



PRE-BUDGET SUBMISSION



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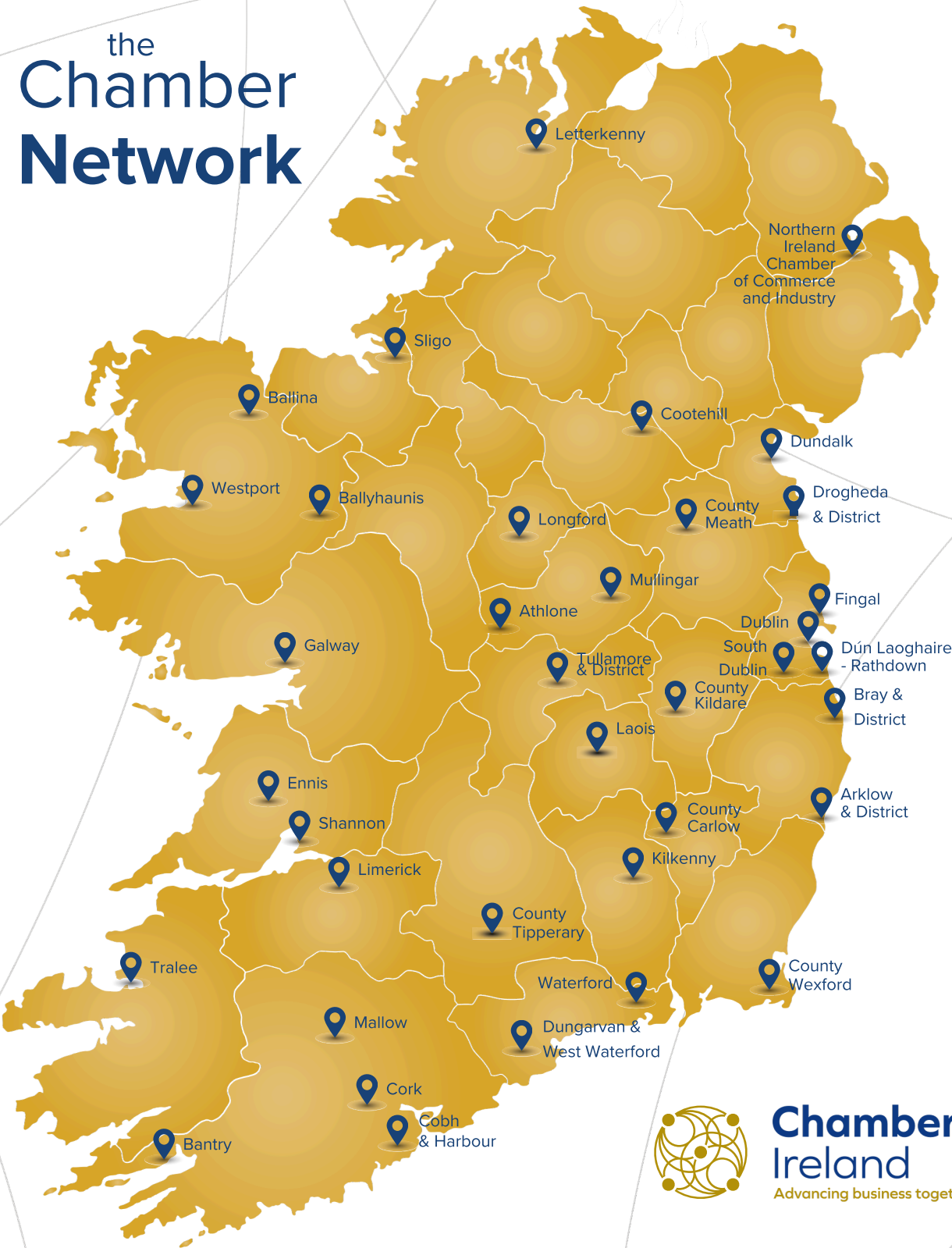
**Chambers
Ireland**
Advancing business together

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the
Chamber
Network



36 Affiliated
Chambers

8800+ Businesses
represented
across the
country

1023 Total lobbying
returns in 2024

MESSAGE FROM THE CHIEF EXECUTIVE

With a new Government now in place since our Pre Budget Submission last year it is time to reflect not just on the last 12 months but also our progress on the critical issues that require medium to long term focus and which no single set of measures announced on any single Budget Day can hope to resolve.

The economy continues to thrive but this success is heaping pressure on critical infrastructure which appears almost frozen in time as demand has evolved. While nobody could have anticipated our current economic situation in the dark days of the post 2008 recession or when there was the prospect of a hard Brexit looming over the economy, we must now urgently deal with the infrastructure gap that exists. The alternative is to face into a period of managed decline. While the housing shortage has been the most visible component, that debate has somewhat masked the increasingly urgent need for underlying fundamental services required including energy, water and public transport.

“We must now urgently deal with the infrastructure gap that exists.”

Perhaps in the past we had the window to indulge ourselves in seemingly endless challenges to planning, judicial reviews and other delaying tactics; we do not have that luxury any more as the impact of complacency and tolerance is no longer an issue for future generations, it is now dramatically impacting the current generation. A whole of Government and State Agency approach must now be adopted and every lever in its collective power pulled to facilitate the delivery of critical infrastructure and housing, including tax incentives and legislation if required. Delays not only increase the pressure on existing infrastructure but also dramatically increase the cost of delivery of those projects that can ultimately proceed.

Meanwhile our competitiveness continues to erode amidst growing uncertainty in the global trading environment, driven by tariffs and protectionist actions, as well as the ever-increasing impact of climate change.

We are not the only country facing these challenges, either in Europe or globally, but few are better placed than Ireland with the current financial resources available to Government. This creates a wonderful opportunity to continue to build on our success and create an ever more sustainable and resilient economy. That kind of certainty is exactly what businesses and communities need to plan ahead, invest with confidence, create quality jobs, attract tourism, expand our trade networks and secure Foreign Direct Investment.

With record employment levels the potential to overheat the economy and trigger significant inflationary pressures must also be considered. In making decisions we urge Government to prioritise critical infrastructure over other budgetary measures in the interest of our medium- and long-term success.

Breathing new life into town and city centres should be a cornerstone of Budget 2026 and Chambers across the country work closely with Local Authorities and Local Enterprise Offices to help keep our towns and cities vibrant places to live and work.

Artificial Intelligence is already transforming how we work, and with the right investment in skills, workforce planning, and ethical standards, it can drive major productivity gains and opportunities. But to fully unlock its potential—and meet the demands of the green and digital transitions—we also need strong investment in Research and Development. A robust R&D ecosystem will create high-value jobs and keep our businesses competitive on the global stage.

We need to keep our climate goals clearly in focus and energy security remains a core concern for businesses. The Sustainable Development Goals (SDGs) remain a key guide for the Chamber Network as we work to balance economic ambition with environmental responsibility and the Goals feature prominently in this submission.

Our full budget priorities for 2026 are detailed in this submission. These reflect the shared concerns of our 36 affiliated Chambers and their 10,000 member businesses nationwide. Economic growth and job creation is being constrained at a time of great opportunity to lead on sustainable growth and embrace new opportunities. We must now act with urgency.

Ian Talbot
Chief Executive



“Economic growth and job creation is being constrained at a time of great opportunity to lead on sustainable growth and embrace new opportunities.”

OUR POLICY PRIORITIES

Every year Chambers Ireland establishes a set of core policy priorities based on feedback from our network of the common challenges facing businesses across the country. Our priorities for 2025 are:



01 — Competitiveness

Competitiveness must be at the heart of Budget 2026. Given consecutive geopolitical shocks that have impacted the economy in recent years, the economy has continued to grow at a remarkable pace, despite the implementation of tariffs earlier this year. Employment is expected to increase by 66,000 jobs in 2025 and real wage growth is expected outpace inflation at 3.5%.

