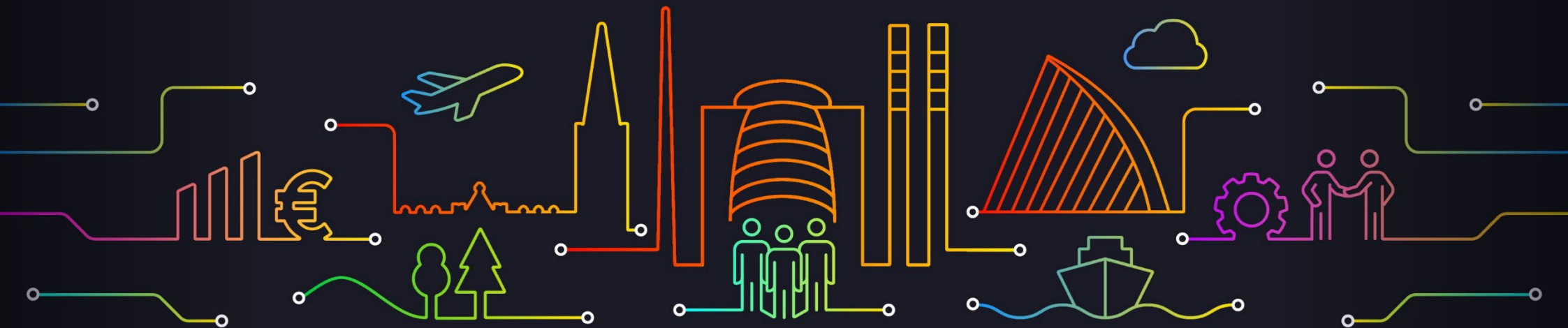




BUDGET26

SHAPING THE FUTURE BEYOND BUDGET



Reaction to Budget

By most metrics, Ireland's public finances are in good shape. However, our future performance is dependent on an uncertain and fragmented global economy. With international order continuing to shift rapidly and ever increasing challenges to global trade, the Government has today set out a budget focused on resilience, job protection and stability into the future.

The Government is focused on balancing day-to-day spending with infrastructural investment. Housing constraints in the State are of critical concern and in light of this, significant measures have been introduced designed to boost supply and alleviate capacity issues.

Employment in Ireland is currently at a record high, with the economy expected to remain at full employment. Ministers Donohoe and Chambers today introduced a series of measures which are designed to protect and provide job security in the Irish economy. In addition, the Budget seeks to promote continued growth with increases to the Revised Entrepreneur Relief, and extensions of the Key Employee Engagement Programme and Special Assignee Relief Programme.

The Government acknowledged the importance of Ireland's competitiveness in terms of both foreign and domestic investment and accordingly has increased the research and development tax credit rate from 30% to 35%, expanded the geographic scope of the dividend participation exemption to include jurisdictions where non-refundable withholding taxes apply, as well as providing for a number of technical amendments to improve the operation of this relief. A reduction in the VAT rate for the hospitality sector to 9% will also be introduced. We welcome the news today that the Government will launch an Action Plan to reform Ireland's tax regime for interest, with a feedback statement to be published in November.

We welcome the Government's continued investment in Ireland's competitiveness on an international scale.



Graham Reid

Head of Tax and Law | EY Ireland

Summary of Budget Measures



Supporting business

Research and development (R&D) credit

- Budget 2026 announced that the R&D tax credit will rise to 35%, reflecting a 10% increase in the last two years. It sends a clear signal of intent, demonstrating Ireland's commitment not just to retaining existing investment in R&D, but also to winning the next wave of foreign direct investment. The Minister also announced an increase in the first-year payment threshold from €75,000 to €87,500 to further support the SME sector.
- Further changes to the R&D regime will be published in the coming weeks to better align with industry practices. Examples signposted by the Minister include the areas of outsourcing and changes to qualifying expenditure definitions. It would be very welcome if the additional changes seek to broaden the definition of R&D, remove the outsourcing rules to foster greater collaboration with universities, and modernise the rules for related-party R&D spend.

