



BUDGET27

SHAPING THE FUTURE BEYOND BUDGET



Reaction to Budget

Against a backdrop of strong public finances but significant international economic uncertainty, the Government has announced a Budget with a focus on sustaining economic growth whilst seeking to address capacity constraints across the economy, supporting the energy transition to renewable, and maintain future focused investment, noting our aging population.

We welcome and encourage the Government's focus on maintaining Ireland's international competitiveness and the reduction of tax administrative burdens, for example changes in preliminary tax requirements. Further measures were aimed at supporting innovation and encouraging investment including a reduction in the Capital Gains Tax rate to 31%, expansions to the R&D tax credit regime and the extension of entrepreneur reliefs to encourage SME investment.

We welcome the focused use of surplus and windfall corporation tax receipts on long-term sustainability, which will be essential in funding future public expenditure requirements while preserving Ireland's competitiveness and economic resilience. An additional top up investment of an extra €1 billion into the Future Ireland Fund is being made.

The well signalled new Investment Account was announced to encourage individuals investing in a tax efficient manner. It is available from 1 July 2027, with an annual contribution limit of €12,000 and a flat rate tax of 1% above the tax-free threshold of €50,000.

For individuals and families, the Government is conscious of continuing cost-of-living pressures. Minister Harris unveiled a series of tax measures including the expansion of tax bands and increase in tax credits. Housing delivery is a continued focus, with extensions to Rent-a-Room Relief, Rent Tax Credit, Help to Buy and a newly introduced Derelict Property Tax. Minister Chambers detailed significant amendments to the cost of childcare which will be well received.



Graham Reid

Head of Tax and Law | EY Ireland

Summary of Budget Measures

Supporting business

Research and development (R&D) credit

The R&D tax credit rate increased to 35% at the beginning of 2026, a 10% increase over the previous two years. It sent a clear message of intent of Ireland's commitment to retain, and win, foreign direct investment. Since then, further improvements to the R&D credit have been under active consideration.

Budget 2027 announces the following additional improvements to the R&D credit.

- Permitted subcontracting to third level institutions and unconnected third parties is subject to a cap of 15% of in-house R&D expenditure, or, €100,000. In recognition of the importance of supporting collaboration, these subcontracting limits will be increased to 20% and €200,000.
- R&D credits may be claimed in three instalments. The first €105,000 of a claim (currently €87,500) will be payable in full in the first year. This will provide a welcome cash-flow benefit to smaller R&D projects.
- Where a credit is offset against corporation tax liabilities, improved recognition for preliminary corporation tax purposes will be introduced (details to come in the Finance Bill).
- Claimant companies will be allowed increase qualifying cost base by 5% of qualifying R&D wage costs, subject to conditions.
- An important amendment is to be introduced to provide that regulated clinical trials can be used to satisfy the science test, thus reducing the administrative burden for some companies. Details will be introduced at Committee Stage of Finance (No.2) Bill 2026.

Preliminary Corporation Tax

Budget 2027 proposes to amend preliminary corporation tax requirements to reduce uncertainty and improve flexibility for companies. The business community had raised interpretative concerns with the Government.

These improvements include:

- Preliminary tax requirements will be deemed to be satisfied where at least 80% of a current year liability is paid by the final preliminary tax instalment date, e.g. 23 November 2027 for a 31 December 2027 year end, provided a top-up payment to reach 100% of the liability is made within four months of the end of the accounting period.
- For larger companies making payments in two instalments, an underpayment of a second instalment of preliminary tax will not result in a deemed underpayment of a first instalment that did not amount to at least 50% of the prior year liability.
- The threshold to be regarded as a 'small company' will be increased from a corporation tax liability of €200,000 to €350,000.

These amendments are welcome and will remove some of the hazards of estimating preliminary tax prior to the end of a company's accounting period.

