Changes to Legislation: as of 3 November 2026, this Act is up to date with all changes known to be in force.

Number 38 *of* 1938

MINISTERIAL AND PARLIAMENTARY OFFICES ACT 1938

REVISED

Updated to 6 November 2025

This Revised Act is an administrative consolidation of the *Ministerial and Parliamentary Offices Act 1938*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including *Housing Finance Agency (Amendment) Act 2025* (11/2025), enacted 28 October 2025, and all statutory instruments up to and including *Oireachtas (Ministerial and Parliamentary Offices) (Secretarial Facilities) (Amendment) Regulations 2025* (S.I. No. 530 of 2025), made 6 November 2025, were considered in the preparation of this Revised Act.

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Number 38 *of* 1938

MINISTERIAL AND PARLIAMENTARY OFFICES ACT 1938

REVISED

Updated to 6 November 2025

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Preliminary and General.

Section

1. Short title.
2. Repeals.

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3. Remuneration of Members of the Government and Parliamentary Secretaries.
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Interpretation Act, 1923	No. 46 of 1923
Irish Free State (Saorstát Eireann) Act, 1922	No. 1 of 1922
Military Service Pensions Act, 1934	No. 43 of 1934
Military Service Pensions Act, 1924	No. 48 of 1924

Number 38 *of* 1938.

MINISTERIAL AND PARLIAMENTARY OFFICES ACT 1938

Updated to 6 November 2025

AN ACT TO MAKE PROVISION FOR REGULATING THE SALARIES OF MEMBERS OF THE GOVERNMENT, PARLIAMENTARY SECRETARIES, THE ATTORNEY-GENERAL, THE CHAIRMAN AND THE DEPUTY CHAIRMAN OF DÁIL EIREANN, AND THE CHAIRMAN AND THE DEPUTY CHAIRMAN OF SEANAD EIREANN, TO PROVIDE FOR THE PAYMENT OF ADDITIONAL ALLOWANCES TO THE LEADERS OF CERTAIN PARTIES IN DAIL EIREANN, TO PROVIDE FOR THE PAYMENT OF PENSIONS, GRATUITIES AND ALLOWANCES TO AND IN RESPECT OF PERSONS WHO HAVE HELD CERTAIN MINISTERIAL AND PARLIAMENTARY OFFICES, AND TO PROVIDE FOR CERTAIN OTHER MATTERS CONNECTED WITH THE MATTERS AFORESAID. [22*nd December*, 1938.]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:—

PART I.

Preliminary and General.

Short title.

1.—This Act may be cited as the Ministerial and Parliamentary Offices Act, 1938.

Repeals.

2.—The enactment mentioned in the Schedule to this Act is hereby repealed to the extent mentioned in the third column of that Schedule.

PART II.

Remuneration of Members of the Government, Parliamentary Secretaries, the Attorney-General, and the Chairman and Deputy Chairman of DÁil Eireann and Seanad Eireann.

Remuneration of Members of the Government and Parliamentary Secretaries.

3.—F1**[**(1) On and from 25 September, 2000—

(*a*) the Taoiseach is entitled to be paid a salary at the rate of £79,146 per year, and

(*b*) the Tánaiste is entitled to be paid a salary at the rate of £62,295 per year, and

(*c*) a member of the Government, other than the Taoiseach and the Tánaiste, is entitled to be paid a salary at the rate of £54,855 per year.

(2) On and from 25 September, 2000, a Minister of State is entitled to be paid a salary at the rate of £24,640 per year.**]**

(3) No person entitled to receive a salary under this section shall, at any one time, be paid more than one such salary.

(4) F2**[**...**]**

F3**[**Remuneration of Attorney General.

4.—On and from 25 September, 2000, the Attorney General is entitled to be paid—

(*a*) if the person who holds the office is not a member of either House of the Oireachtas, a salary at the rate of £95,998 per year, or

(*b*) if that person is a member of either House of the Oireachtas, a salary at the rate of £54,855 per year.**]**

F4**[**Remuneration of the Chairman and Deputy Chairman of Dáil Éireann.

5.—On and from 25 September, 2000—

(*a*) the Chairman of Dáil Éireann is entitled to be paid a salary at the rate of £54,855 per year, and

(*b*) the Deputy Chairman of Dáil Éireann is entitled to be paid a salary at the rate of £24,640 per year.**]**

F5**[**Remuneration of the Chairman and Deputy Chairman of Seanad Éireann.

6.—On and from 25 September, 2000—

(*a*) the Chairman of Seanad Éireann is entitled to be paid a salary at the rate of £22,518 per year, and

(*b*) the Deputy Chairman of Seanad Éireann is entitled to be paid a salary at the rate of £12,227 per year.**]**

F6**[**Remuneration of the Leader of Seanad Éireann.

6A.—On and from 17 September, 1997, the Leader of Seanad Éireann is entitled to be paid a salary at the rate of £7,213 per year.**]**

Supplemental provisions in relation to salaries.

7.—(1) Where a member of the Oireachtas who is the holder of an office mentioned in this Part of this Act gives notice in writing to the Minister for Finance that he desires to draw so much only of the salary attached to that office as is equal to the exempted part, there shall be paid, in respect of such salary, to such person a sum equal to the exempted part only.

(2) In this section the expression "the exempted part" when used in relation to a salary means so much of such salary as is, by virtue of sub-section (5) of section 3 of the Oireachtas (Allowances to Members) Act, 1938 (No. 34 of 1938), exempt from income tax (including sur-tax).

Payment of salaries out of moneys provided by the Oireachtas.

8.—Every salary payable under this Part of this Act shall be paid out of moneys provided by the Oireachtas.

F7**[**Increase of annual sums payable pursuant to Principal Act.

8A.—F8**[**(1) The Government may, by order, increase or decrease all or any of the salaries payable under this Part.**]**

(2) An order under this section may, if so expressed, have retrospective effect.**]**

F9**[**(3) Every order made by the Government under this section is required to be laid before Dáil Éireann as soon as practicable after it is made.

(4) Dáil Éireann may, by resolution, annul an order made under this section within 21 sitting days after the day on which the order was laid in accordance with subsection (3). The annulment of an order under this subsection takes effect immediately on the

passing of the resolution concerned, but does not affect anything that was done under the order before the passing of that resolution.**]**

F10**[**Salaries to be adjusted automatically by reference to salary increases in Civil Service.

8B.—(1) Whenever remuneration in the Civil Service is increased with effect from a particular day in accordance with agreements or arrangements that have effect on a general basis in the Civil Service (whether or not they also apply in relation to persons employed other than in the Civil Service), the salaries payable under this Part are, by the operation of this section, increased on and from that day by the same proportion.

(2) It is not necessary for an order to be made under section 8A in order to give effect to an increase made by the operation of subsection (1).

(3) In this section, "Civil Service" has the meaning given by the Civil Service Commissioners Act, 1956.**]**

F11**[**Rights of Ministers and others to elect not to accept increase in salary.

8C.—(1) A person who is entitled to be paid a salary under this Part may, by notice in writing given to the Minister for Finance, elect not to accept the amount of an increase of that salary that would otherwise become payable under a provision of this Part.

(2) Such an election does not affect the application of subsection (1) to the remaining part of the salary whenever salaries payable under this Part are generally increased.

(3) A person who has made an election under this section may revoke the election by a further notice in writing given to the Minister for Finance, but the revocation has effect only prospectively.

(4) Subject to subsection (3), an election made by a person under this section is not affected by the fact that the person ceases to hold the office to which the salary relates and the person is subsequently reappointed to that office.**]**

F12**[**Salaries to be paid in monthly instalments.

8D.—A salary payable under this Part is to be paid in monthly instalments.**]**

PART III.

Allowances to Leaders of Certain Parties in Dáil Eireann.

Definitions for the purposes of Part III.

9.—F13**[**...**]**

F14**[**Payment of annual allowance to Government Party Leader or Leaders.

9A.— F15**[**...**]]**

Payment of annual allowance to the Leader of the Second Party and the Leader of the Third Party.

F16**[10.**—(1) There may be paid, on request, to the parliamentary leader of a qualifying party, in relation to expenses arising from the parliamentary activities, including research, of the party, where he or she is a member of Dáil Éireann in respect of—

(*a*) members of that party elected to Dáil Éireann at the last preceding general election or a subsequent bye-election as members of that party—

(i) where not more than 10 members of that party are so elected, an annual allowance of €64,368 in respect of each member,

(ii) where more than 10 but not more than 30 members of that party are so elected, an annual allowance of—

(I) €64,368 in respect of each of the first to the tenth of them, and

(II) €51,493 in respect of each of the remainder, or

(iii) where more than 30 members of that party are so elected, an annual allowance of—

(I) €64,368 in respect of each of the first to the tenth of them,

(II) €51,493 in respect of each of the eleventh to the thirtieth of them, and

(III) €25,754 in respect of each of the remainder, and

(*b*) members of that party elected to Seanad Éireann at the last preceding general election or a subsequent bye-election or nominated to it after the last preceding general election, as members of that party—

(i) where not more than 5 members of that party are so elected or nominated, an annual allowance of €42,089 in respect of each member, or

(ii) where more than 5 members of that party are so elected or nominated, an annual allowance of—

(I) €42,089 in respect of each of the first to the fifth of them, and

(II) €21,045 in respect of each of the remainder.

(2) In the case of a qualifying party forming or forming part of the Government, the combined allowances under subsection (1) (a) shall be reduced by one-third.

(3) There may be paid, on request, to—

(*a*) an independent member of Dáil Éireann, in relation to expenses arising from the parliamentary activities, including research, of that member, an annual allowance of €37,037, and

(*b*) an independent member of Seanad Éireann, in relation to expenses arising from the parliamentary activities, including research, of that member, an annual allowance of €21,045.