Participation exemption for foreign dividends

- Finance Act 2024 introduced a participation exemption for foreign dividends received on or after 1 January 2025 from subsidiaries in EU/EEA and double tax treaty partner jurisdictions. Last year the Minister announced that further consideration would be given to widening the geographic scope of the dividend participation exemption and to the introduction of a possible foreign branch exemption.
- In this regard, Finance Bill 2025 will provide for a broadening of the geographic scope of the dividend participation exemption to include qualifying dividends received from jurisdictions that apply a non-refundable dividend withholding tax. The Bill will also significantly reduce, but perhaps not eliminate entirely, concerns regarding some technical conditions for the relief. Further details in the Finance Bill are awaited.

Tax treatment of interest

- A review of the tax treatment of interest with a stated goal to support tax competitiveness and simplification was announced last year. Following an extensive consultation, the Government has now published its Action Plan. The Minister noted that the primary request of stakeholders was for a fundamental reform of the framework for the taxation and deductibility of interest. The plan outlines a phased approach to achieve a simplified regime that supports competitiveness whilst protecting the tax base.
- Key themes and proposals put forward by stakeholders were stated to include:
 - An alignment of the tax treatment between trading and passive interest income including a move to an accruals basis of assessment for interest income,
 - The introduction of a new simplified test for deductibility of interest for corporation tax purposes, and
 - The widening of the scope of interest deductibility to include 'interest equivalents'.
- The first phase of the project will be the publication in November 2025 of a feedback statement on the reform of Ireland's taxation regime for interest. Following further public consultation, the expectation is that amending legislation will be included in Finance Bill 2026.

Capital allowances for intangible assets

- Companies that claim wear and tear capital allowances for expenditure incurred on certain intellectual property are subject to a ringfence and a cap which restricts the use of such allowances to 80% of the relevant trading profits in any one accounting period. Any unused amounts can be carried forward subject to the operation of the cap in the subsequent period. Balancing allowances are to become subject to the ringfence and cap with effect for events (i.e. disposal or cessation of use) giving rise to such balancing allowances occurring on or after 8 October 2025.

Audiovisual sector

- The Irish Film Tax Credit currently provides for a 32% credit on qualifying expenditure of up to €125 million on certain productions. This is to be enhanced, subject to EU State Aid approval, by providing for a new 40% rate for productions with a minimum of €1 million of eligible expenditure on relevant visual effects work up to a maximum of €10 million eligible expenditure per production. While this is a step in the right direction, the industry remains very competitive from an investment perspective.

Digital Games Relief

- The Digital Games credit also provides for a 32% credit on qualifying expenditure (up to €25 million). This credit, which was due to expire in 2025, will be extended (also subject to receiving EU State Aid approval) for six years to 31 December 2031.
- The credit is also to be enhanced. Claims in respect of post-release content work will be allowed subject to conditions, including that the original game had availed of the credit. Full details will be in Finance Bill 2025.

Revised Entrepreneur Relief

- The Revised Entrepreneur Relief provides for a reduced (10%) rate of Capital Gains Tax (CGT) on certain gains arising from the disposal of qualifying business assets. The lifetime limit of €1 million is to be increased to €1.5 million with respect to disposals made on or after 1 January 2026.

Key Employee Engagement Programme (KEEP)

- Finance Bill 2025 will provide for an extension of the KEEP income tax exemption which applies to the exercise of qualifying share options. Following engagement with stakeholders this is to be extended beyond 2025 to 31 December 2028, subject to EU approval.

Summary of Budget Measures



Supporting business (cont'd)

Special Assignee Relief Programme (SARP)

- The SARP is an income tax exemption for assignees to Ireland of 30% of relevant employment income between €100,000 and €1 million subject to conditions. The Minister announced that the SARP is to be extended for five years to 31 December 2030. However, from 1 January 2026 the minimum qualifying income will be raised to €125,000, but not for existing claimants. Further details will be contained in Finance Bill 2025 which will also include some measures aimed at making the administrative requirements more practical. In this regard, the Revenue Commissioners have indicated that the annual end of year employer return filing deadline is to be extended from 23 February to 30 June.

Foreign Earnings Deduction (FED)

- The FED is an income tax relief that applies, subject to conditions, to employment income of Irish residents working in certain countries whilst exploring new export markets. The relief, which had been due to expire in 2025, is to be extended for five years to 31 December 2030. The maximum employment income that may qualify for relief is to be increased from €35,000 to €50,000. The relief will also be extended to qualifying days in Turkey and the Philippines. Further details, including some administrative changes will be included in Finance Bill 2025.