Tax treatment of interest

- A review of the tax treatment of interest with a stated goal to support tax competitiveness and simplification has been ongoing since 2025. Following extensive consultations, a multi-year approach to achieving simplification and improving aspects of interest deductibility is being taken. Budget 2027 confirmed that targeted amendments will begin to be introduced in Finance (No.2) Bill 2026 to simplify certain existing provisions.

Knowledge Development Box (KDB)

- The KDB regime provides for an effective tax rate of 10% on income earned by innovative companies from certain qualifying assets such as patents. Following the OECD nexus approach, the benefit is linked to R&D activities. The relief, which was due to expire on 1 January 2027, has been extended to 1 January 2032.
- Some companies within scope of the new Pillar Two rules have reconsidered the pros and cons of the KDB relief. A limited period option to opt out of the KDB regime will be available subject to specific (yet to be announced) conditions being met.

Tax relief for Start-Up Companies

- The tax relief for Start-Up Companies was due to expire on 31 December 2026. This five-year relief, which is generally available in full where a trading company's corporation tax liability is less than €40,000 (marginal relief thereafter and subject to employment considerations), is to be extended out to 31 December 2030.

Relief for investment in corporate trades

- Three reliefs for investments in corporate trades, namely the Employment Investment Incentive (EII), Start-up Capital Incentive (SCI) and the Start-Up Relief for Entrepreneurs (SURE), are scheduled to expire on 31 December 2026. The reliefs, which provide for income tax relief for risk capital investments in qualifying small and medium enterprises, are subject to State aid rules (the Global Block Exemption Regulation (GBER)) that are being revised. The intent is that the reliefs will be extended in their current formats subject to the expected adoption of a new GBER before the end of 2026.
- Likewise, the Capital Gains Tax Relief for investment in innovative enterprises, more commonly known as the Angel Investor Relief is also expected to be extended in its current format, subject to the adoption of a new GBER.

Summary of Budget Measures

Supporting business (cont'd)

Pillar Two

- The Minister confirmed that amendments to Ireland's Pillar Two rules to implement the OECD's January 2026 Side-by-Side Package will be contained in Finance (No.2) Bill 2026. Additional amendments to reflect updated OECD Administrative Guidance in May and September 2026 will also be introduced as well as some updates to Pillar Two administrative and penalty provisions.

Enhanced Reporting Requirements (ERR)

- Under current rules, employers are required to report the payment of certain small benefits, allowances and travel and subsistence payments in real time to the Revenue Commissioners (Revenue). This can be administratively burdensome and for many small businesses difficult to comply with. There have been many calls for the ERR to be amended.
- The Minister announced that the period for reporting information may, at the taxpayer's option, be alternatively reported by the 14th of the month following the income tax month in which the reportable benefit or expense is provided to the employee. This will apply from 1 January 2027.

Personal taxes

In Budget 2026, this Government's first Budget, the focus was on targeted measures with limited personal income tax amendments. Budget 2027 now focuses on the Government's commitment, that over its lifetime, it would make progressive changes to income tax.

Personal bands and rates

The Rates at a Glance Table contains an overview of the main tax and USC changes for 2027. This year, key changes include:

- Extending the standard rate tax band by €2,500 for all earners,
- Increasing the personal tax credit, employee tax credit and earned income tax credits by €125 each,
- Increasing the home carer tax credit by €100.

USC

- The 2% USC rate band will be extended by €1,600 from €28,700 to €30,300 as a consequence of the announced €0.79 increase in the minimum wage to €14.94 per hour.

Irish Investment Accounts

- Budget 2027 introduces a new tax-efficient Irish Investment Account (IIA) from 1 July 2027. The new regime is intended to support greater participation by Irish households in capital markets through a simplified investment framework.
- The account will be available to Irish-resident individuals aged 18 years and over who hold a PPSN and will be subject to an annual contribution limit of €12,000. A 1% annual tax will apply to account values (which will include the contributions made into the account) that exceed a €50,000 tax-free threshold. The contribution limit will apply with no minimum contribution requirement.

