


Our Asks Vs what was delivered

What we asked for		What was announced
Goal 8: Decent Work & Economic Growth		
<i>Covid-19 stimulus supports for local economies</i>		
12-month waiver on commercial rates & shortfall in funding for LAs to be replaced by central Government	✓	<ul style="list-style-type: none"> Commercial rates waived until the end of this year, but no further commitment past December €300m in additional funding for LAs
Benefit-in-kind voucher up to the value of €1000	✗	No mention- one for Finance Act
Benefit Scheme to replace the proposed tax credit for tourism and hospitality sector	✗	No mention- one for Finance Act
Implement recommendations of Expert Taskforce on Aviation and on Tourism and Hospitality Taskforce	✓	<ul style="list-style-type: none"> Establishment of €3.4 billion Covid and Brexit economic recovery fund to help sectors such as hospitality, culture & aviation Hospitality VAT drop to 9% 1st November until December 2021 Reduction in VAT from 23% to 21% effective immediately until Covid-19 Restrictions Support Scheme (CRSS) will provide businesses with immediate funding if they are forced to close due to level 3 or higher restrictions. The Government will pay them based on their 2019 average weekly turn over. It will apply to premises where restrictions directly prohibit or restrict access. Payments will be calculated on the basis of 10 per cent of the first €1 million in turnover and 5 per cent thereafter, based on average VAT exclusive turnover for 2019. It will be subject to a maximum weekly payment of €5,000. Exchequer support of €31.3m to our regional airports, including €10 million support for Cork and Shannon airports €55 million for tourism business support scheme and €5 million for a product development scheme.




New Wage Subsidy Scheme for self-employed and sole traders	✓	<ul style="list-style-type: none"> • New scheme for self-employed to allow them to take up intermittent work without losing their PUP benefit. • EWSS and PUP to be extended beyond 31 March 2021 • Debt warehousing to be extended to allow the deferral of payments with no interest, 3% thereafter and no surcharge • Government to apply to EU SURE Fund (€2.5 billion) to fund the wage subsidy schemes • Earned Income Tax Credit for the self-employed increased by a further €150, making it €1,650 per year
Expand grants for non-Rate payers	✗	Not mentioned
Fund a new six-month accelerator programme for existing and new tourism companies	✗	Not mentioned
Supporting Entrepreneurs & SMEs		
Reduce Capital Gains Tax rate of 33% for non-passive investment	✗	<ul style="list-style-type: none"> • Not committed to • Amendment announced for the ordinary share holding requirement so that an individual who has owned at least 5 per cent of the shares for a continuous period of any three years qualifies for this relief.
Increase the lifetime limit of €1 million in qualifying capital gains under Entrepreneur's Relief	?	Amendment of the ordinary share holding requirement so that an individual who has owned at least 5 per cent of the shares for a continuous period of any three years qualifies for this relief. Previously, a person had to own at least 5 per cent for a continuous period of 3 years in the 5 years immediately prior to the disposal.
Review and Reform of the Key Employee Engagement Programme (KEEP)	✗	Not mentioned
Expand eligibility criteria for the R&D tax credit rate to medium enterprise	✗	Funding for R&D through the Covid products scheme and additional expenditure on the IDA's Regional Property Programme to support investment in Ireland
Simplify reliefs (such as Retirement Relief) and integrate them within a more expansive Entrepreneur's Relief	✗	No commitment
Support serial entrepreneurship by introducing a "small business rollover" mechanism	✗	Not mentioned

Trade & Investment		
Commit to 12.5% Corporation Tax	✓	<ul style="list-style-type: none"> • Commitment confirmed • Roadmap on Ireland's Corporation Tax Rate due to be published soon (including the OECD's BEPs proposal) • New Intellectual property regime to come into effect immediately • New Taxation Commission to be established
Contingency funding for companies impacted by Brexit	✓	<ul style="list-style-type: none"> • €3.4 billion will establish a Recovery Fund to stimulate demand and employment resulting from Brexit and Covid-19 • €340 million of voted expenditure will be spent on Brexit supports in 2021 • Government to look at availing of the EU's Brexit Adjustment Reserve once the technical details are finalised
Increased funding to expand current customs training programmes for SMEs	✗	Not mentioned
Increased supports for businesses who want to expand their operations in e-commerce and the Digital Single Market	?	Not specifically mentioned, though there was an emphasis placed on digital upskilling
Flexible & Accommodating Workplaces		
Reform of the e-working allowance	?	<ul style="list-style-type: none"> • Strategy due soon from the cross-departmental taskforce • No review of the €3.20 daily allowance
Increase in individual tax rebate for working from home	✓	Cost of broadband and some other expenses in relation to working from home can be claimed by Revenue (to be set out in their guidelines)
Increase resources to the Regional Skills Fora, in line with population	✓	<ul style="list-style-type: none"> • Funding for 10,000 upskilling and reskilling opportunities with Solas and Skillnet Ireland including the Skills to Advance and Skills to Compete programmes. • €200m earmarked for training, skills development, work placement schemes, recruitment subsidies, and job search and assistance measures
Amalgamate all current supports under the Reasonable Accommodations Fund into one grant that guarantees funding for specialised equipment for employees	✗	Not mentioned
Increase investment in the Irish Naturalisation and Immigration Service	✗	Not mentioned



