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DÍOSPÓIREACHTAÍ PARLAIMINTE  
PARLIAMENTARY DEBATES

# SEANAD ÉIREANN

TUAIRISC OIFIGIÚIL—Neamhcheartaithe  
(OFFICIAL REPORT—Unrevised)

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## SEANAD ÉIREANN

*Dé Máirt, 2 Nollaig 2025*

*Tuesday, 2 December 2025*

Chuaigh an Cathaoirleach i gceannas ar 3.55 p.m.

*Machnamh agus Paidir.*

*Reflection and Prayer.*

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### **Comhshuí de Dháil Éireann agus de Sheanad Éireann - Joint Sitting of the Houses of the Oireachtas**

*Tháinig an dá Theach le chéile i Seomra na Dála ar 3.55 p.m., an Ceann Comhairle i gceannas.*

*Both Houses met in the Dáil Chamber at 3.55 p.m., the Ceann Comhairle presiding.*

#### **Address by H.E. Volodymyr Zelenskyy, President of Ukraine**

**Deputy n Comhairle:** Your Excellency, President Zelenskyy, Taoiseach, Tánaiste, Members of Dáil and Seanad Éireann, Ambassador Gerasko, distinguished guests and friends of Ukraine. A Uachtarán Zelenskyy, tá fáilte mhór romhat i dTeach Laighean, ionad Pharlaimint náisiúnta na hÉireann. Is mór an meas atá againn ort féin agus ar mhuintir na hÚcráine, agus ar an seasmhacht agus ar an diongbháilteacht atá léirithe agaibh chun bhur dtír a chosaint ar an ionróir.

President Zelenskyy, you are most welcome to Leinster House – our national Parliament. I would also like to welcome the First Lady. Mrs. Zelenska is a woman who has become a symbol of Ukrainian dignity and resilience. She is a model for women world-wide.

We gather in solidarity and admiration for you and your people. War is a human tragedy. It destroys lives, uproots families, and leaves scars that endure for generations. War is never a solution, and Ireland knows this truth. Our own history teaches that dialogue, however difficult, can bring peace. The Good Friday Agreement was born from decades of pain and division, yet it proved that even the deepest wounds can heal when people choose negotiation over violence. That lesson gives us hope for Ukraine.

Today, we meet in solemn acknowledgement of the ongoing war against your country - an illegal attack on a sovereign nation, an assault on international law, and a violation of human dignity. Every missile and bullet has shattered lives. Parents mourn children lost. Families

endure displacement and uncertainty. Futures have been stolen. No words can capture the suffering of your people. We watch in horror as drone attacks escalate, as your country's infrastructure is ravaged, and at acts that defy all principles of humanity.

The global community must stand united in condemning this war. We must continue to provide refuge. We must provide humanitarian aid but, most of all, we must demand accountability for war crimes.

4 o'clock

As a militarily neutral country, Ireland is not, and will never be, morally neutral in the face of atrocity. Our neutrality is a commitment to peace, not indifference. Together with our EU partners, Ireland will stand firm behind Ukraine to ensure Russia ends its aggression. The Irish, who themselves have lived through the trauma of immigration and war, have opened their hearts and homes to the thousands of Ukrainians who now live and work among us. Your people enrich our communities and share their culture, even though their hearts are still with Ukraine.

Ireland's journey to peace was long and arduous, but it succeeded because people persevered in the belief that peace is the only solution. The same possibility exists for Ukraine.

World leaders would do well to reflect on the powerful words of John F. Kennedy, an American President born of Irish emigrants, a man whose family left these very shores from New Ross, my home constituency of Wexford, as he declared with unwavering conviction in his inaugural address, "Let every nation know, whether it wishes us well or ill, that we shall pay any price, bear any burden, meet any hardship, support any friend, oppose any foe to assure the survival and the success of liberty."

President Zelenskyy, we hope for, and look forward to, the day that Ukraine can celebrate peace. We stand with the Ukrainian people in solidarity, in friendship and in hope. May your courage and the strength of your people lead to a just and lasting peace.

I now invite you to address both Houses of the Oireachtas.

**President Volodymyr Zelenskyy:** Thank you so much. Ceann Comhairle, Cathaoirleach, Deputies and Senators, dear friends and dear Ireland, thank you for your attention to Ukraine and for the fact that Ireland has truly stood the test of time. Thank you for providing a home and protection to our people when they needed it most once the war broke out back home. While in some societies, the fatigue from news about the war is growing, we do not feel that your voice, the voice of Ireland, is turning quieter. Thank you.

Our peoples, Ukrainian and Irish, are among the few in Europe who spent centuries fighting for the right to remain themselves. And now, for nearly four years of Russia's full-scale war against our people, our children, the most devastating war for freedom in Europe since the Second World War, Ireland has stood firmly and clearly for our independence and for a just end to this war. Thank you for your steadfast support, for these years of standing with us. Thank you for not losing faith in us, just as we do not lose faith that the day will come when we will welcome all our friends to Ukraine in peace and when we will welcome home all our people

who were forced to flee back to a peaceful Ukraine, back home, and we are working to make it real.

This morning here in Ireland, our team delivered a full briefing following the meetings in the United States. We are fully engaged in negotiations and we are only stepping up our efforts. Our team is now looking ahead to the next very important meetings. Today Ukraine is closer to peace than ever before and there is a real chance, but we must seize this chance fully, the whole world, not just one or another powerful country. Ukraine wants peace.

Ladies and gentlemen, one strong country can start a war; another strong country can help to stop the war. But to restore justice and defend what is right, we need a community, a world, made up of many different nations. It is the community of nations that decides, united by shared sentiments, shared aspirations, a shared desire for justice. It is a community of nations that makes peace truly lasting. Geographically large or small, politically influential or playing a different role, economically powerful or not, when these different voices stand together on the side of justice, on the side of free people, there is only one possible outcome: peace and justice must prevail. When you have a true community of nations on your side, you cannot be crushed and your rights can be restored.

No one can break the world alone, not even Russia, not even with its few buddies. No one can lie to the entire world forever, not even Putin. No one can stand against everyone else, and that is the truth.

It is also true that one can inspire everyone else, and that is why Ukraine is fighting for every voice in the world, for every community in every region. We are trying to reach every heart, to answer every doubt, to counter every accusation with facts, and we are searching for and finding friends wherever we can. We have managed to unite the majority of the world, and that unity has become our main weapon in protecting life. We have kept the world's attention, and that gives us time to resist Russia's attempts to destroy us. We are involving everyone we can in diplomatic efforts, and that is the best path forward.

It is a great honour for me to stand here today, in a country that understands the price of freedom better than many in Europe, better than many in the world, and that shares our belief that every voice counts, every nation matters.

Ireland is doing so much to help others understand why it is important to stand together and to remain a community based on shared values. Thank you for that. We will continue to coordinate with you and with everyone who can help and to inform all those who can influence the outcome, so that one day we can achieve what many still believe to be impossible, not just silence instead of bombs, not just clear skies instead of Russia's drones and missiles, and not just a pause between strikes but lasting peace, guaranteed security and true justice.

Human memory is often short and attention can be fleeting, so please remind the world every time it is needed that Russia's invasion of Ukraine is a criminal and unprovoked act of aggression, which cries out for justice. It happened for one reason only, because Russia wants to treat Ukraine as its property and Ukrainians as if they belong in its backyard like livestock. No politician in Europe or somewhere else should forget everything we have achieved together through our defence.

I urge you to oppose any decision that weakens pressure on Russia for this war as long as war and occupation and the propaganda of hatred continue. All the pressure on Russia must remain in place, so that Russia does not believe it will be rewarded for this war with stolen Ukrainian land or thousands of kidnapped Ukrainian children. Please continue to support all efforts to make the tribunal for Russia's aggression a reality, so that one day it truly begins its work and so that Russian killers cannot freely travel the world as if they have done nothing wrong.

We must protect the unity that has existed since 2022 - a unity of different nations united in the protection of life and justice. We are speaking about the future. There is no good future for Europe without this unity. Ukraine wants to stand together with those whose history, values and struggle reflects our own. We want to stand alongside Ireland in the European Union as equals, and I am confident that this will happen. Europe cannot run away from its own values. It must stand up for them, and Ukraine is doing exactly that today on Europe's behalf.

Ladies and gentleman, dear dear Ireland, please remember your voice matters, from Ireland's vote at the United Nations to the words in your media, from your thoughts here in Dublin to every home in the global Irish community around the world. That is millions of people who can influence hundreds of millions more. When the most powerful apply pressure the global community helps to guide that pressure in the right direction. Just as there is no capital in the world unaware of what St. Patrick's Day is, there should be no capital that does not know that the Irish together with the Ukrainians and many other nations are united for real peace - a peace without humiliation and based on something truly real, on shared values. Those values are not business as usual, not appeasement of killers, not turning a blind eye to what has happened. Among those values is this: the aggressor must be held accountable for what was done. Please take an active role in making the tribunal for this aggression a reality, not just joining but pushing, working, insisting that justice might begin with accountability. Please continue to advocate for every form of sanctions against Russia. It is time for Russian assets to serve the cause of peace, to help defend and rebuild Ukraine. This long overdue decision must be implemented.

Please, call on everyone in the world to help return all the children abducted by Russia and all the prisoners still held in Russian jails and camps, many of whom have been there not just since 2022, but since 2014 when Russia launched its hybrid war against us and occupied our Crimea. This has gone on far too long to simply close our eyes and turn the page on Russia. Without a just peace hatred will not fade; it will continue to smoulder and provoke new and new violence.

History has seen this before. This time it must be different. We need real peace. Help us achieve it and never lose your faith in Ukraine.

Thank you, thank you, Ireland. Glory to Ukraine.

*A standing ovation was accorded the President on the conclusion of his address.*

**An Cathaoirleach:** A Uachtarán Zelenskyy, a Cheann Comhairle agus a dhaoine uaisle, President Zelenskyy, Ceann Comhairle and distinguished guests, on behalf of Members of both Houses and on my own behalf, I thank you for being here today at the heart of our democracy, and for the address delivered to this joint sitting of Dáil Éireann and Seanad Éireann.

In 2022, when I had the privilege of given the closing remarks to your online address to these Houses, I said that as we sat here in Dublin, missiles and bombs were descending on the innocent women, children and men of Ukraine. I could not have imagined that three years, seven months and 26 days later, Russia's war of aggression would be continuing to visit unspeakable atrocities on the people of Ukraine.

A month after that address I travelled to Ukraine with the then Ceann Comhairle. When we met with you in your office I wondered how you remained so calm amid all the chaos. There we witnessed first-hand the harrowing consequences of Russia's war.

In Bucha we saw the mass graves of those killed by the Russian army. In Irpin on the outskirts of Kiev we met with those citizens who had turned soldiers and who had stopped the Russian army and turned them back.

Mr. President, during your inauguration speech in 2019, you told your officials not to put your picture on the walls of their offices but to put pictures of their children on the walls of their offices and to look at them each time they made a decision. This, a chairde, cuts to the core of our Irish and European values, values that promise freedom, integrity and equality.

There are children in Ukraine who have never known a day's safety, never known a day's peace, whose parents go to sleep in often freezing temperatures without power or heat, wondering if they will be awakened by air raid sirens. They continue to endure that terrible reality. There is no explanation that you can give a child for what is happening in Ukraine. That is not because they are too young to understand; it is because what is happening is wrong and cannot be justified. In the 21st century, in a world facing many challenges, we cannot accept the devastation that has been put upon innocent children and their families, some of whom are here today, who had to flee their homes and their livelihoods and journey thousands of kilometres into the unknown.

We must resist aggression at every turn. Our guiding star must be international law and rules-based order, with respect for sovereign nations. It is the only way we can ensure a stable and just Europe, a Europe that rose from the ashes of conflict in pursuit of a peaceful future. There must be peace; it must be a lasting peace. We on this island have known violence and struggle, a violence that devastated our communities, but we now know peace. Ireland and Europe have stood with and will continue to stand with Ukraine, and we hope Ukraine finds a just peace in the near future.

As Cathaoirleach of Seanad Éireann, and on behalf of the Members of Seanad Éireann and Dáil Éireann, I thank you for being here today, Mr. President, and I thank all those who made it possible. A Uachtaráin, thank you for addressing the Houses of the Oireachtas. Go raibh míle maith agat. Slava Ukraini.

**Deputy n Comhairle:** Thank you, Senators and Deputies. Before I conclude the sitting, I reiterate that it is an honour to have you here with us, President Zelenskyy. Our previous address was on a big screen. I thank the Members for their co-operation, all the staff who have made this possible, and your own detail, who have had seriously good engagement with us. Thank you to the First Lady, Mme Zelenska, who has accompanied you.

Members, the Dáil is now adjourned until 6 p.m., but I ask that you please stay in your seats until the President has left the Chamber. Thank you.

**President Volodymyr Zelenskyy:** Thank you.

Cuireadh an Comhshuí ar athló ar 4.23 p.m.

The Joint Sitting concluded at 4.23 p.m.

Cuireadh an Seanad ar fionraí go dtí 6 p.m.

The Seanad stood adjourned until 6 p.m.

### **Teachtaireacht ó Chomhchoiste - Message from Joint Committee**

**An Cathaoirleach:** The Joint Committee on Housing, Local Government and Heritage has completed its consideration of the Planning and Development Act 2024 (Modification) Regulations 2025.

### **An tOrd Gnó - Order of Business**

**Senator Seán Kyne:** The Order of Business is No.1, motion re proposed approval by Seanad Éireann of the Planning and Development Act 2004 (Modification) Regulations 2025, back from committee, to be taken on the conclusion of the Order of Business without debate; No. 2, Mental Health Bill 2024, Committee Stage, to be taken at 7.15 p.m. and to adjourn at 9.15 p.m., if not previously concluded; and No. 3, Finance Bill 2025, Second Stage, to be taken at 9.15 p.m. and to conclude at 11 p.m., if not previously concluded, with the time allocated to the opening remarks of the Minister not to exceed ten minutes, those of group spokespersons not to exceed eight minutes, those of all other Senators, whose time may be shared, not to exceed five minutes, and the Minister to be given not less than ten minutes to reply to the debate.

**Senator Mary Fitzpatrick:** Earlier, I had the great personal honour of welcoming, on behalf of the Fianna Fáil group, President Zelenskyy and the First Lady, Olena Zelenska, on their first official visit to Ireland and Leinster House. I thank all of the staff of the Seanad, the Dáil and the Leinster House complex and everybody involved in organising this visit. I know for certain that it would not have happened without them. They made it all look so easy and seamless. I say a huge "Well done" to everybody involved.

President Zelenskyy also met with the Taoiseach and with our own Uachtaráin, Catherine Connolly. The State visit and the meeting with the Taoiseach and the President serve to underline Ireland's commitment to the Ukrainian people. Irish people identify very strongly with the Ukrainian struggle. We identify with the resistance to tyranny and bullying and with Ukrainians' defence of democracy, peace and their sovereignty. Since the war began, Ireland has welcomed thousands of Ukrainians, many of whom are settled, working and living in our communities and adding to them. We can be proud of that achievement. Since the war began, the State has provided more than €380 million in non-military aid to Ukraine, including humanitarian and other forms of aid. More than anything, we say loud and clear again today that we stand with the Ukrainian people. They deserve a peace that is lasting, sustainable and grounded in the rule of law. For that peace to be achieved, Ukrainians have to be at the

negotiating table. There can be no peace without them at the table. Any deal that does not recognise their territorial integrity will fall far short of what we should all aspire to, not just for the Ukrainian people but for us, as a European community.

In the time remaining, I want to briefly mention our small businesses and hospitality operators. They are the heart of our local communities, creating employment and providing services but they are under a lot of pressure. Their margins are being squeezed, which is threatening their very viability. There are very strong supports in place. I acknowledge Government supports, from increased cost of business, ICOB, grants to power up grants to PRSI relief, all of which help but they need more to be able to survive. They need targeted support, simplified application processes, rental reform and a cut in red tape. I ask the Leader to bring the Minister of State with responsibility for small business and enterprise to the House, at his earliest convenience, for a debate on how small enterprises and our hospitality sector can be best supported.

**Senator Maria Byrne:** I compliment everybody involved in President Zelenskyy's visit, including the Cathaoirleach, the Clerk of the Seanad and all of the team, as well as the staff of the Parliament as a whole. It was a very successful visit. Well done to all involved.

I wish to raise the issue of e-scooters and children under 16. It is illegal for children to ride e-scooters. Legislation was introduced to legalise the use of e-scooters on our roads, but many people on scooters do not wear helmets. There has been an increase in the number of children with acquired brain injuries as a result of e-scooter accidents. Last year, 25 children were admitted to children's hospitals who had suffered brain injuries in e-scooter accidents. The average length of stay for those children was up to 19 days in hospital and some of them are still being treated as outpatients. Parents need to be warned to be very careful about purchasing e-scooters. Legally, children under 16 cannot use them. Those who can use them should wear a helmet at all times. That is a really important message. We need to run an education programme to warn parents about the dangers involved.

**Senator Gerard P. Craughwell:** I join others in complimenting the staff of Leinster House. Wonderful work was put in by all of our colleagues and those who look after our needs. I also compliment the Cathaoirleach on his speech, which was a wonderful *tour de force*. However, the visit gives rise to questions on the issue of Ireland's position in the world. We go on with this nonsense about military neutrality and political neutrality, but there are no definitions of such concepts in international law. Customary international law recognises neutrality and non-neutrality. The essence of being neutral is that where two belligerents are at each other's throats, you stand by and let them at it. You do not offer any support whatsoever. I believe we should support Ukraine in every way we possibly could, but we should do it in an honest way. We have given €100 million for humanitarian care. We should give €100 million and let Ukraine do whatever it feels it needs to do that best suits its needs.

The time has come for an honest discussion on our posture in the world. At the start of the Ukrainian war, the Minister for Defence and Foreign Affairs, Simon Coveney, took it upon himself to declare Ireland was not neutral in the case of the Ukrainian war. Has it ever been debated in this House? Has there ever been a debate in the Oireachtas as to exactly where we stand? The people of Ireland are entitled to know where we stand because, by our actions, we put the country in peril. At the end of the day I am fully supportive of Ukraine and of a credible

neutrality that is capable of defending the country the way it needs to be defended. Ireland has used neutrality as a way of not spending money on defence, and has exposed this country to the diabolical situation it is in today, where we are incapable of defending ourselves. I ask the Leader to bring the Minister for Defence and for Foreign Affairs and Trade into this House and let us have an open and honest conversation about neutrality. Give the citizens what they need. Tell them exactly where we stand and stop playing games with words that have no meaning in customary international law.

**Senator Maria McCormack:** Three weeks ago on 10 November a 51-day hunger strike ended. The Taoiseach wrote directly to four hunger strikers, survivors of industrial and reformatory schools. The letter promised mediation, delivery, recognition and urgency and asked them to end their hunger strike on the basis that solutions were being progressed. They took him at his word. They trusted the Head of Government, and after 51 days without food, with their health deteriorating, they ended their hunger strike in good faith. Yet, 21 days later, nothing meaningful has happened. I will quote from an email I received from them today:

Our resumption of our hunger strike will begin again in the coming days. False promises yet again. Two of us have still not eaten properly since 10 November so weight continues to fall off us. We feel now the meeting was applied to get us off the hunger strike. We are weak and suffering but determined to resume it to the bitter end.

This email really alarmed me. I spoke to two of the hunger strikers today. They have now been told that they will not get a meeting about this until January because the Ministers' diaries are full. They are elderly survivors who nearly died on the doorsteps of Leinster House after 51 days without food and their health has deteriorated. They had five asks and they trusted that when they received the Taoiseach's letter, those asks would be put in process straight away. They are now being fobbed off. After every email they send to request a meeting with the relevant Minister and the Minister for education they are told they will have to wait until January. We need to treat this with urgency. I want this House to ask An Taoiseach for a response and to contact the hunger strikers. They have gone through so much. We cannot let this hunger strike resume. It is not acceptable. We trust that when a mediation process has taken place and promises are made, there must be a follow-up system and proper and clear communication with the individuals so that everyone is protected.

**Senator Anne Rabbitte:** I propose an amendment to the Order of Business, "That No. 12 be taken before No. 1", therefore putting the Electricity Supply (Amendment) (No. 2) Bill 2025 before the House. I brought forward this Bill so that, I hope, later in the week we might be able to reach Second Stage. The whole purpose of the Bill is to address the water levels around the River Shannon which have not been changed since 1934 when Ardnacrusha was put in place. I am seeking to bring forward this Bill and to have a robust debate on it. For far too long we have winter flooding, summer flooding and farms at risks. We also have communities cut off. We had summer floods in 2013, 2019 and 2023. I want the ESB to address how it manages and gauges the levels on the Shannon. With your indulgence, a Chathaoirligh, I hope to get the support to get the Bill through this evening. This is a Bill I cosponsored with Senator Paul Daly.

**Senator Eileen Lynch:** I would like to be associated with the comments of my colleague on the visit of President Zelenskyy earlier this afternoon. It was an honour and privilege to be there. Many of his words stuck with me, but in particular that Europe cannot turn its back on its values. The values behind the European Union are generally unity and solidarity. It is important that we are unified with our Ukrainian friends and our Ukrainian brothers and sisters because they are fighting a war for us on the eastern front of the European Union. It is important that we never forget that and that we are very mindful of it.

