



Priorities for Youth



PRE-BUDGET SUBMISSION 2027



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Key Priorities

Reduce student contribution fee to €1500

YFG calls for the reduction of the Student Contribution Fee to €1500. YFG believes fees should be continuously reduced over the next 4 budgets to eliminate fees and ensure that we continue to promote and invest in higher and further education for young people.

Increasing the defence budget to €4.05 Bn

YFG calls for the tripling of Ireland's annual defence budget to €4.05 billion over the next 4 budgets, to fund a complete transformation of Ireland's defence capabilities. This increase is intended to address what the Commission on the Defence Forces described as the inability of the Defence Forces to defend the state against any sustained threat.

Increase Tams Young-Farmer Grant Aid from 40% To 60%

YFG calls for a significant expansion of capital supports for young farmers by increasing the TAMS grant rate from 40% to 60%, requiring an estimated €70–90 million in additional annual funding under CAP and national co-financing. This increase is intended to drive generational renewal in Irish agriculture, support earlier land transfer, and enable young farmers to modernise holdings, invest in environmental improvements, and reduce emissions.

Ensure that menstrual products are available at all public buildings

YFG calls on the Government to reaffirm and deliver its Programme for Government commitments by providing sustained funding to guarantee free menstrual products in every public building.

Guarantee Gaeltacht access for all DEIS Students

Expand the DEIS Gaeltacht Scholarship Scheme to fully cover the cost of a Gaeltacht summer course for every student in a DEIS-designated school. While the scheme has grown from 50 places in 2019 to over 800 in 2025, at a cost of €900,000, it still only covers around 85% of fees and reaches a limited share of eligible students. A full expansion would guarantee equal access to Irish-language immersion for young people from disadvantaged communities.



Foreword



Tánaiste, Aire,

Go raibh maith agat as an deis seo chun tosaíochtaí Ógra Fhine Gaeil a phlé.

We welcome this opportunity to discuss our priorities with you and hope that many will be considered for inclusion in this year's budget.

We meet at a time of continued global instability with conflicts continuing to occur across the world which are making the global economic environment increasingly uncertain and precarious, all of which is compounded by continued technological innovation which is constantly changing the way we work and live.

Our priorities in this submission are targeted at ensuring that young people are supported in these uncertain times, through the continued fostering of economic competitiveness and growth, supporting the creation of quality jobs, targeting housing delivery measures at young buyers and renters, continued investment in education and training opportunities for young people, enhancing our security and many other areas.

We also acknowledge that public spending increases must be funded on a sustainable basis through the addition of new sources of Government revenue, several of which we suggest in this submission. However, we also suggest a variety of initiatives for improving the efficiency of public spending. In recent years there has been a sustained increase in public spending - much of it welcome for new policy initiatives, but there has also been consistent overspending by many Government Departments. We propose a range of measures to identify efficiencies within Government Departments and state bodies to deliver better value for public money, but also as a method of funding further measures in the interest of young people.

Tánaiste, we look forward to discussing our priorities with you and we hope to see many of them included as part of Budget 2027 and in future budgets. We thank you again for this opportunity to engage constructively on our priorities for this year's Budget.

Is mise le meas,

Jamie Malone
Young Fine Gael President



A Tháiniste,

Although we live in a world facing many challenges, Ireland remains in a strong economic position. The past number of years have been difficult for many people,

but we believe that we are now in a position to build on that strength and deliver meaningful improvements for the people of Ireland.

This document has been shaped by the views of YFG members, branches and committees from across the country. Contributions came from every corner of Ireland, and distilling those ideas into this submission was no small task. We are particularly grateful to our Committee for the dedication and work that went into bringing these proposals together.

In this document, we address a broad range of issues affecting life in Ireland, setting out our perspective on how we can make our country a better place to live, work, raise a family and do business, both now and into the future. We have also carefully considered how our proposals can be funded and how resources can be used effectively to deliver meaningful improvements.