(4) An allowance under this section shall not be paid if it is in relation to an expense that is otherwise reimbursed or provided for.

(5) Subject to the approval of the Houses of the Oireachtas Commission and to such exceptions, restrictions and conditions as may be provided for by regulations, secretarial facilities may be provided to a qualifying party for the purposes of facilitating the parliamentary activities of its elected members.

(6) An allowance paid under this section shall not be used for, or to recoup, election or poll expenses incurred for the purposes of any election or poll held under—

(*a*) the Electoral Acts 1923 to 1990 or the Electoral Acts 1992 to 2013,

(*b*) the European Parliament Elections Acts 1977 to 1993 or the European Parliament Elections Acts 1992 to 2013,

(*c*) the Presidential Elections Acts 1992 to 2006,

(*d*) the Referendum Acts 1992 to 2013,

(*e*) the Seanad Electoral (Panel Members) Acts 1947 to 2006, or

(*f*) the Seanad Electoral (University Members) Acts 1937 to 2006.

(7) An allowance paid under this section shall not be liable to income tax.

(8) An allowance under this section shall not be paid or be payable in respect of the period in office of the Ceann Comhairle where at the last preceding general election or at a subsequent bye-election he or she was elected as a member of Dáil Éireann—

(*a*) other than as a member of a qualifying party, or

(*b*) as a member of a qualifying party but was the only member of the qualifying party so elected.

(9) Any allowance which is payable, and any facility which is to be provided, under this section shall be paid and provided in addition to any other allowance or salary payable, or any other facility provided, under the Oireachtas (Allowances to Members) Acts 1938 to 1998, or the Ministerial and Parliamentary Offices Acts 1938 to 2009.

(10) Allowances payable under this section shall, in respect of each member of Dáil Éireann or Seanad Éireann, be calculated for each week the person was at any time during that week a member thereof, and it shall be paid—

(*a*) to each qualifying parliamentary party leader, or

(*b*) where subsection (3) applies, to each member concerned,

for such period in arrears as the Minister considers appropriate.

(11) If, after an allowance under this section for a particular period has become due and payable to the parliamentary leader of a qualifying party or to an independent member, a period of 6 months expires without the parliamentary leader or the member having claimed the allowance or part thereof, then, on that expiry, the allowance or part thereof (as the case may be) for the period first mentioned in this subsection shall cease to be payable.

(12) Where—

(*a*) the members of a qualifying party agree that from a specified date the party (referred to subsequently in this subsection as the "dissolved party") shall stand dissolved and—

(i) that the dissolved party shall from that date amalgamate with, or

(ii) that all its members shall join,

a specified other qualifying party, and

(*b*) that other qualifying party agrees to give effect to that amalgamation or to grant membership to all the members of the dissolved party on the date specified,

then all members of the dissolved party who were elected as members of Dáil Éireann, elected as members of Seanad Éireann or nominated to Seanad Éireann, as members of that party at the last preceding general election, or at any subsequent bye-election before its dissolution, shall, for the purposes of subsection (1), from the date of dissolution of the dissolved party, be deemed to be members of that other party as if elected as members of Dáil Éireann, elected as members of Seanad Éireann or nominated to Seanad Éireann, as members of that other party at the last preceding general election or at a subsequent bye-election before such dissolution.

(13) The Houses of the Oireachtas Commission may make regulations for the purposes of subsection (5).**]**

F17**[**Additional condition for payment of allowance under section 10

10A.—(1) Notwithstanding that the conditions specified in section 10 for the payment of an allowance, in respect of a given period, to a parliamentary leader or an independent member, as the case may be, are satisfied, such an allowance shall not be paid under that section if, in respect of an allowance paid under that section in a previous period—

(*a*) either—

(i) there has been a default in the furnishing of the statement and auditor's report referred to in section 10B in accordance with that section, or

(ii) the Commission has indicated in a report under section 10D(6) that that statement does not comply with sections 10 and 10B,

and

(*b*) that default has not been remedied or, as the case may be, the matters in respect of which the Commission has indicated that that statement does not comply with sections 10 and 10B have not been rectified in a manner that the Minister determines to be satisfactory.

(2) This section, and sections 10B to 10D, are subject to section 10E.**]**

F18**[**Statement of expenditure

10B.—(1) As soon as may be but not later than 120 days after the end of the financial year in which an allowance under section 10 has been paid to a parliamentary leader of a qualifying party or to an independent member, he or she shall prepare, or cause to be prepared, a statement of any expenditure from the allowance paid to the parliamentary leader or to the independent member, as the case may be.

(2) Subject to subsection (3) where a person who is the parliamentary leader of a qualifying party ceases to be parliamentary leader of the party in respect of which he or she has received an allowance or portion thereof under section 10—

(*a*) he or she, or

(*b*) where he or she ceases to be such leader by reason of his or her death, his or her personal representative,

shall prepare, or cause to be prepared, a statement of any expenditure from the allowance as soon as may be but not later than 120 days after the end of the financial year in which the allowance has been paid.

(3) Subsection (2) does not apply where the person who has ceased to be the parliamentary leader, or his or her personal representative, and the person who succeeds him or her as the parliamentary leader of the qualifying party, agree in writing that a statement of any expenditure from the allowance under section 10 paid to the former parliamentary leader shall be included in the next statement of his or her successor under subsection (1).

(4) Where an independent member in receipt of an allowance or portion thereof under section 10 dies his or her personal representative shall prepare, or cause to be prepared, a statement of any expenditure from the allowance as soon as may be but not later than 120 days after the end of the financial year in which the allowance has been paid.

(5) A statement prepared under this section shall comply with such requirements as to its form and content as may be provided for in guidelines, if any, under section 10G.

(6) A person who prepares, or causes to be prepared, a statement under this section, shall cause it to be audited by a F19**[**statutory auditor (within the meaning of section 2 of the Companies Act 2014)**]** and shall as soon as may be but in any event no later

than the time limit specified in subsection (1), (2) or (4) (as the case may be) furnish the statement and the auditor's report to the Commission.

(7) The period of 120 days referred to in subsections (1), (2) and (4) shall be extended by any period for which Dáil Éireann stands dissolved which coincides with that period.

(8) F20**[**...**]]**

F21**[**Retention and public inspection

10C.—(1) A person who makes, or causes to be made, a statement under section 10B shall keep records relating to the statement—

(*a*) in the case of a parliamentary leader of a qualifying party for a period of not less than 6 years, and

(*b*) in the case of an independent member and a personal representative for a period of not less than 6 years or such shorter period as the Commission may determine,

from the end of the financial year to which the statement relates.

(2) The Commission shall retain every statement and auditor's report furnished to it under section 10B for such period as it thinks fit.

(3) As soon as reasonably practicable after receiving a statement and an auditor's report under section 10B (and the foregoing statement is determined by the Commission to be satisfactory), the Commission shall—

(*a*) make a copy of the statement and the auditor's report, and the Commission's report on the statement, available for public inspection, without charge, on its website and at its principal office during normal working hours, and

(*b*) permit any person to take a copy or an extract of either such statement or such report on payment of a fee not exceeding the reasonable cost of copying, at such times and subject to such conditions as the Commission considers appropriate.**]**

F22**[**Review by Commission

10D.—(1) The Commission shall consider every statement and auditor's report furnished to it under section 10B and, where it considers it appropriate to do so, shall furnish a report in writing to the Minister on any matter arising in relation to such statement or report.

(2) Where the Commission, following consideration by it of a statement, finds a minor error or omission in the statement, the Commission shall furnish to the person by whom the statement was furnished details of the error or omission, as the case may be, and the Commission shall inform the person that he or she may correct the error or make good the omission within the period of 14 days from the date on which the notification issued to the person.

(3) Where the Commission, following consideration by it of a statement, is of the opinion that the statement does not comply with this Act, it shall furnish to the person by whom the statement was furnished a written notice containing details of the non-compliance and the Commission shall inform that person that he or she may furnish comments on the matter to the Commission within 14 days from the date on which the notice issued to that person and that any such comments will be considered by the Commission before considering the matter further.

(4) Where the person to whom a notice issues under subsection (3)furnishes to the Commission his or her comments on the matter referred to in the notice within the period referred to in that subsection, the Commission shall have regard to the said comments.

(5) Where, following consideration of any comments received by the Commission under subsection (3), or where the person to whom a notice issued fails to make any comments under that subsection, and the Commission continues to be of the opinion that there may have been non-compliance with this Act it shall forward a report of the matter (together with any relevant document or other thing in its possession) to the Minister and the Chairman of Dáil Éireann.

(6) The Commission shall furnish a report in writing on a statement and auditor's report to the Minister indicating—

(*a*) whether they have been made by the specified time limit,

(*b*) whether they disclose any expenditure which does not comply with section 10(6), and

(*c*) whether the statement complies with sections 10 and 10B.

(7) The Commission shall cause a copy of every report furnished by it under subsection (6) to be laid before each House of the Oireachtas.

(8) The Commission may make such inquiries as it considers appropriate and may require any person to furnish any information, document or thing in the possession or procurement of the person which the Commission may require for the performance of its functions under this section.

(9) Where a person fails to comply with a requirement made under subsection (8), the Commission shall—

(*a*) furnish a statement to that effect to the Chairman of Dáil Éireann and the Minister, and

(*b*) publish details of the non-compliance on the Commission's website.

(10) Nothing in this section prejudices the subsequent taking of steps to rectify any matter that was treated of (or failed to be treated of) in a statement.**]**

F23**[**Restriction of certain sections' application to cases falling on or after specified days

10E.—(1) Sections 10A to 10D shall, in relation to such an allowance payable to an independent member, only apply to an allowance under section 10 that is paid to such a member on or after a day fixed by an order made by the Minister for the purposes of this subsection.

