healy-Rae:** I thank the Deputies for their diligence and commitment to their constituents, which are extremely strong. The Deputies' efforts on their behalf, with the heart of Government, is most welcome. A number of new road projects, which are included in the current NDP, have already been delivered. These include the N22 Ballyvourney to Macroom project, the Dunkettle interchange upgrade, the N5 Westport to Turlough route, and the bypasses of Moycullen and Listowel. As the greater portion of the NDP funding for national roads becomes available in the second half of the decade, this meant there was a constraint on funding available for projects in 2025. However, approximately €502 million of Exchequer capital funds have been provided to TII for national roads in 2025.

In line with the NDP and Government policy, TII has sought to allocate national roads funding to local authorities in a manner that seeks to achieve the following key outcomes: protection and renewal of the existing national road network; progressing major projects in or near construction; and progressing major projects that are at an earlier stage of the development pipeline. A number of new projects have already been delivered. They include the N22 Ballyvourney to Macroom project, which is of great interest and has been of great interest to Deputy Danny Healy-Rae, the Dunkettle interchange upgrade, the N5 Westport to Turlough, and bypasses of Moycullen and Listowel. The programme for Government commits to increased funding for new roads as part of the NDP review and the maintenance of existing roads.

### **Coast Guard Service**

**Deputy Conor D. McGuinness:** Before I get into the substance of the issue, I add our support to the matter that was just under discussion. My colleague, Deputy David Cullinane, and I both co-signed that Topical Issue to lend our support to it because it is an issue that affects the whole

south east. I know Deputies from Tipperary, Waterford and Kilkenny are supportive of that and working in unison to get the Government to do the right thing by the N24.

To the substance of the issue that Deputy Cullinane and I are raising, the working time arrangement that is now applied to the Coast Guard helicopter crews is unsafe, unlawful and utterly unsustainable. We have a situation where full 24-hour duties, during which crews must be in immediate readiness and are confined to strict response times on site, are being logged as only 16.5 hours of work. It would be bad enough if that was just a misunderstanding by the operator but it is a deliberate reclassification of active duty as standby.

European working time law and the Irish regulations that give effect to it are absolutely clear. There should be no ambiguity about this. When a worker is under the employer's control and required to maintain readiness for immediate deployment, that is working time. Across Europe, the courts have repeatedly affirmed that where a worker's freedom is severely restricted in terms of keeping them on site and being in a state of readiness, as a search and rescue crew's freedom clearly is, that time must be counted in full.

In Waterford, this is not an abstract issue. It is something that is a matter of life and death. We already saw a preceding Minister, former Deputy Eamon Ryan, try to cut Waterford's search and rescue base out of the tender documents for the new contract. A popular campaign locally on the ground in Waterford and across the south east forced a U-turn on that. We do not want to see a diminution of safety standards. We do not want to see workers' rights under attack in this way. We certainly do not want to see a service that is not fit for purpose and where crew safety and the safety of those they serve is jeopardised.

**Deputy David Cullinane:** I also lend my support to the previous topic that was raised. The fact that the N24 was not funded for this year is a disgrace, given that the preferred routes were in place.

**Deputy Conor D. McGuinness:** Hear, hear.

**Deputy David Cullinane:** In fact, the only funding that was given from the Government this year was to buy out the contract of the company that actually did the work on the preferred route. There are real concerns that this vital road is now being put on hold. The Waterford to Limerick road really needs to be improved. Deputy Conor McGuinness and I, and all the Oireachtas Members from across the affected counties, will continue to raise this to ensure that it gets proper funding next year.

Today, we are here to raise very important issues about workers whose bravery goes above and beyond the call of duty. These are our air search and rescue crews. We saw that recently in a tragedy in Waterford when an aircraft crashed just outside Waterford airport. Unfortunately, there was a fatality. The air search and rescue service was on the scene very quickly. These are crew members who work 24-hour shifts. They are required to be on site and remain on base for the full 24 hours. At any moment, they can be called to be deployed. They are in a state of immediate preparedness and have to respond, sometimes in a matter of minutes, and they do. We saw that last week.

Bizarrely, the Irish Aviation Authority and, by extension, the Government do not recognise their full 24 hours as work time. In fact, one quarter of the time they do as part of these 24-hour shifts is bizarrely labelled as standby time or rest time. That is clearly not the case. We are asking the Government to listen to the concerns that have been raised by the representative trade union and by crew members whom Deputy Conor McGuinness and I met over the course of the past few weeks. They are raising very genuine safety and fatigue issues. We ask the Government to intervene and that the Irish Aviation Authority ensure they are fully compliant with the European working time directive for these vital workers.

**Deputy Michael Healy-Rae:** I thank the Deputies. At the outset, I acknowledge their work and commitment. I acknowledge their support and the support of their party for the N24 on behalf of the Government and recognise their contribution to that debate previously. On behalf of the Minister of State, Deputy Seán Canney, who has responsibility for international and road transport, logistics, rail and ports, I thank them both for raising this very important matter on behalf of their constituents.

The Irish Coast Guard search and rescue, SAR, aviation services are provided under a contract that is currently transitioning to Bristow Ireland Limited. The previous contractor, CHCI, has operated the service since 2012. On 30 May 2023, the Government approved the decision to award a contract for provision of the next national SAR aviation service to Bristow Helicopters. The decision to award the next contract for the delivery of an enhanced contract specification followed a comprehensive and robust public procurement process, which was undertaken fully in accordance with all national and EU procurement rules. Bristow Ireland is a subsidiary of Bristow Group Incorporated, a US-based multinational company. Bristow Group Incorporated currently operates similar contracts for SAR services in other jurisdictions, including the UK and the Netherlands. They also have extensive experience in supporting the offshore oil and gas business internationally. The total cost of the new contract, as signed on 11 August 2023, for the standard ten-year contract term for rotary wing element, plus the five-year minimum term for the fixed-wing elements, amounts to €816 million, including VAT. The Minister has the discretion to extend both the rotary and fixed-wing elements to a maximum of 13 years.

The new enhanced contract specification provides for the operation of six AW189 helicopters, five of which are newly built and have already been accepted into service by Bristow, with the sixth helicopter scheduled to arrive in Ireland later this year. These helicopters utilise latest-generation search and rescue technology, including modern night vision flying equipment. In addition, for the first time, the new contract includes a fixed-wing element, which is being delivered by 2Excel Ireland, subcontractors to Bristow Ireland Limited, BIL, using two King Air aircraft. The fixed-wing service is a notable addition to the State, enhancing the Coast Guard's SAR capabilities, including inland and maritime provision of top cover communications for longer range helicopter missions; a life raft drop capability; maritime environmental protection measures, including investigation of pollution and ship casualty reports; and capacity to transport up to three ambulatory patients for emergency national or international transfers.

The new integrated aviation service will enhance the Coast Guard's ability to deliver on its core services, including maritime and inland search and rescue; maritime environmental monitoring, including pollution checks; providing aeromedical supports to the HSE and the

National Ambulance Service, including helicopter emergency supports and interhospital transfers; the provision of day and night-time aeromedical support to the offshore island communities; and provision of aviation supports to other State organisations. The new contract also provides improved crew accommodation facilities and enhanced mission management technology.

As with existing arrangements, the new contract provides for the operation of four search and rescue helicopter bases located at Sligo, Shannon, Waterford and Dublin at Weston, and for a fixed-wing service also located in Shannon.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** The Minister of State's time is up.

**Deputy Michael Healy-Rae:** The operation of four helicopter bases provides an inherent resilience that enables continued delivery of nationwide services-----

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** The Minister of State is 20 seconds over now.

**Deputy Michael Healy-Rae:** I have to finish this.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** You can finish in your second slot-----

**Deputy Michael Healy-Rae:** No, I cannot. I have to finish this.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** The time is up. We are 20 seconds over-----

**Deputy Michael Healy-Rae:** I am sorry, but I have to say this.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** Minister of State, listen-----

**Deputy Michael Healy-Rae:** When bases go off-line for reasons such as technical outages-----

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** The Minister of State's time is up.

**Deputy Michael Healy-Rae:** -----helicopter maintenance, short-term staff unavailability etc., these interruptions are to be expected in the normal course.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** The Minister of State is 45 seconds over his time.

**Deputy Michael Healy-Rae:** The resilience of the four-base strategy has been well proven over the years.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** You have been nearly five minutes speaking at this stage.

**Deputy Michael Healy-Rae:** The base location also provides-----

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** Your speech is written out here and we can all see it.

**Deputy Michael Healy-Rae:** -----for a geographic distribution of skilled local employment.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** I call Deputy McGuinness.

**Deputy Conor D. McGuinness:** With respect, the Minister of State provided a lot of information that we already knew about the service provided. We know it because we have met air crews, because we have been following this case and because we do our jobs and keep abreast of these issues. The question we are putting to the Minister of State and his colleagues in government is whether the Government will act to resolve this issue to ensure compliance with the working time directive and aviation regulations so that the working time that search and rescue crews are actually doing is recorded as such. This is about safety and combating fatigue. It is about ensuring that our search and rescue air crews are at their very best when they are answering a call, be it to an offshore island, be it to a fishing trawler in trouble off our coast, be it to a road traffic accident along the N24 the N25 in Waterford, or any of the issues they are asked to respond to. Communities like mine in Waterford know the value of a search and rescue presence but we are concerned when we are hearing from crews themselves that their lives and their ability to do their work have been put in jeopardy by the Government's failure to act.

**Deputy David Cullinane:** I think the Minister of State is conflating fatigue risk management systems with accounting of hours. Crews would say they are two completely different things. Of course there should be fatigue risk management systems but this is counting one quarter of their hours as rest time. The Minister of State acknowledged in his response that these crew had to remain on base and were ready to be deployed at a moment's notice. The Minister of State said that this was a HR issue, was not for the Department, and was between the employer, the Irish Aviation Authority and the crew. This reminds me of the HSE where everything is at arm's length, where it is not the Minister's fault, it is not the Department's fault, it is some other agency's fault. There is a responsibility on the State, including the Department and the Government, to ensure that when the crews we send out in the worst seas, in the worst conditions and in the worst weather raise very serious safety issues, fatigue issues and workers' rights issues, they and their representative trade unions are listened to. We ask again that the Minister would intervene, notwithstanding what has been said here about the role of the regulator. There is a role for the regulator, but as importantly, there is a role for the Government.

**Deputy Michael Healy-Rae:** I apologise to both Deputies for not having time to give them an oral response in full, which they also now have. I recognise their concerns. Following on from what I said, I will be bringing this to the attention of the Minister. I also understand the Cathaoirleach Gníomhach's time constraints.

The Department of Transport is prioritising the safe and effective transition of the aviation contract, without the interruption of services, and is ensuring that the two contracted operators, CHCI and BIL, are providing sufficient capacity, expertise and resources to maintain safe search and rescue operations on a 24-7 basis across all areas of the country throughout this process. The Department engaged with both contractors to facilitate revised transition timelines. The transition timeframe, following engagement and agreement between the two operators, was extended by just over six months. The transition will be completed in February 2026 at no additional cost to the Exchequer and without interruption to the four-base strategy. The operation of four bases continues to provide the resilience for service delivery so that when individual bases become temporarily unavailable for whatever reason, the workload is shared amongst the other bases and the specific requirements for each mission are assessed as they arise. In the case of both contracts, availability of any base can range from full availability to partial availability to temporary unavailability.

The new contract operated by Bristow Ireland will increase the capacity and the capability of the Coast Guard to provide a range of essential services that are of strategic importance to the State, including maritime and inland search and rescue; aeromedical support; maritime environmental monitoring; and aviation support to the other State entities.

The Minister particularly recognises the critical importance of this service to our offshore island communities who rely on the Irish Coast Guard to provide day and night aeromedical support.

### **Schools Building Projects**

**Deputy Peter 'Chap' Cleere:** I just want to join my Oireachtas colleagues from the south east on the significance and the importance of both the N24 and N25 and in bringing it to the next stage. It is a massive issue. It is a corridor from Rosslare Harbour from Belview right cross to Cork and over to Limerick. I want to thank the Minister, Deputy Darragh O'Brien, for his engagement with myself and other Oireachtas colleagues in trying to get this project over the line. I look forward to seeing announcements today and in the coming weeks.

Specifically, I want to speak about the delays in the schools building programme. Before I say anything, I will start by paying tribute to all of the school community - the teachers, the principals, the parents and the ancillary staff. The emphasis on education that this Government and the Irish people have is absolutely unbelievable and fantastic, but we need a timeline for delivery. In my constituency of Carlow-Kilkenny, there are about 15 different projects that are stalled at the moment. It is not good enough. Education is the heartbeat of this country and it has meant this country has been able to thrive and prosper on national and international stages. We need to make sure we have top-class infrastructure and facilities for our students to go to. I visited a school last week with the Minister of State, Deputy Michael Moynihan. It was Duiske College in Graiguenamanagh. It is a fantastic school and the heartbeat of that rural area. There are, however, prefabs in that school that are older than myself. If the Minister of

State does not mind me saying it, they are probably even older than himself. It is in a shocking condition. We need investment in these schools, but for some reason, things have seemed to be getting stuck at the stage 2b. This is a huge concern and huge worry for schools. Coláiste Abhainn Rí in Callan, Borris College, St. Mary's CBS in Carlow, Duiske College in Graiguenamanagh and Scoil Mhuire National School in Mooncoin are all ready to go. The students and parents deserve it. I implore the Minister of State to do his best to try to get these programmes fast-tracked and to give a timeline for delivery.

**Deputy Malcolm Byrne:** I thank the Minister of State for taking this item. Like my colleague Deputy Cleere, I acknowledge the significant investment in the school building programme. However, there does, of late, seem to be slow progress on certain projects. We are looking for an assurance that when it comes to the school building programme the capital is in place to be able to deliver on those much-needed schools. The concern I have is that I placed parliamentary questions at the start of the year and six, seven or eight months later, I seem to get a cut-and-paste answer. There does not seem to be any progress being made.

The Minister of State will know that this is not just a concern that Deputy Cleere and I share, coming from the south east. This is happening across the country. I represent the Wicklow-Wexford constituency, which is one of the fastest growing in Ireland. There are real concerns and implications for the staff and students in those schools. Let me give an example. Glenart College in Arklow has a major problem with leaks. It requires new emergency accommodation and a three-classroom special educational needs, SEN, base. It progressed to stage 2b in May 2024 but there does not seem to have been any movement since. The situation is similar in Bunclody Community College, which is another school stuck at stage 2b.

The Minister of State might remember that in June this year, we were in this Chamber at midnight discussing a Topical Issue about Coláiste Bhríde Carnew. I will let the Minister of State guess at what stage that school is stuck. It is still stuck at stage 2b. To be or not to be is the question. If the Department of education has decided it can progress an education system without clear timelines for capital projects, that is Hamlet without the prince.

**Deputy Michael Healy-Rae:** I thank both Deputies. I acknowledge their commitment and support for the previous debate with regard to the N24 and N25. On behalf of the Minister for Education and Youth, Deputy Naughton, I am taking this debate.

The Department of Education and Youth has a strong record of delivering the Government's school building programme. Since 2020, more than €6 billion has been invested in schools across the country under the national development plan, NDP, involving the completion of over 1,300 school buildings. In July, the Government announced a capital allocation of €7.55 billion for the Department of Education and Youth for the period 2026 to 2030 under the NDP. As part of this NDP allocation, the Department will place a strong emphasis on provision for children with special educational needs, with a particular focus on meeting the demand for school places. A focus of this plan will be, in the first instance, to maximise the capacity of existing school estates as much as possible. Additional capacity will be provided through targeted and prioritised projects, which will be delivered over the course of 2026 to 2030, to meet the most urgent and prioritised needs.

There are over 300 school building projects under construction to deliver over 30,000 school places. Most of these projects are expected to be completed over the course of 2026 and 2027. It is planned that approximately 80 further school building projects will progress to construction across 2026 and 2027 as part of a two-year rolling programme. Last week, the Minister's Department announced the investment of €90 million in the climate action summer works scheme, which involves the delivery of 297 projects, to support the ongoing investment in the maintenance and upgrade of the school estate. There is a strong modular programme to deliver the most urgent September needs, with a particular focus on educational needs. We will deliver on key climate initiatives, such as the solar PV programme, the EU retrofit programme and the pathfinder programmes, in participation with the Sustainable Energy Authority of Ireland, SEAI.

Project delivery is managed as part of an overall capital programme in line with the Government's infrastructure guidelines and taking account of budgetary parameters. Delays can occur in large capital programmes for many reasons, including factors beyond the control of the Minister and the Department, such as the time taken to secure a site or the relevant statutory permissions, including planning consent. These are managed as effectively as possible, prioritising the most urgent projects where capacity is fully utilised and deploying modular accommodation where additional space is needed in the short term. I take on board the Deputy's concern over that type of accommodation. The current status of all projects is set out on the Government's website, which is updated on a regular basis to reflect project progress through various stages of capital appraisal, site acquisition, design, tender and construction.

I strongly acknowledge, on behalf of the Minister, the commitment of both Deputies to this issue. It is important to teachers, parents, grandparents and, most important, the students. I appreciate the Deputies diligently going to the schools in their localities. They are meeting the concerns of those people and, most important, the students head-on. The Deputies have put that message on the record of the Dáil. On behalf of the Minister, I acknowledge their work and commitment on this important issue. It will be relayed to the Minister. I have read the Minister's response. I hope the Deputies will be successful in their endeavours on behalf of their constituents.

**Deputy Peter 'Chap' Cleere:** I thank the Minister of State. For seven years, I was chairman of the Kilkenny and Carlow Education and Training Board. Approximately six years ago, we got word that there was to be a new Kilkenny City Vocational School and that a new Gaelcholáiste in Kilkenny for those who want to be taught through the medium of Irish was going to begin its journey. These were to be two new schools in a campus project on a brand-new greenfield site. This particular project has been stuck at stage 2b for the last number of months. In other words, we are ready to go. Everything has been done. We just need the nod from the Department so we can get shovels in the ground and get this project started. The difference that this particular campus will make to Kilkenny City Vocational School and to Coláiste Pobail Osraí, a campus for over 1,000 students in Kilkenny city, which has a growing population, will be absolutely massive. I implore the Minister of State to highlight the issue and fast-track this project, get the announcement out to the principals of the schools and allow the shovels into the ground so that these projects can start and these schools and the school community can benefit as soon as possible.

**Deputy Malcolm Byrne:** I thank the Minister of State for the response. I totally understand there can be delays to various projects. In nearly all of these cases, if it has got to stage 2b, the land is there and the school is ready to go. Stage 2b seems to be some sort of bizarre purgatory within the Department.

I welcome the fact that the Minister of State talked about 80 further school programmes. All that many of these schools are asking for is a clear timeline. If it is published on the Department website, as the Minister of State said, that construction on a particular school will start at a particular time, say, September 2026, at least then the schools will know and we can be realistic about the matter. There is a real concern as to how long we will be getting cut-and-paste answers from the Department.

I could mention other schools, including Gorey Hill special school and Ballygarrett National School. For the schools I mentioned that have been stuck for a long time at stage 2b, namely, Glenart College, Bunclody Community College and Coláiste Bhríde Carnew, all they want to know is when they will move beyond stage 2b. The Department should publish that information on the website.

**Deputy Michael Healy-Rae:** I again thank the Deputies for raising this important issue. The Department of Education and Youth capital investment programme helps to ensure that close to 1 million primary and post-primary students in schools across the country learn in fit-for-purpose buildings. This includes many thousands of children with additional needs who are supported in special schools and classes across the country. Funding under the NDP for 2026 to 2030 will allow the Government to continue to prioritise the effective use of the existing school estate, special educational needs provision and the delivery of additional accommodation, where required. This will be supported by targeted and prioritised project roll-outs to provide required additional capacity where there is no sufficient existing capacity across the schools in an area. The Department of Education and Youth's NDP implementation plan will be published shortly. It will set out in more detail the planned capital investment programme across the school building programme.

I again acknowledge the Deputies' commitment to this issue. I appreciate Deputy Byrne's analogy. It is almost like the Bermuda triangle. It can be very frustrating but at the end of the day, both Deputies are doing their best on this very important issue. I express my appreciation to Deputy 'Chap' Cleere for his commitment recently with regard to forestry issues. I am straying but I thank him for his concern on behalf of his constituents. I thank both of the Deputies very much.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** I thank the Deputies. The next Topical Issue, in the name of Deputy Danny Healy-Rae, is to ask the Minister for Agriculture, Food and the Marine to discuss outbreaks of TB in cattle in Kerry.

### **Agriculture Schemes**

**Deputy Danny Healy-Rae:** I am glad to get time to raise this very important matter, the spread of tuberculosis and the TB eradication scheme, which is clearly not working. We have more outbreaks of TB now after 46 or 47 years of testing. There are so many farmers going

down in east Kerry, mid-Kerry and south Kerry. Even in Kilgarvan, many farmers have gone down, including our neighbour, Mikey Joe Murphy, who is very local to us and does everything right. He has never bought in any cows or animals and gives and does all he can to maintain and improve his herd. If I look out at 7.30 a.m. on a Sunday morning, his cows are leaving the parlour, milked. Half an hour later, we can see him topping or spreading fertiliser, even on a Sunday. He goes at it around the clock. He had an outbreak of tuberculosis last Friday week and 26 of his 66 cows have gone down. That is very hard for any farmer, especially somebody like Mikey Joe, who farms full time and whose farm income is his primary income to provide for his wife and family. He tells me that the compensation he will get is in no way adequate for the type of cows he had. An independent valuer stated they were worth in excess of €4,500. He seems to think he will only get €3,150. The Department should know by now that the cost of cattle has risen sharply in the past 12 months, meaning replacing the animals will cost much more.

We heard the Minister, Deputy Heydon, say he had secured extra funding, but what is it for? Is it to curb the primary cause? I do not think so. It seems to be for the secondary issue of more testing and disposal reactors. The number of reactors has been going up steadily since 2018 when there were 7,500. That figure is now up to 41,630. Is it true that no culling of badgers has taken place in the past two years and they have only been vaccinated? What good is vaccinating a badger that has TB?

For many years, the Department has denied the fact that deer and badgers are the primary reason for the spread of the disease, as they move unrestricted from farm to farm. Badgers and deer are travelling wherever they want, when they want. I know of one farmer, and I will not tell the Minister of State where or who he is, but he never went down and he was in the middle of four or five farmers who were constantly going down. They would go down and be clear for a few years and then they would go down again. In one year alone, this small farmer snared 103 badgers. He never went down. These were big, small and baby badgers. He culled 103 in one year alone. I ask the Minister of State and Department to dramatically increase the culling of deer and badgers.

The national parks and forests are harbouring the deer in a big way. The farmers cannot follow them into those places. If we have sheep, we must have something to keep them in because a cattle fence will not do. I ask that these entities fence their places off, so at least deer cannot come out of them into neighbouring farms spreading the disease.

**Deputy Michael Healy-Rae:** I sincerely thank Deputy Danny Healy-Rae for raising this very important issue for farmers in Kerry and throughout the country. I have the exact same concerns with regard to badgers and deer and their role in spreading this disease.

In recent years, there has been a significant increase in bovine TB, with levels nationally causing an economic and emotional burden for farmers, their families and rural communities. Bovine TB is a difficult disease to control and eradicate but it can and has been done in other countries. If we do not do something now, it will continue to affect more farmers and their families throughout rural Ireland.

In 2024, more than 6,000 farming families were affected by a TB outbreak and the herd incidence was over 6%. As of 23 November 2025, on a 12-month basis, herd incidence has fallen below 6% nationally and is 5.9% in Kerry, which, of course, is still too much. One of

the key priorities of the Minister, Deputy Heydon, has been to address and review the bovine TB programme to tackle disease levels. Over time, our understanding of TB has increased and evolved, and research has shown our current approach to addressing disease levels on its own is not enough to control and ultimately eradicate TB. The Deputy is correct.

Earlier this year, the Minister had extensive engagement with stakeholders and farming organisations to agree measures to tackle the current disease levels. In June, he received the support of the Government to introduce additional measures to the bovine TB programme. On 9 September, the Minister launched the bovine TB action plan, addressing bovine TB in Ireland. There are five measures and 30 actions underpinned by scientific research, evidence and veterinary expertise in this action plan. These are to support herds free of bovine TB to remain free; reduce the impact of wildlife on the spread of bovine TB, which is what the Deputy spoke about; detect and eliminate bovine TB infection as early as possible in herds with bovine TB breakdown and avoid future breakdowns; help farmers to improve all areas of on-farm biosecurity; and reduce the impact of known high-risk animals in spreading bovine TB, including badgers and deer.

Bovine TB is not a new challenge for farmers, their families and rural communities but engagement with farmers and all stakeholders tells me there is an appetite for change to address the current disease levels. However, these changes will need to be supported and implemented by everyone to have an effect on the current disease levels throughout the country. This action plan is one of the single largest resets of the TB programme since its inception. The Minister and I believe these changes are vital to protect farming families throughout the country from TB.

The Minister is committed to ongoing constructive engagement with all farmers and stakeholders as it is vital that all involved in the programme continue to work together to protect farmers from TB. The Minister and I believe that by continuing to build our TB policies on a foundation of science and veterinary-based advice, which farmers can act on to reduce risks, we can together focus our efforts to protect cattle from infection and farmers from the stress of uncertainty and costs of a breakdown.

I acknowledge that the Deputy's statement that the way people are compensated is unsustainable is correct. I have grave concerns about this myself. Based on current prices, the compensation does not reflect what cattle make at the mart. If we take cases like that of our neighbour Mikey Joe, this puts people at an awful and unfair financial disadvantage when they have an outbreak. That is a matter of grave concern to the Deputy. I thank him again on behalf of the Department for raising it on behalf of farmers in Kerry and throughout the country.

**Deputy Danny Healy-Rae:** I thank the Minister of State for his reply. It is very clear that we and the Department are not doing enough. If we keep going the way we have gone for the past 46 years and we do not change something, it will be the same story for whoever is here in 50 years' time. There is no point in the world going around vaccinating badgers. We do not know whether they had TB, whether they were infected with it already or what the story is. The fact is they need to be culled. I was getting to the point that the big infestation of deer is in the 26,000 acres of national park. They are able to roam from there all through east Kerry. They have spread to State and private forestries. We must fence our own lands to keep our animals off the road and to stop them going into the neighbours. The damage deer are doing

to cars and people on the road has to be considered. Sadly, seven people were killed in the past two weeks. It does matter how a person is killed - whether it is by a deer, another vehicle or whatever - they are dead.

They go down on the skin test. We are told that when they are slaughtered in the factory, they are clear and there are no lesions or whatever. How is that? That needs to be explained to farmers. It is terrible. I know a farmer called Mikey Joe. He probably has a name for every cow he has. When they come in to be milked twice a day, he knows their names. When a cow goes down, he will know that many of them will turn out to be clean when they are slaughtered.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** The Deputy's time is up.

**Deputy Danny Healy-Rae:** That is devastating for farmers. They cannot understand it. We rarely hear about an inconclusive animal. The numbers are getting bigger.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** The Deputy is over his time.

**Deputy Danny Healy-Rae:** Before it was one, two or three but now if a fella has 60 cows, 26 go down. I apologise to the Cathaoirleach Gníomhach.

**Deputy Michael Healy-Rae:** I thank the Deputy very much. On the names of cows, the Deputy may recall that our late father had a cow, and he called her Thatcher for some reason only known to himself.

**Deputy Danny Healy-Rae:** There was another cow called Haughey.

**Deputy Michael Healy-Rae:** Current TB levels are leading to stress for farmers who have had a bovine TB outbreak. For those who are living in fear of having TB outbreaks and are worried about the impact it would have on their livelihoods, we need to ensure that all necessary measures are taken to reduce disease levels and ultimately take the stress associated with bovine TB out of farmers' lives. The aim of the action plan is to reset the bTB programme in the context of putting in place measures necessary to tackle the current disease situation throughout the country. These measures are targeted at both transmission between wildlife and cattle and transmission between cattle. Some of the measures will be introduced immediately in terms of communication and engagement with farmers. Some will be introduced over the coming months into 2026. Some of these measures require work on IT systems, which is being prioritised, and will be rolled out in the coming months.

Farmers and all stakeholders will be notified in advance of any changes to the TB programme through communication campaigns. The bovine TB eradication programme has secured an increased budget allocation in 2026, providing a total of €157 million. This additional funding is vital in addressing the disease. I am confident it will help drive down the instances of bovine TB levels in future years. Through the implementation of the new measures in the action plan, the Minister and I believe that it is vital that the cost of this disease is reduced for the coming years. This budget allocation will support and enable farm families, who are currently dealing

with the stress of a bTB outbreak, to navigate a way out of the bTB restrictions and protect those herds currently free from bTB from the stress of a TB outbreak.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** The Minister of State's time is up.

**Deputy Michael Healy-Rae:** I once again strongly reiterate the Minister, Deputy Heydon's personal commitment to making sure that during his tenure as Minister for agriculture that he, the Department and all of us will work together in reducing the TB outbreaks. I thank the Deputy for raising this most important matter on behalf of the people of County Kerry.

### **Hospital Waiting Lists**

**Deputy Ruairí Ó Murchú:** This Topical Issue arises from an ongoing situation in the Louth County Hospital in Dundalk. The ultrasound waiting lists have grown to around 7,000 at the moment. This fits into the parliamentary question Deputy Cullinane got an answer to. That was that we have waiting lists across the State in relation to diagnostic scans of 299,736, of which there are 10,000 children who are on the Children Health Ireland's, CHI, waiting lists. In my own general area, which is the Dublin and North-East health region, we have 58,665 and 7,000 in relation to ultrasounds.

This is an issue that I have brought up. The job for the clinical specialist sonographer in ultrasound was originally advertised in June 2025 after the previous post-holder advised that she was retiring in October 2025. Not only did she carry out management duties but she was also the one person who worked 100% on ultrasounds. We can see how capacity has been lost since she retired. There were five candidates for the position. An interview panel was being put together in the summer for interviews in July with the view of filling the position after the incumbent's retirement. However, that process was put on hold. I have been advised that the reason for this is that a clinical specialist radiographer in interventional radiography needed to be employed in Our Lady of Lourdes Hospital in Drogheda. The Drogheda post was lost because it had not been filled by the time the pay and numbers review took place. Interviews for that clinical specialist radiographer in interventional radiography took place two years ago.

The Minister of State can see the issue. The belief is that the fact the position has not been filled in the Louth County Hospital is there an attempt to use that position to fill this position in Our Lady of Lourdes. I am not taking away from the need for both positions but we need to get an answer. I do not know what I can say about the answers to parliamentary questions I have received other than they do not seem to deal with the reality of those who have applied for the jobs or who are waiting on the service are dealing with. I will deal with that later.

Following questions in this House, the Minister was advised by the HSE that the post in Dundalk was open to applications and the new application deadline is 30 November in four days' time. However, the problem is that none of the five candidates have been advised of this. Those in senior HR positions within the hospitals are not aware of the application deadline. When one tries to look the job up on the HSE website, it does not seem to exist. People can see my worry at this point. How is this possible for a job that we were advised that recruitment was taking place for earlier this month? The last contact the applicants have received from the

HSE was on 30 June to acknowledge receipt of their applications. They had been told informally - verbally - that the interviews were not going ahead. I do not know what this means in relation to the answers to parliamentary questions that I have received, in that I cannot say are the absolute truth. I am not saying somebody set out to lie but at best there is a serious miscommunication issue here. I would like the Minister of State to go back to the Minister for Health and that we would see this addressed.

The other issue of major concern is that the HSE's assertion in response to my parliamentary question that there would be no detrimental effect on the clinical service and ultrasound that the public receives but I am advised that capacity is currently down at least 50%. There are 7,000 currently on the waiting lists. In addition, there is no leadership in the ultrasound service at the Louth County Hospital from where the clinical specialist radiographer retired last month. It is all very concerning and all the more concerning that if the HSE moves to clear the backlog, it is going to use the services of private clinics that it has done at times in the past. This is at a huge cost.

Will there be a clinical specialist sonographer and ultrasound post in the Louth County Hospital in Dundalk? How can the HSE say there is no impact on the public when the waiting list surged to 7,000? Why have the applicants not been contacted properly and formally? Why does no one at a management or HR level at the hospitals in Dundalk or Drogheda know about the 30 November deadline?

**Deputy Michael Healy-Rae:** I am taking this Topical Issue on behalf of my colleague, the Minister for Health. At the outset, I sincerely thank the Deputy and his party for their commitment to the radiology services in County Louth and giving me the opportunity to speak on this important issue. Louth County Hospital is part of the HSE Dublin and North-East health region. In conjunction with Our Lady of Lourdes, Drogheda, these hospitals operate with an integrated managerial and clinical governance system, care pathways and support functions. In relation to diagnostic waiting lists generally, the National Treatment Purchase Fund, NTPF, and the HSE are currently carrying out an exercise to progress the collection of national radiology waiting list data.

10 o'clock

The purpose of this data is to provide a national level overview of the number of patients waiting for modalities of CT, MRI and ultrasound. These reports are heavily caveated, including, for example, that in addition to data in respect of urgent and routine activity, the reports also include surveillance of planned activity. As such, the current reports make it difficult to draw conclusions about the number of patients actually waiting for access to a scan. The quarter 2 report indicates that at the end of June 2025, less than ten patients in the county hospital in Louth and 6,414 patients at Our Lady of Lourdes Hospital Drogheda were waiting for an ultrasound.

What is important for patients is the implementation of the NTPF's national radiology diagnostic waiting list management protocol by all hospitals published in October 24. This will ensure that patients are administratively managed in a safe, timely, fair and equitable manner while waiting, as well as facilitating the improved data collection and reporting. Publication of the validated radiology diagnostic waiting list information will enable full analysis of diagnostic waiting times and provide a more completed understanding of how many

patients are waiting, how long they are waiting and the specific services for which they are waiting. This is scheduled for quarter 3 of 2026.

As the Deputy is aware, a clinical specialist radiographer vacancy has arisen in Louth County Hospital. A recruitment process to fill this vacancy is under way and I am advised that the position is currently being advertised. The closing date for receiving applications is 30 November 2025. Subject to suitable applications being received, interviews will be scheduled in due course. The Minister has been assured by the HSE that while this recruitment process is ongoing, there will be no disruption to patient care or service delivery. All clinical services continue to operate as normal, ensuring that patients and service users experience no change in access, quality or continuity of care. I also understand that enhanced governance arrangements are being implemented for this position. These are designed to strengthen oversight, improve co-ordination and ensure clear lines of accountability across LCH and Our Lady of Lourdes Hospital Drogheda. The Minister has also been advised by the HSE that the clinical specialist radiographer will be primarily based at Our Lady of Lourdes Hospital Drogheda, with integrated managerial and clinical governance responsibilities across Louth County Hospital, demonstrating this integrated approach. I am informed that many of the outpatient CT and ultrasound appointments from Our Lady of Lourdes Hospital Drogheda are performed in the radiology department in Louth County Hospital, Dundalk.

**Deputy Ruairí Ó Murchú:** I could contest the numbers in relation to the ultrasound waiting lists at Louth County Hospital. I have been told they are considerably higher than ten. At this point, we do not have that one person who was actually working 100% on this and doing what is absolutely necessary from the point of view of due diligence and best practice supervising.

In fairness, I get that the Minister of State is providing information that has been provided to him, and that we have got closer to the answer. Initially, the answer I was being given was that everything is fine and this clinical specialist radiographer position is going ahead and the date is 30 November. However, my fear was that the position in Louth County Hospital, which is absolutely necessary, has been taken away and a means has been used to fill a different position in Our Lady of Lourdes Hospital Drogheda. We are going to talk about integrated management systems and so forth, but all I can say is that is absolute cover. I still hear that 30 November is the application deadline. I would love to see where this job is actually being advertised because those who applied for the initial job were basically told informally that it was not going ahead. However, they were given no absolute formal indication in relation to another job for which they could apply. The Minister of State said in his reply that:

The Minister has also been advised by the HSE that the clinical specialist radiographer will be primarily based at Our Lady of Lourdes Hospital Drogheda [that is the shooting match] with integrated managerial and clinical governance responsibilities across Louth County Hospital.

As I said, it is very easy to talk about integrated management. The fact is that is closer to the answer. I ask that the Minister of State go back to the Minister for Health. We are getting closer to an answer, but I think those who have applied for the job need to get it. I am not particularly happy that this position has been lost. It is not best practice. It means capacity is going to be lost in relation to providing ultrasounds in the Louth County Hospital in Dundalk,

and we as a State will end up paying a huge amount of money to a third-party operator to deal with this backlog.

**Deputy Michael Healy-Rae:** I want to once again recognise Deputy Ó Murchú's work and commitment to this very important issue. I thank him again for raising it on behalf of his constituents.

It is important to recognise that significant investment has been allocated to both LCH and Drogheda hospital in recent years, which has uplifted capacity, staffing and bed numbers in each of the hospital sites. These two hospitals operate conjointly and provide a comprehensive suite of services for the people of Louth.

The Minister for Health acknowledges that many patients are still waiting too long for hospital appointments and treatments. The delay in treatments is of concern, and it is putting a burden on patients and their families. The waiting list action plan 2025 was published in February, representing this Government's continued commitment to reducing waiting times for patients and improving access to hospital care. With the multi-annual action plan approach, we are progressing towards the ultimate vision of a public healthcare service in which everyone has timely access to high-quality scheduled care where and when they need it. The Department of Health is engaging with the HSE and the National Treatment Purchase Fund to develop the action plan for 2026, building on this progress delivered to date, renewing the focus on improving waiting times for patients and considering the learnings from the challenges that arose in 2025.

In relation to the post of clinical specialist radiographer, we all know recruitment processes can take time, but I wish to assure the Deputy that progress is being made in this regard. I acknowledge again his commitment to this. Most importantly, the Minister for Health is keen to emphasise that the HSE has confirmed there will be no disruption to patient care or service delivery. All clinical services will continue to operate as normal, ensuring that patients and service users experience no change in access, quality or continuity of care.

**Deputy Ruairí Ó Murchú:** I will need an answer in relation to how this decision was made-----

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** We need to move on. We cannot discuss it now, Deputy.

**Deputy Ruairí Ó Murchú:** -----and what is going to be done in relation to the position that happens now in Louth County Hospital.

**An Cathaoirleach Gníomhach (Deputy Aidan Farrelly):** We are moving on from Topical Issues. We will not have a back-and-forth on this.

**Deputy Michael Healy-Rae:** I can assure the Deputy that I will bring that to the Minister.

**Deputy Ruairí Ó Murchú:** Go raibh maith agat. I appreciate that.

## **Strengthening Whistleblower Protections, Enforcement, and Accountability in Public Administration: Motion [Private Members]**

**Deputy Richard O'Donoghue:** I move:

That Dáil Éireann:

acknowledges that:

— the Protected Disclosures Act 2014, as amended, was enacted to give effect to the European Union's Whistleblowing Directive and to protect persons who, in good faith, report wrongdoing in the public interest;

— despite these statutory protections, numerous whistleblowers have faced retaliation, career destruction, delay or suppression of their disclosures through misuse of process, non-investigation, or coercive confidentiality agreements;

— the persistent failure of State bodies and prescribed authorities to investigate credible disclosures in a timely and transparent manner constitutes a denial of justice, a breach of Ireland's obligations under Articles 10 and 13 of the European Convention on Human Rights, and a gross abuse of administrative power;

— the misuse of non-disclosure agreements (NDAs) within the public service has had the effect of silencing victims of wrongdoing, concealing public malfeasance, and undermining the deterrent effect of whistleblowing law;

— the absence of enforceable personal sanctions for officials who obstruct investigations, destroy evidence, or delay disclosure processes has eroded confidence in the rule of law and in Ireland's commitment to transparency and integrity; and

— comparative evidence from the Czech Republic, the United States of America, Canada, Australia, and New Zealand demonstrates that timely investigations, transparent publication of outcomes, enforceable penalties for delay, and, where appropriate, reward mechanisms for disclosures leading to recovery of public funds are essential to make whistleblower protection truly effective;

recognises that:

— the protection of whistleblowers is a matter of constitutional importance, engaging the State's duties under Article 40.3 of *Bunreacht na hÉireann* to defend and vindicate personal rights, and under Article 41 of the Charter of Fundamental Rights of the European Union to ensure good administration; and

— effective legislation must therefore, guarantee:

— swift and independent investigation of disclosures;

— protection against penalisation and coercive NDAs;

— access to legal aid, counselling, and support;

— enforceable sanctions for officials who obstruct investigations; and

— full compensation for those who suffer detriment through State inaction or abuse of power; and

accordingly, calls on the Government to:

— introduce a Protected Disclosures (Strengthening, Enforcement and Transparency) Amendment Bill, to establish a statutory duty on all public bodies to initiate timely, impartial, and transparent investigations, require publication of anonymised progress reports, and empower the Office of the Protected Disclosures Commissioner (OPDC) to levy financial and disciplinary sanctions for failure to act;

— create personal accountability provisions making it an offence for any officer or employee of the State to obstruct or delay an investigation, destroy or alter documents, or knowingly provide false information;

— establish a statutory right of mandamus and judicial remedy, enabling a whistleblower to apply to the High Court to compel a public authority to perform its investigative duty;

— provide full compensation, reinstatement, and exemplary damages to whistleblowers who suffer detriment due to refusal or obstruction of investigation;

— establish a whistleblower legal aid and support fund to provide representation, counselling, and rehabilitative assistance to whistleblowers and their families;

— amend the Protected Disclosures Act 2014, to prohibit the use of NDAs that restrict a whistleblower's right to describe wrongdoing or penalisation, deeming any such clause void unless expressly requested by the whistleblower with independent legal advice;

— require all public bodies to certify annually to the OPDC, that no prohibited NDA has been used in any settlement relating to a protected disclosure;

— mandate publication of quarterly data identifying public bodies that have failed to provide documentation, or complete investigations, within statutory timelines;

— introduce escalating sanctions for repeated or systemic non-compliance, including administrative fines, public censure, referral to oversight bodies and budgetary penalties;

— expand the remit of the OPDC to include audit and inspection powers, and coordination with other enforcement authorities;

— develop a pilot whistleblower reward and recovery scheme, modelled on international practice, allowing modest percentage awards from recovered public funds;

— insert an express statutory duty of cooperation and transparency, requiring all authorities to provide requested information within 14 days, or face a rebuttable presumption of obstruction;

— empower the courts to award costs and punitive damages against public bodies or officials found to have acted in bad faith;

- provide for independent oversight by the Office of the Ombudsman and the Oireachtas Committee of Public Accounts; and
- require a statutory review within three years of commencement, to evaluate the effectiveness of the new provisions.

I am not going to soften this. We have a national disgrace on our hands. Ireland claims to protect whistleblowers, but what we actually do is destroy them. The Minister of State knows it, I know it, and the public know it. We bring laws and pat ourselves on the back and then the State turns around and crushes the very people who tried to protect us. Today, I am saying, "Not any more; not on our watch." Under legislation endorsed by this House, whistleblowers are being punished for doing the right thing. We are supposed to be the ones defending these people, but look what actually happens in this country. They speak up, report wrongdoings and act in the public's interest, and the State responds with the three Ds: delay, deny, destroy. This was reported and called out by *The Irish Times*.

This is across all of the Civil Service. I have a list of whistleblowers. We have Maurice McCabe, who is in the Gallery, and An Garda Síochána; Noel McGree and the Irish Prison Service; Yvonne O'Rourke and the Defence Forces; John Barrett and An Garda Síochána; and Ciarán Kenneally and Tusla. There are many more from local authorities across this country. We are not here today to punish people in the Civil Service who are doing the right thing. Many people in all those agencies, in the Civil Service and in An Garda Síochána do brilliant work. There are also, however, always a small few who use their position outside the remit of their work, and then expect their Departments to cover them when it comes to the law. This is where we have got to stop it. I am going to read out one of these cases. It has already gone through the courts and already been finished.

I rise today to address a matter of public concern, the misuse of public powers by officials acting outside of their lawful remit and the misuse of taxpayers' money to shield such behaviour. I want to bring to the attention of the House a case involving Meath County Council, where significant procedural failures have been highlighted to me. I have also received confirmation regarding other State authorities and genuine concerns. These include instances where important health and safety issues were raised and ignored. Instead of addressing those concerns, public funds are now being used to silence the whistleblowers who correctly identified both the procedural failures and the associated risks, such as using public funds to place criminal records on innocent individuals who are highlighting the wrongs. These failures occurred in the authorisation and oversight of a waste facility beside an airfield in County Meath, where proper procedures were not followed and warnings from the State bodies, professionals and the airfield owner were disregarded. The consequences were devastating for a unique and well-established property and family business, with a long-standing legacy effectively destroyed.

The situation escalated further when the council pursued criminal convictions against an innocent member of the family without a defence or support of the allegations. For absolute clarity, nothing in what I am proposing would weaken the public right to a legal action against the local authority. In the court case, the presiding judge stated that Meath County Council did not deal with the matters appropriately, that she could not answer positively regarding the submission and that the individual had been treated very badly for a very long period. Such

remarks from the Bench are rare and they point out the serious breakdown in proper administration standards.

This raises a fundamental issue. Civil servants are protected when they act within the scope of their lawful authority. This is where it is going to become very important for people to watch this and for civil servants to watch this as well. I am going to read this again just to make sure that all civil servants understand the law. It outdates any constitutions or Acts. This is law. It is the law of the land and this is what they have to work to. Civil servants are protected when they act within the scope of their lawful authority. When officials go beyond their remit, however, misapplying, construing or effectively manufacturing legislation or obligations that do not exist and refuse to provide a legal basis for their actions when asked, they are no longer acting for the State. This is the most important thing. They are knowingly making legislation themselves, but they are not acting within the lawful work they are permitted to do. They are acting as individuals and they should be held individually accountable.

Taxpayers should not be footing the bill to defend *ultra vires* conduct. Public funds must never be used for wrongdoing or to encourage behaviour that undermines confidence in our instruments. If we continue to indemnify officials who knowingly act outside the law or fail to carry out their duties properly and fairly, this will incentivise future abuse of authorities and destroy innocent families, businesses and communities. For absolute clarity, nothing in what I am proposing would weaken the public right to take legal action against the local authority. People must always retain the fundamental right. These reforms simply end an automatic use of taxpayers' money to defend officials who knowingly exceed or misuse their lawful powers. Therefore, I am calling for a review of the statutory protections afforded to civil servants, a clear mechanism for professional accountability when officials act outside their remit and an end to the using of public funds to defend *ultra vires* actions.

**Deputy Ken O'Flynn:** Last June, I said something that many people across this country already knew. Whistleblowers in Ireland are not protected. In fact, they are destroyed. The Tánaiste stood up in this very House and told it our laws are among the best in Europe. He said the Government values these people. Since then I have sat with countless whistleblowers, well over 50 of them, from every corner of the public service, from civil servants to local authority staff, nurses, Defence Forces personnel, people in universities, people representing nursing homes and State agencies. Their experience is simple. They do not feel protected. What they do feel, is punished. They feel threatened, isolated and abandoned by the State that they went out to protect and try to defend to the best of their ability. Why is the reality so different from the Government's press release? It is because the key protections are ignored in these laws. Basic rights are denied to the whistleblower, access to records is blocked for the whistleblower and the full financial strength of this State is used to grind those people right into the ground. Every Member of this House knows the truth. A law is only as strong as those who implement it.

Let me give an example. I welcome Sergeant Maurice McCabe and Mr. John Barrett to the Public Gallery, along with others. Both of them have stood up for honesty, integrity and the duty of public service, and both have paid an enormous personal price for standing up and doing the right thing. In the case of Mr. John Barrett, one of the most shocking I have ever come across in my public life or ever even read about, in September 2024, he received a letter purporting to tell him he was to be sacked as a senior civil servant from the Minister for Justice.

We must bear in mind that the Minister for Justice had no legal authority to do so. Only the Government can dismiss someone at that senior level of the Civil Service. The Minister acted alone. Her actions were not legal and were not constitutional in any basis whatsoever. Worse still, the dismissal relied purely on a disciplinary investigation by the Garda Commissioner, who had no power whatsoever to initiate it. The process was tainted from the very start. It was not independently run, it was not fair and the crucial documents providing Mr. John Barrett's innocence were deliberately withheld for years.

The most extraordinary fact and the absolutely amazing fact that I find about this entire case is that there was never one complaint against that man. Not one complaint was ever put in writing. There was not one allegation. Everything was fabricated about that man. Letters from 2018 were provided afterwards. They were hidden from the Minister and from the courts, and it resulted in millions of taxpayers' euro being spent defending a false witness against that man. That was not a mistake. That was a strategy and it was clearly aimed to destroy that man and to send a message to every whistleblower across the State: keep your head down, do not speak out and do not put your head above the parapet when you are taking us on and telling the truth about us.

Across the system I have witnessed similar patterns from the more than 50 people I have met. I call it the hidden playbook. It is delay, deflect and deny. Quarterly updates are ignored, disclosures are not investigated, records are withheld and people are targeted. When the whistleblower asks for help, the request is often sent straight back to the person about whom the complaint is made or who has perpetrated the wrongdoing. Meanwhile, this State uses its vast financial resources to power itself and spends endless resources in legal fees, all to destroy the whistleblower. A whistleblower cannot do the same. That imbalance tells a story of its own.

I say each Member of this House that we need to reflect on the values of this House, what this House truly stands for and what the EU law stands for and how it is implemented. We need to reflect that honestly in this Chamber and in this House. It is a system designed to silence people, not to protect the people of this Republic.

This cannot continue. This House has a duty to change it. We in Independent Ireland intend to bring forward legislation in the coming months to level the playing field, enforce accountability of those who misuse their powers and deliver real protection for those who speak up.

Before I conclude, I want to acknowledge the courage of the people in the Gallery today: Mr. Ciarán Kenneally of Tusla; health whistleblowers, Shane Corr, Peter Behan and Margo Hannon; Yvonne O'Rourke of the Women of Honour; George McLoughlin of the Department of enterprise; and Noel McGree of the Irish Prison Service. Noel McGree lost everything. He lost his home because of standing up and speaking out. Why did he do it? It was because he reported millions of euro that had been stolen and theft of State property. His reward was to lose his home and his livelihood. He is here in the Gallery today and I salute him. I feel so sorry for what he has gone through in this scenario.

Their stories are very different but the pattern is continuously the same: delay, deflect, deny, punish and exhaust the whistleblower. The message is always the same in the Civil Service and in other bodies - keep the head down, say nothing and let the system carry on as it is.

However, these people refused to do that. They put the truth first, they put their country first and they put Ireland first and Ireland is better because of them.

I mentioned Ciarán Kenneally, a man who brought the whistleblowers to my attention first. This man has been destroyed by the State and has been left financially bereft by the State. There are whistleblowers in the Galley who will tell the Minister of State what the State did to them. In each individual organisation, there is a playbook. There is a playbook at hand here.

**Deputy Paul Lawless:** I welcome the courageous individuals in the Gallery who stood up, such as Maurice McCabe, John Barrett and Ciarán Kenneally. These people and many others, including the Women of Honour, have done a tremendous service to the State. They showed incredible courage and conviction. In every case, the State used every lever in its power to smear these individuals. I rise with a heavy heart and a sense of responsibility. What we are addressing here is not a technical matter. It is an indictment of the State by the people who stood up to protect the State.

I want to highlight the horrific experience of the members of the Defence Forces, the Justice Alliance and the Women of Honour. This case is a systematic failure embedded over many years by silence made possible by the State that looked after itself before justice. The Defence Forces Justice Alliance submitted more than 50 protected disclosures. These disclosures included reports of bullying, harassment, abuse, sexual assault and institutional wrongdoing. Many of these disclosures related to the Minister and senior officials within the Department. The protected disclosures were sent to the very Department and the very senior figures implicated in the allegations. The playbook is at hand here again and the inquiry was closed at a preliminary stage.

We know the wrongdoing did not stop. It continued. People who had served with honour and courage were left discouraged, silenced and in many cases traumatised over and over again. They became convinced that the protected disclosure legislation was not fit for purpose. There are many more examples. There was a clear message right across the Defence Forces because people saw what happened to those who spoke up and many others stayed silent.

I raise the devastating case of Ciarán Kenneally, a man with great courage who stood up and highlighted issues in terms of financial irregularity in relation to Tusla in Cork. In 2019, he made a protected disclosure about gross mismanagement, bullying and potential irregularities in the Tusla office in Cork. Instead of being protected and the case being investigated and highlighted, he was left without pay, unable to access social welfare because Tusla struck him off, gave him zero pay slips and refused to engage with him. It refused to accept his resignation letter because it highlighted problems and difficulties within Tusla. However, what followed was worse. Internal records, released only after the WRC settlement, showed that Tusla staff had contacted his private therapist without consent, conducted unauthorised background checks on him and even falsely suggested he posed a danger to vulnerable children. This is what happens to whistleblowers in this country. It was a smear campaign. An internal investigation dismissed his original concerns. Yet, a former staff member has since confirmed that financial oversight issues did exist in Tusla at that time and also found derogatory language was used against him. A separate internal investigation took place.

Two weeks ago he filed a second protected disclosure detailing concealed data, retaliatory actions and corroborated evidence. After seven years, the damage to him professionally,

personally and emotionally is profound. This is a failure of a State agency to uphold the very principles it claims to protect: fairness, due process and safety for those who speak up in the public interest.

This cannot happen. We must stand up and protect individuals who stand up in the interest of the State.

**Minister of State at the Department of Agriculture, Food and the Marine (Deputy Michael Healy-Rae):** I move amendment No. 1:

To delete all the words after "Dáil Éireann" and substitute the following:

"notes that:

— the Protected Disclosures Act 2014, protects workers from penalisation for speaking up about wrongdoing in the workplace; and

— persons who make protected disclosures or 'whistleblowers' should not be treated unfairly, lose their job or face legal proceedings because they have made a protected disclosure;

recognises that:

— the enacted Protected Disclosures Act 2014, was further enhanced by the Protected Disclosures (Amendment) Act 2022;

— the amended Act gives effect to the European Union (EU) Directive 2019/1937 ('the Whistleblowing Directive'), which requires Member States to ensure that:

— whistleblowers have at their disposal effective channels to report breaches of EU rules confidentially, both internally (within an organisation) and externally (to a competent authority);

— whistleblowers' reports are properly investigated and acted upon by the organisations and competent authorities; and

— whistleblowers are protected from retaliation;

— the Directive provides that the European Commission (EC) must furnish a report to the European Parliament and to the Council, assessing the impact of national law transposing the Directive, and the report must consider the functioning of the Directive and whether additional measures are appropriate;

— in July 2024, the EC indicated that this report would be finalised 'no later than 2026';

— Section 10A of the Protected Disclosures (Amendment) Act 2022, provides for the establishment of the Office of the Protected Disclosures Commissioner, which commenced operations on 1st January, 2023;

— Section 2A of the Protected Disclosures (Amendment) Act 2022, provides for a statutory review of the Act to be commenced not later than five years from the date of this Act being passed; and

— this review is due to complete in 2027, and a public consultation will be carried out prior to this review; and

further notes that:

— the Government remains committed to supporting and protecting whistleblowers;

— a review of the Protected Disclosures Act 2014, took place in 2018;

— a comprehensive public and stakeholder review of the Protected Disclosures (Amendment) Act 2022, is statutorily due to take place by 2027, with a public consultation on same to begin next year, and Section 14A of the Act already makes it an offence for any person to hinder, or attempt to hinder, a worker in making a report, penalise, or threaten to penalise, a reporting person, bring vexatious proceedings against a reporting person, breach the confidentiality of a reporting person, provide false information or fail to comply with the requirement in section 6(3), to establish, maintain and operate internal reporting channels and procedures referred to in the said section 6(3);

— neither the Act nor the EU Directive requires that an investigation is carried out for every report of wrongdoing that is received, and in many cases an investigation may not be appropriate as no *prima facie* evidence of a relevant wrongdoing may have been discovered, or the issues highlighted in a report may not meet the definition of a relevant wrongdoing, as set out in section 5(3) of the Act, and some reports may also highlight issues that are more appropriately addressed through complaints or human resources processes;

— statutory protection from penalisation is already provided primarily by the Workplace Relations Commission, who can make orders for restitution and the payment of up to five years' salary in compensation, cases can be appealed to the Labour Court or, alternatively, a whistleblower can sue for damages in court, where there is no maximum award of compensation;

— Exchequer grant support has been provided to Transparency International Ireland since 2016, for the provision of a free 'Speak Up Helpline' and Free Legal Advice Centre service for persons considering making a protected disclosure, or who have made a protected disclosure;

— Section 15 of the Act already states that workers are immune from civil legal action by the employer (e.g. for breach of confidentiality clauses in their contract of employment);

— Section 23 of the Act also provides that it is not permitted to have clauses in agreements that:

— prohibit or restrict the making of protected disclosures;

— exclude or limit the operation of any provision of the Act;

— preclude a person from bringing any proceedings under, or by virtue of, the Act; and

— preclude a person from bringing proceedings for breach of contract in respect of anything done on consequence of the making of a protected disclosure;

— Section 14A of the Act already sets out the actions in relation to processing a protected disclosure that are deemed to be a criminal offence, and administrative fees may be considered in the context of the statutory review; and

— the courts are already empowered to award costs and damages in relation to protected disclosures, and Section 14A provides for criminal charges to be brought against a person/official."

I welcome the debate on the protected disclosures legislation. On behalf of the Minister, Deputy Jack Chambers, I sincerely thank Deputy Richard O'Donoghue and the Independent Technical Group for bringing this very important matter before the Dáil. I also acknowledge the presence of the people in the Gallery.

The Protected Disclosures Act 2014 is Ireland's national whistleblower protection law. This legislation was designed to protect workers from penalisation for speaking up about wrongdoing in the workplace. Persons who make protected disclosures, often referred to as whistleblowers, should not be treated unfairly, lose their jobs or face legal proceedings because they have made a protected disclosure. On foot of the EU Whistleblowers Directive - Directive (EU) 2019/1937 - the Act was expanded and enhanced by the Protected Disclosures (Amendment) Act 2022, which was signed into law on 21 July 2022.

The protected disclosures legislation provides comprehensive protection for whistleblowers from penalisation or threats of penalisation. These protections cover unfair dismissal and unfair treatment such as suspensions, demotions and loss of pay, change of working hours, reassignment, disciplinary actions, coercion, intimidation and harassment. Statutory protection from penalisation is provided mainly by the Workplace Relations Commission, WRC, which can make orders for restitution and payments of up to five years' salary in compensation. Whistleblowers can appeal decisions of the WRC to the Labour Court and also have recourse to sue for damages in court. As well as these protections, the Act provides for criminal penalties for penalising a reporting person, taking vexatious legal proceedings against a worker or reporting person, or disclosing the identity of a reporting person.

I note that the Independent Technical Group has not introduced a draft Bill or heads of Bill but has simply put forward a number of broad proposals for the amendment of the Protected Disclosures Act 2014. I would like to go through some of these proposals and our reasons for opposing them. There are technical flaws. Some of the proposed provisions are conceptually and technically flawed as they call for the introduction of sanctions and protections and the establishment of statutory duties that are already enshrined in the Protected Disclosures Act 2014. For example, the Independent Technical Group proposes the introduction of "personal accountability provisions making it an offence for any officer or employee of the State to obstruct or delay an investigation, destroy or alter documents, or knowingly provide false information". However, these kinds of provision are very clearly set out in section 14A of the Act. Section 14A makes it an offence for any person to hinder or attempt to hinder a worker in making a report, penalise or threaten to penalise a reporting person, bring vexatious proceedings against a reporting person, breach the confidentiality of a reporting person, provide false information, or fail to comply with the requirement in section 6(3) to establish, maintain and operate internal reporting channels and procedures referred to in the said section 6(3).

The group's proposal to amend the Protected Disclosures Act to prohibit the use of non-disclosure agreements does not take account of the fact that section 15 of the Act already states that workers are immune from civil legal action by an employer, for example, for breach of confidentiality clauses in their contract of employment, and that section 23 of the Act prohibits the use of clauses in agreements:

- (a) to prohibit or restrict the making of protected disclosures,
- (b) to exclude or limit the operation of any provision of this Act,
- (c) to preclude a person from bringing any proceedings under or by virtue of this Act, or
- (d) to preclude a person from bringing proceedings for breach of contract in respect of anything done in consequence of the making of a protected disclosure.

It is clear, therefore, that the existing Act already protects workers against criminal liability and the use of NDAs.

The group also proposes a provision:

to establish a statutory duty on all public bodies to initiate timely, impartial, and transparent investigations, require publication of anonymised progress reports, and empower the Office of the Protected Disclosures Commissioner (OPDC) to levy financial and disciplinary sanctions for failure to act ...

The essence of this provision is already included in the existing Act. Sections 6A and 7A of the Act set out the requirements for timely and impartial assessment and follow-up of reports of wrongdoing through both internal and external reporting channels.

In relation to the proposal requiring transparent investigations, it is important to note that neither the Act nor the EU directive that it transposed requires that an investigation be carried out for every report of alleged wrongdoing received. In many cases, an investigation may not be appropriate as no *prima facie* evidence of a relevant wrongdoing may have been discovered or the issues highlighted in a report may not meet the definition of a relevant wrongdoing as set out in section 5(3) of the Act. Some reports may also highlight issues that are more appropriately addressed through complaints or through HR processes.

The group also proposes a requirement for the provision of anonymised progress reports. Section 16 of the Act sets out that every effort must be made to protect the identity of the reporting person. Section 14A states that any person who breaches the duty of confidentiality as set out in section 16 commits an offence. The penalty for committing this offence is, on summary conviction, a class A fine or imprisonment for a term not exceeding 12 months, or both; or on conviction on indictment, to a fine not exceeding €75,000 or to imprisonment for a term not exceeding 2 years, or both. It should be noted that, given the nature of some reports of wrongdoing, simply anonymising progress reports would not be sufficient to prevent the transmission of information from which the identity of the reporting person could be directly or indirectly figured out. In short, this proposal is not workable, taking into account the duty to protect the identity of the reporting person already enshrined in the Act.

Besides the technical flaws that are evident in the proposals put forward by the group, there are other fundamental issues and reasons to oppose these proposals. Section 2A of the Act requires a statutory review to be carried out no later than five years after the Act has passed.

The Act was passed in July 2022 and, therefore, a review is due to be completed in 2027. A public consultation will be carried out in advance of this commencement date and the views of all stakeholders will be sought. This public consultation will provide a complete picture of the experience of the Protected Disclosures Act since commencement and will lead to well-thought-out and evidence-based recommendations for improvements to the legislation.

Further, on 3 July 2024, the European Commission presented a report on the transposition of the EU whistleblowers directive 2019/1937. This report stated that a review of the directive, which is referred to in Article 27(3), would be finalised no later than 2026. This review or evaluation will assess the functioning of the directive and consider the need for additional measures, including amendments with a view to extending its scope to further EU acts or areas.

Given that a European Commission review is due to be finalised and a statutory review is due to commence well in advance of the review of the proposed provisions set out in the motion, it is necessary to oppose the motion and await the results of the European Commission review and the statutory review. This would allow for a more considered and evidence-based potential amendment of the existing Act, and within a shorter timeframe.

I would like to thank very sincerely the members of the Independent Technical Group for bringing forward a debate on the protected disclosures legislation. For the reasons I have made clear, the Government must oppose this motion and is tabling an amendment for the House to note that the existing legislation already provides the protections desired by the Independent Deputies and that both the national and EU scheduled reviews should be allowed to take place, unhindered, in order to achieve a rounded, evidence-based policy position for any potential amendments to the legislation in the future.

**Deputy Michael Collins:** I thank our staff John Campbell, Marc Nolan and Emmett Corcoran for putting this Private Members' business motion together for us, in the Dail today. Simply put, this motion is to strengthen whistleblower protections. It is about enforcement and accountability in public administration. The treatment of whistleblowers in this country has been an absolute disgrace. This motion is about trying to change that. Whistleblowers are the truth tellers in our society. They expose the wrongdoing, protect public funds and uphold integrity in our institutions, yet despite the Protected Disclosures Act and its alignment with the EU whistleblower directive, too many brave individuals have paid a heavy price for doing the right thing. Careers have been destroyed, disclosures have been delayed and coercive confidentiality agreements have been used to silence the truth. This is not justice and this is not acceptable.

The scale of whistleblowing in Ireland today shows why this motion matters. In 2023 alone, there were 1,162 protected disclosures made to public bodies. Some 734 of those reports required follow-up and 161 cases were sent for further proceedings. One single disclosure in the HSE led to €3.7 million being recovered for the taxpayer. That is the value of speaking up but here is the reality. The Workplace Relations Commission saw whistleblower complaints triple last year, with 301 cases, a 201% increase. That tells us something is broken. People are still being penalised for telling the truth.

As public representatives, we see every day how secrecy and bureaucracy undermine trust. Take housing in the council, for example. Some of us spend months making representations, attending meetings and fighting for families who desperately need a home. When a house is

allocated, the local authority has now made a decision it will not tell us who got the house in our own constituencies. That is madness gone wrong. If we are doing the work, we should be told the outcome. That lack of transparency is the same culture that punishes whistleblowers. It is about control, not accountability.

Look at school transport. Parents come to us, give us all the details and ask for help getting a bus seat for their child. Now they have to send an email authorising us to act on their behalf before we can even contact Bus Éireann - another layer of bureaucracy. Why? Do they think we would make up stories as TDs about a child wanting to get a bus seat? No, we do not but the system tries to burn you out and make you walk away from the truth. Too many offices do not want to give answers. That attitude of avoiding responsibility and scrutiny is exactly what this motion seeks to change.

Earlier this year I raised a shocking issue of financial advisers in west Cork and Kinsale. People poured hundreds of thousands of euro of their own private money into investments, thinking they were safe because these advisers were regulated by the Central Bank. When we finally got a meeting with the Central Bank, it told us the advisers were regulated but can sell unregulated products. I will say that again: regulated advisers selling unregulated products. The people who lost their life savings are devastated, mentally, emotionally and financially. In their own way, they are whistleblowers too. They spoke up, embarrassed and broken, because the system failed them.

Closer to home, local whistleblowers, including home helps, came to me and said they were ready to work but patients were being told there was no one available. When I raised the issue in the Dáil, one of those home helps lost their hours. That is retaliation; that is the punishment for speaking the truth.

Whistleblowers come in all walks of life. They are ordinary people who refuse to stay silent when something is wrong. The motion is about giving those people real protection. It calls for swift, independent investigations, enforceable sanctions for obstruction and personal accountability for officials who destroy evidence or delay inquiries. It bans coercive NDAs, demands transparency through quarterly reporting and expands the powers of the Protected Disclosures Commissioner. It even proposes a pilot reward scheme for disclosures that recover public funds because honesty should never come at a personal cost. Protecting whistleblowers is not just a legal obligation but a constitutional duty under Article 40.3 of Bunreacht na hÉireann and a moral imperative.

Other countries reward whistleblowers. In the United States, whistleblowers who help recover public funds can receive up to \$30,000 of the amount recovered. Ireland needs to follow that lead. Australia and Canada have strict timelines for investigation and delays are penalised. We should adopt similar standards. If we fail to act, we fail those who risk everything to defend the public interest. The message we need to send is in Ireland truth will never be punished and those who expose wrongdoing will be protected, supported and vindicated. I am disappointed to hear the Minister of State saying the Government will oppose the motion and put down a countermotion. That is a delaying tactic. That is kicking honesty down the road. Government Members should be ashamed of themselves to do that and should reconsider their decision.

**Deputy Paul Nicholas Gogarty:** We all personally know or locally are aware of whistleblowers. I know some myself. They are vital to protecting the public interest. These individuals call out corruption, waste, incompetence, bullying and abuse, including our distinguished guests in the Public Gallery. All too often, they pay a price for their transparency and honesty.

The proposals before us are about changing that, going beyond the Protected Disclosures Act 2014 and ensuring any legislation has teeth. They are about making sure whistleblowers are protected, supported and respected within every sector. My colleagues' first proposal is that every public body must investigate whistleblower reports quickly and fairly - no delays, no excuses. If they fail, a new Office of the Protected Disclosures Commissioner would have the power to sanction them. That is how we make sure disclosures are not ignored. It is not rocket science. Implementing it may require massive changes in culture and will face institutional resistance but this has to be overcome.

Then there is the measure seeking personal responsibility. If an official obstructs an investigation, destroys evidence or lies, he or she should face additional criminal charges, which should help stop cover-ups. I especially like the proposal to give whistleblowers the right to go more easily to the High Court to force an investigation so the court can compel action not coming from elsewhere. This needs to be in turn protected from abuse and spurious claims but if done right, it is a safety valve when the system fails otherwise.

Whistleblowers often suffer retaliation and it can be very subtle. I support proposals for reinstatement, full compensation and exemplary damages, including a more detailed analysis and appreciation of what constitutes constructive dismissal. It might not always be possible but striving to make it the norm is laudable. Tied in with this is the need for a legal aid and support fund so whistleblowers, and sometimes their families, can get representation, counselling and assistance. Speaking up should not mean financial ruin or personal collapse, as it has in the past. We have to have checks and balances but the motion should be tested with supporting additional legislation.

Gagging clauses and non-disclosure agreements should be banned or hugely restricted. I take on board what the Minister of State said about section 15 of the existing Act but coercion and intimidation are currently very difficult to prove and no whistleblower should be silenced against their will for pursuing the common good, whether it is by tangible actions, threats, ghosting or anything more subtle. Public bodies should, therefore, have to certify every year that they have not used prohibitive non-disclosure and that no staff have inferred or implied the same.

We also need accountability, which is why publishing the quarterly data showing which bodies failed to meet deadlines make sense, along with sanctions for repeated failures where escalative action is not taken. I welcome the proposal's provision for independent oversight and a review after three years of whether the reforms are working, which is why I cannot understand how the Government could not take them on board and integrate them with existing legislation.

**Deputy Ged Nash:** Hear, hear.

**Deputy Paul Nicholas Gogarty:** I am not totally sold on the suggestion of a whistleblower reward scheme. I note it has worked to an extent in the United States, albeit under a different system and mindset from our own. We should certainly look at best practice and, in this context, I do not have a problem with a pilot and neither should the Government. We need to make investigations mandatory, punish obstruction and publish it, protect jobs for conscientious employees and provide real support. This will better help the decent people who shine a light on wrongdoing and ensure whistleblowers are treated as friends of the public interest and not, as is all too often the case, as enemies of the State. If we are serious about integrity in public life, we must be serious about protecting whistleblowers.

I do not know if the reforms proposed will move Ireland from a culture of bureaucratic *omertà* to one of accountability overnight but they are worthy of scrutiny and are not to be dismissed out of hand, as they have been. I support the proposals. I hope the Government will reflect on what has been said today and examine every angle closely, either when further Private Members' legislation comes forward or possibly through the Government tabling amendments, as has been suggested, to the existing legislation.

**Deputy Mairéad Farrell:** I want to begin by saying the response from Government was outrageous. We have whistleblowers here today who clearly fed into this fantastic motion that Independent Ireland put forward and all we got from the Minister of State was gaslighting. To say it is not a Bill and, therefore, he cannot back it is nonsense. Deputy Buckley and I introduced a Bill four years ago and it was not acted on. Also, this motion has recommendations in it. Then there is talk about the EU review. The whole reason for the changes in the whistleblower legislation the last time was the transposition of the EU directive. What came out of it from Government was weak. That is why we are here. I hope for a stronger response later on from Ministers. I will go back to the speech I had prepared but that angered me this morning.

I commend all whistleblowers on everything they have done. The reason they are whistleblowers is that, fundamentally, they know the difference between what is right and what is wrong. These are people who saw injustice and used their voices to speak truth to power, and they continue to do so clearly to this day. To our great shame, so many whistleblowers have faced persecution as a result. They have lost their jobs, they have been bullied and blacklisted, and they have faced huge consequences in their professional and personal lives, including experiencing homelessness. The Irish people owe them our deepest gratitude. Without them, we would not know about many scandals that have been exposed over the years. Go raibh míle, míle maith agaibh and thank you for coming here today.

I commend Independent Ireland for bringing forward the motion. It is deeply regrettable that despite the opportunity to change things three years ago, we are still in a situation whereby whistleblowers do not have the protections they should. The reason we know this is because we hear it from whistleblowers themselves. It is quite shocking to me that, next week, four years will have passed since 1 December 2021 when my colleague Deputy Pat Buckley and I introduced a Bill in an attempt to strengthen the transposition by the Government of the EU directive in 2022. Unfortunately, what the Government transposed at the end of the day was simply not strong enough. One of the cruellest elements of it was that it was not retrospective. To exclude those going through live proceedings at the time was unforgivable and a real kick

in the teeth for them. At the time, I tabled an amendment to attempt to rectify this but it was not accepted.

What we needed from the Government was to empower Ministers to gather all documents relevant to a protected disclosure made to them regarding their Departments or bodies under their authority and to pass this information on to the Attorney General in connection with the conduct of legal proceedings on behalf of the State. In July of this year, I said that when the Government was transposing the EU directive on protected disclosures, I was clear at the time, and I voiced significant concerns, that it was perhaps deliberately going to weaken the transposition. I said I felt the setting up of the protected disclosures office was a retrograde step and it removed protected disclosure as a political issue. Previously, an Opposition TD could deliver a protected disclosure to the relevant Minister and then seek to know what progress had been made. Now, Ministers can simply say it has been handed to the protected disclosures office and it has nothing to do with them any more. We have clearly been proven right on this, as have the campaigners. What we also needed from the Government was for the new Bill to include organisations of fewer than 50 people. Instead, it excluded them. This was a wrong decision.

When dealing with this issue, it is also important to deal with the facts. Research shows that whistleblowers lose more than €40,000 in the course of their working lives as a result. As we have hard evidence on this, it is quite clear that financial supports should be part of any strengthening of the legislation. We see that in today's motion. Providing free legal aid and psychological services for whistleblowers, and removing the limitations on financial compensation that whistleblowers can win by way of redress, are important steps in this regard.

Whatever the view of the Minister of State or me on the transposition of the EU directive, and whether at the time he believed it was strong enough, we have to deal with the reality of the situation now. We know that whistleblowers are still being wronged and still face harassment and backlash as a result of their bravery. If we know this, then we need to act on it. We have the ability to do so in this Chamber. Transparency International says whistleblowing is acknowledged as one of the most effective ways of stopping wrongdoing. Without whistleblowers, we would live in a very different society. We owe them this, and we need to finally acknowledge it as a State. Without firm action, wrongdoing will continue.

**Deputy Pat Buckley:** I welcome the opportunity to speak on the Bill and I thank Independent Ireland. More importantly, I thank those in the Gallery. They are heroes of the State who get absolutely battered for telling the truth. It is an absolute and utter disgrace. I have a script but I want to speak about the comments of the Minister of State and the Government amendment. The amendment states

- whistleblowers have at their disposal effective channels to report breaches of EU rules confidentially, both internally (within an organisation) and externally (to a competent authority);
- whistleblowers' reports are properly investigated and acted upon by the organisations and competent authorities; and
- whistleblowers are protected from retaliation;

This is in the Government amendment and it is absolute verbal diarrhoea.

I have brought protected disclosures to two Taoisigh and four Ministers over the past three or four years. A man is now deceased because he was killed in Stryker in Carrigtwohill two years ago. The protected disclosure is still ongoing. A good friend of mine came to me last Friday regarding an issue that had been going on for seven years involving Scouting Ireland and the abuse of children by a now deceased schoolteacher and scout leader who I knew myself, Denis O'Shea. The State, and in particular Scouting Ireland, have spent seven years changing their legal teams to stall. When whistleblowers come forward, they are being absolutely battered and punished. Millions of euro in public money is spent making legal teams rich and nobody is getting an answer. I will go back to the years 2000 to 2002, when 59 people in east Cork died by suicide, 23 of whom were all around the same age. I know this will upset some people. I know four people above in the graveyard because when people made protected disclosures, they were not acted on. This aggressive man was head of the Diocese of Cloyne scouts as the regional director. He ran the Mount Melleray Scout Centre. The system is rotten and failed I do not know how many people. When we are talking about protected disclosures, we need to take it as seriously as possible. You can hear it in my voice.