Thank you for taking the time to meet with us and for giving our proposals your consideration. We greatly appreciate the opportunity to share our views with you directly and to have an open and constructive discussion. We are grateful for your time and engagement, particularly in the lead-up to the Budget, and hope that our proposals will contribute positively to your deliberations.

Le dea-mhéin,

Barry Murphy
Young Fine Gael Director of Policy

Acknowledgements

The Young Fine Gael National Executive would like to commend the work of the Pre-Budget Submission Committee, which has been working to compile this document over the last number of months. We would also like to thank the Branches, Regional Councils, Networks, Policy Fora, and, of course, the members who contributed proposals for the document throughout the drafting process.

A special thank you to Bill Crawley, Charles Crowley, Shane Lee, Johnny Markham, Steven Murphy, Brian O' Carroll and Louis Pemble who made up the Pre Budget Submission Committee.

Revenue Raising Measures

Reform the gambling taxation regime, with the raised revenue ringfenced for addiction services for young people

YFG calls for increasing the betting duty to 6% for all bookmaker and remote bets, and introducing a 2% levy on bets placed at racecourses, greyhound meetings, and tote facilities. All additional revenue should be ringfenced to fund gambling addiction support

Extend the nicotine excise regime to nicotine pouches

YFG calls on the Government to apply the same rate of VAT and excise to nicotine pouches that is currently applied to vapes, and vape liquids.

Introduce a chewing gum levy to support cleaner streets

YFG calls on the Government to introduce a ten-cent levy on chewing gum products, with all revenue allocated to Local Authorities to support litter removal and public realm maintenance. Chewing gum litter, and other litter, continues to impose a significant cost on local authorities. This measure would ensure that the burden of clean-up is more proportionately shared by the culprits, rather than taxpayers.

Finding fiscal space

YFG recognises the growing demands on State spending and note the significant increase in Government spending over recent years. However, we see opportunities for making State spending more efficient in the long run and propose a number of policies which would find significant savings in Government spending, ensuring the sustainability of public finances. While these proposals need investment in the short run, we anticipate the long term savings will far outweigh the short term cost of the measures.

Establish a review commission for spending at semi state bodies

YFG calls on the Government to establish a Commercial Semi-State Review Unit with a three-year mandate to review the State's commercial semi-state portfolio body-by-body, with a view to ensuring that such state funded bodies are delivering the best value for money for taxpayers.

Invest in revenue's compliance capacity

YFG calls for expanded Revenue compliance capacity, with an additional €30 million per annum of investment projected to yield approximately €300–€450 million per annum in additional collected tax, drawing on existing data from Enhanced Reporting Requirements and the Pillar Two regime.^{[1][2]}

Establish a digital platform unit to identify under reporting of income from online marketplaces

YFG calls on the Government to establish a Digital Platform Unit within Revenue to fully utilise the new DAC7 data reporting regime, including cross-checking short-term letting registration and Residential Zone Land Tax data, and close the shadow economy gap in the platform sector,

[1] For the underlying modeling on compliance multipliers -Office of the Revenue Commissioners, 2025. Annual Report 2024: Statement of Strategy and Compliance Yields. Dublin: Stationery Office.

[2] On data capabilities arising from real-time employer tracking - Department of Finance, 2024. Budget 2025: Economic and Fiscal Outlook & Implementation of the OECD Pillar Two Directive. Dublin: Government Publications



Finance

Employer PRSI relief for businesses in small towns

YFG calls on the Government to introduce an Employer PRSI relief scheme for start ups and small businesses operating in towns with populations under 20,000 people, helping local enterprises, create jobs, revitalise town centres and strengthen regional economies.

Use the PTSB proceeds only for capital spending

Complete the banking divestment by ring-fencing the expected €931 million PTSB sale proceeds for capital investment projects.