Given the State's overreliance on a small number of firms for exchequer receipts, we should not be complacent that these figures will remain on their current positive trajectory. To encourage indigenous business growth and to maintain our appeal for FDI, the economy must be underpinned by robust infrastructure, skilled talent and a pro-business regulatory environment.



02 — Infrastructure and Housing

Infrastructure is the backbone of a competitive economy and our long-term resilience depends on the timely delivery of strategic infrastructure. It is essential that our infrastructure availability keeps pace with the demands of our growing population which according to the Central Statistics Office could grow by up to 6.4 million by 2042.

Despite reform, the planning system remains a significant barrier to timely infrastructure and housing delivery. Bottlenecks in transport, energy, water and wastewater treatment infrastructure are lagging to such an extent that if improvements do not happen now, then the current issues arising from our infrastructural deficits will escalate into crises. The deficits in infrastructure directly constrain the availability of housing, which has a significant negative impact on businesses and the broader economy.



03 — Energy and Sustainability

According to the Environmental Protection Agency, Ireland is projected to achieve a reduction of up to 23% in total greenhouse gas emissions by 2030, compared to a national target of 51%. This compares poorly to many of our EU counterparts. Failing to meet these targets will have a significant fiscal impact as the likelihood of penalties being imposed increases. More importantly, the societal impacts and biodiversity loss will be substantial unless progress is advanced.

Bridging the gap between our climate targets and the current shortfalls will require greater urgency, reform and investment in an array of technologies to help decarbonise across sectors.



04 — Workplace and Skills Development

A skilled, inclusive and adaptable workforce is central to Ireland's long-term economic resilience. As businesses adapt to rapid technological change and sectoral transformation, the demand for both core and specialist skills continues to rise. This is increasingly challenging considering the low unemployment rate which is impacting talent attraction and means that employers are facing increased wage demands.

Addressing these skills gaps is critical to supporting the growth of SMEs and enabling local economies to thrive. Skills development and commitments to targeted funding for upskilling and reskilling initiatives, particularly in sectors undergoing green and digital transitions, will ensure our workforce remains competitive and adaptable.



05 — Thriving Towns and Cities

Chambers around the country serve as focal points of economic activity and all are uniquely positioned to understand how vibrant towns and cities are essential to regional development and quality of life in their communities. Greater urban infrastructure and increased investment in town centres will unlock the ability of local businesses to grow and attract talent. Policies like Town Centre First provide an opportunity to reimagine town centres as dynamic places to live, work and do business.

CHAMBERS IRELAND AND THE SUSTAINABLE DEVELOPMENT GOALS

The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future.

The Sustainable Development Goals (SDGs) are an urgent call for action which acknowledge the importance of partnership between all developed and developing countries.

Chambers Ireland and ICC Ireland, together with our nationwide network of 36 affiliated Chambers, have unanimously pledged to support the Goals. As SDG Ambassadors, our aim is to help businesses realise the opportunities presented by the Sustainable Development Goals and provide companies with the confidence that meaningful results can be achieved. We are of the view that the SDGs positively impact businesses, communities and livelihoods.

We have worked with our Chamber Network and our Sustainable Business Council to help to educate the approximately 10,000 businesses we represent about the Sustainable Development Goals.

All of our policy outputs, including this 2026 Pre-Budget Submission, are aligned with our selected Sustainable Development Goals.

5 GENDER
EQUALITY



8 DECENT WORK AND
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11 SUSTAINABLE CITIES
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INDUSTRY, INNOVATION AND INFRASTRUCTURE

Delivering on essential infrastructure, including housing, energy, water and wastewater treatment and transport, and addressing the constraints in our planning system is core to our competitiveness.

Despite a high ranking globally in terms of GDP per capita Ireland currently stands at 38th in terms of the availability of basic infrastructure. This highlights a significant gap between our economic output and the essential foundations needed to sustain it.

This disparity underscores the urgent need for strategic investment and reform to ensure inclusive and sustainable growth. We implore the Government to advance the roll-out of key infrastructure to meet the demands of our growing population and evolving economy. In addition, we are proposing tangible and actionable reforms regarding skills to help bridge the talent gap and aid infrastructure delivery.

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ESSENTIAL INFRASTRUCTURE INVESTMENT

Invest in Water and Wastewater Treatment Infrastructure

Recommendation: To ensure sustainable supplies of clean water into the future and adequate wastewater treatment, investment should be increased in water infrastructure with the commitment of a multi-annual funding structure. Additionally, streamline the various consenting regimes to create efficiencies for the delivery of large-scale national water and wastewater projects.

Additional investment for water and wastewater treatment infrastructure should be facilitated as a matter of critical importance. This is vital for capacity and security of supply for both businesses and new housing developments. State bodies should be granted the powers to finance such investments through land value capture. The delivery of the Eastern and Midland Regional Water Supply Project and the Greater Dublin Drainage Project is essential in supporting our national economic development and the delivery of increased housing targets. Such investment is critical to ensuring the resilience of our water infrastructure for future population growth and development.



Efficient Infrastructure Planning and Financing

Recommendation: To optimise investment in capital projects and infrastructure, greater transparency and an open approach to infrastructure funding models are necessary.

Improving reporting requirements for all large projects and programmes ensures accountability and efficient utilisation of resources. Feasibility studies, cost-benefit analyses, and carbon accounting should be initiated to upgrade rail links between National Development Plan growth cities. By aligning critical infrastructure investments with the European Commission's 'Sustainable Finance' definitions, we ensure sustainable and environmentally responsible financing.

Urban Development and Land Management

Recommendation: Transport Oriented Development principles should form the core of all new developments. Additionally, the Land Development Agency (LDA) should take responsibility for a National Land Management Strategy.

All new developments should apply transport-oriented development principles to promote sustainable urban growth by reducing reliance on private vehicles and enhancing public transport accessibility. This includes people-friendly infrastructure, segregated cycleways, and rest spots for mobility-impaired pedestrians. Local authorities should be adequately resourced to provide infrastructure supporting active transit and to link residential areas with civic and economic centres. Additionally, the Land Development Agency should directly manage existing state landbanks under a National Land Management Strategy, to align with the commitment to sustainable development in its Sustainable Development Strategy (2024–2028).

Introduce tax-incentivised investment schemes to channel household savings into other more productive markets and opportunities

Recommendation: Develop tax-incentivised investment channels to facilitate households to move savings into investments that support infrastructure expansion and green energy projects.

Over €150 billion in household savings remain in low-yield bank accounts, representing a missed opportunity for both savers and the wider economy. Redirecting even a portion of these funds into other

productive markets could deliver stronger returns for individuals while providing much-needed capital for essential infrastructure and generate increased tax revenues through improved returns and buoyancy. A tax-incentivised investment scheme would simplify the investment landscape, make participation more attractive, and help free up financing for key infrastructure.

TRANSPORT NETWORKS

Integrated and Sustainable Public Transport

Recommendation: Develop a robust network of inter-urban and intra-urban public transport networks. Continue to provide funding and resources for Local Link Services.

Funding should be provided for our urban built environment to promote local active transport networks, such as walking and cycling paths that extend the utility of public transport. In addition, Local Link services continue to prove a success in our regions and have proved vital in areas that would otherwise have no sustainable alternative to car travel. BusConnects projects should be implemented in National Development Plan growth cities and investing in shared cycling schemes and cycling infrastructure are essential steps toward achieving sustainable and accessible transportation systems.



Rail Transport Infrastructure

Recommendation: Accelerate the delivery of keystone urban infrastructure rail programmes. Trainlines should be extended to ports and intercity rail services should be updated and developed.

Our ability to deliver keystone projects, particularly rail, is now in danger of severely constraining our competitiveness. Urgent delivery across all regions is an imperative. These keystone programmes promote high-density housing and improve urban connectivity. We must also prioritise intercity rail infrastructure and extend train lines to integrate freight transport with seaports.