(2) Section 10C shall, in relation to such an allowance payable to a parliamentary leader of a qualifying party, only apply to an allowance under section 10 that is paid to such a leader on or after a day fixed by an order made by the Minister for the purposes of this subsection.**]**

F24**[**Repayment of annual allowances by parliamentary leaders of qualifying parties and by independent members

10F.—(1) Where, following a general election or bye-election, a party ceases to be a qualifying party the parliamentary leader of that party shall repay, as soon as may be but not later than 120 days after the end of the financial year in which an allowance under this section has been paid, the allowance or any portion thereof, that is unspent.

(2) Where, following a general election or bye-election, an independent member is not re-elected as an independent member then the member shall repay, as soon as may be but not later than 120 days after the end of the financial year in which an allowance under this section has been paid, the allowance or any portion thereof, that is unspent.

(3) Where, in respect of a sum required to be paid under subsection (1) or (2), there is a default in the repayment thereof, such sum shall be recoverable as a simple contract debt in any court of competent jurisdiction.**]**

F25**[**Guidelines

10G.—(1) Subject to the provisions of this section the Commission may prepare and publish guidelines for the purpose of providing practical guidance to parliamentary leaders of qualifying parties, independent members and personal representatives relating to the application and operation of sections 10 to 10D.

(2) Where the Commission proposes to publish guidelines it shall—

(*a*) publish in such manner as it considers appropriate a draft of the guidelines and give persons 28 days from the date of publication of the draft guidelines within which to make written representations to it in relation to the draft guidelines, or such further period, not exceeding 28 days, as it in its absolute discretion thinks fit, and

(*b*) consult with parliamentary leaders of qualifying parties and independent members.

(3) The Commission may, following consideration of representations, if any, received by it under subsection (2) (a) and consultations carried out under subsection (2) (b), amend the draft guidelines.

(4) Before publishing guidelines the Commission shall submit the draft guidelines, referred to in subsection (3), to the Minister for his or her approval.

(5) Where draft guidelines are submitted to the Minister for his or her approval, the Minister shall, as he or she may think proper, refuse to approve of the guidelines or approve thereof without modifications or make such modifications thereto as he or she may think proper and approve of the guidelines as so modified and the Commission shall, accordingly, not publish the guidelines or, as the case may be, publish them in the terms as so approved of.

(6) Where the Commission publishes guidelines, it shall publish a notice of such publication in Iris Oifigiúil and the notice shall—

(*a*) identify the guidelines,

(*b*) specify the matters relating to the statements in respect of which the guidelines are published, and

(*c*) specify the date on which the guidelines come into operation.

(7) The Commission may, with the consent of the Minister, and following consultation with any other person or body that the Commission considers appropriate or that the Minister directs, amend, revoke or withdraw approval of any guidelines, or part thereof, prepared and published by it under this section.

(8) Where the Commission amends, revokes or withdraws approval of guidelines, or part thereof, published under this section, it shall publish notice of the amendment, revocation or withdrawal of approval, as the case may be, in Iris Oifigiúil.

(9) The Commission shall, as soon as practicable after it publishes guidelines or amended guidelines—

(*a*) furnish a copy of the guidelines, or the guidelines so amended, to every parliamentary leader of a qualifying party and independent member, and

(*b*) make a copy of the guidelines, or the guidelines so amended, available for public inspection, without charge, at its principal office during normal working hours and on the Commission's website.

(10) The Commission in performing its functions under section 10D shall have regard to the guidelines.**]**

F26[Interpretation — sections 10 to 10G

10H.—(1) In sections 10 to 10G—

"Commission" means Standards in Public Office Commission;

"expenses arising from parliamentary activities, including research" includes expenditure on the following categories—

(*a*) the general administration of the parliamentary activities of a qualifying party,

(*b*) the provision of technical or specialist advice likely to be required in connection with legislative proposals or potential parliamentary initiatives,

(*c*) research and training,

(*d*) policy formulation,

(*e*) the provision of consultants' services, including the engagement of public relations consultants,

(*f*) polling or public attitude sampling in connection with parliamentary debates or initiatives,

(*g*) the purchase of support services for a parliamentary party from the party,

(*h*) the payment to a parliamentary leader of any salary or honorarium in respect of duties arising from his or her activities as such leader as distinct from those of a member of Dáil Éireann or a holder of a ministerial office,

(*i*) the payment to another person of any salary or honorarium in respect of duties arising from the person's activities in a parliamentary party,

(*j*) the provision for, or recoupment of, transport and personal expenditure incurred by a parliamentary leader, officers or a parliamentary party spokesperson as a result of their parliamentary party function,

(*k*) entertainment, and

(*l*) such other matters as may be prescribed by regulations made by the Minister;

"financial year" means a period of 12 months ending on 31 December;

"guidelines" means guidelines published by the Commission under section 10G;

"independent member" means—

(*a*) a member of Dáil Éireann who at the last preceding general election or at a subsequent bye-election was elected as a member of Dáil Éireann other than as a member of a qualifying party, and

(*b*) a member of Seanad Éireann who at the last preceding general election or at a subsequent bye-election was elected as a member of Seanad Éireann or nominated to it as a member after the last preceding general election, other than as a member of a qualifying party;

"Minister" means Minister for Public Expenditure and Reform;

"qualifying party" means a political party registered in the Register of Political Parties which contested the last preceding general election or any subsequent bye-elections and which had a member or members elected to Dáil Éireann or elected or nominated to Seanad Éireann at that general election or at any subsequent bye-election;

"statement" means a statement of expenditure prepared and furnished, or required to be prepared and furnished, to the Commission under section 10B.

(2) Subject to subsection (3), the Minister may make regulations for the purposes of paragraph (l) of the definition of "expenses arising from parliamentary activities, including research" in subsection (1).

(3) Before making regulations for the foregoing purposes, the Minister shall consult with the parliamentary leaders of qualifying parties and with independent members and shall consider any report furnished by the Commission under section 10D.**]**

F27**[**Increase and decrease of allowances payable under this Part.

11.—(1) The Government may, by order, increase or decrease all or any of the allowances payable under this Part.

(2) An order under this section may, if so expressed, have retrospective effect.

(3) Every order made by the Government under this section is required to be laid before Dáil Éireann as soon as practicable after it is made.

(4) Dáil Éireann may, by resolution, annul an order made under this section within 21 sitting days after the day on which the order was laid in accordance with subsection (3). The annulment of an order under this subsection takes effect immediately on the passing of the resolution concerned, but does not affect anything that was done under the order before the passing of that resolution.**]**

F28**[**Allowances to be adjusted automatically by reference to salary increases or decreases in Civil Service

11A.—(1) Whenever remuneration in the Civil Service is increased or decreased with effect from a particular day in accordance with agreements or arrangements that have effect on a general basis in the Civil Service (whether or not they also apply in relation to persons employed other than in the Civil Service), the allowances payable under this Part are, by the operation of this section, increased or decreased accordingly on and from that day by the same proportion.

(2) It is not necessary to make an order under section 11 in order to give effect to an increase or decrease made by the operation of subsection (1).

(3) In this section, "Civil Service" has the same meaning as it has in the Civil Service Commissioners Act, 1956.**]**

Payment of allowances out of Central Fund.

12.—Every allowance payable under this Part of this Act shall be charged upon and payable out of the Central Fund or the growing produce thereof.

PART IV.

Pensions and Allowances to and in Respect of Former Holders of Certain Ministerial and Parliamentary Offices.

Definitions for the purposes of Part IV.

13.—In this Part of this Act—

the expression “ministerial office” means any office which is one of the following, namely:—

(*a*) the office of member of the Cabinet in, or Chairman of the First Dáil Eireann, the Second Dáil Eireann or the Third Dáil Eireann;

(*b*) the office of member of the Provisional Government;

(*c*) the office of member of the Executive Council of Saorstát Eireann or of Minister appointed under Article 55 of the Constitution of Saorstát Eireann;

(*d*) the office of Chairman of the Chamber of Deputies (Dáil Eireann) established by the Constitution of Saorstát Eireann;

(*e*) the office of member of the Government;

(*f*) the office of Chairman of Dáil Eireann;

F29**[**(*g*) the office of Attorney General;**]**

the expressions "the First Dáil Eireann", "the Second Dáil Eireann", and "the Third Dáil Eireann" have the same meaning as those expressions respectively have in the Interpretation Act, 1923 (No. 46 of 1923);

the expression "the Provisional Government" means the Government constituted pursuant to Article 17 of the Second Schedule to the Constitution of the Irish Free State (Saorstát Eireann) Act, 1922 (No. 1 of 1922);

F30**[**"secretarial office"means any office which is one of the following:

(*a*) the office of Deputy Chairman of Dáil Éireann;

(*b*) the office of Minister of State;

(*c*) the office of Chairman of Seanad Éireann;

(*d*) the office of Deputy Chairman of Seanad Éireann;**]**

F31**[**(*e*) the office of Leader of the House in Seanad Éireann;**]**

F32**[**"qualifying office" means an office which is a ministerial office F33**[**...**]** or a secretarial office;**]**

F32**[**"the office of Minister of State" means the office to which a person may be appointed under section 1 of the Ministers and Secretaries (Amendment) (No. 2) Act, 1977.**]**

F34**[**"the operative date" means the first day on which a Taoiseach is elected by Dáil Éireann following the general election for DáilÉireann which next occurs after the passing of the Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act, 1992;

"pre-qualified person" means a person to whom section 13A of this Act (inserted by the Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act, 1992) does not apply, and who, on or prior to the operative date, has completed not less than 3 years' service in a qualifying office or in a number of such offices.**]**

(2) Where the Taoiseach certifies in writing that any person performed, during any period commencing on or after the 6th day of December, 1922, and ending on or before the 18th day of June, 1924, duties analogous to those now performable by a Parliamentary Secretary, such person shall, for the purposes of this Part of this Act, be deemed to have held a secretarial office during that period.