Target funding for training of line-mangers and employers on how to implement SME-friendly, agile and flexible polices in the workplace		Not mentioned
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Goal 11: Sustainable Cities & Communities


Funding a Town Centre First Initiative

Resourcing a Government's Town Centre First Initiative		Not mentioned but the Department of Rural and Community Development is to receive €341 million and will fund the Town and Village Renewal Scheme- one to watch for National Economic Plan
Expand the Living City Initiative to include long-term vacant commercial properties built post-1915		No- One for finance act
Amend the LCI by incorporating the costs of buying LCI qualifying properties into the relief and reduce the inheritance/CGT tax disincentives		No- one for Finance Act


Remove Regulatory Disincentives

Reform the Fair Deal Scheme so that when rental income accrues, the costs associated with renting that dwelling is discounted from reckonable income		Not mentioned
Introduce a targeted, time-bound, reduction of Construction VAT for affordable high-density apartment new builds in cities		Not mentioned

Reducing Vacancies

Better resource Local Authorities to initiate street improvement and active travel investments		<ul style="list-style-type: none"> • €1.8bn funding announced for sustainable transport, cycling, walking and greenways • Additional €5.2 billion allocation to the Department of Housing in 2021. This will help to fund: <ul style="list-style-type: none"> - €500 million of capital spending - 9,500 new social housing units in 2021
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Support Urbanism

Investment in the urban built environment to provide social and community spaces and resources, akin to those in rural areas		Not mentioned
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Provide funding to reform the planning system to ensure efficient decision making, in combination with the upskilling of Local Authority planning departments	✓	€1.2 billion in funding for Land Development Agency to continue projects already underway and will deliver 9,000 affordable housing and cost rental units
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Goal 9: Industry, Innovation & Infrastructure

Finance Infrastructure Sustainably

Maintain the “Rainy Day Fund”	✗	The €1.5 billion contained in the Rainy Day Fund will be drawn down and used in Budget 2021- unclear what future of scheme is
Investment in capital projects and infrastructure, with an open approach to PPP to ensure progress	✓	€1.6 billion in capital programmes under the NDP

Improvement Transport Services

Invest in the commencement of MetroLink, intercity rail transport infrastructure, the Dublin rail interconnector, the Cork Suburban Rail Project & the BusConnects projects	✓	Metrolink, Dart Interconnector, and BusConnects are to receive continued support
Accelerate the Dart extension projects and establish a timeline towards developing an all-electric rail network	✓	41 additional carriages for inter-city trains and the signing of the contract for up to 600 carriages for Dart Plus. This will be the largest ever fleet extension of rail infrastructure

Securing National Grid Infrastructure

Invest in the accelerated roll-out of a national fast-charging network for the EVs with a focus on regional areas	?	<ul style="list-style-type: none"> Commitment to the purchase of EVs under GPP to enable the deployment of EVs across the public service fleet
Investment in electricity grid and Invest in biomethane technologies and systems to provide renewable methane and hydrogen supply	✗	Not mentioned
Investment in water infrastructure, providing powers to State bodies to finance such investment through land value capture	✓	€44 million to Irish Water for remainder of 2020 to upgrade infrastructure

