

STOP AN SAILL

BUISEÁD SHINN FÉIN CHUN TACÚ LE HOIBRITHE AGUS TEAGHLAIGH



ENDING **THE RIP-OFF**

A SINN FÉIN BUDGET TO SUPPORT WORKERS AND FAMILIES



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The cost-of-living crisis is not over and that is why Sinn Féin are proposing a €2.5 billion cost-of-living package to help people through this winter.

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ENDING THE RIP-OFF

COST OF LIVING

The cost-of-living crisis is not over and that is why Sinn Féin are proposing a €2.5 billion cost-of-living package to help people through this winter.

Targeted support payments for children, carers, people with disabilities, pensioners and those most at risk of poverty should be combined with universal measures such as €450 of energy credits and a double child benefit payment to make sure help reaches everyone struggling to make ends meet.

Budget 2026 must make life more affordable for workers and families permanently. Once off measures are a tool to buy time to get costs under control, something the government has failed to do. That means tackling high energy prices, runaway rents, crippling childcare costs and more.

Key to addressing the cost of living is making sure we spend and tax in a fair way. Sinn Féin are calling for a fair tax package that would see the USC abolished for all workers on the first €40,000 they earn.

Alongside a fair tax package for workers the government should recognise the hardship people are experiencing and increase pension and core payments by €15 and €20 for people with disabilities.

HOUSING

There is no way to fully address the cost of living without addressing the housing crisis. To take pressure off renters in the here and now we are calling for a ban on rent increases, the Landlord Tax Relief to be scrapped and for money to be given to renters in the form of an increased renter's tax relief.

This must be paired with real action in this year's budget to build homes people can afford at scale and reverse the decline in homeownership. Housing can only be fixed if the government changes course and prioritises ordinary workers over landlords and investors.

Sinn Féin's alternative budget would fund an additional 8,600 social and affordable homes in 2026 above the Governments targets. This would result in a total housing output of 51,600 across the public and private sectors, based on the Governments current housing targets.

HEALTH

This year's budget needs to deliver a significant expansion in bed capacity in our hospitals – Sinn Féin propose 500 additional hospital beds in 2026 - and community settings to tackle the trolley crisis and reduce waiting lists. We will make healthcare accessible and affordable.

Sinn Féin is committed to achieving universal healthcare. This year's budget should extend medical cards to 110,000 more people. In Budget 2026, we would also cap monthly medicine costs at €50 for all households, phase out hospital car parking charges and reduce prescription charges.

To fix healthcare we need to double the number of third-level training places for health and social care over a term of government.



CHILDREN FAILED BY THE STATE

For too long Fianna Fáil and Fine Gael have failed children across the state. Child poverty is rising, and child homelessness is at a record high. On top of that, there is an unprecedented lack of services in health and education.

Children are being denied timely surgeries, assessments of needs, therapies, appropriate school places, and even a roof over their heads. This is the legacy of Fianna Fáil and Fine Gael. Policy decisions and budget investments determine the fate of these children. This budget must finally set us on a course to addressing this national disgrace.

Budget 2026 needs to tackle these abhorrent failures; we are calling for a series of measures to effectively target and lower child poverty and deliver health and education for all children equally.

PLANNING FOR IRISH UNITY

Seismic change is underway in Ireland. We now need to step up the conversation about the future of Ireland, about how we confidently manage constitutional change, and build the momentum for the achievement of Irish Unity in our time.

Partition has hurt Ireland politically and economically. We now have the chance to change that. It is time to plan and prepare for a United Ireland.



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COSTAS MAIREACHTÁLA

Níl géarchéim an chostais maireachtála thart go fóill, agus sin an fáth a bhfuil pacáiste costais maireachtála €2.5 billiún á moladh ag Sinn Féin chun cabhrú le daoine le linn an gheimhridh.

Ba chóir íocaíochtaí tacaíochta dírithe ar leanaí, ar chúramóirí, ar dhaoine faoi mhíchumas, ar phinsinéirí agus orthu siúd is mó atá i mbaol an bhochtanais a chomhcheangal le bearta uilíocha amhail €450 de chreidmheasanna fuinnimh agus íocaíocht dhúbailte sochair linbh chun a chinntiú go sroicheann an cúnamh gach duine atá ag streachailt le greim a choinneáil faoin bhfiacail.

Ní mór do Bhuiséad 2026 an saol a dhéanamh níos inacmhainne d'oibrithe agus do theaghlaigh ar bhonn buan. Is uirlis iad bearta aonuaire chun tuilleadh ama a fháil le costais a chur faoi smacht, rud nár éirigh leis an rialtas a dhéanamh. Ciallaíonn sé sin dul i ngleic le praghsanna arda fuinnimh, cíós atá ag imeacht ó smacht, costais an-arda do chúram leanaí agus tuilleadh. Rud atá an-tábhachtach chun aghaidh a thabhairt ar an gcostas maireachtála ná cinntiú go gcaithimid agus go ngearraimid cáin ar bhealach cothrom. Tá Sinn Féin ag éileamh pacáiste cothrom cánach a chealóidh MSU do gach oibrí ar an gcéad €40,000 a shaothraíonn siad.

Mar aon le pacáiste cothrom cánach d'oibrithe, ba chóir don rialtas an cruatan atá á fhulaingt ag daoine a aithint, agus pinsean agus croí-íocaíochtaí a mhéadú €15 agus €20 do dhaoine faoi mhíchumas.

TITHÍOCHT

Ní féidir aghaidh a thabhairt ar ghéarchéim an chostais maireachtála mar is ceart gan aghaidh a thabhairt ar an ghéarchéim thithíochta. Chun an brú a mhaolú do chíosaithe san am i láthair, tá muid ag éileamh cosc ar arduithe cíosa, go gcuirtear deireadh le Faoiseamh Cánach na dTiarnaí Talún, agus go dtugtar airgead do chíosaithe trí fhaoiseamh cánach méadaithe do chíosaithe

Anuas air sin, is gá fóirghníomh a dhéanamh i mbuiséad na bliana seo chun tithe a thógáil a bhfuil ar acmhainn daoine iad a cheannach ar scála agus an meath ar úinéireacht tí a chur ina cheart arís. Ní féidir tithíocht a réiteach ach amháin má athraíonn an rialtas a phort agus má thugann sé tús áite do ghnáth-oibrithe in áit tiarnaí talún agus infheisteoirí.

Chuirfeadh buiséad malartach Shinn Féin maoiniú ar fáil i gcomhar 8,600 teach sóisialta agus inacmhainne sa bhliain 2026 anuas ar spriocanna an Rialtais. Mar thoradh, bheadh aschur iomlán tithíochta de 51,600 trasna na hearnála phoiblí agus phríobháideach, de réir spriocanna reatha tithíochta an Rialtais.



