Some of the main points from Budget 2015 include:
- The higher rate of income tax has been reduced from 41% to 40%. The entry point for the higher tax rate has been raised from €32,800 to €33,800.
- Corporation tax remains unchanged at 12.5%.
- From 1 January 2015, the controversial “double Irish” tax strategy will be abolished. This means that any new companies registered in Ireland must also be tax resident in this country.
- The flat rate of VAT for farmers will increase to 5.2% from 1 January 2015.
- For those who are unemployed and starting their own business, the ‘Start Your Own Business Scheme’ will exempt them from income tax for two years.
- For the first time since 2009, there are no cuts for social welfare schemes.
- Over €50 billion is the current gross expenditure for 2015.
- There will be €1.6 billion allocated to provide work and training places for 300,000.

Taken from European Movement Ireland’s Just the Facts on Budget 2015. For more, see: http://www.europeanmovement.ie/just-the-facts-budget-2015/.

The European Commission has approved €280 million in EU state aid for Irish credit unions. The aid’s aim is to restructure the credit union sector in Ireland. The IMF and the Programme of Financial Support for Ireland from the EU had identified undercapitalisation in Irish credit unions as a major issue. They concluded that the credit union sector needed to be restructured as during the economic crisis many credit unions had capital shortages, a serious concern for financial stability. This approved aid scheme arises from the European Commission’s 2013 Banking Communication which supports state aid and measures for banks in response to the financial crisis. This scheme for Irish credit unions is the first case in which a Member State has been granted EU State Aid for the restructuring of small financial institutions.
### Dáil

#### Tuesday October 21st
- **2pm**  Questions (Minister for Social Protection)
- **3.15pm**  Leaders Questions
- **3.36pm**  Questions (Taoiseach)
- **4.36pm**  Order of Business

Motion re Membership of Irish Human Rights and Equality Commission (Referral to Joint Committee without Debate)  (Department of Justice and Equality)

- **5.06pm**  Topical Issues
- **5.54pm**  Garda Síochána (Amendment) (No 3) Bill 2014 - Order for Second Stage and Second Stage  (Department of Justice and Equality)

#### Wednesday October 22nd
- **9.30am**  Questions (Minister for Arts, Heritage and the Gaeltacht)
- **10.45am**  Budget 2014 Motion Resumed
- **12pm**  Leaders Questions
- **12.21pm**  Order of Business
  - Financial Resolution on Merchant Shipping (Registration of Ships) Bill 2013 (Seanad) without Debate  (Department of Transport, Tourism and Sport)
  - Pre European Council Statements (to conclude within 65 minutes)
- **1.56pm**  SOS (1 Hour)
- **2.56pm**  Topical Issues
  - Health (Miscellaneous Provisions) Bill 2014 - Report Stage Resumed  (Department of Health)
  - Garda Síochána (Amendment) (No 3) Bill 2014 - Second Stage Resumed  (Department of Justice and Equality)
  - Environment (Miscellaneous Provisions) Bill 2014 - Order for Second Stage and Second Stage  (Department of the Environment, Community and Local Government)
- **7.30pm**  Private Members Business - Motion re Irish Water (Fianna Fáil)

#### Thursday October 23rd
- **9.30am**  Questions (Minister for Communications, Energy and Natural Resources)
- **10.45am**  - Budget 2014 Motion Resumed  
  - Environment (Miscellaneous Provisions) Bill 2014 - Second Stage Resumed  (Department of the Environment, Community and Local Government)
- **12pm**  Leaders Questions
- **12.21pm**  Order of Business
  - Motion re Membership of Irish Human Rights and Equality Commission (Back from Committee without Debate)  (Department of Justice and Equality)
- **12.41pm**  Morning Business Continued

#### Seanad

#### Tuesday October 21st
- **2.30pm**  Order of Business
  
  Motion regarding appointment members of the Irish Human Rights and Equality Commission – referral to committee without debate  (Department of Justice and Equality)
- **4pm**  European Stability Mechanism (Amendment) Bill 2014 – Second Stage  (Department of Finance)