I mention a local community group in my area – Rylane Community Park Association. It is a fantastic group that I have been involved with myself. On Saturday last, the Minister, Deputy Calleary, was present to turn the sod on a community hub development. This development has received €1.6 million under the community centre investment fund. Over the past 18 months we have seen the delivery of a grass soccer pitch, an AstroTurf pitch and a playground. What I want to speak about today is the connection fee they are being charged by Irish Water for the development of their community hub. This is a volunteer-led community organisation. The quote they received from Irish Water is €69,500 for a water and wastewater connection fee. It seems absurd and ridiculous that a volunteer-led, community organisation that is not for profit is being charged the same commercial rate as any other commercial business. Irish Water's connection fees are too expensive in general but when it comes to a volunteer-led community organisation, the idea that this group, which has fundraised hundreds of thousands since 2016 has bought and developed its property, successfully applied for funding and still has a small shortfall in terms of the delivery of its community hub, will be charged €69,500 by Irish Water, a quote that is not based on usage but is instead based on the diameter of the piping. It does not take actual usage into consideration at all. In a community hub like that, the taps are not going to be running every day and the dressing rooms will not be used every day. I call on the Minister for Climate, Energy and the Environment to come in here to address this matter because it is absurd that Irish Water is charging these fees to volunteer-led community organisations.

**An Cathaoirleach:** Before I call on the next speaker I welcome Deputy Michael Cahill here today, along with a constituent who is from Ukraine but living in Killarney. I thank Deputy Cahill and his constituent for being here on this historic day when we had the address of her President.

**Senator Sharon Keogan:** I acknowledge the historic nature of today's visit by President Zelenskyy to Ireland. It is right that we stand in solidarity with the Ukrainian people in the face of Russia's aggression. Ireland has offered sanctuary to more than 120,000 Ukrainians since 2022 and 85,000 Ukrainians still live here today. That is something we can be proud of. So many Ukrainians have come to Ireland for sanctuary. While here, they have contributed to our society through their hard work. I have worked at first hand to welcome those who arrived in my constituency to find support and to integrate. I have heard the same stories from so many of them – about having to pay extortionate and, in some cases, ruinous bribes to officials simply to be allowed to leave. We must stand against this corruption, especially when it harms their own war efforts and the lives of their own civilians, and even their own combatants.

In recent days we witnessed the resignation of Andriy Yermak, one of President Zelenskyy's closest aides, following raids linked to what is described as the largest corruption probe in

Ukrainian history – an alleged €100 million embezzlement scheme in the energy sector. This is not an isolated incident. Transparency International ranks Ukraine among the most corrupt states in Europe.

I chose not to attend the address to the Oireachtas this afternoon. Why? It was because while we rightly condemn Russia's brutality, we cannot ignore the scale of corruption within Ukraine's institutions. Ireland is pledging another €100 million in non-lethal military support and €25 million for energy needs today. This is taxpayers' money. Before we deepen economic ties, we must demand accountability and robust anti-corruption measures. Standing with Ukraine must also mean standing for integrity and good governance.

**Senator Paul Daly:** I second the proposal by Senator Rabbitte that No. 12 be taken before No. 1. I welcome the inclusion of this Bill on the Order Paper and compliment and thank Senator Rabbitte, who did all the spade work on it. I am honoured to have my name attached to the Bill. I was late to the party, but I am delighted. I live on the banks of the River Brosna, which is a tributary of the Shannon. It is vital that the legislation is updated from the late 1920s or early 1930s version to reflect modern-day Ireland and the fact that we are now dealing with different rainfall types and so on. I will not say anything further until the Bill is before the House. I hope the Senator's proposal can be accepted.

I want to be associated with the comments made by previous speakers regarding this historic and momentous day. I take this opportunity to say we should not forget the First Lady of Ukraine, Olena Zelenska, who went about her own business today. They say that behind every successful man there is a very strong and successful woman. The First Lady had meetings today on the side as well. That is what I like to see about working towards the future. She met with our colleague, the Minister for Further and Higher Education, Research, Innovation and Science, Deputy James Lawless, and they signed a memorandum of understanding between UCC and University College Galway and the Global Coalition of Ukrainian Studies. UCD also signed a letter of intent at that meeting. If nothing else, that will create possibilities for the future. It is about education and, hopefully, about young people getting back to normal. It is also about studying and sharing, with students from Ireland going there and students from Ukraine coming here. We have to think positively about the present and the future.

I wish them every success in the coming days. Peace is important. We all cherish and want peace, but not at any price. President Zelenskyy has a tough battle ahead to get what Ukrainians will consider a good deal for peace. I wish him every success. As I say, we will not leave his good lady, Olena, out of the equation.

**Senator Manus Boyle:** I thank everyone who was involved today. It has been an historic day, and a great day to be here.

I want to raise the issue of Meentinadea National School. It is a lovely, hard-working school, just off the main Ardaghey to Ardara road. The Cathaoirleach probably knows it. He has probably passed it once or twice. Meentinadea has been the cornerstone of Irish education in the parish of Ardara for over 90 years. It was built in 1932 to replace the old school. In fact, my father and his siblings attended the school. It has served generations of families in the rural Gaeltacht community, keeping the Irish language alive. Despite a proud history of cultural significance, it was excluded from DEIS, even though other schools in the area qualify. A

theme of DEIS is to target disadvantaged areas, and Meentinadea National School should definitely fit the bill in that regard. The Department needs to review the criteria and the way the rules are applied. I ask the Minister to take an urgent look at this to ensure the system is fair. Hopefully, Meentinadea can be added to the DEIS plan moving forward. It is a really good, hard-working school. Down through 90 years, so many people have passed through its doors. The Irish language has been kept alive in the parish of Ardara and the surrounding areas. Will the Leader ask the Minister to look at Meentinadea National School? There is a really proud tradition of the Irish language there. It deserves the DEIS plan.

**Senator Pauline Tully:** I want to raise the income criteria relating to people being accepted for the social housing list. At the moment, in Cavan and seven other counties, someone can earn €30,000 as a single person, with marginal increases for another adult or for children in the household. It is €35,000 in 12 other counties and €40,000 in our cities and in areas within the commuter belt. What is happening is that people are applying for social housing and they are accepted onto the list, but it is refused the following year or a year later. The next thing, they are told they no longer qualify for social housing because their income has gone above the threshold. They are distraught because while they might be renting somewhere they can afford at the moment, if they are evicted or get a notice of eviction, they are not going to get anywhere to rent that is affordable for them going forward into a new tenancy. The average new tenancy rental rate in Cavan is now over €1,100. Yesterday, a person told me it was €1,400 for a one-bedroom apartment that she was looking at for herself and her two children. It is not even sufficient for her needs, but that is all she was going to be able to afford.

Frequently, the increase is due to somebody who is working in a low-paid or part-time job, and also getting the working family payment. The latter pushes them over the threshold, but they need that payment to meet the cost of living. I have previously pointed to an unfair aspect of the working family payment. If someone is applying for a mortgage, it is not taken into account as income for that mortgage. They are being penalised both ways. It is pushing them over the threshold for social housing, but penalising them when it comes to being accepted for a mortgage.

I know it is not that long since those rates were reviewed. In view of increases in rents, however, they need to be reviewed again. We should contact the Minister for housing to ask if he will look at the rates again to bring them level across the country, or at least for the areas outside the cities.

**An Cathaoirleach:** Before I call the next speaker, I welcome the Minister of State, Deputy Emer Higgins, and her guests, David and Gerry Fields and Anthony Harte, to the Visitors Gallery.

**Senator Alison Comyn:** I was delighted and honoured to be present today for such a historic occasion and to hear the address by President Zelenskyy at the joint sitting of the Houses. The Cathaoirleach's speech was remarkable and I thank him for it.

As I was sitting there, I was thinking that I am very new to politics, but President Zelenskyy is also relatively new to politics. It is not his first visit to Ireland. His first visit took place eight years ago. It was to my hometown of Drogheda. On 4 November 2017, the President

was then an actor and comedian. He brought his comedy troupe, the Kvartal 95 Studio, to the TLT in Drogheda, a 900-seat venue which, I am told, was sold out, with all the tickets being bought by the wonderful Ukrainian community that was there at the time. We now have an even more vibrant community there. Mr. Zelenskyy played in his native Ukraine as an actor back then, a teacher turned politician. The programme was called “Servant of the People”, so it really is a case of life imitating art. You never know what is in your future. If he had been asked then what he would be doing in eight years’ time, I dare say he would not have thought he would be saying he was fighting for his country and that he was doing so ably. We are more than happy to support him with that.

I take this opportunity to offer my congratulations to a wonderful Drogheda author. She was born in Tallaght but has made Drogheda her home. Nicola Pierce has just won the Hodges Figgis history book of the year at the An Post Irish Book Awards for *Great Irish Wives*. She has written a fantastic book about the wives of famous men, many of whom came through the doors of these Houses, including Matilda Tone, Sineád de Valera and Mary O’Connell. Senators will know the surnames but they may not know the first names. I advise people to buy this award-winning book. Congratulations to Nicola.

**Senator Evanne Ní Chuilinn:** I want to talk about a campaign that Members will have seen in the media recently about the buses connecting the part of the city in which Chapelizod is located with the city centre. I invite the Minister to come to the House to explain what is going on with the National Transport Authority, NTA, in the context of how it is either communicating or not communicating with the communities in Chapelizod, Islandbridge and Palmerstown. There was a time when six bus routes ran through the village, but because of BusConnects and the plans around that, commuters in the village are now completely cut off from city life, from schools in Lucan and from places in other parts of the city.

Some €4 billion is being spent on the BusConnects project. Bus routes have been cancelled without alternatives being put in place. The NTA has not been answering representations from councillors, TDs or my office. An emergency meeting was called last week for representatives, but that was in response to media coverage as opposed to representations that had been made. I am not sure where the lack of communication is. I would like the Minister to come in and have a discussion about the NTA and what the immediate plans are. An interim bus is needed for Chapelizod, Palmerstown and Islandbridge to get into town. We have schoolchildren trying to get to school in Lucan, people trying to get to work in the city and people trying to get to healthcare appointments. At a public meeting last night, one lady talked about waiting at a bus stop for an hour and 46 minutes. Chapelizod is 5 km from the city. We have commuters coming from Meath, Carlow, Kildare and all sorts of wonderful places, yet people who live 5 km from the city centre cannot get to work easily. There is a proposed new route. The 130 service would go from Clontarf to Liffey Valley. People in Chapelizod need to get to town. They do not need to go to Clontarf. The NTA needs to talk to us about what the interim measure is before the 130 service even starts.

In addition, the NTA was supposed to put bus stops on the bypass before this came to pass and the BusConnects routes and new corridor opened. Those bus stops are nowhere to be seen. I asked at the meeting last Friday if the building of those bus stops could be expedited. I hope the NTA will look at that but, again, where is the communication? People in that part of Dublin city are really at a loss and it is getting dangerous. When it is dark it is not safe to stand at a

bus stop for over an hour. I would like the Minister to come to the House to discuss the corridor of BusConnects.

**Senator Victor Boyhan:** I join with others on remarking on today. What a momentous day for the people of Ukraine, President Zelenskyy and his wife, and, indeed, the Irish Government and this Parliament. These days do not happen without a lot of hard work. I thank the Ceann Comhairle's team in the Dáil and Cathaoirleach's team here. I was not in the Chamber but I heard the speeches and took time off to tune in. It was important to do that and to see the number of people there. I also pay tribute to the Clerk of the Seanad and his staff. It is important to do so.

More importantly, I acknowledge the very significant role of the Ukrainian people in our parliamentary life and processes. I am familiar with many Ukrainians who are working in local government and who are happy and content here. They came here under various sets of circumstances. They are highly articulate, bright and want to play a meaningful role. Some may return, while others may stay, as they are very welcome to do. They make an enormous contribution. Without singling out individuals, I acknowledge the significant contribution of the Ukrainian staff in our Parliament. That sends a clear signal that we are open for business and we are a diverse nation and country. The people from other cultures, traditions and countries who are here are all welcome. I extend a thousand welcomes to them. They are playing a very significant role in our parliamentary life, local government life and business life.

I salute the Government and all who arranged President Zelenskyy's very successful trip. We must learn from it, engage more meaningfully and constructively and have greater integration and educational opportunities. As someone who is from a minority community, I value the significant role the Irish State has given to minorities. Likewise, with the Ukrainian people, they must be supported to retain their language, culture and identity. They are proud of it, and rightly so, and they must be encouraged through diverse education and greater choices in education.

There is a debate, questionnaire and survey on the diversity of education and all opportunities for inclusion and diversity in terms of tradition must be encouraged and supported. I will take this opportunity, particularly with the Ukrainian people, to speak about their educational and cultural needs. Other different groups should be welcomed. I know we welcome them but it is important they are supported, not just today but every day going forward.

**Senator Robbie Gallagher:** The Ceannaire might recall that last week I asked that the Minister for agriculture come to the Chamber to discuss the recently introduced caps in compensation for farmers whose animals were turned down with TB. Will he re-issue that request as a matter of urgency in light of the up and coming Mercosur deal, which is hanging over us? The news this week that Brazilian beef coming into the EU tested positive for banned hormones and had to be recalled is deeply worrying and concerning. It is hugely important that consumers have confidence in the food products of any nature that are on the shelves for consumption. There has always been a cloud and doubt hanging over food coming from South American countries. Unfortunately, in this instance, beef coming from Brazil has substantiated the concerns many individuals had. Irish farmers, and many EU farmers, have spent thousands of euro ensuring the products they produce are of the highest quality. The money spent on traceability and animal health mean the quality of our food is top drawer. Unfortunately, we

will not be competing on a level playing field if the Mercosur deal is passed, in that the standards that are taken as a given in this country, and in the EU broadly, are not mirrored in South American countries. This is deeply worrying and, as far as I am concerned, food coming from South America should not form part of that deal at this time. We need to discuss this issue. I hope the Leader will be able to organise a debate with the Minister as soon as possible.

**Senator Shane Curley:** Last Thursday evening, I left Leinster House and hurried home to a talk in then Meadowcourt Hotel, which was completely sold out, by Aoife Noone on her Think Smart Cyber safety initiative, which tries to educate parents on the dangers of the online world for their children, and empower them. Parents are extremely fearful of what their children face online. They do not have a clue and feel powerless to try to help their kids to navigate the online world in a safe way. I regard myself as someone who is pretty clued in online and I found the talk extremely informative. I was totally out of touch with what young people are accessing online. Ms Noone and her company, Think Smart Cyber, won the 2024 digital impact of the year award. This is testament to the work she is doing and the impact her company is having for parents as regards the safety it provides to their children once they are armed with the knowledge. I was shocked by what I learned. Think Smart Cyber applied to the community safety fund, through An Garda Síochána, and unfortunately missed out. I would like to have a conversation with the Minister on why that was not rolled out because the initiative could have a huge impact on young people and their parents around the country, if what Ms Noone is doing could be rolled out nationally. I am my party's spokesperson on education and the talk was hugely educational. I learned so much, as did an awful lot of other parents. I encourage having a conversation with the Minister on this.

**Senator Seán Kyne:** I thank all Senators for their contributions on the Order of Business. I will start with Senator Fitzpatrick who rightly congratulated all involved in the organisation of today's events for the joint sitting in both Houses with President Zelensky and his wife, Olena. The Senator expressed solidarity with the Ukrainian people and mentioned the importance of the non-military aid being given and the territorial integrity of Ukraine. Many other speakers concurred with those sentiments. Senator Keogan raised issues regarding corruption and asked if there is any concern about Irish moneys and where they went. That would be a matter, presumably, for the foreign affairs committee or the public accounts committee. The Senator might raise it with her representatives on those committees.

Senator Boyhan expressed solidarity with all of those who are working here and thanked them all. Senator Paul Daly raised issues regarding memorandums of understanding with the universities in Ukraine and Irish universities as well. I acknowledge all who thanked and congratulated everyone involved in the joint sitting today.

Senator Fitzpatrick also raised issues of concern to SMEs, including the cost of doing business, and the need for a debate. I will request a debate with the Minister, Deputy Peter Burke.

Senator Maria Byrne expressed concern regarding e-scooter regulations and noted that parents need to be warned about what is allowed and what is not allowed. This issue was raised a couple of weeks ago as regards Statutory Instrument 199 of 2024. I will request a debate with the Minister of State, Deputy Buttimer, on the regulations if that is in order.

Senator Craughwell called for a debate on neutrality. I will request that the new Minister come to the House to discuss the importance of our being a militarily neutral State.

Senator McCormack raised concerns that the persons who ended their hunger strike after 51 days are now threatening to resume the strike, which is very regrettable. I will raise the matter with the Taoiseach to see why relevant Ministers have not engaged, as the Senator said, and request that they do so.

Senator Rabbitte has proposed that No. 12, First Stage of the Electricity (Supply) (Amendment) (No. 2) Bill 2025 in the names of Senators Rabbitte and Paul Daly, be taken before No. 1. I am happy to accede to that and I wish the Senators well in the Second Stage debate on Thursday.

Senator Lynch referred to the turning of the sod last week by the Minister, Deputy Calleary, for construction of Rylane community centre. She raised concerns about water and wastewater connection fees. The Senator might put that forward as a Commencement debate. It is a matter for Irish Water but the Minister would have oversight of it.

Senator Boyle has concerns that Meentinadea National School in Ardara, which was built in 1932, has been excluded from DEIS status. I ask that he propose this rather specific issue for discussion on the Commencement debate. I will raise the need to review criteria with the Minister, Deputy Naughton.

Senator Tully spoke about the income thresholds for county and city council housing, particularly people on the working family payment being pushed over the threshold. I have requested a debate with the Minister for housing on the overall housing plan, which will give an opportunity for the Senator to raise this issue. In the meantime, she may wish to put forward a Commencement matter.

Senator Comyn congratulated Nicola Pierce on winning An Post history book of the year for *Great Irish Wives*, which details the lives of women married to famous men, and wished her well with the sales of the book. The Senator also mentioned that President Zelenskyy, in his acting days, visited Drogheda eight years ago.

Senator Ní Chuilinn made a strong contribution on the campaign regarding the Chapelized bus service and the changes that have been made. It is hard to believe that residents living only 5 km from the city centre are being discommoded in the fashion she described, with people waiting an hour and 45 minutes for a bus. The Senator might put this forward for discussion on the Commencement debate. She could also engage with the Cathaoirleach of the transport committee to see whether representatives of the NTA could be brought in quickly to deal with this specific issue. That might be in order because it is an important matter. I have read some of the information on it online. Changes are being proposed but, clearly, people in the locality are not happy with the service. The Senator is right to raise it.

Senator Gallagher requested a debate with the Minister for agriculture on the caps on farmers whose livestock has been destocked by TB and on the Mercosur deal. I will request that the Minister, Deputy Heydon, come to the House to discuss those issues.

Senator Curley commended Ms Aoife Noone on her Think Smart Cyber programme on the dangers of the online world. I certainly will raise that with the Minister. He also mentioned the community safety fund. I will request a debate on the whole area of online safety.

**An Cathaoirleach:** Senator Rabbitte has proposed an amendment to the Order of Business: "That No. 12 be taken before No. 1." The Leader has indicated he is willing to accept this amendment. Is the amendment agreed to? Agreed.

Order of Business, as amended, agreed to.

### **Electricity (Supply) (Amendment) (No. 2) Bill 2025: First Stage**

**Senator Anne Rabbitte:** I move:

That leave be granted to introduce a Bill entitled an Act to reduce restrictions on the power of the Electricity Supply Board to carry out works concerning the levels on the Shannon Lakes (Lough Derg, Lough Ree and Lough Allen), to amend the Electricity (Supply) (Amendment) (No. 2) Act 1934 and to provide for related matters.

I thank the Leader for allowing me to move the Bill this evening. It does not pretend to solve on its own the issues with River Shannon flooding. Rather, it is a practical legislative vehicle to clear out obsolete constraints, update key provisions and signal the intention of the Oireachtas to bring the Shannon regime into the 21st century. It is intended as a concrete first step in aligning the legislative code with how the river is managed in the 21st century. Senator Daly and I look forward to the Second Stage debate on Thursday afternoon.

**Senator Paul Daly:** I second the motion.

Question put and agreed to.

**An Cathaoirleach:** When is it proposed to take Second Stage?

**Senator Anne Rabbitte:** On Thursday.

**An Cathaoirleach:** Is that agreed? Agreed.

Second Stage ordered for Thursday, 4 December 2025.

### **Planning and Development Act 2024 (Modification) Regulations 2025: Motion**

**Senator Seán Kyne:** I move:

That Seanad Éireann approves the following Regulations in draft:

Planning and Development Act 2024 (Modification) Regulations 2025,  
a copy of which was laid in draft form before Seanad Éireann on 18th November, 2025.

Question put and agreed to.