Accelerated capital allowances

- The main accelerated capital allowances scheme provides for 100% year-one capital allowances for business expenditure incurred on certain energy efficient equipment. A similar provision applies to capital expenditure incurred on vehicles that run on compressed natural gas, liquefied natural gas, biogas or hydrogen (and on the refuelling equipment). Both schemes are to be extended to 31 December 2030.

Withholding taxes

- The Minister has indicated that the Government wishes to explore opportunities to modernise, digitise and further expand the scope of withholding taxes. A joint Department of Finance and Revenue public consultation is to be launched soon.
- No details were outlined as to what any scope expansion will consist of or what the Government has in mind with respect to modernisation. Consultation with stakeholders, professional advisors and any intermediaries such as platform operators will be key to any successful implementation.

Personal taxes

- The Minister announced that over the lifetime of the Government, it would stand by its commitment to make progressive changes to income tax. However, in this Government's first Budget, the focus was on other targeted measures. Limited personal income tax changes were announced in Budget 2026.

Rent tax credit

- In recognition of cost pressures faced by renters, the rent tax credit, which had been due to expire at the end of 2025, will be extended by a further 3 years to end-2028. The level of credit remains at €1,000 for a single person and €2,000 for jointly assessed taxpayer units.

USC

- The 2% USC rate band will be extended by €1,318 from €27,382 to €28,700 as a consequence of the announced €0.65 increase in the minimum wage to €14.15 per hour.
- The reduced (2%) rate of USC will be retained until 31 December 2027 for medical card holders aged under 70 years with income of €60,000 or less.

Mortgage Interest Relief

- Finance Act 2023 introduced what was then intended to be a temporary one-year mortgage interest tax credit. This relief has been extended again, for two further years, to 31 December 2026. There is no change to qualifying criteria. The tax credit is for taxpayers who have made increased interest payments in respect of a qualifying loan for a principal private residence in 2025 when compared to 2022. The relief is capped at €1,250 per property.
- A reduced level of relief will apply for 2026 when the cap will reduce to €625 per property. Although not specifically called out in the Minister's speech, the Revenue Commissioners have indicated in their own Budget 2026 publication that for 2026 the relief will also be calculated at 50% of the increase in interest paid in 2026 over interest paid in 2022.

Summary of Budget Measures



Personal taxes (cont'd)

Auto-enrolment

- Finance Act 2024 contained measures to align the tax treatment of Automatic Enrolment Retirement Savings Scheme funds with the treatment of Personal Retirement Savings Accounts (PRSAs). Any employer contributions will be relieved from tax and growth within the fund will be tax free.
- Finance Bill 2025 will introduce some additional measures to address the tax treatment of such savings on the death of the participant, to exempt the auto-enrolment schemes from investment undertaking tax and to provide for a USC exemption for employer contributions to such schemes.

Company cars

- The temporary reduction of €10,000 to the Original Market Value (OMV) of vehicles in categories A-D for benefit-in-kind (BIK) purposes has been extended to 31 December 2028, albeit on a tapered basis. The relief remains at €10,000 for 2026 but reduces to €5,000 in 2027 and €2,500 for 2028.
- No reference was made by the Minister to the standard reduction for employer-provided electric cars which is due to reduce from €35,000 to €20,000 in 2026. However, a new A1 category for zero emission electric vehicles will apply reduced BIK rates from 6% to 15% depending on business mileage.
- Where an employee undertakes high business mileage, reduced rates are applied to the OMV to calculate the taxable benefit, the lower limit of the upper mileage band was previously reduced from 52,001km to 48,001km on a temporary basis. This will be made permanent.

Taxation of investments

- The Budget announced a reduction in the rate of taxation (from 41% to 38%) that applies to investments in certain Irish domiciled funds, certain life assurance policies, equivalent offshore funds and certain foreign life assurance policies.
- This new rate is still above the capital gains tax rate of 33% and does not go far enough to address the structural barriers facing retail investors. We expected more in this area. We note the Minister's stated intention in the Budget speech to publish a roadmap early next year, setting out the intended approach to simplify and adapt the tax framework to encourage retail investment. An Implementation Plan for the overall Funds Sector 2030 Report was published on 7 October.