SLÁINTE

Caithfidh buiséad na bliana seo cur go mór le líon na leapacha inár n-ospidéal – tá Sinn Féin ag moladh 500 leaba ospidéal sa bhreis sa bhliain 2026 – agus i suíomhanna pobail le dul i ngleic leis an ngéarchéim tralaithe agus liostaí feithimh a laghdú. Cinnteoidimid go bhfuil cúram sláinte inrochtana agus inacmhainne.

Tá Sinn Féin tiomanta do chúram sláinte uilíoch a bhaint amach. Faoi bhuiséad na bliana seo, ba chóir cártaí leighis a thabhairt do 110,000 duine sa bhreis. I mBuiséad 2026, ba mhaith linn teorainn €50 in aghaidh na míosa a chur le costais leighis do gach teaghlach, deireadh a chur le táillí páirceála sna hospidéal de réir a chéile agus táillí oidis a laghdú.

Chun an cúram sláinte a dheisiú, ní mór dúinn líon na n-áiteanna oiliúna tríú leibhéal do chúram sláinte agus sóisialta a mhéadú faoi dhó thar thréimhse rialtais.

LEANAÍ LIGTHE SÍOS AG AN STÁT

Tá leanaí ar fud an stáit á ligean síos ag Fianna Fáil agus Fine Gael le rófhada. Tá bochtaineacht leanaí ag dul i méid agus tá líon na leanaí gan dídean níos airde ná riamh. Sa mhullach air sin, tá easpa seirbhísí sláinte agus oideachais ann ar scála nach bhfacthas riamh.

Níl leanaí ag fáil obráidí prasa, measúnú ar riachtanais, teiripí, áiteanna i scoileanna cuí, agus fiú dídean. Seo é an oidhreacht a d'fhág Fianna Fáil agus Fine Gael. Téann cinntí beartais agus infheistíochtaí buiséid i bhfeidhm ar a bhfuil i ndán do na leanaí seo. Caithfidh an buiséad seo muid a chur sa treo cheart chun aghaidh a thabhairt ar an náire náisiúnta seo sa deireadh thiar thall.

Caithfidh buiséad 2026 dul i ngleic leis na teipeanna gránna seo; tá muid ag éileamh sraith beart chun díriú go héifeachtach ar bhochtaineacht leanaí, í a laghdú, agus sláinte agus oideachas a sholáthar do gach leanbh go cothrom.

AG PLEANÁIL D'AONTÚ NA HÉIREANN

Tá athrú ollmhór ar siúl in Éirinn. Is gá dúinn anois cur leis an gcomhrá maidir le todhchaí na hÉireann, an chaoi a ndéanaimid athrú bunreachtúil a bhainistiú ar bhealach muiníneach, agus fuinneamh a spreagadh le go mbainfear amach Aontú na hÉireann inár saolré.

Rinne an chríochdheighilt dochar d'Éirinn ó thaobh na polaitíochta agus an gheilleagair de. Tá an seans againn anois é sin a athrú. Tá sé in am le bheith ag pleanáil agus ag ullmhú le haghaidh Éire Aontaithe.



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PART 1 COST OF LIVING

SINN FÉIN IS CALLING FOR A COST-OF-LIVING PACKAGE THAT WILL:



MAKE RENT AFFORDABLE

- by banning rent increases for three years and putting a month's rent back in your pocket by increasing the renter tax relief to a minimum of €1,250 and a max of €2,500.



MAKE CHILDCARE AFFORDABLE

- by delivering €10 a day childcare.



MAKE ENERGY AFFORDABLE

- with energy credits worth €450 to reduce your bills and extend reduced VAT on electricity and gas bills until the end of the year. The reduced 9% rate is scheduled to increase to 13.5% from 1st of November 2025.



2025 PACKAGE



MAKE DRIVING AFFORDABLE

- by tackling the rip off in insurance prices by passing Sinn Féin's legislation, stopping carbon tax increases in October and ending financial penalties for people paying motor tax by instalments.



MAKE EDUCATION AFFORDABLE

- by fully abolishing college fees from September 2026 commencing with a €1,500 reduction for the September 2025 academic year, abolishing apprenticeship fees immediately and increasing SUSI by 20%. We would also help parents with back-to-school costs including a double payment of child benefit.



MAKE GROCERIES AFFORDABLE

- by taking real actions to tackle rising grocery prices like governments in other European countries have done. Expose rip-off practices by making big retailers publish full accounts and give regulators greater powers to examine their pricing practices.

We would also provide targeted supports for those reliant on state payments who are being left further and further behind as prices go out of control including a €300 lump sum payment to help with price increases and a Double Week Social Protection Winter Bonus Payment.



Childcare

	Amount
Cut childcare fees to €10 per child per day ¹	€35m

Energy

	Amount
€450 worth of electricity credits	€990m
Extend the Reduced Vat Rate for Electricity and Gas	€38m
Reverse carbon tax increase in May on Home heating oil, gas, etc.	€9m

Cost of Driving

	Amount
Tackle rip-off insurance prices by passing Sinn Féin's legislation	N/a
End financial penalties for people paying motor tax by instalments	€12m
Scrap October carbon tax increase on petrol and diesel	€9m

Students

	Amount
Abolish third level fees starting with a €1,500 reduction	€149m
Increase SUSI maintenance grants by 20%	€16m
Abolish apprenticeship fees	€14m

¹ Includes Tusla registered childminders

LIVING PACKAGE 2025

Housing

	Amount
Ban Rent increases for three years	N/a
Put a full month's rent back into renters' pockets	€120m

Back to School

	Amount
Support households with a Double Child Benefit Payment	€186m
Double the back-to-school clothing and footwear allowance ²	€57m
Deliver a Foster Carer Allowance Double Payment	€2m

Targeted supports

	Amount
Provide a €300 lump sum payment for social welfare recipients (including pensioners)	€460m
Provide a Social Protection Double Week Bonus Payment	€350m

Media

	Amount
Abolish the TV licence	€45m

Total	€2,492m
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*Rounding may affect totals

2. €160 for kids aged 4–11 • €285 for kids over 12.





PART 2

SELECTION OF PRIORITY MEASURES

Save where otherwise specified all figures are first year and additional to provisions for ELS including public sector pay, demographics and NDP pre-commits.

All Figures are Current save where specified.

**Rounding may affect totals*

COST OF LIVING - PROTECTING WORKERS AND FAMILIES

The cost-of-living crisis is not over. The price of everything is going through the roof - energy bills, rent, insurance, childcare and groceries. This has hit people hard. 1 in 5 children now live in poverty.³ Almost half of lone parents and a third of pensioners living alone are below the poverty line.