*Sitting suspended at 6.46 p.m. and resumed at 7.17 p.m.*

## Mental Health Bill 2024: Committee Stage

**Acting Chairperson (Senator Pat Casey):** I warmly welcome the Minister of State, Deputy Mary Butler.

Section 1 agreed to.

### SECTION 2

Government amendment No. 1:

In page 14, line 23, to delete "means" and substitute ", other than in *Chapter 2 of Part 7*, means".

**Minister of State at the Department of Health (Deputy Mary Butler):** This is a technical amendment to differentiate between references to the Act of 2018 in the Bill. In the Bill generally, the Act of 2018 refers to the Domestic Violence Act 2018, but in Chapter 2 of Part 7 only, it refers to the Data Protection Act 2018. It is quite technical.

**Senator Victor Boyhan:** I thank the Minister of State. At the outset, I wish her well with this legislation. She has said here that it has taken her four years. I accept that but many people have struggled with mental health issues for many years of their lives. The Minister of State and I know a lot about it, and many of those present do. I welcome the mental health advocates in the Gallery. I also welcome the Minister of State's staff. I hope we can work in a spirit of co-operation and understanding and that we will not have the situation we had with much legislation over my ten years here, whereby the relevant Minister came in, stood up and told us all the amendments were very technical and sort of implied that since they were all above our auld heads, we should move on, all kosher. To be clear, I am not suggesting the Minister of State present is saying this at all. I do not see it the way I have described.

The Minister of State said the amendment is technical. I am not in the business of political point-scoring. She knows me and I know her but I am frank and passionate about this area. The Minister is making 300 amendments. That is a huge number and involves a huge amount of work. We are not going to get anywhere near amendment No. 300 this evening but it would be helpful if the Minister of State facilitated us with a briefing on many of the amendments as the Bill evolves. She is clearly working on them, which I accept and understand. I would like to believe the Minister of State will have an open mind on other amendments tabled. She has the advantage of having worked in this area for four years and of knowing where she wants to take this Bill. I hope we, and I certainly, can support her most of the way. It would be helpful, between now and the next time we sit, if she facilitated us by providing as much rationale and explanation as possible. This will help us understand the Bill and speed up the process. I am not referring to all 300 amendments, but to the first hundred or so that we will be dealing with in the next few weeks. I thank the Minister of State and wish her well.

**Deputy Mary Butler:** I thank the Senator very much. I want to continue in the spirit he referred to. I have had this Bill before the Dáil. I spent ten hours on Committee Stage dealing with 349 amendments. There are 300 new amendments here tonight. Some of them relate to issues I could not deal with in the Dáil regarding chemical restraint and ECT. I removed a

section because I wanted to get rid of it completely for 16- and 17-year-olds. However, the majority of these amendments come off the back of engaging with the Departments of children and justice. That is where many of the amendments come from. A lot of them align this Bill with existing legislation. I would say that 90% of what has been agreed in the Dáil is reflected in what I am presenting to the House tonight. I have no problem with coming in for the next few weeks to give this as much time as it needs.

**Senator Victor Boyhan:** I thank the Minister of State for that clarification. I was referring to the written briefing material in the context of being helpful. The Minister of State wants to engage. She is saying that some of these amendments have come from other entities and individuals, including the Ombudsman for Children, mental health advocates and stakeholders within the sector, which is great. Information in that regard is very helpful to know. Like many other Members, I would be much more supportive of and keen to back amendments that I knew carried the weight of broad stakeholder support. Any link in the information supplied to us in that context would be helpful to the Minister of State, to the process and to us in terms of the support we will give.

**Senator Laura Harmon:** I welcome the Minister of State. I agree with Senator Boyhan's remarks that we need to give this Bill due process and ensure that stakeholders, some of whom are in the Gallery today, are engaged with. I welcome the representatives from Mental Health Reform. Other stakeholders, like the Irish Human Rights and Equality Commission, IHREC, should be engaged with. It is a matter of concern that the Government has tabled such a large volume of amendments at this late stage of the Bill's passage through the Oireachtas. The amendments arrived with little notice and with little time for Members to properly scrutinise what is being proposed. We cannot rush this through without a full and proper debate. This is not the right way to govern or to ensure that passed by the Oireachtas is the subject of proper debate and scrutiny.

The Mental Health Bill is landmark legislation. It is complex, and I acknowledge the work the Minister of State is doing in terms of stewarding the Bill through the Houses. It will mark some of the most significant changes in decades in the context of how we provide mental health care and treatment. More than that, it will have a real and substantive effect on the lives of some of the most vulnerable people in our society. We absolutely owe it to them to make sure that we give the legislation the attention it deserves. In that context, the tabling of these amendments at short notice is disappointing. However, it is encouraging that the Minister of State wants to engage. That may have to happen over a number of different sessions in order to allow us to have a comprehensive debate.

**Senator Nessa Cosgrove:** I welcome the Minister of State. I also welcome the opportunity to speak, but I am also disappointed that the Government's amendments came so late in the day. A total of 300 amendments is an awful lot for such substantial and important legislation. This Bill is going to affect the lives of some of the most vulnerable groups in society, as the Minister of State well knows. The amendments have arrived too late in the day for us to be able to properly scrutinise them. It is disappointing that we are not able to give them the attention they deserve. I welcome the fact that the Minister of State will be here for the next few weeks, but

it is disappointing that even in the context of our first sessions this evening, we were not given adequate time to go through the amendments.

**Deputy Mary Butler:** We have to put this into perspective. I have been Minister of State with responsibility for mental health for five and half years. I have been involved the passage of six budgets and have increased the funding for mental health by 50% over that time. A huge amount of work has gone into this Bill. The expert panel was talking about this back in 2014 but I have taken the bull by the horns with this Bill. As stated, I first moved Second Stage of this Bill in September 2024. I was hoping to have it concluded by Christmas of last year.

There are 220 sections, and it is a very complex Bill. It is landmark legislation. I thank Senators for acknowledging that. No Bill is perfect in its infancy. There are very few Bills that we do not amend, but we are trying to align this Bill with legislation that falls under the remit of the Departments of children, justice and health. That is where the additional amendments come in.

What we are trying to achieve with the Bill relates, for example, to young people aged 16 having the right to autonomy in relation to their mental health. That is one of the substantive changes. The fact that CAMHS will be regulated is the second substantive change. We have around 1,200 people across the country living in houses. I refer to situations where four or five people are living together in communities. These individuals have enduring mental health conditions and they need 24-7 wraparound supports. For the first time ever, there is going to be oversight in this regard, which is really important.

By means of this Bill, I will be banning the use of electroconvulsive therapy, ECT, for 16- and 17-year-olds. This has not happened in the past ten years, and there is no consultant in Ireland who is qualified to do it, but I still think it is important to send out a clear signal. That is why the relevant provision is in the Bill.

A significant part of the Bill relates to the involuntary detention of people who lack capacity. An awful lot of the work we did in the Dáil focused on that. While we may be talking about a tiny minority of people, their human rights have to be upheld. Another big part of the Bill relates to the changes we are going to make for those who are involuntarily detained. Gardaí will no longer be doing this, when we get to that particular stage, if that is what they want. We will have authorised officers in place. I will speak more about that when we get into the detail of the Bill. I will give Senators information on the number of authorised officers that we already have in place, but we have to train up more.

I will give the Bill the time it needs. I will not be rushing it, but, as soon as I get it through the Houses, the team that has been working with me for the past four years will move to a different level. The Bill will be done and they will move to implement it, which will be done in different stages. The entire Bill cannot be introduced at once, but that is the plan. The legislation provides that after five years we will look at the implementation of and results relating to the Bill. There are lots of things like that which have already been teased out, but I am happy to tease them out further.

I acknowledge that everyone here tonight is very passionate about mental health. I thank them for their time and assure them that I want to work with them in a spirit of collegiality with the aim of getting the best possible Bill for a very vulnerable group of people who are

depending on this legislation. The Bill is long overdue. I am looking forward to getting it through the Houses.

**Senator Victor Boyhan:** I welcome what the Minister of State said in response to Senators' opening remarks, but I want to be clear that I meant no criticism of her. I know she has spent four years on this. That was her opening gambit when she came in here today, and I respect and acknowledge it. However, this is a bicameral Parliament. We are in Seanad Éireann, which is a revising Chamber. Every time the former Taoiseach and Deputy Leo Varadkar came in here, he said that he was conscious that ours is a bicameral Parliament and that this House is a revising Chamber. He was somewhat critical of many Senators over the years, but he urged those in this House to use their powers and functions as set out in legislation and the Constitution. We are here to add value to the Minister of State's Bill, to point out anomalies or weaknesses if we see them and to respectfully suggest improvements. That is the nature of our relationship.

I note the points the Minister made about 16-year-olds and CAMHS. I agree that it is very frustrating. There is not a day goes by, either during the Order of Business or Commencement Matter debates, that someone does not raise CAMHS. The Minister of State will be familiar with the former Independent Senator Joan Freeman and the work she did with Pieta House. We were frustrated on this side of the House. Fianna Fáil and Fine Gael have been in government in some shape or form for many years, including during the period about which the Minister of State is now expressing concern in the context of CAMHS. We know all about it. We have family members who have experienced difficulties in getting access to CAMHS. We have seen people commit suicide as a result of not getting access to CAMHS or other mental healthcare services. We have seen patients with mental health issues going to the accident and emergency department, which is not the right place for them to go. I know of families whose hearts are broken trying to get support for people with mental health issues. It has been on the Government's watch for a hell of a long time. The Minister of State is not here to remind me and I am not here to point that out. I do not doubt her absolute commitment. That is an important point. I accept it is complex; we do not need to be told it is complex. I accept it is landmark, important and complex legislation.

I welcome what the Minister of State said about ECTs. It could be for 16- and 17-year-olds, or longer. In the course of my research into this work I spoke to mental health care nurses, psychiatrists and psychologists, who pointed out all the problems. I acknowledge their significant frustration in trying to operate within the service. That is the feedback. We are on the same page. We are not at each other. We are going to tease it out. This is Committee Stage. I will not apologise if I stand up here 30 times for every section if I need to do so to seek clarification. I thank the Minister of State for committing herself to give that time. I send a message to the Acting Chair and to everybody in this House. This is our Chamber. We have many days. We can extend our times. We can work longer hours in this Seanad, but let us get this legislation right.

**Senator Evanne Ní Chuilinn:** I thank the Minister of State for all her work. As she said, she has worked on this for four, five or six years. Everybody in this Chamber acknowledges that and we thank her for it. As the Senator said, everybody who is here cares about this legislation and the people who will be impacted by it. As others have said, this is not a personal

thing, but I want to go on the record about the dual diagnosis piece and the lack of understanding, from my reading of it. I look forward to the Minister of State's comments on it. She says it is inappropriate to define dual diagnosis in the Bill because it would then exclude other forms of dual diagnosis. However, people who are suffering from a dual diagnosis of mental illness and addiction have a specific set of vulnerabilities. They are more vulnerable than lots of other people in society for those reasons.

People with co-existing disorders and addiction and substance misuses are not excluded from admission under the existing Mental Health Act or this Bill. However, I would argue that on the ground, these people are being left behind and they are not getting the access they need because sometimes they do not know how to find their voice to access what they need. I look forward to the explanation as to why we are not protecting these people in legislation. I feel this is an opportunity to do so. I just wanted to put that on the record.

**Acting Chairperson (Senator Pat Casey):** Before the Minister of State comes back in-----

**Deputy Mary Butler:** I just wanted to say I will deal with that when we get to the amendments relating to it.

**Acting Chairperson (Senator Pat Casey):** This is very important legislation and I will not rule out anybody from speaking. However, we should speak to the amendments before us just to ensure we can get through the Bill. Does the Minister of State want to come back in?

**Deputy Mary Butler:** No, I am happy.

Amendment agreed to.

**Acting Chairperson (Senator Pat Casey):** Amendments Nos. 2, 12, 24, 161, 162, 172, 176, 178, 198, 222, 236, 237, 245 to 250, inclusive, 252, 254, 255, 259, 262, 269, 270, 272, 274, 275, 278 to 280, inclusive, 292, 293, 307, 340, 342, 344, 345 and 347 are related and may be discussed together by agreement. Is that agreed? Agreed.

Government amendment No. 2:

In page 14, between lines 24 and 25, to insert the following:

“ “Agency” means the Child and Family Agency;”.

**Deputy Mary Butler:** These are technical amendments to improve the readability of the Bill. These amendments replace in the Bill references to the "Child and Family Agency" to simply the "Agency". I will just repeat that because I am conscious that Senators do not have the information. We have the grouping list that shows all the amendments grouped together. These amendments replace in the Bill references to the "Child and Family Agency" to simply the "Agency". Other amendments in this grouping simplify references to parents, guardians and, where the child is the subject of a care order under the Child Care Act 1991, the Child and Family Agency.

A construction is being inserted into section 2 which allows a shorter reference to be used throughout the Bill to improve ease of reading. These amendments all come from the Department of children to simplify and improve the readability of the Bill. There is no substantive change to anything that is part of the Mental Health Bill. It is just to make the Bill more readable when it is concluded.

**Senator Victor Boyhan:** I thank the Minister of State for that. That is what she is telling us. I take her in good faith and I accept that. Again, I can see the logic. Had we had a little rationale on that a day ago, we might have been able to tease out more issues and work constructively with the Minister of State. I take what she is saying in good faith. Of course, that was drafted and presented to her by the Department of children. She is saying there is no difference or nuance in relation to the care orders. She might just address the issue around the care orders. What is the difference, the tidying up, the nuance around care orders? It would be more helpful for all sides in this debate if we had a little memo or a briefing note on each of those.

I am taking it in good faith that the Minister of State believes it to be just a simple tidying-up exercise. It has full support. There are many issues in relation to legislation that might have the support of the Department of children and we would not always necessarily agree. It does not get it right all the time. None of us gets it right all the time. I take it in good faith. The Minister of State might touch on exactly the nuance or the difference in relation to care orders.

**Deputy Mary Butler:** To be clear, these are all technical amendments which have been worked out with the Department of children, the Office of the Parliamentary Counsel and the Department of Health. I will not be touching on care orders here because this does not deal with care orders. This just deals with improving the readability of the Bill to change the references from the "Child and Family Agency" to simply the "Agency" and to change references to parents, guardians and, where the child is the subject of a care order under the Child Care Act 1991, the Child and Family Agency. That is all it is doing. It is technical in nature. It seems like a huge number of amendments. Tonight, we will be dealing with a lot of technical amendments to improve the readability of the Bill to include references from the Department of Children and Youth Affairs, and later on in relation to the Department of justice. We will get into the substantive issues relating to the Mental Health Bill as we move forward. I will discuss care orders at a later stage when the amendments deal with care orders.

Amendment agreed to.

Government amendment No. 3:

In page 14, to delete line 29 and substitute the following:

“ “Board” has the meaning assigned to it in *section 94*.”

**Deputy Mary Butler:** This is a technical amendment to amend the definition of the board of the Mental Health Commission. This amendment links the definition to section 94 of the Bill, which sets out the functions of the board. We will get to that later.

Amendment agreed to.

Government amendment No. 4:

In page 15, line 1, to delete “a child” and substitute “a child aged 16 years or older”.

**Deputy Mary Butler:** Again, this is a technical amendment to amend the definition of capacity assessments in section 2 to clarify that capacity assessments refer to children aged 16 years or older. In the last Bill, the age was 18, as Senators understand.

**Senator Victor Boyhan:** I wish to clarify the Minister of State's understanding of what a child is. A child is someone aged zero to 18. The Bill proposes to amend this to 16 years of age, therefore 17 and 18-year-olds would be out of this category.

**Deputy Mary Butler:** It is 16- and 17-year-olds-----

**Senator Victor Boyhan:** That is what I mean. I am referring to 16- and 17-year-olds. The Department of justice in other legislation defines a 16 or 17-year-old as a child. That is the law. There is legal advice from the Office of the Attorney General and the Office of the Chief State Solicitor on this. There is litigation and trial cases. It is very clear that a 16- or 17-year-old is a child in terms of an offence. What was the advice received by the Minister of State on that? I ask the Minister of State to tell me her understanding of what a child is, in terms of age.

**Deputy Mary Butler:** The Bill still defines as a child as being someone aged under 18 years of age. However, it proposes to amend the definition of capacity assessments in section 2 to clarify that capacity assessments refer to children aged over 16 years of age because the Bill is changing the age of consent so that 16- and 17-year-olds have autonomy as to whether they accept care. We can go into that at a later stage. It is quite complicated.

I am not trying to undermine the importance of the point, but the Bill still defines a child as someone under 18 years of age. Under the new Mental Health Bill 2024, if enacted, as is the case with any other healthcare where someone who is 16 or 17 years of age can make up their own mind without the consent of their parents, they will also be able to do so in regard to their mental health.

There are significant safeguards in place in respect of young people with enduring mental health conditions, the courts, eating disorders and so on. This is a technical amendment to amend the definition of capacity assessment in section 2, which will now refer to children over 16 years of age, having previously referred to 16- and 17-year-olds up to the age of 18.

**Senator Victor Boyhan:** I will come back to the Minister of State on capacity. We are talking about people who may suffer from acute mental illness. They may have already been in some form of State care. They may not have parents, for that matter. They may or may not have advocates. This relates to advocacy. Who is the guardian or advocate for someone who is very unwell at 16 or 17 years of age? I know the Minister of State has received advice on this and there are concerns.

If we accept the amendment, we are stitching this into the legislation. While it is all very well to say the amendment is technical, the fact that the Minister is asking for the amendment is significant. Those who have given her legal advice and parliamentary draftsmen have thought about that and clearly made a strong case for the amendment to be included in the Bill.

It is no good for us to agree this and have a problem later on. The issue is who is advocating for somebody who is very unwell at 16 or 17 years of age and may not have the ordinary supports that many of us have. There may be people who purport to be acting in the interests of a child – we must never lose sight of the fact that they are children in law. Children aged 16 and 17 could be vulnerable on a number of fronts.

What protections will be in place? What advice did the Minister of State receive on this? Did it concern her that a number of people raised this matter with her Department, in particular capacity in respect of 16 and 17-year-olds who are exceptionally vulnerable? In some cases, these children are living on our streets. That is the reality. Who is protecting and advocating for that vulnerable group that may be in State care, have been thrown out of State care or fallen out of State care by their own actions? I would like to know more about the advice the Minister of State was given.

**Deputy Mary Butler:** The Bill deals with the mental health of the child, young person or adult. It does not address whether a child is on the streets or in the care of Tusla. It deals with a child and the mental health challenges that child may or may not have.

The Senator asked who will look after a child's interests if they are aged 16 or 17 years, are involuntarily detained, do not have capacity or are bipolar or psychotic. The Bill looks after them. It is all there in the Bill. I do not know whether the Senator has read the Bill in the detail I have. It is all right to shake one's head. However, there are safeguards in the Bill.

I need to go back to the start again. This is a technical amendment relating to wording. The one area where I got unanimity across many sectors was a recognition, going back to the expert panel in 2014, that 16- and 17-year-olds should have autonomy to make decisions for themselves on their mental health, with safeguards. All the amendment proposes is to amend the definition of capacity assessment in section 2 to clarify that capacity assessments refer to children over 16 years of age. It does not refer to those aged 12, 13, 14 or 15. Rather, it refers to those aged over 16, that is, 16- and 17-year-olds, where the previous Bill referred to capacity assessments as starting at the age of 18. That is the one area where we had a huge amount of agreement across the board.

I have met many organisations and groups over many years and that was one part where concerns were raised, especially for those who are very ill and do not have capacity. That will be dealt with in the Bill as we get through it. A lot of what I am seeking to do initially this week relates to technical amendments to make the Bill easier to read and compliant with the Childcare Act 1991.

**Senator Lynn Ruane:** Notwithstanding the technical nature of the amendment, we need to understand the technical part as Senator Boyhan said.

I seek clarification on a number of points. There are children aged 16 and 17 in Oberstown. If such a child's capacity is in question, who is responsible for deciding whether that child requires an assessment of capacity? Would it be the parent of the child, who might be quite active? Would it be the place of detention of a 16- or 17-year-old? Who is involved in the picture when somebody is in a residential setting?

**Deputy Mary Butler:** I am getting clarification.

**Senator Victor Boyhan:** No problem. The Minister of State can take her time.

**Deputy Mary Butler:** I do not want to give the wrong information.

**Senator Victor Boyhan:** We have loads of time. This goes back to the issue raised by Senator Ruane. The Minister of State said it does not matter if someone is on the streets or wherever else. That is not to disparage the Minister of State; I do not suggest she was disparaging in her remarks, but it does matter. There is hardly a day I walk around Dublin without meeting 16- and 17-year-olds who are homeless and suffer from problems with addiction and mental health having fallen out of care, including State care. They are vulnerable. I know what the Minister of State is saying about 16- and 17-year-olds. Everybody can be vulnerable at some point in their life, but these people are exceptionally vulnerable and it matters that they are on our streets. I would not like it to go out here that the Minister of State or anybody else here thought it did not matter, because I know she thinks it matters, as do I.