(3) Where a person relinquishes a qualifying office and is forthwith appointed to another qualifying office, such person shall, for the purposes of this Part of this Act, be deemed not to have ceased to hold a qualifying office on the occasion of such relinquishment.

(4) Where a person held two or more qualifying offices during a particular period, he shall be deemed for the purposes of this Part of this Act, to have held during such period one only of such qualifying offices.

F29**[**(5) F35**[**...**]]**

F36[Ministerial pensions and secretarial pensions.

13A.—(1) This section shall apply to—

(*a*) any person who, on the operative date—

(i) has not previously served in a qualifying office, or

(ii) has served in a qualifying office, or in a number of such offices, for less than 1,095 days,

(*b*) any person who—

(i) is on the operative date a member of either House of the Oireachtas or a representative in the European Parliament or is appointed as Attorney General on that date or who, on the last day on which Dáil Éireann met prior to that date—

(I) held a qualifying office, or

(II) was a member of Dáil Éireann and had previously held the office of Taoiseach,

and

(ii) on or prior to the operative date has completed not less than 1,095 days' service in a qualifying office, or in a number of such offices, and

(iii) not later than 3 months after the operative date—

(I) elects, in such a manner as the Minister for Finance may determine, that this section should apply in his case, or

(II) dies and has not so elected,

and

(*c*) any person, other than a person referred to in paragraph (*b*) of this subsection, who—

(i) prior to the operative date has completed not less than 1,095 days' service in a qualifying office, or in a number of such offices, and

(ii) after the operative date, becomes a member of either House of the Oireachtas or becomes a representative in the European Parliament or is appointed as Attorney General, and

(iii) who, not later than 3 months after the date on which he becomes a member of either such House or becomes a representative in the European Parliament or the date of such appointment, as appropriate—

(I) elects, in such a manner as the Minister for Finance may determine, that this section should apply in his case, or

(II) dies and has not so elected:

Provided that this section shall not apply to—

(*a*) a person who satisfies the conditions set out in subparagraphs (*b*) (i) and (*b*) (ii), or in subparagraphs (*c*) (i) and (*c*) (ii), of this subsection and who, within the period of 3 months referred to in subparagraph (*b*) (iii) or subparagraph (*c*) (iii) of this subsection, as appropriate, elects, in such a manner as the Minister for Finance shall determine, that this section should not apply in his case, or

(*b*) a deceased person referred to in subparagraph (*b*) (iii) (II) or subparagraph (*c*) (iii) (II) of this subsection, if the amount of a pension payable under section

20 of this Act to the widow or widower of that person would thereby be reduced.

(2) With effect from the operative date or, in the case of a person to whom this section applies by virtue of paragraph (*c*) of subsection (1) of this section, the date referred to in subparagraph (iii) of the said paragraph (*c*), sections 14, 16 and 17 of this Act shall cease to apply to any person to whom this section applies and any pension in payment to such person pursuant to the said sections 14, 16 and 17 shall be discontinued.

(3) Subject to subsection (7) of this section—

(*a*) a person to whom this section applies and who on ceasing to hold a qualifying office has completed not less than 3 years of ministerial service shall, on such cesser, be entitled to a ministerial pension, and

(*b*) any other person to whom this section applies and who on ceasing to hold a qualifying office has completed not less than 3 years of secretarial service shall, on such cesser, be entitled to a secretarial pension.

(4) For the purposes of this section—

(*a*) the number of years of a person's ministerial service shall be taken to be the result obtained by dividing by 365 the aggregate of—

(i) the number of days during which the person held a ministerial office,

and, if the number of such days is not less than 1,095,

(ii) half the number of days, if any, during which the person held a qualifying office other than a ministerial office,

(*b*) the number of years of a person's secretarial service shall be taken to be the result obtained by dividing by 365 the total number of days during which the person held a qualifying office:

F37**[**...**]**

F38**[**(5) A pension under this section is payable to a person at the rate of 25 per cent of the person's appropriate salary, plus 5 per cent of that salary for each year of service exceeding 3, with a maximum of 7 such additional years. For the purposes of this subsection, a part of a year is to be reckoned on a proportionate basis.**]**

F39**[**(5A) For the purpose of calculating the ministerial pension of a person, the appropriate salary for the person is as follows:

(*a*) if the person held the office of Taoiseach—the annual salary payable to the Taoiseach;

(*b*) if the person held the office of Tánaiste for a period of not less than 3 years— the annual salary payable to the Tánaiste;

(*c*) if the person held the office of Tánaiste for a period of less than 3 years— the amount calculated in accordance with the following formula:

$$A = \frac{D \times S1}{T} + \frac{(T-D) \times S2}{T}$$

where—

A is the amount to be calculated,

D is the number of days during which the person served as Tánaiste,

T is the total number of days (not exceeding 3,650) during which the person served in a ministerial office,

S1 is the annual salary payable to the Tánaiste, and

S2 is the annual salary payable to a member of the Government other than the Taoiseach and the Tánaiste, and

(*d*) if the person held any other ministerial office — the annual salary payable to a member of the Government other than the Taoiseach and the Tánaiste.

(5B) For the purpose of calculating the secretarial pension of a person, the appropriate salary for the person is—

(*a*) if the person has held a ministerial office on or after 1 January, 1978, or has served for 3 years or more in one or more qualifying offices (other than a prescribed office)— the amount of annual salary payable to a Minister of State, or

(*b*) in the case of any other person—

(i) the amount of annual salary payable to the person in respect of the last qualifying office that the person held (other than a ministerial office), or

(ii) an amount calculated in accordance with subsection (5C),

whichever is the greater.

(5C) The calculation to be made for the purpose of subsection (5B)(b)(ii) is as follows:

Step 1: Multiply the number of days (not exceeding 3,650) during which the person held each of the qualifying offices by the amount of salary that is currently payable to the holder of the office concerned;

Step 2: If the amount of salary that is currently payable for a qualifying office that the person formerly held is higher than that for another qualifying office that the person so held, reckon the time that the person served in the first of those offices before reckoning the time that the person served in the other of those offices;

Step 3: Add together the amounts derived in accordance with step 1 for the qualifying offices that the person formerly held;

Step 4: Divide the total of the amounts so derived by the total number of days (not exceeding 3,650) during which the person held qualifying offices.

(5D) The following offices are prescribed offices for the purposes of subsection (5B):

(*a*) Chairman and Deputy Chairman of Seanad Éireann;

(*b*) Leader of the House in Seanad Éireann.

(5E) In subsection (5), "service" means—

(*a*) in relation to a person entitled to a ministerial pension, ministerial service, and

(*b*) in relation to a person entitled to a secretarial pension, secretarial service.**]**

(6) A person shall not be entitled to a pension under this section with effect from a date which is earlier than the operative date.

(7) (*a*) Where a person who is entitled to a pension under this section applies to the Minister for Finance therefor, such pension shall commence to be payable—

(i) F40**[**subject to subsection (11)**]**, in case he so applies not later than 6 months after the date on which he became so entitled, as and from that date, and

(ii) in any other case, as and from the date of his application.

F41**[**(*b*) Subject to paragraph (*c*), none of the following persons are entitled to a pension under this section—

(i) a person who is receiving a severance allowance under Part V of this Act, or

(ii) a person who has not reached 65 years of age, other than—

(I) a person who was a member of either House of the Oireachtas, or of the European Parliament (within the meaning of the *Public Service Superannuation (Miscellaneous Provisions) Act 2004*), prior to 1 April 2004,

(II) a person who held the office of Attorney General prior to 1 April 2004, or

(III) a person who has held the office of Taoiseach,

in which cases the reference to 65 years in this paragraph shall be taken to be a reference to 50 years.**]**

(*c*) Subparagraph (ii) of paragraph (*b*) of this subsection shall not apply to a person in respect of whom it is established to the satisfaction of the Minister for Finance that he is precluded from earning a livelihood by reason of permanent physical or mental disability.

(*d*) F42**[**...**]**

(*e*) F42**[**...**]**

F43**[**(*f*) No pension under this section (including any subsisting discounted pension as previously provided for under paragraph (d)) shall be paid for as long as such person is a member of either House of the Oireachtas or a member of the European Parliament.**]**

(8) F43**[**...**]]**

F44**[**(9) F45**[**...**]]**

F39**[**(9) If a person who has reached 50 years of age was not entitled to a pension under this section (as in force before the commencement of section 12 of the Ministerial, Parliamentary and Judicial Offices and Oireachtas Members (Miscellaneous Provisions) Act, 2001) only because the person had not then reached 55 years of age, the person becomes so entitled on and from the date of that commencement. A reference in this subsection to a pension does not include a discounted pension.

(10) A person who was being paid a discounted pension under this section (as in force before the commencement of section 12 of the Ministerial, Parliamentary and Judicial Offices and Oireachtas Members (Miscellaneous Provisions) Act, 2001) is entitled to continue to receive the pension after that commencement on the same terms and conditions as applied to it immediately before that commencement.**]**

F46**[**(11) On application for a pension under this section to the Minister for Finance, by a person whose entitlement to the pension arose on or after the date of commencement of this section, the pension is payable as of and from a date that the Minister for Finance may determine in writing that is—

(*a*) not earlier than the date of entitlement, and

(*b*) not later than the date of the application.**]**

F47**[**Ministerial and secretarial pensions for less than 3 years' qualifying service.