Strengthening Air Connectivity

Recommendation: Include State-owned airports in the new Regional Airports Programme (RAP) given the commitment made in the Programme for Government to continue to invest in the RAP and to develop a new RAP 2026 – 2030 to ensure the successful delivery of capital programmes required for operational efficiency, safety, and long-term sectoral resilience in the aviation sector. Additionally, the aviation strategy should be improved to facilitate multi-annual funding allocations for capital expenditure, operational expenditure, and marketing activities.

This strategic approach enables airports to retain existing routes while fostering the development of new connections. Strengthening air connectivity is vital for regional economic growth, enhances Ireland's global accessibility, and reinforces its position as an attractive destination for both tourists and business travellers.

Sustainable Energy Transition

Recommendation: Accelerate the decarbonisation of public transport in accordance with the Avoid-Shift-Improve (ASI) framework.

Investment should be made available for biomethane vehicles and further electrification of trains and buses. While some progress has been made in terms of decarbonising our bus fleet, the decarbonisation of public transport needs to be accelerated without delay. This should include investment in appropriate infrastructure to support the transition of Heavy Goods Vehicles (HGVs) to low-carbon fuel options like Bio-CNG. Furthermore, we can expand the usage of Green Hydrogen-fuelled buses across cities, towns, and intercity fleets. By promoting sustainable fuel alternatives, we actively contribute to reducing emissions and foster a green transportation sector.

PLANNING REFORM

Strengthen Planning Departments

Recommendation: Strengthen planning professionals in local authorities and relevant state agencies.

Planning departments require specialised staff with the technical knowledge to adjudicate effectively on planning applications that are complex. By providing additional resources and support to multidisciplinary teams, we can enhance their decision-making capabilities, ensuring comprehensive and well-informed choices. Improved resourcing of local authority planning departments is essential to achieve timely, consistent and integrated decisions across regions.

Greater investment in the Judicial System

Recommendation: Continued investment in the Courts and the Judicial System is essential to mitigate delays and improve competitiveness.

Court delays are contributing to the State's competitiveness challenge. Investment in the Courts and Judiciary, together with greater encouragement of the use of Alternative Dispute Resolution methodologies, including by the State and Semi-State sectors, is essential. The new Environment and Planning Court must also be adequately resourced to enhance efficiency and ensure swift adjudication on planning decisions.

Local Authority One-Stop-Shops

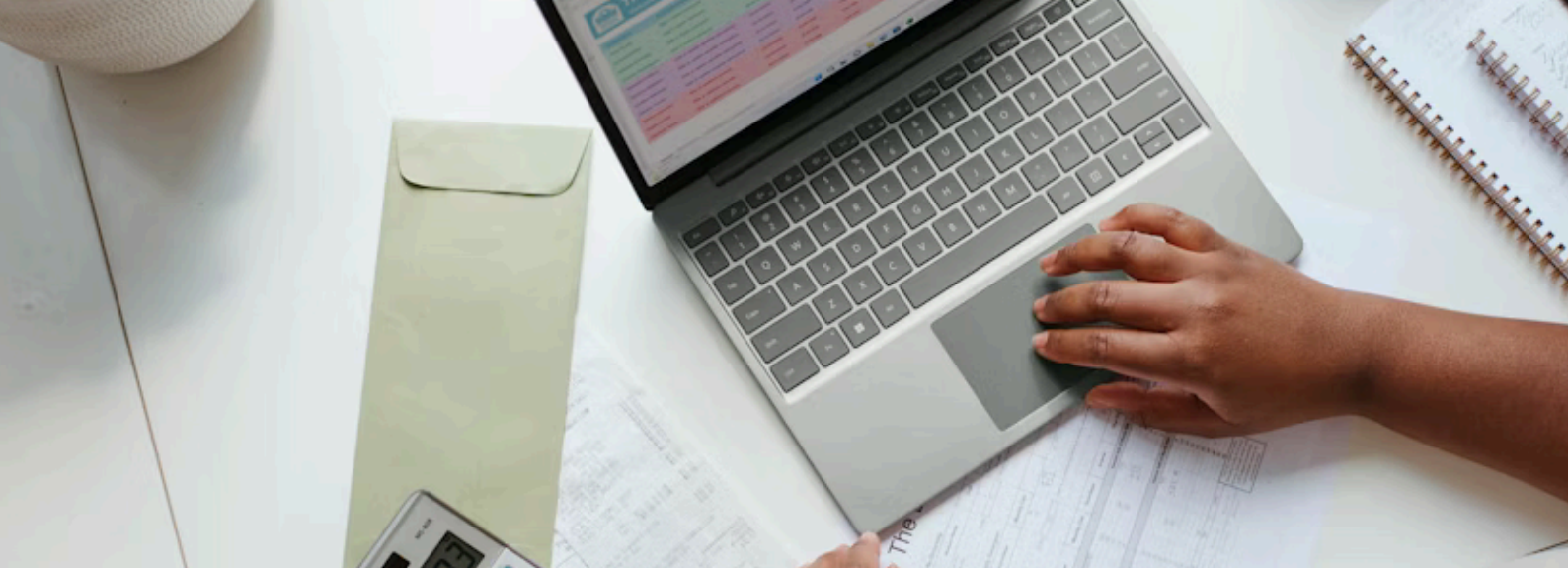
Recommendation: All Local Authorities must be empowered and provided with the right resources to establish planning department one-stop-shops in every growth city and town.

One-stop-shops would streamline the planning process for change-of-use construction projects and above-the-shop conversions. By centralising these services, authorities can facilitate sustainable urban development practices and ensure that climate considerations and social inclusivity are integrated into urban planning decisions. They could also help guide property owners, developers, and the public through the planning process more efficiently.

Encourage Adaptive Reuse and Repurposing

Recommendation: Streamline the regulations and processes currently in place for changing the use of existing properties.

Encouraging adaptive reuse and repurposing of vacant properties can contribute to their activation. Croí Conaithe can be improved by making it more useful in the redevelopment of vacant properties as it cannot be included in the secured financing of projects at present as it is unguaranteed. The misalignment between fire safety regulations and other planning requirements is also hindering the conversion of upper-floor properties into housing.



Streamline the Planning Regime with Firm Guidelines

Recommendation: Introduce clear and coherent planning guidelines for all planning officials to improve decision-making and minimise inconsistencies. Additionally, introduce provisions for critical infrastructure projects to be prioritised in decision-making processes by all consenting authorities to help achieve national objectives, including housing targets.

Streamlining the planning process is essential to reduce uncertainty for infrastructure investments. Simplifying procedures, setting firm guidelines, and narrowing objection timelines will improve decision-making efficiency and reduce delays. This will in turn aid the delivery of critical infrastructure while mitigating any cost increases that arise as a result of delays.

Regional Assemblies Investment

Recommendation: Increase investment in Regional Assemblies.

Utilising the Regional Assemblies' expertise and resources is important for strategic planning. By increasing their internal resources, Regional Assemblies can offer high-skilled expert planning services to local authorities. They can also guide the integration of Local Area Plans with regional and national infrastructure.

FOSTERING INNOVATION

Establish a Strategic State Capital Investment Scheme

Recommendation: Introduce a €200 million Strategic Capital Investment Scheme over five years to support large scale, high growth projects across key sectors such as biotechnology, artificial intelligence, renewable energy, health technology, and marine proteins.

Ireland faces growing external economic threats and internal challenges that require forward thinking investment. While small and medium enterprises remain essential, larger companies contribute significantly to national economic output and have the capacity to drive transformative innovation. A strategic capital scheme, similar to the successful agrifood investment programme, would unlock substantial private investment, support high potential sectors like marine proteins and position Ireland as a global leader in sustainable and high value industries.

Future Tax Base

Recommendation: A migration plan for the inexorable move away from diesel and petrol fuelled cars and the impact on taxes raised must be formulated.

Government raises several billion in tax on fuel, VRT and annual motor tax. This will be increasingly eroded during the sustainability transition and must be replaced. Visibility on the migration plan and timeframe is essential. Innovative opportunities also exist such as incentivising the potential for car batteries to be used to supplement electricity grid storage capacity, particularly in urban areas.