As Deputy Mairéad Farrell said a moment ago, we introduced an alternative Bill in 2021. It had provisions for mental health and counselling supports for families. Every single one of the whistleblowers in the last protected disclosure I brought here was paid off by the Government. The family of someone who is now deceased has been purposely split. I have been threatened for telling the truth. Some of the whistleblowers came back to me last Monday and told me they had been blacklisted and could not get a job anywhere. When we are talking about protected disclosures, we must remember each one of these and what happened to them and their families. Please take it seriously and take on board what we say.

Deputy Farrell spoke about waiting for the EU. We waited 18 months for the directive to come from the EU so we could table a Bill and do the right thing. Normally when we come into the Chamber, we are trying to serve the people outside of here we are supposed to serve and do the right thing. By God, no matter how many times you try to tell the truth in this country, you are going to get battered and punished while the perpetrator skips down the yellow brick road as if nothing happened. Please withdraw the Government amendment, do the right thing, support Independent Ireland and try to move this forward. I can certainly say that we will be back to have another crack at the protected disclosures Bill again.

**Deputy Rose Conway-Walsh:** I thank the Independent Technical Group for tabling this motion. It is very important. I thank those in the Gallery who have paid the price, their families and those who are not with us today. Deputy Buckley rightly remembers those who are no longer here. We are here today to confront a profound failure of law, protection and leadership. It is a failure that punishes the brave and protects the powerful. It is a failure that tells every ordinary person in the State not to speak up or they will pay the price.

I want to speak about protected disclosures in An Garda Síochána. I commend the members of An Garda Síochána who serve the force and this country with dignity and dedication. A constituent reported domestic violence by a serving member of An Garda Síochána and a criminal investigation began. Separately, this constituent made a protected disclosure to Fiosrú detailing interference, protection and cover-up by some colleagues in An Garda Síochána. This disclosure also highlighted systemic issues around the ability of some members of An Garda Síochána to impartially investigate cases of domestic violence. What followed exposed the

deep inadequacy of our legislation. Every single time the protected disclosure progressed, the defence made a disclosure order. The criminal trial was delayed again and again. Fiosrú had to put the protected disclosure investigation in abeyance; it was effectively frozen. The protections promised by the Government were suspended and the whistleblower was left exposed, vulnerable and punished for their honesty. After the guilty plea, the investigation resumed but crucial parts could no longer be examined because too much time had passed, delayed by the very process that was meant to protect whistleblowers.

11 o'clock

The law that was meant to protect this individual became the barrier to justice. The system failed the whistleblower. Here is the hard truth. Once the protected disclosure had been disclosed to the accused, the organisation against which wrongdoing was alleged, an impartial investigation became impossible.

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** I call Deputy O'Reilly.

**Deputy Rose Conway-Walsh:** I have seven and a half minutes.

Evidence can be shaped. Witnesses can be influenced. Records can be altered or destroyed. Justice can be quietly denied. This is not a minor flaw; it is systemic failure. The Government knows about this gap, but continues to send a clear and chilling message, that if people speak up about criminal activity in An Garda Síochána, they cannot be guaranteed that the wrongdoing will be exposed. If people show courage, the system may very well punish them for it. This is the reality. This is the message and it is the Government's failure. That is the message whistleblowers are hearing across the State and it is one that should shame any government that claims to stand up for transparency, accountability or justice. Urgent, meaningful reform is needed. The Protected Disclosures Act must guarantee confidentiality, even during criminal proceedings; prevent disclosure orders from destroying investigations; protect whistleblowers from retaliation, delays in justice and exposure; and ensure the law cannot be weaponised against victims.

**Deputy Louise O'Reilly:** I thank the Deputies for using Private Members' time to facilitate this debate on protection for whistleblowers. From the bottom of my heart, I welcome every one of the whistleblowers who had the bravery to come here and be with us today. I will also say a word for those who simply cannot speak up, the people who have been beaten by the system and battered by the State, for whom a protected disclosure represented, in some instances, the end of their lives and certainly the end of any mental peace they had.

The Minister of State, Deputy Michael Healy-Rae, rambled in and said:

The Protected Disclosures Act 2014 is Ireland's national whistleblower protection law. This legislation was designed to protect workers from penalisation for speaking up about wrongdoing in the workplace.

He did not stay for the whole debate, but I hope he will look back at it. I ask him to go up to the Gallery and ask those people whether they feel protected, if they feel the State protected them.

Before I was elected, I was a trade union official and I have sat with people whose lives were destroyed because they spoke up. They wanted to make things better. The Minister of State might never know their names, but I have sat in their living rooms and kitchens and they have sat in my car. A nurse in the west of Ireland spoke up about mismanagement in the health service and her hair fell out, her marriage was destroyed and her children did not even recognise their mother any more. It started with no access to night duty or overtime. She was ostracised. There were rumours. The Minister of State will not see her in the Gallery because her life was destroyed. There is no protection for whistleblowers. I urge the Minister of State to go up to the Gallery and ask them whether they feel protected and if they do not, to withdraw the Government's amendment and do the decent thing.

**Deputy Conor D. McGuinness:** I will begin by addressing the whistleblowers in the Gallery who have come to watch this debate. They are watching, listening and taking stock of everything that has been said by the Minister of State's colleagues. I thank them for the service they have done the State and I thank the many people behind them who did not make it here and cannot be here, the families, and those who lost opportunities because of issues of corruption, illegality, theft and crime within elements of the public service, going back decades, that would never have come to light were it not for the courage, strength, dedication and public service of the people who blew the whistle, said enough was enough, that they could no longer have this on their conscience and decided to bring it out in the open. By God, they paid the price. They were harassed, harangued and bullied. Attempts were made to bribe them and blacken their names, blacklist them, hurt their families, take their children from them, take their livelihoods from them, do them into the ground and bury them by this State, agencies of the State, people operating on behalf of the State and successive Governments. That needs to be reckoned with, but the best way we can do so is by ensuring it never happens again to another whistleblower. God knows, there will be misdeeds and illegality, cutting corners and corruption within elements of the public service. It is a feature of human endeavour, unfortunately, but I thank God there are people who have the courage to stand up and do the right thing.

Sinn Féin strongly supports the Independent Technical Group's motion today. We urge the Minister of State to bring back to the Government the strength of the arguments on this issue he is hearing in the Chamber, from all parties and none, and to withdraw the Government amendment to the motion, which seeks to undermine it in the way many whistleblowers across the State have been undermined. I urge him to do the right thing and support a functioning democracy and a functioning public service that has protection for whistleblowers, those who do the right thing and display courage and a strong dedication to public service.

**Deputy Cathy Bennett:** I welcome the whistleblowers to the Gallery. They have done an incredible service to the State. I thank them personally for that. I also thank the Independent Technical Group for bringing forward this motion. It has brought to the State the corruption that has happened within our political and justice systems and opened the door to justice for the victims of abuse. In return, far too many whistleblowers and others have seen their lives ruined. The question the Government must answer is whether this is by intention or design. Even if it is unintentional, the whistleblower framework the Government has overseen should be made fit for purpose because whistleblowers today continue to face the consequences of doing the right thing. They face smear campaigns. They have lost their homes and livelihoods,

all while the Government has failed to protect them. It will waste taxpayers' money. It needs to help the people.

Sinn Féin holds whistleblowers in the highest regard. We recognise the positive role many have played in bringing the truth to light. I commend my party colleagues, Sinn Féin spokesperson on public expenditure and reform, Deputy Farrell, and Deputy Buckley, who tried to bring this motion to the Dáil previously. The legislation it proposes would move the onus from the employee to the employer in cases where the employee alleges penalisation as a result of making a protected disclosure. It will also make it an offence to attempt to hinder or penalise people who make a protected disclosure. This is crucial. It is long past time that smears ended.

The Taoiseach does not believe he or his Ministers should be across a protected disclosure made regarding their Departments. In some instances, potentially-----

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** We move to the Labour Party slot. I call Deputy Nash.

**Deputy Cathy Bennett:** -----leaving officials subject to potential disclosures responsible for dealing with them.

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** I call Deputy Nash.

**Deputy Cathy Bennett:** In his new role, perhaps the Minister of State will see fit to support this motion and protect whistleblowers.

**Deputy Ged Nash:** I thank the Independent Technical Group for tabling this motion. It is an issue close to my heart and it is personal. I welcome, like other colleagues, those who have gathered in the Gallery this morning. They are people who have taken enormous personal risks to do what is right. Not only have they all served the people in their roles as civil and public servants, but they have doubly served the people by taking risks to expose wrongdoing in their places of work. They have been at the forefront, whether they believe or accept it given what they have gone through, of initiating significant change.

I have some history in and personal attachment to the principle of what is termed whistleblowing. I am proud of the small role I played, more than ten years ago, in helping to develop what was then pioneering legislation, namely, the Protected Disclosures Act 2014, with my colleague, former Deputy Brendan Howlin.

I come from a political tradition of reformers, from a movement that believes in solidarity and in supporting people where injustices are being done, where people are encouraged and supported to tell the truth and where individual citizens, once empowered and protected, can do great and important things. It is in this tradition that the 2014 Act and the subsequent 2015 code of practice for the Workplace Relations Commission that I signed into law came into being. The intention and ambition of that legislation was wide-ranging, and its principles were, and still are, laudable. The law then and now is first and foremost legislation that should, at all times, be and intend to be all about the protection of whistleblowers who report wrongdoing in their organisation from dismissal and any form of penalisation. In its implementation by

officials in far too many cases, it has too often fallen short of those ambitions and too many people have been dragged through the mire and have been destroyed.

The legislation, the supporting material and the code of practice that I referred to go into great detail, setting out what all of this involves, including what penalisation looks, sounds and feels like. This is in case anyone is capable of misunderstanding it, deliberately or otherwise. I had cause to look again at the material on the WRC website associated with the code of practice, and frankly it could not be clearer. Here are just some of the terms used, in case people have not seen it or are not aware of it, when it talks about penalisation. It refers to suspension, dismissal, demotion, disciplining, unfair treatment, discrimination, harassment and threat of reprisal. I could go on. We are aware of all of this. It talks about "a culture of encouraging workers to speak out if they have genuine concerns".

The protected disclosures legislation that was enacted in 2014 and has since been revised and amended, and then updated as per the EU directive in 2022, has given a voice and legislative protections, at least, to workers who have, time and again, taken their courage into their hands, raised their voices and gone through all of the channels laid out in the legislation to make protective disclosures, perhaps over serious wrongdoing, initially to a designated person within their own workplace or externally or, in some specific cases, to a Government Minister or through other means laid out in the Act and the code. This has led to concrete changes in workplaces, with the uncovering of malpractice, fraud and other criminal acts. To those who have done this, we all owe a debt of sincere gratitude. To those who have done the right thing, but have been let down badly by a system that is obliged to protect and support people, and who have been abused, humiliated, diminished and forced out of their work, we owe you all a system of whistleblowing that works as it was always intended to do.

It can be argued, notwithstanding the motion, and I would argue this case to a point, that we are not actually in need of new legislation but in need of proper implementation and enforcement of the legislation that is already on the Statute Book. I had the opportunity to speak last night with Noel McGree, who is with us today. His experience is well known, but perhaps not as well understood by the wider public as it ought to be. He did the right thing. His claims were proven to have been correct and he has suffered, as was said earlier, inordinately. If cases like Noel's keep emerging, then we have a system that needs to be constantly reviewed and revised to ensure the legislation is always, in all cases, being adhered to, implemented and enforced. Where there are failures, there needs to be accountability. We must remember that it is people who are responsible for systems and failures in those systems.

In too many cases I have seen, processes set down in law have been treated as unimportant by some people whose job it is to manage, engage with, handle and process complaints. While it may be the case that it is a minority of workers making protective disclosures who experience detrimental effects, this is hardly the point. The scale and extent of the apparent campaigns of reprisals experienced by many who have gone public and have spoken about the toll and upheaval they and their families have experienced, once they blew the whistle and were entitled to the full protection of the Act but were failed, must not go unnoticed by anyone.

Going back to Noel McGree, he and I agree, having discussed this last night and we had email exchanges, that the legislation we have does, in theory, provide strong protections for whistleblowers. It is in the implementation where the problems arise. We can have all the fine legislation and regulation in the world, but if bodies are not resourced and if the law is not

enforced, then this brings the system into disrepute. Well-intentioned law is not what we want. We want enforcement and citizens having the confidence that when they follow their conscience and do what is right and report wrongdoing, there is a well-resourced system that sees disclosures that are made in good faith, through the correct channels and in compliance with the letter and spirit of the Act, processed properly. There should be a system where regular communication is made with the complainant, where disclosures are adjudicated fairly and where things actually demonstrably change as a result of that risk being taken. This is a system that rests and depends on the trust and confidence of the public. This is why there is an onus on those who are in positions of responsibility to be unequivocal and unambiguously clear on what they say in the Dáil and to not mislead, however unintentional that may be.

This takes me to comments made on the record of the House on 12 November 2025 by the Taoiseach in respect of the handling of protected disclosures. In essence, he appears to have claimed that there is somehow a form of prohibition of some description on a Minister reading a protected disclosure that was duly submitted to the Minister. The claim seems to have been made that he has legal advice to that effect. This is arrant nonsense and it would be useful and in the public interest if the Taoiseach clarified his comments. The functions of Ministers receiving a relevant protected disclosure and what happens to that disclosure next are clearly laid out and, I would hope, well understood by Ministers.

Again, this has been raised with me by Noel McGree, who has also raised connected concerns over the application of the Carltona principle and the real-world potential for cases to be handled and processed without complete ministerial knowledge, and in situations - this is important - where independence may be called into question. This is a matter that requires vigilance. A Deputy mentioned earlier the cases of protective disclosures made by members of the Defence Forces Justice Alliance. Those very same issues that were raised involve concerns being expressed over the independence of those who may be handling complaints and potential conflicts of interest. This is something that we need to be alive to. We are also well aware of the practice of whistleblowers being forced out of their work on grounds of ill health. This seems to me to be an all too familiar occurrence. There is also the way this can be used as a means to effectively blacklist someone and ensure the person does not work again. All of this just serves to illustrate how far things can go and the impact on those who make protected disclosures when the system decides to circle the wagons.

Some significant strides were made in the 2022 Act, and that was acknowledged. Some amendments I and colleagues in Sinn Féin and other parties tabled should have been adopted by the Government at the time. Unfortunately, they were not and I feel that we will be revisiting that. The proof of the pudding, as the saying goes, will be in the eating. Again, it is all well and good having excellent legislation on paper, but the test is the enforcement of its provisions at all times and in all cases, with no exceptions.

With some of the new provisions, especially the provision in relation to specifying defined acts of penalisation of criminal acts, there appears to be very little familiarity about these provisions in the agencies responsible for prosecuting them and how they are actually properly applied. There may very well be resource issues in this regard, but it is important, when legislation is enacted in this House, that the authorities responsible for prosecuting and processing complaints in that regard know what they are doing, engage properly with complainants and that justice is done.

**Deputy Cian O'Callaghan:** I thank the Independent Deputies for tabling this motion. This is a very important area that needs proper scrutiny and debate. I very much welcome the whistleblowers who are with us today in the Public Gallery. I thank them and indeed every whistleblower for the service they have given to the country. Their bravery and courage should be supported by all of us. They act in the public interest and their role in democracy is incredibly important. I do not think that was recognised sufficiently in the comments made by the Minister of State, Deputy Michael Healy-Rae. There did not seem to be any recognition from the Minister of State, Deputy Healy-Rae, that whistleblowers are often penalised, smeared, blacklisted and persecuted. Is he and the Government not aware of this or simply not concerned about this? He was incredibly quick to leave after he made his contribution. He could not leave the Chamber quick enough. He did not want to stay around and hear any of the further contributions on this.

Whistleblowers have had their lives destroyed and even lost. There have been untold mental health repercussions for people who have done the right thing by coming forward to expose waste, corruption and wrongdoing. If the Government was serious about tackling waste, corruption and wrongdoing, it would be very serious about protecting whistleblowers. That is not what we heard from the Minister of State earlier.

We owe a debt of gratitude to whistleblowers. At the very least, there should be strong and proper protections for all whistleblowers. The integrity at work survey in 2023 found that 50% of women and 37% of men who said they reported wrongdoing suffered consequences. They are startlingly high figures. There was no recognition of that in the comments from the Minister of State. He seems to be oblivious to it or simply does not care. That is an incredibly high amount of people coming forward and reporting wrongdoing who are being persecuted and suffering negative consequences as a result, yet we do not hear from the Government about any immediate or urgent action it is going to do about that.

We know the level of persecution and negative consequences is lower for staff in organisations where there is external advice and support made available either through being a member of a union, the speak-up helpline or other supports. It is really important that employers make their employees and potential whistleblowers aware of those supports. They are not enough to mitigate the negative consequences, but they do help.

The Taoiseach's comments on 12 November on the role of Ministers in terms of protected disclosures made to Ministers were misinformed and very worrying. I call on the Minister to clarify those comments. If we have misinformed commentary on whistleblower legislation being made at the head of Government, it sends out a very serious signal to the rest of the country. That needs to be urgently clarified.

There are a number of things that can be done now to improve the situation for whistleblowers. For example, legal aid to whistleblowers should be extended. That is envisaged in the EU whistleblowing directive. It has not been done. We need to be fully compliant with the directive. While there is free legal advice and counselling available, the lack of free legal aid is a major flaw. It should be brought in straight away.

The cap on compensation for whistleblowers under the protected disclosures Act should be removed. Awards should be made only on the principle of what is just and equitable. That cap particularly discriminates against low-paid workers who come forward and workers in the

financial services sector where significant amounts of remuneration come through bonuses. That is not taken into account with that cap. I do not think that cap should apply to anyone. It should be based on what is just and equitable, but it particularly penalises low paid workers and people who come forward from the financial services who receive bonuses.

There should be proper training around whistleblowing and protected disclosures law for adjudicators in the Workplace Relations Commission. There is clearly insufficient knowledge of the legislation there. Fundamentally, we need to enact the long-awaited public sector standards Bill to provide ethics training for all public officials. That Bill was brought forward in 2015; ten years later, we are still waiting. Why is the Government doing this? It is straightforward. There is nothing controversial in it. Why has it not been brought forward ten years later? What on earth is it waiting for?

The lack of enforcement powers for the office of protected disclosures needs to be addressed. For example, we have seen that the Dental Council failed to act in a very serious situation. The lack of enforcement powers means there is nothing that can be done when a body chooses not to act after serious issues have been uncovered.

The issue of continuous penalisation needs to be addressed in the legislation. Workers can and often are penalised beyond the six-month or one-year in exceptional circumstances that is allowed for in the Act. However, when that happens, there is no protection or provision for them in the legislation. This time limit should run from the date of the last instance of penalisation. That would make it fairer, but even then, you have to take into account that it can take time for people to come forward. When they are penalised, it can be shocking and traumatic. It can take time for someone to process that and then take time for them to talk to friends, family, the union or workplace supports. It can also then take time for them to figure out what they need to do. Even at that, there needs to be sufficient time given. People do not expect to be in or dealing with these situations. It can take time for them to work through what is going on and to realise there are protections in the legislation. Short timeframes can be very prohibitive.

The Office of Protected Disclosures Commission has identified a number of areas where there are gaps in the regulatory and oversight framework. These include private congregated residential settings, home support services, non-professionals working in GP and dental practices and accommodation centres for people seeking international protection. These gaps need to be urgently addressed. Challenges in terms of transmitting disclosures in local authorities have also been identified. That needs to be addressed. Furthermore, some prescribed persons, public and private, are failing to ensure that their protected disclosure channels are clearly visible and readily accessible. That is a major failing in the implementation that needs to be addressed.

There is the issue of bodies failing to act. For example, if a person making the protected disclosure is anonymous, serious allegations are not followed up on. This is completely wrong, and the legislation needs to be changed to ensure that cannot happen. There needs to be a legal requirement to act on useful and verifiable information from anonymous sources. Some public bodies do that, but it is not taking place across the board and has to happen. The Act does not oblige recipients to follow up on anonymous disclosures. They are often ignored or the recipient declines to take action. Recipients should follow up in circumstances where there is proper information and where it shows there could be relevant wrongdoing.

This does not necessarily require a change to legislation. It could be enough for the Minister to revise the statutory guidance on this, making it clear that information must be assessed and investigated where it tends to show relevant wrongdoing, irrespective of whether the identity of the whistleblower is known. Indeed, where it happens, efforts should be made to communicate with the anonymous whistleblower in order to build up trust. This can be a particular issue and can take time, particularly more so with women where it can take maybe more time to move from being anonymous. Public bodies are expected to accept anonymous disclosures under statutory guidance. However, this has to be extended to employers in the private and not-for-profit sectors.

There is a huge amount that needs to be done and this needs to be taken very seriously by the Government. The response by the Minister of State, Deputy Healy-Rae, did not show an intent by the Government to take this with the seriousness that is needed. It was really disrespectful and a slap in the face to whistleblowers who have been persecuted and penalised.

I hope that the Minister of State, Deputy Feighan, shows them in his remarks the recognition that is needed and that he shows the urgency needed to address this.

**Deputy Paul Murphy:** I thank those who brought forward this motion, which we support. I mostly thank and pay tribute to the whistleblowers who are in the Gallery and those at home and elsewhere. One of the privileges of my job is that I get to meet whistleblowers while they are in the process of whistleblowing. I get to work with them as they are trying to bring justice and do good in whatever sphere they work in.

I have met a whole bunch of whistleblowers at this stage working in different areas of the world or industry. What is interesting is these are not people who are extraordinary to look at. They look like anybody else. There is not a sign above their head that says they are a heroic and extremely brave person. These are ordinary people who take a decision to do the right thing. They see wrong being done, be it springs inserted wrongly into children, unnecessary operations on children, abuse taking place in our care homes, wrongdoings in the Irish Prison Service or abuse and mistreatment of animals and workers at Dublin Zoo. They see things taking place they know are wrong and decide that they will do the right thing about it. What opens up for them then is not really what they expect, in some cases. They go to do the right thing, they make a protected disclosure and then, in many cases, they face very serious consequences for their whole life. They face very serious harassment and we have correctly heard a lot about Noel McGree, who was evicted, with his family, into homelessness which flowed from protected disclosures about the Irish Prison Service, for which he was vindicated.

Steadfastly, these people do the right thing. Many times, we see on "Prime Time" or whatever some major scandal that breaks and it then becomes a major story in here, out of which some change begins to happen. Many times the public does not know that starts, in most cases, with a whistleblower who calls out the wrongdoing. These are also the cases we know off. There are people who have contacted me who have blown the whistle on various things and never get justice. They get harassed out of their workplace and never get what they have sought by speaking out. The problem with the Government's approach and its amendment is that it is basically saying, "Fair play to the whistleblowers but everything is fine here in terms of legislation". However, the reality of people's experiences is that everything is very far from being okay.

Briefly, I want to recount one whistleblower's experience who is in the Visitors Gallery, Margo Hannon. Margo was a healthcare assistant. She made a protected disclosure to the HSE regarding serious adult safeguarding failures, breaches of national infection control guidelines, deficiencies in end of life care and communications issues. That resulted in a three year investigation, which was not independent of the HSE, and at the end of which the HSE failed to publish or provide recommendations from the approximately 500 page report. Throughout this period, she experienced stonewalling, reprisals and ultimately, constructive dismissal.

She made a second protected disclosure to HIQA anonymously regarding serious concerns about suspected gerontophilia and poor infection control practices by a nurse. HIQA found *prima facie* evidence that wrongdoing may have occurred and referred the matter to the Nursing and Midwifery Board of Ireland, NMBI. However, the NMBI incorrectly refused to treat the matter as a protected disclosure, solely because it had been submitted anonymously. It now wishes to treat it as a fitness to practice complaint, which would require disclosure of her identity. The NMBI requested consent to release her name to protect the nurse's right to fair procedures "as required by law.". This appears to conflict with the spirit and intent of current protected disclosures legislation, as well as the EU whistleblowing directive. To date, no investigation has been carried out and the nurse in question continues to have unsupervised access to non-verbal patients with dementia. She says that her strongest wish is that healthcare workers be enabled to make protected disclosures anonymously, including through a solicitor, as is standard practice in other jurisdictions.

Finally, I will take a moment to correct the record in relation to one point I made with regard to the use of funds by Dublin Zoo to build an extension to the zoo director's house. To clarify, these funds came from unrestricted funds and not a public fundraising appeal. I stand over all the other remarks I made in relation to abuse of animals and harassment of workers at Dublin Zoo - this is about whistleblowers. I thank the whistleblowers who bravely brought these important matters of public concern out into the open at great personal cost.

**Deputy Richard Boyd Barrett:** I thank Independent Ireland for bringing this motion forward, which we are happy to support. I got an email back in 2024, and I have been out sick for a few months so I am not sure to where this has developed, but it gives an indication of the despair and the consequences for those who make protected disclosures. It is a case I raised and about which I submitted parliamentary questions. This is an email to me after we followed up an issue for her. By the way, she was working in a children's residential institution with some of the most vulnerable children possible. She alleged very serious allegations against the CEO and staff of that residential institution with vulnerable children. She made a protected disclosure and was concerned that the person in Tusla who was looking at the protected disclosure was also somebody who was in regular contact with the institution and, therefore, was not independent.

I am not in a position to judge the rights and wrongs of this but you must look at the human consequences of it. She sent an email that said she was sorry she was only getting back to me now as she was dealing with some health issues due to the stress of the protected disclosure. She told me Tusla was supposed to give her an outcome of the protected disclosure but never did. She asked if I could please bring the letter to the Minister's attention. She said she had lost everything due to the protected disclosure while the people who have done wrong get to prosper. She detailed the lengths she went to for the past 20 years to change her life and the

Traveller barriers she faced of addiction and having her own trauma from the care system. This woman had been through the care system and subsequently worked in it. She said she did what she was supposed to do as a mandated person and reported wrong doing. She finished therapy and is now out of work for five months. I will not go on but the Minister of State understands the consequences of it. She raised very serious concerns that the people who are investigating the protected disclosure - a very serious protected disclosure - have a conflict of interest.

Here is another example. This is to do with members of the Defence Forces who came to me because they alleged they were working with dangerous chemicals that affected their health and even their ability to have children. They allege that a presentation you get when you finish in the Defence Forces was denied to them because they had made a protected disclosure. When I put in a parliamentary question about this to the Minister, this was the answer I got:

I would like to thank the Deputy for his question. I am not at liberty to discuss or comment on any protected disclosure; however, I am assured by Military Management that no member of the Defence Forces is denied anything on foot of having made a protected disclosure.

That is unbelievable. A member of the Defence Forces says military management are penalising them for making a protected disclosure over the behaviour of military management. The Minister then goes to military management to ask whether this true and military management says of course it is not true. What else would it say? That is an answer from the Minister. It is absolutely outrageous. The Minister accepts that and it is either incredible incompetence or, even worse, the Minister is in on it and in on the attempt to suppress the protected disclosure with military management.

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** There are two things-----

**Deputy Richard Boyd Barrett:** The Cathaoirleach Gníomhach should stop the clock if he is going to interrupt me. Stop the clock.

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** This is for the people in the Visitors Gallery.

**Deputy Richard Boyd Barrett:** Stop the clock.

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** Would the people in the Visitors Gallery please desist from reacting to any comments that are made. I warn the Deputy and all Deputies not to make any comments about something that might be the subject of an ongoing investigation. I ask Deputies to be careful with comments in relation to that.

**Deputy Richard Boyd Barrett:** Lastly, on foot of comments from Deputy O'Reilly about workers, it is connected to protected disclosures but it is more generally about workers facing problems in particular industries and the punishments they suffer. I have raised again and again the fact that film workers working in the film industry in this country have been blacklisted out of the industry - people who have worked for 20, 30 and 40 years are gone from the industry and left with nothing - because they raised questions about the failure to implement things like the fixed-term workers' legislation.

I know for a fact, because I have met some of them, that the line producers who employ the people have said they will never employ them again based on their view of it. They are the people who have the power. The problem is that there is no independent adjudication of these things and I have raised again and again that the workers have no defence against blacklisting in the film industry, even though the Irish State funds the film industry. What does the Department of arts do when you say this to it? It goes to the people against whom the allegations are made to ask whether the allegations are true. The people who get the money from the Department say of course they are not true and they are totally innocent. What else would they say? This has to stop.

**Deputy Gillian Toole:** I thank Independent Ireland for bringing this forward. It is probably fair to say that most of us here grew up from childhood with a moral phrase repeated by our parents or guardians, "If you tell the truth, you will not get into trouble" and now we are here in the Chamber, dealing with the Protected Disclosure Act 2014, as amended in 2022 on foot of EU Directive No. 2019/1937. I most recently brought two constituent and professional colleague protected disclosures to the Chamber. PD 2025 No. 17 has been raised twice previously. Most definitely both issues are in the public interest and they have been made with a very strong evidence base, the second one being a child safeguarding and Garda vetting issue. I just want to point out that at this point all correct disclosure procedures have been followed by the reporting persons. Everything in the 86 pages of the 2022 Act has been followed but there has been no follow-up. We are past the three-month mark. In one case we are about to hit the six-month mark. There has been no follow up by the OPDC, An Garda Síochána, the HPRA, the HSE or the PSI. There is not supposed to be penalisation by employment but in the case of one person there is absolute penalisation in their employment status. In my opinion, the compellability piece is the missing piece.

In closing, I note the comments by the Minister, Deputy O'Brien, yesterday on the Order of Business, that whistleblowers should not find "that their own situation is affected in a negative way". Unfortunately, that is not the reality. The Minister also said that he or the Government would be open to looking at improvements. Compellability and adhering to the strict timelines that are in the existing legislation is the starting point. In relation to those issues I would be very grateful to the Minister of State if there is some way of accelerating the matter that he can embark on.

**Deputy Mattie McGrath:** I welcome all the whistleblowers and their friends in the Public Gallery. I am supporting this motion. We all remember former Sergeant Maurice McCabe who exposed corruption and malpractice within An Garda Síochána, and the treatment he faced as a result. It led to the disclosures tribunal. On the recent protected disclosures Deputy Toole mentioned, I also raised these here in this House, including one from a healthcare professional. It raised deeply serious concerns about systemic failings during the Covid-19 scam-demic vaccine roll-out and treatment protocols in nursing homes. The discloser alleged that warnings of a safety risk were repeatedly ignored, that informed consent was not obtained and that the regulatory bodies failed to investigate credible reports of harm. They highlighted issues such as the suppression of safety data, the misuse of non-disclosure agreements and the absence of timely investigations even when lives were at stake. Lives were at stake and lives were lost. The evidence presented points to a pattern of stonewalling, delay and denial when regulators and public bodies refused to act on credible warnings and failed to investigate clusters of

sudden deaths and a rise in the number of adverse events. This undermined public trust and violated legal and ethical obligations. The Department of Health, the Minister and the regulatory bodies continue to ignore these protected disclosures.

This motion calls for what is currently needed: swift independent investigation into disclosures, and we are going to have to go outside the country to get that; enforceable sanctions for officials who obstruct and delay inquiries, which they do; legal aid and support for whistleblowers who suffer retaliation; and transparency measures including publication of anonymised progress reports and compliance data. We cannot allow a culture where speaking up means career destruction. Whistleblowers are acting in the public interest. They protect lives and it is time for the State to protect them. I am seriously calling for the Minister for Health, the Taoiseach and all the other agencies to deal with the protected disclosures that Deputy Toole and I have brought to the House in good faith. It was a very serious situation that happened during Covid and it continues because, of course, we have had no investigation into the happenings of Covid. It was a kind of desktop experience but I want international experts from abroad to come in here for a truly independent inquiry. We need that and I hope this motion will be supported.

**Deputy Danny Healy-Rae:** I too wish to support the motion and I welcome the people in the Gallery here. When they were doing good they were ostracised and vilified when they were actually working in the public interest. I regret that very much. We have been told, very eloquently, how some of these people lost their homes, lost their families and suffered an awful lot of mental hardship. I also want to welcome my group in the Gallery. They are from Gneeveguilla and Rathmore. We hope they enjoy the Dáil here today.

I will not go into individual cases, but I know that these people would not have raised the issues they raised only they knew in their heart and soul they were doing good, which was to protect people who were being hurt in many different ways. Like Deputy Mattie McGrath I certainly want an open and transparent review of what happened during Covid. One of the things that hurt me to the core of my heart was when the sons and daughters and family members of elderly people were not let in to see them for two to three weeks before they got really bad. The most hurtful thing about it all was that when they were unconscious for their last few hours, and when they did not know anyone at all, everyone and anyone was let in then. These kinds of things were happening. We need to find out what was the purpose of that because it certainly was not to aid or help the old person who was sick. They did not know what in the name of God was happening to them. Many of these people had their senses and they were left there to die without anyone being let in to see them. That hurts me still to this day. We must have a transparent account of what happened or how that happened.

**Deputy John McGuinness:** It is true to say, in the context of the people, that the State is the civil servants and the politicians, and it stands guilty of an awful injustice to the people in the Public Gallery, and to those within the system who are experiencing the chilling effect of this debate on what happened to the whistleblowers in the past and so will not come forward. The State should own up to its moral obligations and should reach out to the likes of Maurice McCabe, who may not have been here today were it not for the strength of his own family and his wife Lorraine. What has happened in the Garda since then? Have we seen dramatic reforms? Have we seen the Charleton tribunal and its output even implemented? What

happened during the tribunal? My own name was besmirched by some unknown Deirdre G. during the course of that to discredit me as a witness.

Consider the case of John Barrett. The then Minister came in here to the Dáil and told us that he was being suspended but nothing happened since. John Barrett should be reinstated. He told the truth at the Committee of Public Accounts. The moral obligation should be that he should be back in his place and he should be paid. The Charleton tribunal, and the efforts being made by the State through its legal representatives, is costing the State a fortune.

The ones being penalised are the ones who are making the disclosures based on truth. The ones that are making money out of it are the lawyers, paid by the Government, which is the taxpayers. I would love to hear from Lorraine Morris, who was involved in the banking inquiry here. It was a complete whitewash according to Jonathan Sugarman, and I support that view. I would like to hear what she has to say about the Ulster Bank investigation, about the fact that the *Financial Times* mentions Ulster Bank, RBS and Lloyds, and about the suggestion of a €50 billion redress scheme. Part of what happened there is impacting the SMEs in this country. Let us know what happened within this House in relation to the banking inquiry. Let us hear directly from Lorraine Morris. Jonathan Sugarman lost his job and nothing was learned from it.

Consider the case of Sean O'Brien. A Minister over the prisons at that time said that he was outrageously dismissed. The Minister said he was satisfied that Mr. O'Brien was mistreated by the State. The case was never brought to his attention.

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** Deputy-----

**Deputy John McGuinness:** Ms Julie Grace-----

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** Deputy McGuinness-----

**Deputy John McGuinness:** Yes, I will conclude now. Ms Julie Grace should be recognised and it should be sorted without her having to go to Europe. Mr. Noel McGree lost his house. He was treated so badly-----

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** I call the Minister of State, Deputy Feighan.

**Deputy John McGuinness:** -----and still has not been compensated by the State. Should the Minister not just step in and say we have a moral obligation to fix the wrong that was done to that man and his family?

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** I thank the Deputy.

**Deputy John McGuinness:** We must remember, a Chathaoirleach Gníomhach-----

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** I call on the Minister of State, Deputy Feighan, for the Government reply.

**Deputy John McGuinness:** -----that behind every single one of those whistleblowers and the ones who are silently waiting for something to happen-----

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** I thank the Deputy.

**Deputy John McGuinness:** -----there is a family and a mental health issue.

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** I thank the Deputy.

**Deputy John McGuinness:** We sat idly by-----

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** I call the Minister of State, Deputy Feighan.

**Deputy John McGuinness:** -----while all of that was put on them by the State and its agents.

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** I call the Minister of State, Deputy Feighan.

**Deputy John McGuinness:** Mr. Alo Mohan would be the same. I could go on and mention others.

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** Deputy, please.

**Deputy John McGuinness:** I know I am abusing my time-----

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** Please, Deputy McGuinness.

**Deputy John McGuinness:** -----but I only have two and a half minutes.

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** I call the Minister of State, Deputy Feighan.

**Deputy John McGuinness:** I want to say that if we only learned from the whistleblowers, we would save the State a fortune and would hail them as heroes and not describe them, as happened, as "disgusting".

**An Cathaoirleach Gníomhach (Deputy Micheál Carrigy):** I thank Deputy McGuinness.

**Deputy John McGuinness:** They are not disgusting. They are, in fact, heroes.

**Deputy Ken O'Flynn:** There is a seat on this side of the House for Deputy McGuinness.

**Deputy John McGuinness:** I will fight my battles on this side.

**Minister of State at the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (Deputy Frankie Feighan):** I thank all Members for the informative and constructive debate on protected disclosures legislation. I welcome and thank the whistleblowers in the Public Gallery for their great work and service.

I also thank the members of the Independent Technical Group for the proposals they have put forward for this debate. Having reviewed the proposals, I would like to reiterate the issues regarding the flaws evident in some of these proposals, as was highlighted by my colleague, the Minister of State, Deputy Michael Healy-Rae.

I am in full agreement with the need to adhere to the current timetable for the completion of a statutory review of the national legislation and the EU Commission review of the EU whistleblowing directive. I would also like to respond to some of the points raised, in particular the claim that comparative evidence from other jurisdictions demonstrates the need for additional measures, such as reward schemes, punitive penalties for delay and mandatory publication of outcomes. This does not reflect Ireland's legal and policy context. While countries such as the United States of America and Canada operate reward-based systems, these are linked to specific enforcement models, such as securities regulations and tax recovery, which are not applicable under Irish or EU law. Ireland has fully implemented directive EU 2019/1937, which sets out clear obligations for the timely handling of disclosures, for confidentiality and for feedback within statutory guidelines. Those obligations include acknowledgement within seven days and follow-up within three months, extendable only in exceptional cases.

Our framework also includes strong enforcement provisions. For example, under section 14A of the Protected Disclosures Act obstruction or bad-faith conduct attract criminal sanctions, including fines of up to €250,000 and imprisonment for up to two years. Introducing so-called reward mechanisms or punitive publication requirements would go beyond the directive, raise significant legal and ethical concerns and risk undermining the impartiality of the system. Ireland's approach prioritises transparency, accountability and fairness, consistent with EU standards, rather than adopting models designed for fundamentally different regulatory environments.

I want Deputies to be clear that the Protected Disclosures Act 2014 is intended to protect workers from penalisation for speaking up about wrongdoing in the workplace. We can all agree that a person who truly and sincerely acts as a whistleblower should not be treated unfairly and should not lose their job or face adverse legal proceedings. This Government remains committed to the fundamental aim in line with our EU colleagues and the relevant EU directive. However, the last enhancement to this legislation, the Protected Disclosures (Amendment) Act 2022, is very recent. That was not a long time ago. Even more recently, the Office of the Protected Disclosures Commissioner, OPDC, was established. It commenced operations on 1 January 2023.

The directive states that the European Commission must furnish a report to the European Parliament and to the Council on the impact of the national law that transposed the directive. The Commission has confirmed that this report will be finalised sometime in 2026. The statutory review of the Act that is required by the same Act must be completed in 2027. That will commence in 2028. The main point I am making is that there is already much work going on in this area, on top of the legislation that has already been updated recently.

To clarify for the House, the Protected Disclosures Act 2014 protects workers from penalisation for speaking up about wrongdoing in the workplace. Persons who make protected disclosures, often referred to as whistleblowers, should not be treated unfairly, lose their jobs or face legal proceedings because they have made protected disclosures. The Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022, provides these statutory protections for workers. Protected disclosures can be made by workers in both the public and private sectors, including not only the ordinary employees of an organisation but also any persons engaged under contract by the organisation, such as contractors, agency workers or paid trainees, as well as volunteers, board members, shareholders and job applicants.

There are three main channels for making protected disclosures and they are open to all workers. The first is internal disclosure to the employer. Some 85% of protected disclosures are made in this manner in the first instance.

The second is external disclosure to any person prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation or the Protected Disclosures Commissioner. Prescribed persons are usually regulatory bodies with powers to investigate and take enforcement action in relation to the wrongdoing in the particular sector. For example, the Health and Safety Authority, HIQA and the Data Protection Commission are all prescribed bodies.

The third channel is disclosure to any other third party. This could include public disclosure to a journalist or a Member of the Oireachtas. This channel is subject to more stringent conditions to qualify for protection. In general, this channel should only be used as a last resort if the other channels fail to operate as intended.

In addition, workers in public bodies can make protected disclosures to a relevant Minister of the Government. Under the amended Act, all protected disclosures made to Ministers will be sent to the Protected Disclosure Commissioner for onward transmission to the most appropriate person to address the concerns raised.

There are also special channels for the reporting of wrongdoing related to law enforcement, security, defence, international relations and intelligence. The Act prohibits the penalisation, or the threat of penalisation, of a worker for having made a protected disclosure. Penalisation includes unfair dismissal, unfair treatment, such as suspension, demotion, loss of pay, change of working hours, reassignment, disciplinary action, etc., and coercion, intimidation and harassment. All employers have a duty of care to ensure their workers do not suffer penalisation. All workers have a duty of care to ensure that workers do not suffer penalisation. The Act provides for criminal penalties for penalisation of reporting persons, taking vexatious legal proceedings against a reporting person and disclosing the identity of a reporting person.

Exchequer grant support has been provided to Transparency International Ireland, TII, since 2016 for the provision of a free speak-up helpline and legal advice for persons considering making a reported disclosure or who have made a protected disclosure. Funding for TII in 2025 amounts to €368,500, which is the same amount as was provided in 2024.

The OPDC commenced operation on 1 January 2023. The commissioner is designated to assist reporting persons wishing to make a disclosure to a prescribed person, either by directing them to the most appropriate prescribed person or by receiving the disclosure and referring it on to the most appropriate prescribed person. With 100 prescribed persons, this will make it easier for workers to get their reports to the right person.

12 o'clock

It also exists to support Ministers in accessing and following up on protected disclosures they receive by referring them on to the most appropriate authority to deal with the information reported. In certain rare cases where an appropriate person cannot be identified, the office will follow up on the information received directly and the Act has suitable powers to this effect. This ensures that there is always a prescribed person in place to report for any matter within the scope of the Act.

I will bring the Deputy's concerns, views and helpful information and interventions back to the Minister and to Government. I thank the Deputies for their attention for today's discussion.

I understand the proposal put forward by the Deputies. However, we must oppose this motion and support an amendment to continue to support the full implementation of the Protected Disclosures Act and the protection of whistleblowers generally.

**An Ceann Comhairle:** I call Deputy O'Donoghue to conclude.

**Deputy Richard O'Donoghue:** Thank you, a Cheann Comhairle.

**Deputy John McGuinness:** A Cheann Comhairle, I note that reply showed disrespect to certain of those in the Public Gallery and to the issue at hand.

**An Ceann Comhairle:** Excuse me, Deputy. Deputy O'Donoghue to continue, please.

**Deputy Richard O'Donoghue:** Before I start off, I thank John Campbell, Mark Nolan, Emma Corrigan, my colleagues here in Independent Ireland and, most of all, the whistleblowers who gave us the details and information on this to make sure that we could bring a Private Members' Bill to the Government on which it is after delivering 20 minutes of waffle outside of what we were talking about.

I want to make quite clear what we are looking for is a review of the statutory protections afforded to civil servants and - this is where the Deputies from that side of the House have to listen - a clear mechanism for professional accountability when officials act outside of their remit, not within their remit. Therefore, if they are doing things right, give them 100% protection. If they are doing things wrong, they are breaking the law and you should not give them protection. If they are knowingly breaking the law, you should not protect them by using

public funds to defend *ultra vires* actions, except where a genuine good-faith error can be demonstrated. This House has a duty to ensure that State power is exercised lawfully and transparently and that when it is abused, responsibility does not fall on the taxpayer or on an innocent family, but on those who misused that power.

We can go across all the Civil Service and there are civil servants doing brilliant work. They are doing good work, they are doing responsible work and they are helping. We have a minority that have abused their power, but they also were in positions that they also abused the power on people that were in job descriptions under them to follow it on and keep this thing going. This is a responsibility of the persons that started this and I am not asking the Minister to break the law.

A review of the submission of the EU directive shows that 50% of all submissions came from Ireland and the Government is not listening. I have had people from that side of the House stand up here and say we are right. I will watch how every one of them votes this evening.

I am asking the Government to have an open vote in recognition of these whistleblowers here today. I am asking every Government Member for a vote of conscience. That is something that is within the remit of Government. How many of them will sleep tonight if they vote under our whip system today on an amendment that the Government is bringing to this? It is wrong. They know it is wrong to protect people in the Civil Service who are doing wrong outside of their remit. This is what we are asking the Government to address. Every one of the colleagues here on the Opposition benches spoke on this today. There were people who had tears in their eyes from what they were telling the House was happening, yet the Government brought 20 minutes of reading that script to the table.

Jessica Sheedy, in 2018, died in UHL and only for the whistleblowers, that same management would be in place today and we would not be correcting the past. We have a new management there. It is trying its best to repair the damage that was done. A girl died under someone who should have never been allowed to operate in the first place because somebody withheld paperwork. That investigation has been going on since 2018 and now it has gone back to the UK to show them the full paperwork that was not disclosed. The Government wants to protect people under the whistleblowers law and say they are being protected, but they are not. I know her family, Ann and Jimmy. I was at their wedding, and the Government is here putting in an amendment to "protect" them. That is wrong.

We have people in the Garda service who saw wrongdoing, and what does the Government do? It protects the people who have done wrong instead of rewarding those who are doing good and the people who are trying to improve to make sure that they are lawful and right. The Government is there to protect them. In all conscience, none of them would tell their children to keep doing wrong and we will protect them.

I am asking the Government to withdraw its amendment. I am asking every Deputy in this House on the side of Government to withdraw it and do the right thing. I am not asking to put good civil servants at risk. I am asking the Government, by law, to bring the civil servants to justice and stop the rot.

Millions of euro have been spent in cover-ups because they are afraid of the law. What is wrong with putting your hands and saying you have done wrong? There will be people who make allegations and submissions to say there is wrong being done to them. It is within the

law that if people wrongfully make allegations, those can be dealt with, and rightly so. People who bring false allegations need to be dealt with as well but the laws are there for that. However, there are no laws for what is happening here, from Tusla to the fire service and the county councils. I read about a case today that had been going on since 2019 where the judge made a statement on the case that there was no evidence from the local authority, yet it used and abused the privilege of taxpayers' money and of the Government to bring this matter to court knowing that it had not the evidence and wanted to get a criminal conviction against somebody because someone else came up with some idea that they wanted to bring it to court. That is wrong. If somebody does something wrong, they are brought to court and held accountable. That is Meath County Council. I have it in Limerick County Council. I have it in Cork. I have six or seven county councils at the moment. We have shown the cases that came to court but should never have gone to court. Now there are High Court challenges.

I am going to put it on the record here today that there are people within the Civil Service who are knowingly doing wrong, and when the Government sees such cases going to the High Court and being lost, the Government can sit there in shame. The Government has a chance now to do right by having a vote of conscience - an open vote by Government.

The Taoiseach walked in here a minute ago and I believe he walked out again. I respect that because there were ten minutes to go before Leaders' Questions, but he is here.

I am asking Government Members to look up at the Gallery and think of their children and families when they vote on this tonight and that they knowingly are protecting civil servants who are doing wrong. They need to protect and reward the ones who are doing right and to make sure that they bring those others before the law. The law of this country is the law and people are not above it. I am asking Government Members to hold these people accountable and reward those people who have gone through torture for their goodness, for bringing this and for all the efforts within their families as well.

Amendment put.

**An Ceann Comhairle:** In accordance with Standing Order 85(2), the division is postponed until the weekly division time this evening.

### **Estimates for Public Services 2025: Messages from Select Committees**

**An Ceann Comhairle:** The Select Committee on Arts, Media, Communications, Culture and Sport has completed its consideration of the following Supplementary Estimate for Public Services for the service of the year ending 31 December 2025: Vote 33 - Culture, Communications and Sport.

The Select Committee on Children and Equality has completed its consideration of the following Supplementary Estimate for Public Services for the service of the year ending 31 December 2025: Vote 40 - Children, Disability and Equality.

### **Ceisteanna ó Cheannairí - Leaders' Questions**

**Deputy Mary Lou McDonald:** Here we go again. The Government never tires of wasting taxpayers' money. A sum of €750,000 was used to construct 14 steps and a ramp at Deer Park in Mount Merrion. Access to public spaces for people with disabilities is very important, but for €750,000 I was expecting a breathtaking feat of engineering. There is nothing spectacular, however. In fact, it is very ordinary, literally just steps and a ramp. The only breathtaking thing about this is the cost. Three quarters of a million euro was forked out from the public purse. Procurement experts have described this spend as wildly excessive. I describe it as downright insulting to people.

I have raised issues of waste with the Taoiseach time and again, but Fianna Fáil and Fine Gael have not learned a single thing from the litany of waste that is now the hallmark of the Government. They are serial wasters of public money. Hundreds of thousands of euro for bike sheds; €1.4 million for a security hut; €500,000 for a perimeter wall; €20 million renting offices that lay empty; and over €100,000 on a scanner for the National Gallery that lay idle for almost a decade. Little wonder then that the PAC's report yesterday pointed to serious and persistent deficiencies in spending oversight from the Department for the arts. This is the case right across Government. The list of waste is as long as your arm. I could go on but I would be here all day.

While the Government pours millions of euro of people's money down the drain, workers and families count every single euro just to get by. This is the same Government that delivered a budget of €9.4 billion that left people worse off and cancelled energy credits as families struggled to light and heat their homes. Fianna Fáil and Fine Gael keep the strings of the public purse very tight for working people. They are on the ball there and very diligent but, by God, they are happy for people's cash to be blown at every other turn. There is no oversight, governance or accountability and nobody shouting "Stop". In the grand scheme of the Government's billions, €750,000 might not mean a lot to it, but it would pay the salaries of 20 new special needs assistants or 20 new nurses for a year. Instead, the money is spent on a few steps and a ramp that surely could have been built for a fraction of that cost. It is scandalous. The Government is incapable of dealing with what is clearly a widespread systemic problem. Tá €750,000 caite ar chéimeanna agus rampa. Léiríonn sé sin go bhfuil an Rialtas fós ag cur airgead amú ar nós is cuma leis.

The Government is allowing this waste of public money to happen over and again and is doing nothing about it. I have two questions for the Taoiseach. Does he believe that €750,000 for steps and a ramp represents value for the people's money? Does he now accept that a waste audit across Departments, as called for by Sinn Féin, is now urgently required to get to grips with this constant waste?

**The Taoiseach:** First of all, I do not believe €750,000 is right, proper or appropriate in terms of 14 steps, but it seems to me the scheme that was completed by Dún Laoghaire-Rathdown County Council was not just about 14 steps. Nonetheless, the cost is excessive by any yardstick. The Deputy said Sinn Féin had called for a waste audit. I think Sinn Féin could take the example of Deputy Albert Dolan here in front of me, who has done more than most Deputies in the House to shine a light on public expenditure with his online facility and so on. He is a Deputy who is doing the work Sinn Féin is asking us to do.

**Deputy Mark Ward:** TikTok.

**The Taoiseach:** Sinn Féin is very good at asking and asking but, surely it has a bit of resources and capacity, if it is that concerned about waste-----

**Deputy Mairéad Farrell:** The Government can legislate.

**Deputy Cathy Bennett:** You are the Government. You should know how much is spent----

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*(Interruptions)*

**The Taoiseach:** -----other than utilising a particular case, which was bad, to try to just go on the waste thing as a political and electoral exercise.

In terms of the interaction between the NTA and the county council, €750,000 is too much. Accessibility is very important. In that context, accessibility for wheelchair users, cyclists, parents with buggies and so on was the original objective, apparently, of this scheme by the council and the NTA.

More generally, about €360 million of capital funds has been provided for walking and cycling infrastructure in 2025, the vast majority of which was on budget and on time and provided exceptional resources to people. That is the other side of this story. We can pick the one project that is, without question, excessive and difficult to comprehend in terms of costs, but there have been many other projects I have witnessed that have revolutionised active travel in every town, city and county in the country. Thankfully, more funding will be announced today in respect of more active travel in terms of greenways and so forth. Yes, there has to be a rigorous focus on costs - there is no question about that - and on value for money in respect of changes. There is a local authority audit structure to audit what local authorities are doing, and also in respect of the NTA.

I am sure the Deputy is aware, as she has probably spoken to her party's councillors and so on, that this particular project apparently included a new pedestrian-cycle ramp, new granite to upgrade the existing concrete footpaths, construction of a new signalised pedestrian crossing, traffic calming measures, retaining walls and so on, which were all put in. That is a significant list. Again, I do not personally engage in every item of council expenditure, although I think the work that Albert Dolan has done has been very effective in providing material for people to track public expenditure on specific projects. I am sure Sinn Féin can avail of his good work in respect of that.

It is a serious issue if a council exceeds significantly. The original cost was in or around €400,000 and the final cost was €750,000. By any yardstick, that is unacceptable, notwithstanding whatever complexities were involved. Admhaím nach bhfuil sé sin sásúil in aon chor. Bhí an togra faoi stiúir ag Comhairle Contae Dhún Laoghaire agus Ráth an Dúin. Bhí sé ag oibriú leis an NTA ar dtús ach don togra faoi leith seo, is an iomarca caiteachais ar fad é.

**Deputy Mary Lou McDonald:** So bad and so chronic is the pattern of waste that even the Government's own Members have to acknowledge it, even if the Taoiseach cannot.

**The Taoiseach:** I just have.

**Deputy Mary Lou McDonald:** That is where we are at. If this were a one-off event, that would be one thing, but it is not. This is now part of an established pattern of waste on the Government's watch. It is persistent and is right across Government. It is not simply local authorities; it is right at the heart of the Government. To add insult to injury, the Government that tolerates, allows and is asleep at the wheel while vast sums of public moneys are wasted is the same Government that is very vigilant, mean and tight when it comes to working people. I ask again, as he is the Taoiseach and not I, if he will instigate a waste audit right across Government. That is what is required. Or will he simply allow the people's money to be wasted again and again and again?

**The Taoiseach:** The Minister, Deputy Chambers, has already introduced more robust and tighter procedures in the area of public spending. On the other hand, the Deputy is saying we are very mean and so on, we are being criticised for overspending-----

**Deputy John Brady:** Wasting.

**The Taoiseach:** -----notwithstanding her desire that we spend billions more.

**Deputy Louise O'Reilly:** We do not mean to the vultures. We mean working people.

**The Taoiseach:** The Deputy wants us to spend billions more than we allocated in the budget. Ireland's economy is one of the fastest growing economies globally. The stewardship of this economy has been good by this Government and by the previous Government despite Covid--  
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**Deputy Ged Nash:** You got lucky.

**The Taoiseach:** -----despite Brexit, the Russian invasion of Ukraine and the energy crisis that followed and the tariffs emanating from the United States. This has been a competent Government with regard to the economic management of this country.

**Deputy Conor D. McGuinness:** Second time lucky Taoiseach.

**The Taoiseach:** The policies we have pursued are far superior to anything Sinn Féin has produced on the economic front over the past number of years.

*(Interruptions)*

**The Taoiseach:** There is no question about that. We have no truck with any waste in public expenditure-----

**Deputy Mary Lou McDonald:** Yes, you do.

**Deputy Cathy Bennett:** Yes, you do. That is why Albert-----

**An Ceann Comhairle:** Please, Deputies.

**The Taoiseach:** -----and we will deal with it at every layer of Government. Sinn Féin has councillors on that council. Were its councillors with every other councillor tracking it? It is not good enough that there should be that level of expenditure, but we will deal with it.

**Deputy Ivana Bacik:** I welcome a group of transition year students who are with me today into the Gallery. They are aspiring TDs and are very welcome. This Government is budgeting like there is no tomorrow. It seems that prudent Paschal was actually profligate Paschal. Mr. Donohoe goes to Washington and leaves behind an overspend climbing towards €4 billion in 2025. In his second week on the job, the Tánaiste has had a rap on the knuckles from the Irish Fiscal Advisory Council. IFAC has once again pointed out what is plain for all to see. The Government's budget is a work of fiction. The Taoiseach has just said that the Government is competent on the economy, but it does not even have a fiscal plan beyond next year. Were the Taoiseach a CEO coming before a board of directors, it is frankly hard to see how he would be allowed to continue in his role.

He castigates the Opposition for calling for investment, and Government spokespersons in the media today painted a picture of perfect prudence. He claims to be balancing the need to run a society as well as the economy. That is right. Of course he should. However, what has the Taoiseach got to show for the running of society? There are more than 5,000 children homeless, unaffordable rents and house prices, a creaking health service and massive under resourcing of public services like special education for children, and our Defence Forces. Those are just two examples. As my colleague Deputy Sherlock said today on RTÉ, it is not just what you spend, it is how you spend it. The Government's failure to invest in sustainable infrastructure leaves people's living standards at the mercy of the market. That is the Taoiseach's philosophy to governing too. For example, we train world-class healthcare workers and then lose them to emigration. More than 3,500 HSE jobs are vacant. There are much-needed therapist roles vacant across the country. Meanwhile, the Government will spend €750 million on agency staff this year. Is that prudent?

The housing disaster is the civil rights issue for the generation of TY students with us today, yet the Government refuses to unleash the power of the State to build. Last year, councils and approved housing bodies built barely 300 social homes, but the State has spent €2 billion buying homes on the market – a model that costs 20% more than direct build. It is siphoning public money into the bank accounts of private developers, pricing ordinary buyers out of the process. Is that prudent?

Was the budget giveaway to burger barons and big builders really prudent? It is a subsidy for the wealthiest in society with no evidence it will save a single job, and the new finance Minister's fingerprints are all over it. IFAC's report is a damning indictment of the Government's economic judgment. It provides further evidence of an abject failure to plan for the future. Will we see anything resembling a credible plan by the end of this year?

**The Taoiseach:** A credible which?

**Deputy Ged Nash:** A medium-term framework.

**The Taoiseach:** Yes, they will. I will say on the IFAC criticisms that you have had both sides. I also welcome the transition year students. By the way, the Deputy's party was notified by email at 2.30 p.m. on Friday that I would not be here yesterday. There was maybe a bit of inadvertent misleading of the House yesterday but we will pass over that.

IFAC did a research note recently on the impact of US tariffs and other policy changes that might affect corporation tax receipts. There is a downside to it. We know about the exceptional reliance on corporation tax, but that is accepted. Equally, IFAC stated in that note that while there was a surge in pharma exports due to the tariffs at the beginning of the year, there has also been a permanent increase in activity here. Ireland is still a key manufacturing hub for ingredients in popular weight-loss drugs. They will grow strongly. Global sales will reach 62 billion in 2030. The patents do not expire until 2036 or 2037. The global minimum tax pillar 2 will generate extra top-up revenues. The point I am making is that we need downside and upside scenarios in economic planning. Invariably, if it is a downside, IFAC has to do that as that is its job. However, it is equally valid to say you need upside scenario planning as well in future forecasting and planning. That does not tend to happen. I am saying that as a criticism of Government as well as the Government tends to go on the downside. That is acceptable. I have no issue other than to say that we should look at the other side of the equation as well. There is also the determination of expenditure rules. Future expenditure rules in my view should be credible and reflect growth of the real economy and inflation rates. Perhaps the fiscal target of 5% at the beginning of the previous Government did not adequately reflect real economic and inflation growth. What happened subsequently was that budgets went ahead of the 5%. When you factor in population growth in particular and the consequential pressures on services you begin to see how expenditure rose over that fiscal rule. Of course, we will be submitting a medium-term fiscal plan to Europe as is required, but we have to get it right. Deputy Bacik will be the first Deputy in here at next year's budget or the budget afterwards saying that we should have spent more on this or that. I want to make sure we have a medium-term fiscal rule with the Minister for Finance and Deputy Canney and the Independents that reflects reality, population growth and potential expenditures, and once we agree it to stay within those limits. The rule has to be realistic in the context of real economic growth and inflation forecasts and we are working on that. The IMF has done some work on this in respect of Ireland.

**Deputy Ivana Bacik:** I was genuinely taken by surprise yesterday when the Taoiseach was not here. However, I said it was a nice surprise to see the Minister, Deputy O'Brien, taking his place.

I stand over what I say. Prudence is not being miserly. It is spending responsibly. It is about responsible spending. We are told that one of the Tánaiste's first meetings last week as the new Minister for Finance was with IFAC. The question is if he learned anything from this. What we have seen are persistent delays in producing a medium-term spending framework. The Taoiseach has said, as has the Tánaiste, that it will be produced by the end of this year, I think. The Taoiseach might clarify that. However, there has been a huge delay because that was supposed to happen after the last election. We are also seeing a dipping into windfall

corporation tax jackpots to lavish cash on burger barons and big builders. The Labour Party stood against that VAT cut. We stood against a narrowing of the tax base. We supported Government on the legislation setting up rainy day funds. We cannot be accused of being profligate, but we are asking the Government to be more prudent.

**The Taoiseach:** We have announced a €270 billion national development plan. That is the fundamental pillar of this Government, and we have already allocated the funding. Today a transport sectoral plan will be published which will be significant for roads, rail and bus developments that will happen as a result of that. We will have a children and disabilities sectoral development plan. We will have a health sectoral development plan that puts flesh on the bone of real projects that will happen. It will be transformative. It is not just investment. It is also reform led by the Department of public expenditure and Jack Chambers in respect of the infrastructure division and getting infrastructure done faster. If we could have fewer objections and judicial reviews, we might achieve that. The Deputy spoke about a €300 million VAT reduction for construction and apartments. If we get more apartments built, we will get a net increase in revenue out of it, not a reduction. We do need more apartments. There is no question about that. We are not building enough of them. That is why the VAT reduction in the budget was introduced, along with all the other measures we have done on housing, including rental reform of the RPZs, which was recommended by the Housing Commission, to make sure we will get accommodation and private sector and public sector investment in housing to get the number of houses and apartments we need built.

**Deputy Holly Cairns:** On Monday, a man with an axe attacked a woman in Leixlip in her home before setting it on fire. The man, her former partner, was out on bail for previously assaulting her when he broke in and attacked her. She managed to escape and is now being treated for serious injuries in hospital. Yesterday morning, there was another vicious attack. A woman who answered her front door in Dublin was doused in petrol and set alight. She is also now in a critical condition and being treated in hospital. These attacks occurred less than 24 hours apart. Their depravity has shocked the country. Both women were attacked in their own homes, where they should have been safest.

They are not the only ones. Every day, all over the country, women endure violence, harassment, assaults and intimidation. Some of them will die because of it. Last week, Stella Gallagher was killed in Cork. At her funeral mass yesterday, her brother-in-law said Ms Gallagher had an inbuilt generosity and was always doing things for others.

These are the stories of just three women in the news on the week of International Day for the Elimination of Violence against Women, one of whom is now dead. If I were to attend any court in any part of the country on any day of the week, I would find more brutality and more tragedy for women who should be leading full and happy lives. There are so many women out there who spend every day trying to make themselves small, invisible even, who are desperate not to say the wrong thing in the wrong tone of voice or with the wrong expression, all so they do not set him off, do not make him angry, do not make him upset. These are women who contribute so much to their families, friends and communities and who are routinely and relentlessly terrorised in their own homes. They are women whose lives are being ruined by controlling, abusive and violent men.

Violence against women is not a women's problem; violence against women is a men's problem. The common denominator when women are attacked is invariably men. This is an issue that will never be fully addressed until more men join the fight against it and call out and report family, friends, colleagues and strangers who belittle, intimidate or insult women.

I raised violence against women here yesterday but I am raising it again today because it is a daily nightmare for tens of thousands of women out there and I was not happy with the answers I received yesterday to my questions. I asked, if this Government really has a zero-tolerance approach to this issue, how does it square that with nine counties not having a refuge space? When will refuge spaces be provided in every county? That is what I asked and I did not get an answer. I also asked if the Government would ensure that women's counselling notes could not be weaponised any more in sexual assault and rape trials. I did not get an answer. Will the Taoiseach answer those questions now?

**The Taoiseach:** I could not agree more in terms of the depraved and shocking violence against women in our society on an ongoing basis. It is truly shocking. This is despite the fact that the Government has taken unprecedented actions legislatively to deal with this, including the establishment of an agency, Cuan, which is doing good work. The previous Government established that to deal with domestic, sexual and gender-based violence. About €80 million has been allocated to support Cuan and services working to tackle domestic, sexual and gender-based violence. That is an increase of €12 million year on year.

However, that on its own will not solve what are more fundamental issues within society itself. The Government has a zero tolerance attitude to this, and we are supporting quite a number of community organisations that support victims and survivors. We will accelerate the delivery of additional refuge spaces and safe accommodation while also providing stronger supports. There is funding for additional safe spaces, with a commitment to provide 282 safe spaces by the end of 2026. I am sure the Minister, Deputy O'Callaghan, and Cuan can provide the Deputy with their timelines for the various centres that need to get done and their development. The Minister is also introducing significant legislative change to allow for the removal of guardianship rights from a person who has been convicted of killing their intimate partner under the proposed Guardianship of Infants (Amendment) Bill and has advanced provisions to limit the disclosure of counselling records in rape and sexual assault cases under the proposed criminal law and civil law Bill 2025. That was agreed some weeks ago by Cabinet. The Minister secured Government approval on 21 October to progress the criminal law (sexual offences, domestic violence and international instruments) Bill. That includes measures to allow perpetrators of domestic violence to be included on a new register run by the courts and strengthen the law on sexual consent. Convictions will be published online by the Courts Service under a specific heading of domestic violence judgment register. This will help people who are in a relationship or considering a relationship with a person to discover whether the person has a history of serious domestic violence convictions. Victims will be required to provide consent before the convicted abuser can be named on the public register. The Minister secured Cabinet approval for the drafting of legislation to address the disclosure of counselling records in sexual offences criminal trials. This will amend the current statutory framework to ensure that judicial oversight governs the disclosure of such records-----

**Deputy Ruth Coppinger:** Nobody agrees with that Bill.

**The Taoiseach:** -----and that disclosure takes place only when, in the court's opinion, it is necessary to avoid an unfair trial. Drafting is at an advanced stage and is continuing at pace. The Minister will also examine other steps, including additional adjustments to legislation, in order to further restrict the disclosure of counselling records and is consulting with the relevant stakeholders in that regard.

**Deputy Holly Cairns:** What the Minister proposes to bring forward in relation to people's counselling notes is basically a new version of the *status quo*. It is that people's counselling notes can be used against them in court. I feel the need to very clearly break this down. We know that the court process retraumatises victims of sexual assault and rape. We know that the percentage of women who get justice for rape is absolutely minuscule as a result of that because people do not want to go to court. What is another way of looking at that? The percentage of people who are convicted is minuscule. That results in people being quite likely to get away with raping somebody. That is the reality. Why is the process traumatising? Let us look at it. One thing is your counselling notes being used against you in a trial. It is despicable. There is one very clear thing this Government could do to try to help the process, to try to make it less hostile towards victims, and that is an outright ban on people's counselling notes being used in court. Will the Government reconsider this?

**The Taoiseach:** To be fair to the Minister, he is advancing and working at pace in respect of legislation on the disclosure of counselling-----

**Deputy Holly Cairns:** It would still be brought into-----

**An Ceann Comhairle:** Please, Deputy, let the Minister answer.

**The Taoiseach:** I did not interrupt the Deputy. Maybe she should engage with the Minister-----

**Deputy Holly Cairns:** I did.

**The Taoiseach:** -----in an informed and evidence-based way. The Minister will be very open with Opposition spokespeople in dealing with this in the context of what is possible and what is not possible. The Government's view is very strongly supportive of reducing significantly, and seeing how far we can go-----

**Deputy Holly Cairns:** But still allowing it in courts.

**The Taoiseach:** -----in avoiding, the use of counselling notes against victims-----

**Deputy Ruth Coppinger:** We do not want it reduced; we want it outlawed.

**The Taoiseach:** -----and in terms of other measures the Minister is prepared to consider. More fundamental, however, than all the legislation in the world is a change of culture and approach within society itself.

**Deputy Holly Cairns:** This is a part of that.

**The Taoiseach:** I know the Deputy's job is to criticise the Government and so on, but there are more fundamental issues at stake in terms of violence against women. The Minister has done some research and so on. Universal access to violent pornography, for example, is now emerging as a factor in the level of violence that has been perpetrated against women.

**Deputy Mary Lou McDonald:** That has been the case for a long time.

**An Ceann Comhairle:** Thank you, a Thaoisigh. There will have to be further-----

**The Taoiseach:** We need to deal with this collectively.

**Deputy Ruth Coppinger:** Maybe you should protect-----

**An Ceann Comhairle:** Deputy Roderic O'Gorman is next.

**Deputy Roderic O'Gorman:** I want to raise the issue of the growing levels of hate in Irish society and what steps the Taoiseach's Government can take to address it. This is the hate that led to a deliberate arson attempt on an IPAS facility where women and children were living. It is the hate that compelled young men to attack two drag queens on the street of the Taoiseach's own city a few weeks ago and which allowed some passers-by to applaud. It is the hate that motivated a group of people to surround a car in Citywest and scream racist abuse at a Ukrainian family, including young children, inside. This is the hate that drove two men to beat another man to death in west Dublin because he was from a different country.

These are no longer isolated incidents. They represent a pattern of targeting vulnerable groups, vulnerable people and people who can be easily scapegoated. Our society has a growing problem with hate. It is not organic. It is not representative of real people. As well as targeting certain groups, it is now often targeting and impinging on our democratic structures. This is beyond Government and Opposition. Every Deputy listening to me here sees the level of hate directed against them online and, too often, in person. The home and family of the Tánaiste have been threatened. The leader of the Opposition's canvassing team was attacked. I welcome the announcement of the investigation by Coimisiún na Meán into X, but I fear that once its conclusions have been reached, and the matter has been litigated in the Irish courts and then the European courts, years will have passed during which the toxicity from bad faith actors will have continued to target minorities and undermine our democratic norms.

The algorithms that drive traffic across social media platforms and deposit videos featuring extreme content in people's feeds are incredibly powerful tools. The inadequacy of the regulation of these algorithms and, in particular, the failure to compel platforms to have these

algorithms set at a default off-position have been widely identified by those campaigning for reform in the area as a key driver of hate. Does the Taoiseach accept that there is a risk to social cohesion and to our democratic norms from the unchecked online lies and hate? Does he agree with me that that risk is actually growing? If so, does the Government propose to do more and, in particular, re-examine the adequacy of the regulation of the online algorithms that drive so much of this hatred across platforms?

**The Taoiseach:** I thank the Deputy for raising this issue. I agree with him. There is a serious issue facing society which will undermine the cohesion of society in terms of the level of hate out there and the level of hate that is articulated online and, worse, in terms of the actual murder of people and physical attacks, as the Deputy mentioned, on two drag queens in Cork recently, but also the murder of a person because he was from another country - I spoke to the minister from that country at the time in respect of that murder - and in terms of various other attacks. Recently, I met a group of young people who were working with my Department in respect of the child poverty programme. It was a group of teenagers, Irish citizens with different ethnic backgrounds. They spoke about the fear of going into town. In one case, a guy said to me his younger sister was chased home from school because of their ethnic background. There is a very real issue here.

I recently spoke to people involved in the Dublin city business initiative providing supports for people in different communities. A number of employers instanced to me the number very serious assaults on employees because of their ethnic background. These are not isolated cases any more. I believe it is very serious. I met the church leaders recently, all the interfaith groups, and the common issue was the fear of attack. The Indian community suffered significant harassment recently. There is fear there. This is something we did not have to deal with to this extent five years ago. It is above party politics.

I fully agree with the Deputy that the question of the algorithms is an issue. Toxicity is directed at quite a number of politicians. The Deputy was a victim of quite a bit of that when he was a Minister. The Garda does exceptional work in helping politicians and helping people to deal with such attacks. The gardaí involved are very professional and have a great sense of perspective in terms of the various types of threats and incidents that happen. It is at a level that I have never experienced in my life, in terms of the approach to the political world, and it is very serious.

As the Deputy will recall, with the hate crime Act we brought it last year, the last Government got into very choppy waters within the House politically. However, we got it through and the penalties have been substantially increased for hate crimes relating to ethnicity, sexual orientation or whatever.

**An Ceann Comhairle:** I call Deputy O'Gorman.

**The Taoiseach:** There was a time in the last Dáil when there was a preponderance of opinion that suggested-----

**An Ceann Comhairle:** We are very far behind.

**The Taoiseach:** -----that hate crime legislation was not needed. We have a real problem.

**Deputy Roderic O’Gorman:** I thank the Taoiseach for his reply and for his recognition of the threat and fear that have been generated in Irish society. It is important to recognise the risks to the democratic norms as well. During the recent presidential election, there was an AI-generated fake video apparently showing Catherine Connolly pulling out of the campaign and there were, of course, the awful slanders that were put out about Jim Gavin. They were seen 700,000 times before Mr. Gavin got to respond. No amount of fact-checking will ever put that genie back into the bottle again. Last year, Coimisiún na Meán published its draft code of conduct which included a regulation of the algorithms that direct the social media platforms. However, when the finalised version was published later in the year, they were omitted. I ask that the Government look at that again because I truly believe that if we are serious about tackling this epidemic of hate in our society that is posing a risk to vulnerable people and to democratic norms, we have to tackle those algorithms.

**The Taoiseach:** I certainly will revert to the Government in respect of that and will also ask the relevant Ministers to engage with Coimisiún na Meán on this. It is hate across different sectors. What happened to Citywest was appalling, as was the deliberate attempt to burn out a family in Drogheda. These are new thresholds that are being crossed. Children could have been killed. It was a very lucky escape for children and a family. Someone deliberately tried to burn them, essentially. We have to be extremely conscious of what is happening. In Citywest, the principal of a school spoke afterwards about the impact on children going to school the following day, or not going to school, because of the anxiety generated as a result of the aggression, hostility and hate articulated towards them.

### **Ceisteanna ó na Comhalkaí Eile - Other Members’ Questions**

**Deputy Albert Dolan:** I stand here today to defend the landscape and future of Galway East. We all understand the necessity of the energy transition and we know we must move forward with renewables but what is happening in my constituency right now is not a transition but an invasion. It is an unregulated chaotic industrialisation of the Irish countryside on a scale that is terrifying. A perfect storm of development is gathering over our communities. We are facing proposals for 27 separate wind farms in north Galway. We are looking at a solar farm spanning almost 1,000 acres on fine arable land. In Athenry, we have a proposal for the Cashla peaker plant. In Portumna, we are staring down the barrel of a gas plant with a stack height the size of Croke Park, a fossil fuel giant dropped into the heart of a rural community. If all these projects get the green light, our county will be unrecognisable. We will no longer be a place of villages, farms and families; we will be an industrial energy park for the national grid.

We are still judging wind farm applications based on guidelines from 2006, which were written when the turbines were half the height they are today. That is an abject failure of policy. Furthermore, we have no specific planning guidelines for solar farms. This is coming across to the public as if it is a free-for-all.

My questions are simple and I need the best answers possible. I need to know when my constituents can expect the wind energy guidelines to be finally updated to reflect the modern

reality. I am talking about setback distances. I am talking about noise management. I am talking about reassuring communities that wind energy can be done in a responsible and planned way. Does the Government plan to introduce robust solar energy guidelines to stop what is currently haphazard sprawl? We want to do our bit, but we in Galway East cannot be sacrificed for the betterment of the national grid.