Introduce a young workers tax credit

YFG calls for the introduction of a targeted Tax Credit of €1500 for workers under 30 years of age, easing financial pressure, improving cash flow, and rewarding work at a crucial stage of life, for a generation that is feeling the burden of an increased cost of living.

Increase the upper threshold for 20% tax band

YFG calls for the Upper threshold for 20% income tax to be increased from €44,000 to €50,000. This would protect middle-income earners from inflation-induced tax drag, boosting disposable income and stimulating domestic economic growth without disincentivising full-time work.

Introduce a middle income tax band

YFG calls for the introduction of a 30% tax band for income between €44,000 and €65,000. This proposal would support the squeezed middle income earners who have found it difficult in recent years.

Create a state-backed co-investment facility through the Ireland Strategic Investment Fund

Create a State-backed co-investment facility matching seed-stage angel investment up to €500,000 per company on pari passu terms, administered through Enterprise Ireland.

Create an Irish individual saving account scheme I-ISA

YFG calls for the creation of an Irish Individual Savings Account (I-ISA), a unified tax-free investment and savings scheme for personal investors. The scheme should allow annual contributions of up to €20,000, exempt from all tax, in line with the UK's ISA scheme. Eligible investments should include those listed on regulated exchanges. YFG also calls for automated tax compliance by authorised providers.

Abolish the eight year deemed disposal rule

YFG calls for the abolition of the eight-year deemed disposal rule on investments. This would stop the unfair practice of taxing unearned "paper" gains, allowing investments to compound naturally over time without forced cash drains. Moving the tax trigger to actual disposal eliminates administrative tracking for everyday savers, and brings Ireland in line with standard European tax systems.

Agriculture and Rural Affairs

Introduce a solar panel grant scheme for farms

YFG calls on the Government to introduce a targeted solar panel grant scheme for farms, supporting farmers to generate renewable energy on-site. This measure would assist in meeting climate targets, reduce energy costs in the agricultural sector, and create an additional and stable revenue stream for farm families. Supporting microgeneration in agriculture would also contribute to national energy supply and strengthen the rural economy.

Increase TAMS young-farmer grant aid from 40% to 60% **KEY PRIORITY**

YFG calls for a significant expansion of capital support for young farmers by increasing the TAMS grant rate from 40% to 60%, requiring an estimated €70–90 million in additional annual funding under CAP and national co-financing. This increase is intended to drive generational renewal in Irish agriculture, support earlier land transfer, and enable young farmers to modernise holdings, invest in environmental improvements, and reduce emissions.

Lower the development fee for non-serviced sites

YFG calls for an introduction of a reduced local authority development contribution fee for non-serviced rural sites – specifically those without footpaths, street lighting, public sewer access or mains water/gas.

Introduce late night bus services in regional areas

YFG calls on the Government to fund late-night bus services connecting regional towns. This would support the night-time economy, improve safety, and provide young people with viable transport options outside major cities.

Facilitate ride-sharing services in rural areas underserved by taxis

YFG calls on the Government to liberalise regulations on ride-sharing and taxi services in areas that are underserved by licensed taxis. Recognising the declining number of taxi services in rural areas, YFG calls on the Government to allow ride-sharing services on regulated platforms in rural areas and small towns and villages. This measure would support the rural nighttime economy by providing safe, regulated avenues for people to get home from a night out, contributing not just to the nighttime economy but to road safety also. hools with greater choice and flexibility in staffing, and to provide teachers with clearer career pathways.



Health

Ensure that menstrual products are available at all public buildings **KEY PRIORITY**

YFG calls on the Government to reaffirm and deliver its Programme for Government commitments by providing sustained funding to guarantee free menstrual products in every public building.

Expand the treatment of PMOS and endometriosis

YFG calls for significantly enhanced care pathways for Polyendocrine Metabolic Ovarian Syndrome and Endometriosis, ensuring timely access to diagnosis, specialist support, and ongoing treatment. No person living with these conditions - or undergoing investigation for them - should be left waiting for essential care.