Micro-generators of electricity

- The Minister noted that over 140,000 Irish households have solar PV installations. The existing income tax disregard of €400 for the sale of electricity back to the grid, which was due to expire in 2025, will be extended for a further three years to 31 December 2028.

Property

Residential zoned land tax

- As in Budget 2025, the Minister for Finance announced a further opportunity for landowners to seek an exemption from RZLT in 2026 by requesting a change in zoning. Requests must be submitted to the relevant Local Authority and will be assessed based on criteria issued by the Minister for Housing, Local Government and Heritage.
- A new exemption was also introduced for land subject to An Coimisiún Pleanála (formerly An Bord Pleanála) proceedings initiated by a third party. This mirrors the exemption provided under the Finance Act 2024 for land involved in judicial review proceedings brought by an unconnected third party. This measure is welcome, recognising that such land is not capable of development while appeal proceedings are ongoing.

Derelict property tax

- The Minister for Finance announced the introduction of a new Derelict Property Tax (DPT), which will replace the existing Derelict Sites Levy. DPT will be legislated for in 2026 and will be administered by the Revenue Commissioners, based on registers maintained by local authorities.
- Local authorities will begin the process of identifying derelict properties in 2026, with a preliminary register expected to be published in 2027. The tax is anticipated to come into effect in 2027. The Minister indicated that the rate of the tax will not be lower than the current 7% levy applied to the market value of derelict sites.

VAT on apartments

- The VAT rate on the sale of completed apartments is to reduce from 13.5% to 9% effective from 8 October. See Indirect taxes section for more information.

Summary of Budget Measures



Property (cont'd)

Extension and enhancement of the residential development stamp duty refund scheme

- The Residential Development Stamp Duty Refund Scheme, which provides for a partial repayment of stamp duty (5.5%) on land acquired at the non-residential rate and subsequently developed for residential purposes, has been extended. Originally due to expire on 31 December 2025, the Minister announced that the scheme is to be extended to 31 December 2030.
- In a further effort to enhance the scheme's effectiveness—particularly in light of the challenges faced by large-scale residential projects—the Minister announced an extension of the construction commencement and completion timelines from 30 months to 36 months which is welcome. However, clarity is still required regarding the effective dates of these changes, including if the amendments will apply retrospectively. It was also confirmed that for multi-phase developments, it will be possible to claim a full stamp duty refund at the commencement of the first phase of the development. Under the current rules, eligibility for repayment in phased developments is assessed either by reference to the specific phase or to the development as a whole.

Enhanced corporation tax deduction for apartment construction costs

- The Minister announced an enhanced corporation tax deduction of 125% of qualifying apartment construction costs, up to a maximum of €50,000 per apartment unit (€6,250 in cash terms), where a Commencement Notice is submitted on or after 8 October 2025.
- The enhanced deduction will be available on completion of projects comprising of 10 or more apartments, and comprising either new-build apartments, or conversions of non-residential properties into apartments.

Corporation tax exemption for cost rental income

- The Minister also announced an exemption from corporation tax for rental profits arising from homes designated as Cost Rental properties. Rents for such properties are intended to cover the costs of providing homes over a 40 year life. Notwithstanding this, corporation tax could arise on the rental of such units for such entities in the absence of this relief.

Living City Initiative (LCI)

- The LCI is a tax incentive scheme which applies in designated Special Regeneration Areas in Ireland's six cities. The LCI currently applies to owner-occupiers, rented residential properties and commercial premises, subject to conditions.
- Changes are to be made to enhance the relief, which will now run until 31 December 2030. These include a reduction in the required age of qualifying residential properties from those built before 1915 to those built before 1975, a new category of "over the shop" residential premises with no construction date restriction, and an increase in the maximum relief for works carried out by enterprises from €200k to €300k.
- The scheme is to be extended to Athlone, Drogheda, Dundalk, Letterkenny and Sligo.

Deduction for retrofitting by landlords

- Income tax relief for certain retrofitting expenses on rented residential properties incurred by landlords is to be extended to 31 December 2028. The relief will be available in respect of the year in which the expenditure occurred, and the number of properties for which landlords can claim the relief is being increased from two to three.