**The Taoiseach:** I thank Deputy Dolan for raising this issue. Obviously, the big challenge facing this country is energy sustainability and security into the future. That is a significant challenge. We are importing about 80% of our fossil fuels from the United Kingdom essentially through the gas interconnectors. We have developed a very strong onshore wind performance nationally, which is to our credit. It is at about 48%, but that has created challenges and the technology has advanced. The Deputy is correct that the turbines are much higher. There has been quite considerable pressure for the updated guidelines, which go back to 2006. The Minister will announce a national planning statement, which will take all of this on board, particularly in terms of wind energy guidelines. It will look at all those issues such as setback distance, noise, shadow flicker, community obligation, community dividend and grid connections, because the grid connection is equally important, and a greater consistency of approach to planning for wind energy development and clarity to the industry and to local communities in particular. The technical context changes and technology has advanced hugely. The finalised national planning statement will be informed by the most up-to-date analysis and take account of international best practice. That will then have to go for strategic environmental assessment and public consultation where the public and all interested parties can make observations.

Solar is growing very fast but there was a very low level of coverage on solar around the country. There is an issue, and I have asked the Minister to bring in guidelines in respect of solar in rural Ireland, particularly in terms of a tiered approach where there is excellent agricultural land, and to weigh it up because for the future of the country, food security and food production are equally important. The farming community has different views on that, by the way. People want to retain their right to sell their land, so it is not simple. It is an issue that needs further development. Solar is a growing source. About 2.1 GW of solar power capacity is currently installed. We want more solar, but I take the Deputy's point that it has to be done on a planned basis. That is fair. In some areas where it is happening, people are beginning to very quickly see a transformative alteration in the landscape that they have been used to for 100-odd years, or for their entire lifetime. There is a land use review that has been under way for quite some time around the optimal land use options for the country more generally. That will look at key demands, both public and private, in terms of land also.

**Deputy Albert Dolan:** I appreciate that it will go to public consultation and guidelines will be forthcoming, but the fear for people at the moment is the speed at which we are moving to see this enacted. While we in the Dáil and Government Departments are dealing with this, there is a delay that is allowing for more of these applications to come forward. Five or six of them are live in Galway East right now for wind farms, and there are proposals coming forward for solar also. Consideration definitely needs to be given to the appropriateness of different sections of land for solar. We have multiple proposed developments at the moment. Solar was not really viable in this county and it is only become viable in the last two or three years because of the decrease in the price of panels. Solar is going to play a bigger role. The fear is that our

landscapes will be unrecognisable because it is too late to react to the planning applications that are in today. We need to move at speed in dealing with the proliferation of energy projects in Galway East.

**The Taoiseach:** I take the Deputy's point. By the way, Galway East is a strategic region of growth for the Government. We are putting a lot of money into towns like Ballinasloe, Loughrea, Athenry, Gort and Portumna. They are being strengthened as a result of residential, commercial and service centres. We want to create more investment flow into east Galway, more economic opportunities, better regional balance and so on. There is big stuff happening in terms of infrastructure, such as national regional road networks, Irish Water investment and the national broadband plan. As a strong advocate for increased rail improvements, the Deputy knows that money will be allocated to rail for east Galway and the whole corridor there. Housing targets have to be developed. All that will need energy, so we have to weigh it up in the balance. I do not disagree with the Deputy's basic call for guideline frameworks to be in place. I was in Eli Lilly some years ago and I opened a solar farm. It had a dairy farm around it. That solar farm now provides 25% of the energy for the Eli Lilly plant.

**An Ceann Comhairle:** The time is up.

**The Taoiseach:** Pepsi did a rooftop one, which provides 25% of Pepsi Cola manufacturing plant's energy. There is a role for solar, but nobody can argue with the need for planning guidelines.

### **Ceisteanna ar Pholasaí nó ar Reachtaíocht - Questions on Policy or Legislation**

**Deputy Mary Lou McDonald:** The Mercosur trade agreement will be a disaster for Irish farmers, consumers and our environment. Last week, Sinn Féin tabled a Dáil motion calling on the Government to oppose the deal and TDs from across the political divide, including many of the Taoiseach's backbench Deputies, spoke strongly against the deal. However, the Minister, Deputy Heydon, refuses to state whether the Government will oppose the deal or seek to form a blocking minority to the deal. He stated that no other EU state is considering this approach. That is not true. We know that France, Poland and Austria are weighing up such a move. This is an opportunity to defend Irish farmers, protect Irish agriculture and stop this ruinous deal in its tracks. Will the Taoiseach now commit the Government to voting against the Mercosur deal at the European Council meeting in December and will he seek to form a blocking minority with like-minded EU member states?

**The Taoiseach:** We committed in the programme for Government to work with like-minded states, particularly France, Poland and Italy, in respect of the Mercosur deal. Additional safeguards which resulted from that endeavour are now, hopefully, being translated into a legal instrument. Of course, we still have concerns with the Mercosur deal. There are many issues on the agricultural portfolio that I am dealing with. The Minister, Deputy Heydon, is dealing with the Commission on the nitrates directive, Mercosur, the financial framework for farmers-

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**Deputy Mary Lou McDonald:** I asked about Mercosur.

**The Taoiseach:** The draft multi-annual financial framework only gives farmers about 80% of what we got on the last occasion. That is a big issue we have to negotiate down the line with the Commission as well. On the blocking majority, all countries are engaging with the Commission, including those countries the Deputy mentioned, in respect of Mercosur. It is not as clear as Deputy McDonald suggested.

**Deputy Mary Lou McDonald:** Is that a yes or no?

**Deputy Ivana Bacik:** Today marks 64 years since the international withdrawal of the drug, thalidomide, from the market, yet survivors with the Irish Thalidomide Association are forced to continue their campaign for justice. As the Taoiseach knows, I have been raising the need for justice for thalidomide survivors for years. I am always assured in replies that a resolution process is under way. However, survivors continue to contend with undue bureaucratic delays and at this stage they deserve justice, compensation and a support package designed around the lifelong disabilities and evolving needs they have as a result of thalidomide. Dragging out this process has been so problematic for them. People are dying. The mothers are dying and the adult survivors themselves are dying without seeing justice. It is long past time that this 64-year saga came to an end. Can the Taoiseach update the House on the process and when thalidomide survivors are going to see justice?

**The Taoiseach:** The lifelong package is there. We have a liaison person from the HSE and there is an office working with survivors and victims of the thalidomide drug. It is substantial. No one wants to get this concluded more quickly than I do, and indeed the Tánaiste and others do. We met recently with the group. We had a very good meeting. We will be meeting again in early December. We had set up a mediation process and a judge was appointed. I do not want to say too much in public, but I will put it this way. I am annoyed, quite frankly, about the pace of this. I will say no more, but there are issues that have delayed this and that I have concerns about.

1 o'clock

I articulated that to the group. We agreed we want to progress this as quickly as possible and I think we can.

**Deputy Gary Gannon:** As a self-proclaimed Irish Republican, does the Taoiseach have any shame at all that his Government continues to change our laws around immigration simply to mimic those of Great Britain and the influence Nigel Farage is having on its politics? Today it was announced that there will be family reunification only for the wealthiest of migrants. The Government has set the standard that those on welfare are somehow less worthy of citizenship. It is making people who are earning paltry sums in wages pay for substandard accommodation not as a cost-saving measure to the State but as a form of lesson to those people in such accommodation. How far is the Taoiseach willing to take this? If Britain leaves the European Court of Human Rights, as it is advocating for, will the Government follow? It seems to be following toe in step at the moment.

**The Taoiseach:** I am somewhat surprised by the Deputy's comments. Most people who are working will make a contribution to their accommodation and food.

**Deputy Gary Gannon:** If it is suitable.

**The Taoiseach:** For those who are working that is the general view across society. It was always provided for in legislation in respect of those working in direct provision who have residency and could be earning good wages. Surely it is not too much to say that they should make a contribution to their upkeep. That is all. The Deputy is way out of order to suggest that it is something extraordinary to ask for or put in place. There is a tightening up in terms of the procedures being announced by the Minister, and the Government has approved this, which is necessary and relatively modest. The Deputy has used language in an attempt to create a sort of image of the Government. He has thrown in Nigel Farage, which is unnecessary and inappropriate. It is not anything to do with UK legislation. The UK has more legislation coming, which we have to take on board, by the way, and watch how it impacts on us.

**Deputy Ruth Coppinger:** Ireland is an outlier in allowing cruel fox hunting. It is 20 years since it was banned in the UK, which first introduced this colonial pursuit here. I want to ask the Taoiseach a question but I do not want him to answer it now. Unusually, I would prefer if he gave it consideration. There has not been a Bill to outlaw fox hunting in the State. I will move one on behalf of Solidarity on 17 December. I ask the Taoiseach and other party leaders in the Dáil to consider allowing a free vote on this issue. Some 77% of people want fox hunting banned, including 74% of those in rural areas, in the most recent polls. However, the three large parties support and maintain it with a whip. This does not reflect the democratic wishes of the majority in Ireland. Imposing a whip did not work well in the presidential election. I ask the Taoiseach to consider allowing a free vote on this.

**Deputy Danny Healy-Rae:** Have you any regard for the lambs that the foxes kill?

**An Ceann Comhairle:** Please, Deputy Healy-Rae-----

**The Taoiseach:** What is that?

**An Ceann Comhairle:** No, Taoiseach.

**Deputy Ruth Coppinger:** Give it a rest

**Deputy Danny Healy-Rae:** Has she any regard for the lambs that the foxes-----

**An Ceann Comhairle:** This is not appropriate. We are sticking to the time. The Taoiseach to respond, please.

**The Taoiseach:** I have not seen the Bill. Normally what happens is that a Bill is published and people look at it and make up their minds whether they want to support it. The colonial appellation is a new one on me.

**Deputy Ruth Coppinger:** That is what it was.

**The Taoiseach:** A lot of people have practised this throughout rural Ireland historically. They have been involved in hunting. There is always balance in debates of this kind. We await publication of the Bill.

**Deputy Paul Lawless:** I rise today to speak for children with disabilities and their families. Children's disability network teams, CDNTs, are meant to be the backbone of early intervention in this country, but that backbone is well and truly broken. The teams are chronically understaffed and the consequences are devastating. In Mayo, no CDNT is fully staffed. Mayo north has four full-time vacancies, Mayo south has three and a half vacancies and Mayo west has almost four vacancies. Unbelievably, the HSE tried to remove one of these vacant post as opposed to filling it. Across the broader region of the north and north west, there are 50 vacancies and not a single CDNT that is fully staffed. This means families waiting years for therapies for children with disabilities. It means missed milestones and parents begging for updates. Of course, it means children are moving from one waiting list to another like paperwork. When will the Taoiseach intervene and sort out this crisis not just in Mayo but right across the country?

**The Taoiseach:** The first thing the Government did when coming into office was to commit to establishing a national in-school therapy service. Within a very short time we will establish it, with €16 million allocated to that in the budget. CDNTs are now supporting almost 45,000 children, an increase of 5% since December last year. Waiting lists have come down by 21%. Workforce capacity within CDNTs has grown significantly; it has increased by 26%. The vacancy rate in CDNTs nationally has fallen from 29% in 2023 to 18% today. Resources have increased for CDNTs. Many of the issues are related to recruitment, not funding. It is about getting people in. With that in mind, we have created additional places in colleges.

**Deputy Paul Lawless:** What about vacancies-----

**An Ceann Comhairle:** Deputy Lawless, you know that cannot happen.

**Deputy Cathal Crowe:** Two beautiful villages in County Clare are Broadford and Cooraclare. They are fabulous villages but have one major problem. When one flushes a toilet in those village the sewage percolates through some gravel but will ultimately end up in drains. It will end up in Doon Lough in Broadford and in a river in Cooraclare. On 7 December 2023, almost two years ago, there was a wonderful announcement from Government that each village was to get €5 million for pilot sewerage schemes. They had waited 40 years for this. In fact, Broadford acquired land in 2004, the year I became a councillor. We have waited a lifetime for this. Since December 2023, not a blade of grass has been cut or a shovel put in the ground, yet the two projects are being dubbed shovel ready. When I hear people saying we will undershoot our climate actions, it is not congruent that the two villages are still without a sewerage scheme. Can the Taoiseach give us any good news in terms of how these projects can be progressed?

**The Taoiseach:** I thank the Deputy for so eloquently articulating the situation in the two beautiful towns of Broadford and Cooraclare. The Minister recently brought a memorandum to Government to deal with the issue. The scheme was announced some time back when local authorities were given supports. To be fair, the Deputy is correct when he said there has been a problem in the delivery of those schemes. The Minister recently introduced supports for that. I will ask him to speak to the Deputy. What he is endeavouring to do with the county councils is positive in terms of making sure we get action on these specific projects identified two years ago.

**Deputy Joe Neville:** How we treat Irish investors does not make sense from a tax perspective. In the past, the primary way Irish people built wealth in Ireland was to buy additional properties, but for the vast majority this is currently out of reach. All the statistics tell us that Ireland has never been richer and, indeed, personal savings are at an all-time high. However, the scourge of personal savings is obviously inflation. People need to put their money to work. In other countries, exchange-traded funds, ETFs, are a logical and sensible way for ordinary people to invest in their families' future. In Ireland, however, the ordinary investor is hamstrung by the need for deemed disposal, which requires investors to pay a 38% exit tax on unrealised gains every eight years, even if they have not sold them. This tax on unrealised gains undermines compounding and penalises prudence. We need to change this. I will follow my question to the Taoiseach with one to the new Minister for Finance. Can we change this so that investing can be democratised and the ordinary people of Ireland have another safe mechanism to grow wealth?

**The Taoiseach:** It is a good idea to follow up with the newly appointed Minister for Finance on this issue. I agree with Deputy Neville. We have to look more generally at disincentives to investment and returns. This also affects quite a number of other areas. We need balance. When we try to do something like this, there is an inevitable cry that we are only looking after wealthy people and so on. We are trying to release money and capital into the economy. Britain has a far more effective framework on entrepreneurial reinvestment. We are not bad, but we could be better, in particular in respect of successful entrepreneurs who develop very good start-ups or companies that have grown to scale. When companies are sold, many go elsewhere instead of some of that money being used to build new start-ups and create an entrepreneurial dynamic. We are working on that. The research and development tax incentive is a significant enterprise incentive.

**Deputy Mairéad Farrell:** I again raise the 424 bus service, which is still leaving passengers at the side of the road day in and day out. The bus serves Connemara, from Lettermullen and Carna into Galway city, but once it gets to Bearna, it is full, leaving commuters on the side of the road without a bus service. This is a ludicrous situation, with approximately 2,000 people living in the Bearna area and especially when Galway city's traffic is constantly at a standstill and we desperately need better public transport options. A bus route to Bearna should be included in the new network for Galway city and the 424 service needs increased capacity immediately to meet demand. I have raised this with the National Transport Authority, NTA, numerous times. Will the Taoiseach contact the authority to put a bit of pep in its step?

**The Taoiseach:** I am glad the Deputy has raised this matter with the National Transport Authority, which has statutory responsibility for it. The sectoral transport plan under the national development plan will be published today, although that is for bigger projects. There is substantial money for public transport if the need and demand is there. I do not understand why Bus Éireann and the NTA do not provide additional capacity on the route. The Deputy will appreciate that I cannot look over every bus route in the country but there is no shortage of resources being allocated.

**Deputy Richard O'Donoghue:** A letter was sent from Revenue's VAT interpretation and litigation branch of its taxes policy and legislation division to the Irish Farmers Association, IFA, stating that broiler-house chickens must be registered for VAT this year. Revenue is now saying they do not have to be registered but the Department of Finance is saying they do. A total of 83% of broiler-house chickens are on farms that are subject to zero VAT. If their owners register for VAT as another identity, that cannot be done under the one tax number. The Minister for Finance has created something mad. Now farmers are being forced to form limited companies. Revenue is saying they do not have to register for VAT but the Minister is saying they must do so. The letter was also sent to two members of the Department. Will the Taoiseach give an answer on this? Do broiler-house chickens have to be registered for VAT?

**An Ceann Comhairle:** I am sure there will be further engagement on the matter.

**The Taoiseach:** Does the Deputy expects me to bring clarity to that presentation?

**Deputy Richard O'Donoghue:** Yes.

**The Taoiseach:** Revenue is the guiding light, obviously, in this matter. I will discuss it with the new Minister for Finance but I would have thought Revenue implements the impact of the legislation faithfully and dutifully.

**Deputy Richard O'Donoghue:** I will send the Taoiseach the details.

**The Taoiseach:** If the Deputy can do so, I would appreciate it. There were some challenges some time back in terms of that entire issue. If I am thinking of the same issue the Deputy referenced, there was a reason change had to happen. Revenue will identify what is required.

**An Ceann Comhairle:** There will be further engagement.

**Deputy Liam Quaide:** Yesterday, residents of Mogeely, Castlemartyr, Killeagh and Rathcormac presented to the Oireachtas petitions committee on the infuriating lack of progress on flood relief for their villages. When I raised their situation with the Taoiseach in late October, he responded in an almost disdainful tone, as if I was asking a naive question. He said: "The Midleton flood relief scheme is a complicated scheme. The Deputy must be aware [of this]." I was not talking about the Midleton flood relief scheme. I am fully aware of the scale and complexity of that project. It is far too late in the making but at least it is moving towards a planning process and we have some idea of the timeframe for it. Incredibly, however,

there is no indication from the Government as to when works will begin to protect Mogeely, Killeagh, Castlemartyr and Rathcormac. Ladysbridge and Whitegate also flooded in October 2023, yet they are not even mentioned by the Government as being considered for flood relief. Why are there no timeframes for the protection of these villages, more than two years on from Storm Babet?

**The Taoiseach:** The Deputy knows the answer to that. I am as anxious as he is to get a flood relief plan enacted and implemented as quickly as possible. The Deputy does not have a monopoly on concern. I went down to visit and meet with people who were victims of the floods on that occasion.

**Deputy Liam Quaide:** It might be good to revisit.

**The Taoiseach:** The sooner we can get this done the better.

The Deputy has a habit of making commentary that is not accurate and I take issue with that. He did this on a previous occasion in respect of another issue, when what he said was inaccurate and wrong. He is doing it again today in saying I was disdainful. He is saying to the people of Castlemartyr and Killeagh that I am disdainful. That is what he is trying to imply. It is an unnecessarily sly way of doing business. I will be as upfront with him as he is with me in respect of a genuine issue, which the flooding is, no question. However, let us not play sly games with this.

**Deputy Liam Quaide:** When will there be action?

**An Ceann Comhairle:** The Taoiseach, without interruption. This is not a back-and-forth exchange.

**The Taoiseach:** This is a serious issue for people. The Deputy should not underestimate my commitment or that of the Minister of State, Deputy Moran, to dealing with it. The Deputy knows it involves a lot of stakeholders and a lot of consultation with people. The sooner we get it done the better and the Government is committed to getting it done.

**Deputy Réada Cronin:** My question is for the Minister for Health and concerns the free HRT scheme and the situation for women with cancer who cannot take oestrogen. While the free HRT scheme is certainly welcome, there is a vacuum for women surviving cancer. I asked about this previously on Questions on Policy or Legislation and the reply by the former Minister, Paschal Donohoe, was quite promising. I have also asked the Department of Health about it via parliamentary questions. Veoza is very expensive, with many women unable to afford it. During the cost-of-living crisis, it really is unsustainable and completely unfair on women who have won the fight of their lives in fighting cancer. Will the Minister give real consideration to including this drug under the free HRT scheme for cancer survivors who cannot take oestrogen?

**Minister for Health (Deputy Jennifer Carroll MacNeill):** All I can say is we are in the process of looking at that. I do not want to say something that is wrong. I need to double-

check, and I will correct what I say if necessary, but we are very much in the process of examining the safety, application and reimbursement process for the drug. That is the direction of it. I do not have my note to hand and if I am wrong on this, I will correct the record. However, that is certainly the intent.

**Deputy Cormac Devlin:** With the busy Christmas season almost upon us, will the Taoiseach ask the NTA to confirm the arrangements for late-night DART, bus and Luas services? More generally, the new 24-hour services are extremely welcome, such as the E1 and E2 along the N11. However, I have received several complaints about insufficient, overcrowded and delayed services, phantom buses and full buses passing by at peak times and on the late-night services. Will the Taoiseach ask the NTA to review frequency and capacity to ensure the public can depend on these services?

**The Taoiseach:** I thank the Deputy for raising a very important issue. He is correct that the NTA has statutory responsibility in this matter. The authority is currently finalising plans for late-night services over the Christmas period and will publish full details of those arrangements late next week. The Deputy has been a strong advocate for this service and for clarity around it. I will alert the authority again of his concerns. In line with the approach adopted in previous years, broadly speaking, additional late-night services will be provided in the lead-up to Christmas on Luas, DART and commuter rail, as well as extra Nitelink and commuter bus services. This is in addition to the expanding 24-hour network and usual Nitelink services. The Christmas public transport schedules are typically published in the first week of December. The Transport for Ireland website includes information for each of the operators. The Government is committed to providing all citizens with reliable, realistic and sustainable mobility options. As the Deputy said, public transport is key to that.

**Deputy Peter Roche:** I pick up from where Deputy Dolan left off regarding the wind energy development planned for east Galway. I have mentioned here previously that we are being bombarded with plans for developments right around the constituency, including in Killimordaly, Shancloon, Cooloo, Barnaderg and lots more places. What really concerns me, apart from the negative impact they will have if they get the go-ahead, is the enormous stress this is bringing currently to the people living in those communities. From a cost perspective, it is costing some of the community groups €30,000 to prepare a comprehensive submission, which is required to hold off these developments. They have to concentrate on all aspects, including environmental, archaeology, hydrology, heritage and the impact on the community. It is really about the planning guidelines and when we can expect them to be impactful.

**The Taoiseach:** As I outlined earlier to Deputy Dolan, the Minister for housing is looking at guidelines and will bring forward a national planning statement that will create guidelines and frameworks for both onshore wind and solar energy. The entire objective is to balance energy security and sustainability with ensuring development does not impinge on residential amenity or people's quality of life.

**Deputy Pádraig Rice:** I want to raise with the Taoiseach the issue of Cork city library. In his last speech in the Dáil, the former Minister, Paschal Donohoe, asked the Government to keep in mind one public service, that is, libraries. I echo and support that call. In Cork, we

have fantastic services and staff but we both know the building is not fit for purpose. Four years ago, the Taoiseach announced that €50 million would be spent transforming Grand Parade with a new public library, central plaza and boardwalk. Four years on, our promised new library is nowhere to be seen. There has been no public consultation and there is a real lack of transparency now around that project. Cork was promised a new-build public library on Grand Parade and I want to know whether it will be delivered. Will a new library be built and delivered in our city for the people? Will the Taoiseach personally ensure that the project he announced will be built and delivered for the people of Cork?

**The Taoiseach:** I did not just announce it; the Government allocated funding for it. The Deputy was on the council until recently and probably knows more about it than he lets on. It is a council responsibility to present the plan to the Government. Up until quite recently, a plan had not arrived at the Government in respect of this. Apparently, there were issues with sites, property and all the rest of it. Laterally and very lately, the council has put forward ideas, although I am not sure whether this was formally done, as to where it could be located. The Government allocated the funding under the URDF, just as it did for the docklands. A lot of it has been spent on the docklands. There have been issues around the location of the new library, but the Government's commitment is still there. Obviously, it has to be executed by the council on the ground. My understanding from recent meetings with the council is that it is pursuing options in this respect, which may not gain agreement from everybody.

**Deputy Danny Healy-Rae:** I respectfully ask the Taoiseach whether he or the Government can do anything about the excessive cost of diesel, fuel and petrol at the pumps, and the price of kerosene for people in their homes. We see now that the price per litre of diesel has gone over €1.80 and it is much around the same for petrol. The price of diesel has actually gone higher than petrol at many pumps. The make-up of the tax in the price is €1.15 and it is €1.05 for diesel. Carbon tax accounts for 16.35 cent of the price of petrol and 18.74 cent for the price of diesel. I also learned, and people have got to know this week, that 1,000 litres of home heating oil in the South of Ireland cost €1,000 whereas in the North of Ireland, it costs just €700. Can the Taoiseach do something about it? People cannot sustain it.

**An Ceann Comhairle:** Deputy Healy-Rae has asked his question.

**Deputy Danny Healy-Rae:** It is driving up inflation, the cost of living and everything else.

**An Ceann Comhairle:** That question is now asked, Deputy.

**Deputy Danny Healy-Rae:** Please answer. Can the Taoiseach do anything about it?

**The Taoiseach:** In the budget, as the Deputy knows, we have reduced the VAT-----

**Deputy Danny Healy-Rae:** Prices have gone up since.

**An Ceann Comhairle:** Please, Deputy.

**The Taoiseach:** -----for the next five years to 9% on electricity and so on, for which we have provided a lot of resources. If we did not do that, it would have resulted in significantly higher bills. We have also substantially improved the situation. We have increased the free fuel allowance and expanded the number of people who will be able to get it. For example, those on working family payments will be able to get it as well. We have also significantly expanded the budget for retrofitting to enable people to have houses in the end that will bring bills down substantially. I accept that prices have gone high, however. They have come down since the escalated increases as a result of the war on Ukraine and so forth.

**Deputy Emer Currie:** Dublin West is being policed on a shoestring. Despite being one of the busiest districts in the country, we are struggling with dangerously low Garda numbers. Blanchardstown, Finglas, Cabra and the K district have just one garda per 529 people and recorded 8,200 crimes last year, while Ronanstown and Lucan, which are in the Q district, have one garda for every 394 people and recorded 4,200 incidents. In one year, DMR south central gained 60 gardaí, yet our division, DMR west, lost 15. DMR west also includes Citywest where the recent violent disorder took place. In the most recent allocation, it got seven gardaí and we got five gardaí. Meanwhile, Dún Laoghaire received 20 gardaí, Dundrum 12 gardaí and Blackrock eight gardaí. In total, the entire K district has received just 16 new gardaí this year compared to 45 last year. Yes, I know it is a Garda Commissioner decision but if the policy framework is leaving particular communities behind, that policy becomes a political issue too.

**An Ceann Comhairle:** The time is up. An Taoiseach to respond.

**The Taoiseach:** There is no policy framework leaving anyone behind, let us be frank about it. It is an operational issue for the Garda Commissioner. The policy framework is to dramatically increase recruitment into An Garda Síochána and training in Templemore, and that is happening. We had the biggest intake into Templemore recently with 220 recruits. Some 200 have also graduated. What is happening is that, progressively, bigger numbers are being allocated to particular areas to deal with those areas rather than allocating smaller numbers all over the place. That policy has had an impact in the city of Dublin. There is far greater visibility and a greater sense of safety in the city centre. That is being done now in other centres across the country. I will alert the Commissioner to the Deputy's concerns but I have no doubt that as the numbers increase, the numbers will increase in DMR west as well. The strategy is working but it is time and patience. That is the issue really.

**An Ceann Comhairle:** As we are out of time - we are sitting until after midnight - and way behind-----

**The Taoiseach:** Midnight?

**An Ceann Comhairle:** -----I am proposing to give 30 seconds each to Deputies O'Gorman and McGettigan to ask a question.

**Deputy Donna McGettigan:** A number of constituents have raised concerns with me about the CCTV camera system in Shannon Town Park. Despite a number of antisocial behaviour incidents, the cameras are not operational. Under Part 5 of the Garda Síochána (Recording Devices) Act, which was signed into law in 2023, a code of practice for CCTV was to be drawn up. Almost two years later, however, the code has not been drawn up and Part 5 of the Act has not commenced. Will the Minister for justice, Deputy O’Callaghan, speed up the commencement of Part 5 of the Act? When did he last liaise with the Garda Commissioner on this and when does he plan to do so again? Can we be assured that the Part 5 will be commenced urgently when the code of practice is drawn up?

**Deputy Roderic O’Gorman:** There is general agreement that the outcome of COP30 was disappointing, in particular the failure to mention the transition away from fossil fuels. Last July, I met the climate minister of Vanuatu. Vanuatu is a small pacific island nation whose very existence is at risk from climate change. It is looking to generate-----

**An Ceann Comhairle:** Ask the question, Deputy.

**Deputy Roderic O’Gorman:** -----support for an international fossil fuel non-proliferation treaty. We will hold the Presidency of the EU next year when COP31 takes place.

**An Ceann Comhairle:** The question, Deputy.

**Deputy Roderic O’Gorman:** Will the Taoiseach ask his officials to look seriously at this fossil fuel treaty and engage with Vanuatu to see if the EU can offer the proposed support at COP31?

**An Ceann Comhairle:** I call the Taoiseach to respond to both questions.

**The Taoiseach:** First, I will say to Deputy McGettigan that I will talk to the Minister for justice, Deputy O’Callaghan, about Part 5 of the Act in respect of the code of practice for CCTV cameras.

With regard to Deputy O’Gorman’s question, that emerged at the last COP in a very rushed way. We have to apply our resources to where we are going to get yield. I cannot see any prospect of a fossil fuel non-proliferation treaty happening in the immediate future. It was disappointing that consensus was not arrived at. The number of leaders who attended was a concern. There was a reduction in the number of world leaders who attended the COP. I said in my speech that I feel there is a weakening of resolve. We will reflect and review this but I think we should-----

**Deputy Roderic O’Gorman:** Maybe the Taoiseach can show them his resolve.

**The Taoiseach:** Yes, but in areas where we can get results. Our climate finance is one area where we have done quite well.

## **Electricity Regulation (Climate Action and Connection to Distribution and Transmission Systems) Bill 2025: First Stage**

**Deputy Ciarán Ahern:** I move:

That leave be granted to introduce a Bill entitled an Act to enable the Commission for the Regulation of Utilities to direct that offers for connection to the electricity transmission and distribution systems be made subject to terms and conditions requiring that specified measures be taken for the purpose of avoiding, preventing, reducing, offsetting or abating greenhouse gas emissions or otherwise in furtherance of the national climate objective; for that purpose to amend the Electricity Regulation Act 1999; and to provide for related matters.

This is a proud moment for me as the Electricity Regulation (Climate Action and Connection to Distribution and Transmission Systems) Bill 2025 – that is its Short Title - is my first Bill. As we are all aware, Ireland's electricity grid is under massive strain and one industry is overwhelmingly responsible, that is, data centres. Earlier this year, the CRU took an important step by proposing new rules for how large energy users, like data centres, can connect to our grid. It proposed that new centres must provide on-site or nearby generation or storage equal to the electricity they draw from the grid. In other words, if you take one MW, you must be able to produce one MW. While this is a welcome development, it is notable that the CRU did not specify the sources through which that electricity must be generated. I will come back to that point, but to provide some context to this Bill, it is worth taking stock of where we are with data centres. In 2015, they accounted for 5% of our electricity demand. Today, that figure is above 20% and the CRU projects it will hit 30% by the early 2030s. Data centres will soon consume the equivalent energy of every household in the country, urban and rural combined. Our electricity grid is struggling to keep up. For that reason, the Government is now investing billions of euro in upgrading the grid, as well as in new sustainable power generation and additional gas-fired capacity. A confidential memo from the Secretary General of the Department of public expenditure last year put it plainly - soaring demand, largely attributable to data centres, was driving the need for new generation and grid reinforcement. Households are paying for the infrastructure that keeps data centres running.

The emissions story is equally troubling. Large data centres must hold greenhouse gas licenses and report emissions annually. A total of 24 licenses have been issued to date and it is estimated that data centre electricity use produced 1.53 million tonnes of carbon dioxide in 2023. These figures may be conservative.

They are also absorbing almost all of Ireland's new renewable electricity. Research by Professor Hannah Daly of UCC shows that as soon as new wind or solar comes online, data centre demand soaks it up, leaving little scope to decarbonise transport, heating or industry. We are currently miles off reaching our climate targets, and if this continues, Ireland could face penalties and costs of up to €26 billion. That, too, will fall to taxpayers. While the CRU's proposal for mandatory on-site generation is welcome, it contains one glaring omission. It does not specify where the electricity must come from. Under the current proposal, a data centre could comply by building new fossil fuel generators, locking in more carbon emissions at the very moment we need to be phasing out gas. The CRU says it cannot legally impose a renewable-only requirement. Under the Climate Action and Low Carbon Development Act

2015, public bodies must act insofar as practicable in line with the national climate objective, but the Act frames that objective in broad terms. The CRU is arguing that it does not give regulators the explicit authority to mandate specific emissions reductions or abatement measures, such as requiring data centres to use renewable generation. This is a serious legislative gap, one that could undermine our climate strategy.

My Bill seeks to address that gap. Its purpose is simple, namely, to give the CRU the clear legal authority that it says it currently lacks. The Bill would allow the regulator to require renewable on-site generation and impose specific emissions reduction or offsetting obligations on data centres and other large energy users. If enacted, the CRU would have the power to insist that data centres generate the electricity they need and that they do so through sustainable and renewable sources.

The Labour Party has long called for a moratorium on new data centre development, but we recognise that they are a fact of modern life. This Bill is an effort to be constructive in how they are developed in this country. We recognise Ireland's status as the Silicon Valley of Europe. Data centres support jobs, investment, huge tax receipts and a digital ecosystem that most of us rely on every day, whether we are doomscrolling late at night, or if, like me, you are watching Troy Parrott's 96th minute winner on repeat in slow motion with the Brazilian commentary. We cannot pretend that limitless unconditional data centre expansion is compatible with a functioning electricity system or a credible climate policy. Our climate objectives and the protection of households must be baked into every aspect of our industrial strategy. The Bill I am introducing provides the legal tools to do exactly that. Data centres can play a role in Ireland's future, but not at the expense of our climate, our energy security or our people. I look forward to the Bill being taken at Second Stage and to having engagement on it with the Minister and other Members. I appeal to all Members of the House to support the Bill.

**An Ceann Comhairle:** Is the Bill being opposed?

**Minister of State at the Department of the Taoiseach (Deputy Mary Butler):** It is not opposed. I congratulate Deputy Ahern on introducing his first legislation to the House.

**Deputy Ciarán Ahern:** I thank the Minister of State.

Question put and agreed to.

**An Ceann Comhairle:** Will the Deputy move that Second Stage be taken in Private Members' time?

**Deputy Ciarán Ahern:** I move: "That the Bill be taken in Private Members' time."

Question put and agreed to.

## **Ceisteanna - Questions**

### **Cabinet Committees**

1. **Deputy Brendan Smith** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [48517/25]

2. **Deputy Erin McGreehan** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [48520/25]

3. **Deputy Cormac Devlin** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [50001/25]

4. **Deputy Barry Heneghan** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [63404/25]

5. **Deputy Mary Lou McDonald** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [63430/25]

6. **Deputy Richard Boyd Barrett** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [63464/25]

7. **Deputy Paul Murphy** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [63466/25]

8. **Deputy Ivana Bacik** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [65262/25]

9. **Deputy Rose Conway-Walsh** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [65414/25]

10. **Deputy Liam Quaide** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [65438/25]

11. **Deputy Cathal Crowe** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [65549/25]

12. **Deputy Peadar Tóibín** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [65831/25]

13. **Deputy Conor D. McGuinness** asked the Taoiseach when the Cabinet committee on Northern Ireland will next meet. [65861/25]

**The Taoiseach:** I propose to take Questions Nos. 1 to 13, inclusive, together.

The Cabinet subcommittee on Northern Ireland was created on 18 February 2025 to oversee implementation of relevant programme for Government commitments and ongoing developments in relation to Northern Ireland, Irish-British relations, and the shared island initiative. As well as considering issues relevant to the Government's position as a co-guarantor

of the Good Friday Agreement, including our role in Good Friday Agreement institutions such as the North-South Ministerial Council, the British-Irish Council and the British-Irish Intergovernmental Conference, topics for discussion also include the annual UK-Ireland summits and their agreed programme of work and the continued roll-out and development of the investment, research and dialogue strands of the shared island initiative.

On 17 October, I chaired the 30th plenary meeting of the North-South Ministerial Council in Farnleigh House, Dublin. The Northern Ireland Executive was led by the First Minister, Michelle O'Neill, MLA, and the deputy First Minister, Emma Little-Pengelly, MLA. We had constructive discussions on areas of mutual issues, including business and trade matters, infrastructure and investment co-operation, and tackling gender-based violence. Our discussion also included a new agenda item on emergency planning and preparedness. We also had updates by all Ministers on North-South co-operation under their portfolios, ranging from day-to-day cross-Border engagement to major infrastructural projects. The event was preceded by a dinner at Farnleigh with Government and Northern Ireland Ministers on 16 October.

On 18 November, the Government announced allocations of over €50 million from the shared island fund for ten new projects to be delivered as part of the initiative over 2026 to 2030. Among the projects are €14 million for a major new shared island media initiative to be taken forward by Coimisiún na Meán, €5.9 million to develop cross-Border emergency management capacity on flood response and rescue operations, particularly with resources for technology and so forth, and €2 million to enable a new Dublin-Derry PSO air service to start in 2026.

Next week, along with the Tánaiste, I will attend a summit meeting of the British-Irish Council in Wales where the focus of our discussions will be on the creative industries across these islands. The Cabinet committee on Northern Ireland will continue to meet biannually on these and related matters. We will be meeting again next on 8 December.

**An Ceann Comhairle:** I ask Members to please be brief and concise, as the Taoiseach needs to respond.

**Deputy Brendan Smith:** I thank the Taoiseach for his reply. As he is aware, there was a general welcome for the legacy framework that was published jointly by the Irish and British Governments in early September. Could he let us know what progress is being made in bringing forward the necessary legislation to enact that framework and to ensure that all of these issues are dealt with through putting the victims first and at the centre of the framework and the *modus operandi* of dealing with these legacy issues?

Another thing I have consistently raised is the Belturbet bombing of December 1972 and the Dublin-Monaghan bombings of 1974. Again, the British Government has not co-operated to the extent necessary to ensure a comprehensive investigation into the Dublin-Monaghan bombings. Will the Taoiseach let us know if that will continue to be on the agenda in all discussions at Government level with his British counterparts?

**Deputy Erin McGreehan:** I would like the Taoiseach to outline whether the Cabinet committee discussed the cross-Border economy, particularly in counties such as Louth where these issues are felt most acutely. Will there be specific actions in relation to tax and administrative complications facing cross-Border workers, including the differentiations

between the pricing of alcohol and fuel between both jurisdictions and the impact of that in the distortion of local trade and the undermining of businesses and broader communities?

I support my colleague Deputy Smith in relation to the bombings. I also highlight that it will have been 50 years this December since the Dundalk bombing where people tragically lost their lives.

**Deputy Barry Heneghan:** Regarding the cross-Border organisation Foras na Gaeilge, if it had the same growth as the Arts Council, Foras na Gaeilge's budget would now be €50 million. Instead of that, níl sé ach €17 milliún. I welcome the raise in the recent budget to Foras na Gaeilge's funding, but how will the Taoiseach ensure that this additional funding is made available, given that 25% of it is from the North?

**Deputy Ruairí Ó Murchú:** I have often brought up the positives regarding the shared island unit. I believe the project in relation to DkIT and its partnership with Queen's University Belfast could fit into that. However, a number of other issues arise, whether we are talking about the remote working issues that have an impact on taxation or exam certification. In fairness to Deputy McGreehan, she has brought up the issue of the disparity regarding fuel. I have spoken before about the need for some sort of means of putting these issues on the agenda properly and dealing with them. We have made the call for a long time to get down to the issue of constitutional change and the need for a means - call it a citizens' assembly or a forum - by which this conversation can happen. The State must properly prepare for Irish unity. There has been an abject failure to do so and we cannot just wait until everybody gets on together. We need to prepare now and the onus is on the State to do it.

**Deputy Cormac Devlin:** I thank the Taoiseach for the update on the work of the Cabinet subcommittee. As Cathaoirleach of the Committee on the Implementation of the Good Friday Agreement, we have had good engagements North and South. That is continuing next week with visiting MPs from Westminster. Dialogue is important in terms of the Government's good relationship with London as well as Belfast.

May I also raise the case of the 265 students and teachers who were kidnapped in Niger state in Nigeria? It is a very serious case and I would like to know what is happening there.

**Deputy Richard Boyd Barrett:** Last week, I raised with the Taoiseach - I want to do so again because it is important - the fact that, as part of a wider attack by the British Government on those standing in solidarity with the people of Palestine and against Israel's genocide in Gaza, people in the North are being arrested and charged, including one of our councillors, Councillor Shaun Harkin in Derry, for indicating supporting support for Palestine Action. The designation by the Starmer Government of Palestine Action as a terrorist group is outrageous when what the group has been trying to do is stop Israeli terrorism and genocide by trying to disrupt the ability of the British state and Israeli companies to collaborate with Israel in the genocidal assault on the people of Palestine. It is happening in the North. Arrests are taking place. There was a protest this weekend where people declared their support for Palestine Action. It should not be a chargeable offence and the Taoiseach should speak out against it.

**Deputy Paul Murphy:** For 15 months, an Irish citizen from County Antrim has been held without trial in an English prison and has had his rights denied. Jordan Devlin is being locked inside for 23 and a half hours per day. He is being strip searched twice daily. His mail has been withheld, his visits are blocked and his calls are denied. His sister said, "They put him on public protection so he can't speak to anyone". She also said:

They often don't have vegetarian food so he can't eat. They're x-raying him and strip-searching him twice a day. He's freezing too.

He is a Palestine solidarity activist. He is charged with regard to a protest action at Elbit Systems. Elbit is the largest supplier of weapons to the Israeli genocide. He denies all the charges. His trial begins today but his judge was swapped out yesterday with no stated justification. The question is whether the Irish Government has made any representations on his behalf and whether the Taoiseach has sought to ensure that his basic rights as a prisoner and a defendant are defended as opposed to being ridden roughshod over like many other Palestine protesters.

**Deputy Ivana Bacik:** I thank the Taoiseach for the update. I welcome the developments with the shared island fund. It is now clearer than it has ever been that conversations about the constitutional future of the island are picking up steam. I would dispute the Secretary of State for Northern Ireland's recent claim that there was no appetite for constitutional change in Northern Ireland. I see that the leader of the SDLP Claire Hanna and others contested that claim. In the absence of leadership from the British Government and in keeping with the principles in the Good Friday Agreement-Belfast Agreement, it is essential for our Government to take on a role of preparing in earnest for the work necessary to lay the groundwork and foundations for running a referendum on unity. We need a clear timeline to allow for that necessary groundwork to take place, to develop Green and White Papers, to allow for the work of citizens' assemblies to take place and to see progress made building on the work of the shared island unit in advance of the 30th anniversary of the Good Friday Agreement-Belfast Agreement. The Taoiseach said that the next meeting of the Cabinet subcommittee would be on 8 December. As we approach 2028, what substantive steps will that Cabinet subcommittee be announcing in terms of bringing the debate further?

**Deputy Rose Conway-Walsh:** At last week's session of the Committee on the Implementation of the Good Friday Agreement, we had a profound contribution from the All-Island Cancer Research Institute and the All-Island Congenital Heart Disease Network. It highlighted once again what we have known for some time, namely, that lives can be saved and healthcare can only be delivered to an optimum level across the island when we have an all-island approach to healthcare for the 7 million people living on the island. It makes zero sense on a small island such as ours financially or otherwise to have two healthcare systems operating simultaneously. Until such time as we have a referendum on Irish unity and an opportunity to design a new and modern all-island, world-class service, I ask the Taoiseach and the Minister for Health to set aside a permanent allocation in the health budget for the delivery of healthcare on an all-island basis, utilising North-South collaboration to improve outcomes for patients in both jurisdictions and maximise the wonderful clinical expertise on the island.

**Deputy Eoin Hayes:** The renewed calls for a border poll on reunification in recent months point to a definite direction of travel on the issue of a united Ireland and on that question moving from the realm of the idealistic to the practical. My party and I would welcome the opportunity to advocate for reunification and believe that a united Ireland achieved by truly informed communities North and South in a process defined by consent and deliberative consensus has the real potential to benefit the people of the entire island. However, I am concerned that as the chances of a border poll in the next ten or 15 years continue to rise to that of political inevitability, we are running out of time to ensure it takes place in such an environment. Will the Government commit to the establishment of citizens' assemblies, work towards cross-Border fora on health, economics and education and set out a positive vision?

**Deputy Peadar Tóibín:** The purpose of the British legacy Bill was to grant to amnesty to those who had killed innocent civilians. There appears to be a significant contradiction in the position of the Irish and British Governments in the new joint framework that seeks to replace that. The British Government is briefing that there will be safeguards for British army veterans. I asked Simon Harris this question and he said that was separate from the joint framework and that the British were looking for their own safeguards in their own legislation. Would that separate treatment for British army veterans not undermine a joint framework? Would it not create a lop-sided justice system in the Six Counties? Will that protection for veterans apply to both sides of the conflict? Will the British secretary of state retain a veto over the disclosure of the role of paid British agents in the Troubles and will former RUC officers who played a significant role in the Troubles be part of the investigative system that is put in place?

**Deputy Conor D. McGuinness:** Tá Coimisinéir Teanga nua ceaptha sna Sé Chontae, Pól Deeds. Is coiscéim chun tosaigh é seo i ndiaidh tréimhse an-fhada ag feitheamh dá leithéid. Tá Gaeilge agus pobal na Gaeilge faoi ionsaí sna Sé Chontae faoi láthair. Conas a dhéanfaidh an Taoiseach cosaint ar an bpobal seo, ar lucht labhartha na Gaeilge ó Thuaidh?

While I am on my feet, I want to raise the situation of Jordan Devlin, an Irish citizen from County Antrim who is on remand in Britain awaiting charges relating to pro-Palestinian activism there. I see this in the wider context of a crackdown on political dissent and political protest in Britain. Has the Taoiseach raised, or will he raise, this situation with the British authorities to ensure he is treated fairly in prison and will be afforded a fair trial?

**The Taoiseach:** I thank all of the Deputies for raising a variety of issues. Deputy Brendan Smith was first up. In respect of the legacy framework, the measures announced in the joint framework were published in September and provide a pathway to truth and accountability. That is why I went to London to meet Keir Starmer. It was one of those trips. I take it that people accept that we have to go to London every now and again to meet the Prime Minister. It was to make sure we got the legacy Bill over the line because it is an important piece of legislation that is certainly far superior to the previous legacy Act of the last British Government.

The British Government published the Bill amending the 2023 legacy Act on 14 October, so that is the progress the Deputy was asking for. The second reading of that Bill took place in the House of Commons on 18 November. To be fair, we believe that represents speed and demonstrates the seriousness with which they are approaching this essential work. The key

test for us will be whether it faithfully reflects what is in the joint framework. The Minister, Deputy McEntee, and the UK secretary of state, Hilary Benn, discussed the legacy framework in their introductory call last week. The Tánaiste and the Minister, Deputy O'Callaghan, also discussed this with the secretary of state, Mr. Benn, at the British-Irish Intergovernmental Conference, which took place on 17 November because we, too, have responsibilities in this jurisdiction. While we can only legislate once the UK legislation is enacted, the Minister for justice, Jim O'Callaghan, has said he is hopeful that the general scheme of the Bill will be published in April or May of next year. Enabling reciprocal co-operation between the two jurisdictions is absolutely at the heart of the agreed joint framework on legacy. The Garda Commissioner is also committed to the establishment by the end of this year of a dedicated unit as a central point of contact in relation to Troubles-related investigations undertaken by An Garda Síochána. That is also in the joint framework. An Garda Síochána has also committed, where possible, to answer questions that a family may have in relation to the investigation of a Troubles-related incident and provide a report to the family.

In respect of the Belturbet and Dublin-Monaghan bombings, the publication of the Denton report may very well shed light on the Dublin-Monaghan bombings. We have to await the outcome of that. I know it is into the Glenanne Gang and the atrocities they perpetrated, but that will be important. I know that Deputy Smith has been a strong advocate on the Belturbet and Dublin-Monaghan bombings.

Deputy McGreehan raised a very important point about the treatment for tax purposes of workers who cross the Border. We do not have that resolved yet. There have been ongoing issues, or attempts to do that, between the respective Departments of finance and I am pushing through the cross-Border bodies and through the Department of Finance to get some progress on that. We are also working with employers and unions through the LEEF process to see can we make progress on it. It is an issue for the seamless transfer of workers North to South and South to North.

It is more difficult in terms of harmonisation of prices North and South. Different Governments have different policies. I have not seen today's budget in respect of the UK yet but that could even bring in more taxation. We do not know how that will manifest.

I am conscious also that it is 50 years since the Dundalk bombing.

Maidir le ceist an Teachta Heneghan, tá deacracht ann toisc an gaol atá ann. Tá dualgas ar an Executive airgead a chur ar fáil d'Fhoras na Gaeilge agus caithfidimid an rud céanna a dhéanamh. Is féidir linn níos mó a chur ar fáil. Trí shared island, tá níos mó á dhéanamh againn, maraon leis an méid atá ag teacht go hoifigiúil ón Rialtas, chun gnóthaí trí Ghaeilge a chothú agus tacaíocht a thabhairt. Mar sin beimid ag déanamh sin. I will come back to the shared island initiative later.

Deputy Ó Murchú and others raised constitutional issues and so on. I think reconciliation cannot be postponed, Deputy.

**Deputy Ruairí Ó Murchú:** I did not say it could be.

**The Taoiseach:** The Deputy kind of said we could not wait.

**Deputy Ruairí Ó Murchú:** The Taoiseach said waiting on a perfect-----

**The Taoiseach:** I know. I am not trying to-----

**Deputy Ruairí Ó Murchú:** He said we wait on a perfect-----

**An Ceann Comhairle:** Deputy, please. The Taoiseach is answering the questions.

**The Taoiseach:** I just think we need to really focus on reconciliation on a constant, constant basis.

**Deputy Ruairí Ó Murchú:** That is okay.

**The Taoiseach:** It is hard work but it does bear great fruit in terms of the North and South and different traditions and political backgrounds within the North as well.

**Deputy Peadar Tóibín:** It is more likely to happen in a united Ireland.

**An Ceann Comhairle:** Deputy, this is not a back and forth.

**The Taoiseach:** It is very important that we consistently do that. I do not think citizens' assemblies are in any shape or form an appropriate route for discussing the future of Ireland or the constitutional framework into the future.

**Deputy Ruairí Ó Murchú:** In a forum.

**Deputy Peadar Tóibín:** The New Ireland Forum.

**The Taoiseach:** I just do not believe it at all, because anyone who knows anything about the North - and I have been involved all my life politically; I have been involved in discussions about the devolution of justice, for example, and I was in the Government when the Good Friday Agreement was first signed - knows it means people-to-people engagement. It means political parties engaging. It means political traditions as well as independent politicians or people who have a view. Citizens' assemblies can be closed enough in some respects and they can be a percentage of a random percentage of the population. There were some good citizens' assemblies but for something as overarching as a future constitutional framework - I just want to give my view on this - from my experience, it simply would not cut it. You would end up with a report-----

**Deputy Peadar Tóibín:** The New Ireland Forum.

**Deputy Ruairí Ó Murchú:** Then come up with an alternative.

**An Ceann Comhairle:** Sorry, there is a structure on this debate.

**The Taoiseach:** What I am always amused by-----

**Deputy Peadar Tóibín:** We are just giving suggestions.

**An Ceann Comhairle:** It is not allowed.

**The Taoiseach:** Fianna Fáil as a party has committed to the North with great substance over the years - Charles Haughey, Albert Reynolds and Bertie Ahern in terms of the Good Friday Agreement. In this Government and the last, we did something that has never been done in the shared island initiative. Some €1 billion from 2020 to 2025 and beyond and another €1 billion in this programme for Government, which is bringing real substance. Instead of all the rhetoric and everything else, we are doing things. Part of that has also been a very important investment in real research into the different systems North and South - into our health systems, into education completion, into energy, into enterprise, and into ecology and climate. Good stuff has been done by the Economic and Social Research Institute. I defy the Deputies to go back over the last 100 years and come up with anything that parallels the level of research we have undertaken to try to understand better the different systems and different approaches.

Now, I will put a challenge to Sinn Féin. It has been talking about this for decades but it has not produced a scrap of paper in terms of-----

**Deputy Ruairí Ó Murchú:** That is not true.

**Deputy Rose Conway-Walsh:** That is not true.

**The Taoiseach:** One second, please. I am just trying to make a point.

**Deputy Rose Conway-Walsh:** Yes, but it is not the truth.

**An Ceann Comhairle:** It is not a back and forth.

**Deputy Rose Conway-Walsh:** Do not tell untruths.

**The Taoiseach:** In terms of a blueprint, why is Sinn Féin afraid to bring forward a blueprint?

**Deputy Rose Conway-Walsh:** You are the Taoiseach.

**An Ceann Comhairle:** There are seven other Deputies, Taoiseach.

**Deputy Rose Conway-Walsh:** You are the leader.

**The Taoiseach:** I know.

**An Ceann Comhairle:** It is not a back and forth.

**The Taoiseach:** We are taking our responses in terms of the Good Friday Agreement.

**Deputy Conor D. McGuinness:** You lead the Government.

**The Taoiseach:** I believe in the unity of the Irish people, okay,-----

**An Ceann Comhairle:** Seven other Deputies, Taoiseach.

**The Taoiseach:** -----but I would say to the Deputies that with everything Sinn Féin does, the onus is on the Government. The Government will take its responsibilities in relation to this but-----

**Deputy David Cullinane:** I have brought forward a plan for healthcare. I will send it on to you.

**The Taoiseach:** -----fo a party I would have thought was so committed as Sinn Féin is rhetorically - it keeps going on about it - it has produced very little in terms of what it believes the blueprint should be.

**Deputy Rose Conway-Walsh:** We have done several studies.

**An Ceann Comhairle:** Just to remind-----

**The Taoiseach:** That is the point I would make-----

**Deputy Ruairí Ó Murchú:** And we have engaged.

**The Taoiseach:** -----because the party always wants us to produce the blueprint.

**Deputy Ruairí Ó Murchú:** That is because we are not in power.

**The Taoiseach:** By the way, Fianna Fáil will not be found wanting, nor will other parties, in terms of delivering substance in respect of this issue.

**Deputy Ruairí Ó Murchú:** You are the Government.

**An Ceann Comhairle:** Taoiseach, just to remind you there are seven other Deputies.

**The Taoiseach:** That is covering all the seven really. There are a good few-----

**Deputy Peadar Tóibín:** But it is not getting us anywhere.

**An Ceann Comhairle:** No, the next seven, including Deputy Boyd Barrett.

**The Taoiseach:** Deputy Devlin made a very important point and he has done very good work as Chair of the Good Friday committee. I certainly think he is correct in respect of what has happened in Nigeria. At the European Union-African Union Summit, that was raised in terms of what Boko Haram and various jihadist groups were doing in terms of the persecution and killing of many people, but Christians as well, and the kidnapping of young girls and so on. I appreciate the point the Deputy raised there.

To Deputy Boyd Barrett on the issues around Palestine Action, all of our embassies and so on provide whatever consular supports to any Irish citizen who is on remand or in prison. We always provide whatever supports we can or whatever assistance but we do not and obviously cannot interfere in the criminal justice system. I will review the case of Jordan Devlin and I will ask again our ambassador in London for an update in respect of that.

**Deputy Richard Boyd Barrett:** You should speak out against Starmer's policy.

**An Ceann Comhairle:** Please, Deputy.

**Deputy Richard Boyd Barrett:** It is a disgraceful policy.

**The Taoiseach:** I have no issue with people - obviously, I do not - supporting Palestinians. I do have an issue - I am not saying this happened in these cases at all because I do not know the full detail of them - but I read recently of a case where there was a ramming of building in London, so it is not as black and white as the Deputy has articulated, or even here where people drive through gates and barriers and do criminal damage. TDs' offices have had criminal damage by, I would say, more extreme elements of people who were involved in supporting the Palestinian movement, unfortunately. It is true. My own office was damaged three times. I know other TDs whose offices were damaged.

**Deputy Erin McGreehan:** Hear, hear.

**The Taoiseach:** So, is that acceptable? Is that legitimate protest? No, it is not. When there are people working in those offices, they do not think it is legitimate. All I am saying is we all have to be clear on the demarcation line. I am not familiar with the individual cases here in terms of the alleged crimes and so on like that, but let us not try to pretend that everything is just all one way because-----

**Deputy Paul Murphy:** But in Britain, if you just hold a sign saying "Free Palestine Action", you can be arrested.

**An Ceann Comhairle:** Please, Deputy Murphy.

**The Taoiseach:** -----one thing I do know-----

**Deputy Paul Murphy:** That is crazy.

**An Ceann Comhairle:** This is orchestrated. I ask you to stop interrupting.

**The Taoiseach:** One thing I do know is either on the far right or the far left, people do transgress the lines and let us not pretend they do not. They have in this country in the past. There clearly are other issues in the UK-----

**Deputy Richard Boyd Barrett:** I think you will find the Israelis are the transgressors.

**The Taoiseach:** -----and so on like that. Look, some people were trying to stop Dublin Port the other day.

**Deputy Paul Murphy:** And they got bashed, did they not?

**An Ceann Comhairle:** Taoiseach, I do not know if you intend to take any other questions.

**Deputy Paul Murphy:** They got battered by gardaí, did they not?

**The Taoiseach:** Well, they should not be trying to stop-----

2 o'clock

**Deputy Paul Murphy:** Did the Taoiseach support the gardaí battering them?

**The Taoiseach:** Some 80% of trade in this country goes through Dublin Port and you guys want to wreck it. That is bread on the table. Workers all over the country depend on trade going through Dublin Port. As far as the Deputies are concerned, that should be stopped in its tracks. There are demarcation lines that we have to be very clear about. The right to protest--  
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**Deputy Paul Murphy:** They were protesting trade with Israel.

**The Taoiseach:** -----is a sacred right in this country. We should cherish that and we should never do anything to damage it, nor should others.

I think I have dealt with the issue Deputy Bacik raised in my general response. I do not believe a citizens' assembly is the right way to go.

Deputy Conway-Walsh spoke about the cancer consortium. I helped to set that up originally. We are supporting it. On congenital heart disease, there was a very good agreement and there are cross-Border health initiatives including, for example, an initiative to treat children's hearts in Crumlin. There is more we can do. There is a cancer centre at Altnagelvin. I do not know if the Deputy has seen that. The Republic provided a lot of funding for that. There are also other services. I am all for that. We are researching whether we can provide better primary care services North and South and whether hospital resources can be combined. Deputy McGreehan made a point to me about two hospitals, one of which was Daisy Hill Hospital,

where more stuff could be done. We have been working on that through various initiatives. I am all for that. We will continue to do that in conjunction with the ESRI and NESC.

I have given my views on the issue raised by Deputy Eoin Hayes. We have established all-island forums through the shared island initiative. Through that initiative, we have created a climate and biodiversity network, an all-island women's forum and an all-island youth forum where young people get together and talk about the future and about their lives. We have also developed the first all-island music archive, combining music from different traditions in the one archive. That is being funded through the shared island unit. There is a lot happening on the ground. People are just getting together. I was at an event two weeks ago. It was fantastic. People from east Belfast were doing tapestries with people from Inishbofin. Some of them had never been in the Republic before. Some of those from the South had never been in the North. We have a long way to go but we need to do this right and properly.

To respond to Deputy Conor McGuinness, is maith an rud é go bhfuil an coimisinéir teanga nua ann sa Tuaisceart. Tá Acht ann anois. Tá reachtaíocht curtha i láthair. Is dócha go bhfuil an-chuid oibre le déanamh ag an gcoimisinéir chun é sin a chur i bhfeidhm. Níl an reachtaíocht sin lán-cosúil leis an reachtaíocht atá againn anseo. Más féidir linn aon tacaíocht a thabhairt dó agus do ghluaiseacht na Gaeilge sa Tuaisceart, beimid sásta é sin a dhéanamh. Tá a lán déanta againn ach táimid sásta i bhfad níos mó a dhéanamh.

**Deputy Peadar Tóibín:** Will the Taoiseach address the lopsided protections for veterans?

**The Taoiseach:** Again, they were not negotiated by this Government, nor are they part of the joint framework. It is our understanding that the accommodation made for witnesses should apply in the cases of all victims equally, regardless of the perspective being brought to the matter.

**Deputy Peadar Tóibín:** It is a problem then.

**An Ceann Comhairle:** The Taoiseach has another 15 minutes. Did he answer Deputy McGuinness's question?

**The Taoiseach:** I did.

**An Ceann Comhairle:** You did. I am sorry; I was distracted. I would like to welcome a member of the Down's syndrome community, Declan Moran, who is here with Deputy Albert Dolan. You are very welcome, Declan.

**The Taoiseach:** You are very welcome, Declan.

## Departmental Programmes

14. **Deputy Pádraig O'Sullivan** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [48526/25]

15. **Deputy Ruairí Ó Murchú** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [61453/25]

16. **Deputy Cian O'Callaghan** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [61464/25]

17. **Deputy Ruth Coppinger** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [63181/25]

18. **Deputy Barry Heneghan** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [63403/25]

19. **Deputy Martin Daly** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [63424/25]

20. **Deputy Richard Boyd Barrett** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [63465/25]

21. **Deputy Paul Murphy** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [63467/25]

22. **Deputy Peadar Tóibín** asked the Taoiseach if he will report on the plan for a new disability unit in his Department. [63513/25]

23. **Deputy Paul Lawless** asked the Taoiseach if he will report on the plan for a new disability unit in his Department. [63529/25]

24. **Deputy Ivana Bacik** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [65263/25]

25. **Deputy Rose Conway-Walsh** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [65415/25]

26. **Deputy Mark Ward** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025 to 2027. [65416/25]

27. **Deputy Liam Quaide** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [65439/25]

28. **Deputy Erin McGreehan** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [65548/25]

29. **Deputy Cathal Crowe** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [65550/25]

30. **Deputy David Cullinane** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [65604/25]

31. **Deputy Darren O'Rourke** asked the Taoiseach if he will report on the plan for a new disability unit in his Department. [65715/25]

32. **Deputy Jennifer Whitmore** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [65784/25]

33. **Deputy Peadar Tóibín** asked the Taoiseach if he will report on the plan for a new disability unit in his Department. [65832/25]

34. **Deputy Cian O'Callaghan** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [65858/25]

35. **Deputy Conor D. McGuinness** asked the Taoiseach if he will report on the programme plan for his Department's new disability unit for 2025-2027. [65862/25]

**An Ceann Comhairle:** We have 15 to 16 minutes left. There are 20 Deputies to speak on the next question. I propose to divide the time remaining after the Taoiseach's opening statement between a number of Deputies.

**The Taoiseach:** It is a brilliant statement.

**An Ceann Comhairle:** The Taoiseach will have to try to be brief.

**The Taoiseach:** I jest.

**Deputy Peadar Tóibín:** It is all in the delivery.

**The Taoiseach:** I will try to cut it short to allow others to come in. I propose to take Questions Nos. 14 to 35, inclusive, together.

I established the disability unit in the Department to bring about a renewed focus and urgency and out of a desire to drive progress on disability issues. The unit's first programme plan, published in September, outlines how the unit will drive the delivery of the Government's new national disability strategy, working across government to make the ambitions a reality. In particular, the unit will look to drive innovation, to get things done, to bring momentum to policy implementation, to troubleshoot, where appropriate, to improve the delivery of services, and to get strategic thinking on future challenges. The unit will also support the Cabinet committee on disability.

The first programme plan for the unit outlines ten priority areas for the period from 2025 to 2027 across five workstreams. The first workstream relates to transforming children's disability services, early years education and health. The second is about increasing system

capacity and the third is about opening doors and addressing barriers to employment pathways and supports. The fourth relates to implementing the national disability strategy and the fifth is on planning and designing for the future. The programme plan allows for further workstreams to be assigned to the unit as may be needed.

We do not want to duplicate the work of Ministers or Departments but to support them in improving services and getting things done. It is already up and running. The Cabinet committee on disability has met five times to date. With the support of the unit, we have looked at the new national disability strategy. As the House will know, that has gone through and has now been published. The provision of therapists in special schools is up and running. Some €16 million has been allocated for that this year. There have also been improvements to the delivery of services and the assessment of need process is being reformed, which includes legislative reform.

The budget was impacted by the unit and the Cabinet subcommittee and there was a significant focus on disability, particularly the income disregards for carer's allowance, among other initiatives and payments. The budget also provided a record €3.8 billion allocation towards specialist disability services. This represents a 20% increase year on year. That is to provide permanent dedicated funding for essential disability services. The investment in children's disability services will provide therapy services and strengthen the children's disability network teams through the provision of additional staff and so forth. Some €20 million was targeted at the assessment of need waitlist initiative, providing up to 6,500 clinical assessments. We are developing our budget spotlight on disability. That will be published in due course. It relates to the last budget but will also provide further thinking with regard to future budgets. We are also looking at developments in the area of transport and mobility. We are awaiting proposals from the Departments of Transport and Finance in that regard.

**An Ceann Comhairle:** I propose to take the first six Deputies and to allow the Taoiseach six minutes to respond.

**Deputy Pádraig O'Sullivan:** This is a topic the Taoiseach is very familiar with. He has visited the Rainbow Club on dozens of occasions at this stage and knows the great work that Jon, Karen and the board do. When Senator Rabbitte was the Minister of State, she was the first to allocate funding to the Rainbow Club under a service level agreement to provide respite care for children. As the Taoiseach will know, every week, over 1,200 children avail of this service, which is provided on a shoestring budget. The Taoiseach will be very familiar with the difficulties the club had in acquiring a nearby site, the former HSE ambulance building. It now has that building and has been lucky enough to engage an architect who is a professional in this field *pro bono* to design a bespoke building that is fit for the club's purposes. We need to move this project on. We need the HSE and the Government to support it financially to deliver it. It is going to be a massive undertaking for the charity. What is the Taoiseach's office going to do to advance the project?

**Deputy Ruairí Ó Murchú:** The National Human Rights Strategy for Disabled People 2025-2030 was launched with great fanfare but we await the action plan. There is much talk of accountability. Will the Taoiseach give me a timeline for the introduction of that action plan? Who will be taking the lead, particularly with regard to oversight and accountability? Will it

be the unit, the Cabinet committee or the Department of Children, Disability and Equality? How exactly will it work? How will we see improvements, whether in relation to assessments and therapies or the low level of disabled people who are involved in employment and the need for schemes that actually work? A lot of work is needed to make schemes such as the wage subsidy scheme and the work and access programme fit for purpose.

**Deputy Cian O'Callaghan:** The level of unemployment among disabled people in Ireland is among the worst in Europe. I recently met with a number of disabled people in my constituency who have excellent qualifications and skills and who are willing and eager to work but who are stuck in unemployment. There are a number of barriers to employment that need to be removed. We are far behind other European countries in this regard. In 2021, the OECD released a report that made a number of recommendations as to how to tackle this. Those recommendations have still not been implemented. When will they be implemented in full? What is the Government doing to tackle the scandalously high unemployment levels for disabled people in Ireland?

**Deputy Barry Heneghan:** Bhí mé ag caint faoi seo dhá sheachtain ó shin agus an tseachtain seo caite. An rud atá i gceist ná Stapolin Educate Together National School in Baldoyle, which has a petition. Children from the school were in the Dáil last week. It needs two autism classrooms to be sanctioned by the Minister. There are eight children in mainstream classes with eligibility letters and a further 30 in the catchment area who are on waiting lists. This is a huge priority for me and I would love it to be addressed.

**Deputy Richard Boyd Barrett:** David and Nicole have a five-year-old son with autism, and an older son. They live in a maisonette, which is 29 sq. m. It is absolutely tiny and rank with damp. Because of his autism, their son has serious sensory processing issues. He is a flight risk. I know these flats well. They have very dangerous concrete steps, which are a serious risk to him. Occupational therapists, medical professionals and people in school have said that he has to be got out of there as he cannot develop or do his occupational therapy if he is living in these conditions. Dún Laoghaire-Rathdown County Council says autism is too prevalent in the community to give it medical priority. That is outrageous. The prevalence of a condition is not a reason to say it is not a priority if the child is in danger. If a child is in danger, it is a priority to get the child out of danger.

**An Ceann Comhairle:** I appreciate that. The Taoiseach has the message.

**Deputy Richard Boyd Barrett:** I would like there to be an intervention on that.

**Deputy Paul Murphy:** The budget was a savage attack on disabled people. It took over €1,000 out of the pockets of disabled people and betrayed the promise in the programme for Government to introduce a permanent annual cost-of-disability support payment. The last time I asked about this, the Taoiseach claimed the cost of disability would be looked at in the next budget. The cost-of-living crisis is now. The cost-of-disability crisis is now. Some 70,000 people who are disabled or have a long-term illness are living in poverty. That is one in three. I have been inundated with emails from disabled people asking for winter cost-of-living and

cost-of-disability payment. Many will be forced to choose between heating and eating this Christmas. They also want a permanent cost-of-disability payment without further delay. The Taoiseach has billions of euro in surplus. Do not be a Scrooge this Christmas. Please act on it.

**Deputy Peadar Tóibín:** The children's disability network team, CDNT, in Meath is not fully staffed. According to statistics I received today, there are 20 vacant posts across disability teams in Kells, Dunshaughlin, Navan, Slane and Trim. Separate data received by Aontú today show that the Government is actually reducing the number of college places for speech and language therapists, from 370 in the year before Covid to 355 last year. The Government is reducing the number of students filling the necessary college places on an annual basis. What is the Taoiseach saying to parents whose children have been waiting for 14 months to see the CDNT in County Meath and to the children who are being bounced around endlessly from CAMHS, the CDNTs and other services?

**An Ceann Comhairle:** Before the Taoiseach replies, could he maybe answer the other Deputies in writing? Sixteen Deputies did not get to ask questions. They might get some form of response from the Taoiseach.

**The Taoiseach:** You can bring some more of them in if you want, a Cheann Comhairle.

**An Ceann Comhairle:** Only if the Taoiseach needs less time. We cannot go over the 45 minutes provided.

**The Taoiseach:** I am not going to write replies to oral questions. I have given an overall response to everybody.

**An Ceann Comhairle:** I am bound by the timelines set down.

**The Taoiseach:** Do I have six minutes remaining?

**An Ceann Comhairle:** Yes.

**The Taoiseach:** I will get around to everybody who has asked a question.

**An Ceann Comhairle:** I am talking about the Deputies who have not have not got in.

**Deputy Richard Boyd Barrett:** The Taoiseach cannot really answer questions that have not been asked.

**An Ceann Comhairle:** I know, but that is it.

**The Taoiseach:** It is a new departure if I am going to do a written reply to every oral question. That is not on either.

**An Ceann Comhairle:** The Taoiseach should go ahead. I suppose it is just a casualty of how interruptions affect the course of questions. To be fair, the Taoiseach cannot answer a question that has not been asked. We are delaying the answering process.

**Deputy Jennifer Whitmore:** Could we even have 30 seconds to ask a question and then maybe the Taoiseach could respond?

**An Ceann Comhairle:** No. We cannot go over time. I do not set the time. I do not have that discretion.

**Deputy Jennifer Whitmore:** No, but we could stay within the time.

**An Ceann Comhairle:** There are 15 Deputies left.

**The Taoiseach:** Deputy Pádraig O'Sullivan raised the Rainbow Club, which is doing exceptional work. Jon and Karen O'Mahony have been exceptional leaders in that regard. The former Minister of State, now Senator Rabbitte, did good work on a service level agreement. I was involved in advocating for that building, which was a HSE building, to be allocated to the Rainbow Club. I will certainly continue to work with them and to support them with capital. What is important is that we get a timeline and some idea of how we can progress that as quickly as we possibly can. It is a very good, practical example of how a parent-led, community-based approach can develop services for autism in a nimble and flexible way that has helped so many families.

Deputy Ó Murchú asked about the action plan. That will come. I do not have an exact date but it is on target. It is fairly imminent.

**Deputy Ruairí Ó Murchú:** Who will lead on it?

**An Ceann Comhairle:** Please, Deputy Ó Murchú.

**The Taoiseach:** The Minister, Deputy Foley, will lead, with the support of the unit in my office, but she will also report to the Cabinet subcommittee, which will then make recommendations to the Cabinet. That is how this will work. The Cabinet subcommittee is very important because all the key Ministers have to be there.

I agree with Deputy Cian O'Callaghan that the unemployment levels among the disability community is too high, and the barriers are too much. Part of the strategy in terms of what I am trying to do with the Minister, Deputy Calleary, is to remove some of those barriers and to create additional supports to make sure that employers are even more incentivised to recruit people. The intention is also to give supports to those who employ people with disabilities on a more sustainable basis. I do not disagree with the Deputy. The historic underemployment of people with disabilities in society is something that is exercising me.

I will pursue the issue raised by Deputy Heneghan about the two autism classes in the Educate Together school in Baldoyle.

I agree with Deputy Boyd Barrett. That is a very strange response from the council referring to the prevalence of autism. Autism is a spectrum, a continuum. There is high-functioning autism, people in the middle and those with autism which is very severe and profound. The council should be able to use the general guidelines in respect of health needs more generally. I am at a loss as to why the council cannot say in this case that the child needs prioritisation and a proper house to facilitate the treatment and life of the child. That is something on which I will go back to the Minister for housing in respect of guidelines to be sent to councils in that respect. I would not have thought it necessary. I thought councils would have enough flexibility to do this.

I disagree with Deputy Paul Murphy's description of the budget as a savage attack, but €3 billion has been invested in special education as an outcome of the budget, as well as €130 million for grants to adapt the houses of older people and disabled people. There was a €10 increase per week in the disability allowance, an expansion of the wage subsidy scheme, an increase of €375 in the income limit for carer's benefit, and a €20 increase in the monthly domiciliary care allowance. That is not a savage attack on disability. We have to pursue the cost of disability and the Minister will bring plans in the next budget in respect of that.

In response to Deputy Tóibín, the vacancy rate nationally has come down for CDNTs. We have increased the allocation of therapy places in third level colleges.

**An Ceann Comhairle:** I thank the Taoiseach. Even though there is time left, the point is that this format is not working. The place to discuss that is at the Business Committee on Thursday. I ask Members to bring it up and we can sort out something else. Certainly, where there is a grouping of 19 Members, it is not possible to give the Taoiseach time to answer in the remaining time. I am sorry for those who did not get in but there is just nothing we can do, other than discuss it at the Business Committee and change the format.

*Cuireadh an Dáil ar fionraí ar 2.19 p.m. agus cuireadh tús leis arís ar 3.19 p.m.*

*Sitting suspended at 2.19 p.m. and resumed at 3.19 p.m.*

### **Horse and Greyhound Racing Fund Regulations 2025: Motion**

**Minister for Agriculture, Food and the Marine (Deputy Martin Heydon):** I move:

That Dáil Éireann approves the following Regulations in draft:

Horse and Greyhound Racing Fund Regulations 2025,

copies of which were laid in draft form before Dáil Éireann on the 16th October, 2025.

I am delighted to have the opportunity to address an important topic, namely, the Horse and Greyhound Racing Fund Regulations 2025. I will be sharing my time with my colleague, the Minister of State, Deputy Healy-Rae.

The horse and greyhound industries are an important part of Ireland's economy and cultural heritage. Both sectors help promote balanced economic growth across Ireland, as they provide significant economic and social benefit to rural communities. Their importance has been

acknowledged by successive Governments, and they are supported through legislation and policy initiatives.

Exchequer funding provided for the Horse and Greyhound Racing Fund plays a crucial role in both underpinning these sectors and supporting their continued development. This Government funding, in addition to supporting these key industries, also presents an excellent opportunity for a strong return on investment.

The horse and greyhound racing industries receive financial support from the State through the Horse and Greyhound Racing Fund, under section 12 of the Horse and Greyhound Racing Act 2001. Payments are made from the fund to Horse Racing Ireland, HRI, and to Rásaíocht Con Éireann, RCÉ. Since 2001, a total of €1.8 billion has been paid from the fund to the horse and greyhound racing industries in accordance with the provisions of the Act.