They are exceptionally vulnerable. Unfortunately, many have already been in care and have no confidence in a supposed advocacy service. Many people in working in care do not want them there. This is the reality. They are not wanted in care. They may have addiction problems. They have low self-esteem. They may have been living on the streets from the age of 14 or 15. That is the reality of Dublin and other parts of our country. I have met them. I have been in night shelters and have walked the streets with key community workers who deal with this cohort. I have also been involved in the Prison Service, juvenile detention centres, etc. I know people who worked in Oberstown who could not cope and had to leave.

There are major challenges. I have spoken to people who have told me they have concerns. The Minister of State is correct. A lot of people would see this as a positive step. I believe in empowering many of our citizens, regardless of what age they are and within reason of their capacity, to advocate for themselves. The reality is that, as the Minister of State knows better than most, these are exceptionally vulnerable people. The Minister of State also said that the Bill will take care of them. The Bill will not take care of them, nor did the previous Bill. There are many Acts on the Statute Book that are sitting gathering dust on the shelves and have not protected people. We will have a Bill with a load of aspirations in it.

When I get moving later in this Bill, I will tell the Minister of State about three amendments that were ruled out. I will talk about them later rather than raise them now because I want to stay focused. Talk about the Minister of State being disappointed - I and others will be disappointed. Let us deal with what we are dealing with now, however.

The Minister of State thinks and has taken advice that this is important. That is why she is bringing it to us to consider and accept or reject. That is our prerogative. I wish to tease this out. I want the Minister of State to share with the House the advice or concerns she received. Is she telling me that no one expressed concern about vulnerable groups of people? I will have to go back to the people, who may be listening in tonight, who spoke to me about this today. They expressed concern in relation to this cohort of 16- and 17-year-olds. Who is their advocate with their best interests? They are exceptionally vulnerable. That is the point I am making. I do not want us to sign up to something only to be told later that we agreed to

something under amendment No. 4. That is my concern. If the Minister of State tells me there are no concerns, I will sit down today and check it in the morning. I will go back to these people and ask them to provide me with the information. Although they shared information with me already, I wish to be sure to be sure that I do not quote people out of context. What is the Minister of State's knowledge about the concerns regarding this cohort of people aged 16 and 17? It is all very well empowering people when they are of sound mind, coherent, well, know what is happening and can see every side of it. That is my only concern and I hope the Minister of State appreciates that.

**Deputy Mary Butler:** I will answer Senator Ruane first. She raised the issue of a 17-year-old or a 17-and-a-half-year-old who may not have capacity and how we make sure. This is where the care orders come in. It is also where the consultant psychiatrist who is looking after the child comes in. If there is no parental consent, because parental consent is still allowed to be included, they may have to take to the courts. There are safeguards there. I was concerned. I am a mother myself. I was concerned about the need for sufficient safeguards to be in place regarding those particular supports for a young child aged 16 or 17 who is very ill and might not have the capacity to make that decision. I believe those safeguards are in place. I worked closely with the College of Psychiatry Ireland on this in order that psychiatrists feel, in real time, when a 16- or 17-year-old comes in at 2 a.m., who might have been found on the street or attempted suicide or something, that they can work in the best way possible. I believe those safeguards are there.

The other point I will make is that when any child or adult is involuntarily detained, the first to be informed is the Mental Health Commission in order that it is aware a child or young person has been involuntarily detained.

In respect of Oberstown, Tusla has responsibility for any children in Oberstown. We also have in-reach mental health services going in there, but I do not think that is the point of what the Senator was saying. What I am trying to say is that this Bill will protect all people with mental health challenges. There are safeguards with regard to those aged 16 and 17. This might add a little bit of clarity.

The technical amendment I am speaking about provides, "In page 15, line 1, to delete 'a child' and substitute 'a child aged 16 years or older.'" In the 2001 Act, a child was defined as up to 18 years of age. This amendment seeks to delete the word "child", because everyone knows, defined in the law, what a child is, and substitute "a child aged 16 years or older". That is for a 16- or a 17-year-old. That is just making the Bill representative of what is going to change in the Bill when it is passed and enacted.

**Senator Lynn Ruane:** I am glad to hear parental consent is still involved if a child is in a place of detention, when capacity is questioned or if the child needs an assessment. If it is challenged in court, is the child involuntarily detained while the matter is in court or does that pause the capacity assessment until the court deals with the issue? I wish to ensure the child is not treated or detained under a certain thing while the case is being heard in court. I am wondering what order that goes in.

**Deputy Mary Butler:** A child is detained if he or she meets the criteria to be detained but, if it is okay with the Senator, I will get a note done on that part in advance of next week. It might be helpful to tease out all those issues that are there. Some of those issues, obviously, relate to justice and that is where the crossover is coming into the Bill. Some are in relation to children and others relate to mental health. In respect of a child who is involuntarily detained, he or she is involuntarily detained for a reason. That is my opinion. The child is very ill. If the child is refusing and the treating clinicians believe they have to go to the courts to make sure, that will be in a case of life or death and they will do it with the best of intentions. We will get a note to clarify that exactly, which will give the Senators more cover when we are discussing it.

**Senator Victor Boyhan:** We do not like cover in this House; we like comfort and reassurance.

**Deputy Mary Butler:** Comfort was the word I was looking for.

**Senator Victor Boyhan:** I understand exactly what the Minister of State means. That would be helpful to us. It would be helpful because there is, as I said, a crossover with children. We know there are very vulnerable children and there is no dispute that they are children. I am speaking as someone who knows some of these 16- and 17-year-olds. We all have families who have been touched by issues around this. It is very difficult for the guardian, the carer, the person in official care or the parents. These are challenging people and circumstances for everyone. Empowering people is all very well, but we also have to have the capacity piece. It would be important because, as I said, there are huge crossovers with the Departments of justice and children in this regard. It would be a crossover memo on that. As we are here today - I say this in the spirit of good will - there will be people on to us tomorrow saying they tuned in to this debate and felt that this was not explained to us. The Minister of State's explanation and commitment to provide us with a briefing memo, hopefully well in advance of our next meeting, will be helpful.

**Deputy Mary Butler:** I will just go back to it. This amendment is technical. It clarifies that a capacity assessment only applies to those over 16 years of age. That is what it is doing. Children under 16 will not have a capacity assessment because consent is granted by the parents. These are those where it is determined whether they have capacity through a capacity assessment. In cases where there is no support from the parents, a capacity assessment might be necessary. These are the pieces that have been teased out already. They are just saying that capacity now refers to those aged 16 and 17. Previously, it referred to those aged over 18.

**Senator Victor Boyhan:** I ask for some guidance on the timelines involved because any delay in this process has ramifications too. When people are waiting for a capacity assessment, are we talking about 24 hours, 48 hours, ten days or 14 days? That is very significant because those people are held for a longer period and there are human rights issues in that regard. There are a load of other issues too, such as personal integrity, bodily integrity and the mind. It is really important. The timelines are very important.

Amendment agreed to.

Government amendment No. 5:

In page 15, between lines 2 and 3, to insert the following:

“ “care order” has the same meaning as it has in section 18 of the Act of 1991;”.

**Deputy Mary Butler:** This is a technical amendment to move the definition of a care order from section 59 of the Bill to section 2. It does not deal with what a care order is. Rather, it is just moving it from one section to another.

**Senator Victor Boyhan:** I wish to understand what the Minister of State understands to be a care order. She said she would come back to it later. This is the next section where we are dealing with care orders.

8 o'clock

The Minister of State said that when we got to the bit about care orders, we would clarify. It is important that we know her understanding of what a care order is as opposed to that of anyone else.

**Deputy Mary Butler:** I do not wish to discuss it at this stage.

**Senator Victor Boyhan:** The Minister of State would like to discuss it later.

**Deputy Mary Butler:** I will discuss it when we-----

**Senator Victor Boyhan:** I am happy with that.

**Deputy Mary Butler:** I will not discuss it now because there are lots of amendments relating to care orders and I want to get some bit of flow into the technical amendments and to ensure we can get some work done. All it is doing is moving it from section 59 to section 2.

Amendment agreed to.

**Acting Chairperson (Senator Pat Casey):** Amendments Nos. 6, 8, 11, 14, 18, 20 and 30 to 32, inclusive, are related and may be discussed together by agreement. Is that agreed? Agreed.

Government amendment No. 6:

In page 15, line 6, to delete “or” and substitute “and”.

**Deputy Mary Butler:** All of these amendments are technical in nature or relate to typographical errors that needed to be fixed, such as a dot, "i" or "t". There is nothing else here, only things relating to typographical errors that need to be fixed.

Amendment agreed to.

**Acting Chairperson (Senator Pat Casey):** Amendments Nos. 7, 25, 27, 28, 153 to 155, inclusive, and 299 to 301, inclusive, are related. Amendment No. 28 is a physical alternative to amendment No. 27. Is it agreed to discuss these amendments together? Agreed.

**Senator Nessa Cosgrove:** I move amendment No. 7:

In page 15, between lines 9 and 10, to insert the following:

“ “chemical restraint” means the use of medications with the primary intention of controlling a person’s behaviour or of restricting, preventing, or otherwise limiting their freedom of movement;”.

Amendment No. 7 will insert a definition of "chemical restraint" into the Bill. Together with amendments Nos. 27, 28, 155 and 301, it would take the important step of including critical safeguards around the use of chemical restraint in the Bill, particularly the current absence of any regulations or code of practice governing its use.

Chemical restraint and the administration of medicine to control behaviour or restrict movement rather than treat a mental health condition can have serious physical and psychological consequences - I know the Minister of State knows this - and its misuse is often difficult to detect due to its invisibility compared to physical restraint. Without a clear legal definition, oversight mechanisms and reporting requirements, there is a heightened risk of overmedication, coercion and violation of individual rights. Embedding statutory safeguards would ensure that chemical restraint is only used as a last resort under strict conditions with appropriate documentation, time limits and independent review. This would bring things more in line with human rights standards and promote a more transparent, accountable and rights-based approach to mental healthcare.

It is welcome that the Minister of State has recognised the importance of regulation in this area and has tabled her own amendments. However, our amendment provides for a broader definition than the one offered by the Government and allows for inappropriate use or overuse of *pro re nata*, PRN, sedatives to be included in the definition. In a 2020 report, the European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment found that PRN medicine was not being used in an appropriate manner at the establishments visited and recommended that the Irish authorities carry out of a review of this type of prescription at all psychiatric institutions, particularly as regards potential overmedication, chemical restraint and involuntary treatment, and draw up guidelines on the use of PRN medication. We hope that the Minister of State will listen and consider these amendments.

**Senator Lynn Ruane:** I support this amendment. It is outside the space of this Bill but chemical restraint is widely used, even with regard to people's age and mental health, so it can affect people who end up in nursing homes or long-term wards in hospitals. I have my own experience of somebody being medicated because they were singing at night. When we look at this in terms of the medical constraint of a person's behaviour, it was being used in that situation because the nurses did not want the other people to be woken up by somebody singing. The singing was the person's regulation of their fear and anxiety. It kept them calm. Chemicals are used at an alarming rate to control people in hospitals. It makes me even more concerned to think about the degree to which they might be used in enclosed facilities where people are detained involuntarily or where there is even less access for families to pick up on it. The fact that I have seen it used in older age care makes me extremely concerned about it in this Bill. Having a broader definition of it is really necessary so that we protect vulnerable people in this situation. Someone's behaviour is not always a mental health issue and we do not need to

control other people's behaviours just because they may be seen as a disruption to someone's shift. In my experience, that is how it has been used.

**Senator Laura Harmon:** I agree with the comments of Senators Cosgrove and Ruane. It is really important that we have broader definitions of "chemical restraint" and "pharmacological restraint" than the ones offered by the Government. Mental Health Reform agrees with this proposal.

It is important that any definition of "chemical restraint" include the inappropriate use or overuse of PRN sedatives. In its 2020 report, the European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment found that PRN medicine was not being used in an appropriate manner at the establishments visited and recommended that the Irish authorities carry out a review of this type of prescription at all psychiatric institutions, particularly as regards potential overmedication, chemical restraint and involuntary treatment, and draw up guidelines thereafter on the use of PRN medication. It is essential that these recommendations be followed.

**Acting Chairperson (Senator Pat Casey):** So that everyone is aware, we are not just discussing amendment No. 7. There are a number of amendments in this grouping and I want to be fair to everybody. Before I move to the Minister of State, does anybody else want to speak on any of the other amendments in this group?

**Senator Victor Boyhan:** For clarity, could the Acting Chairperson read out the amendments in the grouping? Are we discussing amendments Nos. 6, 8 and 11 in this group?

**Acting Chairperson (Senator Pat Casey):** No, we are discussing amendments Nos. 7, 25, 27, 28, 153 to 155, inclusive, and 299 to 301, inclusive.

**Deputy Mary Butler:** I thank the Senators for the opportunity to discuss the important matter of pharmacological restraint. At the outset, though, it is important to say that I cannot agree with Senator Ruane's comment that restrictive practices are being used at an alarming rate, as there has been a significant amount of work done. I have done a lot of work in this area myself over the past few years.

I want to highlight and commend the excellent work being done by mental health services in Ireland to reduce the use of restrictive practices. The use of these practices has been falling for a number of years, particularly since 2018, and Ireland now has one of the lowest rates across comparable jurisdictions, according to the Mental Health Commission. Recent data from the commission shows that the rate of this decline has approximately doubled since the introduction of the commission's revised rules and codes of practice, which came into effect in January 2023. Other important factors influencing this decline include training - I support those who have trained - as well as initiatives introduced by the HSE and improved training and understanding around human rights and the harmful effect of restrictive practices. The Mental Health Commission data shows that, in 2023 and 2024, there was a 34% reduction in the number of reported episodes of seclusion and physical restraint. Since 2018, there has been a 62% reduction in all restrictive practices. I have to put that on the record of the House. Irish

mental health services must be commended for their continued and sustained positive efforts in this area.

Notwithstanding all of that, I also felt it was important on this Stage to move amendments relating to pharmacological restraint. We discussed it a lot on Report Stage in the Dáil, which took ten hours. As a result of that, I asked officials in my Department to review this matter following the debate in the Dáil earlier this year. I then requested the Mental Health Commission to carry out a rapid evidence review of pharmacological restraint in other jurisdictions. The amendments I am introducing today are informed by this research by the commission. I thank Senators Black, Cosgrove and Harmon for bringing forward their own amendments.

Pharmacological restraint refers to the administration of medication to a person where the purpose of the medicine is only to control a person's behaviour or control access to his or her body. Pharmacological restraint does not include any administration of medication where the medication is for the benefit of the person's condition. Stakeholders such as the Mental Health Commission and the Irish Human Rights and Equality Commission requested that the Bill be amended to include the regulation of pharmacological restraint, and I am happy to do that.

It should be noted that medical professionals are licensed to administer medication for specific purposes, namely, to treat a person's condition. Any administration of medication outside of this should not occur, except in the most limited circumstances. The Government amendments have been introduced to ensure safeguards are in place to protect people accessing services and to protect medical practitioners, which has to be remembered here as well. I oppose the Senators' amendment on chemical restraint because of the reasons set out and because of the work the Mental Health Commission has done and the expertise it has drawn on from other jurisdictions. Any use of pharmacological restraint must comply with regulations, which will be made by the Mental Health Commission. I have tasked the commission with drawing up these regulations.

There are a number of generous safeguards and protections on the use of restrictive practices that apply to pharmacological restraint, namely, the provisions in sections 53, 57 and 58 for adults, and in sections 84, 88, 89, 90 and 91 for children. Pharmacological restraint can only be applied in rare and exceptional circumstances: where there is no safe alternative; where it is the least restrictive practice possible in the circumstances; where it is proportionate to the assessed and immediate threat of serious harm; and for the shortest duration possible. Further to this, there are a number of other protections that apply, such as the monitoring and reporting of the use of pharmacological restraint, the keeping of records of its usage, the notification to the Mental Health Commission, and a requirement to continue to communicate with the person on whom the restrictive practice is being used. When a person contravenes the provision of the Act or a regulation in relation to restrictive practice, he or she is liable to be convicted, as per section 53 of the Bill.

**Senator Victor Boyhan:** The Minister of State's helpful statement leads to more questions. She told us she requested the Mental Health Commission to do qualitative research and this fed into the process. That is enlightening and I thank the Minister of State for it. I ask her to share that research with us because it is important. We all want to enhance the legislation. The Minister of State clearly learned something from that research and fed it into the process, which

is great. We, too, would like to have the benefit of that research because we are at the early stages of this legislation.

**Deputy Mary Butler:** I will check it out.

**Senator Victor Boyhan:** Yes, there should not be any problem doing so.

**Deputy Mary Butler:** I will check.

**Senator Victor Boyhan:** That is great. I want to touch on this group of amendments, which calls for regulations. I have learned from the Minister of State, who can tell me I am wrong if I misunderstood her, that she has tasked the Mental Health Commission to come up with draft regulations. That is positive because the commission is the expert in this field.

I have learned two things from the Minister of State's response to this series of amendments. First, research has been carried out and a report was produced, although I do not know how extensive it is. Second, she has just agreed to check whether we can have the report. I do not see any reason we should not have it. It would be helpful if we could have it as soon as possible as it would give us a greater understanding of what is going on.

I thank the Minister of State for using her own initiative to fire ahead. Her statement is a fitting response to a number of the amendments that called for regulations to be made. She has tasked the commission to do this work and produce a draft set of regulations. That is all very positive. I thank the Minister of State.

**Senator Lynn Ruane:** I welcome the Minister of State's statement that the use of chemical restraint has reduced. I wonder what a health professional, whether a doctor or whoever else, who is in charge of an individual considers to be a chemical restraint. In some cases, it may be very obvious that chemical restraint is being used and it is noted as that because there is a very clear risk to the person's well-being or to other people or there is an outward physical manifestation that causes a risk, maybe in the person's environment, and a chemical restraint is used because, for whatever reason, it is deemed to be in the best interest of the individual and the people around him or her. In many cases, it is much more subtle than that. In many cases, it is not noted on records as chemical restraint or pharmacological restraint. Sometimes it is really subtle and heavy sedatives are given to an individual. Somebody visiting the next day may say the person is very groggy and ask whether they had a difficult night. When the visitor is told the person had a difficult night, they will not ask any further questions. It is not always noted that there has been a risk assessment and a report done. It is very subtle but it happens in nursing homes.

Dementia intersects with older mental health. People end up on particular wards and when sedatives are given, it is noted that a sedative was given, not that the person was given a sedative because they were walking the corridors at night. That is no reason to give a sedative unless the person consents and it is part of their care plan. The only reason I became so aware of this and that I read other investigations into nursing homes in Ireland to see if it was common practice was that I questioned why an individual was clearly groggy on several occasions and the staff naively told me - they did not see anything wrong with the answer they gave - that it

was because he kept singing at night. My mind was blown. I monitored this over a period, did my own research and read a research paper. I forget the name of the author but I will remember it in time. The research was done in Ireland on the use of chemical restraint among older people. We are going to end up with older people who have intersections with different types of dementia, Alzheimer's disease, etc., may be in particular care settings, and may also intersect with capacity assessments.

In the commission's setting of regulations in this regard, we need to be able to have an accurate indicator of how often sedatives are used in relation to behaviour. This is to ensure we do not say they are cases of chemical restraint but we actually catch a lot of the invisible numbers of when sedatives are given and noted on records as a person being given a sedative. The records do not give any reason or insight as to why the person was given a sedative. It may be assumed by other people that the sedative was given because the person wanted to go asleep but that may not actually be the case. It is much more subtle. Is there a way that the full picture can be captured?

**Senator Nessa Cosgrove:** To follow on from Senators Ruane and Boyhan, the use of sedatives in psychiatric settings must balance therapeutic intent and the rights and dignity of patients. This is why we need a comprehensive review. The guidelines resulting from such a review would provide clarity for clinicians and safeguard patients' rights and would enable the Mental Health Commission to assess current prescribing patterns. A comprehensive review would produce clear results.

**Deputy Mary Butler:** I congratulate the Cathaoirleach on the role he played today in the very important visit by President Zelenskyy.

Pharmacological restraint refers to the administration of medication to a person where the purpose of the medication is only to control a person's behaviour or control access to his or her body. That is the first point and that must be made clear. I do not have a clinical background. I say this every time I speak on the Bill. Everything I do is based on lived experience and common sense. Pharmacological restraint does not include any administration of medication where the medication is for the benefit of the person's condition. That is important and has to be put on the record. The next point is it can only be ordered by a consultant psychiatrist and initiated and applied by a trained mental health care professional. It is important that those provisions that are in place are overseen and adhered to. That is the first point.

The second point is there are some regulations there. I will not use the word "uncomfortable", but I wanted to be reassured by the Mental Health Commission in relation to exactly what Senator Ruane has said there that other people have said to me, about when pharmacological restraint may be applied. I welcome the fact that we have seen the numbers fall significantly, by 62%, in all restrictive practices. The reduction that we have seen and the amount of huge work that has been done is greater than that in any other country in Europe but I believe the amendments I am proposing, because of the Mental Health Commission's involvement in this and that I have asked it to come up with the guidelines that we will implement when the Bill is implementable, are the best way forward.