Expand the free contraceptive scheme to cover all women and vasectomies for men

YFG calls for the expansion of the Free Contraceptive Scheme to all women, removing any barriers to women who fall outside of the scheme's current criteria. We also call on the Government to cover vasectomies in the same scheme, reducing the stigma around the procedure providing more options for family planning for both men and women.

Introduce a cost of disability payment to recognise the increased day to day costs to persons living with a disability

In light of the increased day to day costs for people with a disability, YFG calls on the Government to introduce

an additional social protection payment to help meet the additional costs of transport, special equipment, household costs such as heating and lighting. The scheme would be paid on top of the Disability allowance already paid.

Expand the common conditions service in pharmacies to include conditions such as chest infections, sinus infections and other similar common conditions

YFG calls on the Government and Minister for Health to allocate additional funding to local pharmacies so that they can expand the common conditions service to cover conditions that often require basic antibiotics such as chest, sinus and throat infections.

Extend the nicotine excise regime to nicotine pouches **REVENUE RAISING**

YFG calls on the Government to apply the same rate of VAT and excise to nicotine pouches that is currently applied to vapes, and vape liquids.

Expand free GP care to all children in all primary schools

YFG calls on the Government to commit to the phased introduction of free GP care for all primary school aged children. Expanding on the important work of providing a GP visit card to all under 8s, we propose that all children currently enrolled in the scheme should remain part of the scheme until they leave primary education.

Sports, Art, Culture and the Gaeltacht

Reform the gambling taxation regime, with the raised revenue ringfenced for addiction services for young people **REVENUE RAISING**

YFG calls for increasing the betting duty to 6% for all bookmaker and remote bets, and introducing a 2% levy on bets placed at racecourses, greyhound meetings, and tote facilities. All additional revenue should be ringfenced to fund gambling addiction support.

Investing in multi-purpose, all weather community sport facilities

YFG regrets the lack of all weather playing pitches, which allow young people to continue to more reliably stay active over the winter months. As such YFG calls on the Government in the upcoming Community Sport Facilities Fund to prioritise the funding applications of multi-use, all-weather facilities, ensuring that State investment in sport facilities is targeted toward facilities that can be used by the greatest number of people over the entire year, and that targets cohorts that are currently least engaged with sport and physical activity.

Introduce a subsidised youth ticket scheme for theatre, museums and the arts

To invest in the cultural future of our nation, YFG calls for the introduction of a national youth subsidy scheme that provides young citizens with free or heavily discounted access to theatres, museums, and arts venues for people under 25. This will eliminate economic barriers to cultural participation, fostering a lifelong appreciation for creativity and heritage among the next generation. The scheme will stimulate the creative economy while supporting the well-being and social integration of our young people.

Guarantee Gaeltacht access for all DEIS students **KEY PRIORITY**

Expand the DEIS Gaeltacht Scholarship Scheme to fully cover the cost of a Gaeltacht summer course for every student in a DEIS-designated school. While the scheme has grown from 50 places in 2019 to over 800 in 2025,

at a cost of €900,000, it still only covers around 85% of fees and reaches a limited share of eligible students. A full expansion would guarantee equal access to Irish-language immersion for young people from disadvantaged communities.

Introduction of a national culture pass programme

YFG calls for the creation of a National Culture Pass Programme to expand access to Irish cultural activities for adults and young people. The scheme would provide phased annual digital vouchers to all tax-resident adults (€50 in year one, €100 in year two, and €150 in year three), alongside a €300 Junior Culture Pass for those aged 12–17. Vouchers would be redeemable only with registered Irish cultural providers, with at least 25% ring-fenced for live, in-person cultural experiences

Develop a Gaeltacht tourist trail

YFG calls for the creation of a specialised Gaeltacht Tourism Route, similar to the Wild Atlantic Way. This targeted approach ensures direct economic investment into Gaeltacht regions while enhancing the visibility and cultural preservation of smaller Irish-speaking communities.