The cumulative upper limit on payments from the fund, provided for under the relevant regulations, has been reached. To give effect to the provisions of budget 2026, this cumulative upper limit must be increased by regulation. The Estimates for my Department, passed by both Houses as part of budget 2026, include an allocation of €99.1 million for the Horse and Greyhound Racing Fund. This will be distributed in accordance with section 12(6) of the Horse and Greyhound Racing Act 2001, with 80%, or €79.3 million, going to HRI, and 20%, equating to €19.8 million, going to RCÉ. To allow my Department to provide the moneys allocated in budget 2026, it is necessary to comply with the technical requirement, under section 12(13) of the Horse and Greyhound Racing Act, to increase the cumulative limit on the amount payable from the Horse and Greyhound Racing Fund by €99.1 million, to some €1.9 billion. This is achieved by way of the regulations submitted to the House today.

I will now focus a little on each industry, starting with the horse racing sector. The horse racing industry is a cornerstone of Ireland's rural economy. According to the 2023 Deloitte report on the social and economic impact of Irish thoroughbred breeding and racing, it is estimated that the Irish thoroughbred industry has an annual economic impact of €2.46 billion. This represents a 34% increase from 2016. The sector also supports approximately 30,000 direct and indirect jobs, the majority of which are based in rural Ireland. It has an extraordinary reputation for breeding and racing. Government funding has been a key driver in retaining this status over many years, with the Irish racing and breeding industry shown to attract in excess of €550 million in foreign direct investment each year.

Irish-trained horses continue to perform exceptionally at international events, including in the UK, France and the US, and highlight Ireland's world-class breeding, training and racing talent. This success cannot be taken for granted.

The welfare of people and animals remains a key priority, as outlined in HRI's current strategic plan. HRI is committed to maintaining the highest standards of care and welfare, both on and away from the racetrack. This includes providing supports for organisations, including the Irish Horse Racing Regulatory Board, IHRB, to ensure the health and welfare of all horses. My Department will continue to back both HRI and the IHRB in these efforts.

Turning to the greyhound racing sector, the 2021 Power report highlighted that the industry provides and supports considerable employment across the Irish economy. In 2019, it was estimated to have supported over 4,000 direct and indirect jobs. The sector's foundation is built on over 6,000 active and enthusiastic greyhound owners. As a long-standing tradition, the

greyhound racing industry supports significant economic activity nationwide. Funding for this sector is especially important for rural Ireland. The industry's future relies on a strong governance platform and the upholding of the highest standards of integrity and welfare, supported by a robust regulatory system. Government support is directly contingent on RCÉ annually guaranteeing that these welfare standards are strictly upheld, aligning with the programme for Government's commitment to improved animal welfare and traceability.

RCÉ remains fully committed to upholding the highest standards of greyhound racing welfare and integrity. It continues to operate an ever-expanding care and welfare programme, utilising income from the Horse and Greyhound Racing Fund towards the implementation of the highest possible welfare standards at kennels and racing facilities throughout the country and to rehoming activities. The ongoing welfare and integrity initiatives operated by the industry are pivotal. The work of RCÉ underscores this commitment, having conducted almost 2,500 inspections in the past year, the second highest annual figure on record. The industry maintains a zero tolerance approach to any breaches, demonstrating its commitment to the highest standards.

RCÉ is fully committed to developing, managing and promoting a successful and commercially sustainable greyhound racing industry which meets the highest possible international regulatory and welfare standards. It will continue to be proactively governed by my Department.

The programme for Government is committed to supporting rural communities and these industries continue to contribute to rural economic activity and employment. The two industries are key to balancing regional economic growth and both continue to provide a range of benefits for many rural locations. These benefits must not be overlooked. The Horse and Greyhound Racing Fund has played a key role in providing this investment and it has been instrumental in the shaping of these industries and the many livelihoods they support.

I want to mention one further matter. Following a request from the Committee of Public Accounts, my Department commissioned an external review of the governance of the fund and its recipient bodies in the context of the current legislative and policy framework. This review has now been completed and a copy of the final report was sent to the public accounts committee last week. One of the report's key recommendations is to increase, over the medium term, the share of the fund ring-fenced for welfare purposes. I assure the House that my Department will work with the bodies to implement this and other recommendations contained in the report in the coming months. Accordingly, I am seeking the House's support to ensure that Horse Racing Ireland and Rásaíocht Con Éireann receive the funding provided for in budget 2026 and that the important role played by these industries, and the economic activity generated by them, are sustained into the future.

I commend this regulation to the House and I look forward to listening to the views expressed and being able to respond to them later on.

**Minister of State at the Department of Agriculture, Food and the Marine (Deputy Michael Healy-Rae):** I acknowledge the Minister's commitment to the horse and greyhound racing industries and to ensuring they achieve their maximum potential.

The world-class reputation for excellence in horse racing, greyhound racing and breeding that Ireland enjoys today has been enabled by the support provided through public funds. I thank the Minister, the programme for Government and previous Governments, which have ensured that public funds to into these two important industries.

I also recognise the Minister's requirement that at least 10% of public funding be used to support welfare and safety in the greyhound industry. There are many people, including maybe some in this Chamber, who think this funding should not be made available. I remind them that people love their greyhounds. People might not take account of this. For example, in County Kerry, we have Mr. Liam Dowling and his family. He is what I would call "a shining light" in the greyhound industry. He is respected throughout Kerry, Ireland and Europe for the way he takes care of his greyhounds, the way he breeds them and the excellent way that he and his family conduct their business. It is not just a business, however; it is the love of dogs.

On Friday and Saturday nights, I can go to the greyhound track in Tralee, and I know I am biased because I go there and love to see the greyhounds racing. I see the way the greyhounds are brought there and cared for after a race and the loving nature of the people who own them. What is lovely to see is that the new generation of young people, who will be there when the Minister, the Members present and I will no longer be there, will carry on that tradition of racing greyhounds because they love their dogs and the dogs love being raced.

There are people inside here who have no regard whatsoever for rural pursuits like that. They do not appreciate, for example, that track in Tralee and the way funds are raised there every week. It could be for our local hospital for cancer care or it could be for local schools. It is a community-type of a gathering and event. It is a safe place. There is food and beverages and, of course, the greyhounds. It is a social outlet. I meet older people who I might not get to meet at all under normal circumstances. They get the bus or pool together and come for a night out and it is a great social occasion.

There is also the small matter of jobs. This is a massive industry in rural Ireland. There are 4,000 direct and indirect jobs and 6,000 active owners. Horse racing provides 30,000 direct and indirect jobs.

I always tell a story about one Sunday morning when I was on a certain road heading down to a beach and met a man coming up against me with quite a good motor car. It was a fairly fresh new motor car. He was after having his greyhound down on the beach that morning because it was good for the greyhound to walk on the sand. Where was the dog? It was inside in the back seat of the car standing up. The man was as proud as punch after carrying his dog out for the walk in the morning and a bit of a run on the beach. Again, I put on record these are people who love their greyhounds. They care for them and nurture them. To think there are people here this evening who would totally disregard this and want to starve them of much-needed public funding is wrong, but everybody is entitled to their opinion.

**Deputy Martin Kenny:** As we know, each year we go through this process for the horse and greyhound industry to get this very large amount of public funding. It is a large amount of public funding and we have to place it in the context of the situation in the country. Every day, we come in here and talk about our hospitals, health services and education system, and places where we have resource difficulties and not enough money in place to deal with them, yet, we

have this large amount of money going to these two industries. That is why it is so important we have proper governance in place. Everyone recognises that.

The Minister mentioned the Indecon report into the industry, which has a number of recommendations. Those recommendations are very important, particularly when it comes to the welfare of animals. One of the other recommendations that a lot of people would have an issue with, and some raised eyebrows about, relates to the amount of money that goes towards prize funds. Naturally enough, we see many of those, when we look at the very big horse races in particular. Those who walk around the ring having won the prize funds are the very wealthiest and most elite in our society. There needs to be a certain balance there. That needs to be said.

However, we also recognise that the Irish horse is renowned throughout the world. We have an industry that brings great credit to the people who are part of that industry, work so hard in it and deliver so much for it. The huge investment, time and effort that goes into that needs to be rewarded and recognised. We also have to recognise the people who work in the industry at every level of it, from those mucking out the stables, riding out the horses and doing all that work, to the breeders and everyone involved in the horse racing industry, all of whom have a great love of their animals. They have not just a tradition but a sense, including in my own family going way back, who were people who had horses and used to say this, that the horse is in the person. That was the type of connection that was there. We have a similar thing in the greyhound industry. I know many people in that industry who breed greyhounds and are part of that. They have a great love and affection for their animals, and want to work with them and be part of it. It was mentioned that these are rural pursuits, but they are very much urban pursuits, particularly the greyhound part of it. A lot of people in a lot of towns are involved in greyhounds and all of that.

There will be the very odd time, and isolated incident, where people will not be good to their animals. Where cruelty or neglect is involved, or any of these things happen, we need to ensure there is absolute full adherence and the full rigours of the law are brought to bear in respect of that because it brings an entire set of people into disrepute. We need to ensure that is done, which is why we need the recommendations of the report on the welfare of animals, particularly in the greyhound sector. We need to ensure the Minister funds that and the recommendation that a certain amount of the funds be ring-fenced for that is actually put in place.

It was raised, legitimately enough, that quite a lot of money is being spent on care centres for greyhounds. When we look at the number of dogs that are rehomed and compare the cost of it, it seems a very high price is being paid for a small number of dogs to be rehomed. That is something the Minister should look at or examine. We certainly do not want an accusation coming out that somebody, somewhere, is using the system for their benefit rather than the benefit of dogs and the welfare of animals. One of the criticisms there has been in the past is that this has happened.

We have improved a lot in the last number of years. There is still a distance to go. The Indecon report that has come out points to some of the direction that needs to go in. There also needs to be an examination of those who work in the industry. A lot of them are sometimes people who come from abroad to Ireland. They are international workers who come here to work in the industry. How they are treated, looked after, properly remunerated and all of that also needs to be brought into sharp focus. We do not want anything to throw a shadow over

any industry in this country. Certainly, this industry is one we need to ensure we have the maximum amount of responsibility around because of the very large amount of public funding that goes toward it.

**Deputy Natasha Newsome Drennan:** Every year, this item comes before the Dáil and, too often, it presents as a black and white issue. As someone who grew up surrounded by greyhounds, was then involved in the thoroughbred sector for over 30 years and worked on stud farms across Ireland and England, I can tell you it is anything but. Animal welfare is an issue that is rightly raised. For the vast majority of us, these animals are treated as an extension of our own family. The children the Minister of State spoke about were like me as a child, and the pride you would have walking back in with your winner. Most of those greyhounds lived in our house half the time. They spent the last days of their lives on the end of our beds. They were like an extension of our family.

We need to see part of these funds allocated to the enforcement of welfare laws for all equine and dog breeds. We need real reforms to strengthen equine identification, traceability and welfare, considering not a single person has been prosecuted for failing to register equines in the past three years, despite widespread repeated offences. Horses are being neglected across Ireland right now. This is happening in rural Ireland and in our cities too. The Minister has said in the past that his Department takes equine welfare most seriously. He may believe that but with no prosecutions for horse neglect in the first half of this year, just four in 2024 and three in 2023, it certainly does not look like the Department is taking enforcement seriously. We need to see the agencies responsible for enforcement resourced properly so they can be effective.

We cannot let the minority drag the vast majority of responsible trainers and owners down. We need strong enforcement and real accountability. As I said, I spent over 30 years of my life in this sector. I still keep a couple of horses on our farm in south Kilkenny. I see the incredible impact this sector has across rural communities and the ripple effect of so much employment, not just the local vet. This ripple goes on to local shops, cafés and so on. We should be proud of those working in this sector and the exceptionally high standard of horses we have bred over the years. When I worked in England, Irish staff were very much the gold standard and highly sought after. This did not happen by chance. This is down to generational expertise and passion that has been passed on. We should learn from that and not just limit that potential of this funding. It should go beyond the thoroughbred sector.

At the Tullow agri-show, I met a fantastic group working with one of our native breeds; the Kerry bog pony. They does brilliant work but are left operating on a shoestring. We should strive to be world leaders in all aspects of equine, from the thoroughbred breeds and showjumpers all the way to our own native breeds.

**Deputy Duncan Smith:** I move amendment No.1:

To delete all words after "Dáil Éireann" and substitute the following:

notes that:

— while it is acknowledged that the horse and greyhound racing sectors do not qualify for sports capital funding, they are unique in Irish sport in that they are supported by the State through their own ring-fenced statutory fund;

— payments into the Fund have increased from €68 million in 2015, up to the €99.1 million proposed for 2026, and that the total allocated to the Fund since 2001, is likely to exceed €2 billion by 2027;

— there is a question as to the continuing appropriateness of the indexation formula that is intended to provide a floor for Exchequer payments into the Fund, linked to receipts from excise duty on off-course betting;

— while up to 2009 the statutory indexation formula was followed, the Minister for Finance has confirmed that the formula was abandoned in 2009, without any enabling change in the Act, and that the approach since then has been for a unilateral decision by Government on the amount to be provided to the Fund in each year;

— a significant amount of the Fund is used for prizes, which seems to benefit those who are most successful, and no independent economic or social impact analysis has been carried out to determine the best use of this resource;

— although in the intervening years there have been reports of serious animal welfare concerns in both sectors, there is a lack of clear statutory conditionality that would make any State financial support conditional on rigorous animal welfare criteria being satisfied, nor are any conditions related to workers' rights in the sector attached to the funding; and

believes therefore that the funding model under section 12 of the Horse and Greyhound Racing Act 2001, is in urgent need of comprehensive review and replacement, beyond the scope of the recent Indecon governance review submitted to the Oireachtas Committee of Public Accounts, and calls on the Minister for Agriculture, Food and the Marine to carry out such a full and independent review of the Fund, including in particular with recommendations on:

— how best to support these sectors, its economic value, those involved in it and rural communities;

— measures needed to ensure the highest standards of animal welfare are implemented and complied with;

— how the rights of workers in the sector can be improved and an employment regulation order introduced to set minimum rates of pay and conditions; and

— whether and how funding for these sectors and other sports should be aligned;

the review to be laid before both Houses within six months, with a view to amending legislation being in place well before the anticipated date of any further presentation of draft regulations under this section for the approval of the Houses; and

approves the following Regulations in draft:

Horse and Greyhound Racing Fund Regulations 2025,

copies of which were laid in draft form before Dáil Éireann on the 16th October, 2025."

I will pick up a point put across by the Minister of State on an urban versus rural divide here. That is overly simplistic, although I am not saying it is the only point he made. I grew up in a working-class area of Dublin. Many people in that area raised and raced greyhounds. There are a number of distinctions. Deputy Kenny raised that those of us in urban settings have seen, at least on the greyhound side, families who have been involved in it. There are class distinctions here as well in terms of working-class pursuits, etc. There is a whole host of complexities, heritages and everything. That is not lost on people on this side of the House, whether they are from an urban or rural area.

Taking all that in, we have to make an analysis of whether this model of funding, which is what we are voting on, is a model that can be stood over in terms of everything we know and what comes back. It is not an easy question to answer, but it is one we have to answer and deal with differently. This legislation has been in place since 2001. Aspects of it, such as allocations of excise duty on betting and the indexation referred to in section 12 of the Act, have been abandoned yet remain on the Statute Book, ignored by the Government. Nearly €100 million is to be allocated this year. By 2027, over €2 billion will have been allocated through the fund to two specific sectors, namely, horse racing and greyhound racing. No other pursuit or sport gets such generous and dedicated stand-alone funding from the State and none that is voted on by the Oireachtas every year.

This fund started off with the proceeds of the betting levy. None of it goes on football, for example, for which a huge number of bets are laid in Ireland. For years, the Labour Party has been calling for an increase in that levy to fund investment in community sporting facilities, improved pitches and critically a programme to transform Irish football. It is long overdue that a full review is carried out on the purpose of this fund, and not just a desk-based governance review as was carried out by INDECON this year for the Department at the request of the public accounts committee. For that report, INDECON only consulted with the Department, Horse Racing Ireland, Greyhound Racing Ireland - Rásíocht con Éireann - the IHRB and their own in-house or self-commissioned reports. It did not carry out its own independent economic evaluation. There was no public consultation, nor did it engage with animal welfare organisations or community groups, workers' representatives or examine what is happening in other jurisdictions and what best practice is. It was not asked to consider whether the fund itself is the best model. It did conclude that more needed to be done on welfare, including the setting of targets. This is why a comprehensive review and replacement of the current arrangements is necessary and is what we propose in our amendment. This is the fourth year we have sought this. We know both horse racing and greyhound breeding support jobs and rural communities in particular and has a heritage in many areas and families. As I mentioned, that is not lost on us. However, we know there are significant animal welfare issues across both codes. The treatment of greyhounds has been well documented in recent years. Progress may have been made but more certainly needs to be done and independent oversight is needed. We can see the direction of travel with regard to the greyhound industry in other jurisdictions. Similar welfare issues impact horse racing. It is nearly 18 months since "RTÉ Investigates" revealed the treatment of horses at an equine abattoir, which raised questions about what happened after their racing career ended. Since that exposé Labour has called for an equine traceability scheme that covers the full life cycle of an animal.

It is not just animal welfare concerns this amendment seeks to address. While hundreds of millions are invested in stud farms, breeding and horse racing every year there are serious problems for many of those working in the sector on awful terms and conditions. There was a report last summer that An Garda investigated an allegation that a worker from Pakistan was illegally trafficked into Ireland to work at the stable of a leading horse trainer in County Kilkenny. It followed a WRC award of €86,000 in pay to that worker due to a breach of minimum wage and employment law by the trainer, Tony Mullins. The worker had been required to work 13 out of 14 days, was on weekly pay of €350 with €100 of that paid in cash. He was given accommodation but not given holidays for over two years. He worked an average of 56 hours per week over two years before being unfairly dismissed. This report should have set alarm bells ringing the way the previous reports on animal welfare should have. There should be a full review into terms and conditions of workers in this sector considering the State continues to invest millions in it every year. We encourage all Members to support our amendment.

**Deputy Jennifer Whitmore:** It will come as no surprise to the Minister that I and the Social Democrats will not be supporting this motion. I am speaking specifically about the greyhound industry. This is not a technical matter, it is a question of ethics, accountability and the use of public money. The cruelty in the greyhound industry is well documented and undeniable. While on Irish tracks these dogs are regularly recorded with broken legs, crushed vertebrae, ruptured tendons and catastrophic spinal injuries. Some of these injuries are so severe that the dogs are euthanised on-site. Some can be treated but they are not economically worth it for the industry. Greyhounds are routinely killed simply because they cannot run fast enough. How could I support this motion to approve €20 million in public money for Greyhound Racing Ireland?

The Minister has claimed that animal welfare standards are rising all the time. How can that claim stand against the overwhelming evidence? Last year was the worst year ever for track deaths and injuries since records began. Some 202 dogs died and 187 were injured. In the first eight months of this year alone, 242 injuries were recorded, and 134 dogs were euthanised by track vets. Since 2014 there have been 3,938 injuries and 1,534 deaths have occurred during races. That is only what is recorded. There are no comprehensive figures for trial events and there no vets present at those events, so the real figures are undoubtedly much higher. Traceability was presented as the solution, but instead it has just exposed the depth of the crisis. According to Greyhound Racing Ireland's own system, of the greyhounds born in 2021, 41% are dead or unaccounted for. These dogs are not even five years old. RTÉ's 2019 documentary, "Greyhounds: Running for their Lives", revealed the same mortality rate. Six years on nothing has changed. Nothing has changed. Does that look like an improvement in welfare to the Minister?

Then there is the cost. GRI claims to spend millions on welfare, but the figures tell a different story. In 2024, more than €1 million was spent on care homes for retired greyhounds. That was over €8,000 per dog and only ten dogs at a time can be cared for. We are being asked to approve a motion that allocates almost €20 million to prop up a declining industry. We are one of only seven countries in the world where commercial greyhound racing is still legal, and that industry does not even enjoy public support. Tracks are between 70% and 91% empty. Attendance dropped by 25,000 last year alone. Why are we spending millions to sustain a

system that produces broken bones and early death? It is a system within which animals are treated as commodities rather than living beings.

I cannot possibly support this motion when we do not have up-to-date or reliable data to prove its need. The economic justification for this funding rests on the Jim Power report, published in 2021 and based on figures from 2019. That report claims the industry is worth €132 million and supports 4,500 jobs. However, an alternative professional's review found that the report overstated the industry's value by €68 million. The Jim Power report included hare coursing litters and dogs from Northern Ireland, and it used incorrect assumptions about racing and retirement ages.

How can we justify this level of public funding without current and credible data? For everything I have laid out I cannot support this motion, and the Social Democrats will not be supporting it. We will also not be supporting the Labour Party amendment because that in itself is giving an out for the industry. The funding for this industry needs to stop. I cannot understand how the Minister could possibly put forward this motion or whose interests he is really lobbying for with it. He is clearly not here on behalf of greyhounds, and he is not representing the views of the Irish public. This is another year where we have this debate about greyhound racing and the use, indeed the wastage, of €20 million of public money on this industry. It is an industry that is cruel, that is not supported by the public and that belongs in the past. Twenty million euro is such an enormous amount of money. Can you imagine the good that €20 million could do? That €20 million could be used to fund hospices for children because at the moment those hospices have to fundraise to keep their doors open. That money could be used to build refuges for women. We have International Day for the Elimination of Violence against Women this week and there are nine counties in this country that do not have refuges for women who face domestic violence. That money would go a long way to supporting women who face that horror at home every day. It could be something simple like making sure that hospital parking is free for people who need it regularly. There is so much good that could be done every year with €20 million and there are so many people who need it.

To the Minister of State, Deputy Healy-Rae, I know many of the greyhound owners love their animals but not all of them do. There are inherent problems in this industry that are not getting any better. I agree with my colleague, Deputy Duncan Smith, that this is not a rural-urban divide. I grew up on a working-class estate and you would often see the greyhound owners out walking their dogs. They loved their dogs as well. There is a difference between accepting that people can love greyhounds and handing over €20 million to support an industry that should not exist anymore in this country. It simply should not. This is about where we put our money, what value we put on that money and what we prioritise in this country. My preference, and that of the Social Democrats, would be that money is used for the public good, and that we look particularly at vulnerable people in our country to see where the gaps are and what we need to do to support them and put that money there instead. It should not be going to a dying industry like greyhound racing.

The Social Democrats, year in, year out, will vote against this motion. We express our concerns about the industry. We call on the Government to do something about it and ask that it not waste public money here. We are one of the very few Opposition parties that have called for this to end. I know People Before Profit and Solidarity have also. It is very important to

us as a party that public money is spent for the good of the public and not on a very small group of people, a huge number of whom cannot look after the animals they purport to love.

**Deputy Roderic O'Gorman:** As we discuss the public funding of the greyhound racing industry, I want to raise some concerning information my office uncovered recently. For the past number of months, I have been submitting parliamentary questions to the Department and to Rásaíocht Con Éireann seeking data on the status of racing greyhounds in Ireland. This follows the reports from the *Irish Examiner* last year that nearly 2,800 racing greyhounds born in 2021 and registered in Ireland, more than a fifth, were either dead or unaccounted for. The recent data I have obtained from Rásaíocht Con Éireann shows further concerning data from that 2021 cohort. As recently as 24 September of this year, 2,415 racing greyhounds born in 2021 were recorded as still active on the Rásaíocht Con Éireann traceability system. These dogs are now aged between 48 and 60 months, which is absolutely at the upper limit at which dogs might still actively race. Are we to believe that these 2,415 dogs are still being actively raced well beyond their expected retirement? When my office sought information about the status of those dogs on the race management system, which would show how many of these dogs had raced in the past 42 days, Rásaíocht Con Éireann refused to provide that information repeatedly. Essentially, it will not tell us the status of this cohort of dogs. Where are these dogs? Are they alive? Are they homed? How many of them have been culled? Throughout this debate there is a constant refrain from the Minister that welfare is improving in the greyhound industry but when there is a failure by a State body to be transparent with facts, it is indicative of an industry that is not taking welfare seriously. I would really appreciate if the Ministers could come back to me in writing on this. It is something I have been pursuing at length over the past few months.

**Deputy Ruth Coppinger:** It is very important that the Minister does not beat the rural-urban drum that he has been trying to beat on every animal welfare issue. We have greyhounds in Dublin, we have foxes in Dublin and we have horses in Dublin, and most of us living in an urban area are a generation away from a rural one anyway. The fact that €100 million is being given to the racehorse and greyhound industry is absolutely scandalous.

**Deputy Peter 'Chap' Cleere:** Jesus Christ.

**Deputy Ruth Coppinger:** I will devote most of my remarks to the greyhound industry but I will mention that horse racing is endemically linked with gambling, which is a real scourge and an addiction. There have been programmes broadcast throughout the week on that.

Some €20 million is to be given to the greyhound industry. Animal welfare charities were given €6 million. Last year the ISPCA was given €1.2 million, which was €868 per dog to house, while the greyhound industry got €8,000 per dog. What is so special about this industry that it gets so much more money than other animal industries? In addition, 41% of dogs born in 2021 for the industry are dead or unaccounted for, and the figures are getting worse. Last year 5% of all dogs that raced were dead by the end of the race or very shortly after.

It should be noted how unpopular this sport is. Also, it cannot exist without the State funding. The State funding is literally propping up a decaying industry. We can cite the figures but that is the reality. Why? There are other industries we could prop up. We do not need to prop up

something that is cruel to the animals involved, linked with gambling and not very attractive to watch.

I was asked by Greyhound Action Ireland to ask the Minister whether he can clarify an update on the figures he is using to justify the industry. The industry, he says, generates €132 million to the Exchequer. Could he break that down for us, please? How could it generate that for the Exchequer when it is literally being propped up by the Exchequer? Turnout at all the stadiums has fallen by about two thirds. The figures also presume racing careers of 48 months rather than the actual nine months. That is how long an animal can expect to make money for its owner. Six thousand pups are unaccounted for, as was said.

This is a dying industry. In Scotland and Wales they have banned it. I think they have just banned it in New Zealand. It is really time Ireland caught up. Leo Varadkar described us as a laggard in animal rights. Unfortunately, he did not do a lot about it but now we have a chance to do this. This is an industry that is fundamentally cruel, and it is very sad that we have an animal-hating cabal in the centre of the Department of agriculture right now.

**Deputy Martin Heydon:** That is a shocking statement.

**Deputy Paul Murphy:** This is the 12th time I have been in here and asked to vote for a huge amount of money to be handed over to the horse and greyhound racing industry. This year what we are asked to vote for is €100 million, about €20 million to greyhound racing and about €80 million to horse racing. To put that in context, that is close to the total funding for Sport Ireland. It is more than three times the amount of core funding given to the 87 different sports bodies in this country, adding together the GAA, the FAI, Swim Ireland, Athletics Ireland and Special Olympics Ireland. It is a yearly scandal now decades long. This is €100 million to a gambling-fuelling, addiction-fuelling industry. Where does the money go? Does it fund the welfare of horses and greyhounds? Does it fight the scourge of gambling addiction? Does it assure decent pay for workers in the sector? Of course not. The vast majority of this money goes to prize money, public money paid by the State tax-free into the pockets of the wealthy owners. The horse racing owners are a who's who of the richest people in this country. The Department of agriculture itself allows that €75 million of this money, over three quarters, can go into prize money. We do not have to look very far to find some of these owners, in particular greyhound owners. The greyhound racing scandal of 2019 highlighted by the "RTÉ Investigates" programme "Greyhounds: Running for Their Lives" highlighted the fact that 14 sitting Fine Gael TDs formed a syndicate and bought a racing dog, Swift Starlet. Of course, some of the same TDs stood up in the Dáil in 2011, like many here today, speaking about how great this cruel industry is.

Internationally, people are moving to ban greyhound racing - Wales, Scotland, New Zealand. Instead, we are funnelling more and more money into an industry that would not exist without it. Last year I raised the fact that almost 3,000 of the 12,500 racing greyhounds born in 2021 were already dead or unaccounted for just three years later. How high is that number now? A report commissioned by the Minister has said that the welfare of racing greyhounds in Ireland is an "existential issue" for the industry. Of course it is. With dogs dying on the tracks, freezers for dead dogs at every single racetrack across the country, and a quarter of Irish racing greyhounds dead before their third or fourth year, how could ordinary people possibly be happy with it?

**Deputy Michael Collins:** Strangely, I was talking there to Deputy Michael Fitzmaurice, who said that the agriculture committee is meeting below and he would like to be up here speaking today, and it was committee members who approved of this funding in the first place last week. It is unfortunate there is a clash. It should not have happened. I apologise for Deputy Michael Fitzmaurice not being here but I will speak on his behalf and speak in support of the motion. A huge thank you to the Minister and the Minister of State across the way for a common-sense approach is being taken. To listen to some of the nonsensical arguments of the other side, I do not know what world they are living in because they are not living in the one I am in.

I acknowledge the tremendous work being done by Independent Ireland's spokesperson on equine issues, Councillor Bill Clear. Bill has been a tireless advocate for the people, the jobs and the communities that make up Ireland's equestrian sector, and we are grateful for his leadership.

Ireland's equestrian industry is far more than a tradition or a pastime; it is one of the most important economic pillars we have, across breeding, racing, sport horses, veterinary work, tourism, transport and farm management. This sector supports around 30,000 jobs. These are real jobs in real communities sustaining families and keeping rural Ireland alive. Economically, the contribution is enormous. The equine industry generates over €2 billion every year from racing and festivals to bloodstock sales, from training yards to farriers and feed suppliers.

4 o'clock

This activity ripples to every corner of the country. Ireland stands as the world leader in thoroughbred production *per capita*. No other country matches our reputation for breeding excellence. Our foals, our bloodlines and our horsemanship are recognised worldwide. Buyers come from the Middle East, America, Australia, Japan, Britain and across Europe because they know Irish horses are the best in the world. Our successes on the international stage prove it. Irish-bred and Irish-trained horses dominate at Cheltenham, at the Grand National, at Royal Ascot and across the major classics. Irish stallions have sired winners at the Kentucky Derby, the Melbourne Cup and right across Europe. We are home to global powerhouses like Coolmore which has made Ireland the beating heart of world breeding.

Our racing festivals - Punchestown, Galway and the Irish Champions Festival - are among the finest anywhere. They attract owners, trainers and visitors from around the world and help showcase Ireland at its very best. When we speak about protecting this industry, we speak about protecting jobs communities and our national reputation for excellence. We speak about safeguarding rural Ireland. We speak about an industry that is not simply part of our heritage but a global powerhouse that continues to deliver for this country year after year.

Independent Ireland stands firmly behind the sector and with the leadership of Councillor Bill Clear we will continue to champion its importance in government, in policy and in every community that depends on it. We will not stand for the banning of the greyhound industry. We will stand up for and praise those people who have these greyhounds. I listened to criticism from the Social Democrats during the debate on a motion a couple years ago when they picked out the wrong type of dog; they did not even know what a greyhound was. The point is that I went to visit these greyhound farms and I saw the beautiful way these animals were treated with the utmost respect. I would ask people, instead of coming in here shouting and roaring and criticising negatively every day of the week, they should get into the car and-----

**Deputy Jennifer Whitmore:** The Deputy can get into his car and-----

**Deputy Michael Collins:** The Deputy had her time to speak; this is my time.

They should get into the car and go down to visit one of these farms. They need not bother pre-empting the visit because those running the farms are quite proud to have them come to see the way these dogs, these greyhounds, are being looked after and to see the way these beautiful horses are being looked after. They should be proud of the Irish people and proud of what we can deliver, instead of trodding on the Irish people the whole time for something that we do well.

I thank the Ministers for providing this funding. Some 30,000 jobs would go out the window if those on the right side of me in this building had their day today. Those 30,000 jobs would go straightaway. It is scandalous.

**Deputy Paul Nicholas Gogarty:** It used part of our heritage that if a woman opened her mouth, men were able to dunk her in the river. Thousands of jobs were created in rural areas because of Magdalen laundries. Do people want to keep that going? No, it is old school. We have learned our lesson. Greyhound racing is old school as well. I am opposing this motion on the basis that horse racing has serious issues and greyhound racing cannot be redeemed. I support the amendment not because I think it is strong enough but because passing it would be progress, however incremental.

I said previously that greyhound racing should be banned outright. It is happening elsewhere, as others have mentioned. We risk being left behind in terms of calling ourselves a progressive country. It is an industry, not a sport and one that has been subject of multiple scandals involving cruelty and mistreatment of animals. It has very little public support any more even rural areas and stadiums are hardly ever full to capacity. Deputy Whitmore mentioned that they are 75% to 90% empty, showing that there is little appetite among the Irish public. The industry would not survive without taxpayer funding and it is not volunteer driven like many sports.

Greyhounds have short lives in this cruel business. There are high injury and death rates. I will not go into the death rates which were mentioned earlier. The dogs are killed when the injuries are too serious or when they are no longer economically viable. We have also had many reports of neglect and abandonment. Greyhounds are often exported to countries with even weaker animal protection laws. Let us be clear; it is all about the gambling. There are no health benefits for people participating in the sector and no benefit for the dogs themselves. The sport's purpose these days has shifted from local community meets where no one turns up any more to generating betting products for international markets rather than community entertainment which was a weak argument back in the day but an argument, nonetheless. As others have said, the money is going towards prizes but even after the Indecon report, there has been little or no progress. It needs to end imminently.

I know there are jobs involved which is why we should follow the lead of organisations like Dogs Trust Ireland and the ISPCA that have called for a phased closure, citing unnecessary and preventable deaths. A phased ban would work. It should be wound down slowly over three or four years. We should focus on animal welfare, economic transition and supporting communities in creating jobs. For example, we could have stricter enforcement of welfare

standards while winding it down; increased money for rehoming programmes and adopting dogs; and restrictions on breeding. If the greyhound stadiums around the country were repurposed, it could unlock huge community benefits for sport, culture and social connections. Tracks could be converted into pitches, indoor fitness centres and youth training academies in partnership with local clubs. Let the industry manage these. Let there be an income for the communities. Let there be an income and jobs for the people working in the greyhound industry. We have to move with the times. There is no point looking to the past for a dying industry that cannot survive without subsidies. Let us get real.

**Deputy Peter 'Chap' Cleere:** All of us in Fianna Fáil absolutely welcome this debate and fully support the motion. The only difficulty I have with it is that I wish an awful lot more money was being put into the greyhound and horse racing industries. I have never heard as much horse manure in my life than what I heard from some of the previous speakers who obviously do not have a clue about rural Ireland. They do not have a bull's notion about the impact and the vital role in the rural and regional economy provided by the greyhound industry and the horse racing industry. The horse and greyhound industries should be recognised for the considerable contribution they make to rural economic activity and employment in all corners of the country.

I acknowledge and thank the previous Minister for agriculture, Deputy Charlie McConalogue, who allocated over €1 million for the Kilkenny dog track last year to upgrade facilities. The facilities for patrons were desperately in need of upgrade and a €1 million investment by Government has upgraded the stadium with absolute top-class facilities. The track itself is renowned for its racing surface but the facilities for the large numbers attending races there were in need of major upgrade and that has been done. I had the pleasure of attending Kilkenny greyhound track. I do not know if any of the other speakers have been at the track before but I had the pleasure of attending it last Friday night. It was absolutely top class. As we approach the 80th anniversary, I encourage all people in Carlow, Kilkenny and surrounding counties to come and visit Kilkenny greyhound track and see everything it has to offer.

I also take the opportunity here to acknowledge the significant contribution Gowran Park racecourse, led by its general manager Eddie Scally, makes to the local economy and community. It is one of Ireland's leading racecourses and it boasts Thyestes Day and Red Mills Day as two of its marquee events. I invite both Ministers - the Minister of State, Deputy Healy Rae, and the Minister, Deputy Heydon - to come down to Gowran Park and Kilkenny greyhound track. They will have an unbelievable experience. They will be met by the hospitality of the people there, the people from rural Ireland, whom I represent and who will welcome them with open arms. We have to invest in the greyhound industry and we have to invest in the horse racing industry. We have superstars like Rachael Blackmore and Willie Mullins. Are people really proposing not investing in these sectors which support 30,000 jobs? I will not sit in here and listen to lectures from people who do not have a clue about rural Ireland.

**Deputy Michael Collins:** And invite the Deputies to my right too.

**Deputy Mattie McGrath:** I am glad to be able to speak today. I thank both Ministers for the funding for Horse Racing Ireland and the greyhound industry. It is money that is well spent on something embedded in the rural communities and urban communities. From listening to the debate, you would think that greyhound tracks were something awful. Greyhound tracks in Clonmel and Thurles host fund-raisers for many clubs, schools and other organisations; it is part of our fabric. I thank the Minister of State, Deputy Healy-Rae, for being so vociferous in supporting this. I also thank the Minister, Deputy Heydon.

We have great prowess in Tipperary with Coolmore, dozens of other flagship trainers and others in the equine industry. Horse Racing Ireland has provided funding for a state-of-the-art all-weather track at Limerick Junction with great connectivity there. There is one up in Dundalk and this is badly needed. I salute the hard-working and dedicated group driving this. It will bring business, economic and social activity, and enjoyment to many people in weather conditions when racing cannot go ahead on other tracks.

It is a pity that the people here who are trying to stop horse racing will never say a word about the sulky racing that is going on, destroying animals' legs on roads and animals dying on the road. They never talk about that. I introduced a Bill to get sulky racing off the roads. They ignored that and would not even support it.

**Deputy Duncan Smith:** How much do we give to that?

**Deputy Mattie McGrath:** They have a vindictive issue to try to stop jobs in rural Ireland and destroy families who look after their animals. I do not ever support any cruelty to animals. I was reared with animals, so we understand that too well. The people who are here are all for abortion. They want abortion up to nine months, full gestation-----

**Deputy Conor Sheehan:** That is not true.

**Deputy Mattie McGrath:** -----and they want to save the greyhounds and save the hares.

**Deputy Conor Sheehan:** That was an awful comment.

**Deputy Mattie McGrath:** The coursing festival will start again in February in Clonmel and beidh fíorfháilte roimh na Teachtaí go léir. They will all be welcome to come to the coursing. There will be thousands from all over England, Northern Ireland and Ireland for a wonderful weekend and a huge investment in Clonmel.

**Deputy Conor Sheehan:** That was an outrageous statement.

**Deputy Duncan Smith:** A Leas-Cheann Comhairle, that was an outrageous thing for that Deputy to say and he should withdraw it.

**Deputy Danny Healy-Rae:** Will the Deputies sit down?

**Deputy Peter 'Chap' Cleere:** Deputy Healy-Rae had his time.

**Deputy Danny Healy-Rae:** I am only starting.

I am glad to get the opportunity to talk here and support the Government's announcement of this money for the greyhound industry and the horse racing industry. We know what they mean to our county of Kerry. People with greyhounds are out in the morning, late in the evening, walking and exercising the dogs and exercising themselves, and they are a vital part of our community. We hear the Opposition, which was playing to the gallery last Wednesday night about all they would do for the farmers. These are all farmers and they are rural people trying to live the best way they can. We appreciate the level of money the horse racing industry brings to towns like Killarney, with four or five race meetings there. Then we have the big one in Listowel - the harvest festival - and a huge amount of people come from all over Ireland and spend their money in Listowel and the local towns because they cannot all stay in Listowel for the week. We have to be honest and appreciate the colour and the fashion that the ladies bring to places like the Listowel races and Killarney races-----

**Deputy Duncan Smith:** Wow.

**Deputy Danny Healy-Rae:** -----and where they spend fortunes to do themselves up and add glamour to our events. We appreciate that very much. We have local ladies from Kilgarvan who actually won the best dressed lady in Listowel, including Joanne Murphy.

We appreciate all of this because it means so much to rural Ireland. As for the people talking against it, I am sorry that they do not understand it. They should come down and see what is going on there, and walk the roads with the people who are walking the dogs because they are doing tremendous work. It is great for people's heads to get out on the road and walk in the fresh air. They love their dogs and appreciate them and they do nothing in the world wrong to them. They spend more on the dogs than they spend in their homes.

**Deputy Michael Cahill:** I strongly support the horse and greyhound racing industry. We have, as has been mentioned, a couple of great meetings in Killarney on a number of occasions every year. There is the Listowel September meeting and, indeed, other dates in Listowel as well. This provides a massive contribution to the local economy in Kerry and creates employment and enjoyment. I was in Curraheen Park recently with some friends of mine, including the Clifford brothers, whose dog, Solo and Go, was just pipped on the line in the Irish Laurels final. The Laurels is, of course, named after the The Laurels hostelry in Killarney, which is a great pub and restaurant. We should be proud of what we have invested over the years in both industries and I believe we should continue to do so.

We have the best horse trainers, jockeys, greyhound owners and trainers, and supporters. There is no better place to go than a night at the dogs in Tralee. Equally, there is no better place to go than the September meeting in Listowel. A lot of people build a week's holidays around that particular week.

I wish to raise the issue of horse and pony association funding. It was stopped two years ago. It was getting €80,000. There are 26 meetings nationally. This is where all our great jockeys start off, the likes of Paul Townend, Ruby Walsh and Jack Kennedy. There are 26 meetings nationally and they should be helped out and provided for. We are providing big funding to the

association and I believe €80,000 is a small amount of money in the overall funding context. We should be supporting it. It brings big crowds to these smaller areas, such as the Dingle races.

I ask the Minister to follow up on that.

**Minister for Agriculture, Food and the Marine (Deputy Martin Heydon):** In the brief time I have left, I will try to make a summation of all the points that have been made and answer each one of them.

I thank colleagues for their comments. I regret some of the polarisation of the language in some of the contributions, which I thought was unnecessary. This is something people from both sides of the House have strong views on. We should all respect one another's views without getting to the level of name-calling, which was very regrettable.

I will start by addressing the amendment from Labour and express my disappointment with its content and premise. I wish to express my surprise that the signatories to it include Alan Kelly from Tipperary, George Lawlor from Wexford and Mark Wall from Kildare. Those are three counties that have a massive economic benefit from the thousands of jobs that are generated in the horse racing and greyhound racing industries. They put their names to a motion that talks about this as a sport. Deputy Smith is missing the point. This is an industry. I am the Minister for agriculture and I am taking this. There is a reason I have responsibility for horse racing and greyhound racing. It is because it is an industry. It is an economic activity. Some 80% of horses that are bred are bred by farmers who have four mares or less. This is economic activity that provides thousands of jobs in those three counties I mentioned and all over rural Ireland. That is the point. People talk about it as a sport and compare it to sports that get capital grants and other measures. This is an industry and that economic activity is why the Government supports this sector. It is the right thing to do from an economic perspective as well as it being a key part of social and rural pursuits.

Deputies Kenny and Newsome Drennan talked about the greyhound sector, their love for it and their experience of it in the past. To address Deputies Kenny and Whitmore regarding some of the statistics they talked about as regards care homes on the greyhound side, those figures do not take into account the greyhounds that were accommodated at one of the greyhound care centres that ended up being selected for rehoming. They numbered among the 587 greyhounds that were rehomed through the international rehoming partners of the Irish Retired Greyhound Trust. That is an important point to make.

Deputy Whitmore talked about a waste of money. In 2025, RCÉ allocated €5.6 million to regulatory care and welfare expenditure. Under the RCÉ's traceability system, RCÉTS, figures at the end of quarter 3 in 2025 indicate that 59,708 greyhounds were subject to traceability, which is a key point.

Deputies Whitmore, Coppinger and others made the point around these activities not having public support. Horse racing's total reported attendances, supplied by each race course to Horse Racing Ireland for 2024, amounted to 1.242 million people attending races in 2024, which was up from 1.236 million in 2023. The first six months of 2025 have shown a healthy rise in reported racecourse attendances. Total attendances for that period were 566,377 people, up

6.9% on the same period in 2024. So, it is incumbent on all of us in this House when we throw away comments like "this does not have public support"-----

**Deputy Jennifer Whitmore:** The Minister did not give the figures for greyhounds.

**Deputy Martin Heydon:** We are all entitled to our own views but let us not try to knock a very large amount of people in this country who are passionate about this activity and do care about it-----

**Deputy Paul Murphy:** But 70% of the public oppose greyhound racing.

**Deputy Martin Heydon:** On the greyhound racing side in 2024, 358,141 people attended just short of 1,500 race meetings at 14 stadia.

The economic activity point has been made by a number of Deputies regarding the attendances at those stadia, the spin-off industry that happens in the bars and restaurants outside the racing activity, the best dressed ladies, the boutiques, the hairdressers, the men's clothes shops and all that activity. A number of years ago, the Punchestown racing festival was calculated to be worth over €60 million to the local economy. That was before the pandemic, so I can imagine it is a multiple of that now. I do not have the latest figures to hand, but that figure is from my local festival off memory. I can imagine what Galway is worth. I know what Listowel is worth to Kerry and beyond, as Deputy Healy-Rae and others have outlined.

A point was made about race money. The spread of prize money for racing is something that is not fully understood. The HRI factbook 2024 showed that out of 390 fixtures, there were 8,022 individual runners and 27% of those horses won at least one race. Some 5,800 of the individual runners won prize money at some stage, which equates to around 73% of individual runners or 71% compared to 2023. Of around 2,900 individual races, over 2,400 had prize money of under €25,000, with 129 having prize money greater than €100,000. Some people stood up here and made reference to a class divide. I did not do that. The inference is that there is one. There are suggestions from Members of the House that this is an elitist activity, something I countenance greatly.

Deputy Gogarty, along with a number of others, spoke about there being no activity on the welfare piece. As a result of the "Prime Time Investigates" programme, we established the Professor Paddy Wall report in the Department. The publication of his report was combined with a 38-point action plan and a proposal, published in consultation with Professor Wall's report earlier this year. There were five key headings, which I will not go into because my time is up. The implementation of the Wall report is at an advanced stage.

Reference was made to the census and many different areas. There are key actions in this space. I do not have enough time to address every point directly but I will conclude by thanking people for their contributions. As I said in my opening address, sections 12 and 13 of the Horse and Greyhound Racing Act 2001 provides that a draft of the regulations be laid before both Houses of the Oireachtas and a resolution approving the draft be passed by each House. I again ask for the support of the House to ensure that Horse Racing Ireland and Rásaíocht Con Éireann receive the funding provided for in budget 2026. I commend the regulation to the House.

Amendment put.

**An Leas-Cheann Comhairle:** In accordance with Standing Order 85(2), the division is postponed until the weekly division time this evening.

### **Civil Law (Miscellaneous Provisions) Act 2021: Motion**

**Minister of State at the Department of Justice, Home Affairs and Migration (Deputy Niall Collins):** I move:

That Dáil Éireann resolves that the period of operation of sections 1 to 7 and 9 of the Civil Law (Miscellaneous Provisions) Act 2021 (No. 14 of 2021) be extended for a further period of 6 months, beginning on the 1st day of December, 2025, and ending on the 31st day of May, 2026.

I am here to introduce a resolution to extend the sunset clause in the Civil Law (Miscellaneous Provisions) Act 2021. Deputies will be aware that the Act was introduced in July 2021 and this allowed the hospitality sector to continue to provide the sale and supply of intoxicating liquor in outdoor seating areas.

This Act was introduced during the Covid-19 pandemic and much of the legislation enacted at that time was introduced in response to the real challenges faced by local businesses, in particular, because of the pandemic. Those in the hospitality sector faced enormous challenges and the State intervened and provided significant and worthwhile supports that kept many of those businesses going. The provisions of the 2021 Act were in place until 30 November 2021 and have been further extended eight times by resolutions of each House of the Oireachtas, in November 2021, May 2022, November 2022, May 2023, November 2023, May 2024, October 2024 and May 2025. Deputies will be aware that in May of this year, Government approved the priority drafting of the criminal and civil (miscellaneous provisions) Bill. It will include provisions to put outdoor seating on a permanent statutory footing and remove the need for the continued renewal of these provisions by resolution every six months.

The general scheme of the Bill has been referred to the Office of the Parliamentary Counsel for drafting and to the Joint Committee on Justice, Home Affairs and Migration for pre-legislative scrutiny. As the development of the Bill is ongoing, it will not be possible to bring these provisions into operation prior to 30 November 2025. The extension of the Act today will allow the hospitality sector, local businesses and patrons to continue to enjoy the benefits of outdoor hospitality while the measures to put it on a permanent footing are going through the Houses of the Oireachtas.

In May of this year, Government agreed the extension of the Act for a further six months. The measures provided for in the 2021 Act also ensure that An Garda Síochána knows that those premises engaged in the sale and supply of intoxicating liquor in outdoor seating areas are doing so lawfully. Providing An Garda Síochána with the power to direct licenceholders to comply with this legislation as it relates to outdoor seating areas facilitates the enforcement of the Act and is an important safeguard. The House will agree that it is essential that An Garda Síochána continues to have clarity regarding its powers for public order purposes and, equally,

that licensed premises owners understand their obligations to maintain order in outside public areas where they are selling alcohol.

The Government considers it to be in the public interest to provide for the sale or supply of intoxicating liquor in certain circumstances in seating areas located outside licensed premises. It allows licensees of such premises to conduct business and to operate in these outdoor seating areas. It is important to extend this operational period for another six months to give clarity to licensed premises, local authorities and An Garda Síochána.

The increased availability and popularity of outdoor dining and socialising has been welcomed by many. Its innovation is reflective of the demand for more variety and choice in the ways in which we socialise and in the types of venues and social spaces that are available. It is also a crucial to the viability of many local businesses across our towns and cities. Accordingly, it is proposed to extend the operation of the Act for a further period of six months, that is, until 31 May, 2026 to allow for ongoing certainty for all those operating in the hospitality sector, their patrons, local authorities and An Garda Síochána.

In summary, we are here today to ask for the support of the House to extend the provision of outdoor seating which has proven to be popular with industry, local businesses and patrons. As previously stated, these provisions will be included in the criminal law and civil law (miscellaneous provisions) Bill and I therefore commend the motion to the House.

**Deputy Matt Carthy:** I thank the Minister of State. It is disappointing that we are back here again debating the extensions of these provisions. The motion seeks to extend the provision for the consumption of alcohol in relevant outdoor spaces, as provided for in the miscellaneous provisions Act 2021. As the Minister of State said, the current arrangements are due to expire at the end of this month and the motion would extend them for a period of six months.

I want to be very clear. Sinn Féin supports the extension of the provisions but we believe very strongly that it is past time that we regularise these positions and not have a situation whereby the Dáil has to debate them every six months. Years after the Covid pandemic, when the measure was first introduced, the Government is still operating under emergency legislation when it should have regularised the position of outdoor seating areas on a permanent basis long before now.

This is to be done by the criminal law and civil law (miscellaneous provisions) Bill 2025, on which the Joint Committee on Justice, Home Affairs and Migration has already completed pre-legislative scrutiny. We have been critical of the approach of the Minister, which has included a wide range of unrelated, diverse and, in themselves, important matters in a miscellaneous Bill. Therein lies the reason for the delays we have experienced. The approach of the Department has limited the scrutiny of individual changes but also means delays in what should be straightforward issues such as these when they are embedded in complex miscellaneous laws. Miscellaneous Bills should be used for limited and technical changes rather than a large range of complex issues which results in far too little time for scrutiny of individual measures and will invariably lead to flaws in legislation.

The issue of outdoor seating is largely non-contentious. It should have been dealt with by way of a simple, straightforward Bill, which would take less time in terms of Dáil business than the situation we are in of having to renew these provisions twice a year. The provisions

are good for the hospitality sector and that is why Sinn Féin will support the motion. However, we need a wider debate, which I hope the Minister of State will take on board, about how we can make villages, towns and cities better places to live in, work and visit and how to support a vibrant hospitality sector. It is clear to me we need a strategy for the rejuvenation of rural towns and villages that includes investment in public spaces, tackling dereliction and ensuring proper services and amenities.

I have referenced in this House the situation in my home town of Carrickmacross and many towns like it that are desperately trying to revitalise their traditional town centre. It appears that rather than supports being put in place, the Government has put obstacles in the way. Carrickmacross, and every regional town across Cavan, Monaghan and further afield, wants measures to support businesses that will bring vibrancy and commercial activity back to our urban centres. Instead of that, we are seeing towns struggling. Businesses are struggling with the high cost of insurance and energy. The cost-of-living crisis is impacting on the money people have to spend in their local shops, cafés and restaurants. The most recent budget only made the situation worse.

I commend Monaghan County Council on its initiative of a rates waiver for new commercial businesses operating within town centres. I encourage other local authorities to follow suit. We need a particular set of schemes that support existing commercial activities and ensure we keep the heartbeat of our towns going. On the one hand, we have closures of existing businesses that just needed a little support and a bit of a break to be able to maintain operations. On the other hand, we see a proliferation of other types of shops, particularly vape and mobile telephone shops. There is a need for some of those but not for the numbers we are seeing. I have raised directly with Revenue my concerns around the proliferation of vape and mobile telephone repair shops. They are countering what we need, which is a proper mix of retail, commercial and leisure-based activities and businesses in town centres. For that to happen, we need a level playing field in terms of compliance with the many rules and regulations in place. There are questions about how so many of these types of premises are operating so close together. Are they operating on the same basis as every other business? I welcome that having written to Revenue in this regard, it has indicated there is increased activity in relation to the compliance of these types of businesses to ensure that everybody trying to run a shop, pub, restaurant or other business is playing on a level field.

Across our towns, we want legitimate, vibrant and innovative local businesses that create employment and bring increased footfall to town centres. Outdoor dining and socialising are part of protecting the vitality of the hospitality sector. We must do more than that. We need proper focus and debate in this House about how we can invest in and develop our rural towns and villages and support businesses and entrepreneurs trying to bring employment back to these areas. We will support the motion but we urge the Government to get its act together and bring forward the comprehensive legislation that will put these measures on a formalised and regularised basis.

**Deputy Conor Sheehan:** The Labour Party, too, will support this motion. The move to allow more outdoor seating and socialising in our towns and cities was born out of necessity during the Covid period but it has been a really welcome development. In my city of Limerick, I have seen how welcome the parklets and outdoor dining in the city centre have been. I have also seen the opposite, where the council has gone in and unilaterally removed some of those

parklets. In some cases, they needed to be removed because they were mouldy, decaying and dangerous. In other cases, such as Crew Brewing on Thomas Street, there was no need to remove them. There must be more flexibility in this regard.

Like the previous speaker, I question the temporary nature of this legislation. We are coming back here every six months to do this. We need a proper Bill to put the provisions on a proper statutory footing. While this is a relatively small issue, it is symptomatic of the lack of co-ordination and joined-up thinking in the public realm in this country.

While we are talking about outdoor dining and seating, I urge the Government to move on legislation to reform licensing laws, particularly in regard to nightclubs. There are only 83 nightclubs left in the country, down from 522 a number of years ago. The overly restrictive nature of our licensing laws is clearly contributing to that. We are not as far on as we think from the curry in Poldark's in Limerick. When I was in my late teens and 20s, there was a lot more availability of places to go. The previous Minister for justice, Deputy McEntee, was going to look at this in 2022 or 2023 but it sort of fell off the legislative priority list. It is really important because our night-time economy is suffering as a result of the number of night-time outlets, including nightclubs, that have closed, with many provincial towns no longer having a nightclub. The places I went to years ago, like, God forbid, Club Mission in Newcastle West and Trinity Rooms in Limerick, are all gone. That night-time scene has really been pared back.

We will support the motion but we need a proper legislative framework. We need a Bill that deals with this issue once for all, thereby giving hospitality businesses the certainty they need. I urge the Government to move out of the dark ages when it comes to reform of the licensing law.

**Deputy Michael Collins:** Independent Ireland will support this common-sense motion but I really do not understand why the same proposal has been brought before the Dáil on so many occasions. Why can we not just rubber-stamp it once and move on? Businesses in this country need this common-sense provision at this time. The legislation we are discussing was introduced as a temporary measure but outdoor dining has become a vital part of our hospitality sector. Businesses have adapted to the model and repeated extensions only create uncertainty. It is time to stop treating this as a short-term fix and make it permanent. It would provide clarity for businesses, local authorities and An Garda Síochána, thereby ensuring consistency and stability. Independent Ireland is very strong on this. We need this measure in place without having to keep discussing it so often.

It is annoying and frustrating that local authorities are charging businesses rates per seat. I realise the councils are being starved of cash by the Government but it is not fair to turn on businesses that are struggling at present. Business owners have told me Cork County Council is charging them per seat outside their door. That is a very unfair situation and it is kind of sneaky. The only bit of relief businesses got was being able to serve customers outside their door but now that is coming at a price.

While we welcome the reduction of VAT on food to 9%, which will, unfortunately, not apply until next July, I must call out what can only be described as a deeply underhanded move by the Government to increase VAT on room hire for events. This measure was buried in the Finance Bill and will see that VAT rate on hiring rooms for functions in hotels and guest houses jump from 13.5% to 23% - a 70% increase - from January 2026. This is a massive hike that

will hit business and communities hard. I have raised this very recently in this Chamber and I have asked for the decision to be looked at again and overturned. To put this into perspective, one Cork hotel surmised that this change will cost it €25,000 annually if it absorbs it internally. To offset it, it will need to generate €120,000 in additional revenue, which is an impossible target in the current climate. These costs will inevitably be passed onto ordinary families and community groups. Weddings, communions, charity events and local gatherings will all become more expensive for many towns and villages. Hotels are the heartbeat of community life. Pricing people-----

**An Leas-Cheann Comhairle:** To conclude, Deputy.

**Deputy Michael Collins:** I have four minutes.

**An Leas-Cheann Comhairle:** No. The Deputy is sharing time with Deputy Tóibín.

**Deputy Michael Collins:** I have Deputy Richard O'Donoghue's two minutes as well because he is missing. He is not able to attend. I also have my own two minutes, which gives me four.

**Deputy Paul Nicholas Gogarty:** Myself and Deputy Peadar Tóibín have two minutes.

**Deputy Michael Collins:** Okay. Maybe I have taken too much time.

**Deputy Paul Nicholas Gogarty:** Yes.

**Deputy Michael Collins:** I apologise.

**An Leas-Cheann Comhairle:** Is that correct?

**Deputy Paul Nicholas Gogarty:** The Deputy still has 40 seconds left.

**Deputy Michael Collins:** I have said enough. I am talking all my life.

**Deputy Peadar Tóibín:** Aontú obviously supports this Bill. We support the arrangements to allow for seating in public spaces for pubs and restaurants without a need to license it. There is a big question here regarding what is happening our pubs in this country. There is a significant fall-off in the number of pubs on an annual basis. There is a significant change in the social behaviour of society. More alcohol is sold in off-licenses every year and less alcohol is sold in pubs every year, and that is bad thing. A pint sold in a pub is a healthier, safer and more beneficial pint because we are becoming an isolated society. People's mental health is suffering as a result of people not socialising enough in Irish society at the moment. When people consume alcohol alone at home, it is not good for their health or mental health. The heart and soul of towns and villages in this country are being gutted because restaurants and pubs are closing at such a rate. It is time for the Government to realise that we should levy less tax on a pint sold in a bar compared to a can sold in a petrol station because they are two

completely separate things. Not only is a pint sold in a bar better for people's mental health and the social well-being of the community, it also generates employment within that pub.

For far too long, this Government and previous governments have attacked pubs in this sense and that needs to be changed. The last point I will make on this, which is important, is that we need to start talking about parking spaces in towns. Some of these locations take up a parking space, which is fine in some cases, but many of our towns and villages are dying currently because people cannot get into them because of massive traffic congestion and the lack of parking spaces. As a result, people are going online and buying their content there. There is a lot for the Government to think about in relation to this legislation.

**Deputy Paul Nicholas Gogarty:** Once again, we have the delays with the Courts and Civil Law (Miscellaneous Provisions) Bill 2025. Obviously, I welcome the temporary legislation. We spoke about it last May. I wish to focus on a couple of slightly left-of-centre things we could do alongside that legislation. In Rjukan, Norway, a mirror was put on the mountains because no sun shone on the town in the winter as a result of the mountains. Through innovation, there is now sunlight in the town square. There are a lot of towns and villages in this country that have some form of a square or street and we should be giving grants to ensure that these streets can be covered to protect them from both sunlight in the summer as well as rainfall, which happens often in this country. If we want to get people sitting outside, it is one thing allowing for seating – and I welcome the legislation to allow people to sit outside restaurants and bars on public streets to socialise – but when a heavy shower comes along, it drives people indoors very quickly. There are a lot of places. To provide an example in Ireland, there is a small, covered area in Castlebar, but I refer to something three or four times that size. For example, Strokestown was a designed town and it has a large square area which could be used for a market or seating area to revitalise the town. In our city and town centres, such as those in Cork, Killarney and Dublin, there is scope to cover major streets and encourage an outdoor night-time culture, not so much café culture, although we need more night-time cafés as well.

I agree with the previous speaker, Deputy Tóibín, in trying to encourage people to go to the pubs and socialise there. That is also about providing refurbishment grants to pubs. Obviously, there are people coming for the tradition and the music but there are types of pubs where people want to go out and play different games, such as pool, table tennis, cards and different things like that. Pubs have become more multi-use spaces and if they need to re-assess their area for usage, grants available or rates rebates should be available in that regard.

**Deputy Gary Gannon:** Is it possible to come in?

**An Leas-Cheann Comhairle:** Yes.

**Deputy Gary Gannon:** I thank the Leas-Cheann Comhairle for allowing that. I am happy to support the extension of the Courts and Civil Law (Miscellaneous Provisions) Bill 2025 once again but I will say at the outset what we said the last several times we have been asked to extend this piece of legislation: we cannot keep treating it as a temporary measure. I appreciate the Minister of State said in his opening contribution that this is going to be addressed. It is important we do that with some urgency. Outdoor dining has proven itself. It has changed

how people use their city. It deserves permanence and not another six- to 12-month stay of execution. We have all seen the effect it has on the character and energy of Dublin. Drury Street, which I will pass by on my way home today, is one of the best examples we have of how outdoor dining can work when it is done right. Any summer, or even autumn, evening, the place is absolutely buzzing. It is full of life and it is showing exactly what a city centre can be when we give people the space to enjoy it.

During the summer, I was heading through the city and I heard someone say that they were going into town, to which their friend fired back, “Are you on Drury duty?”. I love that because when language penetrates into the vernacular of the people, that is when you will actually see a measure worth keeping. The success of outdoor dining has always been about more than tables or chairs; it speaks to something deeper, that is, the right of people to experience a city as citizens and participants in a social life rather than mere consumers moving through it.

If we truly believe in this, then we need to broaden its footprint. Last year, I said that we need to bring some of that ambition north of the river and I say that again today. Imagine Talbot Street, which is often discussed, with a stretch of outdoor dining and public seating. Imagine Amiens Street with colour and life spilling out from the shopfronts. Likewise, imagine Parnell Street as a vibrant, welcoming boulevard which all of its communities deserve. That is not fanciful because we have seen what happened on Capel Street where the council actually gave it some attention and totally transformed the whole dynamic of that street. We can start sending some of that love around some of those other streets too. These are streets where people live, work and spend their time and they would be utterly transformed by the confidence of the council and the State and a bit of design and political will.

None of this can happen in isolation, however. Streets do not redesign themselves and business will not invest if the State refuses to give clarity. Local authorities cannot build a new public realm out of thin air. When we talk of the Dublin city task force, it got so much fanfare initially by the Tánaiste and then by everyone across the Government. They talked about it being essential but gave absolutely no resources to it. That is not only frustrating but it fails the city of Dublin. We cannot keep going on like this, talking about the need for urgent task forces, organising press releases and Ministers going to the GPO only for not one single cent to be given to it two years later. It was insulting to the people of Dublin to keep kicking that can down the road while the city cries out for investment, imagination and leadership.

Outdoor dining has shown us what is possible. The people of this city, businesses and councillors have already embraced it. This House overwhelmingly and clearly embraces it also. It is time for the Government to stop renewing temporary solutions and start backing permanent ones by making this legislation permanent, funding the Dublin city task force, and giving local authorities the certainty they need to build - I am conscious I am speaking in the national Parliament but I am a Dublin representative - a capital city that people can be truly proud of. I will support the legislation but I will support even more strongly a vision of a city that is vibrant, public, inclusive and one that belongs to the people.

**Minister of State at the Department of Justice, Home Affairs and Migration (Deputy Niall Collins):** I thank the Deputies for their time and contributions. With the extension of the Act until 31 May 2026, I hope that it sends out a message of our determination to continue to support and provide clarity to businesses, An Garda Síochána and local communities. This is

an important extension which clarifies the position of licence holders who wish to sell and serve alcohol adjacent to a licensed premises in an area provided by the relevant local authority. With the extension of this Act, continued certainty is provided to licensees. I reiterate that in May of this year, the Government approved the priority drafting of the criminal law and civil law (miscellaneous provisions) Bill, which includes the relevant provisions to regularise the position in respect of outdoor seating areas on a permanent basis. This will remove the need to apply for these extensions every six months. However, it will not be possible to have these provisions enacted by 30 November.

We can all agree that these measures will successfully address the relevant issues which arose for licensees and that they have worked effectively and will continue to do so for the period ahead with the support of the Houses. Outdoor dining spaces boost the appeal and attractiveness of our towns and cities. They inject new energy and dynamism to local areas, as well as provide much needed support for local businesses and enterprises. Having come through the last few difficult years, it is wonderful to see that we are in a position to share our lively bars and restaurants with many new and returning visitors to our country. I thank the Deputies for their support.

Question put and agreed to.

### **Transfer of Passenger Name Record Data: Motion**

**Minister of State at the Department of Justice, Home Affairs and Migration (Deputy Niall Collins):** I move:

That Dáil Éireann approves the exercise by the State of the option or discretion under Protocol No. 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, to take part in the adoption and application of the following proposed measure:

Recommendation for a Council Decision authorising the opening of negotiations for an agreement between the European Union and the Republic of Korea on the transfer of Passenger Name Record data from the European Union to the Republic of Korea for the prevention, detection, investigation and prosecution of terrorist offences and serious crime,

a copy of which was laid before Dáil Éireann on 14th October, 2025.

Today, I am seeking the approval of Dáil Éireann to opt in to the Commission recommendation for a Council decision authorising the opening of negotiations for an agreement between the European Union and the Republic of Korea on the transfer of passenger name record, PNR, data. This recommendation has two main aims. The first relates to the necessity of ensuring public security by means of exchanging PNR data between the EU and the Republic of Korea, while the second relates to the protection of privacy and other fundamental rights and freedoms of individuals.

This proposed Council decision has a Title V legal basis in the area of police co-operation. Its publication on 15 September 2025 started the three-month window for Ireland to exercise

an Article 3 opt-in under Protocol 21 annexed to the Lisbon treaty. The collection and analysis of PNR data is a widely used law enforcement tool in the EU and other countries for the prevention, detection, investigation and prosecution of terrorist offences and serious crime. PNR data is the booking information provided by passengers and collected by air carriers for their own commercial purposes, such as names, dates of travel or travel itineraries. The collection and analysis of PNR data can provide the authorities with important elements, allowing them to detect suspicious travel patterns and identify associates of criminals and terrorists, particularly those previously unknown to law enforcement authorities.

The use of PNR data is governed by the EU PNR directive, which was transposed into national law via the European Union (Passenger Name Record) Regulations 2018. The Irish passenger information unit within my Department is the body responsible for processing PNR data in Ireland. No legal or practical impediment has been identified precluding Ireland from opting in to these proposals. Legal advice from the Attorney General confirms that we will not be bound into participating in the finalised agreement with the Republic of Korea unless we exercise our right to opt in again when fresh proposals are published at the end of the negotiations.

Today, I am simply asking Deputies to support an opt-in to those negotiations, so that we can participate on the same basis as other EU member states. No cost increase will arise from our participation in this Council decision authorising the opening of negotiations. A further cost analysis will be conducted at the time the agreement is finalised. The Irish passenger information unit is funded through the Vote of the Department of Justice, Home Affairs and Migration.

Deputies will recall that we have already opted in to similar EU PNR agreements with Canada, Australia, the United States and the United Kingdom. Earlier this year, the Dáil and Seanad passed similar motions to allow us to participate in two finalised PNR agreements with Iceland and Norway. Similar proposals to sign and conclude a PNR agreement with Switzerland were published on 13 November 2025. These are currently under consideration. Subject to no legal or practical impediments being identified to our participation, I intend to recommend to the Government and the Houses that we opt in to these agreements and the necessary motions will be brought to the Houses for agreement at the appropriate time.

In operational and policy terms, it is considered desirable that Ireland exercise an Article 3 opt-in to this proposal with the Republic of Korea so that Ireland can fully participate in the negotiations as they progress. I commend this proposal to the House to consider the exercise of Ireland's right to opt in under Article 3 of Protocol 21 and seek the approval of the motion to participate in this Council decision authorising the opening of these negotiations between the EU and the Republic of Korea.

**Deputy Mark Ward:** Sinn Féin has discussed previous motions in relation to the sharing of passenger name record data. This data is important for the prevention, detection, investigation and prosecution of serious crimes and terrorist offences such as drug-related offences and human trafficking. This information forms a part of the broader management of our borders. International co-operation in the fight against crime is crucial, and the sharing of this information is a key aspect of that.

I raise with the Minister of State the fact that this data is not collected in respect of those travelling by ferry. The motion relates to an agreement between the EU and the Republic of Korea. Sinn Féin will not oppose it.

I will again make a number of points about what I see as an increased drift towards opting in under Protocol 21 of the Lisbon treaty and moving further away from the spirit of that protocol, which gave Ireland the right to opt out. Whenever the Irish people have voted on EU treaties, protecting and maximising Irish sovereignty have been to the fore of many people's concerns. That is why Protocol 21 is in place. I have a concern that since Britain, which was also covered by Protocol 21, left the European Union, there has been increased resistance, or perhaps it is a lack of courage, on the part of the Government to exercising our right to opt out of measures related to freedom, security and justice.

While it may be appropriate in this case to opt in under Article 3, it is crucial that protections of Protocol 21 annexed to the Lisbon treaty are not abandoned or watered down by always opting in under Article 3, when the option of opting in under Article 4 or opting out is available to Ireland. While this particular proposal may be clear and straightforward, we have seen the Government push through many Article 3 opt-ins where it is clear that the final proposal will be in Ireland's best interest. This is something I will talk about later this afternoon.

There is considerable travel in and out of the Irish State by ferry as well as by air. Sharing the PNR data is designed to prevent, detect, investigate and prosecute serious crimes and terrorist offences. It appears to be an anomaly that this does not apply in the same manner to ferry passengers. This will encourage those seeking to evade PNR to take the ferry. Deputy Carthy raised this anomaly with the Minister when we last discussed a motion on the transfer of PNR. At the time, the Minister pointed out that the European Commission had published a feasibility study which examined the possible use of advance passenger information from land and maritime travel operators. Can the Minister of State give an update on plans to collect PNR data from ferries travelling in and out of Ireland?

**Deputy Gary Gannon:** International co-operation in the fight against serious crime and terrorism is vital. No one disputes that, but how we co-operate matters just as much as whether we co-operate. These motions on the conclusion and signing of PNR data-sharing agreements between the EU and South Korea are part of a wider framework that can enhance public safety. I support that objective, but I sound a note of caution.

5 o'clock

When the EU's PNR regime was tested before the European Court of Justice, the court was unequivocal. PNR systems can only be lawful where robust, enforceable safeguards are in place. As we consider authorising negotiations with South Korea, that principle must guide us. We must have safeguards that are grounded in fundamental rights because we are not just talking about sharing names and passport numbers. We are talking about bulk processing of personal data, often of people who are entirely innocent, who will never come close to any suspicion of wrongdoing.

The European Data Protection Board, EDPB, has said loud and clear that PNR data should only be used in connection with serious crime or terrorism - not for so-called ordinary offences. There must be an objective link between the data and the offence. That link has to be evidence-

based, not speculative. Anything less risks undermining the very rights this Union is meant to uphold.

We also need clarity around independent oversight, time limits on data retention and, crucially, data subject rights - the right to know how your information is being used, the right to challenge it where necessary and the right to redress if something goes wrong. Too often, we approach these international PNR agreements on the assumption that every partner country will apply the rules with the same rigour and safeguards that we expect within the EU but even within the Union the EDPB, which is the EU's own top data protection authority, has warned that many member states have still not aligned their national PNR laws with the European Court of Justice's requirements. If several EU countries are struggling to meet the court's standards, it should give us real pause before we authorise negotiations with a third country like South Korea. At the very least, it should prompt us to stop, examine the risks and ensure the safeguards demanded by the court are fully reflected from the very start of those negotiations.

I support the principle of these agreements but I urge the Minister to ensure that our participation is rooted in full compliance with the European Court of Justice ruling, with robust domestic implementation and that transparency, necessity and proportionality are not just buzzwords but, rather, the standards we actually enforce. Security and rights are not in opposition to each other. We get better, safer systems when we protect both.

**Deputy Cathal Crowe:** I note that Ireland is bound by the EU passenger name record directive so it makes full sense for us to opt in. What is at stake here is data exchange. In time, it will lead to increased police co-operation, prevention, detection, powers of investigation and, ultimately, one would hope, prosecution where terrorist offences and serious crimes are concerned. Overall, this is a very good measure and I hope there will be no opposition to it. I see it as a very positive measure.

I am convenor and chairman in the Houses of the Oireachtas of the Ireland-South Korea parliamentary committee. We had a meeting yesterday attended by the South Korean ambassador. We had an excellent meeting. There are many areas of co-operation. I do not intend to use all my speaking time here but I wish to make one point because it is important that it gets read into the Dáil record. The most beautiful tapestry, which was shown here in the Houses at some point - I believe the Ceann Comhairle has seen it - commemorates seven Irish priests who were martyred during the Korean War. They were seven Columban missionary priests, one of whom, Father Tommie Cusack, was from my county of Clare. Very little is known about these priests in Ireland but they are revered in Korea, where there are shrines and streets named after them. Now they will finally be recognised in state buildings there with a tapestry presented yesterday. I know I have gone off on a tangent but it is important that the event that took place yesterday is recognised. The tapestry is on a tour of key sites in Korea and on St. Patrick's Day will be brought to one of the state buildings, where it will hang permanently in exhibition.

Overall, this is a good measure we should opt into. It makes sense. The more the EU can co-operate with third countries, the better. I note there is an agreement like this with Australia and other countries. The more of these arrangements we have, the better. We live in a global society these days. Many people growing up nowadays will not live in their local communities,

towns or villages when they are older but will live in the four corners of the earth and it is important that we are able to share details about people who move across borders, particularly those who try to live beyond the law. The more data-sharing we have with other countries in that regard the better.

**Minister of State at the Department of Justice, Home Affairs and Migration (Deputy Niall Collins):** I thank all the Deputies for their contributions, which I have listened to carefully. I also thank Deputy Crowe for a very insightful contribution about the reach of Irish missionaries as far as Korea. We know the outstanding contribution of Irish missionaries around the world and that was another example of it.

I reiterate that the proposed opt-in concerns a proposal for a Council decision authorising the opening of negotiations for an agreement between the EU and the Republic of Korea on the transfer of PNR data. PNR data is a widely used law enforcement tool in the EU and beyond to combat terrorism and serious crime such as human trafficking and drug-related offences. The collection and analysis of PNR data can enable the relevant authorities to detect suspicious travel patterns and identify criminals and terrorists, and their associates. Ireland is bound by the relevant EU PNR directive. Adequate data protection safeguards and respect for the fundamental rights of citizens will be a core component of the negotiations with the Republic of Korea. The existing adequacy decision referred to by the Commission in its proposal is a strong indicator that any transfer of data from the EU to the Republic of Korea will be appropriately protected.

We have previously supported similar agreements in this area and it is recommended for operational and policy reasons that we exercise our right to opt in under Article 3 to this proposal so that we can input into the negotiations from the outset. I again highlight that the motion before is simply an opt-in to participate in the negotiations. It is not an opt-in to begin exchanging PNR with the Republic of Korea. The agreement reached at the end of the negotiations will provide the legal basis for that exchange. It will require Ireland to exercise another opt in under Protocol 21 at the time to benefit from the enhanced police co-operation it will offer.