Encouraging Research and Development

Recommendation: Expand and simplify the eligibility criteria for R&D tax credits to encourage research activities in medium-sized enterprises.

By streamlining the process and expanding access, we can incentivise businesses to invest in research and development, driving innovation and economic progress. The first year payment threshold in the R&D tax credit should be increased from €50,000 to €75,000 to provide further cash flow support to those companies undertaking smaller R&D projects or engaging with the credit for the first time.



SUSTAINABLE CITIES AND COMMUNITIES

The Chamber Network is firmly embedded in the social and economic life of our towns and cities. Each act as a key pillar in representing and connecting local businesses and communities at both local and national levels.

Creating sustainable and resilient communities means ensuring that Ireland remains an attractive place to live, work, visit and invest in. This involves delivering adequate housing and well-considered urban planning that supports sustainable growth, with appropriate levels of densification to enable efficient and high-quality public services. Apartment building is critical to meeting our housing needs however current policies appear inadequate and do not seem to be achieving the required level of activity. Government support must pull all levers possible to ensure apartment construction is viable and to increase capability of delivery.

It also means nurturing vibrant town and city centres, and places that serve as hubs for community life and provide opportunities for small businesses to thrive. Promoting social cohesion is essential, which includes addressing the root causes of urban decline such as crime, anti-social behaviour, vacancy and dereliction.



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HOUSING DEVELOPMENT

Adequate Investment in Housing

Recommendation: Increase the Housing for All target from 33,000 units per year to at least 60,000 units per year.

The Government should utilise all tools available including investment and tax incentives if required to increase the supply of housing. The annual growth rate of our population is expected to stand at 1.3% until 2031. Therefore, investment in housing must reflect the expected increase in population. This is essential to support national economic development and address the housing needs of our growing population across the country.

Regional Housing Targets

Recommendation: Set regional targets for housing in all regions of the State to ensure balanced regional growth.

To promote balanced regional development, Government should set clear housing targets for each region of the State. This approach would support more equitable population distribution, reduce pressure on urban centres like Dublin, and ensure that infrastructure and services are developed in line with local housing needs. Regional targets would also empower local authorities to plan more effectively and contribute to sustainable national growth.

Housing Commission Report

Recommendation: Introduce a transparent plan with clear priorities for implementing the recommendations of the Housing Commission Report.

The Housing Commission Report offers a clear analysis of housing in Ireland, including the shortcomings and key issues facing the sector. It highlights a deficit of between 212,500 and 256,000 homes based on the 2022 census and calls for a radical reset. The introduction of a clear and ambitious plan to prioritise and tackle the recommendations is needed, along with regular public progress updates to ensure accountability.



Unlocking Brownfield Sites for Redevelopment

Recommendation: Expand and streamline financial supports for brownfield site development. In addition, the Derelict Sites Act 1990 should be strengthened to incentivise infill and brownfield construction.

Brownfield redevelopment remains a key challenge in Ireland due to higher upfront costs and site complexities compared to greenfield development. While the Government has committed to enhancing financing options through agencies such as HBFI and HFA, further action is needed to ensure these supports are accessible, sufficient, and targeted. There should be increased up-front grant aid and financing help for developments in urban areas which already have access to public services to ensure that high-density projects can be viable. In addition, enhancements to the Derelict Sites Act 1990 should include more robust enforcement mechanisms, increased transparency in the Derelict Sites Register, and targeted financial incentives or penalties to encourage the repurposing of underutilised land.

Revise Cost Rental Limits

Recommendation: Raise income limits for cost rental to include higher incomes.

Currently the net household income limit for eligibility is €66,000 in Dublin and €59,000 elsewhere in Ireland. Raising the income limits will better reflect the average industrial wage of couples who currently do not qualify. This will unlock access to cost rental for a larger proportion of the population. Additionally, there is a need to increase investment in cost rental housing to expand the supply of units. The current number of planned units is limited, and the allocated budget is inadequate to meet the demand.

Increase the Supply of Affordable Homes on the Open Market

Recommendation: Increase the supply of affordable homes for purchase or rent in line with social housing targets.

In many areas, the majority of new builds are one-off houses, while remaining scheme homes lead to bidding wars with local authorities. This imbalance highlights a persistent market failure, where individuals and families struggle to access homes to buy or rent. Despite progress in recent years, further targeted measures and incentives are needed to stimulate the delivery of affordable housing. Doing so will help alleviate the housing crisis and ensure fairer access to suitable, secure homes for all.

Land Value Capture

Recommendation: A land value model of taxation of land should be adopted which is ambivalent to the current use of the property.

The current model distorts the market by facilitating long-term land banking and it also alters the incentives for Local Authorities when it comes to zoning properties for commercial or non-commercial uses. Our existing Commercial Rates model subsidises the inefficient use of land and creates financial risk for Local Authorities by concentrating their funding within the retail sector which is often low margin and subject to significant economic volatility. This has also incentivised bad planning that has resulted in the increased footprint of out of town-centre retail developments and competition between Local Authorities for rates income.

Development of Residential Zoned Sites

Recommendation: Introduce a legislative framework for Compulsory Sales Orders (CSOs) to encourage appropriate development of residential zoned sites.

This framework would apply to sites where there has been a consistent failure to develop the land despite its residential zoning. Implementing CSOs would help address vacancy and dereliction, speed up urban regeneration, increasing housing supply, encourage responsible land use, and improve community wellbeing by enabling local authorities to initiate the sale of long-neglected properties.

Direct Procurement Approaches

Recommendation: Prioritise direct procurement of new housing to ensure that Local Authorities (LAs), Approved Housing Bodies (AHBs) and the Land Development Agency (LDA) contribute to additional housing supply rather than displacing private market availability.

Councils need to ensure that their purchases of new housing from developers, as well as existing housing stock does not inadvertently reduce the availability of housing on the private market. It is essential that such housing is in addition to the housing supply that would otherwise be built as Local Authorities are both inflating the cost of housing and creating market inefficiencies with such purchases. Focusing on direct procurement will ensure that local authorities, AHBs, and the LDA take a leading role in housing development. By adopting a direct procurement approach, agencies can expedite housing delivery and promote sustainable and inclusive communities.

OPTIMISE BUILDING STOCK

Extend and Expand the Living City Initiative

Recommendation: To support the sustainable development of cities and communities, the Living City Initiative (LCI) should be extended and established on a long-term basis until 2040. Additionally, the LCI should be expanded to include long-term vacant commercial properties built after 1915.

This extension provides stability and encourages long-term planning for construction projects. Expanding the LCI to properties built after 1915 would broaden the eligibility criteria and promotes the repurposing of underutilised commercial spaces for residential or mixed-use purposes.





Introduce Assistance Schemes and Residential Relief

Recommendation: To support homeowners investing in LCI properties, an upfront scheme similar to the 'Help to Buy' should be introduced.

An upfront help-to-buy like scheme should provide immediate assistance and incentives for individuals seeking to bring LCI properties back into use as homes or mixed-use properties. This reform would streamline the process and facilitates the revitalisation of eligible properties, contributing to sustainable urban development.

Strengthen the LCI in National Planning Framework Cities and Towns

Recommendation: In alignment with the National Planning Framework, the LCI should be extended to all cities and towns specified in the framework.

This expansion ensures that a wider range of urban areas can benefit from the incentives and support offered by the LCI.

Expand Special Regeneration Areas and Tax Incentives

Recommendation: To stimulate housing stock and promote sustainable development, Special Regeneration Areas (SRAs) should be expanded in cities where they are active. Additionally, tax disincentives associated with investing in vacant properties should be addressed.

To stimulate housing stock and promote sustainable development, Special Regeneration Areas should be further expanded in cities where they are active under the Living City Initiative. Recent enhancements to tax reliefs for refurbishing vacant properties are welcome but further streamlining of tax treatment - such as enabling the transfer of unused capital allowances upon property ownership change - could reduce investment barriers. These measures would bring more properties under the LCI, incentivising revitalisation and adaptive reuse of underutilised spaces.