- Investments held within the IIA will not be subject to Capital Gains Tax, Dividend Withholding Tax, Investment Undertaking Tax, Life Assurance Exit Tax or the deemed disposal regime. Investors will be able to hold a range of qualifying investments including shares, bonds, exchange traded funds (ETFs) and other investment funds through banks, investment firms and insurers.
- Account providers will be responsible for the administration of the account, including the calculation, reporting and payment of any tax due, removing the requirement for investors to engage directly with Revenue in relation to the operation of the account. The IIA will also sit alongside the Government's National Financial Literacy Strategy, which is intended to support individuals in developing the knowledge and confidence required to make informed saving and investment decisions.
- The level of fees will impact on the attractiveness of the IIA. The Minister indicated that the expected wide choice of service providers will foster competition, thus helping to reduce fees.
- No measures were announced to facilitate a tax neutral transfer of existing investments into the new Investment Account. Full details will be in the upcoming Finance Bill.

Taxation of other investments

- The Budget announced a reduction in the rate of taxation (from 38% to 35%) that applies to investments in certain Irish domiciled funds, certain life assurance policies, equivalent offshore funds and certain foreign life assurance policies.
- Finance (No.2) Bill 2026 will also apply the 35% rate for investors in Irish domiciled investment funds whose units are held in a recognised clearing system (including Irish domiciled exchange-traded funds).
- This new rate is still above the new Capital Gains Tax rate of 31%.

Summary of Budget Measures

Personal taxes (cont'd)

Mortgage interest tax relief

- Since 2024, a temporary mortgage interest tax credit has existed for qualifying interest paid on certain loans in excess of a 2022 base line amount. Budget 2026 extended this to 2026, albeit at a reduced rate of relief. The credit now expires at the end of 2026 as it was not extended in Budget 2027.

Rent tax credit

- Since 2024, a rental tax credit up to a maximum value of €1,000 is available for payments made under certain tenancies of Irish residential property. This is doubled for jointly assessed married couples or civil partners.
- For 2027 and 2028, these amounts will be increased by €150 to a maximum of €1,150 for a single claimant and to €2,300 in the case of a jointly assessed couple.

Cycle to Work

- A review of the Cycle to Work scheme will be initiated in 2027 to identify ways to boost the take up amongst all workers. In addition, there will be a comprehensive review of the TaxSaver scheme for commuters to identify if a satisfactory model can also be developed that reflects changed (hybrid) working patterns.

Microgeneration

- The income tax, USC and PRSI exemption for the microgeneration of electricity is to be increased from €400 to €600. This benefits qualifying individuals generating electricity from renewable energy, typically solar, that sell electricity to the grid.

Pensions

- The Minister announced that the Finance Bill will revise the current age-related valuation factors that are used to value defined benefit pension entitlements for the purposes of the Standard Fund Threshold. This will apply new valuation factors from 1 January 2027.

Property

Rent-a-Room income

- Income arising to an individual in respect of the renting for residential purposes of a room or rooms in his/her home may be exempt from income tax where applicable conditions are met and the annual limit for the tax year is not exceeded. The rent-a-room income ceiling is being increased from €14,000 to €16,000 from 1 January 2027.
- The relief will be extended, retrospectively back to 27 July 2026, to certain detached auxiliary dwellings between 32 sqm and 45 sqm built in the grounds of homes under the revised planning rules.

Help to Buy

- The maximum relief available under the Help to Buy scheme is to be increased by €5,000 to €35,000. This change will take effect from 7 October 2026. The conditions for the relief will remain unchanged.

Residential Zoned Land Tax (RZLT)

- The RZLT became effective on 1 February 2025 and is designed to increase the supply of zoned serviced land. Finance (No.2) Bill 2026 will facilitate requests put to local authorities to have land rezoned and possibly exempted from RZLT for 2027 on foot of such submissions.