Increase the Bean An Tí subsidy

YFG calls for the Bean an Tí subsidy to be increased from €16 to €20 per student. This would help to combat the cost of living and secure a future for families living in Gaeltacht areas.

VAT Exemption For Building Materials In Gaeltacht Regions

YFG calls for a VAT exemption to be introduced for building materials used in the building or maintenance of properties in Gaeltacht areas. This would ensure that building and maintaining property in Gaeltacht areas remains viable by reducing the often inflated cost that comes with building in isolated areas.



Justice

Increase fines to bring them in line with inflation, creating a greater deterrent

YFG notes that over fifteen years have passed since the 2010 Fines Act was written into law. While certain road traffic offences such as speeding have seen their penalties double, other areas of the law have not seen this increase, eroding the value of the fine. As such, YFG calls on the Government to increase the maximum fine allowed as outlined in this act, in line with levels of inflation.

Build a new prison to deal with overcrowding

YFG calls for a dedicated capital allocation to construct a new prison facility, responding to chronic overcrowding across the prison system, which frequently operates above 100% capacity. This investment is intended to alleviate severe health and safety risks for staff and inmates and ensure the State can meet basic standards of detention.

Youth community safety partnerships

YFG proposes the establishment of Youth Community Safety Partnerships in every Local Authority, giving young people a direct voice in shaping local safety initiatives, anti-social behaviour responses and public-realm improvements.

Roll out body cameras to all on duty Gardaí

YFG calls for increased funding to complete the nationwide rollout of body-worn cameras for all on-duty Gardaí. Pilot schemes have demonstrated their effectiveness in evidence gathering and in providing an accurate, transparent record of interactions with the public.

Investment in Garda recruitment

YFG calls for accelerated investment to expand Garda recruitment, ensuring adequate staffing levels to guarantee operational demands are met and to strengthen community policing.

Build a second Garda college

In order to support the recruitment of additional Gardaí, YFG calls for the development of a second Garda college. This would also assist with attracting candidates that would find it difficult to relocate to Tipperary for family reasons.

Security and Defence

Increase the defence budget to €4.05b

KEY PRIORITY

YFG calls for the tripling of Ireland's annual defence budget to €4.05 billion, to fund a complete transformation of Ireland's defence. This increase is intended to address what the Commission on the Defence Forces described as the inability of the Defence Forces to defend the state against any sustained threat. The increased budget would be used to both acquire the military capabilities possessed by all other European states of a similar size to Ireland, and to fund a major programme of reform of Ireland's defence and national security architecture. The plan also includes a national recruitment, and skills drive with improved pay, training, and accredited career pathways, particularly in high-demand fields like cyber, aviation, and engineering. We also propose a €50 million Defence Innovation Fund to support Irish SMEs and research institutions developing dual-use technologies such as AI and cybersecurity.

Launch a €50 million defence innovation fund

A €50 million Defence Innovation Fund should be launched to support Irish SMEs and research institutions developing dual-use technologies in areas such as AI, cybersecurity, and infrastructure protection. By fostering a Defence Tech Hub and aligning procurement with EU frameworks, Ireland can strengthen its security while supporting homegrown innovation and contributing to European resilience.

Launch a national recruitment drive for the Defence Forces

YFG calls for a national recruitment drive backed by attractive pay, training programmes, and accredited qualifications developed in partnership with Irish universities. Cybersecurity, engineering, and logistics should be seen as especially critical areas.

Establish a unified intelligence agency

YFG proposes establishing a unified National Security and Intelligence Agency (NSIA). Ireland's current intelligence capacity is fragmented between An Garda Síochána (Special Detective Unit and National Surveillance Unit), Defence Forces Intelligence, and civilian security bodies. This patchwork approach hampers foresight, slows crisis responses, and dilutes accountability. In an age of hybrid threats, from cyberattacks on data centres to foreign disinformation campaigns, a unified intelligence agency is required. This new body would unify domestic, foreign, and military intelligence functions into one agency, eliminating duplication and improving situational awareness.