Vacant Property Registration

Recommendation: Monitor and evaluate the effectiveness of the Vacant Home Tax. Expand the tax to include commercial properties and integrate it with broader land value capture strategies.

Improvements have been made in recent years to the vacant residential property system with the introduction of the Vacant Home Tax. Revenue should monitor and evaluate the effectiveness of the tax against the policy objective of reducing vacancy. The Government should roll out a similar scheme that aims to tackle commercial vacancy with the holistic view that long term vacancy and dereliction is an act of vandalism against communities. This approach should be aligned with the broader land value capture strategy (see Land Value Capture recommendation), ensuring that taxation is based on the underlying value of land rather than its current use.

Set Vacancy Reduction Targets

Recommendation: The Department should establish vacancy reduction targets for local authorities at the electoral district level.

Clear objectives should be set to encourage active management of vacant properties, minimise the environmental impact associated with abandoned buildings, and promote sustainable urban development.

Above the Shop Living

Recommendation: Establish a dedicated Taskforce of cross-sector experts with a clear remit to identify and remove regulatory, financial, and structural barriers to Above the Shop conversions. The group should be empowered to recommend policy reforms, pilot solutions, and coordinate across agencies to unlock underused urban space.

Above the Shop development opportunities have significant potential to increase housing stock, reduce vacancy rates and revitalise urban areas. However, there are a number of obstacles facing such refurbishment and development including regulatory and planning issues, financial challenges, infrastructure and accessibility, administrative hurdles, and safety and security concerns.

MODERN METHODS OF CONSTRUCTION

State Investment

Recommendation: The government should deliver on its commitment to establish a procurement framework for off-site manufactured housing projects. The framework should include multi-annual funding commitments and set annual fixed targets to ensure a steady demand for modular housing.

Within this sub-sector of construction, the state will likely be acting as a monopsony for the next decade which offers an enormous opportunity to shape this sector for the enormous task that is ahead of us in making our cities and towns sustainable. By implementing this framework, the government can stimulate the off-site manufacturing sector and ensure the availability of quality housing at scale.

Financial Incentives

Recommendation: Implement tax credits and low-interest loans to help stimulate a Modern Methods of Construction sector.

Government can incentivise developers to use Modern Methods of Construction by offering financial incentives such as tax credits and low-interest loans, to help offset the higher upfront costs associated with Modern Methods of Construction and encourage the use of innovative technologies that expedite delivery like 3D printing.



Utilise Land Resources for Temporary Housing Solutions

Recommendation: To optimise land resources, movable modular housing should be considered as a "meanwhile-use" option for landbanks that are unlikely to be developed in the short term.

This approach allows for flexible utilisation of land and provides temporary housing solutions while awaiting long-term development plans. By adopting this strategy, the government can effectively address immediate housing needs and make efficient use of available land resources.



Review the Social Housing Targets

Recommendation: Government should review both the targets for social housing outlined in *Housing for All* and the means for delivering them.

Given the pressing need for homes arising from increases in population there are significant increased demands being placed on an already overstretched housing stock. Therefore, a review of the current targets and means of delivery is warranted.

VIBRANT COHESIVE COMMUNITIES

Balance Residential Conversion with Commercial Vitality

Recommendation: Establish clear planning criteria and funding guidelines to ensure that ground-floor conversions in town centres preserve space for commercial units.

Repurposing vacant upper floors for residential use is a positive step toward revitalising town centres, but converting ground-floor spaces into housing can diminish the commercial core of these areas. To sustain dynamic and economically viable urban centres, it is critical to strike a balance between increasing residential capacity and preserving ground-floor units for businesses and community services.

Promote Mixed Tenure in Apartment Developments

Recommendation: The Croí Conaithe Cities scheme should be revised and the requirements to avail of it should be reduced to allow a percentage of apartments to receive support but be sold on the open market without the requirement for 100% owner occupancy.

To foster sustainable and diverse communities, incentivising mixed tenure in high-density apartment developments is crucial. Adapting the Croí Conaithe Cities scheme and reducing its requirements will facilitate the viability of apartment developments and enable a mix of tenures in more urban areas. While still maintaining a condition for a minimum percentage of units to be owner-occupied, an adjustment will activate sites across the country that currently have planning permission for large-scale apartment developments.

Accelerate the Town Centre First Initiative

Recommendation: Increase funding for the Town Centre First Initiative through the Urban Regeneration and Development Fund (URDF) and the Rural Regeneration and Development Fund (RRDF)

The Town Centre First Initiative (TCF) has strong potential, but progress has been slow. To ensure its success, greater investment through the Urban Regeneration and Development Fund (URDF) and the Rural Regeneration and Development Fund (RRDF) is essential. With sufficient funding, the TCF can be accelerated—breathing new life into town centres and fostering vibrant, inclusive, and sustainable urban communities.



Postal Network Support

Recommendation: Continue supports for Ireland's postal network.

Post Offices act as a fulcrum for local businesses with 98% of the population within 10km of a Post office. Post offices support local economies and ensure access to cash and communications, while the Post Office network currently stands at 886 offices nationwide, employing approximately 3,500 people. In recent years Postmasters who run the majority of post offices have received direct Government funding which ended in May 2025. This support should be established on a permanent basis to ensure that post offices can continue contributing to social cohesion, supporting local businesses, facilitating community banking and maintaining access to cash.

Gardaí Resourcing

Recommendation: Undertake a review of Garda resourcing and investment to realign needs with population growth.

In some areas of the country, crime and anti-social behaviour are having a detrimental impact on the safety and attractiveness of urban centres, as well as negatively harming local businesses both directly in terms of theft and other criminal activity and indirectly in terms of reduced footfall and business traffic. Greater investment is required and increased Garda resources need to be efficiently deployed in areas that have seen strong population growth in order to ensure better visibility in towns and cities to detect and deter against criminal activity.

CLIMATE ACTION

Ireland is now projected to achieve only a 23% reduction in greenhouse gas emissions by 2030 which is a drop from last year's estimate of 29% and far short of our legally-binding 51% target.

Nearly all sectors are on course to exceed their carbon budgets, with the 2021–2025 ceiling already set to be overshoot by 12 million tonnes. Much will need to be done to reverse this growing gap which highlights not just a shortfall in ambition, but a systemic failure to implement climate policies at the necessary pace.

Renewable energy including wind, biomethane, Hydrogen and other technologies present a significant economic and strategic opportunity. All will play a role in meeting our climate targets. Ireland has the potential to secure its energy future and become a clean energy exporter to Europe but realising this vision will require significant progress in planning reform, grid development, and investment in the technologies and skills that can drive the transition forward. The challenge is clear but so is the opportunity, if we act with urgency and purpose.



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ENERGY SECURITY

Strengthening Grid Infrastructure for Renewable Energy

Recommendation: Reinforce and upgrade our grid infrastructure as part of Price Review 6 (PR6) through front-loaded investment to effectively support Ireland's renewable energy generation capacity.

Upgrading the grid infrastructure with front-loaded investment under PR6 is crucial to harnessing the full potential of renewable energy sources. Grid upgrades need to scale to meet anticipated demand in future years based on expected population growth and increasing demands from industry. By enhancing the capacity and resilience of our grids, we can facilitate the integration and transmission of clean energy, allowing us to fully harness the benefits of renewable energy.

End of Life Wind Energy Assets

Recommendation: Permitting for existing wind energy assets should be extended where the asset has reached end of life and repowering or redevelopment is being pursued by the developer.

Some of Ireland's existing windfarms will be reaching the end of their planning permission over the coming years. If permitting is not extended and if the assets are not given the opportunity to be repowered or redeveloped, then many will be decommissioned, resulting in a significant drop in Ireland's wind generation capacity and representing a blow to our decarbonisation targets.

Many of these windfarms are also large rate-payers, meaning Local Authority income will be detrimentally impacted where permitting is not extended. In addition, while repowering does require a new planning application, the planning authorities are expected to consider the existing infrastructure and environmental assessments. This makes the process more efficient than starting afresh, especially where the original site remains suitable.