Derelict Property Tax (DPT)

- Details of the new DPT that forms part of the Government's housing plan will be contained in the Finance Bill.
- The rate of tax will be 7% of self-assessed values. The tax will be under the care and management of Revenue to ensure compliance.
- Local authorities will be responsible for identifying derelict properties (residential and non-residential) and recording these on a central register with the aim of publishing preliminary registers of dereliction on 1 September 2027. Initially, the DPT will apply to towns and cities with a population of 4,000 or more based on 2022 Census data, before expanding to towns with a population of 2,000 or more in its second year. The first pay and file deadline for DPT will be 23 June 2028 based on final registers published by 1 March 2028.

Summary of Budget Measures

Indirect taxes

From an indirect tax perspective, this wasn't a Budget of major reform, but there were a few notable changes worth highlighting:

Value Added Tax (VAT)

- The VAT rate for non-oral respiratory vaccines for livestock, is to reduce from 23% to 9%. The measure partly addresses a disparity in the VAT treatment of oral and non-oral medicines in this specific area and takes advantage of flexibilities introduced under the EU VAT Directive in 2022.
- The Farmer's Flat Rate addition, which compensates unregistered farmers for VAT incurred on purchases, will increase from 4.5% to 4.8% in 2027.
- The Minister announced an increase in the annual funding cap for the Charities VAT Compensation Scheme from €10 million to €15 million. While a welcome relief to the sector, the extent to which the additional funding will materially reduce the VAT burden, will depend on the level of claims submitted under the scheme.

Vehicle Registration Tax (VRT)

- To encourage greater Electric Vehicle (EV) uptake, the Minister has confirmed that VRT Relief is to be extended for EVs until 31 December 2028, while VRT on more 'pollutant cars' in bands 3-20 will increase by 1%.

Energy

- The Minister reduced the carbon tax rate on kerosene (home heating oil) and natural gas from €63.50 to €48.50 per tonne of CO₂, reversing a planned rise to €78.50 by May 2027. The reduced rate will remain for the Government's lifetime.
- The temporary reduced fuel excise rates, currently in place for petrol and diesel will continue until 28 February 2027, with a full restoration not expected to occur until 30 June 2027.

- The reduced NORA levy and the enhanced Diesel Rebate Scheme will be extended until 31 December 2026.
- A more favourable tax treatment for Hydrotreated Vegetable Oil, or HVO, is being developed.

The table below illustrates how the tax component of a litre of diesel fuel impacts pricing at the pump. The illustration captures the breakdown of the price as at 1 January 2026 and the breakdown of the price at 7 October as a result of Budget 2027.

	1 January 2026	7 October 2026
Assumed fuel price/new price	€1.75	€2.15
Excise duty	€0.426	€0.182
Carbon levy	€0.19	€0.19
NORA levy	€0.02	€0.001
VAT	€0.327	€0.402
Total tax and excise	€0.963	€0.775
Cost ignoring taxes	€0.787	€1.375
Percentage of price	55%	36%

Excise

- As expected, an increase of €1 per packet of 20 cigarettes, with a pro-rata increase applied to other tobacco products will take effect from midnight tonight. In addition, the Minister announced an increase of 20c per ml on e-liquids, adding about 40c to a small single use disposable vape.
- A €15 million rural pubs relief scheme has also been announced, although the details of the scheme will be provided at a later date.

- The Government announced it intends to commence a public consultation to identify obstacles to Sustainable Aviation Fuel (SAF) production. The aim is to investigate potential for Ireland to become a production hub for SAF.

Other Indirect Tax developments

While not part of today's announcements, the following is also worth highlighting:

VAT Grouping

- From 1 January 2027, all Irish VAT groups will be regarded as comprising only the Irish establishments of their members. As a result, certain cross-border transactions between an Irish VAT group and an overseas head office or branch may now fall within the scope of VAT. With the change now less than 100 days away, affected businesses should be assessing the potential impact on their existing VAT positions, compliance processes, and operating models.

eInvoicing and real-time VAT reporting

- Revenue's plans for mandatory eInvoicing and real-time VAT reporting continue to gather pace. In the last year, Revenue has published a phased implementation roadmap, with certain large businesses required to issue structured eInvoices from 1 November 2028. While this still may seem some way off, the changes represent a fundamental shift in how invoice data is created, exchanged and reported, requiring businesses to assess the readiness of their finance systems, data governance frameworks and invoicing processes, well in advance of implementation.