People living in poverty are at the sharpest end of the cost-of-living crisis. But the cost-of-living crisis has touched almost every household. Half a million energy accounts are in arrears. And many more people are just about managing to keep up with bills that are almost twice as high as they were a few years ago. Food inflation has added thousands to annual food costs for families. Childcare, if you are able to find a place, is still like paying a second mortgage for far too many.

Back to school costs, rent, health insurance, the cost of driving, you name it, and we are paying more.

People are working harder and harder but can't keep up with out-of-control costs. Instead of ending the rip off and supporting workers and families Fianna Fáil and Fine Gael, backed by Independents, are piling even more pressure on households. In their first year they have increased costs across the board:

- **Home heating oil** prices increased by up to €25 a fill and will go up every year of this government.
- **Petrol and diesel** will increase again in October, the first of five carbon tax hikes.
- **Local Property Tax** – LPT rates are about to be raised.
- **Rents** will go up even more for every renter – renters are already paying €7,000 more a year since 2021.
- **Student fees** have been increased by €500 this year.

There are many measures that the government can and should take outside of the budget to end the rip off and get prices under control. They should abandon their disastrous decision to keep increasing costs. We need to see reform of the electricity system and the insurance sector. We need to see rent increases banned and greater oversight and transparency in the pricing of groceries.

The sectors that are hitting households with the highest prices are also boasting growing profits. Profiteering has gone unchecked by a government that wants to pretend the cost-of-living crisis is over.

This year's budget needs to make life more affordable for people.

That means delivering a fair tax package for all workers based on abolishing the USC on the first €40,000 every worker earns. Starting to scrap punitive taxes like

³. After housing costs.





ENDING THE RIP-OFF

A SINN FÉIN BUDGET TO SUPPORT WORKERS AND FAMILIES

the local property tax, reversing the hikes to carbon tax imposed by the government in 2025 and calling off all further increases to it.

We also need targeted supports for the people most in need and to ensure the pension keeps pace with the cost of living. We need to increase the minimum wage and tackle low pay and under-employment.

We need to see childcare made available and affordable. €10 a day childcare should be rolled out in this year's budget and the number of childcare spaces must also be increased.

There needs to be a clear recognition of the real cost of disabilities on the individual and their families. Households with a member who has a disability have to spend almost 60% on average more disposable income to achieve the same standard of living as households without disabled members – this can be far more depending on the severity of the person's support needs.

Poverty is concentrated in households like these and others, and this budget needs to ease the financial burden on people with disabilities.

College and apprenticeship fees should be abolished to help address the high cost of living faced by students and their families.

The grand promises made by the government parties in advance of the general election to abolish the means-test for carers allowance seem to be long forgotten by them. Sinn Féin are reminding them that Budget 2026 must deliver for carers.

This budget is a chance for urgent and permanent intervention to support workers and families.

Sinn Féin is calling for:

- USC to be abolished for all workers on the first €40,000 they earn – **€1,465m**
- Reverse the most recent carbon tax increase and cancel all future increases – **€157m**
- Abolish the Local Property Tax beginning with a 20% reduction – **€75m**
- Increase pensions and core welfare payments by €15 and €20 for disability – **€1.2bn**
- Increasing the monthly rate of child benefit by €10, increasing the Child Support Payment (QCs) by €6 for under 12s and €15 for over 12s and increasing the income disregard for the working family payment – **€361.4 million**
- Increase the Minimum Wage by €1.00 and introduce a PRSI Rebate Scheme targeting support to businesses under pressure from rising payroll costs – **€250m**
- Increase Renters' Tax Relief to a minimum of €1,250 and a max of €2,500 – **€470m**
- €10 a day childcare and capacity expansion - **€127.2 million Current and €20 million Capital**
- Fully abolish college fees from September 2026 commencing with a €1,500 reduction for the September 2025 academic year and abolish apprenticeship fees immediately – **€240.9m**
- Make thousands more carers eligible for the carers allowance by raising the thresholds until the means-test is fully abolished - **€133.6m**

HOUSING

The housing crisis has continued to deepen. It is destroying lives, devastating communities, and grinding people into the ground. It has impacted every aspect of our society and it is restricting our economy.

There is no way to fully address the cost of living crisis or the crises in our health and other public services without addressing the housing crisis. To take pressure off renters in the here and now we are calling for a ban on rent increases, the Landlord Tax Relief to be scrapped and more support for renters in the form of an increased renter's tax relief.

This must be paired with real action in this year's budget to build public and private homes people can afford at scale and undo the damage that has been caused to homeownership.

A house is not just a building, a property, – it is a home. It is a basic necessity, and the refusal of government to provide good quality homes people can afford is the largest of its many failures.

The sole responsibility for the housing crisis rests squarely with the failed housing plans of successive governments. They have continuously prioritised returns for investors, in higher rents for landlords, over the needs of ordinary workers and families.

This sell out has had countless victims, every month a new grim milestone as a higher and higher number of people are pushed into homelessness.

Since Fianna Fáil and Fine Gael joined forces under the guise of confidence and supply, the number of people homeless is up almost 10,000, a 160% increase.

We now have over 5,000 children living in homelessness. That is failure at an unforgivable level.

Even for those with a roof over their head, they are being forced to pay exorbitant rents, while continuously increasing house prices have seen home ownership collapse.

Tens of thousands more are languishing on Council housing waiting lists for a decade or more, trapped in overcrowded family homes or overpriced private rental accommodation.

Since Fine Gael came to power in 2011 the number of people under the age of 40 that own their own home has been cut in half. The number of people over the age of 50 living in expensive and insecure private rental sector has almost doubled. Workers are being driven into the arms of corporate landlords.



Instead of banning rent increases, they plan to gut the rules for Rent Pressure Zones, incentivising increased turnover in tenancies which will see rent levels rise even further. Instead of looking out for renters, they once again stood firmly on the side of landlords.

Housing is the single biggest issue for the Irish public. It can and must be fixed. That can only happen if the government changes course and prioritises ordinary workers over landlords and investors.

Sinn Féin published a detailed Housing Plan last year where we set out how to deliver at the scale that is necessary: private housing, public housing, affordable-to-purchase and rental homes that are affordable in reality, not just in name.

This plan would see the most ambitious public housing

programme in the history of the State, and it would solve the housing crisis. We are calling on the government to adopt our plan and use this budget as a first step in putting that plan into action.

We are calling for real ambition and a housing capital allocation of €2.4 billion on top of the government's allocation. This investment would see the delivery of 14,200 new social homes and 8,700 affordable purchase and affordable rental units. This amounts to an additional 8,600 social and affordable homes in 2026 above the Governments targets. And this would result in a total housing output of 51,600 across the public and private sectors, based on the Governments current housing targets.