Matters on the Adjournment

#### Wednesday October 22nd
- **10.30am**  Order of Business
- **11.45am**  Valuation (Amendment) (No.2) Bill 2012 - Committee Stage (resumed)  (Department of Public Expenditure and Reform)
- **2.30pm**  Vehicle Clamping Bill 2014 – Report and Final Stages  (Minister for Transport, Tourism and Sport)
- **3.30pm**  Private Members Business - Immigration (Reform) (Regularisation of Residency Status) Bill 2014 (Senator David Norris)
- **5.30pm**  Matters on the Adjournment

#### Thursday October 23rd
- **10.30am**  Order of Business

Motion regarding appointment members of the Irish Human Rights and Equality Commission – back from committee without debate  (Department of Justice and Equality)

- **11.45am**  European Stability Mechanism (Amendment) Bill 2014 – Committee, Report and Final Stages  (Department of Finance)

Matters on the Adjournment
Tuesday October 21st

1.30pm

Jobs, Enterprise and Innovation (Joint)
Committee Room 2, Leinster House

AGENDA:

(ii) Issues for small suppliers in respect of access to public procurement contracts and related matters. [Mr. John O’Brien, EMS Copiers; Mr. Michael O’Brien, O’Brien Press; Ms. Mary Fallon, Alan Hanna’s Bookshop; Dr. Paul Davis, DCU; Representatives of IBEC; and Officials from the Office of Government Procurement]

2pm

Agriculture, Food and the Marine (Joint)
Committee Room 3, Leinster House

(ii) Review of Certain Matters Relating to Bord na gCon (Indecon Report) [Mr. Phil Meaney, Chairman; and Ms. Geraldine Larkin, Chief Executive, Bord na gCon]

2.15pm

Environment, Culture and the Gaeltacht (Joint)
Committee Room 4, Leinster House

AGENDA: Water Tariff Principles and Proposals [Representatives from the Commission for Energy Regulation]

4.30pm

Public Accounts
Committee Room 1, Leinster House

AGENDA: Private Meeting

Wednesday October 22nd

9.30am

Transport and Communications (Joint)
Committee Room 4, Leinster House

AGENDA: The depletion of fish stocks in inland waterways, and the impact of poaching at estuaries [Representatives from Inland Fisheries Ireland]

12pm

Justice, Defence and Equality (Joint)
Committee Room 2, Leinster House

AGENDA:
Session A: 12 Noon Motion re: Appointment of Members to the Irish Human Rights and Equality Commission [subject to referral] [Minister for Justice and Equality]; and
Session B: 2.00 p.m. The experience of persons of mixed race in State institutions [Representatives from Mixed Race Irish]

1pm

Education and Social Protection (Joint)
Committee Room 3, Leinster House

AGENDA:
Role of Primary School Boards of Management and their relationship with the Department of Education and Skills [Catholic Primary School Managers Association (CPSMA)]; Board of Education of the General Synod of the Church of Ireland; Irish National Teachers Organisation (INTO); Department of Education and Skills

2pm

Finance, Public Expenditure and Reform (Joint)
Committee Room 4, Leinster House

AGENDA:
Overview of operations and functioning of the National Asset Management Agency (NAMA) [Mr. Frank Daly, Chairman and Mr. Brendan McDonagh, Chief Executive Officer, NAMA]

2.30pm

Foreign Affairs and Trade (Joint)
Committee Room 1, Leinster House

AGENDA: The current situation in Colombia [Representatives of Irish Congress of Trade Unions (ICTU)]

4pm

Public Service, Oversight and Petitions (Joint)
Committee Room 3, Leinster House

AGENDA: Direct Provision System within Ireland [Representatives from Irish Refugee Council, Anti-Deportation Agency, Doras Luimni and SPIRASI]

Thursday October 23rd

9.30am

Health and Children (Joint)
Committee Room 2, Leinster House

AGENDA: (i) Business of the Committee; and
(ii) National Paediatric Hospital Development Board Accounts 2012 [Representatives from the National Paediatric Hospital Development Board, HSE and Department of Public Expenditure and Reform]

10am

Public Accounts
Committee Room 1, Leinster House

AGENDA: Merchant Shipping (Registration of Ships) Bill 2013 [Minister for Transport, Tourism and Sport]

2pm

Transport, Tourism and Sport (Select sub)
Committee Room 4, Leinster House

AGENDA: Merchant Shipping (Registration of Ships) Bill 2013 [Minister for Transport, Tourism and Sport]
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