



Number 6 of 2026

National Oil Reserves Agency (Amendment) Act 2026



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NATIONAL OIL RESERVES AGENCY (AMENDMENT) ACT 2026

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[No. 6.]

National Oil Reserves Agency (Amendment) Act 2026.

[2026.]

ACT REFERRED TO

National Oil Reserves Agency Act 2007 (No. 7)



Number 6 of 2026

NATIONAL OIL RESERVES AGENCY (AMENDMENT) ACT 2026

An Act to amend the rate of levy under section 37 of the National Oil Reserves Agency Act 2007 for a certain period, and for such further period or periods as may be specified by order or orders (if any) of the Minister for Climate, Energy and the Environment; and to provide for related matters. [26th March, 2026]

Be it enacted by the Oireachtas as follows:

Amendment of section 37 of National Oil Reserves Agency Act 2007

1. Section 37 of the National Oil Reserves Agency Act 2007 is amended by—

(a) the substitution of the following subsection for subsection (1A):

“(1A) The rate of the levy shall be—

- (a) other than during the period referred to in paragraph (b) and such further period as may be specified by order (if any) under subsection (1B), €0.02 per litre of relevant disposals of petroleum products, and
- (b) during the period beginning on 1 April 2026, or on the date of the coming into operation of *section 1* of the *National Oil Reserves Agency (Amendment) Act 2026*, whichever is the later, and ending on 1 June 2026, €0.001 per litre of relevant disposals of petroleum products.”,

and

(b) the insertion of the following subsections after subsection (1A):

“(1B) Subject to subsection (1C), the Minister may, where he or she considers it necessary to do so, by order, reduce the rate of the levy referred to in subsection (1A)(a) to a rate specified in the order, for the period specified in the order.

(1C) An order under subsection (1B) shall have effect only during the period beginning on 2 June 2026 and ending on 31 December 2027.

(1D) A reference in this Act to the rate of the levy shall, where an order is in effect under subsection (1B), be construed as the rate of the levy specified in that order.”.

Short title and commencement

2. (1) This Act may be cited as the National Oil Reserves Agency (Amendment) Act 2026.
- (2) This Act shall come into operation on such day or days as the Minister for Climate, Energy and the Environment may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or provisions.