As I said at the start, I am not a clinician so I cannot determine personally whether it is pharmacological restraint in the case of an elderly person or a loved one of mine who might be

on medication, when they might be trying to get the dose right, for example, and the person might be groggy for a few days but after a week would get used to it or maybe they decide he or she is too groggy and they will bring him or her back down. I do not think that is pharmacological restraint but I believe it is for the best people to determine what it is and what way it should be implemented properly because there have been incidents and I myself have come across them. You might have older people with dementia. You might have an adult with an intellectual disability, for example, who might be a risk to himself or herself or a risk to others, and it is in that determination where I felt it was important enough that pharmacological restraint needed to be included in this Bill and I want to take the advice of the Mental Health Commission in relation to it.

I thank the Senators for their amendments. I have looked at them in detail but I would prefer to continue on the pathway. We all are 95% on the same page. That is where I am at.

Amendment put and declared lost.

Government amendment No. 8:

In page 15, line 23, after "such" to insert "a".

Amendment agreed to.

**An Cathaoirleach:** Amendments Nos. 9, 33, 34 and 42 to 44, inclusive, are related and may be discussed together by agreement. Is that agreed? Agreed.

**Senator Nicole Ryan:** I move amendment No. 9:

In page 16, between lines 2 and 3, to insert the following:

" "dual diagnosis" means the term used when a person experiences both a substance abuse problem and a mental health issue such as depression or an anxiety disorder. Treatment options must address both;"

I welcome the Minister of State to the Chamber. At the outset, I want to say that we are legislators and our sole job here is to scrutinise the Bill that is before us. It is in no way an attack on the Minister of State personally. I know she has put a lot of work and a lot of time behind this. As anyone who has drafted Bills for the House will be aware, it takes a lot of time and you feel passionate about the things you are doing.

In the previous debate that we had, the Minister of State asked me what is dual diagnosis. In the context of what we are speaking about today, which is mental health, I thought it was pretty clear what dual diagnosis is but I will give the Minister of State three different definitions of dual diagnosis, in the context that I am talking about it. In the HSE, the term dual diagnosis is used to describe a person who presents with a co-occurring mental health disorder and a substance use disorder. Dual Diagnosis Ireland states, "'Dual diagnosis' is the term used when a person suffers from both a substance abuse problem and another mental health issue such as depression or an anxiety disorder." The World Health Organization defines a dual diagnosis as the "co-occurrence in the same individual of a psychoactive substance use disorder and another psychiatric disorder".

Amendments Nos. 9 and 44 introduce for the first time a statutory definition of dual diagnosis and guiding principles for integrated care. Dual diagnosis is not mentioned once in this Bill yet addiction and mental health go hand in hand. People self-medicate because they cannot access timely mental health supports and then they find themselves shut out of services because their addiction must be treated first. This is wrong. People fall between the cracks every day and they are left with neither service taking responsibility.

The Minister of State stated in this debate that this Bill will care for all with mental health challenges, but people who have dual diagnosis are equally people who have mental health challenges and substance misuse. I am not talking from an abstract place here. I have worked in a low-threshold service. For people who do not know what a low-threshold service is, it is where people are actively using substances every day. You are essentially fire-fighting the whole time. There is no room for therapeutic work because they do not have the capacity for it. We had one resident who lived there and addiction was the easiest thing to deal with. He had severe mental health issues. He should never have been in that service but he was there because no other service would have him. He was shut out from the mental health service and it was up to this homeless service to treat him. A lot of addiction services also have to treat people who have mental health issues because mental health services shut the door on them and they are left with nowhere to go. This individual was incredibly disruptive. The other residents who lived there were afraid of him. Equally, the staff was afraid of him. On numerous occasions, he verbally abused me. On one occasion, I had to lock myself inside the office because he was going to physically attack me. I had to call the Garda and all the gardaí could do was remove him from the place. The following day I had to come in for my shift fearing for my life because I knew the minute he entered that service he would potentially attack me. This is the lived reality of people every day on the ground. We can create policies. We can create lofty documents and reviews, but if the Minister of State goes into any service that works with people at that level, they will tell her that they are expected to do everything with absolutely nothing.

The Minister of State has the opportunity of a lifetime for a Minister to bring dual diagnosis into this. The amendment ensures there is a no wrong door approach. We talk about this all the time but people who have dual diagnosis, who have co-occurring disorders, need help. They need mental health services and the services need to work together at the same time. This Bill could be the thing that starts it. It is not going to fix it. The care is integrated across home, community and inpatient settings and it embeds best practice and compels inter-agency co-operation.

The Minister of State cannot say that this Bill will protect people when she is not going to name dual diagnosis and she is going to leave those people out in the cold. They are going to fall through the cracks and they are going to die. That is exactly what happens. You see it every day. They come into the service, they go back out, and either they get incredibly lucky and it is a stroke of luck that they get out of that service, or they die. It is as simple as that.

This amendment protects the most vulnerable in our system and it is long overdue. I urge the Minister of State to accept the amendment. We have an opportunity here to name dual diagnosis in the Mental Health Bill for the first time. It is about time for it to happen because we can have an integrated strategy out there that has been launched but the integrated care is not happening down on the ground at all.

**Senator Lynn Ruane:** I concur with everything my colleague said. I have a knot in my stomach all day even thinking about talking about dual diagnosis. When I first was elected, the first thing I brought to this House was conversations on dual diagnosis. I had briefings in the audiovisual room. Mainly, my experience of dual diagnosis has been through two avenues. One of them is working in addiction services since I was 17 years old, for the last 20-odd years, and working in the homeless services, again, since I was 17 years of age;. The other is through the friends I loved and have lost due to dual diagnosis.

Dual diagnosis will never be put down as the cause of death on someone's death certificate but there are many ways in which my friends died over the years. It may have been through suicide due to untreated dual diagnosis because everywhere they went and asked for help they were told by an addiction practitioner that they needed to sort their mental health before the practitioner could address the addiction or by a mental health practitioner that they needed to sort their substance use before he or she could deal with their mental health. On some occasions, these people, both in my work and personal life, experienced various forms of mental health issues, including psychosis and schizophrenia alongside addiction. People who are really kind in nature and experiencing dual diagnosis, and doing things under psychosis that their real, natural self would never do, are never able to recover from the shame of that and are then using drugs to deal with the shame of behaviours associated with mental health, whether that be violent outbursts, issues within the home, or running around the estate, knocking on people's doors, embarrassing the family, and doing things that they just cannot control. Right now, many of my friends have dual diagnosis. They try so hard not to drink or take drugs, so that they do not get the dual diagnosis, and then they go for help, and it is a constant circle.

I am sorry for being graphic but I think I need to be to illustrate why the Minister of State needs to address dual diagnosis, so that people are not turned away. In my lifetime, I responded to somebody who slit their throat because they did not get the help that we tried to get them for months leading up to it. They survived and I still could not get them help. They slit their throat and still could not get help. On occasions, I have dropped people at St. James's Hospital who were turned away and walked out. One man threw himself in front of a taxi and died when he was turned away from St. James's Hospital because of dual diagnosis.

The streets have become asylums. Ireland said it addressed the problem of institutions when it closed them down, but it did not put in the supports, care, dual diagnosis planning and everything that was needed. People ended up in hostels and on the streets, unable to access that so-called community care that was meant to exist when we decided we would no longer institutionalise people. Some of the results of people not getting care go beyond self-harm, to the harm of others or within the home. I have worked with men who have attacked their mothers. Those men will be vilified if something serious happens to someone, but some of them have begged and begged for help for the voices inside their head. They were turned away because they were using substances and they actually physically hurt the people they love the most. If this Bill does not address dual diagnosis, we are ignoring the core drivers of some of the most serious things that happen in our society where dual diagnosis has been present.

They are the most extreme cases. I could keep going with them. When I worked in addiction services, I was around the age of 20 when I first really started understanding dual diagnosis. A girl arrived from the inner city. My service was not based in the inner city or for the inner city.

She was told that if she came to my service, she would likely not be turned away. Somebody else had obviously been engaged with us from that particular community and told her to come. She had voices in her head telling her to do something she really did not want to do. She also thought she had lost one of her family members in this hallucination and she was frantic. It was all wrapped up in dual diagnosis. I could not get that person any help. I had to defy my board of management and defy and break every boundary. I can say it now, thankfully. I will probably never be employed in drug services again when I do. I kept my service open for three full days, through the night, to try to keep that person safe. I had to sit with her in that building until we could finally try to get her to a regulated space where she could calm and understand that what she thought was happening was not happening. I am not qualified to do that. If anything had happened, I would have been held accountable on all sorts of levels, but I could not turn that person away because I understood addiction and what was happening. I am not a medical practitioner, however.

The problem is, as Senator Ryan pointed out, that services on the ground are trying to respond to something they are not equipped to do. There need to be co-created care plans relating to addiction and mental health. We will hear speeches for years about addiction being a mental health issue, yet when you go and say you have an addiction, the services will say that is not for them. If we had really good psychiatry, psychology, therapy, counselling, and whatever psychosocial supports are needed for someone presenting with dual diagnosis, an individual who works in that area should be able to say he or she knows what to do with that person and how to address this. When they send people away, there is something wrong with that in terms of the professional training that they get, that they cannot actually come up with a tailored programme, response and intervention for someone to actually be able to support someone with dual diagnosis. There is something seriously wrong there.

We think the Minister of State can begin to address that in this Bill, because if she does not, so many parts of this will not apply to people who are experiencing substance misuse. People will continue to die and people will lose family members. They will continue to have their own children not want to be around them because they are caught in that cycle. It is one of the biggest destroyers of people's lives in my community when they are unable to get supports.

I am begging the Minister of State to really look at this. People who understand dual diagnosis have been looking for care and a positive response in this regard for a long time. The Minister of State has the opportunity to do that in this Bill. I will have been elected for ten years as of next year. I have been trying to find a way to deal with dual diagnosis for a decade, and it is in front of us now. I ask the Minister of State to really consider how we can do that between now and Report Stage.

**Deputy Mary Butler:** I thank Senator Ruane for her presentation for sharing her lived experience. I understand how passionate she feels about this. She is telling me I have an opportunity relating to dual diagnosis. I have been in this role since June 2020 and the first thing that was presented to me when I came into it was a copy of Sharing the Vision, our mental health policy. That strategy puts the service user front and centre, was cross-departmental, recognised lived experience and peer support, and also recognised dual diagnosis. In 2023, I was the Minister of State who launched the model of care for dual diagnosis, jointly with the then Minister of State, Deputy Naughton. It recommended the development of 12 adult

specialist dual diagnosis teams nationally and four adolescent hub teams. It is important to put on the record what has been done.

In relation to improving access to dual diagnosis services, Government policies, including *Sharing the Vision and Reducing Harm, Supporting Recovery*, set out clear commitments to improving services for people with a dual diagnosis. *Sharing the Vision* recognises that people with a dual diagnosis should have access to appropriate mental health services and supports. *A Vision for Change* did not include that. That was one of the fundamental differences because *Sharing the Vision* is my bible and my job. I am tasked by the national implementation and monitoring committee, NIMC, to implement it. It is not gathering dust on a shelf. I travelled to Limerick last Thursday week for the third meeting of NIMC this year. It travels the country and goes to various different areas to see that. The roll-out of the dual diagnosis community teams has commenced, with mental health funding of €5.4 million provided to support recruitment in this area to date.

Five dual diagnosis teams have been recruited into and developed at present. Under budget 2026, I have allocated funding for an additional dual diagnosis team and a dual diagnosis day programme in Keltoi in Dublin. Some Senators will be familiar with Keltoi. That will be our day hospital. I have been working on this for the last two years. It is a day hospital which people with dual diagnosis in Dublin will be able to attend. The roll-out of the dual teams is progressing. An adult team in Limerick and Cork commenced services in 2024. A team in Waterford is in recruitment, with two other adolescent teams currently being developed in Dublin. Under budget 2026, funding has been allocated for Keltoi and for a dual diagnosis team. It will also provide more staff for the team in Waterford.

Dual diagnosis is real but the model of care we devised in 2023, which took a lot of work, is actually there to support people with a dual diagnosis. That brings us back to the point to discuss exactly what dual diagnosis is. I want to clear up some misconceptions about the purpose of admission under the Mental Health Bill currently. People who have a coexisting mental disorder and an addiction or substance misuse issue can already access mental health treatment under the Bill. The Mental Health Bill does not preclude anyone with addiction issues from accessing mental health services where the admission is to treat the person's mental disorder or mental health difficulty. Section 12 excludes a person from being involuntarily admitted in cases where he or she has addiction or substance misuse issues but does not have a coexisting mental disorder. It is a Mental Health Bill and the important point we have to get across is that, if you do not have a coexisting mental disorder, if you have a dual diagnosis but it does not involve mental health, that is the only time it excludes you from being involuntarily admitted. The simple reason for that is that a mental health service is best placed to treat mental disorders and a person with addiction issues is more appropriately treated in an addiction service, ensuring that the primary health concern of the individual is adequately and appropriately provided for. If a person needs treatment for his or her mental disorder, the fact that he or she has a coexisting addiction issue does not preclude him or her from being involuntarily admitted. It does not legally preclude them. Furthermore, any person may be admitted voluntarily, subject to the agreement of his or her responsible consultant psychiatrist.

I highlight the fact that the Bill does not include any reference to any specific mental disorder. There will not be any reference to bipolar disorder or psychosis, but that does not mean the work does not go on in relation to eating disorder teams or self-harm and suicidal ideation. It

does not mean we did not mention mental health with intellectual disability. It would not make sense to include a specific reference to dual diagnosis and dual diagnosis only.

The supports for dual diagnosis are being put in place. I break my back every year. I have done six budgets in a row. I have increased the mental health budget by 50%. I am travelling to a jurisdiction tomorrow to discuss mental health care and all they want to talk about are the clinical programmes that we have in Ireland that are nowhere else in Europe, the clinical programmes we have in regard to eating disorder teams, mental health with intellectual disabilities, and perinatal mental health across every single one of the 19 maternity units in Ireland. All of these clinical programmes are in place. We are building on them. They have to be done incrementally. We are dipping into the same pool of staff for public, private and voluntary but we are making a lot of progress. For example, when I came into the role in June 2020, we had three eating disorder teams: one up and running and two funded. We now have 15 eating disorder teams: 13 up and running and two more funded. We have 100 people working in eating disorder teams across the country, with ten consultant psychiatrists. When I came into post there were no supports for adults with ADHD. There was no clinical programme for adults with ADHD. We now have 14 funded ADHD teams for adults throughout the country. The last five are in recruitment so we are almost there.

The point I am trying to make in relation to dual diagnosis is that it does not have to be listed in the Mental Health Bill for it to be happening every day of the week in trying to provide the services. To the Senator's point, it is important to note that dual diagnosis is a broad term used in different clinical settings that does not only mean mental health and addiction services.

**Senator Lynn Ruane:** It is not.

**Senator Nicole Ryan:** It is very specific.

**Deputy Mary Butler:** Sorry?

**An Cathaoirleach:** Senators will be able to come back in. Give the Minister of State a chance to speak.

**Deputy Mary Butler:** The term is also frequently used to describe a person with a mental health difficulty and an intellectual disability. Defining dual diagnosis as a term that relates only to substance use problems and mental health difficulties would exclude other forms of dual diagnosis, creating unintentional confusion and service complications.

**Senator Nicole Ryan:** Nobody is discrediting the work the Minister of State has done and all of that kind of stuff she has been talking about, but the reality on the ground is not what she is saying. It is not. People are dying every single day. I will go back to that dual diagnosis point. I gave the Minister of State three definitions of dual diagnosis and what exactly I mean. The World Health Organization defines dual diagnosis as "the co-occurrence in the same individual of a psychoactive substance use disorder and another psychiatric disorder". Are we going to dispute the World Health Organization right now and say that is not dual diagnosis?

The Minister of State knows exactly what I am talking about. I very rarely, if ever, heard anybody use the term "dual diagnosis" to define somebody with two mental health issues.

**Deputy Mary Butler:** Yes, we can

**Senator Nicole Ryan:** That is not what they ever are talking about. They are always talking about substance misuse. I have three different definitions from three different sources, including the HSE itself. We cannot sit here and ask what dual diagnosis means. Everybody knows exactly what it means in this context. If there is a dual diagnosis strategy in all the services the Minister of State is putting in place, why is it so hard to put it into this? I do not understand why it is so hard to name it because if we do not name it in the Mental Health Bill, it will keep being siloed. People will still go to mental health services and be told to go away and have their addiction treated.

**Deputy Mary Butler:** That is not the case

**Senator Nicole Ryan:** That is the case every single day.

**Deputy Mary Butler:** No

**Senator Nicole Ryan:** Every single day. It may not be the case in Dublin city, but outside of that, it is the case. Every single day people are getting turned away.

**Senator Lynn Ruane:** We need to resist confusing dual diagnosis with other types of comorbidities or other types of stuff where there are two diagnoses. We know what we are referring to when we are talking about addiction and mental health. The problem is, we do not have a situation where people are dying regularly because they have other types of comorbidities. There is a very specific issue here on the ground in practice where people are not cared for when they present with the two. If somebody just had an addiction issue, nobody is suggesting they would be cared for for any other reason. We are quite particularly talking about the two, and people are dying. People are living lives they do not want to be living because of the lack of care for dual diagnosis.

Of course, anyone will welcome the different initiatives and clinical programmes the Minister of State is speaking to in terms of dual diagnosis, but the problem is, legislatively, we need to opt in people because they are being refused care for dual diagnosis. If we do not explicitly name them in the Bill and their right to care under this Bill, it means they can be continued to be turned away. It is happening daily and weekly, where people are being turned away because of substance use. I have sat in many a psychiatric ward, especially in Tallaght in my work as a drug worker, and in St. James's when I was in the inner city with the homeless, with many people who were there for six or ten hours and, when they displayed an uncomfortableness because of a dual diagnosis, whether there was an alcohol issue or whatever, and the substance piece kicked in, the mental health professionals who were assessing them, when they realised they had a substance misuse issue, sent them away. They did not signpost them anywhere else or do anything else - no follow-up or anything. They sent them out of the room. People have

literally walked out of accident and emergency departments and killed themselves because of this. That is the reality and what is still happening in this country today.

This definition, from Sinn Féin and Senator Clonan, matched with my amendments that are in this as well in regard to dual diagnosis, clearly defines it and defines why it is needed. We do not have people contacting our office every day or in our personal lives saying there is a problem in Ireland with dual diagnosis in relation to intellectual disability and mental health and that people are dying, throwing themselves off bridges or knifing people as a result. That is not an issue. That is not being raised as a concern. What is being raised as a concern is addiction and mental health and the lack of care there. There is even a lack of coherence in what the Minister of State said that I was not quite following. She said that if somebody was presenting with a dual diagnosis but it was addiction, they would not be presenting with dual diagnosis. Then there was the conflation of dual diagnosis with intellectual disability, which is not actually defined, as Senator Ryan said, in terms of the World Health Organization. Then the Minister of State spoke about the services that are being provided for dual diagnosis. When the Minister of State says she is providing a service for dual diagnosis, is she saying that service is for people with intellectual disabilities and mental health issues or are she and her Department defining mental health issues as addiction, thereby recognising it through service provision but engaging in conflation when it comes to the legislation? The Minister of State, through her work and efforts to provide dual diagnosis services, and the Department must have defined what they understood dual diagnosis to be. Otherwise, they would be coming up against the same issue on a practical level in the community. They would say they had dual diagnosis. If, however, a mother arrived with a child with an intellectual disability and a mental health issue, would there be clinical provision in the community?

**Deputy Mary Butler:** Yes.

**Senator Lynn Ruane:** Well, that is not what this is.

**Deputy Mary Butler:** No. I will respond in a minute.

**Senator Lynn Ruane:** Is the Minister of State saying that the dual diagnosis staff employed by the HSE in the past few years, one of whose names I have in my head because I have met the staff often, do not understand their job as she does? We meet dual diagnosis staff all the time in relation to the work we do in here or our work on drugs policy, and we note that they all understand the service as involving no wrong door and believe we need to develop dual diagnosis services. That is in the context of addiction and mental health. Is the Minister of State saying the dual diagnosis services that have been introduced are not related to addiction and mental health and that they relate to something else? This is where I am confused. Many of us have been told over the years that work is being done on dual diagnosis. In the case in question, it has only ever been referred to in the context of addiction and mental health issues.

In addition to wanting to understand everything else, I would like to understand what the Minister of State means when she says that the clinical supervisors now in place have nothing to do with addiction and that, instead, according to her understanding, are concerned with dual diagnosis. If I have a child whose mental health issues and intellectual disability exist side by side, and there is no substance use, is that child representative of those whom the Minister of

State says the clinical supervisors are working with in respect of dual diagnosis? That is not how it is understood, even by the clinical supervisors I have met in the HSE who were put in place six or seven years ago before the advent of service provision.

The Minister of State used Keltoi as an example. That is actually an addiction service with a speciality in trauma. It is an amazing service. The Minister of State is saying she is going to have a day centre there for people with a dual diagnosis. Is she stating that people will be arriving there not with an addiction but with a mental health issue and an intellectual disability?