Deputy Mark Ward raised a point about PNR data being collected from airline travel and not from other forms of travel. The Commission has published feasibility studies examining the possible use of advanced passenger information from land and maritime travel operators. Ireland does not have the applicable long-distance rail or road routes but will continue to monitor developments on maritime travel arising from these studies. The PNR directive is also being evaluated and there may be scope for amendments at the appropriate time. The point is noted.

I trust that the House can support the exercise of Ireland's opt-in in this instance and, therefore, approve the motion to participate in the Council decision authorising the opening of negotiations. I thank the Deputies for their contributions and careful consideration.

Question put and agreed to.

## **EU Regulations: Motions**

**Minister of State at the Department of Justice, Home Affairs and Migration (Deputy Niall Collins):** I move:

That Dáil Éireann approves the exercise by the State of the option or discretion under Protocol No. 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, to take part in the adoption and application of the following proposed measure:

Proposal for a Regulation of the European Parliament and of the Council establishing the Union support for asylum, migration and integration for the period from 2028 to 2034, a copy of which was laid before Dáil Éireann on 14th August, 2025.

My thanks to the House for facilitating these motions, which were debated in the Seanad earlier. The Government today approved the request of the Minister, Deputy O’Callaghan, request to seek the approval of this House to opt in to these EU Commission proposals. They are being taken together as they form part of the multi-annual financial framework, MFF, package. The MFF is the European Union's long-term budget plan that sets the annual spending limits for various policy areas over a seven-year period. The motions today relate to proposals on justice and home affairs financial instruments, namely, the asylum, migration and integration fund, the internal security fund and the justice programme fund. These funding streams are already in existence and the proposed regulations will extend them for the period 2028 to 2034. Protocol 21 applies as the measures have Title V legal bases and an opt-in under Article 3 is recommended so Ireland can continue to utilise funding made available under the programmes.

On the proposals themselves, the asylum, migration and integration fund proposal will establish a new asylum, migration and integration fund for 2028-2034. It provides for a total amount of €11.9 billion in EU funding, which represents a significant increase from the €6.2 billion provided under the fund between 2021 and 2027. This increase reflects the aim for a collective response on asylum and migration across the Union. Funding can be drawn down to support member states' implementation of the EU pact on asylum and migration and to support member states' capacity to manage and respond to asylum, migration and integration challenges. Ireland participated in the previous two iterations of the fund, covering the periods 2014 to 2020 and 2021 to 2027, as well as in the two comparable funds that preceded it, namely, the European Integration Fund and the European Refugee Fund. Under the current programme the fund provides a range of supports for international protection applicants, programme refugees, beneficiaries of temporary protection and other third country nationals arriving in Ireland. This funding assistance also supports the State's ability to fund a wide range of NGO-led migrant integration programmes and funding also covers certain aspects of the Irish refugee protection programme and the returns programme, which are managed by our Department. In line with work progressing on asylum and migration issues at EU level, the new fund will contribute to the specific objectives including enhancing effective, safe and dignified return and readmission and strengthening and developing legal migration to member states. It will also contribute to enhancing solidarity and fair sharing of responsibility between the member states, including through practical co-operation, innovative methods and new technologies.

In a similar vein, Ireland has benefited from participation in previous iterations of the EU internal security fund and the proposed regulation is to establish that fund for the 2028-2034 period. It provides for an indicative amount of €6.8 billion, which is a significant increase from the €1.9 billion provided under the current internal security fund running from 2021 to 2027. As this House will know, in recent years geopolitical instability has impacted greatly on the EU and the threat picture facing the EU is stark. Security threats continue to evolve and such threats are increasingly cross-border in nature, which necessitates closer co-operation between member states. In its conclusions in June this year, the European Council recalled that serious and organised crime, terrorism, radicalisation and violent extremism - both online and offline - represent a major threat to European citizens and the security of member states. As we know only too well, Ireland is not immune to this. The European Council also called on EU institutions and the member states to mobilise all available resources at national and EU level and to take further action to strengthen law enforcement and judicial co-operation. The indicative increase for this fund reflects the priority afforded to protecting the Union's internal security. Informed by ProtectEU, the European Commission's new internal security strategy, the overarching objective of the internal security fund is to ensure a high level of internal security in the EU by enhancing operational law enforcement co-operation and the exchange of information between member states and relevant EU agencies such as Europol. Grants may be provided for activities that include development of national and EU-wide information systems, joint operations between cross-border and national authorities and training, education and acquisition of equipment and support in the development of new technologies and processes. Examples of beneficiaries of the programmes implemented under the fund may include national police, customs and other specialised law enforcement services, non-governmental organisations and local public bodies. Any measures with a military or defence purpose are not eligible for support under the internal security fund. Funding provided under the current Internal Security Fund has enabled investments in IT systems from which Ireland has benefited including, among other things, Ireland's connection to the Schengen information system, the establishment of Ireland's passenger information unit and the enhancement of the automatic number plate reading system in Garda vehicles.

The third fund listed for this debate is the justice programme fund. As with the two previous proposals, this proposal is a continuation of previous iterations of the programme, namely, 2014 to 2021 and 2021 to 2027. The programme intends to establish a fund of a total of €798 million over seven years. Member states can draw down from the fund for transnational projects which promote the adherence to the rule of law and fundamental rights, support and improve access to justice, support judicial training, and support the proper funding of independent judicial systems. Some examples of Irish projects that have been funded under this stream include a Tusla project to improve access to child-friendly justice, protection and recovery for child victims and their families through Barnahus - the child-friendly, multidisciplinary model to support children who may have experienced sexual abuse - and a court-based victim and witness support services project to build knowledge and provide tools to deliver quality court-based support services for victims and witnesses of crime. Funding for these types of projects should continue under the new programme and it is important Ireland continues to support and participate in these programmes. The European Judicial Training Network, of which the Judicial Council of Ireland is a member, is funded under the justice programme. This network brings together judicial training institutions from around Europe to develop and implement training for judiciaries. It is important Ireland continues to support the work of this independent

training institution. Furthermore, the programme aims to support projects improving efficient civil and criminal procedures and funding may be made available in relation to procedural safeguards in European arrest warrant proceedings.

I am strongly of the view that Ireland should participate in the adoption and application of these proposed measures. In doing so, Ireland will continue to benefit from financial assistance in order to have funding available for projects supporting the implementation of the EU pact on asylum and migration, for enhancing law enforcement co-operation between EU member states, and for projects which seek to improve access to justice for all citizens and businesses. From a procedural point of view, our agreement to participate in these measures will also enable Ireland to have a say in their final content. Participation will lend weight to any policy positions that we may take during the negotiation process and allow us to maximise our influence on the final shape of these proposals.

I commend the motions to the House.

**Deputy Mark Ward:** The Minister of State has spoken about the asylum, migration and integration fund supporting the implementation of the EU migration and asylum pact. The Government's decision to sign up to this pact is highly contentious. In Sinn Féin's view, the vast majority of measures contained in the EU's asylum and migration pact are not in Ireland's best interests because we must retain sovereignty over these matters if we are to have an immigration system where decisions are made quickly and those decisions are enforced. Decisions are still taking too long and, despite some high-profile flights, deportation orders are not being enforced as they should be. These are all issues that can be sorted by the Irish Government and which do not require us to sign up to the pact. There has been a lot of talk and repeated announcements on issues such as asking those in the international protection system who are also in work to pay towards their accommodation but nothing has actually happened. On migration more generally, nothing has been done to cap the number of international students, something I have raised with the Minister on a number of occasions.

While Government signed up to all aspects of the EU pact, it is not prepared for implementation. Sinn Féin supported a number of aspects of the pact because they were in Ireland's interest. We supported opting in to the asylum and migration management regulation and the Eurodac regulation but we opposed opting in to all other measures. As each day passes, it becomes clearer that it was a mistake to sign up to the EU migration and asylum pact and that it is not right for Ireland.

It is time the Minister of State and his Government acknowledged that the EU migration and asylum pact is not in Ireland's best interests and that it does not take into account Ireland's unique challenges as a member state that is part of a common travel area with a state outside of the EU. Unfortunately, there was no sense of this being recognised when the Minister met with the EU Commissioner for Internal Affairs and Migration, Magnus Brunner, to discuss the pact this week. By failing to recognise the realities of the challenges we are facing as a result of our membership of the common travel area, failing to recognise that the people of Ireland are best placed to make decisions in relation to migration and failing to prioritise the achievement of a bilateral agreement on returns, the Government has left the State in an unacceptable situation in terms of the management of migration.

It is also time for the Government, including the Taoiseach, Deputy Micheál Martin, who appears to have a particular reluctance in this regard, to admit that, as with many other challenges faced in Ireland, having two states on the island of Ireland impedes our ability to deal with migration properly. Brexit added another layer of complexity to this situation. It goes without saying that the management of migration will be simplified when there is one state on the island of Ireland. For this reason and many others, it is time to start making unity a reality.

On numerous occasions, I have raised the need for a secure bilateral agreement with Britain to ensure that those international protection applicants who should be processed in Britain can be returned there promptly. It would be helpful if the Minister of State could outline to the Dáil the progress that has been made in this regard.

We should not be opting into proposals under Article 3 by way of motions put before the House. In an earlier debate, I made points to the Minister of State about the flexibility we have as a result of Protocol No. 21. It is madness not to avail of this flexibility. For example, the regulation establishing Union support for internal security is informed by the EU's new internal security strategy, ProtectEU. There are serious concerns about ProtectEU with respect to its chat control proposals and the consequences of undermining encryption for personal data. It has been argued that any attempt to weaken encryption weakens everyone's security and that it has the effect of weakening cybersecurity and leaving systems vulnerable to attack.

For Sinn Féin, the issue of sovereignty is paramount in considering these types of motions, which regularly come before the Oireachtas. Handing sovereignty over to the EU in constant drips undermines democracy and our ability as a country to act in the best interests of the Irish people. Unless there is a compelling reason to act to the contrary, Ireland should be making its own decisions on issues in the areas of freedom, security and justice. Ireland has the option to opt in to these regulations at a later stage under Article 4 of Protocol No. 21. This would allow us to do so at a time when we have more clarity as to whether they are in Ireland's best interests.

**Deputy Duncan Smith:** On the motion to opt into the regulation establishing the asylum, migration and integration fund, we should be clear about what we are discussing. This is a motion to give our assent to a package of nearly €12 billion to underpin the implementation of the EU migration pact. Along with others, we in the Labour Party have significant difficulties with that pact. Measures will be funded with this money. One of the objectives mentioned in the regulation is promoting and contributing to the effective integration and social inclusion of migrants. Previous iterations of the AMIF have played an important part in funding integration programmes and supports for international protection applicants but we should be very clear-eyed about this motion and the regulation behind it. It arises from a deeply flawed EU migration pact. We in the Labour Party fully endorse the idea that there is a need for a cross-EU approach to migration and migration policy but we had strong differences with elements of this pact. In particular, we felt that the pact would see the introduction of an asylum procedure that does not reflect basic rights or contain safeguards for vulnerable applicants. It could certainly lead to a worsening of conditions in both reception and detention centres, impacting directly on the dignity of human life and on human rights.

As we know, the pact is the result of a move to the right in EU migration policy that risks undermining the right to claim asylum itself. In recent weeks, we have unfortunately seen this

Government attempt a similar move. It has appealed to fears and prejudices rather than putting forward a positive case for migration or focusing on working towards a system that is fair, effective and humane. We have seen a concerted effort from Government involving negative messaging, symbolic exclusion and deterrence theatre on migration and the system of international protection. Concerns have been raised that the Government's legislation to transpose the pact goes further than it needs to. There is a risk that, in its efforts to follow populist rhetoric with ill-thought-through and rushed policy, the Government will go through the same process the EU has gone through and will arrive at a position where asylum is undermined and those with valid claims see their rights curtailed.

What is more, as Ministers fall over each other to follow the lead of the UK Government with the greatest enthusiasm, they are feeding into the othering of migrants in Ireland. That puts people at greater risk of attack and it undermines community solidarity. If we lose that community cohesion and our reputation as a welcoming and open society, it will have really negative impacts. We all know how much Ireland relies on workers from abroad to support our infrastructure and housing investment plans, our foreign direct investment and multinational corporation sectors, our hospitality sector and particularly our health and social care systems. When leaders choose to cynically play politics on this issue rather than to lead, it puts all of that at risk. This Government should choose to lead.

The Government's actions are having a very real impact. Two days ago, I spoke to a young woman who came to this country eight years ago to flee persecution for being a member of the LGBTQI community in her home country. She came here, she studied and she worked. She fell ill and is currently in receipt of illness benefit while she undergoes very serious medical treatment. With the right help and support, she will get through that treatment and return to work. She is a young woman with an awful lot to give. She is also a young woman with a letter stating that her status in this country is now in doubt and that she may have to leave and return to the country where she was persecuted. That is an Ireland I did not think existed last year, the year before or the year before that, but it is certainly the Ireland of November 2025, the Ireland this Government is shaping with its policies and actions.

This Government should choose to lead and to proactively put forward a case for migration that not only acknowledges the positive impacts that it has had on this country, but that also acknowledges the realities. That would be an approach that recognises that immigration to this country is overwhelmingly regular migration, with international protection accounting for one in ten migrants. It would be an approach that would leave the tough-guy posturing at the door and an abandonment of mean-spirited efforts such as the Minister's proposed changes to citizenship and family reunification rules. The Labour Party, and I am sure others in opposition, have little faith that this approach will be taken given the actions, motions and direction this Government is taking. It is bringing Ireland to a more dangerous and unsympathetic country with less compassion. It is not the Ireland I want to live in.

**Deputy Gary Gannon:** I will be voting against this motion for a variety of reasons, but first when it comes to the transposition of the asylum and migration pact into Irish law through the International Protection Bill 2025. Anybody at the justice committee a month ago when this was going through pre-legislative scrutiny could not in good conscience agree to advance it one Stage further. Heads of the Bill were missing. Vital aspects of the Bill fundamentally change who we are as a country. The Bill pertains to how we allow the detention of children,

how we screen adolescents and how we change the nature of access to legal rights to an undefined reference to legal counsel. There is so much wrong with the Bill that we could not in good conscience allow ourselves to be a participant in its advancement in any form.

These motions are not abstract measures. They are the kinds of decisions that shape how the EU, and Ireland within it, treats people seeking protection, people coming here to work and people simply trying to live their lives with dignity as well as people trying to reclaim their lives from a terror they may have experienced someplace else, such as is part of all of our history here in Ireland.

We have seen over the past number of years a real tightening of rhetoric and a hardening of action when it comes to migration and asylum across the EU. The Bill is effectively a response to that. Instead of providing a clear counterbalance and being a rights-based voice at that table, the Government has chosen at every step to mirror that tightening and to follow the EU's lead even when it runs contrary even to our own stated values. Worse still, the Government has chosen to follow the path of the United Kingdom. That has been very clear in the rhetoric of recent days. I will repeat what I said to the Taoiseach today for anyone who wishes to hear it. For the life of me, I cannot understand how anybody who aspires to Irish republicanism could follow the lead of the UK and the influence of Nigel Farage. We see that very clearly. It is as if the Government woke up and discovered recently that there is a shared common travel area. These issues were raised last year when the pact was going through the justice committee. The Government seems immune to the fact it was raised then. We are being asked to do this today through three separate motions, each of which is significant and linked to wider EU trends of locking down migration and deepening security powers, yet all we are told is that they warrant no further scrutiny. I simply do not accept that, nor do I have trust in the Government.

We are told the motion on the justice programme is harmless and simply a continuation of an existing programme that funds judicial co-operation, access to justice and the digitalisation of courts. However, every time we expand EU-level justice mechanisms, we need to be certain they are not being used to underpin policies that diminish rights, reduce procedural safeguards, or push member states into accelerated processes that undermine fairness. We do not have that here.

Neither is the motion for internal security a small measure. This is about billions being devoted to policing, surveillance, data-sharing, cybercrime capabilities, intelligence exchange and operational co-operation between police forces across the EU. We are being asked to endorse a massive new security funding structure without knowing, first, what specific Irish systems it will integrate into, second, what data will be shared, and third, what oversight exists. On that basis, I will be voting against the motion.

Given the current climate, the EU asylum, migration and integration fund, AMIF, is clearly the most important of the three, and the one that most clearly demonstrates why we cannot keep rubber-stamping these proposals. The AMIF is being sold as a benign pot of money for integration projects, NGO supports and aspects of the refugee programme. We know what is left unsaid. We know what AMIF funds have been used for across Europe - detention facilities, returns programmes, border enforcement and the hardening of asylum procedures.

We know what Ireland is doing right now domestically. It is increasing citizenship residency requirements from three years to five years, narrowing family reunification and introducing

charges on people in IPAS accommodation. I will come back to the latter point if I have time. These are political choices that mirror the EU's direction of travel. The Government wants to opt into a funding framework that will reinforce and accelerate those choices without explaining how the money will be used, what conditions it carries, or what rights-based safeguards will exist. What is happening here is a very familiar pattern. This is the exact same language we were given before the EU migration pact. We all know now how significant that package was and will be as we transpose the International Protection Bill. We cannot keep legislating like this. We cannot keep allowing opt-ins.

I wish to talk about some of the measures that were introduced today because they are important in the context of what we are being asked to vote on here. When it comes to family reunification, the Government has chosen to allow it only for the most wealthy - those who have accumulated enough funds. It has set a new standard that is remarkable. It has introduced a condition whereby access to welfare would somehow diminish a person's right to citizenship. Nobody has told me whether, for example, a person who lost an arm in a conflict and needs a disability payment will remove the person's right to citizenship. These ridiculously cruel measures are now being put in statutory form to the effect that access to welfare entitlements somehow diminishes the right to citizenship. It is Thatcherite in all but name. We are making people who earn a paltry wage pay for substandard accommodation, which sets the bar that somehow those people should be grateful for the opportunity. A person earning €150 for doing whatever job he or she has been able to get has to give up €15. This is not a cost-saving measure to the State. It actually costs the State money to initiate this level of cruelty. We are being told that this is fair and is in keeping with what other EU countries are doing and there is nothing to see here. We will not be supporting this motion. The International Protection Bill, as it is currently being transposed, is an absolute shame on anybody who believes that such legislation can be brought to pre-legislative scrutiny without heads of the Bill or answers to vital questions. There is no trust when it comes to the Government's treatment of integration. It is a descent not only into far-right narrative but also policy. We are at a crossroads in terms of how we treat people in this country. For a country with a history such as ours of enforced incarceration, monetising oppression and poverty and imprisoning people who have committed no crime, be it in Magdalen laundries or mother and baby homes, the idea that we would initiate detention facilities for children is an affront to our history.

**An Leas-Cheann Comhairle:** Deputies Coppinger and Paul Murphy are sharing time. Is that agreed? Agreed.

**Deputy Ruth Coppinger:** We will divide it between us. This is a very important debate because all around the world we are seeing an increase in violence, genocide, brutality and gross inequality. That is the reason people are fleeing the countries they are from and that we are discussing tonight the measures the Government is taking, which very much fall in line with the British Labour Government and other governments around the world. Some of the things that are happening are very similar to what Trump is talking about. We do not have Immigration and Customs Enforcement, ICE, yet going around the streets, but we have pictures of people being pushed onto planes. Charter flights are being commissioned at huge cost to the taxpayer so the Minister can tweet about them the next day.

I want to make some points about the EU migration pact, which is part of the vote we will have tonight. It is opposed by 160 different organisations including Amnesty, Human Rights Watch, the ICCL and the Irish Refugee Council. These policies are fundamentally racist. People go on marches in support of Palestine yet disseminate the idea that people should have their rights taken away. I have been contacted by loads of Palestinian people who are looking for asylum and for family reunification. We know there is genocide in Sudan and in Congo. Our office is inundated with people in need of help in these situations who are trying to get their family members out of conflict zones. You cannot go on a march and propagate this nonsense as well.

The pact would set up detention centres; speedy deportation; no right to an in-person appeal; limitations on legal representation; a process where asylum seekers would be sent to third countries that are deemed safe - the Tories were doing that in Britain - biometric data; face scans; fingerprints, including of children; and restricting access to the asylum process, particularly for those who are vulnerable. Anybody going along with and leaning into this is just leaning into more racism in society.

I refer to some of the things that the Cabinet is proposing. It is a racist myth that people are shopping around for countries to go to. People flee wars. People flee persecution, as we know. Forcing asylum seekers to pay for unsafe substandard accommodation, with people baying for their blood outside in some cases, is wrong. It will not bring in any money either. We have all said that this is virtue signalling and it ignores the context of the housing crisis. It was reported on "Morning Ireland" that, in Belgium, the Flemish Government tried this in 2014. It pushed asylum seekers onto the streets into homelessness and that was all it did.

On the proposal to require five years of residency, loads of people I know and loads of people I have made representations about are trying to get their status. They are working here, they have got degrees and they have all sorts of qualifications that we need, and now the Minister is going to make it more difficult for them to lead a decent life here. It is shameful that anyone is going along with this.

On the proposal to not count time on welfare if you are disabled, many people have disabilities when they come here and have very sick relatives as well. This is Dickensian and Victorian.

We are a wealthy country but the wealth is in very few hands. We also have massive labour shortages.

There are real effects from this nonsense for every migrant in this country. They are living in fear because the Minister is stoking up racism and he is encouraging and creating oxygen for the far right.

**Deputy Paul Murphy:** What we are talking about here is a €12 billion fund to effectively raise the walls of Fortress Europe. Fortress Europe, with its militarised borders, plans to spend some of that money to pay so-called third countries with dubious human rights records and records of repression of opponents, such as the repression of the Kurds in the case of Turkey, to take some asylum seekers that come to Europe.

Fortress Europe is a system that was responsible last year for the death of over 2,000 people. Over 2,000 people died in the Mediterranean. I hope we all remember the picture of the two-

year-old boy, Aylan Kurdi, washed up on a beach. People saw in him their own children and thought this was horrific and we could not allow this to happen. Not only is it continuing to happen, but it is getting worse and it is funded by our public money.

What we are seeing, in Europe and in this country, is a ramping up of anti-migrant policies and anti-migrant and racist rhetoric, to be clear, not policies that would make the lives of any ordinary person here any better. It is purely performative cruelty.

You almost cannot turn on the radio these days without hearing the Government announce some new policy to attack migrants to make their lives harder. We now have embedded journalists on deportation charter flights. There has not been a single deportation flight that the Minister for justice has not tweeted gleefully about. It is disgusting. There is policy after policy to make people's lives harder: cutting the accommodation recognition payment, cutting the accommodation for Ukrainians, leaving asylum seekers on the streets while there were and continue to be empty beds in the system, snatching families for deportation and now making asylum seekers pay up to €1,000 a month for completely inadequate accommodation. What is all this about? John Deasy, in the *Business Post* at the weekend, gave the game away. People should be aware about this. People should go and read this article. The article, by John Deasy, a former Fine Gael TD, is entitled, "Opposition parties bet on housing backlash, yet voters keep calling their bluff". It states:

People certainly don't become indifferent to society's most pressing problems that continue to cause huge pain, but they do become less politically responsive when they've heard the same thing said over and over again. Other issues invariably come to the fore and compete for their attention.

The issue of immigration is doing just that. By the time the next election rolls around, housing could find itself on a par with immigration as the big concern in conservative Ireland.

If that happens, Fianna Fáil and Fine Gael will be in a better position to muffle the inevitable accusations of failure on housing and infrastructure.

There you have it, in black and white. The Government is implementing cruel policies against migrants because it wants to problematise the issue of immigration. The Government wants people to think that there is a flood of asylum seekers coming into this country when, in reality, the numbers have come down and down. In 2022, asylum seekers and refugees numbered about 80,000. That was halved the next year. It was almost halved the following year. It will be just over 20,000 this year. They are not the cause of the housing crisis. This is a trick that Fianna Fáil, Fine Gael and the establishment parties, assisted by lots of the media, are trying to pull on people. People should not fall for it. The problems remain the same, as they were before. Those responsible remain the same as those that were before, namely, those who profit from these crises and the Government that facilitates.

**Deputy Michael Collins:** We are being asked to opt into three EU programmes: the Asylum, Migration and Integration Fund; the Internal Security Fund; and the justice programme. Combined, these would unlock over €100 million for Ireland between now and 2035. On paper, that sounds positive - funding for asylum supports, Garda ICT upgrades and justice co-operation - but let us talk about reality. In west Cork, we have no CCTV in many towns and

basic security infrastructure is missing, yet we are signing up for EU money that will fund biometric systems and cross-border policing. Where is the investment in local safety? Where is the fairness in rural Ireland?

While we pour millions of euro into asylum and migration projects, we have a record 15,199 people homeless in Ireland, including 4,658 children, as of November this year. That is a 76% increase in child homelessness since 2020. Families are living in emergency accommodation while the Government quietly signs off on more spending for migration and asylum supports. Meanwhile, the cost of living is crushing ordinary people. A family of four now needs €3,500 a month just to get by and rents have hit €2,500 for a one-bedroom unit in Dublin, yet the European Commissioner for migration comes here and says that Ireland's and Citywest's are the best practices, an example for Europe. To be honest, that was a farcical statement when I saw it the other day. When Irish families are sleeping in cars, when rural communities have no Garda presence and no CCTV, this is not best practice. This is a slap in the face to every struggling family in this country. I will not go into the devastating attack on a young girl recently in Citywest. It is not best practice at all. Maybe the Commissioner should talk to the people who live there. I am not against EU co-operation but I am against hypocrisy.

We cannot keep writing blank cheques for migration while communities in west Cork and across Ireland are left without basic services. If we opt in, let us demand accountability. Let us ensure this money is spent where it matters, on security in rural areas as well, on integration that works, and on protection of our own people from poverty and homelessness.

**Deputy Peadar Tóibín:** Aontú believes that we as a country should do our best to help those who are fleeing war and violence. We believe that there are many people who come to Ireland and make a really valuable contribution to our society and that there are many essential sectors that would not function properly if we did not have these people here. We believe that everybody who is here should be treated with respect if they are here legally and we believe that the colour of a person's skin is of no more significance than the colour of their eyes.

Six years ago, we in Aontú called for a respectful conversation on the issue of immigration and we were slammed by every other political party here in the Dáil. We were accused of damaging cohesion. We stated that if we did not have a respectful conversation on the issue of immigration, that conversation would not disappear. It would just get pushed underground and be used by bad actors for damaging reasons in this country.

Now we see that Fianna Fáil, Fine Gael and Sinn Féin have done a significant U-turn on the issue and are calling for change, and we welcome that. However, there are four other political parties in this Chamber that continuously seek to shut down conversations around this issue. There are conversations happening on immigration in nearly every house in the country, in every pub, in every sports ground and in every workplace at present. How can it be that there are going to be conversations about this important issue practically everywhere except in the democratically elected Parliament? It does not make sense. We need to have an open and respectful conversation about this issue. We need to give leadership to people on this issue.

The Government's handling of this has been chaotic so far. We have a common travel area with Britain. Under the current situation, that means we cannot have a big disparity between the regulations in this State and the regulations in Britain. If we have a big disparity, the movement of people will then follow the path of least resistance in terms of regulations. Aontú

believes there should be an Irish sea border in relation to the movement of people in the same way there is an Irish sea border with regard to the movement of goods. We believe an Irish or British citizen should be able to travel on both sides of these islands with freedom, but if people are coming to these countries to seek asylum, they should apply when they move from one island to another. Right now, the Government does not know how many people are coming from Britain through the North of Ireland into the South, or how many people are leaving because there are no exit checks. The situation is in chaos, unfortunately.

**Deputy Paul Nicholas Gogarty:** I said it to the Taoiseach and Tánaiste and will say it to the Minister of State: it is about time we had a citizens' convention on immigration and asylum policy that would include a lot of people who are now Irish citizens who came from elsewhere for a better life. We need to have this because the debate is not a zero-sum game in terms of extreme left to right ideology. It is about trying to see what best practice for us in Ireland is and for people who are coming to this country fleeing persecution.

It is absolutely insane to decide, if someone is here after five years, that they do not have leave to remain and should leave this country after building up links. It is cruel and unjust. There should be an amnesty for people in that situation. Equally, as the Minister, Deputy Jim O'Callaghan, said, if we are trying to get decisions made within six months, including appeals, that is a good thing because, right now, 80% of applications for asylum are turned down and only a third are granted on leave to appeal. A lot of economic migrants, all of whom are decent people, are abusing the asylum process and should not be permitted to do so. Meanwhile, we have people fleeing persecution who need to get accommodation. As others said, we should not conflate inaction on constructing housing with the immigration situation. It is also fair to say that at least 30,000 people are coming from within the EU and another 30,000 are coming into Ireland legally every year. We do not have the capacity right now to provide housing, so we have to look at where our industrial policy goes, where people should be working and what kinds of job are needed. We certainly need a lot of immigrants for jobs.

I may have mentioned previously that when I was mayor, a Nigerian evangelical church celebrated St. Patrick's Day. Its members sang the national anthem in Irish and English and spoke about how proud they were to be Irish citizens. They are 100% Irish. They will always have Nigerian heritage and are proud of that as well. Newcomers make a hugely positive contribution to our country. That does not mean we cannot have a proper, respectful conversation, as others mentioned. We need to. What constitutes Irish cultural norms? I may be talking about the elephant in the room but in the UK, some nationalities were found to be convicted or arrested for sexual offences 30 times more than English citizens. Some of that may be racial profiling, but you cannot hide the fact there are different cultural norms. We need an education system so that if people do not follow our cultural norms, they are not welcome in this country. That is a fair comment. Let us have that conversation.

**Deputy Danny Healy-Rae:** I am glad to get the opportunity to talk in this very important debate. Ireland, for its size, has done more for asylum seekers and refugees than any other country in Europe. That is a fact. We have to realise it. We are a small country that spent €1.2 billion last year on refugees. It is fine and we are glad to have done that, but how long can this continue? We have a lot of our own people who have competing demands for houses, health,

social welfare and all the different things. We do not have the leprechaun's purse. That is the fact about it.

I will commend Jim O'Callaghan on extraditing people who do not have a right to be here. That is what we want him to do. If they do not have a permit and are not legally here, we cannot support them. We do not have goldmines, diamonds or oil, or maybe we have, but we will be not let drill for it. We do not have any of those natural resources or an endless amount of money. We welcome all the different nationalities of people who are working here, who are legally here and have permits. They work in our hospitals and do fierce work all over the country. We are very grateful for all they do and the expertise they divulge in our country, but we have to be honest. We must have some controls.

I heard a Deputy mention people who were here five years. I know people who have been in America for 20 years and cannot get a green card to stay there. We have to be truthful and know what is going on in the rest of the world as well. Poland is the nearest country to Ukraine and it is not taking anything like the amount we are.

**Deputy Barry Heneghan:** I am also delighted to speak on this. When I went for election this time last year, I was one of the only TDs in north Dublin who mentioned immigration and migration on my leaflets. In that, and the mandate I was elected on, was a fair, compassionate immigration system that led communication with communities and the Government and had no tolerance for racism. The people of north Dublin elected me on that mandate and I have continuously worked on it.

Ireland has always participated in these funds. They have helped us fulfil our humanitarian commitment while reducing the financial burden on the State. We should support this because it will give better services to vulnerable people and stronger communities, and Europe will help us pay for it. These supports mean a much safer Ireland as part of Europe's security framework. The funding can also be given towards technology and upgrades for our security measures.

I will also mention that this funding could strengthen Garda capacity and enhance co-operation on anything that could go wrong in that sense. The reason I say we should be going towards this is if and when we opt in, it will ensure Ireland keeps influence over the EU's justice and migration policy rather than just being a spectator. As everyone in this House will know from me over the last year, I would much rather be on the pitch than shouting from the sidelines. In light of us drawing down the hundreds of millions of euro that would otherwise go elsewhere, opting in is the smart and responsible choice. It supports vulnerable people, strengthens national security and protects democratic values.

I will also mention I have visited some of the refugee centres and spoken to refugees. I urge the Government to enable refugees to get their work permits and work. They want to work. We should allow them to do so.

**Deputy Mattie McGrath:** I, too, am glad to speak on this issue. It is timely that we have a debate on it. As we know, the migration pact has been signed and there was no debate. For the last five years, certainly over the last three years since the war broke out in Ukraine, and with the other issues all over the world, we could not have a debate here. I stood up at meeting after meeting of the Business Committee for a year and a half. We finally got a debate. The

Government did not even have to come in. The Minister came in to introduce it, but the parties of the left attacked me, my colleagues and anybody who wanted to debate this. We could not do it. The debate was shut down, the same as it is in the media, with Gaza and everything else; they own it. I heard someone mention people who marched for Gaza and they could not do something else, so they have control now over what they want to do. We could not speak about it; it was hear no evil, see no evil and there is no evil. All I wanted was a reasonable, calm debate without being dog-whistled at, jeered, humiliated or God knows what else. They tried to humiliate me - I was not. I was just saying that we have to cut our cloth according to our measure. We can take so many. We are known for the Ireland of the welcomes but we cannot have a walkover.

I warmly welcome the change in the integration Department through the Minister, Deputy Jim O'Callaghan, his immediate and ongoing work, and the proposals I understand he brought to the Cabinet today to try to have some common sense brought in.

6 o'clock

Anybody who is here, has gone through the system and has failed should not be here, full stop. One of the NGOs - it could be the Irish Refugee Council but I could be wrong - well paid with taxpayers' money is contesting, supporting and going to the High Court with persons, God help us, who have failed all the tests and are being deported. There is something badly wrong in the State of Ireland when these Government-funded and taxpayer-funded NGOs are going against the Government and the people. These people have gone through the system, got a fair trial and everything else. Then they take court cases. It is time we copped on here and turned the tap off on these NGOs which are bleeding the taxpayer dry. Any time I turn on RTÉ there is one or other of them on and they are supported here by the left cabal. They are not in government and probably will not be in government but they want to control everything else and control what I say and when I speak for the people I represent in Tipperary. I will represent my people fearlessly while they give me a mandate to be in here. I will be as welcoming as anybody else. I had people up here last week from Bridgewater House in Carrick - a wonderful group of people are doing great work there. They are from several different countries all over the world. Of course, I am not a racist, a bigot or anything else. Fair play is fine play with me, and I support the Government.

This debate has a long way to go, so I have an open mind on it. We should take the funding but we cannot give up our sovereignty. It is important that we have a debate and that we are allowed to have a debate and are not shouted down. It has changed now with all the mood noises but the left of course does not like it. It wants to be running the country while shouting from the Opposition.

**Minister of State at the Department of Justice, Home Affairs and Migration (Deputy Niall Collins):** I thank all speakers who contributed to this debate. If you listen to the range of contributions, you will hear wide and varied differences in the views and opinions being offered. For me that reflects the complexity of the whole issue of immigration and migration. There are very little solutions and lots of criticisms, which I can accept but it is the job of Government to try to manage migration and immigration.

Before doing so, I restate that immigration has had positive benefits for Ireland. Both I and the Government acknowledge the great contribution migrants have made to Irish society. I

reject some of the characterisations of actions and decisions by Government to try to deal with and manage the issues. Our strategy will have to look at our future needs over the coming decade but we still want to see people migrating to Ireland.

We cannot ignore that our population is increasing at a significant rate. Our population is growing at approximately 1.6% per annum, which is seven times the EU average. We need to try to slow down that rate of increase. Last year about 185,000 people entered the country. They entered the country, migrated into our country or returned to our country. I will give a breakdown. Approximately 12,000 of the 185,000 were on employment visas, 32,000 were people who came to work here from other EU countries or the United Kingdom and 60,000 people entered on student permits. We had approximately 23,000 people through family reunification. We had 18,500 people who claimed international protection. We had another 10,000 who claimed temporary protection and we had approximately 30,000 people who were Irish citizens returning from abroad. That is just to give context and a backdrop.

On the three motions I moved and spoke to earlier, we are already participating in and benefitting from these EU funding streams. Government has no hesitation commending the motions that we opt into these proposals which are laid before the House. By doing so, under an Article 3 opt-in it will ensure that we are at the table with our European partners involved in the detailed discussions from the beginning. I remind any Deputy with reservations on parts of these measures that they are at the initial stages of discussion. Officials from my Department will be working closely with their counterparts as the work progresses to tweak aspects to better fit with our system. I commend the three motions to the House.

Question put.

**An Leas-Cheann Comhairle:** In accordance with Standing Order 85(2), the division is postponed until the weekly division time on Wednesday, 26 November 2025.

**Minister of State at the Department of Justice, Home Affairs and Migration (Deputy Niall Collins):**

I move:

That Dáil Éireann approves the exercise by the State of the option or discretion under Protocol No. 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, to take part in the adoption and application of the following proposed measure:

Proposal for a Regulation of the European Parliament and of the Council establishing the Union support for internal security for the period from 2028 to 2034,

a copy of which was laid before Dáil Éireann on 14th August, 2025.

Question put.

**An Leas-Cheann Comhairle:** In accordance with Standing Order 85(2), the division is postponed until the weekly division time on Wednesday, 26 November 2025.

**Minister of State at the Department of Justice, Home Affairs and Migration (Deputy Niall Collins):** I move:

That Dáil Éireann approves the exercise by the State of the option or discretion under Protocol No. 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, to take part in the adoption and application of the following proposed measure:

Proposal for a Regulation of the European Parliament and of the Council establishing the Justice programme for the period 2028-2034 and repealing Regulation (EU) 2021/693, a copy of which was laid before Dáil Éireann on 29th September, 2025.

Question put.

**An Leas-Cheann Comhairle:** In accordance with Standing Order 85(2), the division is postponed until the weekly division time on Wednesday, 26 November 2025.

### **Messages from Select Committees**

**An Leas-Cheann Comhairle:** The Select Committee on Foreign Affairs and Trade has completed its consideration of the following Supplementary Estimate for Public Services for the service of the year ending on 31 December 2025: Vote 28 - Foreign Affairs and Trade.

The Select Committee on Finance, Public Expenditure, Public Service Reform and Digitalisation, and Taoiseach has completed its consideration of the following Supplementary Estimate for Public Services for the service of the year ending on 31 December 2025: Votes Nos. 11, 13, 14, 17 and 18 - Finance, Public Expenditure, Public Service Reform and Digitalisation, and Taoiseach.

### **Health Insurance (Amendment) Bill 2025: Financial Resolution**

**Minister for Health (Deputy Jennifer Carroll MacNeill):** I move:

That Section 125A of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999) be amended, in subsection (1), to provide for the specified rate of stamp duty in respect of an insured person in respect of relevant contracts renewed or entered into on or after 1st January, 2026, and on or before 31st March, 2026, and on or after 1st April, 2026, in the manner and to the extent specified in the Act giving effect to this Resolution.

Question put and agreed to.

### **Health Insurance (Amendment) Bill 2025: Committee and Remaining Stages**

Sections 1 and 2 agreed to.

NEW SECTION

**Deputy David Cullinane:** I move amendment No. 1:

In page 3, between lines 17 and 18, to insert the following:

**“Report on profits, rising costs, and potential impact of removal of private practice from public hospitals**

3.The Principal Act is amended by the insertion of the following section after section 33:

**“Report on profits, rising costs, and potential impact of removal of private care from public hospitals**

**33A.**(1) The Authority shall, before and by 31 July 2026, prepare and submit a report to the Minister for Health having—

(a) undertaken a review of—

(i) the current rates of profit health insurance providers,

(ii) the trend of profits of providers since 2019 to date, and

(iii) the rate of health inflation from 2019 to 2025 and the corresponding changes in the costs of health insurance, and

(b) conducted an analysis of the potential impact of the removal of private practice from public hospitals on the cost of health insurance.

(2) The Minister shall, as soon as may be after the receipt by them of a report under subsection (1), cause copies to be laid before each House of the Oireachtas.

(3) The Minister shall, on foot of this report, bring forward proposals for off-setting inasmuch as possible the rising costs for consumers against profits on the basis of the analysis conducted by the Authority.””.

We have tabled an amendment to require the Health Insurance Authority to prepare a report on raising insurance costs, industry profits and the potential impact of the removal of private healthcare from public hospitals on insurance premiums. The HIA publishes an annual report and various other reports and is constantly monitoring the industry and the market. The removal of private practice from public hospitals is, from my perspective, a positive move, and we discussed that at length yesterday on Second Stage, but it may have consequences for premiums. The purpose of the amendment, however, is to ensure the Oireachtas is prepared for any potential consequences for consumers and ready to legislate to offset this against industry profits insofar as possible and if necessary.

**Minister for Health (Deputy Jennifer Carroll MacNeill):** I thank the Deputy for the proposed amendment. The issue of reducing private income in public hospitals is one on which he and I agree. Indeed, we discussed it during the recent debate on the Estimates at the Oireachtas select committee. It is particularly pertinent given that this is the year it really kicks in. We have reached a critical mass of consultants on the public-only consultant contract and this is the year we expect to see it in our figures. We had a good discussion about that in the

context of the Estimates. I do not expect this to be a recurring issue of the same magnitude. It is an issue this year and that is essentially banked into our figures for the future. It is very important we understand that, keep that on track and keep the measure to remove private activity from public hospitals insofar as possible. We have more work to do on that yet, and I look forward to working on that with the Deputy.

As regards the specifics of this legislation, this year's Health Insurance (Amendment) Bill does not directly relate to that. It is about risk equalisation credits and stamp duty levies for health insurance policies in Ireland. Its goal, the purpose of the Bill, is to adjust the risk equalisation scheme to reflect the yearly changes in the market. It is mostly a technical Bill and an annual Bill on that basis, keeping the scheme running smoothly. The Deputy's amendment deals with a different matter, which is very important but which is not the subject of this Bill. On that basis, I cannot accept the amendment, but we should be engaged on this subject on an ongoing basis at the committee. I refer to the impact of removing private activity from public hospitals, making sure the public funding is used for public provision but also understanding better how, with real delineation between public and private, we can better utilise private services in tandem with State services and how we understand the health market as a whole.

I cannot accept the amendment on this occasion, but the broader issue the Deputy raises is extremely important and will be the subject of our debate anyway.

**Deputy David Cullinane:** What we were looking for was a report that would look at a number of things. If the Minister looks at what the amendment actually calls for, it is for the preparation and submission of a report from the Minister for Health, having undertaken a review of the current profit rates of health insurance providers. The Minister will have noticed over the past year that most of the private providers have increased their premiums. One of the reasons they give, similar to what we are seeing in the public health service, is high health inflation. When I asked this at the Oireachtas health committee I think I was told that it had come down to about 3%. Previously, maybe two years ago, when we were having discussions about existing levels of service and what additional funding would be needed for the health service to stand still, we were told health inflation was running as high as 10%.

Notwithstanding that, however, and even with inflation having come down, unfortunately premiums have gone up and up. In some cases, providers have put up costs twice. It is important then for consumers to know that the Oireachtas and the Minister are constantly looking at the profits private health insurance companies are making and the trend of providers' profits. What are the trends from 2019 onwards? Are they making more? Why are they making more? Is it because they have more customers or is it because they are charging more and making more money? All of that, in my view, is in the best interests of consumers, as is, as I said, looking at the rate of health inflation. It seems to me it is difficult to estimate and it fluctuates. I am not even sure if there is a perfect science in relation to health inflation. Certainly, it seemed to be extremely high a number of years ago. It seems to have come down. We were told previously that was down to the costs of, for example, equipment, consumables in hospitals and even food and that those costs were driving up health inflation, while pay was less of an issue. As I said, I support an annual analysis of the ongoing impact of the removal of private practice from public hospitals.

I will not delay the passage of the Bill; I just want to make this point. I raised it very forcefully yesterday on Second Stage. We are talking about private health insurance and a lot of money being made by private health insurance providers. I am not against private health insurance. I personally do not have it but I am not against it. If somebody wants to take out private health insurance, good luck to them. It is a benefit to many people if they feel they cannot depend on the public system, and there are advantages to it, particularly in relation to planned procedures, elective procedures. I see them myself in my own circle of family and friends. They can get day case procedures done much more quickly if they have private health insurance and go to a private hospital. That is all the more reason, from my perspective, for us to prioritise the four public elective hospitals, complementing the surgical hubs. I have described this before as reform with a big "R" in the health service. If we really want to reform waiting lists and want to transition to a single-tier health service, with people not having to take out private health insurance because they are fearful or are looking for rapid access, these four elective hospitals, providing on scale and at speed, rapidly, within weeks, elective procedures, would make such a difference. I raised with the Minister, also at the Oireachtas health committee, issues coming to me almost daily in my constituency, including hip, cataract and hernia procedures. Sometimes people wait over a year. One good friend of mine has been waiting 18 months for a hernia operation. Another friend of mine has been waiting over 18 months for treatment for cataracts. Fortunately, he has now got on to the National Treatment Purchase Fund, NTPF, and I think he will be seen in the next few weeks. That is great, but we should have these elective hospitals doing these treatments at scale. I know we have had discussions about how long they will take and whether the capital funding is there. I believe that is one of the biggest reforms we can make. If we do make it, fewer people will feel the need to take out private health insurance if they believe they can get access to these types of procedures quickly and rapidly.

I can accept or understand why the Minister is not accepting the amendment from her perspective. Irrespective of the amendment, it is important to us. She is right that the Oireachtas health committee is a place where we can do this and constantly look at these issues in detail. We look at costs in relation to public health, how much we are spending in health and how we can get more efficiencies in healthcare. We could talk all day about how we can achieve efficiencies but we also have to look at the private health insurance market, which is a big market. People are paying a lot of money and they want to know they are getting value for money and not being ripped off. When they see increases in premiums, they want to understand fully why that is happening. That was the purpose of the amendment.

Amendment put and declared lost.

Sections 3 to 8, inclusive, agreed to.

Title agreed to.

Bill reported without amendment, received for final consideration and passed.

**An Leas-Cheann Comhairle:** The Bill will be sent to the Seanad.

*Cuireadh an Dáil ar fionraí ar 6.20 p.m. agus cuireadh tús leis arís ar 6.30 p.m.*

*Sitting suspended at 6.20 p.m. and resumed at 6.30 p.m.*

## Finance Bill 2025: Report and Final Stages

**Deputy Pearse Doherty:** Tairgim leasú Uimh. 1:

In page 8, between lines 6 and 7, to insert the following:

### **“Report on universal social charge**

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

Tá an rún seo ag iarraidh faoiseamh cánach a chur ar fáil do dhaoine fud fad na tíre seo, rud a dhiúltaigh an Rialtas seo a dhéanamh cé go bhfuil muid i gcruachás maidir le costais mhaireachtála, mar atá a fhios againn, agus praghsanna ag dul suas agus suas. Cé gur thug páirtithe an Rialtais, Fianna Fáil agus Fine Gael, gealltanais go mbeidh gearrthacha ó thaobh cánach de, níl an rud seo déanta acu mar tá an toghchán thart agus na gealltanais a rinne na páirtithe sin caite i leataobh. Tá pobal na tíre caite i leataobh fosta. Bhí praghas de €9.4 billiún ar an cháinainéis. Is é an rud a rinne an Rialtas, na páirtithe seo, ná gur fhág sé oibrithe níos measa i mbliana ná mar a bhí siad anuraidh. Is iad sin firicí an scéil seo. Faoin leasú atá á chur chun tosaigh ag Sinn Féin, beidh tuairisc ag amharc ar an chéad €40,000 d'ioncam a shaothraíonn duine ar bith sa tír seo a bheith saor ón USC. Cuirim i gcuimhne don Tánaiste agus Aire Airgeadais na laethanta a chaith sé ag iompar na gcomharthaí ag rá go raibh Fine Gael chun deireadh a chur leis an cháin seo. Tharla sé seo roimh thoghchán difriúil. Tá a fhios againn cad a tharla leis an ghealltanas sin fosta. Gan athrú suntasach a dhéanamh ar chúrsaí cánach, cuirfear níos mó brú ar phobal na tíre seo agus níos mó cánach orthu. Ní m'fhocail féin amháin iad seo. Is é sin a méid a bhí le rá ag an Tánaiste roimh an toghchán. Molaim an leasú seo don Teach. Thabharfadh sé faoiseamh do dhaoine, go háirithe agus muid ag déileáil le cruachás na gcostas maireachtála, mar atá a fhios ag pobal na tíre seo.

Amendment No. 1 is about providing real substantial tax relief to workers right across the State, something that the Government chose not to do in this budget. With a budget of €9.4 billion, only Fianna Fáil and Fine Gael could manage to actually leave workers worse off. This measure is about ensuring that the first €40,000 that anybody earns would be exempt from USC, a measure which is targeted. Although everybody who earns up to that amount would benefit, it cuts off at €40,000, which is appropriate in my view. It would benefit people by up to €746 which would make a real difference, particularly in a cost-of-living crisis as people see prices continue to increase as the Government sits by and does nothing. Indeed, it does worse than that because in this budget €9.4 billion is being expended and yet workers are being left worse off.

I am sure the Minister does not need reminding of this. He has probably got pictures on his phone or pictures at home of himself and his colleagues holding banners promising to abolish the USC. Does the Minister remember that one? Then again, he will recall that that was before an election and he and his colleagues have a bit of a habit here; they make commitments before an election and break them after an election. Now the abolish-the-USC banners have been put to one side.

Before the most recent election they promised to index tax relief, something that was not done in this budget. The Tánaiste, himself, made it very clear in the run-up to the election when he said with regard to not adjusting income tax: "That's the equivalent, we just need to be honest, of saying there will be tax rises". That is exactly in his own words the effect of what he is delivering here to workers who are toiling to build this economy. These workers are struggling as a result of this Government that has sat by and allowed a rip-off to take place in many areas. We see it in insurance, banking, energy and other areas. The Government itself has made matters worse through increasing costs on individuals: the increase in student fees, another broken promise; increases in petrol and diesel; increases in home heating oil; and increases in local property tax. Increases after increases have been placed on the shoulders of ordinary working families.

That is why so many people - over 300,000 people as we know today - cannot pay their electricity bills. It is why one in four households in the State cannot pay their gas bills. Regardless of what the Government says it has done and I am sure the Minister will trot it out again, the reality is as we stand here never in the history of the State have there been more people who cannot afford to keep the lights on and the heating on because they cannot pay their electricity and gas bills.

Today is about giving the new Minister for Finance, Simon Harris, an opportunity to live up to his words, for him to be honest and say that actually not adjusting income tax bands is, in his own words, the same as saying there will be tax rises. I do not believe that is the case. I do not believe we should be seeing tax rises. What we need to see is relief for people at this point in time. That is why we need the first €40,000 that people earn to be exempt from USC, providing targeted support for individuals during this cost-of-living crisis.

There are many measures, which the Minister will be well familiar with, through which revenue can be generated to fund this proposal. For example, I do not believe that we should be providing in this budget the €2.5 billion in tax cuts that have been handed out to landlords, developers, investors and others. Those are the priorities of the Government. My priority is looking after ordinary working people. My priority is putting it to the Government that it has again broken its promise and commitment to the Irish people and to Irish workers. As there is no upcoming election, however, Fine Gael and Fianna Fáil do not care. Unfortunately, that is the evidence before us, evidence in black and white in this Finance Bill.

**Tánaiste and Minister for Finance (Deputy Simon Harris):** In the first place, this amendment has nothing whatsoever to do with indexation. It is a proposal from the Sinn Féin Party that we should carry out a report on removing people from the universal social charge. We do not need any reports in relation to this. We need to follow very carefully the advice and analysis available to those of us in government and to those in this House about the volatile economic situation in which we find ourselves geopolitically. On the day when the Irish Fiscal Advisory Council published its latest assessment and highlighted the need for anchoring down our public finances and our taxation plans in a multi-economic framework, the idea that Sinn Féin would propose this without any reference to that is interesting in itself.

Of course, the budget did not do what the Deputy suggested. The budget actually endeavoured to save people's jobs in rural towns and villages. I think Sinn Féin supported the 9% VAT rate on hospitality. In fact, I think it proposed extending it to more sectors. Sinn Féin

is in favour of that and that is one of the things we did. The second thing we did was to reduce the cost of building apartments, not for developers but for people to live in them. I remind Deputy Doherty that funnily enough people cannot live in homes if they are not built.

Yesterday, in Dáil Éireann bizarrely Sinn Féin voted against a resolution that would have allowed approved housing bodies, many of which I am sure Sinn Féin Members meet, to actually benefit from that reduction. The next time they meet an approved housing body or one of the charities that help us build homes, they should let it know that Sinn Féin voted against it benefiting from that. Sinn Féin also voted in this House yesterday against young people being able to benefit from help to buy on those apartments that are built at a reduced rate. I accept that we have a difference in policy on the 9% VAT rate on apartments. However, Sinn Féin is being so partisan that when the Government has made it clear that we want to reduce VAT on apartments, it would not then make sure that at the very least that could be extended to include social housing, affordable housing, houses built by approved housing bodies and student accommodation. Had a majority of people in this House agreed with the Sinn Féin position - thank God they did not - the effect of Sinn Féin's vote yesterday would be no benefit to student accommodation, no benefit to approved housing bodies, no benefit to social housing, fewer apartments built in our country and an inability for first-time buyers to access the help to buy scheme on any of the extra apartments that will be generated.

We have very different views on how Deputy Doherty presents the budget we delivered to this House. This is Report Stage of the Finance Bill. I was very clear when I took up this role last week that we were going to continue in a stable manner with the policies outlined by the Government in the budget. We have taken a number of measures to assist people in relation to energy bills, including reducing VAT for the next number of years on energy bills. That was meant to be a temporary measure. We are rolling that out for several years because energy bills are too high. We are reducing the public service obligation, PSO, on similar bills, and expanding the fuel allowance to more people than ever before. Deputy Doherty talks a lot about working people. We are making sure that for the first time if someone is on the working family payment they can now benefit from the fuel allowance payment, which is up to around €1,000 during the fuel season.

In terms of the actual amendment, the USC yield was €5.7 billion in 2024. It has a yield of €5.6 billion forecast for 2025. In fairness, I know the Deputy has costed his proposals in his alternative budget. I am advised by Revenue that it is estimated to cost €1.44 billion in the first year and €1.65 billion on a full year basis. At the moment, it is estimated that 29% of all taxpayer units will currently not be liable for any USC. So, already 29% of taxpayer units are not liable for USC from next year. This proposal would obviously significantly narrow the tax base further and would mean around 63% of taxpayer units would not be liable for the USC at all.

Deputies will recall that during the economic crisis, it reached a point where 45% of all income earners were exempt from income tax. So, we would be going much higher in terms of the percentage of the population exempt from the USC than we had the percentage exempt at income tax at the time of the financial crisis.

There are commitments in the programme for Government I intend to deliver. This Finance Bill is one of five that will be delivered over the lifetime of the Government. We took decisions this year. I accept they were not universally popular. They were decisions to try to protect jobs

and build more homes. In the years ahead and in forthcoming budgets, we will be working on delivering commitments around tax reform, including in the areas of income tax.

**Deputy Pearse Doherty:** The Minister introduced the issue of reducing the cost of apartments. He wants to get real. This is not about reducing the cost of apartments.

**Deputy Simon Harris:** It is.

**Deputy Pearse Doherty:** In fairness, Paschal did not even claim that.

**Deputy Simon Harris:** It is a viability measure.

**Deputy Pearse Doherty:** That is a different thing.

**Deputy Simon Harris:** Reducing the cost of building.

**Deputy Pearse Doherty:** No, it is not. Jesus Christ, that is not the same thing. This is about making sure there is a profit margin for developers so that they build them. The Minister's predecessor - maybe he should pick up the phone to him - was not even suggesting this would reduce the cost. It was not an affordability measure. So, this idea that Simon Harris somehow thinks this €2.5 billion of a tax cut is about reducing the cost. He would want to get real. It is not. That is not what it is about.

**Deputy Simon Harris:** I did not say that.

**Deputy Pearse Doherty:** Let me finish. Please, stop interrupting. I did not interrupt the Minister once. He says this is about ownership of apartments. Some 96% of apartments built in this city do not actually come on the market. They are rented out at astronomical prices. The Minister makes a virtue of the fact that he forgot about the fact there is forward funding arrangements for apartments. The Government rushed through an amendment last night as if this was what it was all about. This was all about developers. Does the Minister know what operational profits were generated by the two biggest developers in this State last year? If he does, I will give way to him. Their operational profits were 20% and 21%. That is the type of profits that were generated. We see reports from Britain which talk about how developers are land hoarding, deciding where and when to build and using their market dominance to squeeze new measures out of governments, and that is what has happened.

The Minister is the person who campaigned to abolish the USC. He is the person who gave a commitment that he would reduce people's tax every single year over the next five years in the election. He lied to the public. That is what happened because this Finance Bill does not provide that commitment. What he should be doing is making sure people have relief during a cost-of-living crisis but he has decided to prioritise developers, investors and the profits of big companies over ordinary people. That is wrong, and I am calling him out on it.

**Deputy Simon Harris:** Deputy Doherty has decided to continue to ignore the reality with his fanciful economic ideology of the fact that there are at least 42,000 apartments in this capital city that have planning permission today that have been deemed not viable to build. I want to build them while Deputy Doherty wants to continue to call people names. It makes sense to try to ensure those apartments are built because where are the young people going live if they are not built? It suits Deputy Doherty for the housing crisis to continue. We are trying to fix it. Sinn Féin oppose every single measure. Yesterday, when we brought in a measure to try to extend the benefit to approved housing bodies, to extend it to student accommodation and to make sure young people could benefit from the help to buy, Sinn Féin voted níl agus níl. That was Sinn Féin's decision, not ours. We have very different views in relation to this and I am very happy that we do and I am very happy to continue to debate that.

On this amendment, the Government's position is clear. The programme for Government outlines where we want to go with taxation over the lifetime of this Government. The Finance Bill before the House is instalment one of five. I intend to make further progress with taxation measures over the lifetime of this Government and I believe, as do my Government colleagues and as did my predecessor, that the prudent thing to do at the start of a Government is to make sure we increase housing supply because of the housing emergency and to make sure we enact a promise that we made to the hospitality sector and the 190,000 people working in it to help protect their jobs and the viability of their businesses in rural towns and villages right across this country.

**Deputy Pearse Doherty:** What does the Minister say about the promise he made to workers when he begged them for their vote? He promised he would cut their taxes. In his manifesto, he campaigned on that and he broke that promise over and over again. With this vote, he now has the opportunity to do something that is positive, that is progressive and that is about reducing the burden on people here and now. The Minister says he wants to do this, that, and the other. Fine Gael has been in government for 14 years. It is the party that has created the housing crisis. The solutions they come up with, over and over again, dig deep into the pockets of workers and provide these benefits to developers and institutional investors. It has failed in the past and it will fail in the future.

What the Minister should be doing is building public houses on public land. That is what he should do and with this amendment the Minister can live up to the promise he made - one of many promises he broke to the public - and do the right thing. He should do as he said before the election and reduce taxes on workers. He should be honest. As the Minister said, if you do not adjust income taxes, it is the same as saying there will be tax rises. That is what he is delivering to people today who cannot even afford to pay their electricity and gas bills. Shame on the Minister.

**Deputy Simon Harris:** You see-----

**Deputy Pearse Doherty:** You do not have time.

**An Cathaoirleach Gníomhach (Deputy Aengus Ó Snodaigh):** Gabh mo leithscéal.

**Deputy Pearse Doherty:** You are here long enough, you should know.

**Deputy Simon Harris:** The Deputy is wrong. When you run the economy well, wage growth counts-----

**Deputy Pearse Doherty:** I am not wrong.

**An Cathaoirleach Gníomhach (Deputy Aengus Ó Snodaigh):** Gabh mo leithscéal, a Aire.

**Deputy Pearse Doherty:** You have no time.

**Deputy Simon Harris:** It is going to be a long night if the Deputy is going to be so rude the whole time.

**An Cathaoirleach Gníomhach (Deputy Aengus Ó Snodaigh):** Tá sé in am anois an leasú seo a chur. Is féidir leis an Aire agus an Teachta Dála na fadhbanna atá acu a réiteach thar na gcéad píosaí eile. Tá cúpla uair a chloig againn istigh anseo.

Amendment put:

The Dáil divided: Tá, 61; Níl, 79; Staon, 0.		
Tá	Níl	Staan
Ahern, Ciarán.	Aird, William.	
Bacik, Ivana.	Boland, Grace.	
Bennett, Cathy.	Brabazon, Tom.	
Brady, John.	Brennan, Brian.	
Buckley, Pat.	Brennan, Shay.	
Byrne, Joanna.	Browne, James.	
Carthy, Matt.	Burke, Colm.	
Conway-Walsh, Rose.	Burke, Peter.	
Coppinger, Ruth.	Butler, Mary.	
Cronin, Réada.	Butterly, Paula.	
Crowe, Seán.	Buttimer, Jerry.	
Cullinane, David.	Byrne, Malcolm.	
Daly, Pa.	Cahill, Michael.	
Doherty, Pearse.	Callaghan, Catherine.	
Donnelly, Paul.	Carrigy, Micheál.	
Ellis, Dessie.	Carroll MacNeill, Jennifer.	
Farrelly, Aidan.	Chambers, Jack.	
Farrell, Mairéad.	Cleere, Peter 'Chap'.	
Fitzmaurice, Michael.	Clendennen, John.	
Gannon, Gary.	Collins, Niall.	
Gould, Thomas.	Connolly, John.	
Graves, Ann.	Cooney, Joe.	
Guirke, Johnny.	Crowe, Cathal.	
Hayes, Eoin.	Currie, Emer.	
Healy, Seamus.	Daly, Martin.	
Kenny, Eoghan.	Dempsey, Aisling.	
Kenny, Martin.	Devlin, Cormac.	

Kerrane, Claire.	Dolan, Albert.	
Lawless, Paul.	Dooley, Timmy.	
Lawlor, George.	Feighan, Frankie.	
Mac Lochlainn, Pádraig.	Fleming, Sean.	
McGettigan, Donna.	Geoghegan, James.	
McGuinness, Conor D.	Grealish, Noel.	
Mitchell, Denise.	Harkin, Marian.	
Mythen, Johnny.	Harris, Simon.	
Nash, Ged.	Healy-Rae, Danny.	
Newsome Drennan, Natasha.	Healy-Rae, Michael.	
Nolan, Carol.	Heneghan, Barry.	
O'Callaghan, Cian.	Heydon, Martin.	
O'Donoghue, Robert.	Higgins, Emer.	
O'Flynn, Ken.	Keogh, Keira.	
O'Gorman, Roderic.	Lahart, John.	
O'Hara, Louis.	Lawless, James.	
O'Reilly, Louise.	Lowry, Michael.	
O'Rourke, Darren.	Maxwell, David.	
Ó Laoghaire, Donnchadh.	McAuliffe, Paul.	
Ó Murchú, Ruairí.	McCarthy, Noel.	
Ó Snodaigh, Aengus.	McConalogue, Charlie.	
Ó Súilleabháin, Fionntán.	McCormack, Tony.	
Quaide, Liam.	McGrath, Séamus.	
Quinlivan, Maurice.	McGreehan, Erin.	
Rice, Pádraig.	Moran, Kevin Boxer.	
Sheehan, Conor.	Moynihan, Aindrias.	
Sherlock, Marie.	Moynihan, Michael.	
Smith, Duncan.	Moynihan, Shane.	
Stanley, Brian.	Murphy, Michael.	
Tóibín, Peadar.	Neville, Joe.	
Wall, Mark.	O'Brien, Darragh.	
Ward, Charles.	O'Callaghan, Jim.	
Ward, Mark.	O'Connor, James.	
Whitmore, Jennifer.	O'Dea, Willie.	
	O'Donnell, Kieran.	
	O'Donovan, Patrick.	
	O'Meara, Ryan.	
	O'Shea, John Paul.	
	O'Sullivan, Christopher.	
	O'Sullivan, Pádraig.	
	Ó Cearúil, Naoise.	
	Ó Fearghail, Seán.	
	Ó Muirí, Naoise.	
	Richmond, Neale.	
	Roche, Peter.	
	Scanlon, Eamon.	
	Smith, Brendan.	
	Smyth, Niamh.	

	Timmins, Edward.	
	Toole, Gillian.	
	Troy, Robert.	
	Ward, Barry.	

Tellers: Tá, Deputies Pádraig Mac Lochlainn and Denise Mitchell; Níl, Deputies Mary Butler and Emer Currie.

Amendment declared lost.

7 o'clock

**An Ceann Comhairle:** Members have been asking about when the voting block will be. It is not anticipated before midnight and there probably will be further divisions on amendments to this Bill. Deputies should keep any eye on proceedings.

**Deputy Ged Nash:** I move amendment No. 2:

In page 8, between lines 13 and 14, to insert the following:

**"Report on taxation and cost of indexation**

4.The Minister and the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation shall include in their Summer Economic Statement in each year a report setting out the estimated cost to the Exchequer of adjusting—

- (a) tax rate bands and tax credits and allowances in relation to income tax, and
- (b) benefits and allowances payable under the Social Welfare Acts,

to reflect any changes in the All Items Consumer Price Index numbers published by the Central Statistics Office in the 12 months before the date of the Statement."

As discussed in reference to the previous amendment, middle-income workers, especially those who expect to receive modest pay increases of 3%, 4% or 5%, will, in effect, see tax rises next year because of the failure of the Government in the context of October's budget and the provisions in this Bill to index tax bands and credits to accommodate and take into account those pay increases. As outlined, commitments were made by the Tánaiste in the context of the general election campaign 12 months ago. Indeed, there are references in the programme for Government to the ambition to introduce indexation for working people over the next few years.

The reality is that because there is no form of indexation in the Finance Bill, there will, in effect, be tax increases for a whole swathe of middle-income workers next year. In the context of the cost-of-living crisis we are experiencing, it will be a particularly challenging year for those workers. The reality is that if the Government, during the next four years, is to meet the commitments it made previously, it will require a very significant amount of heavy lifting in budget 2027 and beyond. That is if it does what it committed to do, which is to move to index tax bands and credits incrementally over the next few years.

Of course, budgets and Finance Bills, and politics more generally, are about choices. With the limited resources available to the Government this year in the taxation space, it decided, in its wisdom, to introduce an untargeted VAT rate cut for the hospitality sector. That particular cut will disproportionately benefit larger organisations operating in this country. The Government further decided, in its wisdom, to introduce VAT cuts that would have a substantial cost to the Exchequer and would involve a very large wealth transfer from working people to the developer sector. Those cuts, the Government hopes and says without necessarily any evidence to back it up, are designed to boost apartment supply and the viability of the sector. We all know they are about boosting the bottom line of development companies.

In recent years, I have, for good reason, made the proposal set out in my amendment No. 2. It is a responsible proposition. Some of the countries against which we like to compare ourselves have automatic systems of indexation built into their systems of governance and financial planning. Indexation is done routinely and annually. What is also done routinely is indexation of social welfare payments. If we commit to indexation in the context of the tax system, the corollary must be that we do the same when it comes to core weekly social welfare rates to ensure nobody is left behind. I have listed the countries that do this routinely on Committee Stage and in other forums. They do so on the basis that it gives certainty to governments, workers and employers. The budget in October was marketed by the Government as a pro-business budget. What will happen next year, as a result of the Government's failure to implement indexation this year, is we will see increased wage demands on the very same employers it says it wants to support. That will be the reality.

I have requested this measure time and again. I did it again this year on Committee Stage and am doing so now on Report Stage. My proposal is that the best mechanism for setting out a commitment to indexation is the summer economic statement. If there is another mechanism to do it, I am all ears. I am open to persuasion on that. Indexation would give certainty to workers and the economic planning systems in this country. It also would ensure that, every year, when we engage in the process in the run-up to the budget and then get to debate the budget, we would be doing two things, namely, indexing tax bands and rates and indexing social welfare rates. Then, we would have a genuine discussion and open public debate in this House about how we raise revenue to provide the resources we need to expand our public services. We would also then have a genuine discourse about other priorities in terms of taxation, tax and spending, accepting that indexation would be done as a matter of course in the context of the personal tax system for PAYE workers and social welfare, which is an area I accept the Minister is not responsible for. It is a point worth making that when we index tax, we should also, from the point of view of social and economic equity, index core social welfare weekly rates.

**Deputy Simon Harris:** I thank Deputy Nash for this proposal. I have heard him talk about this time and time again, and for good reason. I fully accept that budgets are about choices and we will have rigorous debates in this House about whether our choices are right. I contend – the Deputy will have a different view – that the choices we made this year were about trying to boost economic resilience, protect jobs and stimulate housing supply. We have had that debate and we will continue to have that debate.

I wish to make a couple of points. I understand that the absence of indexation of income tax credits this year has an effect on workers within our country. I also, however, have to read and

marry that alongside the fact that wage growth is still expected to take place in our economy next year at such a rate that we still expect that all income earners who experience wage growth will see a net increase in their after-tax income. That is a point worth making and monitoring in the time ahead. Obviously, I have made comments in the past in relation to indexation and those comments are accurate when it comes to not indexing. The issue of wage growth and how that interplays is also a fair point.

I reiterate that this is the first of five budgets to be delivered by the Government. The Government and I, as the new Minister of Finance, remain committed to standing by the programme for Government commitment to make progressive changes to income tax - I have to say the next few words - if the economy remains strong. We all want it to remain strong. We have spelled out in the programme for Government what we will do and what we will defer doing if times become more difficult.

On the broader issue of automatically indexing credits and bands, it is worth pointing out that no Government has done this to date. One can say that is a good or bad thing, but the reason we have not done this traditionally as a country is that it does not allow the flexibility to adapt spending as necessary to match the level of resources available in any given budget. There is an argument that it actually restricts the ability of a Government to target resources where the need is greatest. However, the programme for Government makes some commitments in this area. It commits to “implement progressive changes in taxation if the economy remains strong, including indexing credits and bands to prevent an increase in the real burden of income tax.” It also states, “In the event of an economic downturn and unexpected deterioration in the public finances ... [we would] postpone changes to income tax credits or bands, as we did in Budget 2021”. I am happy to engage further with the Deputy on this in the time ahead. In fairness to Deputy Nash, he has acknowledged already that some of his request goes broader than my direct ministerial remit for the purpose of this debate in terms of what would be included in the summer economic statement. Some of the items he referenced, as he said himself, are the responsibility of other members of the Government, but I understand the broader thrust he is trying to get at.

My Department provides regular updates regarding the indexation of the income tax system. In recent years, information on the indexation of tax credits and bands has been included in the annual tax strategy group paper on income tax. Most recently, the budget 2026 strategy paper set out information relating to indexing the income tax system, including the estimated cost to the Exchequer. The costs used in this publication were taken from the Revenue Commissioners’ ready reckoner publication. This year’s annual progress report also included projections of wage growth to estimate the yield from non-indexation of the tax system. In other words, this is an affect of how much additional revenue the Exchequer would receive from the fiscal drag if income tax bands and credits were not adjusted to keep pace with wage growth.

I understand that the tax strategy group paper on social protection included similar budgetary options for consideration in that space. It is our view, and certainly the Department’s view, that the information requested by the Deputy in relation to the specific amendment on indexation is already regularly addressed in the variety of areas I have outlined. This is a practice that I will request the Department continues to consider as part of future reports as well as any other useful information we can provide in this regard. While I am not in a position to accept the

Deputy's amendment as is, I am happy to see if we can constructively engage on this in the time ahead.

Amendment put and declared lost.

**Deputy Ged Nash:** I move amendment No. 3:

In page 8, between lines 13 and 14, to insert the following:

**“Report on employee share ownership trusts**

4. The Minister shall, within 12 months of the passing of this Act, lay a report before Dáil Éireann on any proposals to amend Chapter 2 of Part 17 and Schedule 12 of the Principal Act, relating to employee share ownership trusts, so as to facilitate the establishment of a greater number of such trusts and their smooth and efficient functioning.”

My colleague, Deputy Lawlor, will be contributing to this debate as well. He has done significant work in this whole area of employee share ownership trusts, ESOTs. In my view, this is an underdeveloped area of the Irish economy. We have looked very closely at this area and I know the officials in the Department have as well, based on the discussions we had on Committee Stage with the Minister's predecessor. Officials have looked at this in the Department. I know the Department of enterprise is looking at this whole space of employee share ownership trusts as well. Deputy Lawlor will speak much more eloquently than I on this particular issue, given the experience he has on the matter.

We know that our indigenous enterprise sector could do better. There are challenges when indigenous enterprises and high-potential start-ups seek to scale up. In the engagements I have had over many years with business owners in my constituency, and from the period I spent in the Department of enterprise, I am familiar with the challenge to raise revenue and expand. The options are limited for people when they want to sell their business on. There is often an ambition to keep the business and ownership in Ireland, but those prospects can be very limited and limiting.

In my experience, entrepreneurs who run and develop these companies, especially in the tech sector and so on, are often quite socially conscious and understand that their staff are a key component of the development and evolution of their business. Therefore, when they scale up, they want to see their staff succeed as well. One of the barriers to ensuring that staff can have a function in owning part of the company is the taxation treatment of members of employee share ownership trusts. Significant work has been undertaken in the UK in this regard and improvements have been seen in the landscape there in recent years. This is an area ripe for further focus from the Department of Finance and the Department of enterprise. It is an area that the Labour Party is interested in. We see this, in many ways, as the next frontier in the development of, dare I say it, stakeholder capitalism and evolving that idea of workplace democracy to meet the needs of the 21st century. This meets the needs of companies and staff and it helps to retain good, skilled staff in very competitive environments. This is an area we wish to see further explored by the Department and the Minister during his term.

**Deputy George Lawlor:** I thank Deputy Nash. I spoke very briefly to the Tánaiste during the week on this. We had a good meeting with the Minister, Peter Burke, on the whole area of

employee ownership trusts. My next step was to meet the Minister's predecessor, but unfortunately he has gone to pastures new.

**Deputy Ged Nash:** Paschal's new pastures.

**Deputy George Lawlor:** Yes, Paschal's new pastures.

Certainly, this is a win-win scenario. Looking at the statistics, every working day this year, an Irish company has been sold into foreign ownership. If you contrast that with the UK's situation, ten companies per week transfer to employee ownership trusts. The very simple reason they do that is because the taxation situation is much more favourable in that regard. There is only one company in Ireland that has decided to dodge the tax pitfalls – not the tax, but the tax pitfalls – and work around it. It is called Wolfgang Digital, owned by Alan Coleman. That is the only company at this point in time that has decided to enter an employee ownership trust. To date, he has reported an increase in productivity and a much greater interest among the workforce in terms of the company itself. The famous John Lewis company in the UK is an employee ownership trust, EOT. That is an example of the type of company that we need to be retaining in Irish ownership. Alan Coleman has told me that once you reach a particular turnover threshold, the phone calls come from all over the world in relation to buying out the Irish companies. With the geopolitical situation at the minute and the changed world in terms of economics and trade, it is imperative that we do all we can to retain Irish companies in Irish ownership. This is tax neutral, relatively. The fact that it is not happening, it is tax neutral and ensures that Irish companies stay in Ireland and the workforce have an interest in extra productivity to do that. There is a number of areas that need to be looked at but, as I said, it is tax neutral.

In the area of capital gains tax relief, we would be asking to introduce, as is the situation in the UK, full capital gains tax exemptions for business owners who sell a controlling stake, typically 51% or more, to an EOT. That is similar to the UK model. We would remove discretionary trust taxes to eliminate the punitive taxes applied to employee ownership trust structures, which currently treat them like discretionary trusts rather than succession vehicles. The area of succession is also a difficulty here, where there is no interest within the family in the ownership of the family business any longer. That is where EOTs could come to the fore also.

We need clarity on any anti-avoidance rules. We need to provide clear guidance so that employee ownership transactions are not penalised under existing anti-avoidance legislation. Of course, there also is employee incentives with annual tax-free bonuses being made available. There are also PRSI and USC adjustments.

Essentially, this is a tax neutral proposal, which I believe will give tremendous clarity to companies which find themselves in a situation where they are being approached and bombarded from outside the country by agencies which are only interested in the profit margin that they can achieve by purchasing the Irish companies. I think it would receive cross-party support in general.

As I said, the meeting with the Minister, Deputy Burke, was very successful, and his next recommendation was to square it up by meeting the Minister for Finance in regard to the

proposals that are required. I believe it is something that we can benefit from. I urge the Minister to support it.