Education

Expand the eligibility of the back to school clothing and footwear allowance to middle income families

Recognising the significant cost of sending children to school each year, YFG calls on the Government to increase the means test for access to the Back to School Clothing and Footwear allowance to ensure more middle income families receive the benefit of the payment.

Introduce a second means tested child benefit payment

To support families, YFG calls on the Government to introduce a means tested second tier of child benefit payment to household incomes below €45000. ESRI research suggests that this payment could take 40,000 children out of poverty.^[3]

Introduce a new centralised recruitment system for educators

YFG calls for investment in a centralised recruitment system for primary and post primary schools. The system should serve the purpose of sharing candidate information between schools in local areas or within the same trusteeship. It should not undermine schools' final authority in their hiring decisions.

Review the role of schools as venues in childcare provision

YFG calls on the Government to commission an independent, evidence-based assessment of the potential role of primary schools in providing out of school hour childcare for children. This review should examine infrastructure requirements and the potential expansion of afterschool programmes. Schools are well-placed within communities, and this approach could help address childcare capacity challenges while making better use of existing public infrastructure. YFG recognises that schools are a place of education, however we believe that the buildings could be used in the provision of care outside of school hours.

Equalise pay for SNAs in Summer Provision programmes

YFG calls on the Government to equalise rates of pay for Special Needs Assistants participating in the Summer Provision Programme. Current disparities in pay between teachers and SNAs discourage participation and limit the availability of support for families. Addressing this imbalance would increase uptake and ensure more children can access vital summer supports.

Expand the SNA workforce

YFG calls on the Government to significantly expand the Special Needs Assistant workforce, with a target of recruiting 5,000 additional SNAs over the next five years. This expansion should be informed by a comprehensive Assessment of Need to ensure that students receive appropriate and timely support in the classroom.

Expand early intervention supports in schools

YFG calls for increased investment in early intervention support to ensure that all students can access appropriate services when needed. This should include the recruitment of additional therapists and improved availability of services such as speech and language therapy, occupational therapy, and psychological support. Early intervention is critical to improving long-term educational outcomes and reducing pressure on the wider system.

Provide a teaching assistant in every junior infants class

YFG calls on the Government to fund the provision of at least one teaching assistant in every Junior Infants classroom. This measure would support children, some of whom will have undiagnosed learning development difficulties, at a critical stage in their development, ease the transition into primary education, and provide additional support to teachers in managing increasingly diverse classroom needs.

[3] Roantree, B., and Doorley, K. (2023). *Poverty, income inequality and living standards in Ireland: Third annual report, Jointly-published Reports 4*. Dublin: ESRI and Community Foundation Ireland, <https://doi.org/10.26504/Jr4>

Provide solar panel grants for schools

YFG calls on the Government to introduce an opt-in grant scheme to support the installation of solar panels in all publicly funded primary and post-primary schools. This initiative would reduce energy costs for schools, contribute to national emissions targets, and promote awareness of renewable energy among students. Schools should be supported to act as leaders in sustainability within their communities.

Iarann Ógra Fhine Gaeil ar an rialtas a pleananna a chur i bhfeidhm chun a chinntiú go mbuaidh ar an laghad Gaelcholáiste amháin i ngach contae roimh deireadh 2030

YFG calls on the Government to fully fund and implement its plan to ensure that at least one Gaelcholáiste is established in every county by 2030.

Social workers in schools

YFG calls for the introduction of social workers in education environments to support school communities and young people in schools, targeted at schools of the most significant socio-economic disadvantage. Allocating a social worker to all DEIS+ schools would ensure a more seamless relationship between educators and social services and enhance child protection and safeguarding.



Higher and Further Education

YFG calls for the reduction of the Student Contribution Fee to €1500

KEY PRIORITY

YFG believes fees should be continuously reduced over the next 4 budgets to eliminate fees and ensure that we continue to promote and invest in higher and further education for young people.