Summary of Budget Measures

Capital taxes

Capital Gains Tax

- To encourage entrepreneurship, the standard rate of Capital Gains Tax reduces from 33% to 31% with effect from 7 October 2026. This reduction will not apply to certain disposals of development land.

Capital Acquisitions Tax (CAT) thresholds

The tax-free thresholds for CAT are to be adjusted as respects gifts and inheritances taken on or after 7 October 2026 as follows:

- Category A threshold increases from €400,000 to €420,000,
- Category B threshold increases from €40,000 to €44,000,
- Category C threshold increases from €20,000 to €22,000.

The standard CAT rate remains 33%.

Miscellaneous

Accelerated Capital Allowances for Farm Safety Equipment

- The accelerated capital allowances scheme for certain farm safety equipment, which had been due to expire on 31 December 2026, is to be extended by three years to 31 December 2029. Twelve additional pieces of eligible equipment are to be included in the scheme.

Succession Farm Partnership Tax Credit

- Tax relief is available for a farm partnership which qualifies as a Succession Farm Partnership (SFP). This is a registered farm partnership whereby a farmer agrees to transfer at least 80% of the farm assets to a chosen successor within a specified period. The annual succession tax credit of €5,000 (payable per year for five years) is to be increased to €10,000 with effect for a SFP registered on or after 1 January 2027. For applications made from 1 January 2027 only, in line with a recommendation of the Commission on Generational Renewal in Farming, the three-year holding period before a succession can take place is to be removed.

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.

eWithholding Tax (eWHT)

- The Minister announced that the Professional Services Withholding Tax system is to be modernised by replacing the current flat rate of 20% with personalised deduction rates. Whether this includes zero rates for compliant taxpayers, as is the case for Relevant Contracts Tax, or rates above 20%, remains to be seen. Any measures will be subject to a commencement order and engagement with stakeholders.



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Finance (No.2) Bill 2026
is expected to be
published on 15 October
and signed into law
before the end of the
year.



Rates at a glance 2027

Income tax rates	
Standard	20%
Marginal	40%
Standard rate bands	
Single (2026: €44,000)	€46,500
Married/civil partnership (two income) (2026: €88,000)	€93,000
Married/civil partnership (one income) (2026: €53,000)	€55,500
Single parent (2026: €48,000)	€50,500
Income tax credits	
Single (2026: €2,000)	€2,125
Married/civil partnership (2026: €4,000)	€4,250
Single person child carer tax credit (primary carer only)	€1,900
Employee tax credit (2026: €2,000)	€2,125
Earned income credit (2026: €2,000)	€2,125
Age credit - single (married/civil partnership x2)	€245
Medical insurance relief max premium - adult/child	€1,000/ €500
Home carer credit (2026: €1,950)	€2,050
Dependent relative tax credit	€305
Rent credit individual/couple jointly assessed (2026: €1,000/€2,000)	€1,150/ €2,300
Income tax age exemption	
Single and widowed	€18,000
Married (either spouse aged 65 or over)	€36,000
Housing	
Rent-a-Room relief (2026: €14,000)	€16,000
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	
A1 category for zero emission vehicles (depends on mileage)	6% - 15%
OMV reduction for 2027	€10,000
Additional OMV reduction	€5,000
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 €30,300	2%
€30,301 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 (w.e.f. 1 Oct 2026)	11.4%
Lower rate	9.15%
Weekly lower rate limit (w.e.f. 1 Jan 2027)	€600
Employee	
PRSI (w.e.f. 1 Oct 2026)	4.35%
Weekly PRSI threshold (tapering relief available)	€352
Self-employed	
PRSI (w.e.f. 1 Oct 2026)	4.35%
Minimum contribution	€650
*Further PRSI rate increases are scheduled from 1 Oct 2027	
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 (2026: 33%)	31%
Development land	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 (2026: €400,000)	€420,000
Group B (2026: €40,000)	€44,000
Group C (2026: €20,000)	€22,000
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 (2026: 38%)	35%
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 (2026: 4.5%)	4.8%
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	
Auto fuels - per tonne/CO2 (w.e.f. 1 May 2027)	€78.50
Planned incremental increases each year to €100 per tonne/ CO2 by 2030	
Natural Gas/Kerosene (until 2030)	€48.50
Excise duties	
Excise duty on a packet of 20 cigarettes (pro rata increase to other tobacco products)	+€1
E-Liquid products tax per millilitre	+€0.20