**Deputy Mary Butler:** I never said that.

**Senator Lynn Ruane:** What I am saying is that the Minister of State is conflating dual diagnosis with intellectual disability-----

**Deputy Mary Butler:** I am not; the Deputy is.

**Senator Lynn Ruane:** -----when we are talking about addiction. She is giving an example of dual diagnosis but then saying she has services for dual diagnosis. Therefore, her Department must be able to define it. If Keltoi is a service for dual diagnosis, then the Minister of State understands exactly what dual diagnosis is. What I am suggesting would not make the Bill confusing at all; it would align with all the work being done on the ground. I am quite confused by what has been said.

**An Cathaoirleach:** If the Minister of State wants to come back in on that, it will be okay. I can allow other Senators to contribute afterwards.

**Deputy Mary Butler:** I would like to for a second because I cannot leave that unchallenged. The Mental Health Bill does not preclude anyone with addiction issues from accessing mental health services where the admission is for the purposes of treating the person's mental disorder or mental health difficulty primarily. There may be addiction issues also, but such issues are not only about drugs. They can involve alcohol and gambling, and these relate to dual diagnosis also. I am working with a man who has mental health challenges and who is addicted to gambling. That entails dual diagnosis. It is not the case that dual diagnosis has to relate only to drugs. That is the first point.

What the Senator is trying to say is that dual diagnosis is about drug addiction and mental health issues. It is not exclusively about them as there are many addictions.

**Senator Lynn Ruane:** It is great if the Bill looks after all of them, including gambling-----

**An Cathaoirleach:** The Senator can come back in after the Minister of State.

**Deputy Mary Butler:** That is why I am not going to specify what dual diagnosis is. Dual diagnosis issues are being treated. I accept that the services are not where I want them to be. We are rolling them out incrementally year on year and building them up. One cannot say that

an adult with an intellectual disability and mental health challenges cannot have an addiction also.

**Senator Lynn Ruane:** Nobody is saying-----

**An Cathaoirleach:** The Minister of State, without interruption.

**Deputy Mary Butler:** The Senator, having spoken to people who provide the services, tried to say that the services are being provided only to those with a mental health difficulty and a drug addiction. That is not the case. An adult with an intellectual disability, for example someone with Down's syndrome who might have dementia and mental health challenges, will have a dual diagnosis. They are not going to be turned away. Therefore, I am not going to legislate for dual diagnosis when we are already putting the supports in place. I absolutely want to do more, and we will continue to roll out services across the model of care. However, I am not going to leave this Chamber tonight with anyone believing that the Mental Health Bill precludes anyone with addiction issues from accessing mental health services where the admission is to treat the person's mental disorder or mental health difficulty. The purpose is to treat their mental health issue, not their addiction, but there is recognition that they can be treated when they also have an addiction. The dual diagnosis element of what we are rolling out deals with both. We have to do more of it. I will not be accepting the amendments.

**Senator Sharon Keogan:** I want to revert to the Minister of State on something she said about dietitian teams for eating disorders. She mentioned that there are 15 teams. Are they for adults or children?

**Deputy Mary Butler:** Both.

**Senator Sharon Keogan:** Why is it not working for the children? Why is there not one single bed tonight for a child suffering with an eating disorder?

**Deputy Mary Butler:** I was talking about day services.

**Senator Sharon Keogan:** Sorry, but I am talking about children who are dying. It is awful. I hear about this all the time. There are children dying in hospital waiting for CAMHS. They receive medical intervention but medical intervention is no good when a child is actually dying. What services exist for children with eating disorders? There are none. There is not one bed available. I am not being dramatic.

**Deputy Mary Butler:** The Senator is.

**Senator Sharon Keogan:** I am not; I am telling the Minister of State-----

**Deputy Mary Butler:** The Senator absolutely is.

**Senator Sharon Keogan:** -----that I deal with this all the time.

**Deputy Mary Butler:** I could drive the Senator to Cherry Orchard this moment and show her the beds.

**Senator Sharon Keogan:** There is not one bed available for a child with an eating disorder to access services today; there are waiting lists for beds. That is not good enough while children are dying. I have encountered the worst case in Ireland. The child is 16 and the HSE is recommending that she be put into St. Loman's psychiatric hospital. That is not good enough.

I deal with teenagers all the time. I specifically set up a mental health project in my town because I could not get services elsewhere for the people in my area.

**Deputy Mary Butler:** The Senator needs to speak to the amendment.

**Senator Sharon Keogan:** I could not get CAMHS for the children. They must wait for two years, if they are lucky, to get on the CAMHS list. That is not good enough. Children are being failed when it comes to access to mental health services. A child with bad eating disorders cannot get beds straight away. That is the reality of what is happening. Will the Minister please check with her Department?

**Deputy Mary Butler:** I do not have to.

**Senator Sharon Keogan:** I can tell her it is happening.

**An Cathaoirleach:** I can bring in Senator Ní Chuilinn and then Senator Ruane if the Minister of State wants to wait.

**Deputy Mary Butler:** I would like to respond first.

**An Cathaoirleach:** Okay.

**Deputy Mary Butler:** Senator Keogan has not spoken about the amendments we are discussing. She came in to make a point. I would like to make one back, which is that 90% of all eating disorders are best looked after in the community. We have 15 teams in place, 13 of which are resourced and two of which are the subject of recruitment processes. I recently went to Riverside House in south Dublin to open a facility with an adult team and a children's team colocated. They are multidisciplinary teams, with consultant psychiatrists, psychologists, clinical nurse specialists, social workers and advanced nurse practitioners. The Senator can come in here and shout at me that there are no supports, but there are. An eating disorder is the toughest mental health challenge a person can have. The services are outpatient services because 90% of all eating disorders are best dealt with in an outpatient setting. Recovery is very slow and can take up to seven years.

9 o'clock

In Ireland, we have 51 CAMHS beds for children open at the moment and 22 of them are for eating disorders. I can bring the Senator to Cherry Orchard.

**Senator Sharon Keogan:** I know Cherry Orchard.

**Deputy Mary Butler:** The Senator does not have to stand up.

**Senator Sharon Keogan:** I have had a child in Cherry Orchard.

**Deputy Mary Butler:** No, the Senator got a chance. The Senator came in-----

**An Cathaoirleach:** The Minister of State, please, to respond.

**Deputy Mary Butler:** -----and made a charge. I am thinking about those people and nurses who are working the night shift in Cherry Orchard tonight and looking after young people who are very sick with anorexia nervosa or some other eating disorder, or in Merlin Park in Galway or Eist Linn in Cork. I have visited each and every one of those places. For the Senator to come in and say that there are no eating disorder supports for people and young people in this country is factually incorrect and I would ask her to withdraw her comment because it is not true. There are 100 clinicians working on eating disorder teams across the country and there are nine consultant psychiatrists working. I monitor the CAMHS beds that are available every week. Every Monday morning, I get a report from the mental health unit of the Department of Health that tells me how many beds are and are not available. We have capacity where we need it to be at the moment. There is always an occasion where somebody might be waiting for a bed but every Tuesday of every week, representatives of the four regions come together and hold a meeting where they discuss the caseload for eating disorders, and if a bed is required for a child, then a bed is found. We also use private capacity, if we have to.

I want to put on the record of the Seanad - it is important for me to say this - that since the clinical programme was introduced in 2018 for eating disorders for under-18s, we have not had to send one child outside of this jurisdiction for treatment. So I ask the Senator to temper her language in relation to what is being provided. She can speak to one particular case. I cannot. I have to speak in the round, but if the Senator wishes to bring that case to my attention, then I will see what I can do to support that person.

**Senator Evanne Ní Chuilinn:** I want to return to the amendments on dual diagnosis. We cannot trip up over language. This cannot be a debate about semantics. If "dual diagnosis" is the wrong term, then find a new term. The Minister of State said that people who presented with mental health problems were being treated for their mental health problems, but we cannot separate the two in these instances. It is really specific and does not apply to a dual diagnosis of a severe learning disability, ADHD or addiction. I do not care if people want to call it a triple diagnosis. We cannot help people if we cannot agree on how to treat vulnerable people. They cannot help themselves and need help. We are all human and we all have stories about how we have lost friends and family members due to the aftereffects of a dual diagnosis, but we have an opportunity now to admit that we might be making a mistake and either find a new term for what we are talking about or find a way to make sure these people are protected and

not turned away. People who work in mental health facilities and addiction services are doing their jobs. Everybody is doing their best in the same way that we are all trying to do our job as well. Sometimes, the job of such staff is to say "No". We have to protect them to let them say "Yes". It is how I lost my brother. He was turned away from mental health facilities and addiction services because of the dual diagnosis piece. Everybody in this room knows somebody who has been treated in the same way. It is really important that we pause for a beat. If we cannot insert the term "dual diagnosis" in a broader context, then we need to find a new term for a very specific case whereby we have these people who cannot help themselves. As other Senators have said, these people are falling through the cracks. It is our job to save them and ensure that they do not fall through the cracks. It cannot be left at us not agreeing on language. I ask that any language problem be addressed.

I want to put this on the record. The Minister of State said that it was not just one addiction and it could be gambling, drugs or alcohol. Alcohol is one of the most dangerous drugs. Alcohol is potent, dangerous and damaging. It is really important that we do not lose sight of the fact that it is not a drug.

**Senator Lynn Ruane:** I am astounded at the defensiveness in the Chamber today. I did not come in expecting that. I came in expecting some understanding, compassion and awareness.

**Deputy Mary Butler:** That is not fair.

**Senator Lynn Ruane:** No, it is fair.

**Deputy Mary Butler:** It is not fair.

**Senator Lynn Ruane:** Nobody is turned away if they have gambling and mental health issues. That does not happen because it is very specifically "substance use" that sees people being turned away, as they are seen as affected. From all the years I worked with people who gambled, the reason it was one of the most dangerous addictions was that it did not knock people out. Gamblers do not fall asleep and have a little respite. Other substances are different. Doctors do not like dealing with somebody affected physically. They do not like them showing up if they are goofing off in the assessment. They do not like them showing off if they are in withdrawals and they are jumpy. It is very different. The type of addiction actually matters in dual diagnosis. I am telling the Minister of State that from 25 years' experience of working in addiction. Whether it is sex, gambling or whatever type of behaviour, they generally present differently. It is true that, in presenting differently, they can access mainstream services more easily than somebody who may be drunk or had a bag of heroin an hour before they asked for assistance with mental health issues. It is very different and that is why I am saying there is a gap in awareness, in understanding it intimately, because for most of the people who have died, substance misuse and mental health issues were co-occurring conditions. When looking at dual diagnosis, the statistics show it is substance use, so it matters.

The Bill may not preclude them but the problem is practice has precluded them, and unless we take an active measure to include them, then they can continue to be turned away in practice. I ask the Minister of State for a bit more openness because nobody is insulting all the other stuff - I certainly am not - in relation to service provision. I am not coming at it from that angle.

I am looking for something to be included. I have not once criticised anything that was happening or anything that the Minister of State was working on. I am asking for a positive inclusion of a cohort of people who are being completely failed by all mental health systems in Ireland in relation to substance use. It is very particular, and that is not to ignore in any shape or form other types of addiction, but they present differently and doctors and psychiatrists feel that they can engage with them differently. I have problems with many other services that will not engage. We have counselling services, suicide prevention services and rape crisis services that will not deal with people because they have substance misuse. It is happening actively. We need to actually place the substance front and centre and not ignore all other types of addiction. The problem is it is substance use that is in the way of people receiving care. That is just the reality of the situation. I would ask for a bit more openness and understanding in that regard because people are actually dead. None of us got defensive. The Minister of State got defensive. The rest of us are putting people in holes in the ground and the Minister of State is the one getting defensive. I would suggest she reconsider that.

**Senator Sharon Keogan:** Certainly, I spoke out earlier about children who were in hospitals or medical settings that were not suitable for their needs. I know what Cherry Orchard does and I know the great people who work in Cherry Orchard. I fostered a young child for over a year who spent some time there before she came to me, so I am well of the work done in Cherry Orchard. I am also aware of Lois Bridges because another child I fostered attended that facility. I am aware of the facilities that are available at this moment in time. However, I can tell the Minister of State that there are no beds available for a child with an eating disorder awaiting a bed in hospital. The Minister of State knows that, I know that and the people in those beds and their parents know that. There might be all these teams around the country, and fair play to them, but we do not have the beds. All I am asking the Minister of State for is more beds so that these children will stop dying.

**Deputy Mary Butler:** The Mental Health Bill does not specify any mental health difficulty or mental disorder, including dual diagnosis. A person with a coexisting mental health difficulty and other issues can access inpatient mental health services where the person meets the criteria for involuntary admission. A person presenting with dual diagnosis is already accounted for in the current provisions of the Bill and should be able to access services based on need. I understand we have had lived experience that this was not the case previously, and it may not be the case in every single case. There are people who fall between the cracks. What I am trying to do is roll out incrementally is not a postcode lottery but dual diagnosis teams that can support people all over the country and a day hospital at Keltoi in Dublin to support people with dual diagnosis.

The Senator is right when she speaks about alcohol and how challenging that is for many people. I will conclude on that. I am ten years on my feet in the Dáil and Seanad and I have never been accused before of not having compassion.

Amendment put:

The Committee divided: Tá, 14; Níl, 27.	
Tá	Níl
Boyhan, Victor.	Blaney, Niall.
Collins, Joanne.	Boyle, Manus.

Cosgrove, Nessa.	Brady, Paraic.
Harmon, Laura.	Byrne, Cathal.
Keogan, Sharon.	Byrne, Maria.
McCarthy, Aubrey.	Casey, Pat.
McCormack, Maria.	Comyn, Alison.
McDowell, Michael.	Conway, Martin.
Murphy, Conor.	Costello, Teresa.
Noonan, Malcolm.	Crowe, Ollie.
O'Reilly, Sarah.	Curley, Shane.
Ruane, Lynn.	Daly, Paul.
Ryan, Nicole.	Duffy, Mark.
Tully, Pauline.	Fitzpatrick, Mary.
	Gallagher, Robbie.
	Kelleher, Garret.
	Kyne, Seán.
	Lynch, Eileen.
	Murphy, P. J.
	Murphy O'Mahony, Margaret.
	Nelson Murray, Linda.
	O'Donovan, Noel.
	O'Reilly, Joe.
	Rabbitte, Anne.
	Ryan, Dee.
	Scahill, Gareth.
	Wilson, Diarmuid.

Tellers: Tá, Senators Nicole Ryan and Joanne Collins; Níl, Senators Cathal Byrne and Paul Daly.

Amendment declared lost.

Progress reported; Committee to sit again.

### Finance Bill 2025: Second Stage

Question proposed: "That the Bill be now read a Second Time."

**An Leas-Chathaoirleach:** I welcome the Minister of State, Deputy Kieran O'Donnell, to the House.

**Minister of State at the Department of Housing, Local Government and Heritage (Deputy Kieran O'Donnell):** I appreciate the opportunity to present the Finance Bill to the Seanad and participate in this debate on behalf of the Tánaiste and Minister for Finance, Simon Harris, who is participating in the proceedings of today's state visit by President Zelenskyy but who will of course be engaging with Senators as the Bill completes its passage through the Seanad.

As Senators are aware, the annual Finance Bill provides a legislative basis for the provisions introduced in the budget as well as some further changes to the tax code. I understand that Senators have been provided with an updated summary of the Bill as passed by the Dáil, which summary addresses each section. I will use the time available to consider the broad themes in the Bill and how the Bill will provide the legislative basis for budget decisions already taken.

The measures announced in budget 2026 seek to protect our economic stability, support our citizens and prepare Ireland for the challenges and opportunities of the future. The Finance Bill implements a range of targeted tax changes, including specific measures to support households, jobs and businesses and to encourage and promote investment. The changes provided for in the Bill seek to address the many challenges facing our society, including those of housing and climate. The Bill also contains a number of administrative changes to the tax code, reflects recent international developments and seeks to protect and enhance the integrity of our tax system. I look forward to finalising this important legislation over the coming weeks.

The measures announced in the budget, such as the enhancements to the research and development tax credit, the participation exemption and audiovisual incentives, will protect jobs and build on our progress, enhancing our offering as a country to do business with and in. Looking ahead, we expect to add a further 63,500 jobs by the end of next year, with the economy remaining at full employment over the coming period.

In terms of income tax, I want to address the fact that the scope for significant personal tax changes was limited in budget 2026. Budgetary parameters of €9.4 billion were set out in the summer economic statement. In line with this, budget 2026 allocated €8.1 billion for public spending and €1.3 billion for taxation measures. Budgets are about choices and, in making decisions for this one, the Government committed to measures that would improve the overall standard of living, with a focus on affordable, permanent changes. However, over the lifetime of this Government, we will stand by our programme for Government commitment to make progressive changes to income tax, if the economy remains strong.

The Finance Bill increases the 2% universal social charge, USC, ceiling by €1,318 to €28,700 for the 2026 year of assessment onwards. This change is made in line with the national minimum wage applicable in 2026 and will ensure that 2% remains the highest rate of USC that is charged on the income of full-time workers on the national minimum wage. It also provides for a two-year extension to the reduced rate of USC for medical card holders.

The Bill extends the rent tax credit in its current form for a further three years until 31 December 2028. It also extends the mortgage interest tax relief for the 2025 and 2026 years of assessment. For claims relating to 2025, the maximum value of the credit will remain at €1,250 with a 50% reduction applying for claims relative to 2026.

The foreign earnings deduction, FED, scheme is being extended until 31 December 2030. From 1 January 2026, the level of relief will be increased to €50,000 and the Philippines and Türkiye are included as relevant states for the purpose of the scheme. Following discussion on Committee Stage in the Dáil, I brought an amendment on Report Stage that removed Russia from the list of relevant states for the purpose of this scheme.

The special assignee relief programme, SARP, is also being extended until 31 December 2030. From 1 January 2026, the minimum salary requirement will be increased to €125,000. Additional amendments are also being introduced to make the relief more practical.

As housing continues to be one of the biggest challenges facing the country, a whole-of-government approach is being taken to address it. The Finance Bill provides for a range of measures that seek to complement direct spending initiatives to enhance viability and boost the supply of housing. One of the key measures in this Bill is a reduction in the rate of VAT from 13.5% to 9% applying to the supply and construction of apartments and apartment blocks. Following amendments on Committee and Report Stages in the Dail, this section now includes construction services and student accommodation within the scope of the 9% rate in line with the original policy intention. This viability measure will apply until 31 December 2030.

Regarding residential zoned land tax, the Bill provides another opportunity for landowners to seek to have their land rezoned to reflect the genuine economic activity being carried out and for those who do so to apply for an exemption from residential zoned land tax in 2026.

In line with Government's commitment to accelerate the delivery of affordable homes, the rental profits arising from homes that fall within the cost rental scheme will be exempt from corporation tax. This exemption will apply to developments that are designated as falling within the cost rental scheme by the Minister for Housing, Local Government and Heritage on or after 8 October 2025.

The Bill also introduces an enhanced corporation tax deduction for certain costs incurred on the construction of apartment developments and for the conversion of non-residential buildings into apartments. This measure should improve the viability of these developments. The Bill makes substantial changes to strengthen the living city initiative, which supports the enhancement of older housing and commercial properties in the designated special regeneration areas in Cork, Dublin, Galway Kilkenny, Limerick and Waterford.

In terms of VAT, in line with the programme for Government commitment, the rate of VAT that applies to hairdressing services as well as the sale of food and certain drinks in the hospitality sector is being reduced from 13.5% to 9% from 1 July 2026. This will help to protect the jobs of the many people employed in our small coffee shops, restaurants and hairdressers nationally. The 9% rate of VAT on gas and electricity bills is also being extended. This measure will support households across the country as energy prices remain high. This was introduced by way of a financial resolution on budget night and the Bill gives effect to it until 31 December 2030. The Finance Bill confirms the budget night increase in tobacco products tax. Smoking remains Ireland's leading cause of preventable death, and the Government is committed to reducing smoking prevalence.

The Bill introduces a number of changes that are designed to support business, investment and jobs. Changes are being made to the research and development tax credit, including increasing the rate of the credit from 30% to 35% and the first year payment threshold from €75,000 to €87,500.

The film corporation tax credit is being amended to introduce an enhanced credit of 40% for qualifying visual effects projects, subject to certain conditions. The digital games corporation tax credit is being extended for a period of six years until 31 December 2031. The scope of this credit is also being extended to include the development of post-release digital content.

The lifetime limit on gains that qualify for the capital gains tax revised entrepreneur relief is being increased from €1 million to €1.5 million for disposals made from 1 January 2026. A dividend withholding tax exemption for investment-limited partnerships and equivalent EU-

EEA partnerships is being introduced in this Bill. This seeks to support opportunities for growth in the funds industry.

This year's Finance Bill introduces a new market cap exemption stamp duty threshold of €1 billion for Irish SMEs and start-ups trading on regulated markets. For companies below this threshold, the 1% stamp duty charge paid on share transactions will not apply. The Bill also extends the bank levy for a further year.

Finally, as has always been the case, the Bill makes a number of technical changes to tax legislation to ensure it functions as intended, to give sufficient powers to the Revenue Commissioners to ensure they can enforce tax legislation and to correct technical errors arising from previous Bills.