Enhance and Facilitate Energy Storage

Recommendation: Invest in battery storage at all generation sites to effectively ensure a steady, sustainable reserve of power.

Investing in battery storage at all generation sites will ensure that the potential impact of interconnector outages or downtime in energy generation is minimised. This will support Ireland's transition to a low-carbon energy system by integrating variable renewable energy sources, such as wind and solar, which are abundant but intermittent.

Future Planning

Recommendation: Develop ambitious post-2030 targets for renewable energy.

It is important to create a strong outline for Ireland's post-2030 framework for renewable energy and the transition to net-zero. Establishing key targets now will give greater clarity and certainty to all sectors.

Research and Innovation for Clean Technologies

Recommendation: Establish a comprehensive funding and policy framework that supports research, infrastructure readiness and market stimulation for clean technologies, particularly focusing on clean technologies like Biomethane and Hydrogen. This should include dedicated R&D funding, infrastructure upgrades, targeted subsidies and demand-side measures to accelerate renewable energy production and adoption.

To drive a sustainable energy transition, Ireland must bridge the current research funding gap for clean technologies and stimulate early clean technology markets through subsidies and strategic demand targets. Additionally, providing support schemes with a minimum guaranteed price for producers will help stimulate indigenous markets for clean technologies and provide market certainty for developers.

potential. A dedicated capital investment fund of at least €500 million should be allocated to upgrade port infrastructure for offshore renewable energy. This funding should prioritise acquiring land and to enable the development of infrastructure. Strategic investment in our ports will enable them to serve as critical hubs for offshore wind assembly, hydrogen production, and clean energy logistics.

Pace of Deployment

Recommendation: Accelerate the pace of development and implementation of wind energy generation projects.

Progress to date has been much too slow in developing and implementing new wind energy assets. Streamlining planning and consenting at all levels of the planning system, accelerating the deployment of renewable technologies, and investing in Irish ports is required to speed up Ireland's journey to net zero and meet our 2030 wind energy targets and beyond.

RENEWABLE ENERGY GENERATION

Strategic Investments in our Ports

Recommendation: Provide funding and implement an ambitious strategy for Irish ports, with a specific focus on the delivery of offshore wind farm construction.

Ireland's National Ports Policy was developed in 2013 and a new Policy is due to be published this year. This should be expedited, as there has been a national refocusing on Ireland's renewable energy



DECARBONISATION

Commercial Retrofitting

Recommendation: Accelerate and expand non-domestic retrofitting supports.

Under Ireland's Sectoral Emissions Ceilings, the residential buildings sector has achieved the most significant emissions reductions between 2018 and 2022. However, progress in the commercial and public buildings sector has been slower. While initiatives like the ENACT programme are steps in the right direction, there is a pressing need to scale up a dedicated non-domestic retrofitting scheme. This should include enhanced funding and tailored grants, particularly for SMEs, to overcome financial and technical barriers to retrofitting.

Retrofitting at Scale

Recommendation: Refocus the retrofitting programme to prioritise large-scale shallow retrofits and amend Section 97B of the Taxes Consolidation Act 1997 to incentivise retrofits of rental properties beyond 31 December 2025. In addition, prioritise the retrofitting of households in receipt of the Winter Fuel Allowance.

By scaling up retrofitting efforts we can significantly improve energy efficiency in existing buildings and reduce emissions. In addition, prioritising households in receipt of the Winter Fuel Allowance is a targeted and socially responsible approach which provides older or vulnerable households while also reducing public spending on subsidies over time, where they are no longer required.

Targeted Training Programmes

Recommendation: Provide funding for re-training programmes to facilitate the transition from fossil fuel-dependent jobs to low-carbon employment opportunities in sectors such as energy retrofitting, sustainable forestry, renewable energy, peatland restoration and renewable energy.

These programmes equip individuals with the skills needed for a sustainable workforce and foster the growth of green industries.

Energy Efficient Equipment

Recommendation: Classify SEAI-supported retrofitting projects as 0-5% VAT rated products.

This will make energy-efficient upgrades more accessible and affordable for individuals and businesses.

EU Climate Neutral City Funding

Recommendation: Provide core funding for EU-mission climate-neutral cities

Funding is required to deliver the targets for Cork and Dublin under the EU Climate Neutral Cities designation and the crucial sustainable infrastructure that is needed including public transport, EV charging infrastructure and active travel.



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GENDER EQUALITY

In 2024, Ireland ranked 9th in the EU on the Gender Equality Index with a score of 73.4, maintaining its position from the previous year. This stability highlights the progress made but also the fragility of that progress.

Gender equality requires systemic support for working families, particularly through accessible, affordable, and high-quality childcare. While recent increases in funding and subsidies under the National Childcare Scheme are welcome, we are calling for further essential investment to reduce the disproportionate care burden on women, support female workforce participation, and enable entrepreneurship.

Strategic, long-term funding for early learning and care, inclusive services for children with disabilities, and targeted supports for women in business will help close gender gaps in employment and leadership. By embedding gender equality into childcare policy, Ireland can unlock economic potential and build a more inclusive society.

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CHILDCARE

Enhancing Access to Early Learning and Childcare

Recommendation: Build upon the recent increases in investment in early learning and care (ELC) and school-age childcare (SAC) by further raising the universal subsidy above €2.14 per hour and increasing the income threshold beyond €60,000 under the National Childcare Scheme (NCS).

We welcome the universal subsidy rate increase from €1.40 to €2.14 per hour which applied from September 2024. However, this needs to go further to enhance access to and affordability of childcare. Many families continue to face difficult choices between the cost of childcare and their take-home pay. Enhancing subsidies under the National Childcare Scheme (NCS) would enable more parents to stay in the workforce. This support should also include the expansion of breakfast clubs and after-school programmes in all regions, ensuring that working parents have access to reliable, high-quality care. By investing in the infrastructure and broadening the availability of childcare services, we can better support working families and provide children with enriching early learning and care experiences.

Increased Core Funding

Recommendation: Increase core funding for childcare providers, especially small and medium-sized providers, to ensure an adequate supply of childcare places nationwide.

While the €1.37 billion funding announced under Budget 2025 is a significant step forward, core funding should be increased and strategically allocated to address existing gaps in childcare accessibility and affordability. The provision of high-quality and affordable childcare is contingent upon service providers receiving adequate support in order to meet employee pay and conditions, overhead costs and other costs, particularly as the fee freezes that have been in place for providers in receipt of core funding do not adequately cover rising operational costs. Providing adequate core funding ensures that providers can grow their business, recruit and retain qualified employees, and deliver a cost-effective service for both parents and providers.

Strengthening Early Childhood Care for Children with Disabilities

Recommendation: Significantly increase funding dedicated to specialised supports and comprehensive training for childcare providers, enabling them to effectively accommodate children with additional needs and disabilities. This should include investment in specialist staff, adaptive learning materials, and accessible facilities.

Inclusive childcare environments enable all children to thrive and allow parents of children with special needs to remain engaged in employment or education. By enhancing inclusion in childcare settings, it also plays a crucial role in supporting parents and guardians, allowing them to maintain their participation in the workforce.



Investing in Early Learning and Childcare

Recommendation: Commit to a 5-year programme of continued investment in Early Years and School Age Childcare.

While the commitments that have been made in recent years have been welcome, it would be positive to see a programme of investment for the coming years to ensure that the progress which has been made to date can be sustained and expanded upon. Current investment stands at 0.5% of GNI*. Programmes like the ECCE, NCS and AIM have all enabled children to benefit from quality early years and school age childcare provision. These initiatives require sustainable funding and a commitment to ongoing improvement.

Strengthening Quality and Support in Early Childhood Education

Recommendation: Expand mentoring programmes like "Better Start" that focus on improving the quality of childcare and early childhood education.