Strengthen the Regions

Resource the Regional Assemblies so that they can develop territorial impact assessments on central government policies, and proposed legislation, which can feed into the pre-legislative scrutiny process	?	Review of the NDP is to ensure that capital spending (over €10 billion now) will support regional development
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The Digital Economy		
Speedy implementation of a high-speed broadband throughout the country	✓	<ul style="list-style-type: none"> • €132 million for national broadband plan • €341 million allocated to Dept of Community and Rural Development, which will include broadband access points • Under the Town and Village Renewal Scheme, there will be a €5 million investment in facilities for digital hubs and broadband connection points across rural Ireland, aimed at enhancing remote working capability and remote access.
Fund a civilian cybersecurity agency	✗	Not mentioned
Goal 13: Climate Action		
Generating Renewable Energy		
Increased investment in the electricity grid, including the progression of the North-South Interconnector and the Celtic Interconnector	✗	Not mentioned
Allocate funding to support research into how the gas-networks can be future proofed to transition from the delivery of natural gas, to hydrogen	✗	Not mentioned
Strategic investment into one or more Irish ports for the construction of offshore wind farms	✗	Not mentioned
Fund research into future-proofing the gas-networks to transition from the delivery of natural gas to renewable gas	✗	Not mentioned
Decarbonising Heat and Transport		
Ringfence all Exchequer returns from Carbon Tax and strategically invest in green infrastructure, public transport, and heating alternatives	✓	<ul style="list-style-type: none"> • Increase of €7.50 per tonne of CO₂ (now standing at €33.50 a tonne) (Carbon tax increase for vehicles to be brought in with immediate effect, and fuel, oil, home heating, etc. to be introduced next year. • €100 million of this will go into energy efficiency of homes, an 82 per cent increase on 2020. This will be for various grant schemes. • Over €221m funding announced for residential and community retrofit schemes. This €100 million increase in allocation is funded

		through carbon tax revenue. Increased funding of €65m and is aimed at supplying jobs (lower than anticipated)
Following any phased increases to the Carbon Tax, Government must commit to carrying out impact assessments on the consequences for SMEs, commuters and Border communities	✗	Not mentioned
Increase investment in the decarbonisation of public transport, particularly in cities, such as investment in bio-methane vehicles and the electrification of trains and buses	✓	€1 billion in public transport to form part of the climate transition and green recovery and will fund: <ul style="list-style-type: none"> • progress on major Project Ireland 2040 programmes including BusConnects, MetroLink and the DART Expansion Programme; • the ongoing development of a range of Active Travel and Greenway infrastructure projects; and • the enhancement of bus, rail and Local Link services throughout the country, and will ensure the continuation of services even with reduced capacity restrictions due to Covid-19.
Invest in appropriate infrastructure to support the transition of Heavy Goods Vehicles to low-carbon fuel options like Compressed Natural Gas	✗	Not mentioned
Use ring-fenced environmental fund revenues to broaden the coverage and density of shared use schemes	✓	€360m allocated across Government to support walking and cycling projects nationwide
<i>Accelerating the Transition to the Circular and Low Carbon Economy</i>		
Commit funding to expand the network of local authority energy agencies to act as a local one-stop-shop structure providing practical advice	✗	Not mentioned
Classify SEAI supported retrofitting projects as zero VAT rated products	✗	Not mentioned
Introduce circular economy supports like the recent €600,000 DCCAE Circular Economy Innovators fund to promote the circular economy	✗	Not mentioned
Invest in re-training programmes to support the transition from jobs reliant on fossil fuels to low carbon jobs, such as energy retrofitting for buildings, sustainable forestry, renewable energy and peatland restoration to name a few	✓	<ul style="list-style-type: none"> • €65 million to fund retrofitting • 1,500 places for retrofitting upskilling/reskilling and supporting employment in the emerging green economy

Funding for research innovative technologies such as Carbon Capture Storage, Hydrogen, Biogas and Anaerobic Digestion	✗	Not mentioned
Invest in measures that will support communities to meet afforestation and bog restoration targets	✓	€5 million for peatland rehabilitation.
Climate Mitigation and Adaptation		
Appropriate funding for flood defence infrastructure, technology investments for flood resistance and resilience measures	✗	Not mentioned
Goal 5: Gender Equality		
Accommodating Family Friendly Workplaces		
Funding to enable a review of Paternity Benefit	✗	Not mentioned
A review of the amount of parental leave that the State provides over the course of an individual childhood, should occur in consideration of the extra burden that Covid-19 has placed on families	✓	Three additional weeks of parental leave introduced, that can be taken by either parent in a minimum block of one week at a time
Access to Affordable Quality Childcare		
Increase investment in childcare services, early education infrastructure and schools that are reopening to facilitate breakfast clubs and after school childcare	?	€30 million for other services under the aegis of the Department- low level of investment when compared to previous years
Continued investment in the Early Childhood Care and Education (ECCE)	?	€638 million investment in early years, giving continued support for both universal and targeted subsidies under the National Childcare Scheme in 2021.