Increase support for women in STEM

YFG calls for increased targeted funding to support women's participation and progression in STEM fields. This would include scholarships, early-stage outreach programmes, and professional mentorship initiatives, helping to address persistent gender imbalances in key sectors of the economy.

Guarantee minimum wage for all apprentices

YFG calls on the Government to ensure that all apprentices are paid at least the National Minimum Wage throughout their training. Apprentices contribute meaningfully to the workforce while developing their skills, and this measure would ensure fair pay and support the attractiveness of apprenticeship pathways.

Tax cuts for apprentice builders

YFG calls for targeted tax reductions for apprentice builders to make entry into the construction trades more financially attractive. Apprentices often face lower earnings during training, and reducing their tax burden would help support retention, encourage more young people to pursue apprenticeships, and strengthen Ireland's long-term construction workforce.

Introduce a "second chance" free fees scheme

In line with commitments in the Programme for Government, YFG calls on the Government to introduce a "Second Chance" pathway within the Free Fees Scheme, allowing students who change courses or repeat one year to retain eligibility for free tuition. Students who make an initial course choice that does not suit them should not be penalised with significantly higher fees, and this measure would support better educational outcomes and student retention.

Extend SUSI support to part-time postgraduate students

YFG calls on the Government to extend SUSI support to part-time postgraduate students, recognising the realities of those balancing study with work, caring responsibilities, or financial constraints. This measure would improve access to further education and support lifelong learning.

Reform of graduate entry medicine system, with €9,000 cap on fees

YFG proposes a three-part reform package: a State-backed loan scheme, a €9,000 annual tuition cap, and expanding SUSI to cover eligible applicants. Ireland's Graduate Entry Medicine (GEM) pathway is financially inaccessible, with students facing over €80,000 in fees and no access to loans or effective State support.

Housing

Reform the Rent-a-Room Scheme for landlords renting to students

YFG calls for reform to the Rent-a-Room scheme to allow €9000 income per student they take in that is enrolled in higher or further education.

Pre-approve housing designs to speed up delivery of housing units

YFG believes that standardisation can significantly reduce delays and costs in housing delivery. Introducing a set of pre-approved housing designs, particularly for apartments and duplexes, would allow developers to bypass elements of the planning process where designs already meet regulatory standards. This would reduce uncertainty, speed up approvals, and lower design costs while maintaining quality.

Reform the planning objections process

YFG calls on the Government to increase planning objections and appeal fees to discourage frivolous or bad-faith objections that delay critical housing and infrastructure projects. Fees for local authority objections should increase from €20 to €200, and appeals to An Coimisiún Pleanála from €220 to €400. Waivers should be maintained for low-income individuals and community groups, and fees refunded in the case of successful appeals.

Reduce capital gains tax for people selling a home to a first time buyer

YFG calls for a reduction in the rate of Capital Gains Tax paid on a second/additional home when sold to a first time buyer to 16%. This measure would increase the purchasing power of the First Time Buyer when purchasing second hand properties. To protect the rental market, this relief should not apply when selling a house that is being rented.

Waive stamp duty for first time buyers

YFG calls for the waiving of Stamp Duty for First Time Buyers to improve their purchasing power, given often very tight budgets and limited credit capacity.

Increase renter's tax credit

YFG calls for an increase in the Renter's Tax Credit to €1250 for individuals and €2500 for joint assessments. This would bring the Credit in line with one month's rent and ease the burden on earners.

Increase the availability of cost rental properties

YFG calls on the Government to increase the funding for Cost Rental housing across the country. There are major blackspots in coverage in the scheme in parts of the country. YFG believes the Government must scale up capital funding and utilise public land to ensure that middle income households across the country can access affordable housing.

Reform the license system for renting

YFG calls on the Government to bring License Agreements under the protection of the Residential Tenancies Board for the purposes of Rent Pressure Zones, evictions and dispute resolution.