However, the Governments failure to adopt key recommendations from the Housing Commission

report or Sinn Féin's alternative housing plan *A Home of Your Own* means that they will not meet their own targets for public or private housing next year. If those recommendations had been adopted last year then housing output for 2026 could have reached and possibly exceeded 50,000 new build homes.

These targets and funding reflect the ambition needed to overcome the housing crisis. The government's targets have been too low for years and they still are not even delivering on those targets. Out of desperation they intentionally misled the public on housing output during the General Election campaign.

Government needs to provide the funding to build the level of housing needed. We must build homes people can afford at scale.

Selected Sinn Féin Proposals include:

- ▶ Delivering 22,900 social and affordable homes – **additional cost €2.4 billion Capital**
- ▶ Ban rent increases for three years and increase Renters' Tax Relief to a minimum of €1,250 and a max of €2,500 – **€470m**
- ▶ Reduce the average turnaround time for vacant council relets from 22 weeks to 12 weeks – **€50 million Capital**
- ▶ Increased staff for An Coimisiún Pleanála and Local Authorities – **€12m**
- ▶ Increase funding to deliver 100% redress for those living with defects – **€95 million Capital**
- ▶ Abolish stamp duty for first time buyers – **€41m**
- ▶ Scrap the Landlord Tax Relief introduced by the government in Budget 2024 – **€144m**

HEALTH

For too long the government has patched over failures in our health service, in children's health, women's health, mental health services, or care for people with disabilities and more. The continuation of long waiting lists for scoliosis and spina bifida surgeries are unforgiveable. Despite a trolley crisis, a bed crisis, and a lack of GPs, the recent National Development Plan set out a plan to knowingly underfund investment in health into the future.

Sinn Féin are calling on the government to change course and add an additional €1.3 billion above what is already pre-committed for 2026 (including Current and Capital spending) for new measures to improve various aspects of our health system, such as paediatric health, hospital bed capacity (we are proposing 500 additional hospital beds for 2026), universal healthcare, hospital care, home and community care, mental health services and inclusive care for people with disabilities. This

includes a mandatory savings and efficiency target of €150 million to clamp down on wasteful spending. The Government must invest where necessary but also root out inefficiency and waste.

Sinn Féin recognises the financial burden placed on many people, particularly in the area of healthcare. We are calling for the reduction of the cost of basic healthcare, as a step towards achieving a healthcare system that is accessible and affordable for all. Our proposals would reduce costs for all households by instantly reducing the cap on monthly medicine costs for all household to €50, and then delivering more than half-a-million new medical cards to ordinary workers and families over 5 years alongside further reductions to monthly costs and the removals of prescription charges and hospital parking charges. Improvements in access and affordability for the public system would reduce the need for expensive private health insurance.

The failures of government are seen no clearer than in relation to children's health, highlighted by long scoliosis and spina bifida waiting lists, as well as the saga of the new Children's Hospital, and mounting scandals.

Promises after promises have been broken, while 73,000 children are left languishing on waiting lists with untreated and often complex conditions. Our children deserve better. In 2026, investment is needed to address the various failures in paediatric health; creating transparent, dependable care pathways for children; providing for more specialist surgeons and protected surgical and recovery capacity.

There has also been a persistent lack of investment in women's healthcare for several years. Sinn Féin is committed to correcting this underinvestment and properly funding women's health.

Investment is needed in 2026 to introduce a planned care



programme for women's health and wellbeing which includes access to therapies and medications for various conditions, such as contraception and HRT. While there has been some movement from government in this field greater extension towards universalism and free GP care for HRT are needed.

Provision must be made for a standalone Endometriosis Plan to address the current crisis and persistent failures in treating this condition. A gold-standard, multi-disciplinary centre for the treatment of endometriosis in Ireland is needed so that women and girls are diagnosed quickly and early and get the medical interventions they need.

More broadly, our hospitals are facing a trolley and overcrowding crisis which has persisted for far too long. Our hospitals need investment in 5,000 hospital inpatient beds and 2,000 community beds out to

2031, increased funding for theatre space and diagnostic capacity, and significant investment in education and training.

Home and community care is essential for improving health and reducing pressure on hospitals. Funding must be prioritised for home support packages, rehabilitation services, and GP and dental practices. The Budget must allocate significant funding to roll out a community pharmacy common conditions scheme, and to deliver cardiovascular health checks and improved immunisation schemes.

Sinn Féin is committed to improving healthcare for people with disabilities. In 2026, greater funding is needed to target respite services, therapy services, personal assistance services, home support, day services and residential care and de-congregation. Our proposed

investment would deliver services based on need to make the rights of people with disabilities real and improve access to support and care.

Our mental health services are also severely underfunded and incapable of meeting overall need. Young people in particular are being failed. It is vital that this Budget targets a number of areas including urgent and emergency mental health care, new mental health emergency rooms, early intervention, primary care, CAMHS community and inpatient teams, and Jigsaw services.

We are also calling for a more strategic approach to investment through the allocation of multi-annual funding to a number of vital national strategies in areas such as women's and men's health, cancer, stroke, eating disorders, and community addiction services, to name a few.

Selected Sinn Féin Proposals include:

- 1,275 beds, 500 of which are hospital beds - **€164 million**
- Extend medical cards to 110,000 more people - **€90.6 million**
- Reduce the monthly maximum cost of medicines from €80 to €50 - **€78.3 million**
- Prioritising women's health - **€44 million**
- Improving hospital, home and community care - **€277.9 million**
- Deliver necessary capital investment - **€440 million Capital**
- Resourcing mental health - **€52 million**
- Invest in community nursing homes and healthcare for older people - **€105.5 million**
- Reduce reliance on agency, overtime and private consultants - **(save €150 million)**
- Allocate multi-annual funding to vital national strategies - **€124.2 million**

CHILDREN FAILED BY THE STATE

For too long Fianna Fáil and Fine Gael have failed children across the state. Child poverty, child homelessness, children going without spinal surgeries, denied assessments of needs and appropriate school places. This is a national disgrace. This is the legacy of Fianna Fáil and Fine Gael. Sinn Féin would not tolerate these abhorrent failures.

In Budget 2026, we are calling for a series of measures to effectively target and lower child poverty.

This year ESRI reported 225,000 children, 1 in 5 children are living in poverty⁴. Child poverty is one the biggest challenges facing Ireland today. The cost of living crisis is now impacting so broadly that means-tested measures alone are simply not enough. A combination of universal measures and targeted ones are required.