The Finance Bill sets out legislative provisions to bring effect to the tax measures announced in the budget. These measures seek to support households, businesses, jobs and investment to protect our economy. As always, I look forward to a constructive debate in the House on its provisions. I commend the Bill to the House.

**Senator Joe O'Reilly:** I welcome the Minister of State, who has a lot of professional and personal expertise in this sphere. He is a very apt person to be with us for the debate.

It merits saying that the object of the Finance Bill is to give legislative effect to the budget, primarily the taxation changes, etc. The budget is set in the context of a strong economy. We have 2.8 million people in employment. We have had a 19% increase in employment since lockdown. Some 63,500 new jobs will be added in 2026. We have high living standards, long life expectancy and excellent educational outcomes. We have a good progressive social protection system. It is in that context that the budget and Finance Bill are set.

In the overall context, we are not without challenges. The major challenge, of course, is tariffs. They have been set at 15%, which is not as bad as anticipated but is still a significant increase compared to the *status quo*. Today, we have a lot of trade wars and geopolitical conflict. They are the challenges and the backdrop to the Bill. We have to build resilience into our economy to deal with those challenges. We are doing that very effectively in the budget.

In next year's budget, there will be a Vote of €19.1 billion for infrastructure across the board, including water, roads, transport, energy, the grid and all of that. That is an important bit of resilience and economic activity for the country. Over the coming five years, we will be devoting 5% of GDP to infrastructure development. We have put €4.5 billion this year into the Future Ireland Fund, which will cope with ageing, climate change and digital transition. We will have a budget surplus of €5.1 billion, which is a very healthy situation. We have an improving debt-to-GDP ratio. We are at 61% now and we will be going down to 58%, which is significant. We will have an annual growth rate into the future of 2.19%. That is an encouraging situation as we deal with the whirlwinds that are out there, which we cannot fully anticipate the impact of.

As I said, the Finance Bill creates and enhances a progressive and caring Ireland, which is important. There is a big attack on child poverty in the Bill. There is an increase in the weekly rate for a child over 12 of €16, to €78, and an increase of €8 for a child under 12. The issue of carers is very important. Both in cold, clinical economic terms and in human terms, it is important that carers are supported in their homes. The income disregard for carers is up by

€375 for a single person and by €750 for a couple. The fuel allowance, which is important in the context of fuel poverty, has seen a €5 increase from €33 to €38. There has been a flat rate increase of €10 in social welfare payments in general. We wish it was more than that, but in the budgetary context, with the other measures in the budget, such as the increase in the fuel allowance and so on, it is not inconsiderable. However, we would aspire to more in the future.

Importantly, the budget makes provision for auto-enrolment, which is effectively a retirement savings scheme. The State will invest €154 million in that next year as a contribution for 2026. It is a hugely important initiative, one of the most important initiatives in a long time. I must acknowledge that it was my constituency colleague, who has been in the news a lot lately, Heather Humphreys, who piloted that through initially. It is a significant social reform, irrespective of the politics of it.

The extension of the rent tax credit is important in the housing context, as is the VAT reduction on apartments. I have heard anecdotal evidence, and we have colleagues here from Dublin city, and seen from walking around that there would seem to be a lot of activity on the apartment complex front, which would suggest this is working. I mentioned the €9.4 billion infrastructural fund in the context of building in resilience, but it is also important in the context of housing.

Agriculture is our core industry, and it gives rise to food processing and so on. In the region I come from, everything is based on agriculture and food processing. The measure for young farmers is important in the context of succession planning in farming. The young trained farmer stamp duty relief is being maintained and extended, the farm consolidation relief is being extended and the farm restructuring relief is being extended.

In the climate area, the extension of the VRT relief on electric vehicles is important, as is the extension of the €400 tax disregard for people selling electricity into the grid.

The purpose of tonight's Second Stage is that we broadly approve the Finance Bill and, in so doing, I commend the Finance Bill to the House. I would ask everyone in the House to support it on the grounds that it deals with economic whirlwinds and is a prudent response to the international difficulties that we face around the tariffs and geopolitical conflict. It is a prudent response, is socially progressive and is a very important response to the housing crisis through putting the infrastructure in place. It is also a response to the issues of climate change and agriculture. It attempts to keep the stimulus in all sectors of the economy. The Finance Bill, in giving effect to the taxation measures in the budget, is an important piece of legislation. I hope that we will have a good debate, that it will go through Second Stage and that we have a good discussion on Committee Stage, where we will discuss the recommendations. I will leave it at that. I again welcome the Minister of State. I welcome the Finance Bill and support it.

**Senator Michael McDowell:** I welcome the Minister of State. I echo what Senator O'Reilly has said about the Minister of State and his approach to debates of this kind.

I have a number of points to make in relation to this Bill that the Minister of State might not like to hear. First, whereas Senator O'Reilly calls it a prudent Bill and suggests it is a conservative measure in times of economic turbulence, I think there are aspects of the Finance Bill and the budgetary strategy of the Government that need to be fundamentally challenged. The average industrial wage in Ireland is roughly €49,000, and workers hit the top rate of tax

at around €44,000. The effect of the budget put forward by the former Minister, Paschal Donohoe, was to increase the number of workers who, because of wage inflation and the like, are being pushed from the lower rate of taxation to the higher rate. His failure to index the lower tax band at the 20% rate is, in my view, inexcusable. I cannot see why somebody earning below the average industrial wage should be paying more tax as a result of so-called prudence on the part of the Government. I do not think that follows in the present circumstances. The excuse given, that there were other things the Government had decided to do, such as reducing the VAT rate in specific areas, does not excuse the increased incidence of taxation on workers earning below the average.

I look around my own part of Dublin. You can hardly move without Deliveroo people going in this direction and that. You can hardly get into a restaurant to eat. You can hardly book a restaurant to eat. The big thing, though, is that many restaurants are closing for more days in the week, not because of the VAT rate - the more money they get, the better off they are - but because there are problems recruiting catering staff and people to work in their businesses. What I find strange is that, in a thriving industry, so many premises are closed for so much of the time.

It is not just a Dublin 6 problem. I was in Sligo recently and I noticed that almost every pub in Sligo is closed until 5 o'clock in the afternoon. What is happening? Why can they not keep open? I just wanted to get lunch during a court case I was doing there and I could not get a bowl of soup in a pub in Sligo at lunchtime. It suddenly struck me that things are not healthy in the catering trade in this country. That was not to do with whether I would be charged VAT on the soup and sandwich at lunch. It was all to do with getting people to work and making it profitable to open.

I will move on to my next point. I believe that, yet again, the Government has left CAT and CGT rates at 33%. When Charlie McCreevy, way back in 2002, reduced the CAT rate from 40% to 20%, the yield went up 500% the following year. Do people understand that? Five times as much money came in when he halved the rate from 40% to 20%. That is an extraordinary figure. I believe an awful lot of transactions are held up by the 33.3% rate, which was introduced for good reason at the time of the financial crisis in 2009, but there is no reason to do it now. A reduction in those two rates of tax would free up transactions dramatically and stop all sorts of measures to avoid paying those taxes. There are so many transactions where people say to themselves that if they realise the capital gain, the State takes 33.3% immediately, so they decide not to do that.

The third point I want to make is this-----

**Deputy Kieran O'Donnell:** It is the fourth, I think.

**Senator Michael McDowell:** It is my fourth, is it? Well, good.

**Senator Pat Casey:** I am glad somebody is counting.

**Senator Michael McDowell:** I am glad I am being productive. My fourth point then is this, and it may surprise some people. The time has come to deal comprehensively with non-doms in Ireland. It is not right or fair that factory workers pay fairly hefty tax rates but other people

can just skip off to Malta, Portugal or wherever else and pay no tax to the State on their income. Believe it or not, when the Progressive Democrats were in office, Mary Harney and I came to the Government with a proposal for a minimum tax rate to apply to all Irish citizens regardless of where they were. I suggest it would be fair, or the Government should at least consider, a 20% tax rate for non-doms who are Irish citizens, have been Irish taxpayers, have assets and income-earning assets in Ireland, and cannot prove they are giving that amount of money up to any other country anywhere in the world. I do not believe in a society or a world order in which the super-rich can escape all taxation and come back to Ireland and start lecturing us on how we should run this country. It is fascinating that people who opt out of our economy in terms of paying anything into it can just flit off abroad and then come back for their 180 days of the year and give us lectures about what the rest of us should be doing with the State. It is an extraordinary thing. It would be so simple. By the way, the British are going to eventually deal with non-doms and the WTO world order is changing. The super-rich, whether they are in America, Portugal, Malta or wherever else, expect somehow that they have the right to own assets and employ people who pay huge taxation, at 20% and 40%, along with PRSI and USC, but they do not owe a cent to the country that has made them wealthy. I do not accept that at all.

The last point I want to make, the fifth or the sixth point or whatever it is, is this. There is provision in the legislation in respect of rent and allowances and the like, as Senator Joe O'Reilly said. The big problem is that the private rental sector is collapsing and the measures that will take effect in March are driving people out of the sector. Landlords are selling up. I know that because one person with whom I have a close economic relationship has been served with an eviction notice twice in the last 18 months by landlords who say – and it is the only way out of it – that they intend to give the property to a family member or put it up for sale. If the Government does not tackle that, it is going to have a major crisis on its hands. There is no point in the Department of Finance fiddling around with rent allowances and the like if people are being evicted as a result of what is being laid down as the law in the Custom House.

**Senator Pat Casey:** I will share my time with Senator Daly, if that is agreed.

**An Leas-Chathaoirleach:** Is that agreed? Agreed.

**Senator Pat Casey:** I welcome the Minister of State to the House. I had the opportunity on budget day to speak on the broader aspects of the budget. I now wish to focus on one specific aspect of this Bill, the help-to-buy scheme. I acknowledge the huge role of the scheme, which has helped over 50,000 families to own their own homes. There is also the first home scheme, which came into operation lately. I want to address two technical issues with the help-to-buy scheme. The first is the loan-to-value ratio of 70%. I raised this with the previous Ministers, Paschal Donohoe and Michael McGrath, and I was gaining traction with both but one decided to go to Europe and the other decided to go to Washington. I must acknowledge the huge role they played in stabilising our economy and providing a stable economy for everybody.

With the loan-to-value ratio, I am not talking about the deadweight. I am not talking about the people who can afford to go into the bank tomorrow morning and get a 70% loan straight away. I am talking about the people who on the margins and need both the help-to-buy scheme and the first home scheme. They cannot get a mortgage of 70% but they can get one of 65%

and with another 20% from the first home scheme, they could buy. If they could access the help-to-buy scheme, they would have the deposit but because they are ruled out, they do not have the money to get the deposit. I will give an example of how clinical this is. A lovely couple had all the transactions done to buy a new house in Newtownmountkennedy. The first home scheme was in place, as was the help-to-buy scheme, and then the bank rang to say it had done a miscalculation on the mortgage and had not taken into account the couple's car loan. Their loan-to-value ratio went down from 72% to 69.2%. They lost the help-to-buy scheme payment of €30,000, they did not have the money for the deposit and they lost the purchase of their home. Three years later, they are still living in a rental property. Another example is a single mother who was buying a duplex house in Wicklow town for €280,000. She could only get a mortgage of 65% and she was topped up with both the first home scheme and some money from her mother.

**Deputy Kieran O'Donnell:** She must have had loans.

**Senator Pat Casey:** Yes. On her income, she could not get a mortgage higher than 65%. Her mother was helping her out and she was getting the first home scheme as well, but she could not get the help-to-buy scheme. Again, she could not get it across the line. They are two examples.

I am not talking about the deadweight in this scheme, which we all know about. There is a genuine need to have a review of the 70% threshold for people who are taking on additional debt. We call it equity, not debt, but it is debt because that equity has to be paid back. If the first home scheme and help-to-buy scheme were combined, the rate would be much higher than 70%. I would like the Minister of State to look at that.

The second issue, which is easier, relates to the fresh start principle. I can also give examples of this. It does not happen very often but some people - widows and widowers - are ruled out of the fresh start principle. These are people who lose their house because they have lost their husband or wife and do not have the correct insurance or whatever else in place and have to sell the family home. They are no different from people who have separated, divorced or become insolvent. I do not think it is the intention of the law to rule them out, but because they were not put into it in the first place, they are currently ruled out.

10 o'clock

We are not talking about a huge cohort of people in that regard. There are not many people who look for a new home when they lose a husband or wife. It is a very small, insignificant percentage of people but we should not rule them out.

I will not get into the issue of the hospitality industry with Senator McDowell, but I could provide a lot more reasons why the pubs are only open in the evening time, other than a shortage of staff. We will do that another day.

**Senator Paul Daly:** I thank Senator Casey for allowing me to share time with him. I want to raise two points with the Minister of State. In fact, it is one issue that has two anomalies on the back of the budget. I refer to the changes to the flat-rate VAT for farmers. I will not get into trying to explain the flat-rate VAT. It is a figure agreed between the Minister and Revenue

based on macroeconomic data from the CSO. It changes and is reviewed. In the budget it was reduced from 5.1% to 4.5%. The anomaly is that there is also a flat rate for livestock of 4.8%, and it did not change.

In basic terms, using €1,000 as the figure, if you now sell an animal in the mart for that amount, you will bring home €997.14 or 0.03% less than if the animal was sold to an abattoir or factory where the person would get €1,000. This is going to put serious pressure on the marts of Ireland. They employ a lot of people in rural areas. Previously, farmers had the opportunity to shop around – if that is the correct term to use when you are selling. They had the option of telling the man in the factory they would go to the mart or *vice versa*. If they are going to take a hit of even 0.03%, it adds up over the entirety of the stock. It is an anomaly and it must be looked at before the Finance Bill is signed, sealed and delivered over the line.

The second point also relates to the flat-rate VAT for farmers. It relates to the poultry sector. The previous Minister, Paschal Donohoe, gave us very good briefings as to why the poultry sector was taken out of the flat-rate VAT and would have to register. I respect the bona fides in that regard. I am not renegeing on that because I agreed with him at the time. There were directives from the Commission on the back of a whistleblower, but I will not go into the whole story.

There is an anomaly in that it is reduced in a situation where farmers do not exclusively have poultry but have a mixed farm. They could have a poultry section but also do beef, dairy, sheep, tillage or whatever. Now it is becoming a very onerous task for them to return their accounts at the end of the year without having to register the entire enterprise. That was never the ambition of the change. They need to register the poultry sector but it was envisaged that they would have been able to accept or work under the flat-rate VAT for the other sections. It is an unintended consequence. It is an anomaly that will cost a lot of money when it comes to accounting for those farmers who have to register. Some of them might not even reach the threshold of expenditure to register for VAT but by virtue of the fact that the poultry part of their enterprise now has to be registered, they cannot work under the flat rate and they are caught in that situation. They are the two anomalies relating to the flat-rate VAT.

**Deputy Kieran O'Donnell:** What does Senator Daly suggest should be done?

**Senator Paul Daly:** That Revenue could make it as easy as possible to facilitate them in those circumstances.

The livestock VAT rate of 4.8% has to become equal to the 4.5% flat-rate VAT, because that is a serious anomaly.

**Senator Conor Murphy:** My colleagues and I will be opposing the Bill before us. It seems the Government has been determined from the outset to steamroll the Bill and the measures contained within it through the Houses. Not one Opposition amendment was accepted.

We can only conclude that the budget, which the Bill before us enacts, is for the wealthy, the developers and the bankers. It turns its face away from ordinary citizens of this State who have struggled for years with the cost-of-living crisis that continues to turn the screw on workers and families. It is a budget that refused to acknowledge the hardship that would be felt by

hundreds of thousands of households as vital cost-of-living measures were ruthlessly scrapped. The budget contains a hard message from the Government parties: that the pre-election courtship of voters is over and the promises made then are now abandoned until the next election campaign.

This Finance Bill spends big. We are surrounded by millions and billions of euro, which the Government would say is evidence of an economy that is firing at full throttle. Who benefits from the roaring economy? It is certainly not workers, since the Government failed to introduce any income tax cuts to benefit them, never mind measures to support struggling families with the cost-of-living crisis. There were tax cuts for some. In fact, the Finance Bill will herald a total of €2.5 billion in tax cuts for landlords, developers, investors and others. The Government says these are choices that will support industry and infrastructure across the State, but budget after budget, homelessness continues to rise, public services are reduced and the Government can never explain that. It never takes responsibility for the tens of thousands of working people for whom home ownership is a pipe dream.

We in Sinn Féin asked the Government to deliver a fairer tax package by abolishing the USC on the first €40,000 every worker earns. This would have put €746 in the pocket of workers. We were ignored and, as a result, workers will be worse off next year.

Renters have also been thrown to the wolves by the Government, which committed to increasing the renters' tax credit in the programme for Government. It is another pledge that was not honoured, which means that in 2026 landlords will see their tax credit increase but renters will not. Are we not right to say this is a landlords' budget? When we add to that the VAT reduction on the sale of apartments, it will result in a direct transfer of millions of euro from the State to the pockets of developers for apartments that would have been built regardless. The list of dig-outs to developers is extensive. The Bill makes provision for: extensions to the rent tax credit and the deduction for retrofitting expenses by landlords; a corporation tax exemption in respect of certain cost-rental income; an enhanced corporation tax deduction for certain apartment construction costs; the extension and amendment of the residential development stamp duty refund scheme; and amendments to the residential zoned land tax. Developers have been handsomely looked after in this Finance Bill.

The banks will also look forward to a good year too on the backs of the people of the State who bailed them out when they almost wrecked the economy in 2008. These are the same banks who essentially pay no corporation tax. They do this because the Government permits them to carry forward historical losses from the bailout to offset against profits today. That means the banks are avoiding paying about half a billion euro each year. The bank levy itself is woefully inadequate too. Sinn Féin would have doubled it.

The burden of Government policies is reserved for the poor, the sick and the hard-working people of the State who are running to stand still. Is it any wonder that emigration is soaring? We are again hearing stories of three and four rural GAA clubs being forced to amalgamate due to falling underage numbers. On a recent visit to Australia I met scores of recent emigrants who were bemused by the Government's come-home-to-build-Ireland campaign. Come home to live where, they asked me.

This Finance Bill and the budget it enables will do precious little to tackle the inequalities in society. It will keep the rich rich and the poor poorer. It lacks any real ambition for the country

– a fact proven by the failure of the Government to make planning for constitutional change an integral part of the budget.

We must harness the potential of our island-wide economy. That is the best way to provide housing, health and other services for all the people who live on the island. It is long past time that the Government began planning in earnest for the constitutional changes that are on the horizon. I welcome and commend all of the work of the shared island initiative. It is excellent work. We have heard a lot of success stories in the Good Friday Agreement committee. However, an all-island funding pot is not a substitute for the structural reform necessary to unify the country. The Government parties must live up to their manifesto commitments and begin active preparation to plot the course to reunification.

Sinn Féin rejects the Finance Bill before us. It will do nothing to ease the burden on hard-pressed citizens. It benefits the elite, the developers and bankers. It is the wrong focus from the Government. Sinn Féin will vote against the Bill.

**An Cathaoirleach:** Senator Cosgrove is sharing time. Is that agreed? Agreed.

**Senator Laura Harmon:** The Labour Party was clear then and we are clear now that budget 2026 did little or nothing for citizens struggling to make ends meet, or communities across Ireland. After last year's pre-election giveaways, this was a budget that made it clear to ordinary families that this is a Government that has no vision when it comes to addressing the cost-of-living crisis and there is no light at the end of the tunnel for so many families and workers across the country. Amid spiralling grocery costs, energy price hikes that will leave many households choosing between heating or eating this winter, and the catastrophe of the housing disaster, the Government has made its choices. It is those choices that we see in this Bill today.

Ireland is a wealthy country, but we have one in five children living in poverty. Families struggle to pay the bills. Shamefully, there are thousands of children who will spend Christmas in homeless accommodation, but the Government chose to use the budget to put the interests of burger barons, big builders and developers first rather than using the budget to tackle those crises or to take the perhaps difficult but necessary steps to move our public finances onto a sustainable footing. The Government gave massive tax handouts to fast food companies and developers and our public services need urgent investment. The Labour Party has shown how we would pay for them, by raising revenue from restoring the bank levy to €500 million and other measures targeting wealth and assets. Nothing in this Bill shows a serious Government ready to bite the bullet and broaden the tax base that we need to face the many challenges of today and tomorrow. We know that once the veil of windfall corporation tax receipts is pulled back, Ireland is a country that is running a budget deficit. We have heard the stark warnings already from bodies like the ESRI. In that light, the Government's choices are all the more nonsensical.