Increase income thresholds for cost-rental

YFG calls for an increase in the threshold for Cost Rental to €80,000 for Dublin and €75,000 for the rest of the country.

Tax incentives for builders who use modern methods of construction

YFG calls for the introduction of enhanced capital allowances and R&D credits to lower the high upfront costs of setting up off-site manufacturing factories. Additionally, YFG calls for targeted VAT cuts and stamp duty reliefs for modular builds that would reduce financial barriers and make modern construction methods more competitive than traditional building techniques.



Transport, the Environment and Energy

Significant investment in offshore wind generation

YFG calls on the Government to provide significant funding for the development of Offshore Wind Generation.

Expand solar grants for households

YFG calls on the Government to increase grants for domestic solar panel installation. Expanding access to microgeneration would reduce energy costs for households, support climate targets, and allow homeowners to generate income through exporting surplus energy to the grid.

Introduce a chewing gum levy to support cleaner streets - revenue raising

YFG calls on the Government to introduce a ten-cent levy on chewing gum products, with all revenue allocated to Local Authorities to support litter removal and public realm maintenance. Chewing gum litter, and other litter, continues to impose a significant cost on local authorities. This measure would ensure that the burden of clean-up is more proportionately shared by the culprits, rather than taxpayers.

Deliver digital access to all public services

YFG calls on the Government to ensure that all interactions with the State that can be conducted in person are also available digitally. Expanding digital access would improve efficiency, reduce administrative burden, and provide greater convenience for citizens.

Accelerate investment in BusConnects

YFG calls on the Government to accelerate investment in BusConnects by expanding dedicated bus-priority corridors across cities and larger towns.

Allow flexible motor tax payments

YFG calls on the Government to introduce greater flexibility in motor tax payments by allowing monthly payment options, subject to an appropriate administrative surcharge. This would ease financial pressure on households by reducing the burden of large upfront payments. This should be particularly achievable when tax discs no longer will be required to be displayed.

Implement contactless bank card payment across public transport

YFG calls on the Government to accelerate the rollout of a universal contactless bank card payment system across all public transport services. A modern, integrated ticketing system would improve user experience, reduce delays, and encourage greater use of public transport.

Introduce bike share schemes in regional towns

YFG calls on the Government to roll out bike share schemes in towns with populations of over 20,000, delivered in partnership with private providers where possible. Expanding access to shared mobility options would provide affordable, sustainable transport alternatives and support more active travel in regional areas.

Maintain reduced VAT on household electricity

YFG calls on the Government to continue the reduced VAT rate on household electricity on a time-limited basis, subject to ongoing review. Energy costs remain a significant pressure for households, and maintaining this reduction would provide targeted cost of living support while longer term energy supply measures are developed.

Commission a national review on nuclear energy

YFG calls on the Government to commission an independent assessment of the potential role of nuclear energy in Ireland. This review should examine the feasibility of small modular reactors, grid compatibility, cost implications, and regulatory requirements. This approach would ensure that future energy policy is informed by robust analysis and focused on long-term energy security and affordability.

Reduce rural public transport costs for young people

YFG calls on the Government to introduce targeted measures to reduce the cost of rural public transport, particularly for young adults. Due to the housing crisis many are unable to live in the areas they work or study. Therefore, high transport costs remain a barrier to accessing education, employment, and social opportunities, including participation in the night-time and daytime economy. Improving affordability would enhance connectivity and support the sustainability of rural communities.

Increase the age for a Young Adult Leap Card to 28

YFG calls on the Government to increase the age limit for a Young Adult Leap Card from 25 to 28. This would encourage more young people to use public transport, reducing the cost of commuting and supporting them at the start of their careers.

Introduce an energy windfall tax

YFG calls for the introduction of a windfall tax on energy companies, with a clause that if they invest in green energy generation or improving the grid the tax would be reduced significantly.



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