Sinn Féin would increase the rate of child benefit for all children by €10, increase the child support payment (formerly known as the Qualified Child Increase) for

under 12s by €6 and over 12s by €15, double the annual Back to School Clothing and Footwear Allowance, increase the number of families that receive the Working Family Payment (WFP) by raising the income thresholds by 10% and extend the fuel allowance to WFP recipients. This combination of measures would mean that every child - whether they live in a household depending on social welfare, are part of the working poor or the squeezed middle – would receive support. And the level of support would target the level of need.

Child poverty is multi-dimensional. Critical as household income supports are they cannot address child poverty alone. There must also be investment targeted at the communities in which these children live and for that reason we propose a very significant increase to investment in community infrastructure, sport, estate regeneration and refurbishment.

Some of our most vulnerable

children are those in or leaving state care. There has been a worrying reduction in the number of Foster Carers at a time when more children are in need of care and of course the best environment for any child is a family home. Sinn Féin are committed to work with organisations like the Irish Foster Care Association on how we can better support foster carers including an avenue to access a state pension.

In 2024, there were nearly 3,000 young people in aftercare. Sinn Féin propose removing the education condition for access to aftercare supports up to 23 years old.

For children with significant healthcare needs, Sinn Féin would invest in orthopaedic services to increase capacity and put an end to the persistent mismanagement. And we propose commencing a strategic and sustained investment in disability therapy services. Sinn Féin would double the number of

4. After housing costs.



health and social care places in college over a term of government. We would also increase the number of trainee psychologists by 250, including clinical and educational.

For years, children and their parents have listened to successive governments and Taoisigh issue empty promises to deal with the crisis in the provision of assessments of needs. Far from dealing with the problem, things have only gotten worse as the number of children on waiting lists has spiralled to nearly 17,000. The HSE projects the number of children waiting could hit 25,000 by the end of the year.

Children with disabilities are legally entitled to an assessment of needs within six months. Yet the government is repeatedly breaking the law by leaving children to wait and wait for the

support, therapies and the early intervention so critical to their development. These children are being failed badly. What we now need is to invest in the training and recruitment of a workforce that will have the capacity to meet their needs.

Education is one of the most important aspects of a child's life and development. Yet in mid-June this year, approximately 260 children were left without an appropriate school place. The 'Equality in Education' campaign also identified a further 168 children who have been offered a school place but cannot take it due to delays in essential building works.

Hundreds of children with additional needs are being failed by the state as the capacity crisis continues. Every child with additional educational needs

deserves an appropriate school placement.

Sinn Féin would commit to a significant investment in the recruitment of Special Education Teachers (SETs) and Special Needs Assistants (SNAs) to meet current and projected demand. This recruitment will increase the availability of school places for children with special educational needs across the state and work towards eliminating the current failures of the government.

We would also increase funding to recruit more educational psychologists to reduce waiting times for schools and ensure they are trained to assess and manage additional needs. We would fund additional educational psychologists for the National Educational Psychological Service (NEPS) in this budget.

Selected Sinn Féin Proposals include:

- Increase the rate of child benefit by €10, child support payment (QCI) for under 12s by €6 and over 12s by €15, double the annual Back to School Clothing and Footwear Allowance, raise the income thresholds Working Family Payment by 10%, increase the value of the fuel allowance by €297 and extend it to WFP recipients - **€481 million**
- Extend aftercare supports - **€11.3 million**
- Increase Children's Orthopaedic Services Capacity – **€20 million Current and €10 million Capital**
- 100 additional intensive homecare packages – **€5.6 million first year and €11.3 million full year cost**
- Double the number of health and social care places in colleges over a term of government and increase the number of trainee psychologists by 250 – **€20.2 million first year and €40.3 million full year cost**
- Additional staff, including Educational Psychologists, 1,850 Special Needs Assistants (SNAs) and 850 Special Education Teachers (SETs) - **€38.7 million first year* and €115.8 million full year**
- Greater investment in community centres, sport, youth services and estate regeneration - **€25 million Current and €137.5 million Capital**

* €19.9 million of which will be from ELS

PLANNING FOR IRISH UNITY

As a republican and all-island party, Sinn Féin remains as committed as ever to uniting Ireland. It is the party's belief that partition is holding Ireland back. Achieving reunification will allow Ireland to reach its full potential.

A United Ireland would not only allow for economic and political progress, but it would present an opportunity for a reset – an opportunity for people on this island from every background to shape a new Ireland. Sinn Féin believes this approach is what will make a new and united Ireland a vibrant, peaceful, and fair place to live.

Sinn Féin is calling on the government to use this budget as an opportunity to show leadership and facilitate an inclusive dialogue about the possible structure and workings of a United Ireland not only among unionists and nationalists, but among health and social care workers, farmers, businesses, and all other groups across our society and economy.

If we want to ensure we can achieve a United Ireland, and if we want to ensure it will be a place where all of Ireland's citizens can succeed, the government must set up Citizens' Assemblies. We have proposed that they be set up on a sector-by-sector basis.

Sinn Féin is also proposing that a Special Oireachtas Committee be established immediately to work alongside the Citizens' Assemblies, as opposed to the usual practice of a Joint Oireachtas Committee forming only after the Assemblies have concluded.

There is a need to expand and deepen the level of research into more areas related to Irish Unity, including possible integration.

Selected Sinn Féin Proposals include:

- Initiate a diplomatic offensive to promote Irish unity through the many international forums and bodies of which the Irish government is a member, including the United Nations and the European Union.
- Begin the necessary planning and preparation for unity by establishing a Citizens' Assembly or Assemblies on our constitutional future - **€3 million**
- Creating a 'Reunification and One Ireland' unit within the Department of An Taoiseach
- The setting up of a dedicated Joint Oireachtas Committee on Irish unity
- Fund research that contributes toward preparations for Irish Unity – **cost €8 million**
- Progress cross-border capital projects such as the A5.



**TIME FOR
IRISH
UNITY**





PART 3

EXPENDITURE BY DEPARTMENT

Save where otherwise specified all figures are first year and additional to provisions for ELS including public sector pay, demographics and NDP pre-commits.

All Figures are Current save where specified.

In addition we have provided for a reserve of €325 million which is included in our overall expenditure ceiling but not allocated at departmental level.

**Rounding may affect totals*

AGRICULTURE & FISHERIES

Sinn Féin is acutely aware of the pressure farmers are under, from high input costs and volatile market prices to increasing regulation and greater need for supporting a transition in farming practices.

The government has not done enough to support farmers, particularly smaller farmers and family farms, and they have overseen crises in the ACRES scheme and with regard to the spread of Tuberculosis. Sinn Féin would tackle the issues that government seem unable to – we would defend Irish farmers against international trade deals like Mercosur that threaten the future of Irish Agriculture, we would increase the suckler and sheep improvement scheme payments, and we would invest in an accelerated testing and vaccination programme to tackle tuberculosis, which is at its highest level since 1990s.