Contacts

DUBLIN

Graham Reid

Head of Tax and Law
+353 1 221 1449
graham.reid@ie.ey.com

Peadar Andrews

Business Tax Services
+353 1 221 2833
peadar.andrews@ie.ey.com

Dave Barry

Intl Tax & Transaction Services
+353 1 221 2015
dave.barry@ie.ey.com

Sandra Brennan

Business Tax Services
+353 1 221 2242
sandra.brennan@ie.ey.com

Sinead Colreavy

Financial Services, Intl
Tax & Transaction Services
+353 1 221 2930
sinead.colreavy@ie.ey.com

Margaret Coleman

Business Tax Advisory &
Private Client Services
+353 1 221 2587
margaret.coleman@ie.ey.com

Ian Collins

Business Tax Services
+353 1 221 2638
ian.collins@ie.ey.com

Ciarán Conroy

Financial Services
Intl Tax & Transaction Services
+353 1 221 2591
ciarán.conroy@ie.ey.com

Sarah Connellan

People Advisory Services
+353 1 221 1514
sarah.connellan@ie.ey.com

Ronan Costello

Financial Services
Intl Tax & Transaction Services
+353 1 221 2129
ronan.costello1@ie.ey.com

Sandra Dawson

Intl Tax Services
+353 1 221 2454
sandra.dawson@ie.ey.com

Rachel Dillon

People Advisory Services
+353 1 221 2554
rachel.dillon@ie.ey.com

Nathan Doherty

Intl Tax & Transaction Services
+353 1 221 1880
nathan.doherty@ie.ey.com

Colin Doolin

Indirect Tax Services
+353 1 221 2949
colin.doolin@ie.ey.com

Aideen Farrell

Indirect Tax Services
+353 61 449 896
aideen.farrell@ie.ey.com

Emer Gallagher

Intl Tax & Transaction Services
+353 1 221 2277
emer.gallagher@ie.ey.com

John Hannigan

Financial Services, Intl Tax &
Transaction Services
+353 1 221 2219
john.hannigan@ie.ey.com

Robert Henson

Business Tax Advisory
+353 1 479 3494
robert.henson@ie.ey.com

Deirdre Hogan

Indirect Tax Services
+353 1 221 2433
deirdre.hogan@ie.ey.com

Michael Johnson

Global Compliance & Reporting
+353 61 44 9910
michael.johnson@ie.ey.com

Enda Jordan

Business Tax Services
+353 1 221 2449
enda.jordan@ie.ey.com

Brian Kelly

Intl Tax & Transaction Services
+353 1 221 2773
brian.kelly@ie.ey.com

Rory MacIver

Intl Tax & Transaction Services
+353 1 221 1609
rory.maciver@ie.ey.com

Eamonn McCallion

Financial Services, Indirect Tax
Services
+353 1 221 4648
eamonn.mccallion@ie.ey.com

Alison McHugh

Private Client Tax Services
+353 1 221 2180
alison.mchugh@ie.ey.com

Dan McSwiney

Transfer Pricing Services
+353 1 221 2094
dan.mcswiney@ie.ey.com

Aidan Meagher

Business Tax Services
+353 1 221 1139
aidan.meagher@ie.ey.com

Michael Moroney

Financial Services, Intl Tax &
Transaction Services
+353 1 221 2363
michael.moroney@ie.ey.com