**Deputy Cian O'Callaghan:** I briefly want to speak in support of this amendment. As the Minister knows, Irish start-ups receive a huge amount of support through Enterprise Ireland and through mentoring. A massive number of the founders of Irish start-ups put up a massive amount of their heart and soul into building up an enterprise, company or business. There are huge success stories from that. Then what happens is they get to a certain scale after maybe 20 years of doing that and it is no longer sustainable for the person who founded it to do it. They want succession and who is knocking on their door but these international private equity firms.

When they are sold to the private equity firms, which is usually what happens, there are different outcomes but sometimes it is an asset stripping or a market charge stripping. The long-term planning and sustainable planning that went into that start-up from the founders is sometimes thrown out the window. We do not necessarily get the value from that mentoring support in subsequent years. It is a real economic loss to do the job so well as a country in terms of supports to the founder and to get us to that point for an awful lot of that to be eroded. Different companies go different ways but that is what can happen.

What this does in terms of where it has happened and the one recent example in Ireland is that it leads to substantial increases in terms of productivity because the people who are working in the place are extra invested. They own it. In terms of problem solving, you hear from different businesses that problems they have not been able to solve for a number of years are solved because there is extra buy-in from the employees who now own the company. You get that extra buy-in and resourcefulness in terms of solving problems and productivity. That is a win-win for everyone. It is good for the economy as well.

I think this makes sense in terms of promoting better workplace democracy and it is better for employees. It helps to retain skills and it is better for the economy as well. We have an issue, as the Minister knows, in terms of productivity in our economy. We have some strong sections of our economy in terms of productivity but some weaker sections as well. Anything that is going to drive up productivity and make a better workplace for the people working in it is to be welcomed and supported.

**Deputy Simon Harris:** I thank Deputies Nash and Lawlor for tabling this amendment. I acknowledge that Deputy Lawlor had an initial conversation with me on it this week. I appreciate his genuine interest and expertise in this. I also find myself in much agreement with some of the points Deputy O'Callaghan made in terms of how we keep companies that we as a country invest so much in getting to that point in Irish ownership. It is a real policy issue that deserves genuine consideration. I am pleased the Deputy had a constructive meeting with my colleague, the Minister for enterprise, in relation to that. I also thank Deputy Nash for acknowledging the work that my Department has carried out in this area and the work the Department of Enterprise, Tourism and Employment also has. That is a recognition by us that these are issues that merit consideration.

The Deputies will be aware that last year, an independent review of share-based remuneration was carried out by Indecon on behalf of my Department, which was published last year. This

review, which included a public consultation, considered EOTs, and makes a recommendation pertaining specifically to this matter, suggesting that there is "merit in considering reforming the taxation of employee ownership trusts in line with the treatment of such arrangements in the UK." The Deputies have contrasted the current situation here with the situation in the UK in their comments.

The term employee ownership trusts does not appear in Chapter 2 of Part 17, or Schedule 12 of the Taxes Consolidation Act. However, as alluded to by the recommendation of the Indecon review, preferential tax treatment exists for EOTs in the UK. Preferential tax treatment is not available for these structures in Ireland. That is the issue people are trying to tease through.

I want Deputies to know consideration is being given to all recommendations arising from the review, and my officials have engaged with relevant stakeholder groups in this regard. As was discussed on Committee Stage of this Bill, Department officials have met with representatives of the Irish Pro-Share Association, IPSA, to discuss industry proposals on employee ownership trusts in recent months. Following these discussions, I am informed by officials that changes to discretionary trust tax, capital gains tax, which was referenced here, and to the close company surcharge, have been raised by stakeholders as potential necessary amendments to the tax acts to facilitate EOTs.

As part of any consideration of amendments to the tax Acts in light of this recommendation, we need to analyse and evaluate both the potential benefits and Exchequer costs of implementing changes to facilitate the establishment of EOTs, in line with my Department's guidelines for tax expenditure evaluation. Generally speaking, and I will make this point alongside what I have already said, the Deputies will appreciate the decision to adopt an EOT, or similar structure, is a strategic decision for any individual business or company. Many other factors can also influence this decision that are ultimately outside my remit or the remit of my Department.

My sense in terms of how we best take this forward now is that, given that the Indecon review of share-based remuneration considered and made recommendations on EOTs, and that my Department is currently engaging with relevant stakeholders in this regard, I am not sure it is necessary to carry out a further review on this matter. However, I accept it is necessary to have further engagement on the matter. I would be happy to meet with Deputy Lawlor, as he requested. I am happy to engage with interested Deputies, including the three who have spoken on this amendment and to keep them up to date with our stakeholder engagement.

Amendment, by leave, withdrawn.

**An Cathaoirleach Gníomhach (Deputy Aengus Ó Snodaigh):** Bogfaimid ar aghaidh go dtí leasú Uimh. 4, arising out of committee proceedings. Amendments Nos. 4 and 11 are related and will be discussed together.

**Deputy Pearse Doherty:** I move amendment No. 4:

In page 8, between lines 13 and 14, to insert the following:

**“Report on supportive measures for rental property activation in areas impacted by defective concrete blocks**

4. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on supportive tax measures for rental property activation in areas impacted by defective concrete blocks.”.

Amendment Nos. 4 and 11 are related. Amendment No. 4 is looking for the report, which is an additional way to ensure that if amendment No. 11 was ruled out of order we would be able to discuss this matter. I will focus my remarks on amendment No. 11 because amendment No. 11 is the substantive one. This deals with the issue of defective blocks and the crisis and nightmare people are facing across this State in many counties, including most dominantly in my own County Donegal. When I say it is a nightmare, there probably are no words to describe what families are going through when they are living with the impact of defective blocks and their house crumbling before them, the scars their young children will have to bear, the challenges in terms of relationships and mental health and the financial pressure bearing down on these families as a result of a scheme that does not meet the cost of rebuilding a home. Those personal stories have been told over and over again. People have had to open up their hearts and homes and talk about the personal strain and their mental health challenges to try to convince Government to do the right thing and still the Government will not provide 100% redress.

I was speaking to somebody recently who is in the process of rebuilding their home. They told me they do not have the final figure but between €80,000 and €100,000 is the amount they will have to get themselves. The stress and pressure this is putting on people are unimaginable. This has happened because there was no regulation at the time, which allowed products on to the market that built homes that are like Weetabix crumbling in your hands.

This amendment deals with one small part of this. As homes are being demolished, people have to find other accommodation. When thousands of homes in Donegal have to be demolished, there is a serious accommodation crisis in the first instance. This amendment does not try to displace anybody in the rental market. That would be wrong. It would not be appropriate. It would pit affected homeowners against those seeking rental accommodation who are also under pressure in my county and others. What this is focused on is trying to release into the market homes that may be holiday homes or vacant properties that are not let out.

I was dealing with one case. This is what we do. Families come to us in desperation. They tell us they cannot find anywhere to live and their house has to be demolished at a certain time. We are literally phoning around people who may have a holiday home or maybe a mother, father, brother or relative died and the house is left empty to ask them whether they will rent their house to this or that individual. In many cases, it is really challenging. That puts another burden on these families.

This amendment would exempt from income tax the rent that would be received by an individual who rents a house to somebody availing of the scheme and who is in the process of demolishing and rebuilding their home. As the Tánaiste knows, there are significant gaps in the support provided to families in this situation but there is support of €15,000 for rental accommodation. It does not meet the costs any more because it takes quite a while to demolish and rebuild a home. That money comes out of the overall cap that is available. This is aimed at doing two things. First, it will, hopefully, suppress the cost that would be charged by these

homes. Second, it would not include new build houses, new build rental stock or any property that was rented in the past three years. It is fair.

I raised the issue of the accommodation recognition payment, ARP, scheme. I have issues with this scheme and how it is applied. If I look at what is happening in County Donegal, there are 2,100 Ukrainians who avail of the ARP scheme in the county. That is 2,100 homes in the main - because most of them are in their own properties - and they are competing with the rental market. There are no provisions like the ones I built into the amendment in the ARP scheme. In fairness, the Minister and the Government have acknowledged belatedly that there is an issue with the rental market as a result of that scheme. There are 2,100 individuals who are able to avail of the scheme and the State pays the rent and the landlord is tax exempt on that rental income.

We have a humanitarian crisis involving people living with defective blocks. As more and more of these houses have to be demolished in Donegal, Mayo and elsewhere, it would make sense to target homes that are not on the market. They can only be vacant homes that are not being rented out or holiday homes. I hope that after the house is rebuilt and the family moves into the house, the individual might decide to continue to rent out the property under normal market circumstances, which would increase the housing stock as a result.

This is a serious issue. It is one small part of the overall nightmare families are experiencing in relation to defective blocks. Even if there was 100% redress, and we in Sinn Féin will continue to campaign for 100% redress, we would still have an accommodation crisis. That is what we are trying to deal with in this amendment. How do we incentivise more properties coming onto the market without competing with young families? People coming to my clinic are telling me they are being evicted, have been given notice to quit and cannot find rental properties. This is about making sure we do not affect them and looking specifically at homes that are not on the market. It is a fair thing to do. There is precedent for it in the ARP scheme. It would be time-limited obviously because these houses have to be demolished and rebuilt and it will have an automatic sunset clause when the scheme comes to its conclusion.

**Deputy Rose Conway-Walsh:** I ask the Tánaiste to think about this amendment because we in Sinn Féin are trying to find practical solutions. I have been trying to find practical solutions to this situation with pyrite and defective concrete blocks for over a decade. We keep presenting solutions to Government that are not accepted, so I ask the Tánaiste to look at this amendment. It makes sense. It is time-limited. There are homeowners who are in a position to rebuild their homes but they do not have alternative accommodation. This is particularly the case in coastal areas like Mayo, Donegal and Sligo. There is a high number of short-term rentals in these areas that could be used were we to incentivise the landlords to let out the homes. It is a time-limited situation, lasting for however long it takes to rebuild the homes.

People from Mayo gathered outside the Dáil yesterday. I am not sure if the Tánaiste met any of them. I know one mother and her children. The Tánaiste will hear the story about how the cracks in the wall are so wide that rats and mice are coming through the wall and the family has had to vacate the home urgently. There are families in dire humanitarian situations. This is a tiny thing that needs to be done. I ask the Tánaiste not to continue turning his back.

We have been a 100% redress party from the beginning. We fought to put the first place in place and when it was introduced, we sat down with the action group in Mayo and worked out

over 20 things that could be done to that scheme that would have alleviated a lot of the problems we have spoken about since and would have given people 100% redress to allow them to rebuild their homes and lives. I remind the Tánaiste that many families have one, two or three children with disabilities. They are trying to manage all of this. I have seen the mental and physical health of the homeowners deteriorate over the years. In his new role as Minister for Finance, I ask the Tánaiste to take this in hand. We are continuously presenting the Government with the solutions about how to deal with the defective concrete blocks scandal. We have to remember that this was avoidable in the first place. It should never have happened. We need a full public inquiry into what went on here. When we have one, the Tánaiste will see that it could and should have been avoided. There are things that can be done now. I ask the Tánaiste, in his role as Minister for Finance, to focus on the solutions that have been presented to him and, once and for all, let these families get on with rebuilding their homes and lives that have been destroyed through no fault of their own.

**Deputy Charles Ward:** As the Tánaiste knows, I am living this experience so I can tell him at first hand what is happening on the ground. There is a humanitarian crisis in Mayo and a potential humanitarian crisis in Wexford and Limerick. Yesterday, a pyrrhotite issue emerged in Wexford. Geographically, we are at opposite ends of the country but we have the same problem. Within a mile of where I live, there are 200 houses currently affected. If the scheme happened in the morning, we would have absolutely nowhere for the people to go, and I am in a small area. In Deputy Doherty's area in west Donegal there were not that many people with defective homes two years ago but there are hundreds of them coming from the west and south of Donegal. The number is multiplying and we have absolutely nowhere for people to go. I am pleading with the Minister to look upon this as a humanitarian crisis and to please do something about these amendments. We have a humanitarian and homelessness crisis heading towards Donegal and the rest of the country.

**Deputy Simon Harris:** I thank Deputies Doherty, Conway-Walsh and Ward for this amendment. Let me first read out some of the factual answer for the record and then I will try to engage on some of the issues being raised. Two amendments have been grouped and we are discussing amendment No. 4, which calls for tax-based measures to support rental property activation in areas affected by defective concrete blocks. Deputy Doherty referred to amendment No. 11 as the substantive amendment in terms of its effect being the disapplication of income tax, USC and PRSI from rental income received by a landlord where a property is being let to a person who is an applicant under the defective concrete blocks scheme.

I appreciate there are real, unique difficulties faced by homeowners forced to vacate their homes temporarily because of this issue. That is probably an understatement. I did not meet people yesterday - I was not in a position to do so – but I have met people in Donegal who are affected by this. I cannot imagine the horror people are facing. This is the reason the defective concrete blocks scheme provides for up to up to €27,500 for alternative accommodation costs, storage costs and immediate repair works for eligible relevant owners who are yet to receive a determination in respect of remediation options and grant amounts. I also acknowledge these homeowners may face great difficulties in the face of shortfalls in the local rental accommodation supply. That is the issue the Deputies are trying to constructively engage on.

We are committed to trying to address issues with this scheme. Even today at Cabinet, we had proposals in relation to legislation on defective concrete blocks that will come to the House next week. We have approved the priority drafting of the remediation of dwellings damaged by the use of defective concrete blocks (amendment) Bill, which will include details of the wider group of relevant owners who can avail of the increases. A number of additional amendments to the legislation are also proposed, including changes to payments of ancillary grants, whereby they can be applied for when the remediation grant determined has reached the scheme cap, which I think is part of the issue the Deputies were raising.

I do not want to misrepresent Deputy Doherty, but one of the issues I think I heard him mention was that some of the schemes in place to enable people to rent a place tax-free up to a certain amount are no longer proving effective, or as effective, because people are there much longer than that amount of money would cover. He referred to a figure of €15,000.

**Deputy Pearse Doherty:** That is part of it.

**Deputy Simon Harris:** That is a point that merits further consideration by us. While I am not in a position to accept the amendments, there is the legislation coming forward next week and there is also the commitment in terms of the planned review of the scheme. The Minister for Housing, Local Government and Heritage will, as required by section 51 of the 2022 Act, carry out a review of the operation of that Act. Legally, that has to start by June of next year and I believe it is now likely to start earlier than that as a result of the National Standards Authority of Ireland, NSAI, standards. I will certainly constructively engage, as part of that review, with the Minister on the issues that have been raised in the House this evening.

**Deputy Pearse Doherty:** I note the Minister said he would constructively engage, and I hear that. There is legislation coming up. He indicated he is going to oppose the amendments, which I am really disappointed with. I raised this with his predecessor and it is a sensible solution that does not cost the State any money because it is trying to release properties into the system that are not currently in it. As I said, I hope it would have a long-term impact in that, after the homes are rebuilt, it would encourage people to rent out these properties.

I have talked to so many people. Deputy Conway-Walsh made the point that in Donegal, Mayo and other counties, there are a lot of vacant properties and a lot of holiday homes as well. I have talked to people and really pleaded with them to consider renting out a property for 18 months to X, Y or Z and they are just not interested. It made sense to them in a way because it was not a long-term rental lease. This is about trying to see if we can just nudge them across the line. There is going to be a major crisis.

I mentioned the ARP for two reasons. The first is that there is a precedent and it is always easier to convince government to do something when there is a precedent. However, the Government needs to recognise this issue. I know people who rent properties under the ARP scheme and I know why they do it. Under that scheme, even with the reduced cost, it is the effective €1,200 rental income. That is higher than the rent in Donegal. People have to make a decision at the minute about who to rent to. Do they rent to a family who cannot pay €1,200 or do they rent to a Ukrainian family which means they will get the benefit of €1,200 because it is tax-free and they will not have a registered tenancy and all the rest? There is a displacement

here, so the Government has a serious issue. As I said, there are 2,124 properties rented in Donegal under the Ukrainian scheme and that is supported by the State. Is the Minister going to make a decision tonight – or did he do so previously given that this amendment was notified to him – not to support this? This a humanitarian crisis these individuals are in and this is about trying to find a solution to try to release properties. It is a nightmare for these families and an ounce of compassion would mean people would support this.

**Deputy Rose Conway-Walsh:** To continue on that, the Tánaiste really needs to get that this is not just business as usual but a humanitarian situation. The bottom line for me in Mayo, right from the beginning when I first saw people's houses collapsing, was that nobody would be left behind or locked out of this scheme because they could not afford to get into it, could not find an alternative property or whatever else might lock them out. We cannot leave people behind in this situation because it was not their fault. It was not their fault there was no regulation or there was light regulation. Indeed, I query the regulation in place right now. That is why the Minister for housing needs to look at having proper oversight of the quarries currently supplying aggregate and materials being used to build houses. We are trying to deal with an immediate humanitarian situation here. In any other country in the world, this is the way it would be looked at. We are one of the richest countries in the world. I ask the Tánaiste to have some compassion and common sense. What is being proposed here also makes economic sense.

**Deputy Charles Ward:** I will give the Tánaiste a quick example. Solomons Court in Letterkenny has 1,400 houses and every single one of them has defective concrete. Some 15 have been remediated. With some, that involved full demolition and with others, it was partial remediation. However, the majority of people there are stuck because they are in a town and if 500 of them want to go into this scheme and get on with their lives - they have been living this for the last 12 to 13 years - there is absolutely nowhere for them to go. We have to make provisions and realise this a humanitarian crisis. Large numbers of people are going to need to move. In Donegal, 25,000 will potentially have to move. Where are we going to house them? That is how serious this is.

**Deputy Cian O'Callaghan:** I wish to speak in general support of the amendment. This is a dire situation families are in due to a lack of regulation and oversight. There is nothing more traumatic than for people to see their homes crumbling in front of them and to go through all this stress over years. They need somewhere to live when these works are taking place and their houses are being demolished and rebuilt and I do not hear from the Tánaiste what the Government's solution is. If the Government is not supporting the amendments, what is the solution? What is it going to do about this? This has to be tackled. People need a place to live in when they have to move out of their home.

**Deputy Simon Harris:** In truth, this is not about compassion, from our perspective. We feel very seriously and strongly about what people are enduring in relation to this situation. The time available to me is not enough to outline a number of the measures we tried to take to assist. These include significant changes to the current scheme, more legislation to come forward next week, and the review of the scheme that is to take place next year. I hope it will be as early as possible next year. I am genuinely grappling constructively with the point the Deputy made

on the idea of the ARP. It is not an unfair point. That scheme is administered by the Department of justice. My Department carries out the tax treatment element of the scheme. It is open to other Departments to consider schemes in relation to this area. I will engage constructively with those line Departments in relation to that. There is going to be a review of the scheme and there will be legislation next week. I will engage constructively with the Minister, Deputy Browne, in this regard. If a Department brings forward a scheme, my Department engages with regard to the tax treatment of that scheme.

On the ARP more broadly and with regard to people from Ukraine, we are reducing the level of income that can be generated from that scheme. I would like to see us continue in that direction in light of Deputy Doherty's legitimate points regarding the effect this scheme is having on the rental market. We will engage constructively on this. There will be legislation in the House next week. There will also be a broader review of the scheme. As recently as today, we were considering how we can make further improvements in relation to this horrific humanitarian situation.

**Deputy Pearse Doherty:** I will reiterate the point. This is the unfortunate reality. I understand that people want to make profits and all of the rest but, if you are a landlord in Donegal, you can rent to a Ukrainian family and are guaranteed the money because the State provides it. It is the equivalent of €1,200. It is different if you rent to a family whose home is affected by defective blocks. On the €15,000, that €15,000 comes off the money the family has to use to rebuild their home. If it takes 18 months to demolish and rebuild their home, they cannot do €1,200. It is too much. It is way above the market rent in Donegal.

I have stood in many of these homes. We talked about compassion. When I stand in these homes, I think about myself and my kids. A lot of TDs think like that. We step into the shoes of the person we are talking to. I have been in homes that no family should be living in. I have been in homes whose owners have told me they cannot use any of the plugs in the kitchen and have had to move stuff into another room, an old bedroom or something like that, because every time the plug goes on, the fuseboard trips. You can see water ingress. In some cases, you can see daylight. Nobody should be in these homes. Why are they in these homes? There are a number of reasons. One is the scheme itself but, in some cases, there is no other accommodation. I am not saying this is a silver bullet. I have never suggested it is. However, if this releases one, two, ten or 20 properties and takes a bit of the nightmare away for individuals, we will have done a good job. It is so much wider than this. There should be proper planned accommodation and a phased rebuild of houses. I am not even going to argue for that at the minute. I am arguing for this part.

The Minister has not given one reason not to support this amendment now. I recognise that he has said he will engage constructively but he has not offered one reason not to support the amendment now. The families affected by defective blocks deserve the same treatment as other people in my county and elsewhere when they are going through this nightmare. I will push amendment No. 11 when we come to it.

Amendment put and declared lost.

**An Cathaoirleach Gníomhach (Deputy Aengus Ó Snodaigh):** Tá baint ag leasuithe Uimh. 5 agus 6 le chéile agus pléifear le chéile iad.

**Deputy Pearse Doherty:** I move amendment No. 5:

In page 8, between lines 13 and 14, to insert the following:

**“Report on rent tax credit**

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

This is another area where the Minister broke a personal promise he made to the electorate. I am sure he will acknowledge that if he wants to be honest with the House tonight. He made a commitment that the renter's tax credit would increase by €100 each year. In his first budget, he decided to break that promise to the people. It is the wrong decision but there is a wider issue in relation to the renter's tax credit.

When I argued for the introduction of the renter's tax credit and convinced Government there was a real issue in that its housing policy had resulted in runaway rents and had put huge pressure on individuals, the argument I heard from the Minister's party and from Fianna Fáil was that if you reintroduce the renter's tax credit, it would end up in the pockets of landlords. There was merit to that argument. The Commission on Taxation and Welfare looked at the old renter's tax credit, which was introduced in the 1980s and only phased out a number of years ago. The argument for its introduction at that time was that there was pressure on elderly persons who were renting. The commission found that it ended up pushing up rents, with the benefit ending up in the pockets in the landlords, so there was merit to that argument. That is why, when I argued for the renter's tax credit, I always made it clear that a two-pronged approach had to be adopted. A renter's tax credit needed to be introduced but there also needed to be a ban on rent increases. Without a ban on rent increases, all you are doing is putting more profit in landlords' pockets because that is where it ends up.

The statistics show that to be the case. We do not even have to go back to 2020 or 2021, when it was introduced. If we compare the first quarter of this year with the last quarter of 2023, we will see that rents increased by a sum in excess of the renter's tax credit. If the Government had banned rent increases at the end of 2023, without even introducing a tax credit, tenants would be better off today than they are with the renter's tax credit. That is why this amendment looks at the real cost of the renter's tax credit with reference to the increase in rents.

I am the person who convinced the Government to introduce the renter's tax credit but it made a half-arsed job of it because it only introduced half of the policy. Perhaps that was by design because, in introducing only half the policy, the Government transferred taxpayers' money into the pockets of landlords. Landlords will benefit again next year as the result of what one of the professors called the stupidest tax measure in the history of the State. The Government increased tax credits for landlords and, as a result, one in four of those eligible for that credit, over 40,000 landlords, will not pay a penny in tax. It is amazing. Under Fianna Fáil and Fine Gael, we have tens of thousands of landlords who do not pay a penny in tax because of all of the tax incentives. The Government introduced more incentives, even though all of its advisers said that it was not the right thing to do, that a lot of landlords were not even paying any tax and that this was not the reason landlords were selling up, as they were selling up because

prices had gone through the roof, which was obviously a consequence of the Government's own policy. Over and over again, they argued against the introduction of this measure but the Government introduced it anyway.

Let us go back to tenants. Tenants are being fleeced left, right and centre. I do not know where the endpoint is. On some occasions, Government Ministers have been embarrassed into saying that rents should actually decrease. I am not sure if that is the Minister's position. Does he want to see rents come down? There is no policy here. The Government has no plan to do that but it is introducing new legislation to allow rents to increase every six years, even in rent pressure zones.

This is about identifying that the measure that was introduced, which I campaigned on for a number of years before the Government eventually acceded to half of it, is not working because the Government only introduced half of the measure and that rents are increasing at a faster rate than the benefit of the credit itself. There is a requirement to increase the renter's tax credit, something the Minister personally promised the people he would do. Lo and behold, he is now the Minister for Finance and the Tánaiste and, if everything goes according to his plan, he will be Taoiseach. In addition to the Minister's promises in respect of tax cuts, a childcare plan within 100 days and a reduction in student fees, he is also breaking this promise to the 300,000 renters out there.

8 o'clock

They are not getting the €100 that Simon promised them because the Government has decided to put €2.5 billion into the pockets of developers, landlords and investors instead. They are the priorities the Government has chosen in this budget. They are the wrong priorities and that is why I propose this amendment.

**Deputy Mairéad Farrell:** Over the past ten or 11 years that I have been a public representative in Galway, every single year the rental situation gets worse. Over the past five years - between 2020 and 2025 - rents have increased by 75% in Galway city. In the past 12 months alone, rents in Galway city have increased by 12.6%. The average monthly rent is now €2,300.

As an Teachta Doherty said, our amendment is something for which we had campaigned for a very long time, but we were always told by the Ministers that it would only increase the money going into the pockets of landlords. We have always said that it had to be combined with a ban on rent increases. We now have a situation in Galway city whereby for people who come to my clinics and have a notice to quit, the reality of the situation is they are not going to find a place to rent in Galway city. That is unless they have a very high income or they know someone who might be willing to rent to them. The reality is that for most of them it is not going to be possible. People are deeply concerned about that because it means their children have to move school or they have to commute long distances for schools and that kind of thing.

This is really serious policy that, if done correctly, can work effectively, but if it is not done correctly it has serious consequences. This is my first time addressing the Minister as the new Minister for Finance. I wish him the best in the role. I hope that perhaps he can lead from the front today by accepting this amendment.

**Deputy Simon Harris:** I thank Deputy Farrell. The Deputies are requesting a report on the rent tax credit operating in the absence of a cap on rents, and making a direct comparison between the amount of the credit and rent increases. They suggest that the rent tax credit should be complemented by rent caps. There are currently certain limits to rent increases. Rent increases in a rent pressure zone cannot now exceed general inflation. The ESRI published research in 2022 on the positive impact of rent pressure zones. This research found a clear downward trend in rental inflation following the introduction of the rent pressure zone legislation. We have now taken a decision as a Government to ensure that rent pressure zones cover the entire country. When the Government came to office people were wondering if we would continue rent pressure zones but not only did we continue them, we have extended them to the entire country. That benefits counties including Deputy Doherty's that were not previously covered by rent pressure zones.

The CSO consumer price index shows that private rents increased by 3.2% on an annual basis in October 2025. This is the tenth month in a row in which the rate of rent inflation has either decreased or remained stable. I know that rents are extraordinarily high for people, but it is now the tenth month in a row in which the rate of rent inflation has either decreased or remained stable. Other steps are also being taken to enhance the security of tenants. They include the introduction of tenancies of minimum duration and further restrictions on no-fault evictions. As Deputies will be aware, we have introduced new comprehensive rental reforms, which will take effect from next March for new tenancies.

More broadly, the Government recently published the delivering homes, building communities action plan. Additional supply over time will help to moderate the housing costs in both the purchase and rental sectors. That is why the focus has to continually be on supply. This year, the Government has allocated €6.8 billion to capital expenditure on housing delivery, a more than sixfold increase in just a decade. This will help to moderate the housing costs in both the purchase and rental sectors as additional supply comes on stream. To date, more than 4,500 new cost-rental homes have been delivered since the launch of this tenure through various different channels, including local authority delivery, approved housing body delivery, LDA delivery and through the cost-rental tenant in situ scheme.

In relation to increases in the credit, for the years 2022 and 2023 the rent tax credit was valued at a maximum of €500 per single individual and €1,000 per jointly assessed couple. For the years 2024 and 2025 the rent tax credit is valued at a maximum of €1,000 per single individual and €2,000 per jointly assessed couple. The Finance Bill extends the relief for a further three years. We should remember that the relief was due to end but we are now deciding to extend it in this legislation before the House for a further three years. In 2023, which is the latest year for which data are available, 315,000 taxpayer units benefited from the credit. That equates to almost 400,000 individuals benefiting. The extension of the credit in the Bill before the House tonight represents a commitment of approximately €350 million per annum in terms of support for renters.

The programme for Government commits to "progressively increase the rent tax credit". That remains a commitment in the programme for Government. The priority this year was to extend the credit for a further three years. I intend to consider further increases to the value of the credit as part of each forthcoming annual budget and finance Bill.

**Deputy Pearse Doherty:** Maybe I missed it, but did the Minister explain why he broke his promise to the electorate that he would increase the renter's tax credit by €100? He was going to extend it and increase it by €100. Did I miss that part or did he just avoid explaining why he broke another promise to the electorate? I will give him an opportunity to respond to that.

**Deputy Simon Harris:** One day, if Deputy Doherty can ever form a Government or can find people in this House who wish to form a Government with him, he will realise that you go out to the people and seek a mandate from the people on your manifesto. You get as many votes and seats as you can in Dáil Éireann. If you do not have enough seats to form a Government, you then seek other parties in the Dáil to work with you. You then sit down together. You bring your policy proposals and they bring their policy proposals and you agree a programme for Government. The programme for Government is then the contract between the people and their Government and the contract between the Government and the Civil Service. It is what we answer for in this House. The programme for Government is very clear in its commitment to progressively increase the rent tax credit during the lifetime of this Government.

**Deputy Pearse Doherty:** The Minister did not answer.

**Deputy Simon Harris:** That is the answer.

**Deputy Pearse Doherty:** The Minister gave me a lesson on how governments are formed, which I well know.

**Deputy Simon Harris:** Deputy Doherty has not done it yet.

**Deputy Pearse Doherty:** He did not even state whether he actually asked for it. Was it the case that Fianna Fáil got its way on not increasing the renter's tax credit - the promise that the Minister broke? Did Fianna Fáil also get its way on the promise that the Government would bring a childcare plan within 100 days? Did Fianna Fáil also get its way on the promise the Minister broke - to reduce income tax for people every year? Did Fianna Fáil get its way on that one? Did it get its way on college fees as well? What about the promise that, if Fine Gael was elected to government, people's energy bills would be cheaper? They have gone up.

Did Fianna Fáil get its way on everything? Is Fine Gael so impotent that Fianna Fáil just ran roughshod over it, or is it just that the election is over, Fine Gael does not care, it is in government, happy days, and will get its way in looking after the big boys? The landlords are going to get looked after under the Government's policy. One in four of them do not even pay tax. Developers will get €2.5 billion of a tax cut. Happy days. Two banks made a profit of €5 billion last year. They do not pay taxes. That is who we are going to look after. We can forget about the promises Fine Gael made. It is either that Fine Gael's negotiations skills on the programme for Government are really shoddy or it is just a case of this is what Simon does. He makes commitments during election periods or times he is under pressure - we know about other commitments such as on scoliosis, among others - but he has no intention of ever fulfilling them.

**An Cathaoirleach Gníomhach (Deputy Mairéad Farrell):** Is the Teachta pressing the amendment?

**Deputy Pearse Doherty:** I am.

**Deputy Simon Harris:** He put a question to me but he did not wish me to answer it.

**An Cathaoirleach Gníomhach (Deputy Mairéad Farrell):** I apologise but my understanding is that the time for discussion of the amendment has concluded.

**Deputy Simon Harris:** The Acting Chair is grand. I say this just for the people watching at home. I did not have an opportunity to answer the question.

**An Cathaoirleach Gníomhach (Deputy Mairéad Farrell):** I have to go by the procedure.

**Deputy Simon Harris:** That is fine.

**Deputy David Cullinane:** It will be a long night.

Amendment put and declared lost.

**Deputy Pearse Doherty:** I move amendment No. 6:

In page 8, between lines 13 and 14, to insert the following:

**“Report on rent tax credit**

4. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on the changing real value of the rent tax credit in relation to rent prices and the decision not to increase the rent tax credit.”

Amendment put:

The Dáil divided: Tá, 59; Níl, 82; Staon, 0.		
Tá	Níl	Staon
Ahern, Ciarán.	Aird, William.	
Bacik, Ivana.	Ardagh, Catherine.	
Bennett, Cathy.	Boland, Grace.	
Brady, John.	Brabazon, Tom.	
Buckley, Pat.	Brennan, Brian.	
Byrne, Joanna.	Brennan, Shay.	
Carthy, Matt.	Browne, James.	
Conway-Walsh, Rose.	Burke, Colm.	
Coppinger, Ruth.	Burke, Peter.	
Cronin, Réada.	Butler, Mary.	
Crowe, Seán.	Butterly, Paula.	
Cullinane, David.	Buttimer, Jerry.	
Daly, Pa.	Byrne, Malcolm.	

Doherty, Pearse.	Cahill, Michael.	
Donnelly, Paul.	Callaghan, Catherine.	
Ellis, Dessie.	Carrigy, Micheál.	
Farrelly, Aidan.	Carroll MacNeill, Jennifer.	
Farrell, Mairéad.	Chambers, Jack.	
Fitzmaurice, Michael.	Cleere, Peter 'Chap'.	
Gannon, Gary.	Clendennen, John.	
Gould, Thomas.	Collins, Niall.	
Graves, Ann.	Connolly, John.	
Guirke, Johnny.	Cooney, Joe.	
Hayes, Eoin.	Crowe, Cathal.	
Healy, Seamus.	Currie, Emer.	
Kenny, Eoghan.	Daly, Martin.	
Kenny, Martin.	Dempsey, Aisling.	
Kerrane, Claire.	Devlin, Cormac.	
Lawlor, George.	Dolan, Albert.	
Mac Lochlainn, Pádraig.	Dooley, Timmy.	
McGettigan, Donna.	Feighan, Frankie.	
McGuinness, Conor D.	Fleming, Sean.	
Mitchell, Denise.	Foley, Norma.	
Murphy, Paul.	Geoghegan, James.	
Mythen, Johnny.	Grealish, Noel.	
Nash, Ged.	Harkin, Marian.	
Newsome Drennan, Natasha.	Harris, Simon.	
O'Callaghan, Cian.	Healy-Rae, Danny.	
O'Donoghue, Robert.	Healy-Rae, Michael.	
O'Flynn, Ken.	Heneghan, Barry.	
O'Gorman, Roderic.	Heydon, Martin.	
O'Hara, Louis.	Higgins, Emer.	
O'Reilly, Louise.	Keogh, Keira.	
O'Rourke, Darren.	Lahart, John.	
Ó Laoghaire, Donnchadh.	Lawless, James.	
Ó Murchú, Ruairí.	Lowry, Michael.	
Ó Snodaigh, Aengus.	Martin, Micheál.	
Ó Súilleabháin, Fionntán.	Maxwell, David.	
Quaide, Liam.	McAuliffe, Paul.	
Quinlivan, Maurice.	McCarthy, Noel.	
Rice, Pádraig.	McConalogue, Charlie.	
Sheehan, Conor.	McCormack, Tony.	
Sherlock, Marie.	McGrath, Séamus.	
Smith, Duncan.	McGreehan, Erin.	
Stanley, Brian.	Moran, Kevin Boxer.	
Wall, Mark.	Moynihan, Aindrias.	
Ward, Charles.	Moynihan, Michael.	
Ward, Mark.	Moynihan, Shane.	
Whitmore, Jennifer.	Murphy, Michael.	
	Neville, Joe.	
	O'Brien, Darragh.	

	O'Callaghan, Jim.	
	O'Connor, James.	
	O'Dea, Willie.	
	O'Donnell, Kieran.	
	O'Donovan, Patrick.	
	O'Meara, Ryan.	
	O'Shea, John Paul.	
	O'Sullivan, Christopher.	
	O'Sullivan, Pádraig.	
	Ó Cearúil, Naoise.	
	Ó Feargháil, Seán.	
	Ó Muirí, Naoise.	
	Richmond, Neale.	
	Roche, Peter.	
	Scanlon, Eamon.	
	Smith, Brendan.	
	Smyth, Niamh.	
	Timmins, Edward.	
	Toole, Gillian.	
	Troy, Robert.	
	Ward, Barry.	

Tellers: Tá, Deputies Pádraig Mac Lochlainn and Denise Mitchell; Níl, Deputies Mary Butler and Emer Currie.

Amendment declared lost.

**Deputy Simon Harris:** I move amendment No. 7:

In page 13, between lines 23 and 24, to insert the following:

**“Amendment of section 477C of Principal Act (Help to Buy)**

5. Section 477C of the Principal Act is amended, with effect as on and from 26 November 2025, in subparagraph (ii) of the definition in subsection (1) of “qualifying residence”, by the substitution of “paragraph (c) or (cac), as the case may be, of section 46(1)” for “section 46(1)(c)”.”.

This amendment, much of which we probably discussed in recent days, endeavours to address an issue that arises with the help to buy scheme, as a consequence of the reduced rate of VAT applying to apartments. At present, section 477C of the Taxes Consolidation Act 1997 defines "qualifying residence" as one in respect of which the construction work is subject to the 13.5% rate of tax as specified in section 46(1)(c) of the Value-Added Tax Consolidation Act 2010.

Consequent to the application of the 9% VAT rate to the construction of new apartments, which will be discussed further at amendment No. 31, it is necessary to amend the definition of "qualifying residence" to reflect the change to the rate of VAT. This amendment will ensure that apartments subject to the VAT rate of 9% will remain within the scope of the help to buy scheme.

Amendment put and declared carried.

**An Cathaoirleach Gníomhach (Deputy Mairéad Farrell):** Amendments Nos. 8 and 9 have been ruled out of order.

Amendments Nos. 8 and 9 not moved.

**Deputy Pearse Doherty:** I move amendment No. 10:

In page 13, between lines 23 and 24, to insert the following:

**“Report on relief on medical expenses**

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

I brought this amendment forward on Committee Stage of the Bill. It deals with the issue and unfairness that exists in relation to individuals with health challenges. I am involved with this issue because a connected person, a family member of mine, is on home dialysis. I will declare that in the first instance, even though they would not benefit from this amendment if it were there. It did get me thinking about the number of people who are on home dialysis and how the State supports some of them but does not support others. I made the point to the previous finance Minister that, rightly, the Houses of the Oireachtas identified that those who are participating in home dialysis needed support from the State and the support was offered through the taxation system. Currently, there are 344 people who avail of home dialysis. This could also be replicated with other issues like continuous ambulatory peritoneal dialysis, CAPD. You could argue that the support provided through Revenue for a parent with life-limiting conditions where the travel expenses are also provided as flat rate expenses could also be affected.

For the sake of this argument, I will focus on home dialysis. There are 344 individuals who are currently involved in home dialysis. We probably think that is not a huge number of people in the State. However, the fact that they are doing dialysis at home saves the HSE €10 million per year. It is a huge amount of money being saved as a result of the fact that technology and healthcare have changed and allow for that care to be provided at home. It prevents 51,000 visits to our hospitals, hospitals that are already clogged up and overcrowded in many cases. It saves the individuals 300,000 hours of their time either travelling to the hospital, waiting in the hospital, getting dialysis in the hospital and so on. Those 344 individuals include 16 children. The issue is that, through the tax code, there is a flat rate expense regime that recognises that if you are availing of home dialysis, there is an additional cost burden on your household. You have to be hooked up to the dialysis machine for between and eight and nine hours depending on your circumstances. It is running through electricity and pumps. Therefore, there is a flat rate expense of €4,425 provided. There are also issues with laundry and clothing. For that reason, there is a €2,305 flat rate expense provided for individuals. There is also a €370 flat rate expense for telephone calls. Overall, there is a flat rate expense of €7,100. You do not obviously get all of that. It depends on your tax rate and, therefore, you get a portion of that. However, you can get up to close to €3,000. That helps people,

particularly as electricity prices are going through the roof. The problem is that if you do not have a tax liability, you get nothing, and that is wrong.

I started the conversation by saying there was a recognition, even though it is a small number of people, that they should be supported through the tax code. They are supported to the tune of a couple of thousand euro per year, and rightly so. That is a huge saving to the State. However, if you are the mother and full-time carer of one of the 16 children getting home dialysis and you do not have a tax liability, or you are working but it is part-time and you do not have a tax liability, you get nothing. There are two problems here. Maybe the tax code is not the way to support these individuals and it should be done through direct grants, which I think there is a strong argument for. I understand why we would introduce credits like this, in that they are better than nothing. You could introduce a scheme that allowed for these types of support to be refundable, which is within the gift of Revenue, which is an excellent organisation and refunds taxes all the time. I did my tax returns recently, and I encourage people to do them. You get a nice amount into your account. Most people overpay tax and do not claim health expenses and so on, so I encourage people to do that.

Going back to this issue, these are big numbers. It is saving the State €10 million. It is 51,000 visits to the hospital. We are dealing with 344 people. Most of those are able to avail of the tax benefits, but others are not. That is not right. The system is not fair for those individuals. Within the collective wisdom of this House, we are surely able to recognise that it is appropriate to give people support, and we now need to make sure everybody availing of this scheme is able to benefit from it.

The reason it was brought to my attention is a family member is doing home dialysis, but through networks and the rest, you hear that some people are not able to get any support because they are part-time working or they might be too sick to work. They may be waiting for that transplant and may be at a weak stage. There needs to be something done. I argue strongly that we make this tax relief refundable. It would not just apply to dialysis. CAPD obviously has a similar situation. Most people do not even claim this relief. However, if you have a child with a life-limiting condition, there is an expense for the trips you do to your hospital appointments, which are unfortunately too frequent for many of these parents. Some of these parents are the full-time carers of the kids and do not have a tax liability.

On the tax code, if it is not refundable, it is not the way to sort this and we should move it to a grant system, for example, in terms of the living donor scheme, which is part of this legislation. The living donor scheme is administered by the HSE with a grant available for expenses if you miss work and so on. The taxation code exempts that payment from income tax. We need to do something with regard to that.

**Deputy David Cullinane:** We have seen over the past ten years real improvements in healthcare technology, which are bringing tremendous benefits for patients and real opportunities for more care at home. I am sure Deputy Harris saw some of that when he was Minister for Health, and some of that evolving. However, it has changed and expanded exponentially over the past four or five years. We now see the HSE rolling out virtual wards and virtual beds where patients can be monitored at home. All of that is for the good.

The issue Deputy Doherty raises relates to home dialysis, which is a success story. We have 344 patients treated annually. Approximately 110,000 home dialysis treatments per year are

carried out at home. That saves the HSE a lot of money. It obviously saves thousands of visits to hospital for the patients in the first instance. It also means that patients are not going into hospitals.

I have spoken to healthcare practitioners and people in the HSE on the wider issue of treatment at home where it is possible, where patients can be monitored and treated and do not have to go to hospital. That is what we should strive for if the technologies are there. They told me that one of the huge benefits of home dialysis was that it reduced the risk of infection for those patients, because people can get an infection or pick up an illness if they go into hospital. If you are on dialysis, that is the last thing you want, particularly now when we are coming into the flu season and there are respiratory illnesses.

There are a lot of benefits, and we want people to avail of and benefit from this. Obviously, if you are getting home dialysis, by its nature, your house has to be extremely warm. That requires a lot of extra power and electricity. The tax return benefits some of those patients and that is great. It does help and is a generous payment. However, as Deputy Doherty said, there are some patients who do not benefit, whether they are pensioners, people who may not be working or those who are carers. There is a range of people who stay at home, for example, single parents. There are categories of patients who are not covered by this.

Deputy Doherty outlined some alternative ways in which we could compensate people. Maybe it does not have to be a tax credit. You could look at a refundable tax credit. What the amendment is asking for is that the Minister would look at this issue and come back with a report with different options. One of them could be a grant system that might work. It is reasonable that we would want to be fair to everybody. If there are those who are probably the most deserving and most in need but are not getting the financial support, it does not make sense. At a time when we want more people to be treated at home and to reduce the need for people to go to hospital where we can, which would mean these patients would save the State millions of euro every year as estimated by Deputy Doherty, then it is important for us to make sure they are properly looked after.

We have made our point. I hope the Tánaiste will accept the amendment, and if he cannot, I hope he will accept the thrust of the arguments we have put forward in a constructive way. We hope it is something he will look at in the future with potential alternatives to ensure every one of those patients is covered and given the support they need.

**Deputy Simon Harris:** I acknowledge the very constructive way Deputies Doherty and Cullinane are engaging on this issue. While I am not certain an amendment to the Finance Bill is the way to go about this, I am willing to work with them and maybe the relevant Oireachtas committee, at which I think Members had a decent discussion about this on Committee Stage. From listening to the two Deputies, I think they are pondering how best to address this issue. We have requested more information from the Department of Health because I accept there is a gap here.

Deputy Doherty made a fair point about living donors. Section 5 of the Finance Bill relates to compensation payable to a living donor of a kidney or part of a liver under conditions defined by the Minister for Health. This is a payment that is exempt from various taxations and the likes but it is a Department of Health scheme. The Deputies have been at this a long time, but these are generally schemes devised by parent Departments and then my Department advises

or assists on the tax treatment piece of the schemes. It is not a matter of passing it to another Department, but it is a discussion for maybe the Department of Health and my Department to have together.

On the refundable tax credit - I say this to be helpful on an important matter - the Deputies will be aware that, in advance of budget 2024, the tax strategy group looked in its series of papers at the whole issue of refundable tax credits and outlined its concerns, not only about it being a fundamental change to the personal tax system but, on the other hand, that it would not necessarily assist as many people as we would like in the way we would hope. Based on that, I am not sure this is the best way to go.

The Deputies have already acknowledged that there is a tax relief available where an individual proves that he or she has incurred costs in respect of qualifying health expenses. Specifically for home dialysis patients, tax relief may be allowed in respect of the following expenses: electricity, laundry, protective clothing, telephone and travelling. The flat rates available for kidney dialysis patients are operated by Revenue on an administrative basis and are updated annually in line with the consumer price index. Relief is calculated on these flat rates at the standard rate of income tax. Separate to this administrative practice, an individual may claim for the actual vouched costs of healthcare necessarily incurred by them, subject to relevant conditions being met. That, however, is not the point the Deputies are making. The point they are making has to do with people who do not reach the threshold of actually paying tax. Once I get more specific information back from the Department of Health on home dialysis patients, we will forward that to the committee.

If taxpayer units with no income tax liability could claim tax relief in respect of health expenses incurred for home dialysis or other health expenses, it would effectively introduce a system of refundable tax credits. That is a debate to have. I think the Deputies are okay with that; we are not sure we are. It could open this up to many more areas. What would be the cost to the Exchequer and so on?

We have a bit of thinking to do on this. As was committed to on Committee Stage, the Department of Finance has sought clarification as to what direct expenditure supports are in place, or indeed could be put in place. Once we have that, I will immediately furnish it to the committee, and I am happy to engage on this further in the time ahead.

**Deputy Pearse Doherty:** I thank the Minister for his response. I brought this into the Finance Bill because this is where you prompt the debate and so on. As I mentioned to his predecessor, Paschal, the intention here is for Ministers to actually start this conversation. I am not on the health committee, and there is a wider issue in terms of public expenditure.

This issue really makes sense. I do not have the data for the 344 individuals, and we only know about them in terms of home dialysis, but there are people with CAPD as well. They are entitled to this relief, which costs less than €1 million, but the HSE estimates that they are saving the HSE over €10 million, so this makes sense in the first instance.

Another issue was raised with me. As the Minister knows, these reliefs are claimed in arrears. For this year, you go through home dialysis but it is next year you can claim this. There are people out there who cannot wait, even if they are working, even if they have the tax liability and so on. The refundable tax review by the tax strategy group is way broader than what would

be health-related issues, but it is possible to do something with refundable tax credits. I understand that the Government may be reluctant to go there because it opens up the door for other arguments. I would make those arguments, but anyway. I genuinely think that these health measures should be universal. You cannot have a situation where two neighbours are both availing of home dialysis and, because one is working more than the other and has a tax liability, they can get support of €2,800 and the other cannot. It is not fair. It is not appropriate. Both have the same costs. Therefore, I note what the Minister has said but I ask him to genuinely take this issue forward with his colleague to see if we can address this.

**An Cathaoirleach Gníomhach (Deputy Mairéad Farrell):** You will have two minutes to conclude, Deputy.

**Deputy Simon Harris:** I am happy to genuinely engage on this and engage with my colleague, the Minister for Health. The Deputies would expect me to say this as a finance Minister, but my sense of this is that it is probably something in the direct expenditure and mapping out space and probably a broader whole-of-government discussion, which I am, of course, a part of, as to how we support people in these situations and whether the tax system is the best way to do it. I take the point. There is a gap no matter how we take this forward.

I say the following just to be helpful because the point Deputy Doherty made about people having to wait to get the credits is a real fear people have. I am advised that taxpayers in receipt of PAYE income now have the option to claim tax reliefs in respect of their health expenses during the year via Revenue's real-time credit facility, which can be accessed through a taxpayer's MyAccount. If the taxpayer is putting in a real-time claim, he or she is required to provide receipts at the time of the claim via the receipts tracker. I say that just to be helpful to people who, as the Deputy says, may need to recoup that benefit more quickly.

**Deputy Pearse Doherty:** That is helpful. The beauty about flat rate expenses is that they are flat rate expenses. Revenue has determined the figure and you do not have to provide the receipts, although you can be called on by Revenue to provide receipts. Actually, a question I must put down is how many times Revenue has asked for the receipts from individuals. I have never been asked so far, although they are all there.

**Deputy David Cullinane:** Maybe next year?

**Deputy Pearse Doherty:** There you go. Róisín will kill me. Many people do not claim this. I would really encourage people, particularly in terms of the cost-of-living crisis, to claim for the flat rate expenses if they are on home dialysis, if they have a child with a disability or a life-limiting condition, if they are making those journeys, if they or a family member has CAPD, or if they have health expenses or other expenses that they have not claimed for.

I will finish on the following. It is something I will revisit. I said this at the start and I just want to make the point again. I have focused on home dialysis, but this is broader than home dialysis. There are a number of health-related schemes. You could actually argue that all tax credits should be refundable and so forth. We could have that argument about the rent tax credit and so on, but I think most people will recognise that there is a uniqueness in relation to health issues and that there should be a differentiation based on your income and the support should

be available to you regardless. This is not just about dialysis. It relates to other health-related schemes as well. We should make sure that nobody falls foul of the rules simply because they are too sick to work and to have a tax liability, they are caring for somebody else in a full-time position and do not have a tax liability, or their employment does not allow them to earn enough to have a tax liability.

**An Cathaoirleach Gníomhach (Deputy Mairéad Farrell):** Are you pressing the amendment, Deputy?

**Deputy Pearse Doherty:** No, I will withdraw it based on what the Minister has said.  
Amendment, by leave, withdrawn.

**Deputy Pearse Doherty:** I move amendment No. 11:

In page 18, between lines 26 and 27, to insert the following:

**“Amendment of Principal Act**

**13.**The Principal Act is amended by the insertion of the following section after section 216F:

**“216G.(1)** In this section—

‘qualifying residence’, means a residential premises situated in the State constructed prior to 2023 which has not been subject to a rental agreement in the three years prior to the year of assessment;

‘relevant income’ means all income arising in respect of rent paid under a rental agreement from a relevant person for the use a qualifying residence;

‘relevant person’ means a qualified applicant under a scheme administered by the Minister for Housing, Heritage and Local Government and known as the Enhanced Defective Concrete Blocks Grant Scheme;

‘rental agreement’ means an agreement or arrangement under which one party grants to a qualifying individual the right to occupy all or part of a dwelling, subject to the payment of money;

‘residential premises’ means a building or part of a building used as a dwelling.

(2) (a) This subsection applies to an individual who has relevant income chargeable to income tax.

(b) An individual referred to in paragraph (a) shall be—

- (i) an owner of the qualifying residence, and
- (ii) a natural person.

(3) Relevant income shall be exempt from income tax and shall not be reckoned in computing income for the purposes of the Income Tax Acts.”.

Amendment put:

The Dáil divided: Tá, 57; Níl, 79; Staon, 0.		
Tá	Níl	Stاون
Ahern, Ciarán.	Aird, William.	
Bacik, Ivana.	Ardagh, Catherine.	
Bennett, Cathy.	Boland, Grace.	
Brady, John.	Brabazon, Tom.	
Buckley, Pat.	Brennan, Brian.	
Byrne, Joanna.	Brennan, Shay.	
Carthy, Matt.	Browne, James.	
Conway-Walsh, Rose.	Burke, Colm.	
Coppinger, Ruth.	Burke, Peter.	
Cronin, Réada.	Butler, Mary.	
Crowe, Seán.	Butterly, Paula.	
Cullinane, David.	Buttimer, Jerry.	
Daly, Pa.	Byrne, Malcolm.	
Doherty, Pearse.	Cahill, Michael.	
Donnelly, Paul.	Callaghan, Catherine.	
Ellis, Dessie.	Carrigy, Micheál.	
Farrelly, Aidan.	Carroll MacNeill, Jennifer.	
Farrell, Mairéad.	Chambers, Jack.	
Gould, Thomas.	Cleere, Peter 'Chap'.	
Graves, Ann.	Clendennen, John.	
Guirke, Johnny.	Connolly, John.	
Hayes, Eoin.	Cooney, Joe.	
Healy, Seamus.	Crowe, Cathal.	
Kenny, Eoghan.	Currie, Emer.	
Kenny, Martin.	Daly, Martin.	
Kerrane, Claire.	Dempsey, Aisling.	
Lawlor, George.	Devlin, Cormac.	
Mac Lochlainn, Pádraig.	Dolan, Albert.	
McGettigan, Donna.	Dooley, Timmy.	
McGuinness, Conor D.	Feighan, Frankie.	
Mitchell, Denise.	Fleming, Sean.	
Murphy, Paul.	Foley, Norma.	
Mythen, Johnny.	Geoghegan, James.	
Nash, Ged.	Grealish, Noel.	
Newsome Drennan, Natasha.	Harris, Simon.	
O'Callaghan, Cian.	Healy-Rae, Danny.	
O'Donoghue, Robert.	Healy-Rae, Michael.	
O'Flynn, Ken.	Heneghan, Barry.	
O'Gorman, Roderic.	Heydon, Martin.	
O'Hara, Louis.	Higgins, Emer.	
O'Reilly, Louise.	Keogh, Keira.	
O'Rourke, Darren.	Lahart, John.	
Ó Laoghaire, Donnchadh.	Lawless, James.	
Ó Murchú, Ruairí.	Lowry, Michael.	
Ó Snodaigh, Aengus.	Martin, Micheál.	
Ó Súilleabháin, Fionntán.	Maxwell, David.	

Quaide, Liam.	McAuliffe, Paul.	
Quinlivan, Maurice.	McCarthy, Noel.	
Rice, Pádraig.	McConalogue, Charlie.	
Sheehan, Conor.	McCormack, Tony.	
Sherlock, Marie.	McGrath, Séamus.	
Smith, Duncan.	McGreehan, Erin.	
Stanley, Brian.	Moran, Kevin Boxer.	
Wall, Mark.	Moynihan, Michael.	
Ward, Charles.	Moynihan, Shane.	
Ward, Mark.	Murphy, Michael.	
Whitmore, Jennifer.	Neville, Joe.	
	O'Brien, Darragh.	
	O'Callaghan, Jim.	
	O'Connor, James.	
	O'Dea, Willie.	
	O'Donnell, Kieran.	
	O'Donovan, Patrick.	
	O'Meara, Ryan.	
	O'Shea, John Paul.	
	O'Sullivan, Christopher.	
	O'Sullivan, Pádraig.	
	Ó Cearúil, Naoise.	
	Ó Feargháil, Seán.	
	Ó Muirí, Naoise.	
	Richmond, Neale.	
	Roche, Peter.	
	Scanlon, Eamon.	
	Smith, Brendan.	
	Smyth, Niamh.	
	Timmins, Edward.	
	Toole, Gillian.	
	Troy, Robert.	
	Ward, Barry.	

Tellers: Tá, Deputies Pádraig Mac Lochlainn and Denise Mitchell; Níl, Deputies Mary Butler and Emer Currie.

Amendment declared lost.

9 o'clock

**Deputy Pearse Doherty:** Tairgim leasú Uimh. 12:

In page 28, between lines 19 and 20, to insert the following:

**"Report on the restriction of share-based remuneration to SMEs**

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

Molaim leasú Uimh. 12 ó thaobh PRSI agus nach bhfuil PRSI i bhfeidhm ó thaobh íocaíochta atá déanta do chomhlachtaí móra nuair atá scaireanna tugtha dá chuid fostaithe in áit airgid thirim. I propose this amendment in relation to restricting the PRSI exemption to SMEs and not having the PRSI exemption available to large corporations. This is brought forward on the basis of the sustainability of the Social Insurance Fund, which is obviously very important. It is important that fund is replenished and that we have an adequate amount in that fund to meet the needs of workers and citizens in the future.

This amendment is about share-based remuneration and we have seen a number of reports done by the Department of Finance and, indeed, by Indecon on behalf of that Department on share-based remuneration and looking at international practices or competitors, what is available and what is not available. The Indecon report which focused on this was published last year. The Department of Finance found that some countries treat benefit accruing from share-based remuneration as taxable salary and is subject to social security contributions. Those countries include Lithuania, Estonia, Latvia, Israel, the United States, Germany, Poland and Italy. It found that attractive tax advantage schemes are provided for small enterprises in many important competitor countries and they included Portugal, Denmark, France, Spain, Britain, Germany, Italy, Sweden and the United States. The Indecon review on taxation of share-based remuneration found that:

... detailed analysis suggests that aspects where Ireland's approach is out of line with some competitor countries include lower eligibility levels, the treatment of benefit in kind and the tax treatment of restricted stock units. Ireland's PRSI exemption however appears generous compared to many countries where such exemptions are more focused on SMEs.

We also see the value of share-based remuneration schemes has increased substantially in the past number of years. For example, in 2019 the value of share-based remuneration schemes stood at €945 million whereas the last figures I have data for shows that has more than doubled in those four years. In 2023 it reached over €2.1 billion. Where has that growth occurred? It has occurred in the multinational, the large company, sector where it has gone from €749 million - that is €749 million out of €945 million, so it was always those companies that dominated the area, which was understandable - to nearly €1.8 billion. Obviously, we imagine the figures for 2024 and 2025 will have further increased.

What is this about? It is about ensuring that share-based remuneration can continue and that it is there. There are very strong arguments for share-based remuneration in relation to investment and buy-in of staff and so on. It is actually asking whether we need to exempt PRSI for share-based remuneration for large multinational companies, many of which are in scope of pillar 2, which means they have turnover in excess of €750 million, or whether it is better to ensure, given the Social Insurance Fund and making sure it is sustainable, that those larger companies continue to do share-based remuneration but have to pay PRSI on the share-based remuneration, although not small and medium enterprises where we would like to encourage more of that type of activity. The figures for micro-companies and small companies are quite small considering the value of the share-based remuneration scheme - it is growing for small businesses but staying static for micro ones.

That is what the amendment is about. It is not about eliminating it completely. Rather, share-based remuneration would continue to exist and would be an issue for companies. It is about ensuring that the PRSI exemption does not apply to large corporations and the benefit is restricted to SMEs. This issue was identified by the Department of Finance in the Indecon review commissioned by the Department just two years ago. The report identified that we are a wee bit out of line and more generous compared with other countries. That is okay. Sometimes we can be more generous. We have to have tax advantages. I am all for that, tax sovereignty and all the rest. However, there is an argument that this generosity does not need to be extended to large corporations. The Social Insurance Fund is important as we have an ageing population. This is one way to ensure that funds are maintained and replenished.

**Deputy Simon Harris:** I thank Deputy Doherty. I will emphasise some of what he said. My Department commissioned Indecon Economic Consultants to carry out an independent review of the share-based remuneration scheme. The review made a number of recommendations pertaining to share-based remuneration and the PRSI exemption. The review found that the PRSI exemption is regarded as an important support for SMEs and other businesses in Ireland. We are all in agreement on that.

Recommendation 1 of the review suggests that a cap on the level of the employer PRSI exemption should be considered as part of the process of determining future policy in this area. It is important that we get these calls right, in particular given the volatility in terms of trade and investment currently in the world. We are considering how best to determine future policy in the area. We are considering all of the recommendations made in the review and as part of these considerations, my Department has started engagement with relevant stakeholders. We intend to continue to do that and then decide how to respond to these recommendations. For that reason, I do not consider it necessary to carry out a further report on the PRSI exemption for share-based remuneration at this time. I want to assure the Deputy that work on considering how to respond the recommendations is under way.

**Deputy Pearse Doherty:** We have raised the issue of share-based remuneration for a number of years in terms of restricting the measure to SMEs. We have since had the reports. In the finance committee, I mentioned that we have waited for four years for the Credit Review Bill to be given a statutory footing. It was announced on 6 July by Government that Cabinet had approved putting the Credit Review Bill on a statutory footing. Today, we finally had Committee Stage, which coincided with the Finance Bill. It is ridiculous that this is happening four years later.

The slow pace of Government is frustrating. What was more frustrating was that just as we were on section 2, the Finance Bill clashed with it, which was a major problem for me because my amendments had to lapse. It is an example, with respect, of a Government decision with press all over the place. Everybody reported it and agreed with the Credit Review Bill being put on a statutory footing; there is no issue there. I had ideas to strengthen the Bill, but it took four years to bring it to Committee Stage and it will probably not pass into law until next year, which is really frustrating.

I have raised the issue of share-based remuneration over a long period. The Department has had a report for a couple of years. Why does it take so long to make the decisions that are required? Decisions have to be made. I understand the Minister is new to the brief and all the

rest, but his party has been in government and he has been in senior positions during those times. It is very frustrating. The public constantly tell me that it is frustrating that the Government takes so long to make decisions and effect change. Saying that the Government will not accept the amendment because it is considering a report which was published a year and a half ago is an example of a Government go-slow.

**Deputy Simon Harris:** I do not want to be overly argumentative because we have a lot to get through, but the amendment is only looking for another report. I am simply saying to people watching that we do not need another report about the report. We need to consider the recommendations of the report. This is an important area to get right for the reasons the Deputy referenced, including competitive advantage that matters to this country in terms of attracting jobs and keeping investment in the country. We will make decisions on the recommendations. We will complete our engagement with stakeholders and I will keep the Oireachtas and relevant committee up to date on our deliberations.

**Deputy Pearse Doherty:** As I mentioned, the Minister is new to the finance brief. However, he may or may not know that the only way for us to put down this amendment-----

**Deputy Simon Harris:** I do acknowledge that.

**Deputy Pearse Doherty:** -----is to seek a report and all of his predecessors would acknowledge that what is behind the amendment is a proposal to restrict the PRSI exemption to the Social Insurance Fund. If we put down an amendment that gave effect to that without seeking a report, it would be ruled out of order by the Ceann Comhairle, and that is no fault to her. They are the rules of the House. That is why it is required. My issue stands. We have campaigned on this for quite a while. It makes sense. I am frustrated by the go-slow nature of the Government. The Credit Review Bill is one example of this. I will press the amendment.

Amendment put and declared lost.

**An Ceann Comhairle:** Amendment No. 13 arises out of committee proceedings. Amendments Nos. 13 to 15, inclusive, are related. Amendment No. 14 is a physical alternative to amendment No. 13. Amendment No. 15 is a logical alternative to amendment No. 13. Amendments Nos. 13 to 15, inclusive, will be discussed together.

**Deputy Simon Harris:** I move amendment No. 13:

In page 29, to delete lines 25 to 28 and substitute the following:

“ “ ‘relevant state’ means, as regards the years of assessment 2012 to 2025, the Russian Federation, and as regards the years of assessment 2012 to 2030, the Federative Republic of Brazil, the Republic of India, the People’s Republic of China or the Republic of South Africa, and includes—”.

While taking this Bill on Report Stage having not taken it on Committee Stage, I want to acknowledge that this issue arose on Committee Stage. From my recollection, Deputies O’Callaghan and Nash and perhaps others highlighted this matter. I thank them for that. While

there is a grouping of amendments, on this occasion we are all trying to achieve pretty much the same thing.

The foreign earnings deduction, FED, is an income tax relief available to employees who are tax resident in Ireland but who travel out of the State to temporarily carry out duties of their office or employment in certain qualifying countries. By incentivising employees to make overseas trips, the deduction aims to support Irish businesses seeking to develop and expand exports and business in new and emerging markets.

The Finance Bill 2025 provides for a number of amendments to the scheme, including a five-year extension to the end of 2030 and, in view of further encouraging market diversification, it also includes an increase to the maximum potential level of relief as well as its extension to the Philippines and Türkiye. As indicated on Committee Stage, officials engaged with the Department of Foreign Affairs and Trade and, following that Department's analysis and recommendation, an amendment is now being brought forward to rightfully remove Russia as a relevant state for FED.

I would note that in 2023, the last year for which Revenue data is available, there were no claims for the deduction for business travel to or time spent working in Russia. The effect of this amendment will be that from 1 January 2026 it will not be possible to claim relief under the FED in respect of time spent working in Russia, bringing the relief into line with the wider Government and Irish policy in this area. As this Report Stage amendment is now being introduced, I will not accept the other amendments. We are all endeavouring to achieve roughly the same thing.

**Deputy Edward Timmins:** I thank the Minister and wish him the best of luck in his new role. I first brought this proposal to the finance committee a few weeks back. To me, it is a glaringly obvious thing to do. It should have been done years ago. Russia clearly should not be part of the FED scheme. What we are proposing here aligns with EU policy and sanctions. I give my full support to the Minister's proposal. I welcome the extension of the FED to the Philippines and Türkiye. Perhaps we should consider other countries in South America or elsewhere so that people could avail of this measure in next year's finance Bill.

**Deputy Pearse Doherty:** I welcome the Tánaiste's response to this issue. In fairness to his predecessor, Paschal Donohoe acknowledged there was an issue. It was a mistake for the Government to bring forward an amendment to the Finance Bill that included Russia, as Deputies Timmins, Nash, Cian O'Callaghan and I highlighted. As the Tánaiste said, there was unanimity on this issue and it is to be welcomed that Russia is not included.

There is a broader issue with the foreign earnings deduction. It has been expanded repeatedly. I have a map of the world in front of me that is nearly covered in terms of the locations to which the relief applies. There will be a need for a review of how it is working. There are changes in the Finance Bill in terms of the dates on which people must apply and so on. I have acknowledged that there has been a bit of tightening up in respect of issues with the scheme. However, a company does not have to be involved in exports at all to avail of it. If I set up a company in Donegal selling Irish flags but production was based in China and an employee of mine was in China looking at the production of those flags, I could avail of the scheme. That

is not what it should be about. The scheme is about opening new markets and assisting companies to access those emerging markets. Further tightening up is needed.

I support the scheme but did not support Russia's inclusion in it. As I said, there is a wider issue in terms of how it has expanded to take in different footprints around the globe. The argument could be made that there is a reason for that but we need an overall look at the scheme with a view to getting back to the fact it is supposed to be export-orientated and supposed to be looking at new markets, but that is not a requirement or condition for application.

**Deputy Cian O'Callaghan:** I welcome that the Tánaiste has brought forward this amendment. I ask for a couple of clarifications. First, why has it taken this long for Russia to be taken off the list? Why did it remain on it in 2022, 2023, 2024 and 2025, given the invasion of Ukraine started in 2022 and there have been brutal attacks on civilian populations there? Second, does the amendment the Tánaiste has brought forward mean people will still be able to claim the relief until the end of this year? Why is 2025 included for claims? I acknowledge that he said the latest data show no claims were made by Russia, but why make provision for people to be able to claim this tax relief this year, given that sanctions have been in place for several years? What is the logic for doing that and how does the Tánaiste justify doing it?

**Deputy Ged Nash:** Far be it from me to answer a question for the Tánaiste but it would be technically difficult to make that change mid-year. That aside, the case is well made for removing Russia from the scheme. As Deputy O'Callaghan and others have said, we are concerned that it has managed to remain as a state covered by the scheme despite the illegal invasion of Ukraine and the illegal activities and war crimes being perpetrated against the Ukrainian people by the Russian state. The Tánaiste said that in the year for which we have the most recent data, no claims were made in connection with Russia. That in itself is interesting.

Deputy Doherty made the relevant point that we must remain vigilant about this particular scheme. It covers an extensive number of countries and should be open to regular review. The Deputy's point about companies not involved in exports being capable of benefiting from the scheme is interesting in that the scheme is principally designed to support businesses that are operating or seeking to operate in new and emerging markets. Its purpose is to encourage market diversification. That is why we must be vigilant and must continue to review schemes like this.

To build on a comment made by Deputy O'Callaghan, I am intrigued as to why Russia has remained in the scheme for so long, given what we know, what the people of Ukraine are experiencing and that the international community has turned its back on Russia and is treating it as the pariah state it is. We have the sanctions regime and various other measures being taken against the Russian state because of what it is doing to Ukraine. Will the Tánaiste elaborate on how this scheme managed to escape the net? One would imagine that when the scheme of sanctions and other measures were introduced, a very extensive audit would have been undertaken by the Government of all measures applying to Russia and where any benefits might accrue to Russia, that would be a red flag. It is curious this provision has remained in place for so long. The Tánaiste might be able to elaborate on why that is the case. It may just be a sin of omission. I accept and completely understand that errors are sometimes made. For the most recent year for which we have figures, no recipient with any links to Russia was

captured by the scheme, and this may well have been also the case in 2022 and before then. That may be why Russia has remained as a country included in the scheme. Perhaps the Tánaiste is in a position to address those points.

**Deputy Simon Harris:** Those are all very fair points. My first response to the question of why Russia was included until now is that I do not honestly know the answer. I do not want to mislead the Dáil but what I can imagine from my involvement in past postings is that as the sanctions regime evolves and do-not-travel notices are issued, we are constantly looking at both the domestic and European levels for more opportunities to tighten up in terms of sanctions that can have an impact economically on Russia. As I said, based on the latest Revenue data, this scheme did not seem to have any Russian claims in 2023 and, therefore, it probably was not seen as particularly, or in any way, impactful as an economic sanction because it was not truly being utilised in that year. If there is any other relevant data from Revenue, I am happy to share it with the finance committee.

Deputy O'Callaghan asked an interesting question that I, too, asked, which is why the exclusion is only taking effect from 1 January. The answer is that it would be very difficult to implement a retrospective application. Therefore, we consider a prospective amendment in the Finance Bill, applying from 1 January, is the most practical way to give effect to the provision because of potential legal issues considered in implementing it. It is appropriate as well considering the no previous claims for Russia in 2023.

I take the Deputies' points regarding the deduction scheme. I am happy always to keep it under review and it is important that we do so. We published the foreign earnings deduction review on budget day. It found that the policy objective to support Irish businesses seeking to develop exports to new markets remains valid, particularly considering emerging challenges, heightened levels of uncertainty across the global economy and trends towards geoeconomic fragmentation. As colleagues will be aware, the report contained a number of recommendations. We also shared a note with the finance committee relating to any potential concern about misuse of the relief. We reaffirmed to the committee that it is considered that the relief is being availed of appropriately.

I acknowledge the Opposition Deputies who raised this issue on Committee Stage. I acknowledge, too, my constituency colleague Deputy Timmins, who also highlighted it. I welcome this rare moment of unanimity in the House on this matter.

Amendment agreed to.

**An Ceann Comhairle:** As amendment No. 13 is agreed to, amendments Nos. 14 and 15 cannot be moved.

Amendments Nos. 14 and 15 not moved.

**An Ceann Comhairle:** Amendment No. 16 in the names of Deputies Cian O'Callaghan, Doherty and Farrell has been declared out of order.

Amendment No. 16 not moved.

**An Ceann Comhairle:** Amendment No. 17 arises out of committee proceedings. Amendments Nos. 17 and 18 are related and will be discussed together.

**Deputy Pearse Doherty:** I move amendment No. 17:

In page 33, to delete lines 30 to 32, and substitute the following:

""(II) €10,000 for each of the years of assessment 2023 to 2028 (both years inclusive)",".

These proposals apply to benefit-in-kind. There was an issue with a number of previous Finance Bills when the Government tried to do what it is doing here, which is reform the benefit-in-kind scheme. This will ultimately lead to a tax increase for many workers who are availing of company cars. The solution at that time was to introduce a €10,000 offset that allowed for the original market value, OMV, of the car to be reduced by €10,000. The Government now plans to phase that out from 2026 onwards, reducing it to €2,500 in 2028. The impact of this will be a tax increase. That is the impact of this. It is going to be a tax increase for employees. I am opposed to this section and, therefore, I have proposed these amendments to ensure that this tax increase will not be felt during these years. That is the subject of amendments Nos. 17 and 18.

**Deputy Simon Harris:** I will take amendment Nos. 17 and 18 together. These amendments relate to the temporary reduction applied to the original market value of cars in categories A1 to D, inclusive, and all vans for the purpose of determining the benefit in kind, BIK, payable. The amendments seek to keep the OMV reduction at €10,000 until 31 December 2028, in contrast to what we believe to be the tapering out of the relief provided for in the Bill as it stands.

The Government remains committed to the environmental rationale behind the current emissions-based vehicle BIK regime, which has been in operation since the start of 2023. Temporary changes were made in 2023 in light of the inflationary context at the time. It is now appropriate that these changes are gradually phased out and we are trying to avoid a cliff-edge approach in this regard. As part of this Finance Bill, the OMV deduction is being extended for three further years of assessment on a tapered basis to the end of 2028. The OMV will be reduced by €10,000 for the 2026 year of assessment, reducing thereafter to €5,000 for the 2027 year of assessment and €2,500 for the 2028 year of assessment.

With the temporary changes made to the BIK regime in recent years, there has been a level of uncertainty for employers when it comes to planning long-term fleet investments. A more strategic approach is required to give policy certainty to employers and employees. The tapering out of the temporary universal relief and the introduction of a new BIK rate for zero-emission cars provide greater long-term certainty in this area. The gradual phase-out of the relief will ensure that by 1 January 2029, BIK will revert to the structure as initially legislated for in the Finance Act 2019.

The large-scale transition to electric vehicles is crucial to Ireland meeting its national and EU emissions reduction targets. We often talk about climate action and the importance of transitioning in this House. Continuing to subsidise fossil-fuelled vehicles through the BIK system is incompatible with such ambitious climate action targets. The OMV relief is being extended on a tapered basis in order to provide more time for employers to provide a lower

emission car to employees over the next number of years in order to reduce the BIK liability. For the reasons outlined, I do not propose to accept these amendments.

**Deputy Pearse Doherty:** I understand the Government’s point that this is reverting back to the original provision in the Act. When it was tried originally, obviously, there was huge uproar at what the Government was attempting. The Minister stated that this is for environmental reasons and so on, but this applies to electric vehicles and electric, carbon-neutral vehicles as well. Will it not increase the tax liability on individuals who are driving the cars that fall into that category as well?

**Deputy Simon Harris:** There is a further offset for electric vehicles to try to incentivise the transition to them as well. I take the point the Deputy makes. What we are trying to avoid is a moment of cliff edge. You could have a cliff edge in the here and now or in 2028 but we are trying to adopt a gradual, tapered approach to provide that policy certainty and, over time, incentivise and enable people to move to the lower emission vehicles.

**Deputy Pearse Doherty:** I hear what the Minister is saying regarding tapering, but that can be translated into different language. It means that, for individuals, they will see their tax increase in 2027, 2028 and 2029. It will continue to go up because the OMV will basically increase each of those years because the offset is being reduced. It also applies to carbon-neutral cars, which means we are going to tax individuals.

I have said before to the Minister that when you look at motorists and what is happening at the minute, the Government has increased tolls. It decided not to offset those increases. The Government has increased the cost of petrol and diesel in this budget. Over and over again, we have this penalty for people who cannot pay their motor tax. I have raised this continually each year and I am going to raise it now with the Minister for the first time. That is a bygone day. That motor tax penalty comes from the days when tax discs had to be posted out and we did not even have computers or the Internet. That is how far back that goes. It is ridiculous that people are penalised because they cannot pay motor tax in one go, particularly now that motor discs are being got rid of. This needs to be got rid of as well. This is another penalty that is going to be on drivers. I do not agree with it and I will push it to a vote.