Sinn Féin is also committed to supporting our fishing communities. Recent developments have seen the rise of substantial challenges including quota cuts due to Brexit and EU reviews, increased EU regulation, and higher input costs.

Selected Measures

- Increasing suckler payments to €300 per cow - **€28 million.**
- Increasing the Sheep Improvement Scheme by €5 per ewe - **€7.8 million.**
- Increased investment in the eradication of TB - **€36.6 million Current and €4 million Capital.**
- Increased investment in the fisheries sector - **€6.9 million Current and €10.6 million Capital.**



Total funding for all new measures:

**€111.3 million Current
€87.1 million Capital**



CHILDREN, EQUALITY & DISABILITY

The government's record on children and disability is shameful. It is a record of broken promises.

Sinn Féin would right these wrongs. We would deliver childcare at €10 a day and invest in recruitment and capacity as set out in our childcare plan.

Sinn Féin would also invest in Children's Disability Network Teams to ensure that they are fully staffed and resourced. This would ensure that assessments of need would be carried out within six months, as is the law. A law the government is breaking.

Sinn Féin would also increase the number of residential places, the provision of day services, and availability of respite services.



**Total funding for
all new measures:**

**€265.3 million Current
€135.4 million Capital**

Selected Measures

- **€10 a day childcare and capacity expansion - €127.2 million Current and €20 million Capital.**
- **Fully staff all Children's Disability Network Teams - €44.8 million.**
- **Increase the number of appropriate residential places for people with disabilities and accelerate de-congregation - €19.8 million Current and €90.8 million Capital.**
- **Increased provision of day services - €10.2 million.**
- **650,000 hours of personal assistance and home support services - €10.2 million.**



CLIMATE, ENERGY, ENVIRONMENT

The issue of climate change is one of vital importance and Sinn Féin is completely supportive of a just and fair transition to ensure we can reduce our emissions and halt the effects of global warming.

The government has decided to approach this in a way that is divisive by increasing regressive carbon taxes while failing to deliver vital infrastructure. Sinn Féin would increase grant funding for Solar PV and replace the Better Energy Warmer Homes Scheme with a new tiered retrofit scheme based on income. This approach is based on the belief that we can further our progress in meeting climate goals while also alleviating energy poverty and social deprivation.

Sinn Féin would also create a Renewable Energy Investment Fund of €500 million in 2026 using money from the Infrastructure, Climate, and Nature Restoration fund which would be earmarked for increased investment into renewable energies such as offshore wind and to ensure lower electricity bills.

Selected Measures

- Renewable Energy Investment Fund & Nature Restoration Fund
- €550 million Capital*.
- Tiered and targeted retrofit scheme
- €100 million Capital.
- Increased funding for a reformed Solar PV scheme
- €21 million Capital.

*€250 million of this will be drawn down in 2026 with the remainder being drawn down in 2027.



Total funding for all new measures:

€12.9 million Current
€489.6 million Capital*

CULTURE, COMMUNICATION AND SPORT

Culture, communication and sport are three areas that deepen the foundations of a strong and prosperous society.

Sinn Féin has always recognised the importance of culture and has stood up in recent times to protect it, including our campaigns to protect the Moore Street Culture Quarter and the GPO.

We also value the importance of communication and the media. A vibrant, diverse, financially sustainable and independent media and communication sector is vital in a democracy.

In this budget we will support and invest in a number of measures to protect our culture and strengthen communication.

We will also increase funding in sport and the arts to build a healthier, more vibrant population and strengthen ties in the community.

Selected Measures

- ▶ Commence the roll-out of the Activity Card Scheme providing €130 worth of free afterschool sports, arts and cultural activities to children - **€17.4 million**.
- ▶ Abolish the TV Licence, fund public service media properly and support An Post - **€145 million**.
- ▶ Increase funding for the arts and other culture-related measures - **€21.3 million and €5 million Capital**.



**Total funding for
all new measures:**

**€197.7 million Current
€47.5 million Capital**



EDUCATION

Education is one of the most important aspects of a child's life and development, yet the government has turned its back on children right across the state.

Several problems still persist in our education system, whether it be in terms of school places, school transport, staffing shortages, special educational needs provision, the cost of education or the lack of funding for schools.

In this budget, Sinn Féin will tackle these problems by properly investing in our education system.



Total funding for all new measures:

€127.5 million first year
Current
€52.6 million Capital

Selected Measures

- Reduce the pupil teacher ratio by one point to address overcrowded classrooms in primary schools
- €11.25 million first year, €22.5 million full year and €30 million Capital.
- Additional staff, including Educational Psychologists, 1,850 Special Needs Assistants (SNAs) and 850 Special Education Teachers (SETs) - €38.7 million first year* and €115.8 million full year.
- Additional funding for schools to increase the capitation grant by €75 for primary schools and €50 for post-primary schools
- €46.1 million first year and €61.5 million full year.

* €19.9 million of which will be from ELS



ENTERPRISE, TOURISM, AND EMPLOYMENT

Sinn Féin is determined to tackle low pay and under-employment. Every worker deserves a decent standard of living.

We are calling for the minimum wage to be increased to €14.50.

To ensure we protect employment as we increase wages, we are proposing a €250 million fund to implement an employer-PRSI rebate to support businesses on a temporary basis to allow sectors to adjust.

We need to strengthen the domestic economy which would complement foreign direct investment and diversify our economy and tax revenue. This requires greater emphasis and support for all industries and businesses focused on trading domestically.



**Total funding for
all new measures:**

**€273.8 million Current
€39.9 million Capital**

Selected Measures

- Increase Minimum Wage by €1 to €14.50.
- Introduce a PRSI rebate scheme to support businesses that are most impacted by increases to the minimum wage - **€250 million**.
- Reduce VAT rate to 9% for the hospitality sector (excluding accommodation) taking effect from the 1st of July - **€260 million***.

* accounted for in Finance.



FOREIGN AFFAIRS AND DEFENCE

Irish people are rightly proud of our Defence Forces, and particularly their longstanding track record of participation in United Nations peacekeeping missions.

It is shameful that successive Fianna Fáil and Fine Gael governments have failed to invest in our Defence Forces. Sinn Féin are committed to making the investment needed to provide them with the personnel and equipment they need to meet the demands of their missions.

A well-resourced diplomatic service is vital to Ireland to play a constructive role in the wider world, committed to diplomacy, humanitarianism, peace building, and cooperation with other states on global challenges including poverty, world hunger, climate change, and conflict resolution. It would also champion the cause of Irish reunification.

Selected Measures

- Rebuilding Defence Forces numbers
- €26 million.
- Increase ODA for organisations like UNWRA - €40 million.
- Expand diplomatic footprint
- €3 million.