Aoife Murray

Transfer Pricing Services
+353 1 479 2186
aoife.murray1@ie.ey.com

Ray O'Connor

Financial Services, Intl Tax &
Transaction Services
+353 1 221 2802
ray.oconnor@ie.ey.com

Cian O'Donovan

Intl Tax & Transaction Services
+353 1 479 4084
cian.odonovan@ie.ey.com

Níall Ó Lideadha

Intl Tax & Transaction Services
+353 1 221 2339
níall.olideadha@ie.ey.com

Marco Pizzullo

Financial Services,
Transfer Pricing Services
+353 1 479 4058
marco.pizzullo1@ie.ey.com

Deirdre Rogers

Financial Services, Global
Compliance & Reporting
+353 1 221 1121
deirdre.rogers@ie.ey.com

Michael Rooney

People Advisory Services
+353 1 221 2857
michael.rooney@ie.ey.com

Karl Smyth

Financial Services, Indirect Tax
Services
+353 1 221 1790
karl.smyth@ie.ey.com

Petrina Smyth

Financial Services, Intl Tax &
Transaction Services
+353 1 221 2488
petrina.smyth@ie.ey.com

Aidan Walsh

Financial Services, Intl Tax &
Transaction Services
+353 1 221 2578
aidan.walsh@ie.ey.com

LIMERICK

Josephine Fitzgerald

Financial Services, Global
Compliance & Reporting
+353 1 221 1241
josephine.fitzgerald@ie.ey.com

Billy McMahon

Intl Tax & Transaction Services
+353 61 449 919
billy.mcmahon@ie.ey.com

Leanne Storan

Business Tax Services
+353 61 449 905
leanne.storan@ie.ey.com

CORK

Frank O'Neill

Business Tax Services
+353 21 480 5718
frank.oneill@ie.ey.com

Aileen Daly

Intl Tax & Transaction Services
+353 21 493 7622
aileen.daly@ie.ey.com

Seamus Downey

Business Tax Services
+353 21 480 5700
seamus.downey@ie.ey.com

James Fox

Indirect Tax Services
+353 21 480 2874
james.fox@ie.ey.com
John Kennelly
Business Tax Services
+353 21 493 7674
john.kennelly@ie.ey.com

WATERFORD

Michael Keating

Intl Tax & Transaction Services
+353 51 840 355
michael.keating@ie.ey.com

IRISH TAX DESKS

Deirdre Fenton (New York)

Intl Tax & Transaction Services
+1 212 466 9105
deirdre.fenton1@ey.com

Jack Dooley (New York)

Intl Tax & Transaction Services
+1 212 773 4661
jack.dooley1@ey.com

Sarah Murray (New York)

Intl Tax & Transaction Services
+1 212 773 1746
sarah.murray4@ey.com

Karl Doyle (San Jose)

Intl Tax & Transaction Services
+1 408 947 4977
karl.doyle@ey.com

GALWAY

Paraic Waters

Business Tax Services
+353 1 479 3460
paraic.waters@ie.ey.com

Enda Kelly

Business Tax Services
+353 91 864 965
enda.kelly@ie.ey.com

Muireann McGarry

Intl Tax and
Transaction Services
+353 91 864 921
muireann.mcgarry@ie.ey.com

EY LAW

Alan Murphy

Head of Law
+353 1 479 2291
alan.murphy1@ie.ey.com

Aidan Lawlor

Corporate M&A & Structuring
+353 1 221 1095
aidan.lawlor@ie.ey.com

Adam Synnott

Corporate M&A & Structuring
+353 1 221 2178
adam.d.synnott@ie.ey.com

Robert Haniver

Technology & Commercial
+353 1 221 1149
robert.haniver@ie.ey.com

Deirdre Malone

Employment Law
+353 21 480 5729
deirdre.malone@ie.ey.com

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Ernst & Young, Two Wilton Park, Wilton Place, Dublin 2, D02 YE35, Ireland.

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