Amendment put and declared lost.

**Deputy Pearse Doherty:** I move amendment No. 18:

In page 35, to delete lines 10 to 13, and substitute the following:

““(B) €10,000 for each of the years of assessment 2023 to 2028 (both years inclusive)””.

Amendment put:

The Dáil divided: Tá, 57; Níl, 78; Staon, 0.		
Tá	Níl	Staon
Ahern, Ciarán.	Aird, William.	
Bacik, Ivana.	Ardagh, Catherine.	
Bennett, Cathy.	Boland, Grace.	
Brady, John.	Brabazon, Tom.	

Buckley, Pat.	Brennan, Brian.	
Byrne, Joanna.	Brennan, Shay.	
Carthy, Matt.	Browne, James.	
Conway-Walsh, Rose.	Burke, Colm.	
Cronin, Réada.	Burke, Peter.	
Crowe, Seán.	Butler, Mary.	
Cullinane, David.	Butterly, Paula.	
Daly, Pa.	Buttimer, Jerry.	
Doherty, Pearse.	Byrne, Malcolm.	
Donnelly, Paul.	Cahill, Michael.	
Ellis, Dessie.	Callaghan, Catherine.	
Farrelly, Aidan.	Carrigy, Micheál.	
Farrell, Mairéad.	Carroll MacNeill, Jennifer.	
Gould, Thomas.	Chambers, Jack.	
Graves, Ann.	Cleere, Peter 'Chap'.	
Guirke, Johnny.	Clendennen, John.	
Hayes, Eoin.	Connolly, John.	
Healy, Seamus.	Cooney, Joe.	
Kenny, Eoghan.	Crowe, Cathal.	
Kenny, Martin.	Currie, Emer.	
Kerrane, Claire.	Daly, Martin.	
Lawlor, George.	Dempsey, Aisling.	
Mac Lochlainn, Pádraig.	Devlin, Cormac.	
McGettigan, Donna.	Dolan, Albert.	
McGuinness, Conor D.	Dooley, Timmy.	
Mitchell, Denise.	Feighan, Frankie.	
Murphy, Paul.	Fleming, Sean.	
Mythen, Johnny.	Foley, Norma.	
Nash, Ged.	Geoghegan, James.	
Newsome Drennan, Natasha.	Grealish, Noel.	
Nolan, Carol.	Harris, Simon.	
O'Callaghan, Cian.	Healy-Rae, Danny.	
O'Donoghue, Robert.	Healy-Rae, Michael.	
O'Flynn, Ken.	Heneghan, Barry.	
O'Gorman, Roderic.	Heydon, Martin.	
O'Hara, Louis.	Higgins, Emer.	
O'Reilly, Louise.	Keogh, Keira.	
O'Rourke, Darren.	Lahart, John.	
Ó Laoghaire, Donnchadh.	Lawless, James.	
Ó Murchú, Ruairí.	Lowry, Michael.	
Ó Snodaigh, Aengus.	Maxwell, David.	
Ó Súilleabháin, Fionntán.	McAuliffe, Paul.	
Quaide, Liam.	McCarthy, Noel.	
Quinlivan, Maurice.	McConalogue, Charlie.	
Rice, Pádraig.	McCormack, Tony.	
Sheehan, Conor.	McGrath, Séamus.	
Sherlock, Marie.	McGreehan, Erin.	
Smith, Duncan.	Moran, Kevin Boxer.	

Stanley, Brian.	Moynihan, Aindrias.	
Wall, Mark.	Moynihan, Michael.	
Ward, Charles.	Moynihan, Shane.	
Ward, Mark.	Murphy, Michael.	
Whitmore, Jennifer.	Neville, Joe.	
	O'Brien, Darragh.	
	O'Callaghan, Jim.	
	O'Connor, James.	
	O'Donnell, Kieran.	
	O'Donovan, Patrick.	
	O'Meara, Ryan.	
	O'Shea, John Paul.	
	O'Sullivan, Christopher.	
	O'Sullivan, Pádraig.	
	Ó Cearúil, Naoise.	
	Ó Fearghail, Seán.	
	Ó Muirí, Naoise.	
	Richmond, Neale.	
	Roche, Peter.	
	Scanlon, Eamon.	
	Smith, Brendan.	
	Smyth, Niamh.	
	Timmins, Edward.	
	Toole, Gillian.	
	Troy, Robert.	
	Ward, Barry.	

Tellers: Tá, Deputies Pádraig Mac Lochlainn and Denise Mitchell; Níl, Deputies Mary Butler and Emer Currie.

Amendment declared lost.

**Deputy Pearse Doherty:** I move amendment No. 19:

In page 35, between lines 16 and 17, to insert the following:

**“Report on costs of increasing standard fund threshold to €2,800,000**

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

I have raised the issue of the increase in the standard fund threshold from €2 million to €2.8 million on numerous occasions. I am sure the Tánaiste stands by the answers that have been given. He claims that the cost of this measure will be €10 million. I made the point in the finance committee that it will be laughable if this cost is €10 million. It is not going to be €10 million. It will be multiples of that. When I pushed the Department on this, it told me that it was based on no behavioural change. It was based on existing claimants. Of course, there will

be behavioural change. If the standard fund threshold is increased from €2 million to €2.8 million, it will be the biggest tax break for an individual that I have ever seen in a finance Bill. No tax break in my recollection benefited an individual to the tune of €320,000. That is what people will be able to gain from this measure. Of course, there will be behavioural change. Wealthy people will put more into their pensions as a result of this. If someone with spare cash goes to a financial adviser, the first thing the adviser will say is, "Have you maxxed out your pension?" because that is the best way to gain wealth. For every euro a person puts in, for every €100, for every €10,000, the Government will give him or her 40% of that back in tax relief. That is the first thing an adviser will say. After that, they will talk to the person about investing elsewhere and so on.

People with wealth will max this out. If I were in this position, had a pension of €2 million and had wealth at my disposal, of course, I would put the money in here because I would get 40% of it back, could draw down €200,000 of it tax free and €300,000 at a 20% rate and, after that, pay tax on a pension. This measure is only available to people who already have gold-plated pensions. The standard fund threshold is currently €2 million, which means that someone retiring at the age of 66 can get a pension of €85,000 and still be under the standard fund threshold. They could have a pension of €85,000 every single year and have a tax-free lump sum in excess of €100,000 and still be under the standard fund threshold. This wee tax break that Fine Gael and Fianna Fáil introduced that would benefit an individual to the tune of €320,000 is only available to people who already have pension pots in excess of €2 million. These people are already entitled to more than €85,000 of an annual return. Most people - my constituents and those of the Tánaiste - do not have a whiff of €85,000. This is not about supporting them because they are not getting to that point. This is about people with serious wealth who will now be able to avail of this tax break for only wealthy people.

The Tánaiste claims it will cost €10 million. It will not cost €10 million. This is the nonsense we have from the Government about budgeting. I have made this point on numerous occasions. I have attended the Committee on Budgetary Oversight. Some of the stuff coming from the Government at the minute in terms of budgeting is ridiculous. I have been doing this as an Opposition spokesperson for a decade and a half. There is less transparency from the Government now than ever before. That is just fact. The budget book presented by the Government has less information that would allow us to decipher what is going on than ever before. Standstill costs always used to be there and be clear. They do not exist any more in terms of the budget book. It is worse than ever. What the Irish Fiscal Advisory Council called the Government out on is true. It makes budgeting meaningless when the Government introduces a budget on budget night and says a measure like this will cost €10 million when it will cost multiples of that. Worse than that is when the Government introduces a budget and every year for the past five years, we know there will be billions more spent outside of the budget cycle. It is pathetic budgeting. We are talking about 12 months ahead. Of course we understand it in respect of things like the Covid pandemic or a flood of people fleeing war but the €2 billion on additional Estimates this year is not about any of those unforeseen things. Many of them were foreseen but were overruns or badly budgeted for or things like this. There is a wider issue about the standard fund threshold. This is a tax break that the Government has decided to prioritise and that will only go to people who already have gold-plated pensions. It is not about somebody who is working in the local shop or a butcher or nurse. They are not benefiting from this. This involves people who have wealth and will decide where to put it.

A further issue I wish to raise is one I have been raising since 2018. I put down a parliamentary question. I raised the issue of a pensions loophole and in fairness, the Government closed it last year but people with serious wealth benefited from that scheme. It took me two years to convince the Government to close it down. There is a serious amount of transfer relating to pensions that is plain to see. Financial advisers are advising people to transfer their pensions to Malta because there are tax advantages in doing so. Someone can transfer their pension to Malta if they want to. It is legal to do so but only under certain circumstances. It is illegal to do it for tax purposes. That has to be clamped down on. It is happening, just like the loophole I raised a couple of years ago. Financial advisers are telling people to do it. That is what is happening at the minute. It has been pointed out by the Department and other practitioners. This is happening.

10 o'clock

It is happening in a big way. It is people with serious wealth who are not happy with even the regime here and want more tax reductions. As I said, it is illegal to do it if you are doing it for tax purposes.

**Deputy Thomas Gould:** I spoke to a woman in my clinic on Monday who told me she is worried and anxious. She said she is nearly getting panic attacks because she does not know how she, her husband and her three kids are going to get through Christmas and what they are going to do in January when Christmas is over. They are doing everything now. She said they are watching the children in case they touch the heaters in the house yet here we have tax breaks for people who do not need them, that is, for people who are on gold-plated pensions and wealthy people. Ordinary hardworking families are getting no break from this Government.

This budget has completely left ordinary workers behind. Who wanted this measure put into the budget? The only people who could have looked for this were the rich, the wealthy and those who want to maximise the money they can make and the money they can save. This is when ordinary families are worried about putting on the heating and getting presents for Christmas. They are not worried about gold-plated pensions. Does the Tánaiste know why? It is because they will never have them. The cost-of-living crisis is destroying families and at the same time, the Government thinks to give tax breaks to the wealthy - gold-plated pensions, jobs for the boys, Galway tent, here we go again - while people are talking about how they are going to give their kids a good Christmas.

The Government has stated it is €10 million but we know it is going to be an awful lot more than that. This time next year, if God is good, the Tánaiste and I are going to be here and I am going to ask him how much it cost us. If it is more than €10 million then will he say he will get rid of it? There is no justification for giving people who have gold-plated pensions more money. Where is the justification? I have people who worry about how they are going to look after their kids. I was at a housing committee meeting last week where Clúid was before us. We were talking about energy poverty and EnergyCloud. It is a great idea. The witnesses were telling us people were choosing between turning on the heating and paying their rent. That is not me. There were Government TDs and Senators at that meeting where we were told people were making that choice. You have to do both of them. You just have to. You are going to lose your house or you are going to freeze; it is one or the other. Then at the same time the Tánaiste comes in here to talk about giving the wealthy more money. We all make mistakes in

life. We are being genuine here. This is a measure that should not be in this budget. We have seen child poverty double in the last 12 months according to the statistics. At the same time we are saying to the lads and the girls who have loads of money to come on in and we will give them more of it. For the love of God.

We try to be constructive. I have been listening to Deputies Doherty and Farrell trying to be constructive all night. We can make this a better budget. Even if we disagree with major parts of it we could still help improve it. I ask the Tánaiste to take on board this recommendation because giving rich people more money cannot be justified.

**Deputy Simon Harris:** I thank Deputies Doherty and Gould for their contributions. I should point out for clarity these changes in relation to the standard fund threshold were legislated for in the Finance Act 2024. It set out three specific aspects of the SFT regime, one of which was a technical change. The then Minister for Finance did not bring forward further changes to the standard fund threshold above and beyond what was legislated for and outlined last year. In many ways - not to speak for his thinking but I was privy to it as a member of the Government - that was because we did not have an income tax package in this year's budget and it was important to have a balanced approach. Future changes to the SFT will be considered in the context of annual budgets during the lifetime of this Government.

For context, I remind Members the SFT was reduced to €2 million in 2014 and has remained at this level since then. During that time there have been significant changes across a range of economic factors, including consumer price inflation and wage inflation. The then Minister therefore considered a targeted and focused examination of the current calibration of the SFT should be carried out. It was not carried out by the Government but by an independent expert, Dr. Donal de Buitléir. He was appointed to lead the examination with support from the Department of Finance. It looked at the current pension landscape, the current calibration of the SFT and the potential impact on recruitment and retention in the public service. I am not being argumentative but when we talk about these people, this is about roles in the public service and making sure we can recruit and retain people in the public service, including in senior positions involved in the security of the State and the running of public services.

The purpose of the amendment, and of the identical one proposed on Committee Stage, is to require the preparation of a report on the costs of increasing the SFT to €2.8 million. My understanding is my predecessor explained there are difficulties in costing the changes to the SFT, perhaps for some of the reasons the Deputy outlined, in particular that information on the numbers and values of individual funds or on individual accrued benefits in pension schemes are not generally required to be supplied to Revenue. There is, therefore, no underlying data available to Revenue on which to base reliable estimates. The Minister made that clear on Committee Stage. Consequently, the Department prepared indicative estimated costs based on the information available and shared those with the Deputy and others in the House in response to parliamentary questions, most recently on 21 October. The then Minister also gave a perspective on these costings during the Committee Stage debate, including a commitment to provide whatever information could be gathered in relation to the number of persons in 2023 who have availed of the option to pay it over 20 years. In this regard information was supplied by the NSSO on this matter. The information that was supplied is independent of politics and is the best information available.

Using the model, the indicative estimated costing of increasing the standard fund threshold is as follows: for 2026, the indicative costing is €10.5 million, for 2027 the indicative costing is €14.5 million, for 2028 the indicative costing is €8 million and for 2029 the indicative costing is €5 million. While the change in the SFT for 2030 is not set and will depend on the changes in earnings over the period from 2025 to 2029, an estimated cost of €500,000 has been included in the costing for this change. I would note that these estimated costs do not take account of behavioural changes - which is a legitimate point the Deputy raises - and are based on a reduction of the current CET yield. Any assessment of behavioural changes would be highly speculative and I am not convinced of the value of such an exercise.

I will be considering the future impact of the SFT recommendations in the context of future budgets.

**Deputy Pearse Doherty:** The Minister reached for public sector workers in relation to this massive tax break. A figure of €320,000 is unheard of. When you think about it, most people in the country do not earn anywhere near that and this is a tax break worth €320,000 to a really wealthy individual. It is unbelievable. The de Buitléir report, which the Minister may have had a chance to read-----

**Deputy Simon Harris:** I have.

**Deputy Pearse Doherty:** -----actually dealt with how we deal with public sector pensions, especially the issues with members of the Garda and fast-accruing pensions. The way he suggested doing that was to change the valuation rate for defined pensions. That is not what the Government has done, so do not be going into the box and saying this is about gardaí and all the rest and public sector pensions. If the Government wants to deal with public sector workers, de Buitléir has proposed a change to the valuation rate, which used to be a factor of 20 and is now a range of factors on a sliding scale. I raised this with the Minister's predecessor in relation to the appropriateness of that valuation factor and how many people outside the public sector have defined benefit schemes. These are questions we would need to tease out. I would argue there are ways, because we differentiate in the tax code in terms of the standard fund threshold and the chargeable excess already. There is already a differentiation between private workers and public sector workers and we can take that further in relation to exempting the income above the standard fund threshold for public sector workers. As such, there are a number of ways the Government could do this if it wants to genuinely deal with the issue of the very few public sector workers who are in that category of pensions in excess of €90,000 in the first instance. That is not the issue here. The issue here is that the Government has brought forward a massive tax break for wealthy people. Taxpayers' money is going into these people's pockets to supplement gold-plated pensions.

**Deputy Thomas Gould:** I do not think the Tánaiste answered the question. I asked him where was the tax break for ordinary workers in this budget. There was none. There was naught for ordinary workers. How can the Tánaiste then justify giving a tax break to people who have gold-plated pensions anyway? As Deputy Doherty has outlined, this is a tax break of €325,000. I do not know who is watching here tonight but ordinary families are talking about the cost-of-living crisis, filling cars with petrol or diesel, the increase in the cost of home

heating oil and not being able to pay for their electricity or struggling to do so. People are counting every cent when they go to the shops. You see them adding everything up on their phones or other devices because they can only buy so much. No breaks were given to those families in this budget. How can the Tánaiste justify doing this at the same time? I know he is new in the job but he has been in politics and this Government for a long time. I am sure there is nothing in this budget that he is not 100% across and that he does not 100% support.

I will ask my question again. Ordinary people out there might be watching this. They might not. They might be at home worrying like that lady I spoke to on Monday who is on the verge of panic attacks. Do you know what she said to me? She told me she cannot tell her husband because she does not want to worry him because he is going out to work every day. She is looking after the kids and working part-time. She is now looking at how she could work full-time. Ordinary people cannot keep a roof over their heads if they do not have two jobs. I was talking to a woman on the phone a while ago. She is in arrears with her HAP. She pays €130 a week in rent but she has to pay €490 as a HAP tenant. She is in arrears and could be out of her house in a month-----

**An Ceann Comhairle:** The Deputy's time is up.

**Deputy Thomas Gould:** -----and the Tánaiste is giving tax breaks.

**An Ceann Comhairle:** Deputy Gould, your time is up. We have a long night ahead of us. Before the Tánaiste speaks, I will ask Deputies to stay on point. This is an amendment they are speaking to.

**Deputy Thomas Gould:** There is an amendment. We are giving tax breaks but not to ordinary people.

**An Ceann Comhairle:** It is an amendment and not an opportunity for general cross-party questioning.

**Deputy Simon Harris:** That is largely the point I was going to make. I am not unsympathetic to the important issues Deputy Gould raises. I see them in my own constituency. I deal with people like that every day in my role as a public representative in Wicklow and a Member of this House since 2011. That is why we took a number of measures to address child poverty and working family poverty in the budget. I will not have time to outline them and it would not be relevant to this amendment to do so but we took a number of decisions in respect of the working family payment, payments in relation to children and increases to social welfare. We made sure that all of the new expenditure measures in the budget were progressive. As the Deputy would acknowledge, we also did not bring forward additional legislative measures in this Finance Bill for some of the reasons he has mentioned such as the pressures that other workers in our economy are other. I will make any future considerations in relation to the SFT in the context of future annual budgets.

**Deputy Pearse Doherty:** The Minister did not have to bring forward other amendments in respect of the SFT. The Government has legislated for it to increase every year. That is why

people are getting this €320,000 tax cut from Fine Gael. I must have missed that promise the Minister made. Which plinth was he standing on? During which press occasion during the general election campaign did he tell people he would provide a €320,000 tax break to people who have gold-plated pensions? I did not see anything like that in the run-up to the election.

**Deputy Simon Harris:** It was legislated for.

**Deputy Pearse Doherty:** It was legislated for in the Finance Bill just before the election, during the campaigning. That was a promise the Minister did not even make, but it is one he kept. He broke all of his promises to ordinary people. I will press the amendment.

Amendment put and declared lost.

**Deputy Simon Harris:** I move amendment No. 20:

In page 36, to delete lines 19 and 20.

I believe this to be largely a technical or cleaning-up amendment. As Deputies who addressed this Bill on Committee Stage will recall, there was a commencement provision included in section 28 to allow for state aid approval for the extension of the scheme as it comes under the agricultural block exemption regulation. The commencement provision is no longer required as the necessary consent from the European Commission for the extension of the measure has now been received. Therefore, this amendment removes the commencement provision because it is no longer required. The extension of scheme will now take effect from 1 January 2026.

Amendment agreed to.

**Deputy Pearse Doherty:** I move amendment No. 21:

In page 43, between lines 34 and 35, to insert the following:

**“Report on policy objectives and financial safeguards for Living Cities Initiative**

**30.**The Minister shall, within 1 month of the passing of this Act, prepare and lay before Dáil Éireann a report on policy objectives and the financial safeguards that are in place given the scale of the reform and expansion of the scheme in terms of eligibility and granting access to developers to the scheme.”.

This amendment relates to the living cities initiative. This initiative has never taken off. If I am right, it was the brainchild of John Moran when he worked with the then Minister, Michael Noonan. He is now the directly elected mayor of Limerick. I could be wrong on this but I think it was focused on Limerick, inner-city Dublin and Georgian buildings. It did not really take off. Nearly every single Finance Bill was amended to expand the scope and criteria. The scheme has had an extremely low uptake. It is now being expanded again to include five other towns. From recollection, I believe that includes a town in my own county of Donegal. I have made the point that, based on the criteria, an argument could be made to allow Ballybofey, which probably has more vacancies than any other town in the county, to benefit from the initiative. The real issue here is that the scheme is being massively expanded. It is no longer just for Georgian buildings or buildings built before 1914 or whatever it was. It now applies

to buildings built before 1974 or 1975. It was a date in that range. In some cases, there is no time limit whatsoever.

When we debated this many years ago, the then Minister, Michael Noonan, said that with things like this, you bring them in, you review them, and if they are not working you get rid of them. He was making the point that you have to take a risk with some of these schemes. That is fine. I understand that you have to take a risk with schemes but you also have to ensure there are safeguards in place. The amendment is based on the scale of the reform, the expansion of eligibility for the scheme and developers being granted access to the scheme. That was an anti-avoidance measure. It was explicitly made clear that developers would not be allowed in this scheme. They are now being allowed in the scheme under the amendment included in the Finance Bill. We need to ensure that there are financial safeguards and that the objectives are met. I want to see a report in relation to that. What assessment is going to be carried out in that regard? What early warning signals will let us know if this expansion is being exploited in a way that does not meet the objectives of the scheme? When are we likely to see some concrete data in relation to all of that?

**Deputy Simon Harris:** The Deputy's initial analysis is somewhat right. He has the corporate memory to be able to go back to the then Minister, Michael Noonan. This scheme has not seen a very significant level of uptake. We have been trying to examine ways in which more people could benefit from this scheme, which brings properties back into use. Across the political spectrum, we all share the objective of trying to use every bit of underutilised capacity we can to provide housing. The Bill provides for substantial changes to the living cities initiative. The Deputy has noted the scale of the reform and the expansion of the scheme. These are significant changes but they are consistent with our policy intent. The changes were carefully considered and have built-in restrictions to limit the amount of relief that can be claimed. There is a €300,000 limit placed on an undertaking, which may include a business or landlord, availing of the scheme by the state aid *de minimis* regulation. To facilitate greater uptake of the measure, the Bill removes the restriction on connected persons to broaden the reach of the relief. This will mean that a person connected with a developer of rented residential or commercial property within the scheme will be in a position to retain the property for the purpose of letting, but it should be noted that the state aid cap will still apply over a rolling three-year period.

In addition, the relief for income taxpayers is within the scope of the high earners' restriction, and any capital allowances remaining unused at the end of the tax life of the building will be terminated. A number of other features of the scheme implicitly set an upper limit on the Exchequer cost in respect of residential premises, including that the local authority must issue a letter of certification confirming that the cost of the refurbishment seems reasonable.

It is a good question as to what towns are included or not included. Many Deputies have made representations for other towns to be added, although not on the record of this House. There are always compelling cases. Considering that this is a significant expansion, what we have decided to do is to utilise the towns identified as the five regional centres in the national planning framework. This is a scheme that I would not rule out extending to further areas in the future. That is the rationale behind what we are doing. I believe there are enough safeguards built in. As the Deputy rightly implied, as the take-up has been so low to date, the policy aim has been to increase uptake in the first instance. We will monitor it and see how it goes this year and in future finance Bills.

**Deputy Pearse Doherty:** I will leave it at that.

Amendment put and declared lost.

**An Ceann Comhairle:** Amendments Nos. 22 and 23 have been ruled out of order.

Amendments Nos. 22 and 23 not moved.

**Deputy Cian O'Callaghan:** I move amendment No. 24:

In page 64, between lines 4 and 5, to insert the following:

**“Report on tax expenditures for property developers**

**42.** The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the fiscal and housing-market effects of tax reliefs and incentives available to property developers, and on alternative approaches to achieving housing-supply objectives without such tax expenditures.”.

The situation with tax expenditure for property developers is that profits in Glenveagh more than doubled in the last year. The CEO of Glenveagh properties saw his salary increase by 80% in 2024 to a whopping €2.7 million. At the same time we see people struggling with the cost of living and more than 5,000 homeless children, yet the prioritisation here is tax expenditure that boosts the profits of developers. The wrong choices are being made here and the wrong priorities. Tá na tosaíochtaí míchearta ag an Rialtas.

We need to have a review of all the tax expenditure. We have had multiple tax expenditures for developers over the years and it is clear they are not working. We are seeing profits increase, house prices and rents increase, and homelessness increase. While these measures are very costly, it would be much better to invest the money directly in more affordable housing rather than measures that boost profits for developers who already have very high profits.

The fact that profit levels in the two publicly listed companies are 20% and 21% and that we see growing tax expenditures that will boost those profits further is completely unjustifiable. The former Minister for Finance, Paschal Donohoe, when pressed on this in the committee, said that further tax expenditure in terms of VAT reduction would lead to an increase in further profits for developers. He was very upfront about that, and that it would not lead to more affordable housing. He said that the way he was going to boost viability was by increasing profits for developers even further, when we know the profits are already at very high levels - 20% and 21%.

The problem with a lot of these tax expenditures as well is that they are not connected with affordability conditions. They are not tied in with making housing more affordable. That is why this review is needed urgently. As the Tánaiste knows, a huge amount has been invested by the Government in housing, through a range of measures, including tax expenditures, but it is clearly not working and we are not getting the value for money that is needed. We are taking an approach that is way out of kilter with other European countries in terms of putting so much into tax expenditures. Most other European countries that are more successful in providing more affordable housing use the money much more directly to help build affordable homes rather than by having indirect tax expenditure measures.

As I am sure the Tánaiste knows, tax expenditure measures should be targeted and very carefully used. When they are too wide, and they go on for too long in any sector, there is a huge amount of deadweight and waste. That applies in the housing sector the same as any other sector. That is simply considered to be, in terms of good governance, a good use of resources. They are considered to be the basics. A very wide approach is being taken by the Government in its approach on housing and tax expenditures. I understand that there is a need for action in this area, but the resources are not being used well.

I recently mentioned to the Tánaiste what the spending review from the Department of public expenditure said about these approaches. It said the tax breaks are priced into what developers bid for land, thereby increasing bidding rates and displacing any savings in costs achieved elsewhere. The reviews done by the Department of public expenditure and reform should be taken seriously by the Government. That is its Department giving it advice about how best to use public resources in this area, and for some reason it is not being taken on board in terms of this measure.

The fact that those kind of spending reviews have not been taking place in the last few years is highly problematic as well. Detailed spending reviews used to be carried out by the Department of public expenditure and reform and then published, but that practice stopped in recent years. That needs to be addressed as well.

As I said already to the Tánaiste in recent days, we have a situation where profits are up, subsidies are up, tax expenditures are up and productivity in the sector is going down, as is the investment in productivity year after year. That is not right and it does not make sense. That should be ringing alarm bells for the Minister in terms of his approach not being the correct one. If that was happening in another sector, he would rightly point it out as being the wrong approach. I urge him to accept this amendment.

**Deputy Simon Harris:** In the early days of my time in this office, I agree with the Deputy's broader point on spending reviews, not monetising every problem and making sure there is value for money. I will engage with colleagues in relation to that as well.

I also acknowledge, and Deputy Doherty made this point earlier, and I was not saying it to be discourteous, that the way the rules of this place work is that people request reports by way of an amendment, but often they do that to vocalise their opposition to or, the odd time, their support for a measure coming forward. I do not believe a report into this matter in the Finance Bill *per se* is the best way to proceed.

Let me deal with the substance of the issues Deputy O'Callaghan raises and share my perspective on them. We do take all decisions regarding taxation measures in line with our Department's tax expenditure valuation guidelines. These guidelines do make clear that any policy proposal that involves tax expenditure should only occur in limited circumstances where there are demonstrable market failures and where a tax-based incentive is deemed more efficient than a direct expenditure intervention. I have been making this point. We know we have different political viewpoints on this but we do have a significant number of apartment developments or planning permission for apartments. In this city alone there are more than 40,000 that people who build apartments have deemed unviable to construct currently. What we are trying to do here is reduce the viability gap through a number of ways. This is just one way by which we are trying to do it.

The guidelines on tax expenditure valuations were most recently updated in 2024. They also set out the criteria that should be considered as part of the reviews of tax expenditures as well. Targeted tax incentives to encourage people to build more apartments and increased capital investment in infrastructure to support new schemes form the main housing measures of budget 2026.

The root cause of viability issues in relation to apartments is structurally high costs. Accordingly, sustainable progress on improving viability requires a relentless focus on cost reduction that maximises private sector participation. We can all have our views on the profit levels of companies and everything else, but at the end of the day, we need these companies to build apartments. That also has to be effected. If they are not building today, they have decided it is not viable to build from their commercial proposition. Do we do something to make it viable or do we just not concern ourselves with that? I believe we seek to make those developments viable because we want people to have an opportunity to be able to access those homes.

Where data exists in relation to the Exchequer cost of tax relief for housing market development, it is publicly available and is included in the Department of Finance report on tax expenditures published annually in advance of the budget, as well as in Revenue's publication on the cost of tax expenditures. The Finance Bill 2025 provides for the changes to the tax system announced on budget day that are intended to complement direct expenditure and capital investment in housing. Going forward, as data becomes available for these new schemes, it will be included in my Department's annual report on tax expenditures. In line with my Department's guidelines for tax expenditure evaluation, any expenditures that are expiring will also be subject to detailed review. These reviews are published by my Department.

As the Deputy reminded us, my predecessor committed to continuing to review the interplay of different tax schemes. I, too, commit to doing that. Having regard to the fact that indicative costings have already been prepared and published for the new measures - and, as stated, these will be included in the annual report on tax expenditures going forward and as data becomes available - I do not believe that an additional report is specifically necessary at this time. However, I am happy to engage with the Deputy on the thrust of what he is trying to get at, which is to look at the interplay between the different tax schemes and the benefit involved in terms of advancing the policy objectives. I will undertake to do that. I will also undertake to engage constructively, no doubt at the Committee on Finance, Public Expenditure, Public Service Reform and Digitisation and Taoiseach, as this issue arises in the period ahead.

**Deputy Cian O'Callaghan:** On the spending reviews that have been stopped, we need to do something to fix that because those reviews are important in terms of value for money. I understand there is work going on, but that the results of that work are not being published to the same level as previously. As a result, we are not seeing the benefit of that analysis publicly.

Of the 90,000 planning permissions that are not being built out, more than 40,000 are in Dublin. The latter mainly relate to apartments. The one thing that has worked in the context of getting movement on apartment planning permissions that have been there for years but that have not been acted upon does not relate to the different tax expenditures. Where that has worked - it can be seen in large-scale developments like Clongriffin, where apartment planning permissions were not getting built out for years - is where the LDA has come in and built out

planning permissions quite fast, incidentally. These are developments which have stalled for well over a decade or almost two decades. They are being built out now quite fast by the LDA. We can debate the affordability of those apartments, but they are certainly somewhat affordable. They are below the full market price. That is working. The money that is going into that is working, whereas there is no evidence that any of the money that is going into the various different tax expenditures is delivering. Not only is what the LDA is doing delivering in terms of build-out, but, as I said, there is an affordability element as well. That is worth thinking about. That is why this review is needed urgently, namely within three months. If the Tánaiste was in a position to state that the Department is doing the spending reviews and the proper analysis that it used to do and publishing the results, he would have a case not to accept the amendment. However, that is not happening.

**Deputy Pearse Doherty:** I raised this issue earlier. We have later amendments in relation to the reduced VAT rate on apartments that have been ruled out of order. This amendment from Deputy O'Callaghan deals with the tax reliefs that have been brought in by the Government for property developers.

The former Minister made the claim at the start of the debate on this Bill that this measure was designed to reduce the cost of apartments. Nothing could be further from the truth. It is not about reducing the cost of apartments. I will again put on the record what the former Minister had to say only two weeks ago when he debated this issue with us at the finance committee. He stated:

If we were to bring forward a measure like this, which would also be an affordability measure, logically, it could not be a viability measure at the same time. It cannot be both.

He was open, transparent and, indeed, honest. This is not about reducing the cost of apartments. It is not about affordability. The former Minister made clear that it cannot be both; it is about viability. What does viability translate as? It means that profits for developers have to be sufficient for them to decide to build out at this point.

I have made the point that there is good research - this does not mean to say that it applies here - in Britain that looks at the market dominance of a number of players and how they use that dominance in terms of land hoarding, building selectively, releasing certain properties at certain times and squeezing the UK Government for more incentives. By God, did developers here squeeze the Government and get what they wanted. We talk about finance measures and an element of deadweight, basically, the effect of the measure and that maybe 30% or 40% of the activity that it is hoped to bring about would already happen even without the tax measure. Has there ever been a tax cut like this where 100% of the expenditure for next year, namely €250 million, is considered deadweight? Every apartment that will be the subject of reduced VAT is viable. Every one of them is currently under construction. The former Minister told me that, since it was introduced on budget day, this measure has already cost over €20 million. That is what it costs per month.

It is not even just next year that the deadweight will apply. It will continue into 2027. The vast majority of the €390 million that this is going to cost in 2027 relates to apartments that are already under construction. We know that because apartments cannot be built in a year. It just cannot be done. On average, it takes two years to build apartments. VAT is paid, obviously, at the point of sale in arrears. Therefore, the vast majority - if not all - of any benefit that will be

accrued next year or the year after will be in respect of apartments that are either under construction or about to go to construction. That is the level of deadweight involved. That is the amount of money we are talking about.

I have called those in this Government serial wasters in the past. My party president has raised the issue of more waste that we have seen in terms of steps in a public park that cost more than €700,000. There are many examples of this but, by God, what we are discussing here takes the biscuit. The Government is giving €640 million next year and the year after in a tax break to developers for apartments that are already being built. There are 18,000 apartments being built at present. Apartments that were sold last week benefited from this tax break. Apartments that are going to be sold next week will benefit from it. There are viable. If they were not viable, they would not be being built.

The Tánaiste is talking about a measure and disclaims the fact that this is not about selective release, house prices, pushing up prices, etc. Let us pretend that is not the case for a moment. The Tánaiste is talking about a measure that is about releasing new apartments into the system. Of the €1.5 billion that this measure is going to cost for the three years that it will be in existence, however, over €600 million will go into the pockets of developers who are already building apartments. The Government has not even attempted to hide whose side it is on.

I made the point earlier that these developers are making huge operational profits. The two largest companies in the State are publicly listed. Thankfully, they have to publish their accounts. We can see their operational profits of 20% and 21%, respectively. That is not somebody scrapping to get by; it is a massive transfer of wealth. The Government does that. The Tánaiste will defend this at a time when the Government screwed over so many people in the budget, when it left people so much worse off, when it refused to deal with the cost-of-living crisis, when so many people are under pressure with their energy costs, when so many are under pressure with their petrol and diesel costs and when so many are finding it tough to put food on the table because of grocery price increases. Of course, the Tánaiste has to balance the books. Of course, he has to make sure that the Government's priorities are to the fore. Of course, there is not an endless amount of money available to the State. However, the Government made choices. It made the choice to put €250 million into the pockets of developers next year in respect of apartments that they are already building. The Government made the choice to put €390 million into the pockets of those same developers the following year for apartments that are currently under construction. Those are the wrong choice. They are the choices of Fine Gael and Fianna Fáil. They are the choices of a Government that does not have the backs of ordinary workers, because it has screwed them over. Again, the Government's priorities are clear. There are always winners and losers. Under Fine Gael, the winners in this case with this measure are the developers.

I missed the press conference before the election where the Minister promised hundreds and hundreds of millions of euro to developers. Was that just a wee side, secret, private deal with them? The Government broke all its public promises to renters, on childcare, and to the people who wanted the income tax relief it promised them.

**Deputy Thomas Gould:** The two previous speakers have summed up how we are giving massive tax breaks to developers. Hundreds of millions of euro in tax breaks are being given for apartments that are nearly built or are under construction. The Minister is an intelligent

man. Why would the Government give someone a tax break when that property is already viable to be sold? Developers and builders do not construct apartments and apartment blocks if they are going to lose money, especially when we know they are making massive profits. The Minister is an intelligent guy and has an intelligent Department around him. I am trying to figure out the logic. The Minister is sitting there and this Government is sitting down and putting this plan together. Who came up with the suggestion, "Let's look after the developers. They're not making enough money"? Who suggested that €750 million?

Sometimes, when you talk to ordinary people in the street, they can get their heads around €1 million because they think of the Lotto being €2 million or €5 million this week. It is now €500,000 to buy a house, when you think of it. People can just about visualise what a million or millions are, but when you talk about hundreds of millions and €750 million, that is money people cannot get their heads around. They certainly cannot get their heads around how this Government chose to give those tax breaks on properties that were already profitable. I will ask the Tánaiste one straight question. Does he not accept that the apartments that are under construction and nearly completed were profitable? I am asking him honestly, man to man, if he does accept that, how can he justify giving them hundreds of millions of euro? How can he justify that?

As Deputy Doherty said, that commitment was never stated before the election. Can you imagine if that commitment was made four weeks before the election? Members of the Government parties came out and said they were building 40,000 houses, which they knew in their heart and soul was not right. They knew that in their heart and soul when they were doing their press conference. It was not us saying it. The ESRI, the Central Bank and people on the ground were saying it. The Department knew it because it is getting the figures in. The Taoiseach or the Tánaiste talked about Deutsche Bank or somewhere. Then, when they come in here, they use the ESRI and the Central Statistics Office when they are trying to justify certain things. Last year, when they were campaigning, which is a year ago now, they said they were going to deliver 40,000 houses, which the dogs in the street knew they were not delivering. Why did they not tell the people well before the election that they were going to give €750 million to developers who are already making vast profits? It was because they would have been run out of the boxes.

There is a question here of the Tánaiste's honour. He and members of this Government made comments during the election that were not true, or they withheld information from the public. They come in here and slag us and say, "Well, ye didn't get elected this time." At least we were open and honest with voters about what we were going to do. People might say they did not agree with it, but at least we put down on paper where we stood. The Government hoodwinked the public. Does the Tánaiste think he can justify that to the ordinary man in the street who cannot buy a house? I know families who have split up because he is going to live with his family, and she is going to live with hers, because they are trying to put a deposit together to buy a house. People are coming to me just when they have their mortgage approval, have saved hard and done everything right, but when they go to buy a house they cannot because house prices are going up faster than they can save. Does the Tánaiste think about whether he told them the Government was going to give developers and speculators vast tax breaks?

People trusted the Government and it betrayed the trust of ordinary people. People are suffering now. Every day, those people are heading to Australia, Canada and all over the world

because they do not see a future here. It is obvious where the Government's priorities lie, looking after the big developers and not ordinary, hardworking people who are, as a previous Tánaiste said, getting up early in the morning. The other question people ask me is why they are getting up early in morning because they cannot buy houses, cannot look after their families and are crippled by the cost-of-living crisis.

**Deputy Simon Harris:** I will endeavour to keep to the amendment at this late hour of the night. I have plenty I could say about general election promises in other parties' manifestos and where the average price of €300,000 for a home in Dublin is, etc., which was promised by Sinn Féin. We will return to all that another day.

**Deputy Aengus Ó Snodaigh:** We are not in government so we are not breaking our promises.

**Deputy Simon Harris:** You dropped the promise and clarified it after-----

**Deputy Pearse Doherty:** No, we did not.

**Deputy Aengus Ó Snodaigh:** We are not in government.

**An Ceann Comhairle:** Stick to the debate, Deputies.

**Deputy Aengus Ó Snodaigh:** The Tánaiste is encouraging it.

**Deputy Simon Harris:** We will return to all that another day. I am just making the point---  
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**Deputy Pearse Doherty:** Do you want a shovel?

**Deputy Simon Harris:** I am making the point respectfully-----

**An Ceann Comhairle:** Please, Deputy Doherty. Respectful, please.

**Deputy Simon Harris:** I am making the point respectfully that I sit here and hear wrongful framing and misrepresentation of my party, our manifesto and the general election. I look forward to debating that. As the leader of Fine Gael, I will debate that with the leader of Sinn Féin in due course. I look forward to that opportunity.

In relation to the amendment before the House, I do not have a huge amount more to add other than to say that I agree on the need for spending reviews. The Minister, Deputy Chambers, does too. It is something I will take away from the points put forward by Deputy O'Callaghan.

While some have been pining for Paschal this evening, and there has been a little bit of "Paschal said this and Paschal said that", Deputy Doherty made the point about budget books being different in the past. I will constructively engage with him and Deputy O'Callaghan on

that. Transparency and maximum information for the Oireachtas is a good thing in how we make sense of policy decisions, and each of us doing our job as well.

I accept there are many different views on the VAT measure but, from our perspective, it is a measure around viability and supply. The people will judge, at the end of the term of this Government, whether it has had the desired effect or not. It is about reducing the cost of building apartments. That does have benefits for housing supply. I should say, because a lot has been said about people trying to buy homes, that we are, thankfully, this year seeing the highest number of first-time buyers in this country since 2007. We are living through a housing emergency but that statistic should not be ignored.

**An Ceann Comhairle:** I ask for reasonable discourse from everybody.

**Deputy Pearse Doherty:** I will. I will make the point, first of all, that I am not sure whether the Tánaiste withdraws the fact that it is about affordability, or does he agree with his predecessor that it is actually about so-called viability?

**Deputy Simon Harris:** It is the viability.

**Deputy Pearse Doherty:** Okay, but you cannot have it both ways. You cannot make it up as you are going along, in fairness. It is too big an issue.

**Deputy Simon Harris:** Exactly.

**Deputy Pearse Doherty:** The Tánaiste did not address the fact that these companies are making huge profits in the first instance. I challenge the Tánaiste on this because he gave the impression in his comments that I was misrepresenting the promises he made to the electorate. In his response, will he explain? Did he not make the promise to reduce tax each year to workers? Did he not make the promise to provide a roadmap on childcare within 100 days? Did he not make the promise to reduce third level fees, which went up €500 compared with last year? Are these promises he did not make? Am I imagining things? Are the records and videos all false and AI generated?

**An Ceann Comhairle:** They are not part of the amendment.

**Deputy Pearse Doherty:** The Tánaiste introduced this subject.

**Deputy Simon Harris:** I actually did not, in fairness.

**Deputy Pearse Doherty:** You did.

**Deputy Simon Harris:** I responded to a mirage.

**Deputy Pearse Doherty:** You introduced the subject that you did not make these promises. He introduced the subject.

**An Ceann Comhairle:** Please.

**Deputy Pearse Doherty:** I just wanted to remind the Tánaiste of the commitments he made-

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**Deputy Simon Harris:** Thank you so much.

**Deputy Pearse Doherty:** -----to the public that he is breaking, and the commitment he never made to developers, at least in public, that the Government was going to stuff hundreds of millions of euro into their pockets through a reduced VAT rate.

**Deputy Simon Harris:** The Deputy should withdraw that.

**Deputy Pearse Doherty:** The Tánaiste did not answer the question from Deputy Gould-----

**Deputy Simon Harris:** Withdraw that slur. I did not make----

**Deputy Pearse Doherty:** -----in relation to whether he believes that the 17,000 or 18,000 apartments that are being built are actually viable. If so, then why has the Government decided to provide hundreds of millions of euro into the pockets of developers for valuable apartments?

**Deputy Thomas Gould:** I would like that question answered.

**Deputy Simon Harris:** Yesterday, when we took a financial resolution in this House-----

**Deputy An Ceann Comhairle:** I am sorry, Tánaiste, Deputy O'Callaghan is in possession.

**Deputy Simon Harris:** -----I responded and the record of the House shows the response.

**Deputy Cian O'Callaghan:** I thank the Ceann Comhairle.

**Deputy An Ceann Comhairle:** Excuse me.

**Deputy Cian O'Callaghan:** It is my amendment.

**Deputy An Ceann Comhairle:** Yes, it is.

**Deputy Cian O'Callaghan:** I welcome what the Tánaiste said about spending reviews. On the profits, profit levels are 20% and 21%. The Minister's predecessor is on record saying that this will increase viability and output, and increase profits. That is what we were told in Committee. How high does he think the profits have to go? Profit levels of 20% and 21% are double what they were in the previous year for one of those companies. How much higher do they need to go to make this viable? Does the Minister accept that these measures will increase

profits even further? Of course when the private sector is involved in construction, it is going to have to have a profit level, but 20% and 21% does not need additional tax relief.

Amendment put:

The Dáil divided: Tá, 57; Níl, 77; Staon, 0.		
Tá	Níl	Stاون
Ahern, Ciarán.	Aird, William.	
Bacik, Ivana.	Ardagh, Catherine.	
Bennett, Cathy.	Boland, Grace.	
Brady, John.	Brabazon, Tom.	
Buckley, Pat.	Brennan, Brian.	
Byrne, Joanna.	Brennan, Shay.	
Carthy, Matt.	Browne, James.	
Conway-Walsh, Rose.	Burke, Colm.	
Coppinger, Ruth.	Burke, Peter.	
Cronin, Réada.	Butler, Mary.	
Crowe, Seán.	Butterly, Paula.	
Cullinane, David.	Buttimer, Jerry.	
Daly, Pa.	Byrne, Malcolm.	
Doherty, Pearse.	Cahill, Michael.	
Donnelly, Paul.	Callaghan, Catherine.	
Ellis, Dessie.	Carrigy, Micheál.	
Farrelly, Aidan.	Carroll MacNeill, Jennifer.	
Farrell, Mairéad.	Chambers, Jack.	
Gould, Thomas.	Cleere, Peter 'Chap'.	
Graves, Ann.	Clendennen, John.	
Guirke, Johnny.	Connolly, John.	
Hayes, Eoin.	Cooney, Joe.	
Healy, Seamus.	Crowe, Cathal.	
Hearne, Rory.	Currie, Emer.	
Kenny, Eoghan.	Daly, Martin.	
Kenny, Martin.	Dempsey, Aisling.	
Kerrane, Claire.	Devlin, Cormac.	
Lawlor, George.	Dolan, Albert.	
Mac Lochlainn, Pádraig.	Dooley, Timmy.	
McGettigan, Donna.	Feighan, Frankie.	
McGuinness, Conor D.	Fleming, Sean.	
Mitchell, Denise.	Foley, Norma.	
Murphy, Paul.	Geoghegan, James.	
Mythen, Johnny.	Grealish, Noel.	
Nash, Ged.	Harris, Simon.	
Newsome Drennan, Natasha.	Healy-Rae, Danny.	
O'Callaghan, Cian.	Healy-Rae, Michael.	
O'Donoghue, Robert.	Heneghan, Barry.	
O'Flynn, Ken.	Heydon, Martin.	
O'Gorman, Roderic.	Higgins, Emer.	
O'Hara, Louis.	Keogh, Keira.	
O'Reilly, Louise.	Lahart, John.	

O'Rourke, Darren.	Lawless, James.	
Ó Laoghaire, Donnchadh.	Lowry, Michael.	
Ó Murchú, Ruairí.	Maxwell, David.	
Ó Snodaigh, Aengus.	McAuliffe, Paul.	
Ó Súilleabháin, Fionntán.	McCarthy, Noel.	
Quaide, Liam.	McConalogue, Charlie.	
Quinlivan, Maurice.	McCormack, Tony.	
Rice, Pádraig.	McGrath, Séamus.	
Sheehan, Conor.	McGreehan, Erin.	
Sherlock, Marie.	Moran, Kevin Boxer.	
Smith, Duncan.	Moynihan, Aindrias.	
Wall, Mark.	Moynihan, Michael.	
Ward, Charles.	Moynihan, Shane.	
Ward, Mark.	Murphy, Michael.	
Whitmore, Jennifer.	Neville, Joe.	
	O'Brien, Darragh.	
	O'Callaghan, Jim.	
	O'Connor, James.	
	O'Donnell, Kieran.	
	O'Donovan, Patrick.	
	O'Meara, Ryan.	
	O'Shea, John Paul.	
	O'Sullivan, Christopher.	
	O'Sullivan, Pádraig.	
	Ó Cearúil, Naoise.	
	Ó Muirí, Naoise.	
	Richmond, Neale.	
	Roche, Peter.	
	Scanlon, Eamon.	
	Smith, Brendan.	
	Smyth, Niamh.	
	Timmins, Edward.	
	Toole, Gillian.	
	Troy, Robert.	
	Ward, Barry.	

Tellers: Tá, Deputies Cian O'Callaghan and Rory Hearne; Níl, Deputies Mary Butler and Emer Currie.

Amendment declared lost.

11 o'clock

**Deputy Aengus Ó Snodaigh:** Tairgim leasú Uimh. 25:

In page 68, line 26, to delete “appropriate,,” and substitute the following:

“appropriate,

(vii) a condition that the qualifying company shall, in respect of the qualifying film concerned, comply fully with the Copyright and Related Rights Act 2000 and the Directive (EU) 2019/790 of the European Parliament and of the Council of 17 April 2019,

(viii) a condition that the qualifying company shall make every effort to ensure that performers, writers, composers, artists and other film workers resident within the jurisdiction will not be subject to lesser terms and conditions regarding the licencing or assignment of their intellectual property rights than persons resident outside the jurisdiction engaged in similar roles when employed on the same qualifying film, and

(ix) a condition that the qualifying company shall not require performers, writers, composers, artists or other film workers to sign away their rights to future residual payments for their work on a qualifying film, or to agree to a so-called 'buy-out' contract, as a pre-condition of working on the qualifying film,",".

Guím gach rath ar an Tánaiste ina phost nua. Tá súil agam go ndéanfaidh sé beart de réir a bhriathair. Níl mé chun dul sa mhéid a bhí an Teachta Doherty ag rá leis, ach tá jab mór roimhe agus tá súil agam go mbeidh tairbhe ann do phobal na hÉireann uilig.

This amendment is very specific. It deals with the section 481 tax relief. We have what is no longer a fledgling film industry; it is there. The Minister, in particular, will be aware of the benefits of the film industry in his county. However, there have been quite a lot of issues from a worker's point of view as to whether we get the best benefit for our buck. Tax relief is tax forgone by the State, and that means we need to make sure we are getting the full benefit. This amendment does not deal with some of the practices that have undermined workers' rights, including their protective rights. The amendment deals specifically with the contracts workers are being forced to sign. They are being asked to sign away their rights and being encouraged to bypass the European directive and Irish law, otherwise they will not get the work that is front of them. The proposal is to change the conditionality that exists for the section 481 tax relief, that is, the certification that is required to be filled in and the additional conditionality included in that, which would mean that the companies that are trying to flaunt the law in Ireland by offering lesser conditions for workers in this field would not be able to continue to do so.

I was not able to speak on this amendment when Paschal Donohoe was before the committee. In rejecting the amendment in committee, he outlined that he did "not believe it is appropriate for legal rights to be linked to only one set of circumstances where a company avails of a tax credit". It is extraordinary that the Government would oppose an attempt to ensure that a basic requirement, compliance with the law, should be a condition for receiving tax relief and that Irish workers should not face worse conditions on an Irish State-supported film than co-workers from abroad. The amendment I have set out would ensure that certificates required for the section 481 tax relief could only be issued to qualifying companies that do not treat Irish performers any worse than their peers from other jurisdictions doing the same work, to companies which comply with copyright legislation and to companies which do not engage in the practice of so-called buy-out contracts.

Serious concerns have been raised by Irish Equity over contracts being drawn up by legal advisers at the request of certain producers which both agents and the artists are required to sign in order to get work with the excuse that particular clauses are required in the interests of legal certainty. These contracts appear to be worded in a manner that sets out to diminish the

Copyright and Related Rights Act and the EU copyright directive. A performer cannot agree that a sum of money amounts to a proportionate remuneration without knowing what is proportionate in advance of revenue being earned. The aim of requiring such agreement is to protect any future claim and possibly also any contractual adjustments based on subsequent revenues, and this is contrary to Article 20 of the EU copyright directive. Building in buyouts as a norm for performers and creators undermines the directive.

Transparency mechanisms should also be agreed to adapt the remuneration to subsequent revenues and trigger revision of the initial contract when revenues are disproportionately higher than the remuneration initially agreed. Terms of use must be defined in order for the assessment of the projected revenues to be properly made. There are more questionable clauses contained in those contracts that demand that artists sign away their rights for a period of ten years' unlimited use for a fixed amount. This is a buyout contract and will not provide any structure that will allow equitable or proportionate revenue share going to those artists for the ongoing exploitation of their production and their contribution.

We have also been provided with a casting advice note for a television series which was being produced or is being produced here at present, a co-production in receipt of section 481 relief. The Irish producers are using the 2016 SPI Equity indigenous television agreement which, in fact, ran out in 2019 and as a result is no longer fit for purpose, nor is it compliant with current legislation. There is a wider issue of productions marketing themselves as Pact or Equity equivalent or claiming to be in line with the Equity rate without providing the appropriate contract. This is not the same as operating under an actual registered collective agreement such as the Pact-Equity agreement itself and that distinction matters. The casting advice note specifies that the contract would be for a ten-year worldwide licence. It states:

...the Company shall have the right to use Artist's name, voice and likeness in connection with any merchandising relating to the Series and no royalties or other additional compensation shall be payable in connection therewith.

It goes on to state that:

No additional compensation if render services on a Related Production during the Dates of Engagement. If outside of Dates of Engagement, services shall be subject only to Artists prior professional commitments (notified to the Company in advance)(Artist shall use best endeavours to accommodate Company's schedule). To maximise effectiveness of any Related Production (and, thus, the Series), Company is entitled to use extracts from the Series within any Related Production at no additional cost.

I will continue in my second contribution.

**Deputy Ruairí Ó Murchú:** Ar dtús guím ádh mór ar an Tánaiste ina phost nua. Dúirt an Teachta Ó Snodaigh an fhírinne gur post an-tábhachtach é.

I am speaking in support of Deputy Ó Snodaigh's amendment. I, Deputy Ó Snodaigh and a number of other Deputies, including Deputy Boyd Barrett, have spoken over many years about section 481. As positive as it has been in providing tax credits and ensuring we have a thriving film industry, there are particular issues with workers' rights and copyright. We believe we need to look after those who work to make films happen. We are talking about cast, crew and writers. Particularly when we are talking about writers and those who have been involved in

the creative process, we need to ensure they are not forced into foregoing rights that they should have and they should not forego moneys and remuneration that should be due to them. I have made the case many times before and I will reiterate it.

We need to look at the whole sphere in relation to section 481. We all see the positives but we have all heard many cases of how people basically get employed. There have been many court cases over when an employer is not an employer. That is when it becomes a designated activity company, DAC. The whole idea is that the producers draw down the section 481 relief but then a DAC is formed and it exists for the period of the project. A particular issue relates to who can be chased down or held accountable about workers' rights. This is probably being rectified at this point in time through these court cases but I believe the State needs to make sure it steps in to ensure that workers' rights are upheld and that the working time directive and other workers' rights, which were hard fought for, are enforced when to a degree there is nobody to hold accountable to enforce them. That particular issue needs to be dealt with.

As others have, I have used the analogy of 1913 in the sense that this is a case where if somebody is to be employed, a head of department - I think that is the term - makes the call. Deputy Ó Snodaigh and I have had a number of meetings with those who have been aggrieved in relation to this. The idea is that the person who shouts too loud and looks for their rights too much will not get the phone call. The belief is that there is a serious issue with blackballing and that needs to be dealt with.

The whole idea with section 481 is that we have a thriving film industry that provides really good employment where people have their absolute rights. If we do not do that, we will have an issue with the product that is produced. There have also been complaints about the ratio of those who are in training to those who have a huge amount of experience. We have heard of instances where reshoots have had to be carried out, sometimes even abroad. Section 481 will always be worthwhile, but the State needs to ensure that we are getting a bang for our buck and that the film industry is protected. We cannot have a case of too many people taking too many shortcuts and actually undercutting the industry and undercutting the rights of workers in delivering this.

I would like to think that there would be a decent hearing of this amendment and that we would look at it as a possible solution - a small solution - in relation to the particular issues we are talking about. A wider conversation is needed and there is an absolute need to look at section 481 from the point of view of securing workers' rights and making sure we have a sustainable and thriving film industry that works for all involved into the future. I would have serious concerns. This issue has been brought up many times before and has not been resolved yet.

**Deputy Simon Harris:** I thank the Deputies Ó Snodaigh and Ó Murchú for their good wishes. I acknowledge the input of Members of this House, including those I just mentioned, on matters concerning the audiovisual sector in recent years, including through the examination at the Committee on Budgetary Oversight.

My officials have directly engaged with all relevant representative bodies in the sector, including those representing crew, cast, and producers, to understand the issues affecting the audiovisual sector and to try to chart a pathway forward. The attention brought to issues in the sector by representative bodies, and by Members of this House, has contributed to real progress

being achieved on many fronts. A key point for all of us to understand is there is a copyright directive on related legislation, which established overarching principles, in this case, the right to appropriate and proportional remuneration. The details of what exactly that entails, for example, the balance of remuneration between upfront daily rates and potential profit sharing post-release and differences between large and small productions need to be agreed between representative bodies in the industry with the overarching protection of the legislative proposals. In January 2025, an interim set of guidelines relating to copyright was agreed by a number of stakeholders in the sector in Ireland. This is a very welcome development and one I hope will lead to a permanent agreement in the sector. It is my understanding that stakeholders still continue to work proactively together and the group is working collectively on the next level of detail on the operations of the oversight committee, which will result in the implementation of these guidelines and a best practice approach to reporting. An Irish negotiated agreement, built upon the foundations already laid with the agreement of the interim set of guidelines is the best course for the sector to take.

Copyright law falls within the remit of the Department of the Enterprise, Tourism and Employment. Copyright is relevant for many workers in the film sector, whether they are authors, producers, broadcasters and performers, and there are complex legal issues involved. Deputies may be aware, from previous discussions in the House and during Committee Stage of this Bill, and what I just outlined a moment ago, that a process is under way to address these issues. An independent facilitator was retained by Screen Ireland in 2023 to meet with a group of key stakeholders to identify and understand issues relevant to the digital Single Market directive, referred to as the copyright directive. As a result of that we have gotten to the point in relation to interim best practice industry guidelines while they pursue a path towards a collective bargaining agreement. There are clear precedents for this form of progress in the sector. Deputies will be aware that there has been significant progress in the terms and conditions provided to film workers over the last number of years, including negotiated crew agreements for film and construction crew. For example, the construction crew agreement, in addition to setting pay rates, provides for the extension of coverage for pension, sick leave and other benefits to industry construction workers under the construction workers pension scheme. It also provided for the establishment of a joint monitoring structure that helps to ensure the agreement is appropriately implemented.

It is appropriate for legal rights to be linked only to one set of circumstances, and I know that is not what the Deputies are hoping to achieve. We should not link legal rights only to a situation where a company avails of a tax credit. It is very important to recognise that the laws that underpin copyright apply regardless of whether a company applies for section 481, and they must apply equally. A company cannot choose to disapply the provisions of the copyright directive just because it is not applying for an allowance under the section 481. I acknowledge the constructive way in which this was put forward. I also acknowledge the work in this House and by Members, including Deputy Ó Snodaigh, has been very helpful in this regard but I am informed that good progress is being made and I do want an Irish negotiated agreement. We will continue to monitor this closely.

**Deputy Aengus Ó Snodaigh:** On the last point, in some ways I agree with the Minister that laws cannot be disapplied but the problem is the frustration for people when the law is being ignored. The point Deputy Ó Murchú was making is that one of the problems is that to avail

of section 481, companies are set up, which then disappear, so the Minister does not have recourse to chase after them after the fact. When artists try to start a process - and the courts move very slowly - at that stage the production is completed and the vehicle that was set up to avail of section 481 has disappeared. It is quite clear.

Very few artists have the luxury of being able to challenge what is put in front of them. They are asked to sign away their rights, and I can quote contracts that artists have been asked to sign where they specifically state the artist acknowledges that the "fees payable herein constitute a complete buyout of all rights contemplated hereunder". That is a buyout and that is contrary to law, but artists are not going to be in a position if they want an income there and then or over the following couple of months to waive that because the contract I am referring to also states: "No artist can render on-camera services until the artist agreement has been signed by the artist". They are being held at ransom: "Sign this, or you will not work." That is not the type of industry we want.

I will come back to another point, which shows that there can be discrimination between people employed in England to work in Ireland and people who are contracted directly here.

**Deputy Ruairí Ó Murchú:** In fairness, Deputy Ó Snodaigh has synthesised well. A designated activity company is set up. It might be the same producer. Those involved may employ the same people for a number of years but they are seen as the employer and then they suddenly disappear. Therefore they cannot be held to account. I have outlined the particular issue is if somebody does try to raise a head of steam on issues that might pertain to the ratio or the work practices.

We want to make sure we have decent work practices and that we ensure the product delivered is good and ensures a sustainable film industry. We need to find a means of dealing with this. We cannot have a scenario of people being blackballed when just looking for the enforcement of their rights. Deputy Ó Snodaigh referred to disapplication. We are dealing with a scenario where there is no real application at this point in time. Again, there are disputes even regarding what agreements have been made in the industry and who has a right to make an agreement. That is for another day. Whatever happens with this amendment, we really need to deal with this particular issue. We need to make sure we have a sustainable film industry and that means we have to look after workers' rights. We need to make sure people are not being forced into scenarios where they are signing away their residuals. We are talking about rights and ensuring we have people who we want to see in the creative process. At this point in time I have real deep worries. We need to make sure we find the means of dealing with this. This is step in the right direction, but even if this is not supported by Government, we do need a long-term solution.

**Deputy Simon Harris:** I thank the Deputies. We have a thriving audiovisual and film sector. Deputy Ó Snodaigh made that point. It is a good thing for our country, but at the same time we also want to make sure it is working well and working well for workers and that workers' rights are always to the fore. We have seen genuine progress in stakeholders engaging with the interim guidelines and I would like a full Irish negotiated agreement.

I understand why the Deputies are bringing this up, and they are quite right in bringing it up in the Finance Bill because of the application of section 481. However, the issues the Deputies

are rightly highlighting relate to employment rights. We have taken a number of steps in previous Finance Acts to reinforce the importance of adhering to employment rights legislation, including the Finance Act 2018, which amended the certification process to require that an undertaking for compliance with all relevant employment legislation is signed, that a skills development plan for workers on the production submitted and agreed, and the certification process provides that the Minister for culture, after considering the application applying a set of tests may issue a cultural certificate as well. A lot of this also falls down to how we ensure that rights are upheld. Certainly, on the foot of this debate, I will send a copy of the transcript to the Ministers for Culture, Communications and Sport and Enterprise, Tourism and Employment because organisations in the State have a statutory obligation regarding employment legislation and workers' rights.

I acknowledge the point about when a production is finished, the company can disappear. My understanding is that the DAC must stay in existence for at least 12 months after the end of the production. Valid issues have been raised. I do not wish to link the issue of legal and employment rights to the application of section 481 of a Finance Act, but I do not dismiss the points the Deputy has made and I will undertake to carry out the actions I have set out.

**Deputy Aengus Ó Snodaigh:** I hear the reluctance, which has been there all along, to add conditionality to section 481. There is an acknowledgement of changes in a flourishing industry. We need to make sure that while it flourishes the message goes out from here, from the Government and from Revenue that any attempts to mislead will not be tolerated in any shape or form. This applies to only one or two companies, but it seems to be a habit to try to bypass the EU copyright directive in any way or force artists to waive their hard won rights or to waive their rights to income because a lot of this concerns residuals. If a film is successful, money comes back from it being shown over and over again. Artists have residual rights to their own work. The EU directive sets out in black and white that performers have a right to equitable remuneration which cannot be waived. That is the intention of the amendment. The contracts I quoted very clearly demanded the waiving of those rights. At least this issue has been given a hearing. If it continues in the way it is going, we will be back to this again next year if there has been no movement. We will deal with this again if Equity and other representatives of performers are able to show us that artists are being asked to work under worse conditions than those employed on the same production in England and who have the rights that pertain in England rather than those which pertain here. That means they work under lesser conditions. I am glad we have had the debate and I welcome the commitments the Minister has given.

Amendment, by leave, withdrawn.

**Deputy Pearse Doherty:** I move amendment No. 26:

In page 86, between lines 35 and 36, to insert the following:

**“Report on taxation of bailed-out banks**

**50.**The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the amount of tax revenue lost as a result of bailed-out banks facing no restriction on their ability to off-set corporation taxes using historic losses related to the

crash and making specific reference to the number of years the bailed-out banks will be able to avoid tax into the future as a result of these deferred tax assets.”.

This amendment relates to the fact that the banks in the State pay little or no tax as a result of a measure introduced by Fine Gael a number of years ago. As the Minister may recall, during the financial crisis, the Minister for Finance at the time, Brian Lenihan, introduced, through the NAMA Act, a measure that would ensure that banks would only be allowed to carry forward 50% of their losses, recognising, as he did at that time, that despite the fact the banks were about to incur tens of billions of euro in losses they would some day be profitable. I think it was in the Seanad he said at the time that as soon as the banks were profitable they should pay tax to the Irish taxpayer. We know that was the case for a number of years. The Fine Gael and Labour Government changed the rules to allow them to carry forward 100% of their losses. The Minister may say that is what happens with all normal companies in the State. That is fine, but these are not normal companies. These are companies that only exist today because the taxpayer was forced to rescue them at that time and the Minister for Finance made it very clear in legislation that they should be treated differently and only allowed to carry forward 50% of their losses.

In terms of what we allow in respect of carrying losses forward, we are out of kilter with competitors across the OECD. In some cases, there is a limit whereby companies can carry losses forward for ten years or cannot carry forward 100% of the losses all of the time. We do both. We allow for an undefined period of time. Companies can carry forward losses for eternity if the losses are there. We also allow them to carry forward 100% of losses.

It is a wider point, but the reality is, as I mentioned, that banks in the State such as AIB and Bank of Ireland made €5 billion in profits between them last year and did not pay any tax to the State on that level of profit. That is absolutely appalling. Much of the profit being made is being made as a result of the interest rate environment and is off the back of the fact that they charge higher mortgage interest rates than our European competitors or the EU average. It is because people are being fleeced as a result of bank charges and so on.

To add insult to injury, banks are not paying tax on that level of profit, which is not acceptable. I ask the Minister to provide clarity on the situation with AIB. We know Bank of Ireland will be able to carry forward losses for another three years until the end of 2028. It is likely that it will not be 2029 or the following year until Bank of Ireland is paying taxes because its losses can be carried forward. That is two decades after the crash.

Permanent TSB is worse. It will be able to carry forward losses for another 12 years. It will be 2037 before Permanent TSB will have to start paying tax. I do not have the figure for AIB. Perhaps the Minister will enlighten us as to how long he will allow AIB to not pay taxes in the State.

**Deputy Thomas Gould:** I remember the financial crisis and the destruction that came. People lost businesses and homes. Some lost everything. There were marriage breakups. In some tragic cases, people died by suicide as a result of the financial crash. Fast forward to 2025 and the banks are making vast profits. Where is the fairness? Where is the justice? The people at the heart of the financial crash who were bailed out by the State – every man, woman and child bailed out the banks – are allowed to write off 100% of their losses until they run out of losses for which they can claim. Ordinary people could not do that.

In 2009, Phil Hogan was the Minister for housing and €1.6 billion was given to local authorities in central Government funding. In this budget, €670 million is being given, almost €1 billion less than in 2008 and 2009. The Minister will ask what this has to do with anything. I will tell him. People in every local authority area in the State are living in apartments and houses with windows that leak, doors that do not close properly, mould, damp and leaks. People are living in cold houses. Rents in Dublin increased this week.

The Minister will ask how this is related. If we collected tax from the banks, we would be able to give local authorities the funding they need so that people would not live in cold and damp houses. We would be able to give people money for energy credits so that they could keep the heating on this winter. When people ask what this has to do with anything, it has to do with everything because if the banks paid tax on the profits they are making it would fund energy credits and there would be no need for students to have to pay an extra €500. The Government may have been able to deliver childcare at a cost of €200 per week in the budget, a commitment it gave. By allowing the banks to claim 100% on their losses, we are denying people in this State money which is badly needed.

I hold a clinic every Monday. Originally when I started it was 12.50 p.m. and now it is 1.50 p.m. and stretches to 3 p.m. I spend the whole of Monday dealing with people. A major issue outside of housing is housing maintenance. There are people living in substandard accommodation. I know volunteers who fix up people's houses because local authorities' staff were slashed during the austerity years and they do not have the funding to put into accommodation.

Local authorities get blamed for a lot but this is about choices. The Government chose to give the banks tax breaks. A choice was made not to tax them properly on their profits. That means ordinary men and women, who are struggling with the cost-of-living crisis arising from Government decisions, very like other decisions that were made earlier in regard to developers and banks, have to pay. People ask what is the difference. The difference is we are standing here wanting equality. We want the banks to pay their fair share. Is that too much to ask? Is it too much to ask the Tánaiste and Minister for Finance that the banks pay their fair share? If ordinary men and women must pay their fair share, why should the banks not have to do so? We could use that money in so many good ways that would help people. It is about quality of life. The Government's choices are negatively impacting on people's quality of life. I ask the Tánaiste to reconsider.

**Deputy Simon Harris:** The restriction on the amount of loss relief available to NAMA-participating institutions, which was introduced by the National Asset Management Agency Act 2009, as Deputy Doherty correctly recalls, limited the offset of losses carried forward to a maximum of 50% of the trading profits for each accounting period. The cap only affected the timing of the relief; it did not affect the overall quantum of relief, with restricted losses in any given year being carried forward to subsequent years. The only remaining NAMA-participating banks are Bank of Ireland and AIB. As tax losses forward are included as a deferred tax asset on a company's balance sheet, this restriction meant those assets would have stayed on the bank's balance sheets for longer.

When the restriction was introduced in 2009, the Government had limited involvement in the banking system. However, by the introduction of the Finance Bill 2013, the State had acquired

substantial shareholdings in the banking sector, specifically, 99.8% of AIB and 15% of Bank of Ireland. Furthermore, as a result of the EU's capital requirements directive, CRD, IV rules, deferred tax assets in respect of trading losses were no longer to be considered core tier 1 capital. Taking these factors into account, the restriction no longer served its original purpose and, indeed, worked against the Irish taxpayer. It created the risk that the accounting value of these tax losses could be reduced on foot of auditor recommendations, which would impact negatively on the State's equity investments. It increased the risk the State might have had to put more capital into one or more of the participating institutions as a result. That was the advice available to the Government of the day. The repeal of the loss restriction shortened the timeframe over which the losses were likely to be used and greatly reduced the deduction from capital required under CRD IV. It put the institutions in a stronger position when being assessed by regulators and investors and reduced the risk of a future requirement for State support.

Deputy Doherty asked a specific question about the length of time for which AIB intended to utilise the losses. The information available to me, according to the most recent financial statements for the year ending 31 December 2024, is that Bank of Ireland projected it to be utilised in full by the end of 2028, Permanent TSB in approximately 12 years and AIB in less than ten years. However, it should be noted that this is tied to growth and a decrease in growth will result in the utilisation period increasing by approximately one year. That is the latest information available to me.

As Deputies are aware, corporation tax relief is a long-standing feature of the Irish corporate tax system. It is a standard feature of corporation tax systems in most OECD countries. It recognises that a business cycle runs over several years and beyond and that tax income earned in one year will not allow relief for losses incurred in another. In 2018, officials from my Department produced a detailed technical note for the then Committee on Finance, Public Expenditure and Reform, and Taoiseach on the subject of both bank losses and corporation tax losses more generally. The technical note considered in some detail the potential implications of restricting the use of losses carried forward or the introduction of a specific time limit on loss relief as they might apply to Irish banks, the wider banking sector or, indeed, the corporate sector as a whole. Among other considerations, it examined the possible effect of such a restriction on consumers, with the probability that an increased cost base for the banks would be passed on to consumers in the form of higher fees and interest rates on loans or lower deposit rates. It also considered potential effects on competition within the banking sector in Ireland, which is a factor of increasing relevance as banks have since left the Irish market. The paper also noted potential negative consequences for capital levels in the banks, with possible resulting regulatory impacts.

In the case of the banks, it is also important to acknowledge that the value of these tax losses to the State has been and will continue to be realised through share sales. The banks' share prices recognise a certain value for the tax losses and, as such, the State receives value for the balance of tax losses if share sales are completed. As we all know, the State retains approximately a 57.5% shareholding in Permanent TSB.

Reference was made to what other countries do. While other jurisdictions may have restrictions on loss relief, direct comparisons are of limited value. This is due to the tax system in Ireland being a scheduler system of taxation in which income and gains are divided into different categories based on resource. Under this system, losses carried forward can only be

used against profits from the same source. In many other jurisdictions, the tax system allows losses carried forward to be used to produce taxable income from other income sources. Therefore, Ireland's loss relief system includes features that are more restrictive than in other countries, notwithstanding that we do not have a cap or a sunset clause.

I say all this in full acknowledgement that this was an extraordinarily painful time in our country for which many people - in fact, almost every person in every community in the country - paid a heavy price. Deputy Gould is right to remind us of the human cost and consequences of the failures of our banks in the past. The decisions made by Governments at that time, with the Deputy referencing from 2013 onwards, were guided by the best advice available, which was given to Governments by the Department of Finance and others, in terms of how to endeavour to provide some degree of protection to the taxpayer in what was a most horrifically difficult period.

**Deputy Pearse Doherty:** I intend to press this amendment. I do not dispute the history the Tánaiste outlined. The issue of capitalisation of the banks or the State having to provide additional capital, which was the excuse used at the time, does not pertain any more. The paper he referenced is a number of years old. The idea in it was about dividends to the State as a result of our shareholding and also recognising asset value. There is no asset value to be recognised now in AIB or Bank of Ireland. We do not get any dividends from them and the State is about to disengage entirely from Permanent TSB as well.

This is about ensuring banks that are absolutely creaming it off the back of the Irish public and making €5 billion in profits pay a portion of tax. It is reverting back to what the late Brian Lenihan proposed, which was that as soon as they were profitable, they should be paying tax. It is unbelievable that there will be no tax paid. I understand how it works; if it is 50%, they will have the deferred assets for longer, but the fact is there will be no tax. We would be looking at AIB, 25 or 26 years on from the financial crisis, still not paying a cent in taxes, while making billions of euro in profits every year. It is ridiculous.

**Deputy Thomas Gould:** The question is whether what is happening is fair. I do not think it is. At this stage, after all these years, the Government cannot stand over what is being done. It is wrong.

**Deputy Simon Harris:** The advice available to me is that the proposed amendment would possibly have a negative effect on consumers. I accept that is not Deputy Doherty's intent but there is the probability of an increased cost base for the banks, which would be passed on to consumers in the form of higher fees and interest rates on loans or lower deposit rates. Therefore, our view, as per the advice available to me, is that the effect of this, albeit inadvertent, would be negative for consumers in Ireland. That is not something I want to do.

**Deputy Pearse Doherty:** That is the most ridiculous comment. I presume the Tánaiste was handed it in good faith but it was obviously provided by bankers or people sympathetic to them.

**Deputy Simon Harris:** That is not true.

**Deputy Pearse Doherty:** Let me finish.

**An Cathaoirleach Gníomhach (Deputy Mairéad Farrell):** This is not an over-and-back exchange. Remarks should be addressed through the Chair. Please continue, an Teachta Doherty.