**Total funding for
all new measures:**

€74.2 million Current
€15.5 million Capital



FURTHER AND HIGHER EDUCATION

The Further and Higher Education sector is facing huge funding issues that the government refuses to address. Sinn Féin would invest €100 million into the sector to make a real impact on the core funding deficit the government has allowed to develop. This would put the sector on a stable footing, with further increases in later years needed thereafter.

Sinn Féin is adamant that higher education must be accessible to everyone. The government made a promise during the election that student fees would be phased out, and yet the first thing they did when back in power was increase fees to €3,000. More broken promises. Student fees must be abolished.

Additionally, Sinn Féin would abolish apprenticeship fees and value craft apprentices to boost the number of workers in the trades and construction, increase capital investment for student accommodation and increase the number of health and social care places in third-level institutes.

Selected Measures

- Increased core funding, which would see increased places for social and health care professions
- €33 million first year, €100 million full year.
- Fully abolish college fees from September 2026 commencing with a €1,500 reduction for the September 2025 academic year and abolish apprenticeship fees immediately
- €240.9m.
- Increase SUSI maintenance by 20%
- €40.1 million



Total funding for all new measures:

€374.3 million Current
€58 million Capital



HEALTH

Fianna Fáil and Fine Gael have presided over a continuous deterioration in the functioning of our healthcare system.

Waiting lists get longer, staff shortages persist, a bed and trolley crisis is ongoing, and the cost of basic healthcare is leaving vital healthcare care out of reach for many. Budget 2026 must address these issues and commit to adequately funding and investing in our health service including by providing an additional 500 hospital beds.



Total funding for all new measures:

**€788 million* Current
€500 million Capital**

* net of €150 million savings

Selected Measures

- 1,275 beds, 500 of which are hospital beds - **€164 million.**
- Extend medical cards to 110,000 more people - **€90.6 million.**
- Reduce the monthly maximum cost of medicines from €80 to €50 - **€78.3 million.**
- Prioritising women's health - **€44 million.**
- Improving hospital, home and community care - **€277.9 million.**
- Deliver necessary capital investment - **€440 million Capital.**
- Resourcing mental health - **€52 million.**
- Invest in community nursing homes and healthcare for older people - **€105.5 million.**



HOUSING

Housing is the biggest challenge facing our country at this moment. Under Fianna Fáil and Fine Gael's watch, the situation has become worse and worse, affecting people's ability to get quality stable accommodation, creating a barrier for students to enter third-level education, and impacting Ireland's competitiveness and ability to attract skilled workers and investment.

The largest indicator of the government's failure on housing is the fact there are now over 16,000 people who are homeless and relying on emergency accommodation, 5,000 of whom are children.

It doesn't have to be this way. The housing market can be fixed with the right mix of policies and political will. Sinn Féin have the policies and we have the political will. We are committing to the largest social and affordable home-building programme in the history of the State. We are aware that we also need to address bottlenecks, which is why we would increase staffing in An Coimisiún Pleanála to increase the speed of planning decisions.

Other measures include increased estate regeneration, a social housing retrofit programme, and increased funding for those living with Celtic Tiger era building defects and defective block homes.

Selected Measures

- 22,900 Social and Affordable Home Building Programme (8,600 additional) (Voted) - **€1.77 billion Capital (additional cost)**.
- Ban rent increases for three years and increase Renters' Tax Relief to a minimum of €1,250 and a max of €2,500 - **€470m. ***
- Increased staffing for planning & building control - **€12 million**.
- Reduce the average turnaround time for vacant council relets from 22 weeks to 12 weeks - **€50 million Capital**.

* accounted for in Finance section.



Total funding for all new measures:

€21.2 million Current
3.2 billion Capital
(including €638.3 million non-voted expenditure)



JUSTICE

Our Justice system lacks the capacity to deal with the issues that affect our communities on a daily basis. An Garda Síochána continues to struggle with recruitment and retention, there are lengthy delays in the court system, and there is overcrowding in prisons.

The government must do better. In this Budget, Sinn Féin proposes a number of measures to invest in key areas of our justice system.



**Total funding for
all new measures:**

€88.5 million*

* net of €48
million savings

Selected Measures

- Commence the largest garda recruitment drive in the history of the state, maximising recruitment in 2025 to bring in 1,000 new trainees and increase the Garda Training Allowance to the equivalent of the weekly minimum wage
- €20.3 million first year cost and €40.6 million full year.
- Increase the provision of Domestic Violence Centres - €6.6 million.
- Cap the cost of an IPAS bed at €70 per day, starting in January 2026 for new contracts
- €48 million savings first year €162 million savings full year.



RURAL COMMUNITY DEVELOPMENT AND GAELTACHT

Our communities are the backbone of our society, and they deserve sufficient investment. Under Fianna Fáil and Fine Gael's watch our communities have been overlooked for decades. Austerity saw funding levels in the community and voluntary sector decimated, and it remains far too low.

Youth organisations, the Community Services Programme and funding for programmes such as LEADER and SICAP have not yet recovered to their 2008 levels. Sinn Féin wants to invest in these programmes so that communities can reach their potential.

We are also committed to investing in our Gaeltacht regions to make them vibrant and viable communities for people to live and raise a family in, while also bringing record investment to Irish in our education system and in media, channelling the groundswell of support for cearta teanga evident in the tens of thousands who took to the streets in recent protests and the 130 organisations who came together to demand a Plean Fáis.

Selected Measures

- Increase funding to SICAP, LEADER and Men's and Women's Sheds
- €19.9 million.
- Increase investment in Gaeltacht regions and the Irish language
- €56.1 million Current
and €17.5 million Capital*.

* This is the total investment in an Gaeltacht and an Gaeilge across various departments in our alternative budget.



Total funding for all new measures:

€48.7 million Current
€31.9 million Capital



SOCIAL PROTECTION

As the cost-of-living crisis persists, people across the state are struggling to make ends meet. Means-tested measures alone are simply not enough. A series of universal and targeted measures are required to effectively impact areas like child poverty.

One in five children are now living in poverty after housing costs. This is modern Ireland. Sinn Féin would introduce a series of measures in this budget to deal with the issues such as child poverty, pensions, and carer's allowance.