13AA.—(1) This section applies to a person to whom section 13A applies where, on ceasing to hold a qualifying office—

F48**[**(*a*) the person has completed not less than 2 years of ministerial service but is not entitled to a ministerial pension under section 13A, or

(*b*) the person has completed not less than 2 years of secretarial service but is not entitled to a secretarial pension under section 13A.**]**

(2) A person referred to in subsection (1)(a) is, on ceasing to hold office, entitled to a ministerial pension calculated at the rate of 20 per cent of the appropriate salary, plus an additional amount calculated in accordance with subsection (4).

(3) A person referred to in subsection (1)(b) is, on ceasing to hold office, entitled to receive a secretarial pension calculated at the rate of 20 per cent of the appropriate salary, plus an additional amount calculated in accordance with subsection (4).

(4) The calculation for the additional amount referred to in subsections (2) and (3) is as follows:

$$AA = \frac{ND}{365} \times 0.05 \times AS$$

where—

AA is the amount of additional pension to be determined, and

ND is the number of days' ministerial or secretarial service exceeding 2 F48**[**(but less than 8)**]** years, and

AS is the appropriate salary.

(5) For the purposes of this section, the number of years of the person's ministerial service is taken to be the result obtained by dividing by 365—

(*a*) the number of days during which the person held a ministerial office, and

(*b*) if the number of days during which the person held the office was not less than 730, half the number of days during which the person held some other qualifying office.

(6) For the purposes of this section, the number of years of the person's secretarial service is taken to be the result obtained by dividing by 365 the number of days during which the person held a qualifying office or qualifying offices.

(7) For the purpose of calculating the ministerial pension of a person to whom this section applies, the appropriate salary is as follows:

(*a*) if the person has held the office of Taoiseach— the annual salary currently payable to the holder of that office;

(*b*) if the person has held the office of Tánaiste— the amount calculated in accordance with the formula—

$$AS = \frac{ND \times S1}{TD} + \frac{(TD - ND) \times S2}{TD}$$

where—

AS is the appropriate salary to be determined, and

ND is the number of days during which the person served as Tánaiste, and

TD is the total number of days during which the person served in a ministerial office, and

S1 is the amount of annual salary currently payable to the Tánaiste, and

S2 is the amount of annual salary currently payable to a member of the Government other than the Taoiseach and the Tánaiste;

and

(*c*) in the case of any other person—the annual salary currently payable to a member of the Government other than the Taoiseach and the Tánaiste.

(8) For the purpose of calculating the secretarial pension of a person, the appropriate salary is as follows:

(*a*) if the person has held a ministerial office on or after 1 January, 1978— the annual salary currently payable to the holder of the office of Minister of State,

(*b*) in the case of any other person— the annual salary currently payable in respect of the last qualifying office (other than a ministerial office) held by the person.

(9) If a person whose entitlement to a pension under this section arises after the commencement of this section applies to the Minister for Finance for payment, the pension is to be paid—

(*a*) if the application is made not later than 6 months after the date on which the entitlement arises— on and from that date, and

(*b*) in any other case— on and from the date of the application.

(10) If a person whose entitlement to a pension under this section arose on the commencement of this section applies to the Minister for Finance for payment, the pension is to be paid on and from such date (being a date not earlier than the date of that commencement and not later than the date of the application) as the Minister determines in writing.

F49**[**(11) Except as provided by subsection (12), none of the following persons are entitled to a pension under this section—

(*a*) a person who is receiving a severance allowance under Part V of this Act, or

(*b*) a person who has not reached 65 years of age, other than—

(i) a person who was a member of either House of the Oireachtas, or of the European Parliament (within the meaning of the Public Service Superannuation (Miscellaneous Provisions) Act 2004), prior to 1 April 2004,

(ii) a person who held the office of Attorney General prior to 1 April 2004, or

(iii) a person who has held the office of Taoiseach,

in which cases the reference to 65 years in this subsection shall be taken to be a reference to 50 years.**]**

(12) If satisfied that a person referred to in subsection (11)(*b*) is precluded from earning a livelihood because of having a permanent physical or mental disability, the Minister for Finance may, in writing, direct a pension under this section to be paid to the person. A person in respect of whom such a direction is in force is entitled to be paid a pension in accordance with the direction.

F50**[**(13) No pension under this section shall be paid for as long as such person is a member of either House of the Oireachtas or a member of the European Parliament.**]**

(14) Service in an office held by a person to whom this section applies counts for a pension under this section even if the person held the office before the commencement of this section, but in that case the entitlement to the pension arises only on that commencement.**]**

F51**[**Special provisions for calculating appropriate salary of certain former Attorneys General.

13AB.—(1) This section applies to a person who has, before or after the commencement of this section, held the office of Attorney General but who, for some or all of the time while holding that office, was not also a member of a House of the Oireachtas.

(2) If a person to whom this section applies is entitled to a ministerial pension calculated in accordance with section 13A or 13AA, the appropriate salary for the purposes of calculating the person's pension entitlement under that section is an amount calculated in accordance with the following formula:

$$AS = \frac{ND \times S1}{TD} + \frac{(TD - ND) \times S2}{TD}$$

where—

AS is the appropriate salary to be determined, and

ND is the number of days (not exceeding 3,650) during which the person held office as Attorney General while not also being a member of a House of the Oireachtas, and

TD is the total number of days (not exceeding 3,650) of the person's ministerial service, and

S1 is the annual salary currently payable to a person who holds office as Attorney General while not being a member of a House of the Oireachtas, and

S2 is the annual salary payable to a member of the Government other than the Taoiseach and the Tánaiste.

(3) If a person to whom this section applies is entitled to a ministerial pension calculated in accordance with section 14, the appropriate salary for the purposes of calculating the person's pension entitlement under that section is an amount calculated in accordance with the following formula:

$$AS = \frac{ND \times S1}{TD} + \frac{(TD - ND) \times S2}{TD}$$

where—

AS is the amount of salary to be determined, and

ND is the number of days (not exceeding 2,920) during which the person served as Attorney General while not also being a member of either House of the Oireachtas, and

TD is the total number of days (not exceeding 2,920) of the person's ministerial service, and

S1 is the annual salary currently payable to a person who holds office as Attorney General while not being a member of a House of the Oireachtas, and

S2 is the annual salary payable to a member of the Government other than the Taoiseach and the Tánaiste.

(4) In the case of a person who held the office of Attorney General before the commencement of this section, subsections (2) and (3) apply only on and from that commencement.**]**

F52**[**Special pension arrangements for pre-qualified persons.

13B.—(1) This section applies to any person who is a pre-qualified person and who holds a qualifying office on or after the operative date.

(2) As and from the operative date, section 14 or section 16 of this Act, as appropriate, shall not apply to a person to whom this section applies in respect of service given by him after that date.

(3) In this section, "original pension", in relation to a person to whom this section applies, means the pension to which that person was entitled under section 14 or section 16 of this Act, as appropriate, on the operative date, or, if the person held a qualifying office on that date, the pension to which he would have been so entitled if he had ceased to hold office on that date.

(4) Subject to subsection (7) of this section, a person to whom this section applies who ceases to hold a qualifying office after the operative date shall be entitled to receive, in addition to his original pension, a further pension (referred to subsequently in this section as "a supplementary pension").

(5) (*a*) The amount of a supplementary pension shall be—

(i) in the case of a person whose original pension is a ministerial pension, 5 per cent. of the appropriate salary (within the meaning of section 13A of this Act) multiplied by the number of relevant years,

(ii) in the case of a person whose original pension is a secretarial pension and who on ceasing to hold a qualifying office after the operative date would, but for subsection (2) of this section, have been entitled to a ministerial pension under section 14 of this Act, an amount equal to the difference between—

(A) the amount of the ministerial pension which would then be payable to the person if such pension was calculated in accordance with subsections (4) and (5) of section 13A of this Act, and

(B) the amount of the person's original pension,

F53**[**(iii) in the case of a person—

(I) whose original pension is a secretarial pension, and

(II) who, on ceasing to hold a qualifying office after the operative date, has served in a ministerial office for at least 2 but less than 3 years,

an amount equal to the difference between—

(A) the amount of the ministerial pension which would then be payable to the person if such person was a minister, calculated in accordance with section 13AA of the 1938 Act, and

(B) the amount of the person's original pension.**]**

F54**[**(iv) in the case of a person, other than a person referred to in subparagraph (ii) F55**[**or (iii)**]** of this paragraph, whose original pension is a secretarial pension, 5 per cent. of the appropriate salary (within the meaning aforesaid) multiplied by the number of relevant years.**]**

(*b*) The number of relevant years for the purposes of paragraph (*a*) of this subsection shall be taken to be—

(i) in the case of a person to whom subparagraph (i) of the said paragraph (*a*) applies, the result obtained by dividing by 365 the aggregate of:

(A) the number of days, if any, during which such person held a ministerial office after the operative date, and

(B) one-half of the number of days, if any, during which such person held a secretarial office after the operative date, and

(C) the number of days, if any, of such person's pensionable service (within the meaning of section 14 of this Act) which were, or would have been, disregarded in the calculation of such person's original pension,

(ii) in the case of a person to whom F56**[**subparagraph (iv)**]** of the said paragraph (*a*) applies, the result obtained by dividing by 365 the aggregate of:

(A) the number of days during which such person held a qualifying office after the operative date, and

(B) the number of days, if any, of such person's pensionable service (within the meaning of section 16 of this Act) which were, or would have been, disregarded in the calculation of such person's original pension:

Provided that—

(I) any fraction of a year in either of the results aforesaid F57**[**shall be reckoned on a pro-rata basis**]**, and

(II) in any case where the aggregate of the number of relevant years as defined above and the number of years of pensionable service which were or would have been reckoned in the calculation of the original pension of the person concerned exceeds 10, the number of relevant years shall be taken to be the result obtained by subtracting from 10 the number of such years of pensionable service.