These mentoring initiatives provide valuable support to childcare providers, fostering continuous improvement and ensuring that children receive the best possible care and educational experiences. By investing in mentoring programmes, we can enhance the quality and standards of early childhood education, setting a strong foundation for children's development.

ENABLING EQUALITY

Promoting Parental Leave Equality

Recommendation: Conduct a thorough review of parental leave supports, including maternity, paternity and parental leave, to identify obstacles to uptake and barriers to achieving greater parenting equality.

Conducting such a review can offer insights into the challenges faced by parents and assist in developing more inclusive and flexible parental leave policies. Simplifying parenting leave options may help families determine how to allocate various leave options between parents. By providing flexible and simplified parental leave options, greater parenting equality can be promoted and support can be given to parents in balancing their work and family responsibilities.

Access to Financial Resources and Accelerators

Recommendation: Establish funding initiatives such as microfinancing loans that specifically target female business owners. Furthermore, collaborate with Irish universities to implement start-up accelerators specifically designed for female-led businesses.

By providing financial resources tailored to the needs of women entrepreneurs, this enables them to overcome financial barriers and pursue their business ideas. These business accelerators should offer tailored support, mentoring, and networking opportunities to empower women entrepreneurs, fostering their growth and success.



DECENT WORK AND ECONOMIC GROWTH

Advancing Decent Work and Economic Growth (SDG 8) means building an economy where opportunity, innovation, and productivity are underpinned by a skilled and adaptable workforce. In an increasingly competitive global landscape, the ability to attract, develop, and retain talent is not just a labour market issue; it is a national economic priority.

Investing in lifelong learning, upskilling, and reskilling is essential to ensure that businesses of all sizes can respond to evolving demands and technological change. A future-ready workforce will drive sustainable growth, support decent employment and enhance Ireland's competitiveness across all regions and sectors. In addition, the National Training Fund reserve must be utilised and there should be continued investment in Skillnets across the country to bridge the talent gap.

To unlock the full potential of our workforce, the Government must invest in skills development, reform key legislative supports such as the Employment Investment Incentive Scheme and ensure that SMEs can scale globally through enhanced trade supports. The tourism sector is an engine of regional employment and economic activity and should also remain a central pillar of our national competitiveness strategy.

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DEVELOPING & ATTRACTING TALENT

Streamlining International Recruitment

Recommendation: Roll-out the single permit system for living and working in Ireland without delay.

The single permit system should be rolled out in advance of the 2027 deadline without delay. Such a measure is important in reducing the administrative and cost burden faced by businesses looking to recruit from outside Europe while they continue to experience skills shortages. By streamlining these processes, we can create a more inclusive workforce that welcomes diverse skills and perspectives.

Expanding on Apprenticeships, including those focussed on STEM

Recommendation: Increase employer funding for apprenticeships and invest in more STEM-focused apprenticeship programmes.

More funding needs to be available for consortia-led apprenticeships where employers provide off-the-job apprenticeship training. The standard annual grant of €2,000 is insufficient to make the apprenticeship model more appealing to potential employers and increase the number of apprentices. While there will be over 100 national apprenticeship programmes in Ireland by the end of 2025, our members are calling for there to be a sustained focus on STEM-focussed apprenticeship programmes.

Renewable Energy Skills

Recommendation: Establish a National Renewable Energy Skills Mapping Initiative to align workforce capabilities with the projected skills demand in the renewable energy sector by 2030.

Currently, fragmented data and unclear labour pipelines pose barriers to workforce planning, especially in regional areas. Renewable energy skills should be mapped across all NQF levels to allow targeted retraining, upskilling and newskilling to mitigate talent gaps in the sector. A similar exercise for Artificial Intelligence may also be appropriate.

Cross-Border Worker Mobility

Recommendation: Reform tax rules to enable better worker mobility between Northern Ireland and Ireland.

The matter of cross-border workers has become more prominent post-Brexit. Currently, there is a situation where individuals may reside on one side of the border and work on the other. In recent years there has been increased workplace flexibility, bringing with it the demand for remote or hybrid work opportunities. This has raised concerns regarding tax residency and tax complexity. A solution is needed to enable greater mobility, hybrid, and work-from-home options for workers across the island of Ireland, especially considering current constraints in the labour market.

Addressing equitable funding for technological universities

Recommendation: Amalgamate the funding streams for the technological universities and traditional universities.

The Programme for Government commits to granting Technological Universities borrowing powers for student accommodation to enhance financial autonomy but maintains separate funding streams and fails to address funding equality or pay parity with traditional universities. Traditional universities can and do have the ability to borrow their own investment funding, which gives them the autonomy to build their own future. However Technological Universities do not have the same ability (excluding student accommodation) and therefore are constrained, as their funding streams come via the Government. By amalgamating the funding streams for the technological universities and traditional universities, both can co-exist and offer the best in education for all third level students, while also allowing equal pay for educators.

that individuals transitioning back into the workforce receive adequate support, reducing the financial barriers associated with returning to employment. Gradually reducing welfare supports enables a smoother transition so that individuals have the necessary support as they regain their financial independence. This approach supports a smoother financial transition back into the workforce, particularly for parents or carers re-entering employment after extended caregiving periods.

Human Capital Initiative

Recommendation: Extend the Human Capital Initiative funding for a further 2 years.

The funding for the Human Capital Initiative is scheduled to end this year. Nevertheless, the objective of expanding capacity in higher education to deliver skills-focused programmes that address priority skills needs remains crucial. Given the success of the initiative, we ask that it be extended to allow evaluation to take place before optimising and implementing the programme for an additional two years.

Supporting Transition into Employment

Recommendation: Introduce a Working Age Payment that provides a time-limited, income-tested subsidy equivalent to 80% of previous welfare entitlements for long-term unemployed individuals (12+ months) who take up part-time employment (minimum 15 hours/week). Additionally, implement a tapering process for the reduction in welfare supports to individuals re-entering the workplace after an extended absence.

The Working Age Payment initiative ensures

Enabling and encouraging Lifelong Learning

Recommendation: Update and expand Ireland's Lifelong Learning Strategy beyond 2025, with a focus on inclusion, digital transformation, and green skills.

Despite surpassing its lifelong learning target, the Strategy could better prioritise continuous education and flexible learning pathways. Strengthening upskilling and reskilling programmes, especially in digital and green sectors, will support smoother transitions between work and training.

Support for the Regional Skills Fora

Recommendation: Increase staff resources and funding for the Regional Skills Fora in line with population needs.

This investment will help the Regional Skills Fora to address skills needs across the country. Developing staff and providing funding for the Regional Skills Fora supports Project 2040's aim of balanced regional growth and a future-ready workforce. It will enhance collaboration between industry, education, and communities to ensure skills provision matches local and national employment needs.

Promoting Equal Employment Opportunities for Persons with Disabilities

Recommendation: Continue to reform disability supports for employers and employees and implement a programme to ensure that adequate training, financial supports and operational supports are accessible.

Ireland continues to have the largest disability employment gap in the European Union, with a gap of 38.6%—well above the EU average of 24.4%. The employment rate for people with disabilities in Ireland is just 32.6%, compared to the EU average of 51.3%. We welcomed Work and Access scheme, which replaced the Reasonable Accommodation Fund and the Disability Awareness Support Scheme. However further reform of employment supports is required to ensure more people with disabilities are empowered to join the workforce. Personal assistant supports for persons with physical disabilities in all forms of employment, promoting inclusivity and accessibility, should be expanded. Additionally, funding for the Work Placement Experience Programme should

be increased to deliver tailored supports to people with disabilities who are long-term unemployed and need work experience or upskilling to embark on or restart their employment journey.

Support for Parents of Children with a Disability or Additional Needs

Recommendation: Provide subsidised professional training for parents who are caring for their children with a disability or additional needs in disciplines such as Occupational Therapy, Speech & Language Therapy, Psychology, Special Needs Assistant etc.