**Total funding for
all new measures:**

€2.2 billion

Selected Measures

- Increasing working age weekly social welfare rates and pensions by €15 and disability-related payments by €20 – **€1.2 billion.**
- Increasing the monthly rate of child benefit by €10 – **€153.2 million.**
- Increasing the Child Support Payment (QCs) by €6 for under 12s and €15 for over 12s and increasing the income disregard for the working family payment by 10% – **€208.2 million.**
- Abolishing the means test for carers over the next five years (Step 1) – **€133.6 million.**
- Reintroduce the state pension for 65-year-olds – **€140.8 million.**
- Extending Fuel Allowance to recipients of the Working Family Payment and extending the fuel season to 37 weeks (this further 9 weeks of payment is the equivalent of an additional €297) – **€185.8 million.**



TRANSPORT

Successive Fianna Fáil and Fine Gael governments have failed to deliver on transport infrastructure, including major projects such as the Western Rail Corridor, the Navan rail line, and MetroLink.

Sinn Féin would increase investment in such projects and ensure their delivery is accelerated. However, support for people in the here and now while these projects are progressing is vital for workers and families, which is why Sinn Féin would stop planned increases in carbon taxes, and defer toll charge increases.



**Total funding for
all new measures:**

€175.2 million Current
€105.7 million Capital

Selected Measures

- Continue the 20% fare reductions and expand to commercial operators - €150.7 million.
- Accelerating Connecting Ireland Rural bus schemes - €6.8 million Current and €3.2 million Capital.
- Increased funding for the maintenance and improvement of our roads - €60 million Capital.
- Progress Navan Rail Line and Western Rail Corridor - €6.3 million Capital.







PART 4

FINANCE PROPOSALS

BUDGET PACKAGE

For the first time ever Fianna Fáil and Fine Gael have decided to withhold key information on how the budget package breaks down between funding required to maintain Existing Levels of Service (ELS) and pre-committed capital known as 'budgetary decisions' and funding available for new measures known as 'to be allocated'.

Despite repeated requests for this basic information we have been denied this minimum level of transparency around the public finances.

In the absence of disclosure by government, Sinn Féin have used the previous official department approach of estimating ELS at 3.5% of current expenditure in order to calculate the breakdown for the coming year.

This gives an estimate of €5.2 billion for ELS and pre-committed capital. Sinn Féin would increase voted capital by a further €4 billion to invest in infrastructure and end the housing crisis. This allows for €4.2 billion of new current and tax measures in our budget package.

Government propose cutting taxes by €1.5 billion using an approach which will benefit the wealthiest most. We would instead raise €0.7 billion from banks, landlords and the wealthiest while still cutting income tax for workers. This allows our proposals to target €4.9 billion in additional current expenditure to new measures.

Budgetary Strategy €billion

Total Budget Package (1 + 2 + 3)	13.4	
Budgetary Decisions (1)	5.2	
▶ Pre-committed NDP Increase		
▶ Existing Levels of Service		
▶ Public Sector Pay Agreement		
Additional Capital Investment	4	
New Measures (2):	4.2	
▶ Current expenditure		▶ 4.9
▶ Tax Measure		▶ (0.7)

*Rounding may affect totals



FINANCE MEASURES

The priority of the tax package needs to be taking pressure off workers to help them with the cost-of-living crisis.

Sinn Féin is proposing to abolish the USC for all workers on the first €40,000 they earn.

Sinn Féin's tax proposals at the same time as delivering for ordinary workers and families will also increase revenue rather than diminishing the tax take as proposed by government.

This allows us to ensure both tax cuts for workers as well as sustainable expenditure to tackle the cost-of-living crisis and deliver strong public services.

The government are making things worse for most households. We show how the carbon tax can be reduced and all future increases scrapped and that property tax can be phased out instead of increasing it.

We are calling for pressure to be taken off renters through a reformed and enhanced renters tax credit paired with a three-year ban on rent increases to ensure renters rather than landlords feel the benefits of this measure.

Government allowed banks to shelter profits as they stand over sweetheart deals with vulture funds. That needs to be ended to make our tax system fairer.

SINN FÉIN WOULD:

- 1 **Abolish USC for all workers on the first €40,000 you earn.**
- 2 **Phase out the property tax.**
- 3 **Cut the carbon tax and cancel all future increases.**
- 4 **Increase the renters' tax credit.**
- 5 **Extend the reduced rate of VAT on energy bills.**
- 6 **Make the bailed-out banks pay tax.**

DEPARTMENT OF FINANCE

Expenditure Measures

	€million
Abolish USC for all workers on the first €40,000 of their income	1,465
Restoring trade union tax relief	37
Extend 9% VAT rate for electricity & gas	209
Increase renters tax credit to a minimum of €1,250 and a maximum of €2,500	470
Abolish Stamp Duty for First Time Buyers (<=€450,000)	41
Reduce Local Property Tax by 20%	75
Reduce VAT rate for hospitality (excluding accommodation)	260
Do not proceed with Carbon Tax increase	157
R&D Tax Credits payable to small & micro companies within 12 months	38
Extend various farm tax reliefs	12
End financial penalties for people paying motor tax by instalments	35
Reform of Disabled Drivers and Passengers Scheme	19
Replacement for Section 481 Regional Uplift	5
Abolish Concrete Products Levy	24

Revenue Measures

	€million
Restrict Corporation Tax Relief for Bailed-Out Banks	(289)
Scrap Landlord Tax Relief introduced in Budget 2024	(144)
Extend & Increase Bank Levy	(400)
Remove Tax Credits on tapered basis for individual income above €100,000	(465)
Introduce Solidarity Tax of 3% on individual income above €140,000	(405)
Restrict Employer PRSI Exemption for SBR to SMEs	(259)
Remove Special Assignee Relief Programme	(48)
Extend 1% Stamp Duty to all Share Buybacks	(39)
Introduce Second Home Charge of €450	(162)
Reduce tax subsidies on gold-plated pensions	(409)
Introduce Pollution Tax on Private Jet departures	(18)
Adjust LTV while maintaining €30,000 limit in Help To Buy Scheme	(115)
2% Increase to the Betting Duty for online gambling	(64)
Increase Residential Stamp Duty to 2% & 5% on values above €700,000 & €1million	(53)
Increase Commercial Stamp Duty to 12.5%	(390)
Dormant Investment Account Fund	(102)
Compliance	(150)

NET REVENUE

(665)

*Rounding may affect totals

WEALTH TAX COMMISSION

Wealth inequality remains a real and growing threat in Ireland and across the world. Underinvestment in infrastructure and inadequate public services are the end result of extreme wealth being sheltered from any meaningful taxation.

Sinn Féin are calling on the government to set up a wealth tax commission to bring forward proposals on the most effective way to ensure that wealth is taxed appropriately in the state.

ADDITIONAL TAX MEASURES

- Increase the Vacant Homes Tax
- Increase stamp duty to end the bulk purchasing of residential property including apartments
- Increase the Dividend Withholding Tax and CGT to 33 percent for IREFs and REITs
- Entity level tax on IREFs
- Extend BIK relief on certain categories of vehicles.



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