Indirect taxes

There were many indirect tax measures included in this year's Budget.

The VAT measures include:

- To stimulate the housing market, Budget 2026 provides for a VAT rate reduction to 9% (from 13.5%) on the supply of completed apartments from 8 October 2025 until 31 December 2030. The specifics of this change have been incorporated in a Financial Resolution covering the applicable VAT treatment and cross-reference to 'apartment block' definition in stamp duty legislation. The meaning of 'completed' within VAT legislation will be important here also in the context of determining the appropriate VAT treatment.
- The temporary 9% VAT rate on domestic gas and electricity is being extended to 31 December 2030.
- A reduced 9% VAT rate for the hospitality sector (specifically for restaurants, cafés, catering, and hairdressing) will take effect from 1 July 2026, reduced from the current 13.5%.
- Additionally, as part of the wider EU "VAT in the Digital Age" agenda, it was announced that Revenue will begin a phased roll-out of domestic electronic invoicing arrangements for business-to-business transactions with further details on this initiative to be published imminently in a paper from Revenue.

Other indirect tax measures include:

- The carbon tax rate per tonne of CO₂ emitted from auto-fuels will increase €7.50 from €63.50 to €71.00 with effect from 8 October 2025. This marks the next step in Ireland's annual carbon tax escalation plan, which will continue until 2030. From 1 May 2026, the increased rate will also apply to all other fuels.
- Extension in VRT relief to support the adoption of electric vehicles of €5,000 to 31 December 2026.
- The Minister announced an increase of 50c per packet of 20 cigarettes, with a pro-rata increase applied to other tobacco products. Both increases will take effect from 8 October 2025.

Summary of Budget Measures

Indirect taxes (cont'd)

- The Minister announced plans to legislate for a separate pool betting duty charge in Budget 2027. While 'pool betting' is currently restricted to two entities currently, the new Gambling Regulator is anticipating that more may seek to become authorised in the area which could incentivise other betting operators to alter their businesses to avoid the existing Betting Duty.
- It was also flagged that a new National Artificial Intelligence Office will be set-up in Ireland to monitor use of AI which will be interesting in the context of use of technology within indirect tax.

Agriculture

Budget 2026 extended a number of reliefs available to the agricultural sector.

- The accelerated capital allowances (100% over two years) scheme for capital expenditure on the construction of slurry storage facilities by farmers will be extended by four years to 31 December 2029.
- The stamp duty exemption for transfers of farmland to a Young Trained Farmer is to be extended to 31 December 2029 subject to EU approval.
- Farm Consolidation Relief (a 1% rate of stamp duty on certain Teagasc certified farm consolidations) is being extended to 31 December 2029. The scope of the relief is to be extended, subject to EU approval, to non-commercial woodland.
- The Capital Gains Tax Farm Restructuring Relief is also to be extended to 31 December 2029. The relief will be broadened, subject to EU approval, to encompass both commercial and non-commercial woodland.

The flat-rate VAT compensation for unregistered farmers will decrease to 4.5% (previously 5.1%) from 1 January 2026.

Miscellaneous

Stamp duty exemption for share acquisitions

- A new stamp duty exemption for transfers of stocks or marketable securities in Irish registered companies is to be introduced to replace an existing stamp duty exemption for companies trading on the Euronext Growth Market. The replacement will apply to shares of companies with a market capitalisation of less than €1 billion that are admitted for trading on certain regulated markets. This relief, which aims to support Irish capital markets and the growth of Irish businesses, will expire on 31 December 2030.

Bank levy

- This is extended for a further year with a target yield of €200 million and will be based on deposits at the four liable financial institutions at the end of 2024 (previously 2022).

Compliance

- The Minister announced that the Revenue will conduct a range of targeted compliance management activities in 2026.



BUDGET26

FINANCE BILL 2025

Finance Bill 2025 is expected to be published on 16 October and signed into law before the end of the year.