Many parents are forced out of the workplace to care for their children due to lack of supports. Providing targeted training and upskilling opportunities will enable parents to learn valuable skills to better support their children and create an opportunity to explore a new profession when the time is right. This would not only take the pressure off the HSE and lengthy waiting lists for additional supports but would provide a cohort of trained individuals who could not only help their own children, but also others.

Skills for Construction

Recommendation: Increase funding for apprenticeships in the construction sector to ensure a pipeline of skilled talent in the sector for the future.

By ensuring adequate funding for apprenticeships in the construction sector we can cultivate a new generation of skilled workers who are ready to deliver critical infrastructure. This investment will build capacity, enhance sector resilience, and future-proof the sector against evolving demands.

Intensive English Language Training

Recommendation: Deploy a portion of the National Training Fund surplus to deliver intensive language courses to people seeking international protection.

With talent shortages impacting businesses across the country, we need to unlock the skills and experience of people seeking international protection that face a significant language barrier to entering the workforce. A €3,000 investment in delivering an intensive English language course that focuses on business English and a minimum standard of C1 level, should support an individual in finding meaningful employment, becoming independent, and the costs will be exchequer neutral within 12 months by reducing reliance on social supports and increasing income tax receipts. You can find out more about this proposal in our research report '[Closing Skill Gaps: Intensive Language Training](#)'.

Capital Allowances Reform

Recommendation: Increase the accelerated capital allowances granted for all plant and machinery purchases against Corporation Tax and Rental Income from 12.5% per annum to 25%.

Ireland's capital allowances framework is an important way to encourage businesses to invest in business assets. This framework has not been reformed in decades and maintaining the effective 8-year timeframe is no longer realistic when the pace of technological development for plant and equipment and obsolescence has accelerated so fast. Such reform would be a positive business incentive that would also encourage investment by indigenous businesses. This would be consistent with priorities 4 to 7 of the White Paper on Enterprise 2022 – 2030. Accelerated capital allowances of 100% are already in place for energy efficient equipment, gas vehicles and equipment in a creche or gym provided by a company to its employees. These allowances should continue unchanged.

BUSINESS SUPPORTS

Retirement Relief Reform

Recommendation: Defer the implementation of the €10 million lifetime cap on Retirement Relief for business transfers by individuals aged 55–69, pending a full impact assessment and stakeholder consultation.

The cap, introduced from 1 January 2025, is disruptive to family business succession by forcing premature sales or restructuring and may deter long-term investment in Irish SMEs. The measure does not align with the White Paper on Enterprise 2022–2030, and harms indigenous business growth and continuity.

Promoting Investment and Entrepreneurship

Recommendation: Reform the Employment Investment Incentive Scheme (EIIS) by simplifying the qualifying criteria and prioritising flexibility to encourage broader investor participation.

The EIIS is an important incentive designed to encourage investment in SMEs by offering tax relief to investors. The current qualifying criteria are overly restrictive and this limits its potential scope and benefit to smaller businesses. A programme of reform will make it easier for individuals to invest in businesses and stimulate economic growth.

Review KEEP

Recommendation: Extend the Key Employee Engagement Programme (KEEP) until 2030 and conduct further reviews and reforms to simplify the programme and ensure its accessibility and user-friendliness.

KEEP is a valuable incentive in competitive industries where skilled employees are in high demand and it helps in optimising financial efficiency and improving cash flow management for start-ups or growing enterprises. Conducting a detailed review of the programme is important in ensuring that KEEP remains an effective tool for attracting and retaining key talent in innovative enterprises. The review should focus on reducing bureaucracy for businesses in availing of the scheme.

Energy Supports for Businesses

Recommendation: Extend energy supports for businesses to 2030.

With many Irish SMEs still recovering from recent global shocks and facing rising energy costs, long-term support provides stability and encourages investment in energy efficiency. This extension would also align with the State's commitment to a just transition, ensuring businesses can adapt sustainably while protecting jobs and competitiveness in a decarbonising economy.

Capital Gains Tax Reform

Recommendation: Reduce the Capital Gains Tax rate of 33% for non-passive investment. Additionally, increase the lifetime limit of €1 million in qualifying capital gains under Entrepreneur's Relief.

Such measures will result in better alignment of tax policies across the island and create a more attractive investment environment by fostering repeat investors and encouraging greater inward investment in Irish businesses.

Consolidate Tax Legislation

Recommendation: Establish a Taskforce within the Department of Finance to consolidate existing tax legislation into a unified and accessible legal framework.

The current tax code, while comprehensive, is fragmented across numerous Acts and amendments, creating complexity for businesses. Consolidating the tax legislation will improve transparency and reduce complexity.

Simplify Business Reliefs

Recommendation: Review and simplify the reliefs available such as Retirement Relief and integrate them into a more comprehensive Entrepreneurs' Relief.

This will create a more supportive environment for entrepreneurs and small businesses, facilitating their growth and success.

Meaningful application of the enhanced SME Test

Recommendation: Ensure all completed SME Tests are published and their findings are clearly integrated into policymaking processes.

The regulatory burden remains a challenge for small businesses. While departments now publish SME Tests for major new measures, greater visibility and consistency in how findings influence policy decisions would strengthen transparency. The “Think Small First” principle should remain central to policy development, with clear evidence of how SME impacts are assessed and addressed.

Promoting Workplace Health and Wellbeing Through Targeted Tax Incentives

Recommendation: Introduce targeted tax incentives to encourage SMEs to invest in workplace health and wellbeing. Possible measures include voucher-based subsidies, tax credits and expanded Benefit-in-Kind exemptions.

Cost is frequently cited by SMEs as a major barrier to adopting wellbeing initiatives. Existing tax supports are limited and not specifically designed for SMEs, which constitute the majority of Irish businesses. Targeted incentives can ease financial and administrative burdens, driving increased investment in wellbeing, enhancing employee retention, reducing absenteeism, and fostering economic growth. These proposals align with the Healthy Ireland Healthy Workplace Framework, Ireland’s commitment to the UN Sustainable Development Goals, and OECD guidance for promoting health and wellbeing at work.

Pensions Reform

Recommendation: Modernise the current system for tax relief on pension scheme contributions for the private sector.

The current system for tax reliefs on pension scheme contributions urgently requires modernisation. Reform should reflect both current employment legislation and the modern and future working career, facilitating contributions being made by people during career breaks or part time work periods for further education, undertaking caring responsibilities, parental leave and so on.

TRADE



Expanding Trade Supports

Recommendation: Broaden the scope of industries eligible for trade supports to include sectors such as Green and Sustainable products, Skills, Culture and all SMEs seeking to export to the EU.

This expansion guarantees that a broader spectrum of businesses can obtain the essential resources and expertise required for successful entry into international markets. By supporting their export initiatives, we promote growth, job creation, and sustainable development across multiple sectors of the economy.

Promoting Sustainable Trade Practices

Recommendation: Support initiatives that encourage Irish exporters to adopt sustainable and ethical trade practices, including certification programmes and green supply chain management.

By positioning Irish exports as environmentally and socially responsible, businesses can differentiate themselves in global markets and meet the increasing demand from consumers and partners for sustainable products.

Supporting SMEs in Global Trade

Recommendation: Allocate additional resources to the Trade and Investment Strategy and optimise the Enterprise Europe Network (EEN) to actively support small and medium enterprises (SMEs) in engaging with international trade.

By providing targeted assistance, both within and outside the EU, we enable SMEs to enhance their productivity and navigate trading challenges as they arise. Targeted assistance will help SMEs to access new markets and expand in existing ones which will help them grow and improve their overall economic development.

BUDGET PRIORITIES

Industry, Innovation and Infrastructure

Essential Infrastructure Investment
Transport Networks
Planning Reform
Fostering Innovation

Sustainable Cities and Communities

Housing Development
Optimise Building Stock
Modern Methods of Construction
Vibrant Cohesive Communities

Climate Action

Energy Security
Renewable Energy Generation
Decarbonisation

Gender Equality

Childcare
Enabling Equality

Decent Work and Economic Growth

Developing & Attracting Talent
Business Supports
Trade

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