**Deputy Pearse Doherty:** If I may finish, it is obvious the advice was given to the Tánaiste by bankers or somebody who is sympathetic to their situation. What does it translate to? If we ask banks to pay corporation tax on their €5 billion profit, they will increase the charges on Irish people. That is what the Tánaiste is saying. It is why the Government does not want to do anything and will allow the banks not to pay tax for another decade in some cases. That is the threat. God forbid we ask banks that are making €5 billion profit to pay the appropriate level of tax that everyone else pays. Indeed, under this measure, they would still be able to reduce their tax significantly because they would be able to carry 50% of their losses forward. It is just unbelievable that this has happened. The Government will not do it to banks, but it will put up the price for ordinary people. Motorists will have to pay more for home heating oil, petrol, diesel and the local property tax. They will have to pay more for bloody everything but when it comes to banks that are making €5 billion profit, the excuse the Minister for Finance is using to not do what I and Sinn Féin are asking is that he is protecting the public. He is not protecting the banks but, rather, the public - wink wink, nod nod. That is why he is allowing these two banks that make €5 billion profit to pay no tax. Some banks will not pay any tax for another ten years. Honest to God, *Waterford Whispers News* would not have a look in.

**An Cathaoirleach Gníomhach Deputy Mairéad Farrell:** I apologise but there is a way that this is done. The Minister will have another chance to come in on another amendment.

Amendment put and declared lost.

**An Cathaoirleach Gníomhach (Deputy Mairéad Farrell):** Amendment No. 27 has been ruled out of order.

Amendment No. 27 not moved.

**Deputy Pearse Doherty:** I move amendment No. 28:

In page 91, between lines 1 and 2, to insert the following:

**“Report on legislated increase to rates of Mineral Oil Tax**

**53.** The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the legislated increase to rates of mineral oil tax, including an analysis of the distributional impact.”.

I have raised and referenced over and over again the issue of the continued increases in the carbon tax by this Government on petrol, diesel and home heating oil. This week, we see that the cost of a fill of home heating oil has gone up by €80 as a result of external factors, but that does not take away from the fact that the Government has been instrumental in pushing up the cost of a fill of home heating oil by a significant amount, €220, in terms of carbon tax so far.

Worse than that, the Government plans over the next five years to increase the cost of a fill of home heating oil by another €150.

I have made the point that there are two ways to bring taxes in. Taxes are brought in either to raise revenue for the State to provide services that are required by its population and people or to affect behavioural change. Alternatively, they can be brought in for behavioural change, which is absolutely valid. I have agreed with it on different occasions in different areas, such as the sugar-sweetened drinks levy or the plastic bag levy. There are examples where it can work and all the rest. Increasing carbon tax on home heating oil, however, just makes homes and households poorer. That is the reality of it. That is the effect of it at this point in time because people do not have the resources to provide the alternative types of heating that are required. That is the reality.

We also see it when it comes to petrol and diesel. I come from and represent a Border county. It has been pointed out by Fuels for Ireland and others that the difference between the cost of a fill of home heating oil in Lifford compared with Strabane is €300. It is mad. What makes that difference? All the same global factors that are pushing up home heating oil prices, such as the war in Ukraine and the illegal invasion by Russia, are also pushing prices up in Strabane. The reason there is a €300 difference is that Fianna Fáil and Fine Gael have decided to increase taxes significantly on the cost of trying to keep your house warm. In my county, two thirds of people rely on home heating oil to keep their house warm in winter. Across the west of Ireland in counties like Galway, Roscommon, Mayo and Leitrim, two thirds of people - over 1 million households across this State - are being penalised as a result of the Government's measures.

We see increases over and over again, not only with home heating oil but also with petrol and diesel. It could be argued that it is about trying to get people into electric vehicles, as if everyone has €40,000 or €50,000 to spend on a new electric vehicle, even if the infrastructure were there for them in areas. For those who can afford it and make that change, it is excellent. The Government is way off its targets in this regard, however. It is aiming for 1 million new electric vehicles by the end of 2030. I could be wrong on this because I have not really looked in detail at the figures but probably every single car in the State, from now until then, would have to be an electric vehicle for us to actually meet that target. It is so far off. The reality is that people do not have that type of money to make that type of investment.

We have seen petrol prices sky-rocket during the illegal invasion of Ukraine. They went up to €2.20 per litre and measures were introduced by the Government that brought them down below €2. It did not force people to stay at home, go off the road and all the rest, however. Indeed, the number of cars on the roads is actually increasing. This experiment happened in the last couple of years. Again, behavioural taxes work if alternatives are available and affordable to individuals. This is putting the cart before the horse.

I call this the Healy-Rae amendment. I was telling Deputy Danny Healy-Rae that he was going to be the star of the show in relation to this. Maybe he will come into the Chamber, wherever he is. This is the Healy-Rae amendment because, by God, the Healy-Raes gave it hammer and tongs on the issue of petrol and diesel. I must say, if awards were going – Miriam Lord gives out awards every year - the “brass neck award” has to go to Deputy Danny Healy-Rae. Did the Minister hear him on the Order of Business today? He stood up and asked the Taoiseach whether there was any chance he could do something about the cost of petrol and diesel, as well as the carbon tax and all the rest of it. Just this week, he voted against measures

from Sinn Féin that would actually reduce carbon tax. I am sure he will trot out later not knowing what is happening and vote again with and in support of the Government, as his brother, the Minister of State, Deputy Michael Healy-Rae, will do. They will vote to put up the price of petrol and diesel on farmers, motorists and commuters in County Kerry and elsewhere because that is the reality of them. They got their 30 pieces of silver and they have sold their soul and abandoned any integrity they had on this issue. I will press the Healy-Rae amendment tonight.

**Deputy Matt Carthy:** I am very pleased that Deputy Doherty has put down this amendment because it will give those Deputies whom I hear in my constituency and right across the constituencies, particularly rural ones, regularly talking about the unfairness of carbon tax and the lunacy of increasing the price of petrol, diesel and home heating oil at a time when people are at the pin of their collar.

My fundamental difficulty with carbon tax is that it does not work. It does not bring people to alternatives because for many of them, the alternatives do not exist. For people who live where I live and work anywhere beyond walking distance, they have no choice but to use their car. If they are lucky enough to work in Dublin city centre in a nine-to-five job, they can drive into the nearest town and get a bus to and from work, but God forbid they work the nightshift in a hospital because there is no public transport available to them and they have to drive to Dublin. If they work anywhere other than the artery from Letterkenny and Derry to Dublin, there is no public transport available for them at all. They have no choice but to use their car. That is also the case if their children are taking part in any after-school activity, if they have a hospital or health appointment or if they want to go to watch their local football team play in game, usually home or away. They have no choice.

What is the alternative? It may be to purchase an electric car, but most of the people I represent do not have the funds to purchase one. The car is not a luxury or something they can just decide to leave at home. Rather, it is an essential part of their life. It is the exact same as a light switch in their home and the water coming out of their tap. It is something they need in order to run their family. What are we, as legislators, doing in this House? We are making their lives more difficult. Carbon tax does not help the environment; it makes people's lives harder. Increasing it at this time is absolute folly and cannot be justified by anyone.

For the past five years before the last election, Fianna Fáil and Fine Gael representatives in my county and right across the place were saying it was those dastardly Greens who were forcing them to do it. They said they were in government with them and that they were insisting on carbon tax increases every year. During debates like this every single year, you could hardly hear yourself with Deputies Michael and Danny Healy-Rae and the Rural Independents slamming the Green Party for forcing poor Fianna Fáil and Fine Gael to make people's lives harder.

0 o'clock

The Green Party was given its answer by the electorate and Fianna Fáil and Fine Gael can no longer hide behind its skirts. Tonight, Fianna Fáil, Fine Gael and Independent TDs will have an opportunity to say whose side they are on. Are they on the side of making people's lives harder or on the side of making people's lives just a little more tolerable by not increasing the essential cost of using their car each day to go to work, drive their children to school or

whatever the case may be? We will find out fairly soon. There will be an opportunity for people to put their money, and their vote, where their mouths have been for the past five years or more.

I know what the Tánaiste will say in his response. He will say the carbon tax funding is ring-fenced and kept aside to support vulnerable people through hardship schemes and other social welfare benefits. He is actually going to tell lies and mistruths. He is going to repeat the mistruth-----

**Deputy David Maxwell:** Deputy Carthy should withdraw that comment.

**Deputy Matt Carthy:** I will rephrase it. He is going to say, in the same way many representatives in this House say, that, in fact, the money from the carbon tax is used to support farmers under environmental schemes.

**Deputy Mary Butler:** Deputy Carthy is Mystic Meg.

**Deputy Matt Carthy:** What is not said is that the Government agreed at an EU level to a multi-annual financial framework that actually fleeced farmers. Whatever funding is reimbursed through the carbon tax, and I contend it is very little, does not make up for the shortfall. We do not have a good rural environment protection scheme, REPS, like we had in the past. We have an agri-climate rural environment scheme, ACRES, that farmers find very difficult to enter and, if they do get in, find it very difficult to receive payments. The Tánaiste should not give us the folly that the carbon tax pays for the fuel allowance and other supports. Those supports should and could be in place without increasing the carbon tax this year. The carbon tax is supposed to be an environmental tax but it does not work because the alternatives are not there.

I say categorically that no person who represents a constituency, knowing their constituents are finding it very difficult to meet the cost of groceries, energy and virtually every single thing, on the back of a budget from which those people who are struggling got no support, can stand over the fact those working families not on social welfare and who are not mega-wealthy developers got nothing-----

**Deputy Mary Butler:** That is not true.

**Deputy Matt Carthy:** They got nothing in tax, energy credits or any other supports. They got nothing. Members opposite voted for a budget that gave them nothing. Worse than that, they are about to vote to make their cost of driving to work even more expensive.

I commend Deputy Doherty on tabling this amendment. I absolutely look forward to the people of Ireland seeing how their Teachtaí Dála vote. They are the messengers of the people but the question is whether they have actually heard the message from the people that they cannot take any more burden.

**Deputy Simon Harris:** The Deputy presumed to deliver my lines. Let me have a go at responding to him. First, as we have discussed, and I understand and acknowledge that this is

how the rules of the House work, nobody is about to vote on anything other than an amendment to have a report on mineral oil tax. We need to be honest about the effect of this. No matter what way anybody votes, this is an amendment to request a report on mineral oil tax. It will not help anybody tomorrow in Cavan-Monaghan or elsewhere across the country.

Mineral oil tax comprises a non-carbon and a carbon component, commonly referred to as the carbon tax. Legislation passed by this House provides for multi-annual increases to the carbon component of the mineral oil tax. I assume the Deputies are requesting a report on legislated increases in the carbon tax, including a distributional impact analysis of same. As they will be aware, the programme for Government committed to continue with the planned carbon tax increases, aligning with recommendations from the Climate Change Advisory Council and scientific experts, and to use the resulting revenues raised to support climate action measures and ensure the most vulnerable benefit from those measures and are protected from unintended impacts of the tax increase. This includes funding for retrofitting but also agri-environmental schemes, alongside targeted social welfare and other initiatives to prevent fuel poverty and ensure a just transition. These measures are designed to be progressive.

To give effect to the programme for Government commitment to protect the vulnerable, a targeted package of social protection interventions has been developed. This was informed by ESRI research that was commissioned to address this specific issue. The allocation from within agreed expenditure allocations for 2026 is more than €1.1 billion, which is an additional €163 million on the previous budget. A total of €350 million of this is allocated to targeted social protection interventions.

The Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation issues an annual publication on budget day entitled *The Use of Carbon Tax Funds*. This contains further detail on these allocations and includes information on the programmes funded from carbon tax revenues. Analysis undertaken using SWITCH, the ESRI's tax and benefit model, to simulate the impact of the carbon tax increase and the compensatory welfare package, estimates that the net impact of the combined measures is progressive. Half of households are better off due to the measures part-funded by additional carbon tax funds, with households in the bottom four income deciles benefiting the most.

Furthermore, as part of budget 2026, my Department published the *Beyond GDP - Quality of Life Assessment* report. This publication complements economic and fiscal analyses with an assessment of quality-of-life indicators. The report looks at a wider set of indicators that contribute to well-being, such as environmental, income and wealth distribution, and equality indicators and documents, to see how Ireland is performing in these areas. The taxation of fossil fuel products was also recently examined in the tax strategy group paper, *Energy, Environmental and Vehicle Tax*, published by the Department of Finance in July. All budget day publications and tax strategy group papers are publicly available. Therefore, I believe there are sufficient reports available in this area and there is no need for an additional report.

As my colleague, the Chief Whip, pointed out, there are lots of benefits in this budget for people and families right across the country. Deputies opposite seem to find that funny but I do not think it is funny at all; it is important.

**Deputy Matt Carthy:** If we do not laugh, we will cry.

**Deputy Simon Harris:** It is about the record level of funding for disability and health services, making sure we were able to increase the State pension and ensuring more people qualify for the carer's allowance. People in the Deputies' constituencies benefit from those measures.

*(Interruptions)*

**Deputy Simon Harris:** No matter how much they wish to reduce the budget to a conversation simply about one element of economic policy in terms of the cost of living, every measure in the budget, right across Departments, is about trying to help people in this country. Indeed, there are many measures in areas Deputies highlighted and where they asked for increased spending. They have seen today, with the publication of the national development plan and revised plans for transport. Tomorrow, in regard to childcare, which the Deputies regularly raise with me, I look forward to seeing very significant capital investment in State-led childcare funding, and more disability capital funding as well.

**Deputy Pearse Doherty:** Do not get me started on disability services. The Government is breaking the law every day.

**Deputy Simon Harris:** As Deputies would expect, I reject how they frame our budget.

**Deputy Pearse Doherty:** I will press the amendment.

Amendment put:

The Dáil divided: Tá, 56; Níl, 75; Staon, 1.		
Tá	Níl	Staon
Ahern, Ciarán.	Aird, William.	O'Gorman, Roderic.
Bacik, Ivana.	Ardagh, Catherine.	
Bennett, Cathy.	Boland, Grace.	
Brady, John.	Brabazon, Tom.	
Buckley, Pat.	Brennan, Brian.	
Byrne, Joanna.	Brennan, Shay.	
Carthy, Matt.	Browne, James.	
Conway-Walsh, Rose.	Burke, Colm.	
Coppinger, Ruth.	Burke, Peter.	
Cronin, Réada.	Butler, Mary.	
Crowe, Seán.	Butterly, Paula.	
Cullinane, David.	Buttimer, Jerry.	
Daly, Pa.	Byrne, Malcolm.	
Doherty, Pearse.	Cahill, Michael.	
Donnelly, Paul.	Callaghan, Catherine.	
Ellis, Dessie.	Carrigy, Micheál.	
Farrelly, Aidan.	Carroll MacNeill, Jennifer.	
Farrell, Mairéad.	Chambers, Jack.	
Gould, Thomas.	Cleere, Peter 'Chap'.	
Graves, Ann.	Clendennen, John.	
Guirke, Johnny.	Connolly, John.	

*Dáil Éireann*

Hayes, Eoin.	Cooney, Joe.	
Healy, Seamus.	Crowe, Cathal.	
Kenny, Eoghan.	Currie, Emer.	
Kenny, Martin.	Daly, Martin.	
Kerrane, Claire.	Dempsey, Aisling.	
Lawlor, George.	Devlin, Cormac.	
Mac Lochlainn, Pádraig.	Dolan, Albert.	
McGettigan, Donna.	Dooley, Timmy.	
McGuinness, Conor D.	Feighan, Frankie.	
Mitchell, Denise.	Fleming, Sean.	
Murphy, Paul.	Foley, Norma.	
Mythen, Johnny.	Geoghegan, James.	
Nash, Ged.	Grealish, Noel.	
Newsome Drennan, Natasha.	Harris, Simon.	
O'Callaghan, Cian.	Healy-Rae, Michael.	
O'Donoghue, Robert.	Heneghan, Barry.	
O'Flynn, Ken.	Heydon, Martin.	
O'Hara, Louis.	Higgins, Emer.	
O'Reilly, Louise.	Keogh, Keira.	
O'Rourke, Darren.	Lahart, John.	
Ó Laoghaire, Donnchadh.	Lawless, James.	
Ó Murchú, Ruairí.	Maxwell, David.	
Ó Snodaigh, Aengus.	McAuliffe, Paul.	
Ó Súilleabháin, Fionntán.	McCarthy, Noel.	
Quaide, Liam.	McConalogue, Charlie.	
Quinlivan, Maurice.	McCormack, Tony.	
Rice, Pádraig.	McGrath, Séamus.	
Sheehan, Conor.	McGreehan, Erin.	
Sherlock, Marie.	Moran, Kevin Boxer.	
Smith, Duncan.	Moynihan, Aindrias.	
Stanley, Brian.	Moynihan, Michael.	
Wall, Mark.	Moynihan, Shane.	
Ward, Charles.	Murphy, Michael.	
Ward, Mark.	Neville, Joe.	
Whitmore, Jennifer.	O'Brien, Darragh.	
	O'Callaghan, Jim.	
	O'Connor, James.	
	O'Donnell, Kieran.	
	O'Donovan, Patrick.	
	O'Meara, Ryan.	
	O'Shea, John Paul.	
	O'Sullivan, Christopher.	
	O'Sullivan, Pádraig.	
	Ó Cearúil, Naoise.	
	Ó Muirí, Naoise.	
	Richmond, Neale.	
	Roche, Peter.	
	Scanlon, Eamon.	

	Smith, Brendan.	
	Smyth, Niamh.	
	Timmins, Edward.	
	Toole, Gillian.	
	Troy, Robert.	
	Ward, Barry.	

Tellers: Tá, Deputies Pádraig Mac Lochlainn and Denise Mitchell; Níl, Deputies Mary Butler and Emer Currie.

Amendment declared lost.

**An Ceann Comhairle:** This debate is due to end at 12.28 a.m. We will probably get to discuss one more amendment. I suggest that it would probably be safer for Deputies to stay and that we move into the voting block from here.

Amendments Nos. 29 and 30 are out of order.

Amendments Nos. 29 and 30 not moved.

**Deputy Simon Harris:** I move amendment No. 31:

In page 97, to delete lines 36 and 37, and in page 98, to delete lines 1 to 19 and substitute the following:

“ *Supply and construction of housing as part of a social policy.*

9B. (1) In this paragraph—

‘apartment block’ means a multi-storey building that comprises, or will comprise, not less than 3 apartments with grouped or common access;

‘completed’ has the same meaning as it has in section 94.

(2) The supply of immovable goods, as part of a social policy, which are or, when completed, will be—

(a) one or more than one apartment, used or to be used for residential purposes, in an apartment block, or

(b) an apartment block, used or to be used for residential purposes, but excluding any part of the apartment block that is not used or to be used for residential purposes.

(3) Services consisting of the development, until completed, of immovable goods to which subparagraph (2) applies.”

(ii) in Part 3, by the substitution of the following paragraph for paragraph 14 (amended by *subsection (1)(b)(ii)*):

“*Housing.*

14. The supply of immovable goods used or to be used for residential purposes, other than immovable goods to which paragraph 9A or 9B(2), as the case may be, applies.””.

As I noted earlier, this section which was amended on Committee Stage provides for a temporary 9% rate of VAT in respect of the supply and construction of apartments and apartment blocks, as per our social policy. The temporary 9% rate of VAT on the supply of apartments came into effect on budget night, but the extension to the construction of apartments and supply and construction of apartment blocks, including student accommodation, came into effect today. The 9% rate will apply until 31 December 2030.

The VAT treatment of goods and services is subject to EU VAT law, with which Irish VAT law is required to comply. In general, the EU VAT directive provides that all goods and services are liable to VAT at the standard rate, which, in Ireland is currently 23%, unless they come within provisions that permit the application of a lower rate. Under the EU VAT directive, member states may apply a reduced rate to the supply and construction of housing as part of a social policy. Ireland has currently two reduced rates – 13.5% and 9%. In order to stimulate the development of apartments, which is high-density housing, it has been decided, on social policy grounds, to apply the second reduced rate of 9% to the supply and construction of apartments and apartment blocks.

The legislation around VAT and property is complex. As such, I am bringing forward some further amendments to this section to ensure that the text is in line with VAT legislation and that it achieves the policy intention of the measure. It should be noted that the amendments brought forward on Committee and Report Stages do not increase the estimated cost of the measures because the changes do remain in line with the original policy intention. As data on actual sales of apartments is received, the Estimates may be revised over the coming years. My officials will continue to monitor the relevant data as it becomes available.

Affordability and the chance to own a home lie at the heart of our housing policy. The Government has introduced a comprehensive implementation strategy, which is in place to support the various affordable housing schemes now being delivered by a range of partners. A record €6 billion capital investment in housing was announced in budget 2025. This is made up of €3.1 billion in Exchequer funding, €1.25 billion allocated to the Land Development Agency and €1.65 billion for the Housing Finance Agency. This is the highest ever capital investment in the history of our country. In order to meet the housing needs of our people, however, there needs to be private sector involvement too. Private sector involvement is not a dirty phrase. It is important as we seek to increase the supply of homes right across this country. That is what this VAT measure does. It endeavours to reduce the viability gap that those who build apartments face when considering whether to advance projects across the country that have planning permission but where the sale of apartments may not have been deemed viable. That simply is what this is about.

Over the course of the past number of days we have taken measures to ensure that this reduced VAT rate applies to student accommodation, an issue that I know is very important to the Minister for further and higher education, making sure that the lower rate of VAT will also apply to purpose-built student accommodation and to approved housing bodies. This measure, which is consistently and constantly misrepresented by others, will actually have a benefit for people building social and affordable homes and student accommodation.

We have also made a change in the resolution that came before the House yesterday - obviously, it is linked to these VAT amendments - to make sure that the help to buy scheme can continue to be accessed by first-time buyers who are purchasing apartments that have been built at the lower rate. This measure cannot be seen in isolation. It is one of a number of measures we are taking to reduce the viability gap. While we are living through a housing emergency and while many measures to address that are being taken to address by the Minister for housing, Deputy Browne, and all of Government, it is worth noting that we have seen the highest number of first-time home buyers this year since 2007. This latest measure needs to be seen as part of the overall policy jigsaw that has been put together to significantly increase supply. I commend the amendment to the House.

**Deputy Pearse Doherty:** I am glad the Tánaiste has changed his tune and stated that this is a viability measure, because he started off this evening by saying-----

**Deputy Simon Harris:** No, I did not.

**Deputy Pearse Doherty:** -----that this was to reduce-----

**Deputy Cormac Devlin:** No, he did not.

**Deputy Simon Harris:** Read the transcript.

**Deputy Pearse Doherty:** The record of the House will show it, folks.

*(Interruptions)*

**Deputy Pearse Doherty:** I wrote it down because it was so laughable. The Tánaiste stated that this is about "reducing the cost of building apartments".

**Deputy Simon Harris:** It does reduce the cost of apartments.

**Deputy Pearse Doherty:** It was only when we pointed out that Paschal Donohoe made it very clear that this is not about affordability or reducing the cost of apartments-----

**Deputy Simon Harris:** It does reduce the cost of apartments.

**Deputy Pearse Doherty:** I cannot hear the Tánaiste.

**Deputy Simon Harris:** It does reduce the cost of constructing apartments.

**Deputy Pearse Doherty:** This was not about reducing the cost of apartments. This was about so-called viability.

Maybe this time next year the Tánaiste will be able to show me one apartment that is going to be sold, either in this city or anywhere else in the State, that was not viable at this point.

This measure is going to cost us €250 million next year. Every apartment that is going to be sold next year - in the context of a measure that will cost €250 million - is already under construction. This is the biggest tax deadweight measure ever introduced.

**Deputies:** Hear, hear.

**Deputy Pearse Doherty:** One hundred per cent of it is going to developers who are already building these properties. Apartments that were sold last week benefited from this. The Tánaiste told us that this has already cost us €20 million since it was introduced on budget night. This is about filling the pockets of developers. It is doing what Fianna Fáil and Fine Gael do. At the same time, those in government have shafted ordinary people during a cost-of-living crisis. Shame on them all.

**Deputies:** Hear, hear.

**An Ceann Comhairle:** The-----

**Deputy Simon Harris:** The 15th report.

**An Ceann Comhairle:** -----the time permitted for this debate-----

*(Interruptions)*

**An Ceann Comhairle:** Excuse me, sorry.

*(Interruptions)*

**An Ceann Comhairle:** I ask for decorum, please. It is very late. The time permitted for this debate having expired, I am required to put the following question in accordance with an order of the Dáil of 25 November: "That the amendments set down by the Minister for Finance and not disposed of are hereby made to the Bill; Fourth Stage is hereby completed; and the Bill is hereby passed." Is that agreed?

**Deputy Pearse Doherty:** No.

Question put:

The Dáil divided: Tá, 76; Níl, 60; Staon, 0.		
Tá	Níl	Staon
Aird, William.	Ahern, Ciarán.	
Ardagh, Catherine.	Bacik, Ivana.	
Boland, Grace.	Bennett, Cathy.	
Brabazon, Tom.	Brady, John.	
Brennan, Brian.	Buckley, Pat.	
Brennan, Shay.	Byrne, Joanna.	
Browne, James.	Carthy, Matt.	
Burke, Colm.	Collins, Michael.	

Burke, Peter.	Conway-Walsh, Rose.	
Butler, Mary.	Coppinger, Ruth.	
Butterly, Paula.	Cronin, Réada.	
Buttimer, Jerry.	Crowe, Seán.	
Byrne, Malcolm.	Cullinane, David.	
Cahill, Michael.	Daly, Pa.	
Callaghan, Catherine.	Doherty, Pearse.	
Carrigy, Micheál.	Donnelly, Paul.	
Carroll MacNeill, Jennifer.	Ellis, Dessie.	
Chambers, Jack.	Farrelly, Aidan.	
Cleere, Peter 'Chap'.	Farrell, Mairéad.	
Clendennen, John.	Fitzmaurice, Michael.	
Connolly, John.	Gould, Thomas.	
Cooney, Joe.	Graves, Ann.	
Crowe, Cathal.	Guirke, Johnny.	
Currie, Emer.	Hayes, Eoin.	
Daly, Martin.	Healy, Seamus.	
Dempsey, Aisling.	Kenny, Eoghan.	
Devlin, Cormac.	Kenny, Martin.	
Dolan, Albert.	Kerrane, Claire.	
Dooley, Timmy.	Lawlor, George.	
Feighan, Frankie.	Mac Lochlainn, Pádraig.	
Fleming, Sean.	McGettigan, Donna.	
Foley, Norma.	McGuinness, Conor D.	
Geoghegan, James.	Mitchell, Denise.	
Grealish, Noel.	Murphy, Paul.	
Harris, Simon.	Mythen, Johnny.	
Healy-Rae, Danny.	Nash, Ged.	
Healy-Rae, Michael.	Newsome Drennan, Natasha.	
Heneghan, Barry.	O'Callaghan, Cian.	
Heydon, Martin.	O'Donoghue, Richard.	
Higgins, Emer.	O'Donoghue, Robert.	
Keogh, Keira.	O'Flynn, Ken.	
Lahart, John.	O'Gorman, Roderic.	
Lawless, James.	O'Hara, Louis.	
Maxwell, David.	O'Reilly, Louise.	
McAuliffe, Paul.	O'Rourke, Darren.	
McCarthy, Noel.	Ó Laoghaire, Donnchadh.	
McConalogue, Charlie.	Ó Murchú, Ruairí.	
McCormack, Tony.	Ó Snodaigh, Aengus.	
McGrath, Séamus.	Ó Súilleabháin, Fionntán.	
McGreehan, Erin.	Quaide, Liam.	
Moran, Kevin Boxer.	Quinlivan, Maurice.	
Moynihan, Aindrias.	Rice, Pádraig.	
Moynihan, Michael.	Sheehan, Conor.	
Moynihan, Shane.	Sherlock, Marie.	
Murphy, Michael.	Smith, Duncan.	
Neville, Joe.	Stanley, Brian.	

O'Brien, Darragh.	Wall, Mark.	
O'Callaghan, Jim.	Ward, Charles.	
O'Connor, James.	Ward, Mark.	
O'Donnell, Kieran.	Whitmore, Jennifer.	
O'Donovan, Patrick.		
O'Meara, Ryan.		
O'Shea, John Paul.		
O'Sullivan, Christopher.		
O'Sullivan, Pádraig.		
Ó Cearúil, Naoise.		
Ó Muirí, Naoise.		
Richmond, Neale.		
Roche, Peter.		
Scanlon, Eamon.		
Smith, Brendan.		
Smyth, Niamh.		
Timmins, Edward.		
Toole, Gillian.		
Troy, Robert.		
Ward, Barry.		

Tellers: Tá, Deputies Mary Butler and Emer Currie; Níl, Deputies Pádraig Mac Lochlainn and Ged Nash.

Question declared carried.

**An Ceann Comhairle:** This Bill, which is certified to be a money Bill in accordance with Article 22.2.1<sup>o</sup> of the Constitution, will be sent to the Seanad.

**Building Energy Rating (BER) Standards for Private Rented Accommodation Bill 2025:  
Second Stage (Resumed) [Private Members]**

**An Ceann Comhairle:** I must now deal with a postponed division relating to Second Stage of the Building Energy Rating (BER) Standards for Private Rented Accommodation Bill 2025, taken on Thursday, 20 November 2025. On the question, "That the Bill be now read a Second Time", a division was claimed and in accordance with Standing Order 85(2), that division must be taken now.

Question put: "That the Bill be now read a Second Time."

The Dáil divided: Tá, 59; Níl, 78; Staon, 0.		
Tá	Níl	Staon
Ahern, Ciarán.	Aird, William.	
Bacik, Ivana.	Ardagh, Catherine.	
Bennett, Cathy.	Boland, Grace.	
Brady, John.	Brabazon, Tom.	
Buckley, Pat.	Brennan, Brian.	

Byrne, Joanna.	Brennan, Shay.	
Carthy, Matt.	Browne, James.	
Conway-Walsh, Rose.	Burke, Colm.	
Coppinger, Ruth.	Burke, Peter.	
Cronin, Réada.	Butler, Mary.	
Crowe, Seán.	Butterly, Paula.	
Cullinane, David.	Buttimer, Jerry.	
Daly, Pa.	Byrne, Malcolm.	
Doherty, Pearse.	Cahill, Michael.	
Donnelly, Paul.	Callaghan, Catherine.	
Ellis, Dessie.	Carrigy, Micheál.	
Farrelly, Aidan.	Carroll MacNeill, Jennifer.	
Farrell, Mairéad.	Chambers, Jack.	
Gogarty, Paul Nicholas.	Cleere, Peter 'Chap'.	
Gould, Thomas.	Clendennen, John.	
Graves, Ann.	Collins, Michael.	
Guirke, Johnny.	Connolly, John.	
Hayes, Eoin.	Cooney, Joe.	
Healy, Seamus.	Crowe, Cathal.	
Kenny, Eoghan.	Currie, Emer.	
Kenny, Martin.	Daly, Martin.	
Kerrane, Claire.	Dempsey, Aisling.	
Lawlor, George.	Devlin, Cormac.	
Mac Lochlainn, Pádraig.	Dolan, Albert.	
McGettigan, Donna.	Dooley, Timmy.	
McGuinness, Conor D.	Feighan, Frankie.	
Mitchell, Denise.	Fitzmaurice, Michael.	
Murphy, Paul.	Fleming, Sean.	
Mythen, Johnny.	Foley, Norma.	
Nash, Ged.	Geoghegan, James.	
Newsome Drennan, Natasha.	Grealish, Noel.	
Nolan, Carol.	Healy-Rae, Danny.	
O'Callaghan, Cian.	Healy-Rae, Michael.	
O'Donoghue, Robert.	Heneghan, Barry.	
O'Flynn, Ken.	Heydon, Martin.	
O'Gorman, Roderic.	Higgins, Emer.	
O'Hara, Louis.	Keogh, Keira.	
O'Reilly, Louise.	Lahart, John.	
O'Rourke, Darren.	Lawless, James.	
Ó Laoghaire, Donnchadh.	Maxwell, David.	
Ó Murchú, Ruairí.	McAuliffe, Paul.	
Ó Snodaigh, Aengus.	McCarthy, Noel.	
Ó Súilleabháin, Fionntán.	McConalogue, Charlie.	
Quaide, Liam.	McCormack, Tony.	
Quinlivan, Maurice.	McGrath, Séamus.	
Rice, Pádraig.	McGreehan, Erin.	
Sheehan, Conor.	Moran, Kevin Boxer.	
Sherlock, Marie.	Moynihan, Aindrias.	

Smith, Duncan.	Moynihan, Michael.	
Stanley, Brian.	Moynihan, Shane.	
Wall, Mark.	Murphy, Michael.	
Ward, Charles.	Neville, Joe.	
Ward, Mark.	O'Brien, Darragh.	
Whitmore, Jennifer.	O'Callaghan, Jim.	
	O'Connor, James.	
	O'Donnell, Kieran.	
	O'Donoghue, Richard.	
	O'Donovan, Patrick.	
	O'Meara, Ryan.	
	O'Shea, John Paul.	
	O'Sullivan, Christopher.	
	O'Sullivan, Pádraig.	
	Ó Cearúil, Naoise.	
	Ó Muirí, Naoise.	
	Richmond, Neale.	
	Roche, Peter.	
	Scanlon, Eamon.	
	Smith, Brendan.	
	Smyth, Niamh.	
	Timmins, Edward.	
	Toole, Gillian.	
	Troy, Robert.	
	Ward, Barry.	

Tellers: Tá, Deputies Paul Murphy and Ruth Coppinger; Níl, Deputies Mary Butler and Emer Currie.

Question declared lost.

**Strengthening Whistleblower Protections, Enforcement, and Accountability in Public Administration: Motion (Resumed) [Private Members]**

The following motion was moved by Deputy Richard O'Donoghue on Wednesday, 26 November 2025:

That Dáil Éireann:

acknowledges that:

- the Protected Disclosures Act 2014, as amended, was enacted to give effect to the European Union's Whistleblowing Directive and to protect persons who, in good faith, report wrongdoing in the public interest;
- despite these statutory protections, numerous whistleblowers have faced retaliation, career destruction, delay or suppression of their disclosures through misuse of process, non-investigation, or coercive confidentiality agreements;

— the persistent failure of State bodies and prescribed authorities to investigate credible disclosures in a timely and transparent manner constitutes a denial of justice, a breach of Ireland's obligations under Articles 10 and 13 of the European Convention on Human Rights, and a gross abuse of administrative power;

— the misuse of non-disclosure agreements (NDAs) within the public service has had the effect of silencing victims of wrongdoing, concealing public malfeasance, and undermining the deterrent effect of whistleblowing law;

— the absence of enforceable personal sanctions for officials who obstruct investigations, destroy evidence, or delay disclosure processes has eroded confidence in the rule of law and in Ireland's commitment to transparency and integrity; and

— comparative evidence from the Czech Republic, the United States of America, Canada, Australia, and New Zealand demonstrates that timely investigations, transparent publication of outcomes, enforceable penalties for delay, and, where appropriate, reward mechanisms for disclosures leading to recovery of public funds are essential to make whistleblower protection truly effective;

recognises that:

— the protection of whistleblowers is a matter of constitutional importance, engaging the State's duties under Article 40.3 of *Bunreacht na hÉireann* to defend and vindicate personal rights, and under Article 41 of the Charter of Fundamental Rights of the European Union to ensure good administration; and

— effective legislation must therefore, guarantee:

— swift and independent investigation of disclosures;

— protection against penalisation and coercive NDAs;

— access to legal aid, counselling, and support;

— enforceable sanctions for officials who obstruct investigations; and

— full compensation for those who suffer detriment through State inaction or abuse of power; and

accordingly, calls on the Government to:

— introduce a Protected Disclosures (Strengthening, Enforcement and Transparency) Amendment Bill, to establish a statutory duty on all public bodies to initiate timely, impartial, and transparent investigations, require publication of anonymised progress reports, and empower the Office of the Protected Disclosures Commissioner (OPDC) to levy financial and disciplinary sanctions for failure to act;

— create personal accountability provisions making it an offence for any officer or employee of the State to obstruct or delay an investigation, destroy or alter documents, or knowingly provide false information;

- establish a statutory right of mandamus and judicial remedy, enabling a whistleblower to apply to the High Court to compel a public authority to perform its investigative duty;
- provide full compensation, reinstatement, and exemplary damages to whistleblowers who suffer detriment due to refusal or obstruction of investigation;
- establish a whistleblower legal aid and support fund to provide representation, counselling, and rehabilitative assistance to whistleblowers and their families;
- amend the Protected Disclosures Act 2014, to prohibit the use of NDAs that restrict a whistleblower's right to describe wrongdoing or penalisation, deeming any such clause void unless expressly requested by the whistleblower with independent legal advice;
- require all public bodies to certify annually to the OPDC, that no prohibited NDA has been used in any settlement relating to a protected disclosure;
- mandate publication of quarterly data identifying public bodies that have failed to provide documentation, or complete investigations, within statutory timelines;
- introduce escalating sanctions for repeated or systemic non-compliance, including administrative fines, public censure, referral to oversight bodies and budgetary penalties;
- expand the remit of the OPDC to include audit and inspection powers, and coordination with other enforcement authorities;
- develop a pilot whistleblower reward and recovery scheme, modelled on international practice, allowing modest percentage awards from recovered public funds;
- insert an express statutory duty of cooperation and transparency, requiring all authorities to provide requested information within 14 days, or face a rebuttable presumption of obstruction;
- empower the courts to award costs and punitive damages against public bodies or officials found to have acted in bad faith;
- provide for independent oversight by the Office of the Ombudsman and the Oireachtas Committee of Public Accounts; and
- require a statutory review within three years of commencement, to evaluate the effectiveness of the new provisions.

Debate resumed on amendment No. 1:

To delete all the words after "Dáil Éireann" and substitute the following:

"notes that:

- the Protected Disclosures Act 2014, protects workers from penalisation for speaking up about wrongdoing in the workplace; and

— persons who make protected disclosures or 'whistleblowers' should not be treated unfairly, lose their job or face legal proceedings because they have made a protected disclosure;

recognises that:

— the enacted Protected Disclosures Act 2014, was further enhanced by the Protected Disclosures (Amendment) Act 2022;

— the amended Act gives effect to the European Union (EU) Directive 2019/1937 ('the Whistleblowing Directive'), which requires Member States to ensure that:

— whistleblowers have at their disposal effective channels to report breaches of EU rules confidentially, both internally (within an organisation) and externally (to a competent authority);

— whistleblowers' reports are properly investigated and acted upon by the organisations and competent authorities; and

— whistleblowers are protected from retaliation;

— the Directive provides that the European Commission (EC) must furnish a report to the European Parliament and to the Council, assessing the impact of national law transposing the Directive, and the report must consider the functioning of the Directive and whether additional measures are appropriate;

— in July 2024, the EC indicated that this report would be finalised 'no later than 2026';

— Section 10A of the Protected Disclosures (Amendment) Act 2022, provides for the establishment of the Office of the Protected Disclosures Commissioner, which commenced operations on 1st January, 2023;

— Section 2A of the Protected Disclosures (Amendment) Act 2022, provides for a statutory review of the Act to be commenced not later than five years from the date of this Act being passed; and

— this review is due to complete in 2027, and a public consultation will be carried out prior to this review; and

further notes that:

— the Government remains committed to supporting and protecting whistleblowers;

— a review of the Protected Disclosures Act 2014, took place in 2018;

— a comprehensive public and stakeholder review of the Protected Disclosures (Amendment) Act 2022, is statutorily due to take place by 2027, with a public consultation on same to begin next year, and Section 14A of the Act already makes it an offence for any person to hinder, or attempt to hinder, a worker in making a report, penalise, or threaten to penalise, a reporting person, bring vexatious proceedings against a reporting person, breach the confidentiality of a reporting person, provide false information or fail to comply with the requirement in section 6(3), to establish, maintain

and operate internal reporting channels and procedures referred to in the said section 6(3);

— neither the Act nor the EU Directive requires that an investigation is carried out for every report of wrongdoing that is received, and in many cases an investigation may not be appropriate as no *prima facie* evidence of a relevant wrongdoing may have been discovered, or the issues highlighted in a report may not meet the definition of a relevant wrongdoing, as set out in section 5(3) of the Act, and some reports may also highlight issues that are more appropriately addressed through complaints or human resources processes;

— statutory protection from penalisation is already provided primarily by the Workplace Relations Commission, who can make orders for restitution and the payment of up to five years' salary in compensation, cases can be appealed to the Labour Court or, alternatively, a whistleblower can sue for damages in court, where there is no maximum award of compensation;

— Exchequer grant support has been provided to Transparency International Ireland since 2016, for the provision of a free 'Speak Up Helpline' and Free Legal Advice Centre service for persons considering making a protected disclosure, or who have made a protected disclosure;

— Section 15 of the Act already states that workers are immune from civil legal action by the employer (e.g. for breach of confidentiality clauses in their contract of employment);

— Section 23 of the Act also provides that it is not permitted to have clauses in agreements that:

— prohibit or restrict the making of protected disclosures;

— exclude or limit the operation of any provision of the Act;

— preclude a person from bringing any proceedings under, or by virtue of, the Act; and

— preclude a person from bringing proceedings for breach of contract in respect of anything done on consequence of the making of a protected disclosure;

— Section 14A of the Act already sets out the actions in relation to processing a protected disclosure that are deemed to be a criminal offence, and administrative fees may be considered in the context of the statutory review; and

— the courts are already empowered to award costs and damages in relation to protected disclosures, and Section 14A provides for criminal charges to be brought against a person/official."

- (Minister of State at the Department of Agriculture, Food and the Marine, Deputy Michael Healy-Rae)

**An Ceann Comhairle:** I must now deal with a postponed division relating to the motion regarding whistleblower protections. Today, on the question, "That the amendment to the

motion be agreed to", a division was claimed and in accordance with Standing Order 85(2), that division must be taken now.

Amendment put:

The Dáil divided: Tá, 75; Níl, 62; Staon, 0.		
Tá	Níl	Staon
Aird, William.	Ahern, Ciarán.	
Ardagh, Catherine.	Bacik, Ivana.	
Boland, Grace.	Bennett, Cathy.	
Brabazon, Tom.	Brady, John.	
Brennan, Brian.	Buckley, Pat.	
Brennan, Shay.	Byrne, Joanna.	
Browne, James.	Carthy, Matt.	
Burke, Colm.	Collins, Michael.	
Burke, Peter.	Conway-Walsh, Rose.	
Butler, Mary.	Coppinger, Ruth.	
Butterly, Paula.	Cronin, Réada.	
Buttimer, Jerry.	Crowe, Seán.	
Byrne, Malcolm.	Cullinane, David.	
Cahill, Michael.	Daly, Pa.	
Callaghan, Catherine.	Doherty, Pearse.	
Carrigy, Micheál.	Donnelly, Paul.	
Carroll MacNeill, Jennifer.	Ellis, Dessie.	
Chambers, Jack.	Farrelly, Aidan.	
Cleere, Peter 'Chap'.	Farrell, Mairéad.	
Clendennen, John.	Fitzmaurice, Michael.	
Connolly, John.	Gogarty, Paul Nicholas.	
Cooney, Joe.	Gould, Thomas.	
Crowe, Cathal.	Graves, Ann.	
Currie, Emer.	Guirke, Johnny.	
Daly, Martin.	Hayes, Eoin.	
Dempsey, Aisling.	Healy, Seamus.	
Devlin, Cormac.	Kenny, Eoghan.	
Dolan, Albert.	Kenny, Martin.	
Dooley, Timmy.	Kerrane, Claire.	
Feighan, Frankie.	Lawlor, George.	
Fleming, Sean.	Mac Lochlainn, Pádraig.	
Foley, Norma.	McGettigan, Donna.	
Geoghegan, James.	McGuinness, Conor D.	
Grealish, Noel.	Mitchell, Denise.	
Healy-Rae, Danny.	Murphy, Paul.	
Healy-Rae, Michael.	Mythen, Johnny.	
Heneghan, Barry.	Nash, Ged.	
Heydon, Martin.	Newsome Drennan, Natasha.	
Higgins, Emer.	Nolan, Carol.	
Keogh, Keira.	O'Callaghan, Cian.	
Lahart, John.	O'Donoghue, Richard.	
Lawless, James.	O'Donoghue, Robert.	

Maxwell, David.	O'Flynn, Ken.	
McAuliffe, Paul.	O'Gorman, Roderic.	
McCarthy, Noel.	O'Hara, Louis.	
McConalogue, Charlie.	O'Reilly, Louise.	
McCormack, Tony.	O'Rourke, Darren.	
McGrath, Séamus.	Ó Laoghaire, Donnchadh.	
McGrehan, Erin.	Ó Murchú, Ruairí.	
Moran, Kevin Boxer.	Ó Snodaigh, Aengus.	
Moynihan, Aindrias.	Ó Súilleabháin, Fionntán.	
Moynihan, Michael.	Quaide, Liam.	
Moynihan, Shane.	Quinlivan, Maurice.	
Murphy, Michael.	Rice, Pádraig.	
Neville, Joe.	Sheehan, Conor.	
O'Brien, Darragh.	Sherlock, Marie.	
O'Callaghan, Jim.	Smith, Duncan.	
O'Connor, James.	Stanley, Brian.	
O'Donnell, Kieran.	Wall, Mark.	
O'Donovan, Patrick.	Ward, Charles.	
O'Meara, Ryan.	Ward, Mark.	
O'Shea, John Paul.	Whitmore, Jennifer.	
O'Sullivan, Christopher.		
O'Sullivan, Pádraig.		
Ó Cearúil, Naoise.		
Ó Muirí, Naoise.		
Richmond, Neale.		
Roche, Peter.		
Scanlon, Eamon.		
Smith, Brendan.		
Smyth, Niamh.		
Timmins, Edward.		
Toole, Gillian.		
Troy, Robert.		
Ward, Barry.		

Tellers: Tá, Deputies Mary Butler and Emer Currie; Níl, Deputies Ken O'Flynn and Richard O'Donoghue.

Amendment declared carried.

Question put: "That the motion, as amended, be agreed to."

The Dáil divided: Tá, 75; Níl, 62; Staon, 0.		
Tá	Níl	Staon
Aird, William.	Ahern, Ciarán.	
Ardagh, Catherine.	Bacik, Ivana.	
Boland, Grace.	Bennett, Cathy.	
Brabazon, Tom.	Brady, John.	
Brennan, Brian.	Buckley, Pat.	
Brennan, Shay.	Byrne, Joanna.	

Browne, James.	Carthy, Matt.	
Burke, Colm.	Collins, Michael.	
Burke, Peter.	Conway-Walsh, Rose.	
Butler, Mary.	Coppinger, Ruth.	
Butterly, Paula.	Cronin, Réada.	
Buttimer, Jerry.	Crowe, Seán.	
Byrne, Malcolm.	Cullinane, David.	
Cahill, Michael.	Daly, Pa.	
Callaghan, Catherine.	Doherty, Pearse.	
Carrigy, Micheál.	Donnelly, Paul.	
Carroll MacNeill, Jennifer.	Ellis, Dessie.	
Chambers, Jack.	Farrelly, Aidan.	
Cleere, Peter 'Chap'.	Farrell, Mairéad.	
Clendennen, John.	Fitzmaurice, Michael.	
Connolly, John.	Gogarty, Paul Nicholas.	
Cooney, Joe.	Gould, Thomas.	
Crowe, Cathal.	Graves, Ann.	
Currie, Emer.	Guirke, Johnny.	
Daly, Martin.	Hayes, Eoin.	
Dempsey, Aisling.	Healy, Seamus.	
Devlin, Cormac.	Kenny, Eoghan.	
Dolan, Albert.	Kenny, Martin.	
Dooley, Timmy.	Kerrane, Claire.	
Feighan, Frankie.	Lawlor, George.	
Fleming, Sean.	Mac Lochlainn, Pádraig.	
Foley, Norma.	McGettigan, Donna.	
Geoghegan, James.	McGuinness, Conor D.	
Grealish, Noel.	Mitchell, Denise.	
Healy-Rae, Danny.	Murphy, Paul.	
Healy-Rae, Michael.	Mythen, Johnny.	
Heneghan, Barry.	Nash, Ged.	
Heydon, Martin.	Newsome Drennan, Natasha.	
Higgins, Emer.	Nolan, Carol.	
Keogh, Keira.	O'Callaghan, Cian.	
Lahart, John.	O'Donoghue, Richard.	
Lawless, James.	O'Donoghue, Robert.	
Maxwell, David.	O'Flynn, Ken.	
McAuliffe, Paul.	O'Gorman, Roderic.	
McCarthy, Noel.	O'Hara, Louis.	
McConalogue, Charlie.	O'Reilly, Louise.	
McCormack, Tony.	O'Rourke, Darren.	
McGrath, Séamus.	Ó Laoghaire, Donnchadh.	
McGreehan, Erin.	Ó Murchú, Ruairí.	
Moran, Kevin Boxer.	Ó Snodaigh, Aengus.	
Moynihan, Aindrias.	Ó Súilleabháin, Fionntán.	
Moynihan, Michael.	Quaide, Liam.	
Moynihan, Shane.	Quinlivan, Maurice.	
Murphy, Michael.	Rice, Pádraig.	

Neville, Joe.	Sheehan, Conor.	
O'Brien, Darragh.	Sherlock, Marie.	
O'Callaghan, Jim.	Smith, Duncan.	
O'Connor, James.	Stanley, Brian.	
O'Donnell, Kieran.	Wall, Mark.	
O'Donovan, Patrick.	Ward, Charles.	
O'Meara, Ryan.	Ward, Mark.	
O'Shea, John Paul.	Whitmore, Jennifer.	
O'Sullivan, Christopher.		
O'Sullivan, Pádraig.		
Ó Cearúil, Naoise.		
Ó Muirí, Naoise.		
Richmond, Neale.		
Roche, Peter.		
Scanlon, Eamon.		
Smith, Brendan.		
Smyth, Niamh.		
Timmins, Edward.		
Toole, Gillian.		
Troy, Robert.		
Ward, Barry.		

Tellers: Tá, Deputies Mary Butler and Emer Currie; Níl, Deputies Ken O'Flynn and Richard O'Donoghue.

Question declared.

### **Horse and Greyhound Racing Fund Regulations 2025: Motion (Resumed)**

The following motion was moved by the Minister for Agriculture, Food and the Marine, Deputy Martin Heydon on Wednesday, 26 November 2025:

That Dáil Éireann approves the following Regulations in draft:

Horse and Greyhound Racing Fund Regulations 2025,

copies of which were laid in draft form before Dáil Éireann on the 16th October, 2025.

Debate resumed on amendment No. 1:

To delete all words after "Dáil Éireann" and substitute the following:

notes that:

— while it is acknowledged that the horse and greyhound racing sectors do not qualify for sports capital funding, they are unique in Irish sport in that they are supported by the State through their own ring-fenced statutory fund;

— payments into the Fund have increased from €68 million in 2015, up to the €99.1 million proposed for 2026, and that the total allocated to the Fund since 2001, is likely to exceed €2 billion by 2027;

— there is a question as to the continuing appropriateness of the indexation formula that is intended to provide a floor for Exchequer payments into the Fund, linked to receipts from excise duty on off-course betting;

— while up to 2009 the statutory indexation formula was followed, the Minister for Finance has confirmed that the formula was abandoned in 2009, without any enabling change in the Act, and that the approach since then has been for a unilateral decision by Government on the amount to be provided to the Fund in each year;

— a significant amount of the Fund is used for prizes, which seems to benefit those who are most successful, and no independent economic or social impact analysis has been carried out to determine the best use of this resource;

— although in the intervening years there have been reports of serious animal welfare concerns in both sectors, there is a lack of clear statutory conditionality that would make any State financial support conditional on rigorous animal welfare criteria being satisfied, nor are any conditions related to workers' rights in the sector attached to the funding; and

believes therefore that the funding model under section 12 of the Horse and Greyhound Racing Act 2001, is in urgent need of comprehensive review and replacement, beyond the scope of the recent Indecon governance review submitted to the Oireachtas Committee of Public Accounts, and calls on the Minister for Agriculture, Food and the Marine to carry out such a full and independent review of the Fund, including in particular with recommendations on:

— how best to support these sectors, its economic value, those involved in it and rural communities;

— measures needed to ensure the highest standards of animal welfare are implemented and complied with;

— how the rights of workers in the sector can be improved and an employment regulation order introduced to set minimum rates of pay and conditions; and

— whether and how funding for these sectors and other sports should be aligned;

the review to be laid before both Houses within six months, with a view to amending legislation being in place well before the anticipated date of any further presentation of draft regulations under this section for the approval of the Houses; and

approves the following Regulations in draft:

Horse and Greyhound Racing Fund Regulations 2025,

copies of which were laid in draft form before Dáil Éireann on the 16th October, 2025."

- (Deputy Duncan Smith)

**An Ceann Comhairle:** I must now deal with a deferred division relating to the Labour Party amendment to the motion regarding the proposed approval by Dáil Éireann of the Horse and

Greyhound Racing Fund regulations 2025. Today, on the question "That the amendment be agreed to", a division was claimed and that division must now be taken.

Amendment put:

The Dáil divided: Tá, 48; Níl, 88; Staon, 0.		
Tá	Níl	Staon
Ahern, Ciarán.	Aird, William.	
Bacik, Ivana.	Ardagh, Catherine.	
Bennett, Cathy.	Boland, Grace.	
Brady, John.	Brabazon, Tom.	
Buckley, Pat.	Brennan, Brian.	
Byrne, Joanna.	Brennan, Shay.	
Carthy, Matt.	Browne, James.	
Conway-Walsh, Rose.	Burke, Colm.	
Cronin, Réada.	Burke, Peter.	
Crowe, Seán.	Butler, Mary.	
Cullinane, David.	Butterly, Paula.	
Daly, Pa.	Buttimer, Jerry.	
Doherty, Pearse.	Byrne, Malcolm.	
Donnelly, Paul.	Cahill, Michael.	
Ellis, Dessie.	Callaghan, Catherine.	
Farrell, Mairéad.	Carrigy, Micheál.	
Gogarty, Paul Nicholas.	Carroll MacNeill, Jennifer.	
Gould, Thomas.	Chambers, Jack.	
Graves, Ann.	Cleere, Peter 'Chap'.	
Guirke, Johnny.	Clendennen, John.	
Healy, Seamus.	Collins, Michael.	
Kenny, Eoghan.	Connolly, John.	
Kenny, Martin.	Cooney, Joe.	
Kerrane, Claire.	Coppinger, Ruth.	
Lawlor, George.	Crowe, Cathal.	
Mac Lochlainn, Pádraig.	Currie, Emer.	
McGettigan, Donna.	Daly, Martin.	
McGuinness, Conor D.	Dempsey, Aisling.	
Mitchell, Denise.	Devlin, Cormac.	
Mythen, Johnny.	Dolan, Albert.	
Nash, Ged.	Dooley, Timmy.	
Newsome Drennan, Natasha.	Farrelly, Aidan.	
O'Donoghue, Robert.	Feighan, Frankie.	
O'Hara, Louis.	Fitzmaurice, Michael.	
O'Reilly, Louise.	Fleming, Sean.	
O'Rourke, Darren.	Foley, Norma.	
Ó Laoghaire, Donnchadh.	Geoghegan, James.	
Ó Murchú, Ruairí.	Grealish, Noel.	
Ó Snodaigh, Aengus.	Hayes, Eoin.	
Ó Súilleabháin, Fionntán.	Healy-Rae, Danny.	
Quinlivan, Maurice.	Healy-Rae, Michael.	
Sheehan, Conor.	Heneghan, Barry.	

Sherlock, Marie.	Heydon, Martin.	
Smith, Duncan.	Higgins, Emer.	
Stanley, Brian.	Keogh, Keira.	
Wall, Mark.	Lahart, John.	
Ward, Charles.	Maxwell, David.	
Ward, Mark.	McAuliffe, Paul.	
	McCarthy, Noel.	
	McConalogue, Charlie.	
	McCormack, Tony.	
	McGrath, Séamus.	
	McGreehan, Erin.	
	Moran, Kevin Boxer.	
	Moynihan, Aindrias.	
	Moynihan, Michael.	
	Moynihan, Shane.	
	Murphy, Michael.	
	Murphy, Paul.	
	Neville, Joe.	
	Nolan, Carol.	
	O'Brien, Darragh.	
	O'Callaghan, Cian.	
	O'Callaghan, Jim.	
	O'Connor, James.	
	O'Donnell, Kieran.	
	O'Donoghue, Richard.	
	O'Donovan, Patrick.	
	O'Flynn, Ken.	
	O'Gorman, Roderic.	
	O'Meara, Ryan.	
	O'Shea, John Paul.	
	O'Sullivan, Christopher.	
	O'Sullivan, Pádraig.	
	Ó Cearúil, Naoise.	
	Ó Muirí, Naoise.	
	Quaide, Liam.	
	Rice, Pádraig.	
	Richmond, Neale.	
	Roche, Peter.	
	Scanlon, Eamon.	
	Smith, Brendan.	
	Smyth, Niamh.	
	Timmins, Edward.	
	Toole, Gillian.	
	Troy, Robert.	
	Ward, Barry.	
	Whitmore, Jennifer.	

Tellers: Tá, Deputies Duncan Smith and Conor Sheehan; Níl, Deputies Mary Butler and Emer Currie.

Amendment declared lost.

Question put: "That the motion be agreed to."

The Dáil divided: Tá, 118; Níl, 18; Staon, 0.		
Tá	Níl	Staon
Aird, William.	Ahern, Ciarán.	
Ardagh, Catherine.	Bacik, Ivana.	
Bennett, Cathy.	Coppinger, Ruth.	
Boland, Grace.	Farrelly, Aidan.	
Brabazon, Tom.	Gogarty, Paul Nicholas.	
Brady, John.	Hayes, Eoin.	
Brennan, Brian.	Lawlor, George.	
Brennan, Shay.	Murphy, Paul.	
Browne, James.	Nash, Ged.	
Buckley, Pat.	O'Callaghan, Cian.	
Burke, Colm.	O'Donoghue, Robert.	
Burke, Peter.	O'Gorman, Roderic.	
Butler, Mary.	Quaide, Liam.	
Butterly, Paula.	Rice, Pádraig.	
Buttimer, Jerry.	Sheehan, Conor.	
Byrne, Joanna.	Sherlock, Marie.	
Byrne, Malcolm.	Smith, Duncan.	
Cahill, Michael.	Whitmore, Jennifer.	
Callaghan, Catherine.		
Carrigy, Micheál.		
Carroll MacNeill, Jennifer.		
Carthy, Matt.		
Chambers, Jack.		
Cleere, Peter 'Chap'.		
Clendennen, John.		
Collins, Michael.		
Connolly, John.		
Conway-Walsh, Rose.		
Cooney, Joe.		
Cronin, Réada.		
Crowe, Cathal.		
Crowe, Seán.		
Cullinane, David.		
Currie, Emer.		
Daly, Martin.		
Daly, Pa.		
Dempsey, Aisling.		
Devlin, Cormac.		
Doherty, Pearse.		
Dolan, Albert.		

Donnelly, Paul.		
Dooley, Timmy.		
Ellis, Dessie.		
Farrell, Mairéad.		
Feighan, Frankie.		
Fitzmaurice, Michael.		
Fleming, Sean.		
Foley, Norma.		
Geoghegan, James.		
Gould, Thomas.		
Graves, Ann.		
Grealish, Noel.		
Guirke, Johnny.		
Healy-Rae, Danny.		
Healy-Rae, Michael.		
Healy, Seamus.		
Heneghan, Barry.		
Heydon, Martin.		
Higgins, Emer.		
Kenny, Eoghan.		
Kenny, Martin.		
Keogh, Keira.		
Kerrane, Claire.		
Lahart, John.		
Mac Lochlainn, Pádraig.		
Maxwell, David.		
McAuliffe, Paul.		
McCarthy, Noel.		
McConalogue, Charlie.		
McCormack, Tony.		
McGettigan, Donna.		
McGrath, Séamus.		
McGreehan, Erin.		
McGuinness, Conor D.		
Mitchell, Denise.		
Moran, Kevin Boxer.		
Moynihan, Aindrias.		
Moynihan, Michael.		
Moynihan, Shane.		
Murphy, Michael.		
Mythen, Johnny.		
Neville, Joe.		
Newsome Drennan, Natasha.		
Nolan, Carol.		
O'Brien, Darragh.		
O'Callaghan, Jim.		
O'Connor, James.		
O'Donnell, Kieran.		

O'Donoghue, Richard.		
O'Donovan, Patrick.		
O'Flynn, Ken.		
O'Hara, Louis.		
O'Meara, Ryan.		
O'Reilly, Louise.		
O'Rourke, Darren.		
O'Shea, John Paul.		
O'Sullivan, Christopher.		
O'Sullivan, Pádraig.		
Ó Cearúil, Naoise.		
Ó Laoghaire, Donnchadh.		
Ó Muirí, Naoise.		
Ó Murchú, Ruairí.		
Ó Snodaigh, Aengus.		
Ó Súilleabháin, Fionntán.		
Quinlivan, Maurice.		
Richmond, Neale.		
Roche, Peter.		
Scanlon, Eamon.		
Smith, Brendan.		
Smyth, Niamh.		
Stanley, Brian.		
Timmins, Edward.		
Toole, Gillian.		
Troy, Robert.		
Wall, Mark.		
Ward, Barry.		
Ward, Charles.		
Ward, Mark.		

Tellers: Tá, Deputies Mary Butler and Emer Currie; Níl, Deputies Duncan Smith and Conor Sheehan.

Question declared carried.

### **EU Regulations: Motions (Resumed)**

The following motion was moved by the Minister of State at the Department of Justice, Home Affairs and Migration, Deputy Niall Collins on Wednesday, 26 November 2025:

That Dáil Éireann approves the exercise by the State of the option or discretion under Protocol No. 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, to take part in the adoption and application of the following proposed measure:

Proposal for a Regulation of the European Parliament and of the Council establishing the Union support for asylum, migration and integration for the period from 2028 to 2034, a copy of which was laid before Dáil Éireann on 14th August, 2025.

**Deputy An Ceann Comhairle:** I must now deal with the deferred division relating to the motion regarding the proposed approval by Dáil Éireann for a regulation of the European Parliament and of the Council establishing the Union support for asylum, migration and integration for the period of 2028 to 2034. Earlier today, on the question that the motion be agreed, a division was claimed. That division must now be taken.

Question put:

The Dáil divided: Tá, 73; Níl, 62; Staon, 0.		
Tá	Níl	Stاون
Aird, William.	Ahern, Ciarán.	
Ardagh, Catherine.	Bacik, Ivana.	
Boland, Grace.	Bennett, Cathy.	
Brabazon, Tom.	Brady, John.	
Brennan, Brian.	Buckley, Pat.	
Brennan, Shay.	Byrne, Joanna.	
Browne, James.	Carthy, Matt.	
Burke, Colm.	Collins, Michael.	
Burke, Peter.	Conway-Walsh, Rose.	
Butler, Mary.	Coppinger, Ruth.	
Butterly, Paula.	Cronin, Réada.	
Buttimer, Jerry.	Crowe, Seán.	
Byrne, Malcolm.	Cullinane, David.	
Cahill, Michael.	Daly, Pa.	
Callaghan, Catherine.	Doherty, Pearse.	
Carrigy, Micheál.	Donnelly, Paul.	
Carroll MacNeill, Jennifer.	Ellis, Dessie.	
Chambers, Jack.	Farrelly, Aidan.	
Cleere, Peter 'Chap'.	Farrell, Mairéad.	
Clendennen, John.	Fitzmaurice, Michael.	
Connolly, John.	Gogarty, Paul Nicholas.	
Cooney, Joe.	Gould, Thomas.	
Crowe, Cathal.	Graves, Ann.	
Currie, Emer.	Guirke, Johnny.	
Daly, Martin.	Hayes, Eoin.	
Dempsey, Aisling.	Healy, Seamus.	
Devlin, Cormac.	Kenny, Eoghan.	
Dolan, Albert.	Kenny, Martin.	
Dooley, Timmy.	Kerrane, Claire.	
Feighan, Frankie.	Lawlor, George.	
Fleming, Sean.	Mac Lochlainn, Pádraig.	
Foley, Norma.	McGettigan, Donna.	
Geoghegan, James.	McGuinness, Conor D.	
Grealish, Noel.	Mitchell, Denise.	

Healy-Rae, Michael.	Murphy, Paul.	
Heneghan, Barry.	Mythen, Johnny.	
Heydon, Martin.	Nash, Ged.	
Higgins, Emer.	Newsome Drennan, Natasha.	
Keogh, Keira.	Nolan, Carol.	
Lahart, John.	O'Callaghan, Cian.	
Maxwell, David.	O'Donoghue, Richard.	
McAuliffe, Paul.	O'Donoghue, Robert.	
McCarthy, Noel.	O'Flynn, Ken.	
McConalogue, Charlie.	O'Gorman, Roderic.	
McCormack, Tony.	O'Hara, Louis.	
McGrath, Séamus.	O'Reilly, Louise.	
McGreehan, Erin.	O'Rourke, Darren.	
Moran, Kevin Boxer.	Ó Laoghaire, Donnchadh.	
Moynihan, Aindrias.	Ó Murchú, Ruairí.	
Moynihan, Michael.	Ó Snodaigh, Aengus.	
Moynihan, Shane.	Ó Súilleabháin, Fionntán.	
Murphy, Michael.	Quaide, Liam.	
Neville, Joe.	Quinlivan, Maurice.	
O'Brien, Darragh.	Rice, Pádraig.	
O'Callaghan, Jim.	Sheehan, Conor.	
O'Connor, James.	Sherlock, Marie.	
O'Donnell, Kieran.	Smith, Duncan.	
O'Donovan, Patrick.	Stanley, Brian.	
O'Meara, Ryan.	Wall, Mark.	
O'Shea, John Paul.	Ward, Charles.	
O'Sullivan, Christopher.	Ward, Mark.	
O'Sullivan, Pádraig.	Whitmore, Jennifer.	
Ó Cearúil, Naoise.		
Ó Muirí, Naoise.		
Richmond, Neale.		
Roche, Peter.		
Scanlon, Eamon.		
Smith, Brendan.		
Smyth, Niamh.		
Timmins, Edward.		
Toole, Gillian.		
Troy, Robert.		
Ward, Barry.		

Tellers: Tá, Deputies Mary Butler and Emer Currie; Níl, Deputies Donnchadh Ó Laoghaire and Denise Mitchell.

Question declared carried.

The following motion was moved by the Minister of State at the Department of Justice, Home Affairs and Migration, Deputy Niall Collins on Wednesday, 26 November 2025:

That Dáil Éireann approves the exercise by the State of the option or discretion under Protocol No. 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, to take part in the adoption and application of the following proposed measure:

Proposal for a Regulation of the European Parliament and of the Council establishing the Union support for internal security for the period from 2028 to 2034,

a copy of which was laid before Dáil Éireann on 14th August, 2025.

**Deputy An Ceann Comhairle:** I must now deal with the deferred division relating to the motion regarding the proposed approval by Dáil Éireann for a regulation of the European Parliament and of the Council establishing the Union support for internal security for the period of 2028 to 2034. Earlier today, on the question that the motion be agreed, a division was claimed. That division must now be taken.

Question put:

The Dáil divided: Tá, 74; Níl, 60; Staon, 0.		
Tá	Níl	Staon
Aird, William.	Ahern, Ciarán.	
Ardagh, Catherine.	Bacik, Ivana.	
Boland, Grace.	Bennett, Cathy.	
Brabazon, Tom.	Brady, John.	
Brennan, Brian.	Buckley, Pat.	
Brennan, Shay.	Byrne, Joanna.	
Browne, James.	Carthy, Matt.	
Burke, Colm.	Collins, Michael.	
Burke, Peter.	Conway-Walsh, Rose.	
Butler, Mary.	Coppinger, Ruth.	
Butterly, Paula.	Cronin, Réada.	
Buttimer, Jerry.	Crowe, Seán.	
Byrne, Malcolm.	Cullinane, David.	
Cahill, Michael.	Daly, Pa.	
Callaghan, Catherine.	Doherty, Pearse.	
Carrigy, Micheál.	Donnelly, Paul.	
Carroll MacNeill, Jennifer.	Ellis, Dessie.	
Chambers, Jack.	Farrelly, Aidan.	
Cleere, Peter 'Chap'.	Farrell, Mairéad.	
Clendennen, John.	Fitzmaurice, Michael.	
Connolly, John.	Gogarty, Paul Nicholas.	
Cooney, Joe.	Gould, Thomas.	
Crowe, Cathal.	Graves, Ann.	
Currie, Emer.	Guirke, Johnny.	
Daly, Martin.	Hayes, Eoin.	
Dempsey, Aisling.	Healy, Seamus.	
Devlin, Cormac.	Kenny, Eoghan.	
Dolan, Albert.	Kenny, Martin.	

Dooley, Timmy.	Kerrane, Claire.	
Feighan, Frankie.	Mac Lochlainn, Pádraig.	
Fleming, Sean.	McGettigan, Donna.	
Foley, Norma.	McGuinness, Conor D.	
Geoghegan, James.	Mitchell, Denise.	
Grealish, Noel.	Murphy, Paul.	
Healy-Rae, Michael.	Mythen, Johnny.	
Heneghan, Barry.	Nash, Ged.	
Heydon, Martin.	Newsome Drennan, Natasha.	
Higgins, Emer.	O'Callaghan, Cian.	
Keogh, Keira.	O'Donoghue, Richard.	
Lahart, John.	O'Donoghue, Robert.	
Maxwell, David.	O'Flynn, Ken.	
McAuliffe, Paul.	O'Gorman, Roderic.	
McCarthy, Noel.	O'Hara, Louis.	
McConalogue, Charlie.	O'Reilly, Louise.	
McCormack, Tony.	O'Rourke, Darren.	
McGrath, Séamus.	Ó Laoghaire, Donnchadh.	
McGreehan, Erin.	Ó Murchú, Ruairí.	
Moran, Kevin Boxer.	Ó Snodaigh, Aengus.	
Moynihan, Aindrias.	Ó Súilleabháin, Fionntán.	
Moynihan, Michael.	Quaide, Liam.	
Moynihan, Shane.	Quinlivan, Maurice.	
Murphy, Michael.	Rice, Pádraig.	
Neville, Joe.	Sheehan, Conor.	
Nolan, Carol.	Sherlock, Marie.	
O'Brien, Darragh.	Smith, Duncan.	
O'Callaghan, Jim.	Stanley, Brian.	
O'Connor, James.	Wall, Mark.	
O'Donnell, Kieran.	Ward, Charles.	
O'Donovan, Patrick.	Ward, Mark.	
O'Meara, Ryan.	Whitmore, Jennifer.	
O'Shea, John Paul.		
O'Sullivan, Christopher.		
O'Sullivan, Pádraig.		
Ó Cearúil, Naoise.		
Ó Muirí, Naoise.		
Richmond, Neale.		
Roche, Peter.		
Scanlon, Eamon.		
Smith, Brendan.		
Smyth, Niamh.		
Timmins, Edward.		
Toole, Gillian.		
Troy, Robert.		
Ward, Barry.		

Tellers: Tá, Deputies Mary Butler and Emer Currie; Níl, Deputies Donnchadh Ó Laoghaire and Denise Mitchell.

Question declared carried.

The following motion was moved by the Minister of State at the Department of Justice, Home Affairs and Migration, Deputy Niall Collins on Wednesday, 26 November 2025:

That Dáil Éireann approves the exercise by the State of the option or discretion under Protocol No. 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, to take part in the adoption and application of the following proposed measure:

Proposal for a Regulation of the European Parliament and of the Council establishing the Justice programme for the period 2028-2034 and repealing Regulation (EU) 2021/693, a copy of which was laid before Dáil Éireann on 29th September, 2025.

**An Ceann Comhairle:** I must now deal with the deferred division relating to the motion regarding the proposed approval by Dáil Éireann for a regulation of the European Parliament and of the Council establishing the justice programme for the period of 2028 to 2034 and repealing Regulation (EU) 2021/693. Earlier today, on the question that the motion be agreed, a division was claimed. That division must now be taken.

Question put:

The Dáil divided: Tá, 73; Níl, 62; Staon, 0.		
Tá	Níl	Stاون
Aird, William.	Ahern, Ciarán.	
Ardagh, Catherine.	Bacik, Ivana.	
Boland, Grace.	Bennett, Cathy.	
Brabazon, Tom.	Brady, John.	
Brennan, Brian.	Buckley, Pat.	
Brennan, Shay.	Byrne, Joanna.	
Browne, James.	Carthy, Matt.	
Burke, Colm.	Collins, Michael.	
Burke, Peter.	Conway-Walsh, Rose.	
Butler, Mary.	Coppinger, Ruth.	
Butterly, Paula.	Cronin, Réada.	
Buttimer, Jerry.	Crowe, Seán.	
Byrne, Malcolm.	Cullinane, David.	
Cahill, Michael.	Daly, Pa.	
Callaghan, Catherine.	Doherty, Pearse.	
Carrigy, Micheál.	Donnelly, Paul.	
Carroll MacNeill, Jennifer.	Ellis, Dessie.	
Chambers, Jack.	Farrelly, Aidan.	
Cleere, Peter 'Chap'.	Farrell, Mairéad.	
Clendennen, John.	Fitzmaurice, Michael.	
Connolly, John.	Gogarty, Paul Nicholas.	

Cooney, Joe.	Gould, Thomas.	
Crowe, Cathal.	Graves, Ann.	
Currie, Emer.	Guirke, Johnny.	
Daly, Martin.	Hayes, Eoin.	
Dempsey, Aisling.	Healy, Seamus.	
Devlin, Cormac.	Kenny, Eoghan.	
Dolan, Albert.	Kenny, Martin.	
Dooley, Timmy.	Kerrane, Claire.	
Feighan, Frankie.	Lawlor, George.	
Fleming, Sean.	Mac Lochlainn, Pádraig.	
Foley, Norma.	McGettigan, Donna.	
Geoghegan, James.	McGuinness, Conor D.	
Grealish, Noel.	Mitchell, Denise.	
Healy-Rae, Michael.	Murphy, Paul.	
Heneghan, Barry.	Mythen, Johnny.	
Heydon, Martin.	Nash, Ged.	
Higgins, Emer.	Newsome Drennan, Natasha.	
Keogh, Keira.	Nolan, Carol.	
Lahart, John.	O'Callaghan, Cian.	
Maxwell, David.	O'Donoghue, Richard.	
McAuliffe, Paul.	O'Donoghue, Robert.	
McCarthy, Noel.	O'Flynn, Ken.	
McConalogue, Charlie.	O'Gorman, Roderic.	
McCormack, Tony.	O'Hara, Louis.	
McGrath, Séamus.	O'Reilly, Louise.	
McGreehan, Erin.	O'Rourke, Darren.	
Moran, Kevin Boxer.	Ó Laoghaire, Donnchadh.	
Moynihan, Aindrias.	Ó Murchú, Ruairí.	
Moynihan, Michael.	Ó Snodaigh, Aengus.	
Moynihan, Shane.	Ó Súilleabháin, Fionntán.	
Murphy, Michael.	Quaide, Liam.	
Neville, Joe.	Quinlivan, Maurice.	
O'Brien, Darragh.	Rice, Pádraig.	
O'Callaghan, Jim.	Sheehan, Conor.	
O'Connor, James.	Sherlock, Marie.	
O'Donnell, Kieran.	Smith, Duncan.	
O'Donovan, Patrick.	Stanley, Brian.	
O'Meara, Ryan.	Wall, Mark.	
O'Shea, John Paul.	Ward, Charles.	
O'Sullivan, Christopher.	Ward, Mark.	
O'Sullivan, Pádraig.	Whitmore, Jennifer.	
Ó Cearúil, Naoise.		
Ó Muirí, Naoise.		
Richmond, Neale.		
Roche, Peter.		
Scanlon, Eamon.		
Smith, Brendan.		
Smyth, Niamh.		

Timmins, Edward.		
Toole, Gillian.		
Troy, Robert.		
Ward, Barry.		

Tellers: Tá, Deputies Mary Butler and Emer Currie; Níl, Deputies Donnchadh Ó Laoghaire and Denise Mitchell.

Question declared carried.

Cuireadh an Dáil ar athló ar 1.30 a.m. go dtí 8.47 a.m., Déardaoin, an 27 Samhain 2025.

The Dáil adjourned at 1.30 a.m. until 8.47 a.m. on Thursday, 27 November 2025.