Rates at a glance 2026



Income tax rates	
Standard	20%
Marginal	40%
Standard rate bands	
Single	€44,000
Married/civil partnership (two income)	€88,000
Married/civil partnership (one income)	€53,000
Single parent	€48,000
Income tax credits	
Single	€2,000
Married/civil partnership	€4,000
Single person child carer tax credit (primary carer only)	€1,900
Employee tax credit	€2,000
Earned income credit	€2,000
Age credit - single (married/civil partnership x2)	€245
Medical insurance relief max premium - adult/child	€1,000/ €500
Home carer credit	€1,950
Dependent relative tax credit	€305
Rent credit individual/couple jointly assessed	€1,000/ €2,000
Income tax age exemption	
Single and widowed	€18,000
Married (either spouse aged 65 or over)	€36,000
Housing	
Rent-a-room relief	€14,000
Mortgage interest tax relief (2025 minus 2022 interest @20%) (2026 minus 2022 interest @20%) *subject to mortgage balance restrictions	Max €1,250 Max €625
Residential premises rental income relief (landlords) (max)	€1,000
Vacant homes tax	LPT x 7
Preferential loan specified rates - benefit-in-kind	
Qualifying home loans	4%
All other loans	13.5%

Electric vehicles - benefit in kind	
BIK exemption capped at €20,000 of OMV for 2026	0%
BIK relief of €10,000 on OMV to 31/12/2026	
Small benefit exemption	
Non-cash vouchers (Annual limit: first 5 benefits)	€1,500
Universal Social Charge	
Earnings	
0 to €12,012*	0.5%
€12,013 to €28,700	2%
€28,701 to €70,044**	3%
€70,045 to €100,000	8%
PAYE income > €100,000	8%
Self-employed income > €100,000	11%
*Exempt if income < €13,000	
**Reduced rate 2% for persons holding medical card and/or aged 70, where income < €60,000	
PRSI rates	
Employer	
Standard rate	11.25%
Lower rate	9%
Weekly lower rate limit	€527
Employee	
PRSI	4.2%
Weekly PRSI threshold (tapering relief available)	€352
Self-employed	
PRSI	4.2%
Minimum contribution	€650
Pensions	
Annual earnings cap	€115,000
Marginal rate deduction	40%
Tax free lump sum limit	€200,000
Standard fund threshold	€2,000,000

Capital gains tax	
Standard rate	33%
Withholding tax rate	15%
Entrepreneur relief (up to €1.5m chargeable gains)	10%
Angel investor relief	16%/18%
Annual exemption	€1,270
Capital acquisitions tax	
Standard rate	33%
Thresholds	
Group A	€400,000
Group B	€40,000
Group C	€20,000
Stamp duty	
Residential property	
First €1,000,000	1%
Next €500,000	2%
Excess over €1,500,000	6%
Bulk/cumulative purchases of 10 or more residential units in a 12-month period	15%
Non-residential property	7.5%
Local Property Tax (residential property only) 2026-2030	
Band 1: 0 - €240,000	€95
Band 2: €240,001 - €315,000	€235
Band 3: €315,001 - €420,000	€333
Band 4-19: €420,001 - €2,100,000	Range from €428-€3,110
Value > €2,100,000 (calculated on valuation of property)	
First €1,260,000	0.0906%
Next €840,000	0.25%
Balance	0.30%
* Local Authorities can adjust annually + 25%/- 15% basic LPT rate	

DIRT	
Deposit accounts	33%
Investment funds	38%
Corporation tax rates	
Standard rate	12.5%
Qualified Domestic Top-up Tax rate (companies within scope of BEPS Pillar 2 rules only)	15%
Higher rate on passive income	25%
Knowledge Development Box rate	10%
R&D tax credit rate	35%
Exit tax rate*	12.5%
*Applies to unrealised capital gains where companies migrate/transfer assets offshore such that they leave the scope of Irish tax	
Dividend Withholding Tax	
Dividend Withholding Tax	25%
VAT rates and limits	
Standard rate	23%
Reduced rate	13.5%
Second reduced rate	9%
Farmer's flat rate	4.5%
Distance selling limit	€10,000
Registration limit - taxable goods	€85,000
Registration limit - taxable services	€42,500
Cash receipts basis limit	€2,000,000
Carbon taxes	
Per tonne/CO2 (2025: €63.50. To be increased incrementally each year to €100 per tonne/ CO2 by 2030)	€71
Excise duties	
Excise duty on a packet of 20 cigarettes (pro rata increase to other tobacco products)	+50c

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