(6) As and from the operative date, section 17 of this Act shall, in the case of a person to whom this section applies, apply only in respect of that person's original pension.

(7) Subsections (7) and (8) of section 13A of this Act shall apply in respect of a supplementary pension as if such supplementary pension were a pension under the said section 13A.**]**

F58**[**Pro-rata pensions.

13C.—(1) This section applies to a person who—

(*a*) is in receipt of a pension that—

(i) is calculated in accordance with section 13D, 14 or 16 of this Act, and

(ii) is less than the pension payable to a person with not less than 8 years of pensionable service, and

(*b*) is not in receipt of a supplementary pension under section 13B of this Act.

(2) Where in calculating the original pension of a person to whom this section applies a fraction of a year was disregarded under section 14 (4)(b) or 16(4)(a) of this Act, that person's pension under section 14 or 16, as appropriate, may be increased by an amount calculated in accordance with the formula—

$$F \times (Z-Y) \times S$$

100

Where—

F is the fraction so disregarded;

Z is the percentage amount of appropriate salary which would have been payable under section 14 or 16 of this Act, as the case may be, if the person concerned had completed one further year of pensionable service;

Y is the percentage amount of the appropriate salary which is payable under section 14 or 16 of this Act;

S is the appropriate salary.

(3) In this section—

"appropriate salary", in relation to a person to whom this section applies, means the salary on the basis of which the person's pension is calculated under section 14 or 16 of this Act, as appropriate;

"original pension", in relation to a person to whom this section applies, means the pension to which that person was entitled under section 14 or 16 of this Act, as appropriate, on the operative date, or, if the person held a qualifying office on that date, the pension to which he would have been so entitled had he ceased to hold office on that date;

"pensionable service" means pensionable service within the meaning of section 14 or 16 of this Act, as appropriate.**]**

F59**[**Averaging of ministerial and secretarial service for secretarial pension.

13D.—Where more favourable to the person concerned, a pension calculated under section 16 of this Act on the basis of the annual sum mentioned in subsection (3) of that section may instead be calculated as if that annual sum were the amount of the weighted average of the annual sums payable by way of salary to the current holder of each of the qualifying offices held by the person concerned calculated as follows:

(*a*) the number of days for which the person concerned held a qualifying office shall be multiplied by the annual sum payable for the time being by way of salary to the current holder of that office, and

(*b*) the sum of the results obtained in accordance with paragraph (a) of this section in relation to each qualifying office held by the person concerned shall be divided by the total number of days (subject to a maximum of 2,920 days) for which that person held a qualifying office:

Provided that, for the purposes of paragraph (a) of this section, the total number of days which may be reckoned shall not exceed 2,920 days and time served in a qualifying office the current holder of which has a higher salary than the current holder of another qualifying office formerly held by the person concerned shall be reckoned before time served in the other qualifying office.**]**

F60**[**Special provisions for pensions payable to certain Ministers of State.

13E.—(1) If a person who has held office as a Minister of State—

(*a*) is entitled to a secretarial pension under section 13A or 13AA, or to a supplementary pension under section 13B(5)(*a*)(iii), and

(*b*) has received an allowance under section 3A of the Oireachtas (Allowances to Members) and Ministerial, Parliamentary, Judicial and Court Offices (Amendment) Act, 1998,

the amount of the pension is to be increased as provided by subsection (2) or (3), whichever is applicable.

(2) If the person has been entitled to the allowance for less than 2 years, the increase is to be calculated in accordance with the following formula:

$$AI = (AY \times 0.1) \times NY$$

where—

AI is the amount of increase to be calculated, and

AY is the amount per year of the allowance, and

NY is the number of years during which the person has been entitled to be paid the allowance.

(3) If the person has been entitled to the allowance for 2 years or more, the increase is to be calculated in accordance with the following formula:

$$AI = [AY \times 0.2] + [AY \times 0.05 \times (NY - 2)]$$

where—

AI is the amount of increase to be calculated, and

AY is the amount per year of the allowance, and

NY is the number of years (not exceeding 8) during which the person has been entitled to be paid the allowance.

(4) For the purposes of subsections (2) and (3)—

(*a*) the expression "year" includes part of a year, and

(*b*) a part of a year is to be reckoned on a proportionate basis, and

(*c*) the number of years during which a person has been entitled to an allowance is to be calculated by dividing the number of days that the person has been so entitled by 365.**]**

Pensions to former holders of ministerial offices.

14.—(1) Where—

(*a*) a person, who does not hold a qualifying office on the date of the passing of this Act, held a ministerial office before that date and his pensionable service on that date is three years or more, or

(*b*) a person has held a ministerial office before the 6th day of December, 1922, and has held before the date of the passing of this Act secretarial office for a period of not less than seven years,

such person shall become entitled on the date of the passing of this Act to a pension(in this Act referred to as a ministerial pension).

(2) Where—

(*a*) a person, who holds a qualifying office on or after the date of the passing of this Act, ceases to hold a qualifying office, and

(*b*) his pensionable service is on the date of such cesser three years or more, and

(*c*) such person is not on the date of such cesser entitled to a pension under sub-section (1) of this section or this sub-section,

F61**[**such person shall on the date of such cesser become entitled to a pension (in this Act also referred to as a ministerial pension), but only for so long as such person is not a member of either House of the Oireachtas or a member of the European Parliament.**]**

F62**[**(3) A Ministerial pension shall be at the following rates, that is to say:

so long as the pensionable service of the person entitled thereto is less than four years, twenty-five per cent. of the annual sum payable for the time being by way of salary to a member of the Government other than the Taoiseach or (if the person held the office of Taoiseach on the last day on which he held qualifying office) to the Taoiseach,

if and so long as such person's pensionable service is less than five years but not less than four years, twenty-nine per cent. of the sum aforesaid,

if and so long as such person's pensionable service is less than six years but not less than five years, thirty-three per cent. of the sum aforesaid,

if and so long as such person's pensionable service is less than seven years but not less than six years, thirty-seven per cent. of the sum aforesaid,

if and so long as such person's pensionable service is less than eight years but not less than seven years, forty-one per cent. of the sum aforesaid,

in case such person's pensionable service is not less than eight years, forty-five per cent. of the sum aforesaid.**]**

(4) For the purposes of this section—

(*a*) the number of years during which a person held secretarial office shall be taken to be the result obtained by dividing the number of days during which such person held a secretarial office by the number three hundred and sixty-five, any fraction over being disregarded;

(*b*) the number of years of pensionable service of a person shall be taken to be the result obtained by dividing the number of days of his pensionable service by the number three hundred and sixty-five, any fraction over being disregarded;

(*c*) the pensionable service of a person shall be the sum of each period which such person is entitled to reckon as a period of pensionable service under the subsequent provisions of this sub-section;

(*d*) each of the following periods shall in respect of any person be a period of pensionable service—

(i) if he held ministerial office before the 11th day of July, 1921, a period equal to twice the length of any period before that day during which he held ministerial office,

(ii) if he held ministerial office on or after the 11th day of July, 1921, any period commencing on or after that day during which he held ministerial office, subject however to this limitation, namely, that if he was during any period a member of the Cabinet in the Second Dáil Eireann or the Third Dáil Eireann and also a member of the Provisional Government, such period shall not be reckonable as a period during which he was both a member of such Cabinet and also a member of the Provisional Government,

(iii) if his pensionable service as computed under the preceding provisions of this sub-section is three years or more and he had held secretarial office, or if paragraph (*b*) of sub-section (1) of this section applies to him, a period equal to half the period during which he held any secretarial office.

(5) A ministerial pension shall, for the purposes of sub-section (1) of section 8 of the Military Service Pensions Act, 1924 (No. 48 of 1924), or sub-section (1) of section 20 of the Military Service Pensions Act, 1934 (No. 43 of 1934), be deemed not to be a pension or allowance payable out of public moneys.

Gratuities to former law officers.

15.—(1) Where a person who was Attorney-General of Saorstát Eireann ceased, in pursuance of sub-section (2) of section 6 of the Ministers and Secretaries Act, 1924 (No. 16 of 1924), to hold that office and his qualifying service is on the date of the passing of this Act three years or more, such person shall become entitled on the date of the passing of this Act to a gratuity of an amount equal to one half of the salary attached to that office at the date of such cesser.

(2) Where a person who was Attorney-General retires from that office and his qualifying service on the date of such retirement is three years or more, such person shall, unless he has been previously paid a gratuity under sub-section (1) of this section or this sub-section, become entitled on the date of such retirement to a gratuity of an amount equal to one half of the salary F63**[**which he was being paid in respect of**]** that office at the date of such retirement.

(3) For the purpose of this section—

(*a*) the qualifying service of a person shall be the sum of each period during which such person held the office of Attorney-General of Saorstát Eireann or the office of Attorney-General, F64**[**and during which he did not hold a qualifying office,**]** and

(*b*) the number of years of qualifying service of a person shall be taken to be the result obtained by dividing the number of days of his qualifying service by the number three hundred and sixty-five, any fraction over being disregarded.

(4) F65**[**...**]**

(5) F65**[**...**]**

Pensions to former holders of secretarial offices.

16.—(1) Where a person, who does not hold a qualifying office on the date of the passing of this Act, held a secretarial office before that date and his pensionable service on that date is three years or more, such person shall become entitled on the date of the passing of this Act to a pension (in this Act referred to as a secretarial pension).