**Senator Nessa Cosgrove:** We in the Labour Party, like my colleague said, will definitely not be supporting this Bill. There was talk here about a strong economy but one in five children are still living in homelessness. After this budget, households across Ireland will be 2% worse off. The worst part of this is that one in five people are on low pay in Ireland. We are lauded as one of the richest countries in Europe but one in five are on low pay, and this has been going

on for two decades. That figure is from the European Commission. The tax changes in this Bill do very little for ordinary families. We see that there were no targeted measures to reduce energy costs or the cost of living. The only positive change we can see in the personal tax code is the raising of the 2% ceiling on the USC on account of the 65 cent increase to the hourly rate of the national minimum wage, as was proposed by the Low Pay Commission. The Labour Party brought that in. The lack of indexation means that there is nothing but effective tax rises next year for ordinary workers. This paltry tax rise for ordinary workers was at the expense of the cut in VAT to 9% that was given out to fast food restaurants.

Senator McDowell referred to Sligo, and said nowhere is open until after 5 o'clock. I would argue that the reason for that is that people have no money in their pockets to spend before 5 o'clock and that people in the hospitality services are among the lowest paid workers in our economy. The tax cut to 9% is scandalous and it will not be passed on to workers or consumers. It is an expensive tax break for a sector that is already adding jobs and where more openings than closures are taking place. That has been researched right across the country. It is a bad policy and no one seems to agree with it besides the Tánaiste and the restaurant lobby. The Minister could have done what we in the Labour Party suggested and established a specialist body to support the industry to become sustainable and consider reforming and modernising the commercial rates system. We have been raising this for years. Instead, this pre-election promise to restaurant lobbyists leaves us with this bizarre policy change which will take hundreds of millions that we can ill afford out of the Exchequer.

The tax cut to 9% on apartments is the same. There is no evidence that this will increase housing supply and there are no conditions attached to it that developers have to build affordable housing if they are going to avail of this tax cut. There is no evidence that it will actually boost housing supply and there was nothing in the budget that gave us any hope about a radical reset in housing policy. We got this 9% VAT cut. It can never be justified. It was like a gift to developers and big lobbyist groups.

This is a big, sprawling Bill. We could talk more about it and there will be much more to say, but the flagship policy in this Bill - the 9% VAT rate for big property developers and the restaurant industry - is somewhere where the Government has gone wrong, and we will definitely not be supporting it.

**Senator Malcolm Noonan:** The Green Party will not be supporting this Bill either. On the point made by my comrade about the VAT rate for hospitality, there has been widespread criticism of this proposal. What the Green Party proposed in our pre-budget submission was a capped VAT and rates refund for small businesses. This is a blanket reduction from 13.5% to 9% that will support the big chains and do little to help the struggling high street. Our high streets are in trouble. I welcome some of the measures in this budget, especially a Bill that the cross-party group brought earlier this year around tackling vacancy and dereliction. Although the Bill was put on a timed amendment by the Government, the measures in the Bill were accepted in the sense of changing the vacant sites levy to a vacant sites tax to be collected by Revenue, which is welcomed, and the extension of the living cities initiative. Much broader brushstrokes are required to save our town centres. I certainly do not believe that the cut in the VAT rate for hospitality will do much for the smaller ones. Our proposal would have cost less than half of what Government has proposed here and been much more targeted to the businesses that actually need it.

**Senator Cathal Byrne:** I want to make a number of points. I spoke on the recent statements on the budget in the broader context of budget 2026. I want to make a number of points about the Finance Bill, which is substantial legislation, running to 152 pages. I want to raise a number of issues. On the agricultural front, I recognise the extension of some of the young trained farmer reliefs. It is important that we promote the next generation of farmers. Without farmers, there is no food and it is important that we put in a taxation system and a framework around that that works.

In last year's budget, there was a removal of a specific type of agricultural relief, which is called the conditional gift relief. This was for farmers, in particular, who had saved money for many years to purchase a farm or piece of land that might come available only once in a generation. The idea was that if you were transferring the farm to the next generation or if a new farmer had inherited the farm from the previous generation, that sum of money and the savings that were built up over many years could be transferred and avail of agricultural relief for the next generation, provided that it was used to purchase land within the next two years. Last year's budget removed the tax relief as a measure, effective from 1 January 2025. I implore the Minister and the officials in the Department of Finance to review that measure and perhaps table an amendment to bring it back. It is not something that I imagine actually costs the Exchequer an enormous amount of funding, but I feel it is important, particularly given the unique context that land might only become available adjoining your farm once in a generation, and perhaps there are certain farmers to whom that opportunity never made its way. The strict measure that was there to ensure that the relief could only be used if it was actually used for acquiring land within two years certainly acted as a counterweight to the measure itself. That should be looked at again. Perhaps the Minister might be able to come back to us, when we move to the next Stage, to tell us what the actual cost to the Exchequer of such a measure was.

I want to speak about the increase in youth unemployment. We really need to assess this as a country. Some of the figures on this are quite surprising. At the moment, we have about 5% unemployment, almost a historic low, but it is up from last year's 4.2%, over the past 12 months. I want to speak about youth unemployment. The reality is that almost a third of all people who are unemployed at the moment are aged between 15 and 24. We need to look at this. There was an increase year on year from 10.9% to 13.4%, which is a 15% increase overall. Perhaps we need to look at the reason for that, why it has gone up so much, and why, of the age category who are claiming unemployment benefit, a full one in three are actually in that age cohort. Are there measures that can be brought forward as part of the Finance Bill or in other parts of the Government to look at this?

I want to discuss the whole area of the film tax credit relief and its extension from 32% to 40%. We have a very successful track record in my county, Wexford, of using it to promote the area for films. The beach scenes and many others in the famous film "Saving Private Ryan" were shot in Wexford. Screen Wexford is very successful at promoting County Wexford as a destination for films. I welcome that there will be an increase in the tax credit up to 40%. It is important we get the word out that if the profit made by that film is not up to the value of the credit, the credit can go further and act as a grant and Revenue will give that money back. I recognise that measure in this Finance Bill. On the whole, I recognise the contributions by colleagues. I look forward perhaps to the opportunity to debate this further on the next Stage.

**Senator Anne Rabbitte:** I thank the Minister of State for being here this evening. I thank my colleague, Senator Casey, for previously raising an issue in relation to the Affordable Housing Act 2021. It generally excludes applicants who have previously owned a property from the first-time buyer allowances and grants. Perhaps we can look at that in the future. The Act recognises certain exemptions under the fresh start principle whereby an applicant may be treated as single for housing purposes if their marriage or civil partnership has legally ended. Specifically, the legislation recognises divorced individuals as single, as well as individuals who have obtained a judicial separation or divorce decree, but a person who becomes a widow or widower is not seen as single. It is an anomaly in the Act but it is also within the Equality Act. It is hard to believe that under the first home scheme, if a person becomes widowed and at the same time loses their property due to insolvency and has gone through that whole process, they cannot apply for the first home scheme. It is unfortunate but it is an anomaly. Cases have been sent forward to the first home scheme, but because of how the Act is constituted, they could not be approved. It is hard to believe people like that are excluded. The current interpretation of the fresh start principle does not extend to widowed applicants. This creates inequity. Where a marriage ends by divorce or dissolution, the applicant is deemed single and may qualify for supports. Where a marriage ends by death, the surviving spouse is de facto unmarried yet is excluded from the scheme because of their status. This exclusion is illogical and unfair and the person cannot legally remain married to a deceased spouse. The marriage has ended by operation of law. Widowed persons should not have to satisfy a statutory definition of the end of their marriage. Today is not the day for it but there is an anomaly. It needs to be addressed. The Minister of State it not the first I have raised it with. I have raised it with numerous people.

On the interpretation of insolvency exemptions, section 10(5) of the Act provides another exemption for those affected by insolvency, stating "as part of a personal insolvency or bankruptcy arrangement or proceedings or other legal process consequent upon insolvency". This provision has been interpreted narrowly so that only individuals who went through formal bankruptcy, divorce or dissolution are included. A person who has sold their property and gone through the court proceedings is excluded from it. I have no doubt the Minister of State will take this on board and bring it back to officials.

**Senator Seán Kyne:** I welcome the Minister of State. I acknowledge the former Minister, Paschal Donohoe, who has set sail for pastures new and his role in stewarding the finances over nearly a decade as Minister for Finance and Minister for public expenditure. He has left the State in a better way than it was when he came in in terms of balanced budgets, surpluses and money set aside for rainy days. The definition of rainy days is another matter. There are always challenges, issues and things we can spend money on but we also have to prepare for those we do not know, like pandemics. Who had heard of Covid five, seven or ten years ago? There are unknowns.

The Minister of State said "we will stand by our programme for Government commitment to make progressive changes to income tax, if the economy remains strong". That is hugely important. I have said often, if tax thresholds are not increased every year, every second year or where possible, it will mean people on lower wages end up paying higher rates of tax. To stand still, you need to increase the thresholds as wages rise. I know that was not possible on this occasion but it is important that, over the lifetime of the Government, the commitment in

the programme for Government is maintained, as the Minister of State said, as long as the economy remains strong. There are challenges and outside threats such as tariffs and other things. It is important we ensure tax thresholds increase and the burden of tax is reduced over time. I welcome the commitments on the USC to ensure those on the national minimum wage do not pay in excess due to the increase in the wage.

On VAT on apartments, from engagement with the people actually building houses, and developers are not nasty people, it is not a nasty word, and by God do we need them, they say this has been positive and will encourage more construction of apartments. We know there are thousands of outstanding apartments with planning permissions which we all want to see built. We want people to get the opportunity to own and rent over the next number of years. Anything that can spur on construction and increase the supply of all types of homes, whether they be private, affordable, social, student accommodation or cost rental, is to be welcomed. I also welcome the changes in relation to student accommodation. More is needed over the lifetime of the Government and the rolling out of the new housing plan.

We have had debates in this House for years about the 9% VAT rate since it was introduced by Fine Gael and the Labour Party back in 2011. It was used to spur the hospitality and tourism sector to encourage job growth. That worked as part of the Action Plan for Jobs. Those were some of the initiatives. Since then, we have had proposals and it has been repeatedly pushed back up and brought back down. We have annual debates in both Houses and I am sure within our own parliamentary party and others. This has now been settled. It is a settled tax policy for the lifetime of this Government and we will not revisit it over the lifetime of this Government. We need to focus on other areas rather than expending a lot of energy and time on that. The hospitality sector is a huge employer of students, young people and those with full-time jobs. They also get up early in the morning, go to work and make a living. We need to protect those jobs. That is what those incentives and that VAT change are about. It is not to benefit any major subset; it is about ensuring jobs are protected in the economy, and I welcome that. I also welcome the VAT retention on gas and electricity bills, which was extended. When you do something, it has to be continued if the benefit is going to continue. People perhaps do not appreciate it is there because it is built in, but unless the Finance Bill reflects Government intention to continue something like that, it would be lost. I welcome those initiatives.

There are a lot of other positives in this Bill which we may refer to on Committee Stage.

**Senator Maria Byrne:** I, too, support the Finance Bill. There has been much debate in the Chamber, both for and against. The VAT rate is not just about the hospitality industry, it also affects hairdressers. Many hairdressers have been lobbying on the VAT rate which closed some of them down. It is certainly most welcome that this reduction is to be extended not only to the hospitality industry, and especially to the smaller businesses because they are suffering, but also to hairdressers. With regard to the VAT rate and tax relief for apartments, many of us who have been around here for a while have dealt with people who are living in very difficult situations. Their apartments are not up to standard and there are many issues with them. I recently stood in an apartment with a young couple. There was dampness and the whole lot. The fact that there is now a tax relief for landlords to renovate such apartments will encourage them to do so. They can claim the tax back in the same year.

Many companies are involved in research and development, and this leads to job creation. We are losing sight of this in the Finance Bill in the context of tax relief. It is about supporting companies in their research and development. Many of them are expanding based on what they find.

On the tax relief relating to film, Senator Malcolm Byrne referred to Wexford. Limerick has a big film industry, with the old Dell factory having become Troy Studios. Film Limerick has won many awards locally, nationally and internationally. It covers the mid-west. Film is a growing industry. With regard to third level education, different Ministers for higher education have invested in the film industry. Many people study film through the ETBs and the technological universities, the former institutes of technology. A number of jobs are created in that way. That has to be welcomed. I have highlighted a few of the different initiatives in this Finance Bill that I believe we lead to the creation of sustainable jobs, providing an uplift for all areas of Ireland.

**Minister of State at the Department of Housing, Local Government and Heritage (Deputy Kieran O'Donnell):** There were 12 contributions in total. I have no doubt that many of these matters will be discussed with the Tánaiste and Minister for Finance on Committee and Report Stages. I will go through the points that were made in the time available. How much time do I have?

**An Cathaoirleach:** The Minister of State has ten minutes.

**Deputy Kieran O'Donnell:** I will go through a number of the points that were raised. I welcome the fact that Senator Joe O'Reilly made reference to auto-enrolment and the benefits relating to it and to his former colleague Heather Humphreys, who brought it forward. He mentioned that we are running a budget surplus and that everything done in the budget is to ensure that we can deal with the hard times internationally.

Senator McDowell is not here. I will leave responding to his points until the end in case he happens to come back.

I will deal with the help to buy scheme, which was raised by Senators Casey and Rabbitte. As the House is probably aware, people making use of the local authority affordable purchase scheme can claim help to buy support where they are availing of a discount of more than 20%. The Senators spoke about the help to buy scheme, which requires the loan to equal at least 70% of the home's value. Therefore, in reality, if the equity stake is above 22%, you will not qualify for the help to buy scheme. When I was a backbencher, I got the then Minister for Finance, Michael McGrath, to change the legislation to allow people who qualified for the local authority affordable purchase scheme, a scheme whereby the local authorities build houses, starter homes, for affordable purchase, and who were getting a discount of up to 40% to still qualify for a refund of 10% of the value under the help to buy scheme. There are particular areas within that. It is something we need to look at a bit more but the Senators' points are well made. I will bring the principle of the fresh start back to the Minister.

**Senator Pat Casey:** It is an anomaly.

**Deputy Kieran O'Donnell:** I would like to go into a bit more detail on that specific point. Those were the two points Senator Casey raised. They were also raised by Senator Rabbitte.

Senator Paul Daly spoke about the flat rate relating to farmers. I have a note from the officials. The Senator probably already knows this information but I will give it to him anyway. The rate is reviewed every year in the run-up to the budget in accordance with the criteria set down in the EU VAT directive. This is based on the macroeconomic data relating to agriculture inputs and production and the prevailing VAT rate structures averaged over the preceding three years. Revenue's calculation is based on data from 2023 to 2025 and indicates that full compensation can be achieved by reducing the rate to 4.5%. Overcompensation is not permitted under EU law. The change must be introduced in line with the relevant macroeconomic data. It is an empirical-----

**Senator Paul Daly:** The rate for livestock is separate. That is the problem.

**Deputy Kieran O'Donnell:** That is the figure I have. Perhaps we can do a bit of follow-up on that.

Senator Conor Murphy raised a couple of points. He obviously disagrees with what we are doing. I will put forward a couple of counterarguments and outline the logic of what we are doing. Planning permission has been granted for 40,000 apartments in Dublin, but those projects have not commenced. We are reducing the VAT rate for apartments to 9%. That applies to the sale of apartments and, from 26 November, to the inputs to build apartments. It also applies to student accommodation from 26 November. It is a viability measure. We have to increase supply. As Senator Joe O'Reilly said, we are seeing activity in that area. Ultimately, we believe that the key element in dealing with the housing crisis is supply. We must get an increase in supply.

The Senator said this is a budget for landlords and developers. I disagree. We are bringing in measures for tenants from 1 March next year. We are giving six years of cover. If you are an existing tenant in a house or an apartment, nothing changes. There are now rent pressure zones the length and breadth of Ireland, although obviously not in the North. Within the Republic, everywhere is a rent pressure zone.

In recent budgets, we have increased credits and tax band thresholds for workers. Furthermore, in every single budget, we have increased the threshold for USC to match the minimum wage. Those on minimum wage are the low paid. In that sense, we have always been progressive. The Tánaiste and Minister for Finance has said that the programme for Government commits to continuing what we have done up to this current budget. This budget was about consolidation, which is important in terms of the international markets. We will look to continue with measures to reduce the income tax burden on workers if the economy is strong. Once again, the fundamental point is that governments have to make choices. They are never easy and we may not agree but we have to make choices.

Senator Harmon spoke in a similar vein about the housing situation. We are building 30,000 units a year. Are we building enough? We absolutely are not. We must get more commencements going. As I have said on many occasions, the State cannot do it all. The volume of money involved is too high. It costs about €20 billion a year to build 50,000 homes.

We are putting in about €9 billion a year. The private sector has a role to play. Builders and developers all have a role to play in ensuring we have the necessary supply. Do I have much time left?

**An Cathaoirleach:** We are giving you injury time because we have until 11 o'clock.

**Deputy Kieran O'Donnell:** Senator Cosgrove raised the 9% VAT rate. This was a commitment in the programme for Government. It is important that we can look at what is in the programme and try to deal with it. Senator McDowell is not here, but he spoke about the same issue. A lot of small restaurants, small coffee shops and hairdressers are struggling. This is a measure. One issue that is often missed is that VAT comes off the top for restaurants and hairdressers. Hairdressers do not give someone a haircut and charge €20 plus VAT. They have to take it out of the rate they charge. It is the same with restaurants. That is missed. For someone taking in €10, a 9% rate versus 13.5% rate can make a huge difference in terms of viability. There are 150,000 people employed in that sector and we feel strongly about that.

Senator Noonan raised vacancy and dereliction and referred to Revenue taking over in that area. That is a measure we brought in. We also brought in the living city initiative. There are significant changes in that scheme, with newer buildings brought into it. People can also qualify for vacancy home grants, which the Senator will know from his time in the Department.

Senator Cathal Byrne made reference to the tax relief or conditional gift relief. Perhaps he can raise that with the Minister on Committee Stage. The Senator also made a valid point on youth employment. I will take up the point he made on film tax relief.

Senator Kyne acknowledged the work done by the former Minister, Paschal Donohoe. He made three relevant points. The measure we have taken on VAT is a viability measure and we will see the fruits of it. We must get more apartments built. The hospitality sector is a huge employer and we always look at it in a progressive way. We have kept the VAT rate on electricity and gas at 9%. That also shows our purpose.

Senator Maria Byrne made valid points on hospitality. She will know, even from our own area, the situation.

I will respond to the points Senator McDowell raised. The first was on income tax. We have acted in the past in terms of reducing exposure, more in terms of tax credits and income tax bands. The Tánaiste and Minister for Finance said we will do it again in the future under the programme for Government if the economy is strong. I disagree with the Senator on the 9% VAT rate, which I have spoken about. It is about the small coffee shop, restaurant or hairdresser that is under severe pressure.

Senator McDowell also spoke about the capital gains tax rate going from 40% to 20%. If we were to reduce the rate on capital gains tax from 33% to 28%, it would cost the Exchequer €415 million alone. In many cases, it might only bring forward the sale of particular properties. I note the point the Senator made on the remittance bases of tax. It is fair to say we want to see more in terms of building properties. We want to see more rental properties coming on stream. In another viability measure in the budget, we exempted corporation tax on cost-rental properties. We want to increase that supply into the market.

I thank all the contributors for their perseverance. It is a late hour. I will bring the points raised back to the Tánaiste and Minister for Finance, Deputy Simon Harris. I have no doubt that these are matters the Senators will debate at length on Committee and Report Stages.

Question put: :

The Seanad divided: Tá, 28; Níl, 10.	
Tá	Níl
Blaney, Niall.	Collins, Joanne.
Boyle, Manus.	Cosgrove, Nessa.
Brady, Paraic.	Harmon, Laura.
Byrne, Cathal.	McCarthy, Aubrey.
Byrne, Maria.	McCormack, Maria.
Casey, Pat.	Murphy, Conor.
Comyn, Alison.	Noonan, Malcolm.
Conway, Martin.	O'Reilly, Sarah.
Costello, Teresa.	Ryan, Nicole.
Crowe, Ollie.	Tully, Pauline.
Curley, Shane.	
Daly, Paul.	
Duffy, Mark.	
Fitzpatrick, Mary.	
Gallagher, Robbie.	
Kelleher, Garret.	
Kyne, Seán.	
Lynch, Eileen.	
Murphy, P. J.	
Murphy O'Mahony, Margaret.	
Nelson Murray, Linda.	
Ní Chuilinn, Evanne.	
O'Donovan, Noel.	
O'Reilly, Joe.	
Rabbitte, Anne.	
Ryan, Dee.	
Scahill, Gareth.	
Wilson, Diarmuid.	

Tellers: Tá, Senators Cathal Byrne and Paul Daly; Níl, s: Tá, Senators Cathal Byrne and Paul Daly.

Question declared carried.

**An Cathaoirleach:** When is it proposed to take Committee Stage?

**Senator Seán Kyne:** Next Tuesday.

**An Cathaoirleach:** Is that agreed? Agreed.

Committee Stage ordered for Tuesday, 9 December 2025.

**An Cathaoirleach:** When is it proposed to sit again?

**Senator Seán Kyne:** Tomorrow morning at 10.30.

**An Cathaoirleach:** Is that agreed? Agreed.

Cuireadh an Seanad ar athló ar 10.59 p.m. go dtí 10.30 a.m., Dé Céadaoin, an 3 Nollaig 2025.

The Seanad adjourned at 10.59 p.m. until 10.30 a.m. on Wednesday, 3 December 2025.