(2) Where—

(*a*) a person who holds a qualifying office on or after the date of the passing of this Act ceases to hold a qualifying office, and

(*b*) his pensionable service is on the date of such cesser three years or more, and

(*c*) such person is not on the date of such cesser entitled to a ministerial pension or a pension under sub-section (1) of this section or this sub-section,

F67**[**such person shall on the date of such cesser become entitled to a pension (in this Act also referred to as a secretarial pension) but only for so long as such person is not a member of either House of the Oireachtas or a member of the European Parliament.**]**

F68**[**(3) A secretarial pension shall be at the following rates, that is to say:

so long as the pensionable service of the person entitled thereto is less than four years, twenty-eight per cent. of the annual sum payable for the time being by way of salary to a Parliamentary Secretary,

if and so long as such person's pensionable service is less than five years but not less than four years, thirty-two per cent. of the sum aforesaid,

if and so long as such person's pensionable service is less than six years but not less than five years, thirty-seven per cent. of the sum aforesaid,

if and so long as such person's pensionable service is less than seven years but not less than six years, forty-two per cent. of the sum aforesaid,

if and so long as such person's pensionable service is less than eight years but not less than seven years, forty-six per cent. of the sum aforesaid,

in case such person's pensionable service is not less than eight years, fifty-one per cent. of the sum aforesaid.**]**

(4) For the purposes of this section—

(*a*) the number of years of pensionable service of a person shall be taken to be the result obtained by dividing the number of days of his pensionable service by the number three hundred and sixty-five, any fraction over being disregarded;

(*b*) the pensionable service of a person shall be the sum of each period which such person is entitled to reckon as a period of pensionable service under the subsequent provisions of this sub-section;

(*c*) each of the following periods shall in respect of any person be a period of pensionable service—

(i) if he held ministerial office before the 11th day of July, 1921, a period equal to twice the length of any period before that day during which he held ministerial office.

(ii) if he held ministerial office on or after the 11th day of July, 1921, any period commencing on or after that day during which he held ministerial office, subject however to this limitation, namely, that if he was during any period a member of the Cabinet in the Second Dáil Eireann or the Third Dáil Eireann and also a member of the Provisional Government, such period shall not be reckonable as a period during which he was both a member of such Cabinet and also a member of the Provisional Government,

(iii) any period during which he held any secretarial office.

(5) A secretarial pension shall, for the purposes of sub-section (1) of section 8 of the Military Service Pensions Act, 1924 (No. 48 of 1924), or sub-section (1) of section 20 of the Military Service Pensions Act, 1934 (No. 43 of 1934), be deemed not to be a pension or allowance payable out of public moneys.

Commencement of ministerial and secretarial pensions.

17.—Where a person is entitled to a ministerial pension or a secretarial pension, then—

(*a*) if such person is not the holder of a qualifying office on the date of the passing of this Act and becomes entitled to such pension on the said date, such pension shall commence to be payable—

(i) in case such person duly applies therefor not later than six months after the said date, as on and from the said date,

(ii) in any other case, as on and from the date on which such person duly applies therefor;

(*b*) if such person is the holder of a qualifying office on or after the date of the passing of this Act and becomes entitled to such pension on or after the said date, such pension shall commence to be payable—

(i) in case such person duly applies therefor not later than six months after the date on which he became entitled thereto, as on and from the day next following the said last-mentioned date,

(ii) in any other case, as on and from the date on which such person duly applies therefor.

Determination of questions of ministerial service.

18.—If any question arises as to whether a person held ministerial office before the 6th day of December, 1922, or as to the period during which a person who held a ministerial office before that date held that office, the question shall be referred to a committee consisting of three persons, namely—

(*a*) the Taoiseach or some person nominated by him,

F69**[**(*b*) either—

(i) where there is in Dáil Éireann one qualified Party within the meaning of Part III of this Act and not more, the Leader of that Party, or

(ii) where there are in Dáil Éireann two or more qualified Parties within that meaning and not more, the Leader of that one of those Parties which is of the greater numerical strength in Dáil Éireann, or

(iii) where there are in Dáil Éireann three or more such qualified Parties, the Leader of that one of those Parties which is of the greatest numerical strength in Dáil Éireann,

or a person nominated by such Leader,**]**

(*c*) the Chairman of Dáil Eireann or some person nominated by him,

and the decision of such committee on such question shall be final and conclusive and binding on all persons and tribunals whatsoever.

Prohibition of double pensions.

19.—(1) Where a person becomes entitled on the same day to both a ministerial pension and a secretarial pension, such person shall be deemed not to be entitled to such secretarial pension.

(2) Where a person who is entitled to a secretarial pension subsequently becomes entitled to a ministerial pension such person shall as on and from the date on which he becomes entitled to such ministerial pension cease to be entitled to such secretarial pension.

(3) A person shall not be entitled to reckon the same period of time both for the purpose of a ministerial pension or a secretarial pension and also for the purpose of a pension or allowance under the Military Service Pensions Acts, 1924 to 1934, or the Superannuation Acts, 1834 to 1936, or any other Act, whether passed before or after the passing of this Act, whereunder such person shall or may become entitled to any pension the amount of which is determined by length of service.

(4) Where—

(*a*) a person who is entitled to a military service pension under the Military Service Pensions Act, 1924 (No. 48 of 1924), becomes entitled on the date of the passing of this Act to a ministerial pension or a secretarial pension, and

(*b*) any period of time which is reckoned for the purpose of computing the amount of such military service pension would, but for the next preceding sub-section, be reckonable also for the purpose of computing the amount of such ministerial pension or secretarial pension, and

(*c*) such person has, not later than twelve months after the date on which he has applied for such ministerial pension or secretarial pension, given notice in

writing to the Minister for Finance that he desires to surrender so much of such military service pension as is calculated by reference to either (as may be stated in such notice) such period of time or any specified part thereof,

the following provisions shall as on and from the giving of such notice have effect, that is to say:—

(i) such military service pension shall be reduced by the amount thereof which such person so desires to surrender, and

(ii) such period of time or such specified part thereof (as the case may be) shall, for the purpose of calculating the amount of such ministerial pension or secretarial pension, be treated as a period of pensionable service and be deemed to be of the same notional length as if it were calculated under the First Schedule to the said Act.

F70**[**Pensions and allowances payable to surviving spouses and children of deceased office holders.

20.—(1) This section applies in respect of the following deceased persons:

(*a*) a person who was holding a qualifying office at the time of death;

(*b*) a person who held such an office at any time before the time of death.

(2) The surviving spouse F71**[**or surviving civil partner**]** of a deceased person in respect of whom this section applies is, subject to this section, entitled to receive a surviving spouse's F71**[**or surviving civil partner's**]** pension of an amount equal to half the amount of the pension (if any) to which the person—

(*a*) was entitled at the time of death, or

(*b*) would have been so entitled if the person was not the holder of a qualifying office and had reached 50 years of age.

(3) A person is no longer entitled to a surviving spouse's F71**[**or surviving civil partner's**]** pension if the person remarries F71**[**or enters into a new civil partnership**]**.

(4) If the surviving spouse F71**[**or surviving civil partner**]** of a deceased person who held a qualifying office—

(*a*) does not qualify for a spouse's pension because the person's pensionable service was not sufficient, or

(*b*) qualifies for such a pension but of an amount smaller than it would have been had the person's pensionable service been 3 years,

that spouse F71**[**or civil partner**]** is entitled to receive a surviving spouse's F71**[**or surviving civil partner's**]** pension of the same amount as that which would have been payable had the deceased person's pensionable service been 3 years.

(5) A surviving spouse's F71**[**or surviving civil partner's**]** pension is not, for the purposes of section 8(1) of the Military Service Pensions Act, 1924, or section 20(1) of the Military Service Pensions Act, 1934, to be regarded as a pension or allowance that is payable out of public money.

(6) If a child of a deceased person in respect of whom this section applies has not reached 21 years of age, the child is entitled to receive—

(*a*) if a relevant parent of the child survives the deceased person and paragraph (*b*) does not apply, a child's allowance at the rate of £1,706.25 per year, or

(*b*) if a relevant parent of the child survives the deceased person but dies before the child has reached 21 years of age, a child's allowance at the rate of £2,843.75 per year but only from the date of the parent's death, or

(*c*) if no relevant parent of the child survives the deceased person, a child's allowance at the rate of £2,843.75 per year.

(7) A child who marries before reaching 21 years of age ceases to be entitled to a child's allowance under this section.

(8) A surviving spouse's F71**[**or surviving civil partner's**]** pension, or a child's allowance, in respect of a deceased person in respect of whom this section applies becomes payable—

(*a*) if an application for payment of the pension or allowance is made within 6 months after the date of the person's death, on and from the day following that date, or

(*b*) if an application for payment is made at any other time, on and from the date on which the application is made.

However, if a person whose entitlement to such a pension or an allowance arose on the commencement of this section applies in writing to the Minister for Finance for payment, the pension or allowance is to be paid on and from such date (being a date not earlier than the date of that commencement and not later than the date of the application) as the Minister determines in writing.

(9) In this section—

F72**[**"adopted child" means a child adopted under an adoption order within the meaning of section 3 (1) of the Adoption Act 2010 or who is the subject of an intercountry adoption effected outside the State and recognised under that Act;**]**

"child" includes a step-child and an adopted child;

F73**[**"civil partner" has the meaning assigned to it in the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010.**]**

"parent" includes step-parent and adoptive parent;

"pension", when used without qualification, means a pension that is either a ministerial pension or a secretarial pension and, in the case of a secretarial pension, includes any amount by which the pension is increased under section 13E;

"relevant commencement date" means the date on which section 15 of the Ministerial, Parliamentary and Judicial Offices and Oireachtas Members (Miscellaneous Provisions) Act, 2001, commences;

"relevant parent" in relation to a child, means a parent—

(*a*) who is or was entitled to a surviving spouse's F71**[**or surviving civil partner's**]** pension under this section, or

(*b*) who would have been entitled to such a pension had the parent not died.**]**

F74**[**Child allowance to be adjusted automatically by reference to salary increases in Civil Service.

20A.—(1) Whenever remuneration in the Civil Service is increased with effect from a particular day in accordance with agreements or arrangements that have effect on a general basis in the Civil Service (whether or not they also apply in relation to persons employed other than in the Civil Service), the child allowances payable under section 20 are, by the operation of this section, increased on and from that day by the same proportion.

(2) In this section "Civil Service" has the meaning given by the Civil Service Commissioners Act, 1956.**]**

F75**[**Power to continue payment of child allowance to incapacitated children.

20B.—(1) The Minister for Finance may, in writing, direct a child's allowance under section 20 to be paid throughout the child's lifetime, if satisfied—

(*a*) that the child is physically or mentally incapacitated to the extent of being unable to maintain himself or herself, and

(*b*) that the incapacity arose before the child reached 21 years of age.

(2) A child in respect of whom a direction is given under this section is entitled to be paid the allowance in accordance with the direction.**]**

F76**[**Power to reinstate certain terminated surviving spouse's pensions.

20C.—(1) The Minister for Finance may, by notice in writing given to the person concerned, reinstate a surviving F77**[**spouse's pension or surviving civil partner's (within the meaning of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010) pension that has ceased to be payable because that person has married, remarried or entered into a civil partnership**]**, but only if satisfied that—

(*a*) the marriage F78**[**or civil partnership**]** has been annulled or dissolved, or

(*b*) compassionate grounds exist for reinstating the pension.

(2) Payment of a pension reinstated under this section is to be resumed—

(*a*) if the pension is reinstated because the marriage F78**[**or civil partnership**]** has been annulled or dissolved— on and from the date of the annulment or dissolution or, if the annulment or dissolution occurred before the date of commencement of this section, on and from that date, and

(*b*) in any other case— on and from a date specified by the Minister for Finance in the notice of reinstatement (being a date not earlier than the date of commencement of this section).**]**

Grant of pensions, gratuities and allowances.

21.—(1) It shall be a condition precedent to the grant of any pension, gratuity or allowance under this Part of this Act that an application (which shall be in the prescribed form and contain the prescribed particulars) shall be made therefor to the Minister for Finance by the person entitled thereto or, in the case of a child's allowance, by the guardian of the child entitled thereto or some other person approved by the said Minister.

(2) All pensions, gratuities and allowances under this Part of this Act shall be granted by the Minister for Finance.

(3) Every child's allowance granted by the Minister for Finance to a child shall be paid for the benefit of such child to the guardian of such child or to some other person approved by the said Minister.

(4) The Minister for Finance may make regulations in relation to any matter or thing referred to in this section as prescribed, and the word "prescribed" in this section means prescribed by such regulations, and different regulations may be made in relation to ministerial pensions, gratuities under this Part of this Act, secretarial pensions, F79**[**surviving spouses' pensions, surviving civil partners' pensions**]**, and children's allowances.

Prohibition of assignment, etc., of pensions, gratuities and allowances.

22.—(1) Every assignment of and every charge on and every agreement to assign or charge any pension, gratuity or allowance under this Part of this Act shall, except so far as the same is authorised by an Act for the time being in force, be null and void.

(2) No pension, gratuity or allowance granted under this Part of this Act shall be capable of being taken in execution or otherwise alienated by process of law for the payment of any debts or liabilities, of the person to whom such pension, gratuity or allowance is granted under this Part of this Act.

Suspension of pensions and allowances.

23.—F80**[**(1) Where a person to whom a pension under Part IV is for the time being payable is appointed to a qualifying office or as Attorney General, the pension under Part IV shall cease to be payable while he holds the qualifying office or the office of Attorney General.**]**

(2) F81**[**...**]**

(3) In this section—

the expression "pension under Part IV" means a pension or allowance payable under this Part of this Act;

the expression "payment out of public moneys" means—

(*a*) any remuneration, pension or allowance payable out of moneys provided by the Oireachtas or out of the Central Fund or out of the funds of a local authority, or

(*b*) any remuneration of a position to which the holder has been nominated by the Government, or a Minister of State,

but does not include—

(*c*) a pension under Part IV, or

(*d*) an allowance under Part III of this Act, or

(*e*) a pension or allowance under the Army Pensions Acts, 1923 to 1937, in respect of a wound or disability suffered prior to the 1st day of October, 1924, or

(*f*) a pension under the Military Service Pensions Acts, 1924 to 1934, in any case in which the pensioner is also entitled to a widow's pension.

F82**[**or

(*g*) an allowance under the Oireachtas (Allowances to Members) Act, 1938 (No. 34 of 1938).**]**

Payment of pensions, gratuities and allowances out of Central Fund.

24.—Every pension, gratuity, and allowance payable under this Part of this Act shall be charged upon and payable out of the Central Fund or the growing produce thereof.

F83**[**PART V.

Severance payments to former holders of certain Ministerial and Parliamentary Offices**]**

F84**[**Definitions for the purposes of Part V.

25.— F85**[**...**]]**

F86**[**Entitlement to severance allowance.

26.—F87**[**...**]]**

F88**[**Certain persons ineligible for severance allowance.

27.—F89**[**...**]]**

F90[Commencement and cesser of severance allowance.

28.—F91[...]]

F92[Annual rate of severance allowance.

29.—F93[...]]

F94[Severance allowance payable to certain former Ministers of State.

29A.—F95[...]]

F96[Recalculation or resumption of severance allowance in certain circumstances.

30.—F97[...]]

F98[Special allowance for former Taoisigh.

31.—F99[...]]

F100[Payment of allowances under Part V out of Central Fund.

32.—F101[...]]

F102[PART VI

Miscellaneous Provisions

Chairman and Deputy Chairman to continue in office for limited period after dissolution of Dáil Éireann.

33.—Despite the dissolution of Dáil Éireann prior to the holding of a general election for Dáil Éireann, a person holding office as Chairman or Deputy Chairman of Dáil Éireann immediately before the dissolution—

(*a*) is, for constitutional purposes, taken to continue in that office, and

(*b*) is entitled to be paid the salary and allowances applicable to that office,

during the period beginning with the day after the date of dissolution and ending with the day before Dáil Éireann reassembles after the election.]

F103[Chairman and Deputy Chairman to continue in office for limited period after dissolution of Seanad Éireann.

34.—Despite the dissolution of Seanad Éireann prior to the holding of a general election for Seanad Éireann, a person holding office as Chairman or Deputy Chairman of Seanad Éireann on the day before the polling day for the election—

(*a*) is, for constitutional purposes, taken to continue in that office, and

(*b*) is entitled to be paid the salary and allowances applicable to that office,

during the period beginning with the polling day for the election and ending with the day before the date on which Seanad Éireann next reassembles after the election.]

SCHEDULE.

ENACTMENT REPEALED IN PART.

Number and year.	Short Title.	Extent of Repeal.
No. 16 of 1924.	Ministers and Secretaries Act, 1924.	Section 4; sub-section (5) of section 7.

Number 38 *of* 1938

MINISTERIAL AND PARLIAMENTARY OFFICES ACT 1938

REVISED

Updated to 6 November 2025

About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was passed.

Related legislation

Ministerial and Parliamentary Offices Acts 1938 to 2018: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Companies (Statutory Audits) Act 2018* (22/2018), s. 1(4)). The Acts in this group are:

- *Ministerial and Parliamentary Offices Act 1938* (38/1938)
- *Ministerial and Parliamentary Offices (Amendment) Act 1949* (21/1949)
- *Ministerial and Parliamentary Offices (Amendment) Act 1952* (19/1952)
- *Oireachtas (Allowances To Members) and Ministerial and Parliamentary Offices (Amendment) Act 1960* (12/1960), Part III (ss. 7-19)
- *Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1964* (14/1964), Part III (ss. 6-11)
- *Oireachtas (Allowances To Members) and Ministerial and Parliamentary Offices (Amendment) Act 1968* (22/1968), Part III (ss. 4-11)
- *Ministerial and Parliamentary Offices Act 1972* (21/1972)
- *Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1973* (22/1973), Part III (ss. 6-18)
- *Oireachtas (Allowances to Members) and Ministerial, Parliamentary and Judicial Offices (Amendment) Act 1977* (29/1977), Part III (ss. 5-9)
- *Oireachtas (Allowances to Members) and Ministerial, Parliamentary and Judicial Offices (Amendment) Act 1983* (32/1983), in so far as it amends the Ministerial and Parliamentary Offices Acts 1938 to 1977
- *Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1992* (3/1992), in so far as it amends the Ministerial and Parliamentary Offices Acts 1938 to 1983
- *Oireachtas (Miscellaneous Provisions) and Ministerial and Parliamentary Offices (Amendment) Act 1996* (39/1996), ss. 5, 7(1), (3), (4)
- *Oireachtas (Allowances to Members) and Ministerial, Parliamentary, Judicial and Court Offices (Amendment) Act 1998* (5/1998), in so far as it extends or amends the Ministerial and Parliamentary Offices Acts 1938 to 1996
- *Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2001* (30/2001)
- *Public Service Superannuation (Miscellaneous Provisions) Act 2004* (7/2004), s. 11 and sch. 2 part 1
- *Markets in Financial Instruments and Miscellaneous Provisions Act 2007* (37/2007), s. 16

- *Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices Act 2009* (29/2009), other than ss. 2, 3
- *Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014* (6/2014)
- *Companies (Statutory Audits) Act 2018* (22/2018), s. 69

Annotations

This Revised Act is not annotated and only shows textual amendments. An annotated version of this revision is also available which shows textual and non-textual amendments and their sources. It also shows editorial notes including statutory instruments made pursuant to the Act and previous affecting provisions.

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available. A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at www.irishstatutebook.ie.