Changes to Legislation: as of 13 October 2026, this Act is up to date with all changes known to be in force.

Number 9 *of* 1986

INDUSTRIAL DEVELOPMENT ACT 1986

REVISED

Updated to 7 January 2020

This Revised Act is an administrative consolidation of the *Industrial Development Act 1986*. 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 the *Consumer Insurance Contracts Act 2019* (53/2019), enacted 26 December 2019, and all statutory instruments up to and including the *Industrial Development (Amendment) Act 2019 (Commencement) Order 2020* (S.I. No. 62 of 2020), made 10 March 2020, were considered in the preparation of this Revised Act.

Disclaimer: While every care has been taken in the preparation of this Revised Act, the Law Reform Commission can assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. Please notify any errors, omissions and comments by email to revisedacts@lawreform.ie.

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INDUSTRIAL DEVELOPMENT ACT 1986

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INDUSTRIAL DEVELOPMENT ACT 1986

REVISED

Updated to 7 January 2020

AN ACT TO CONSOLIDATE WITH AMENDMENTS THE INDUSTRIAL DEVELOPMENT AUTHORITY ACT, 1950, THE INDUSTRIAL DEVELOPMENT ACTS, 1969 TO 1981, THE UNDEVELOPED AREAS ACTS, 1952 TO 1969, AND THE INDUSTRIAL GRANTS ACTS, 1959 TO 1969, AND TO PROVIDE FOR OTHER MATTERS CONNECTED WITH THE MATTERS AFORESAID. [6*th May*, 1986]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Annotations

Editorial Notes:

E1 Previous affecting provision: functions and powers of the Industrial Development Authority conferred on it by Part III assigned to Forbairt or IDA and term "the Authority" construed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 9, commenced on enactment; ceased to have effect (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18(6), commenced as per subs. (8) and S.I. No. 341 of 2014.

PART I

Preliminary and General

Short title and commencement.

1.—(1) This Act may be cited as the Industrial Development Act, 1986.

(2) This Act shall come into operation on such day or days as may be fixed therefore by order or orders of the Minister, either generally or with reference to a particular purpose or provision, and different days may be so fixed for different purposes and different provisions of this Act.

Annotations

Editorial Notes:

E2 Power pursuant to section exercised (7.05.1986) by *Industrial Development Act 1986 (Commencement) Order 1986* (S.I. No. 105 of 1986).

2. The 7th day of May, 1986, is hereby fixed as the day on which the Industrial Development Act, 1986, shall come into operation.

Interpretation.

2.—(1) In this Act—

"the Authority" means the Industrial Development Authority;

F1**[** 'Act of 1966' means the Housing Act 1966;**]**

"designated area" means any area which, by virtue of *section 4*, is for the time being a designated area;

"factory building" means a building which is used or intended to be used for carrying on an industrial undertaking together with any other building which is subsidiary or ancillary thereto and is used or intended to be used for a purpose connected with the undertaking;

"fixed assets" means machinery, plant, equipment, land, buildings, services and other works of or for an industrial undertaking;

F1**[**'IDA' means the Industrial Development Agency (Ireland);**]**

"industrial estate" means an area of land used mainly for industrial purposes and purposes ancillary or incidental thereto and having on it at least two factory buildings;

"industrial undertaking" includes an undertaking ancillary to industry and a service industry, and "industry" shall be construed accordingly;

"land" includes messuages, tenements and hereditaments, houses and buildings of any tenure;

"local authority" has the same meaning as in section 2 of the Local Government Act, 1941;

"member" means member of the Authority;

"the Minister" means the Minister for Industry and Commerce;

"repealed enactment" means an enactment repealed by this Act;

"service industry" means an undertaking to which an order under *section 3* applies.

(2) In this Act—

(*a*) a reference to a Part, section or Schedule is to a Part, section or Schedule of this Act unless it is indicated that a reference to some other enactment is intended;

(*b*) a reference to a subsection, paragraph or subparagraph is to the subsection, paragraph or subparagraph of the provision in which the reference occurs, unless it is indicated that reference to some other provision is intended;

(*c*) a reference to any other enactment shall, unless the context otherwise requires, be construed as a reference to that enactment as amended by or under any other enactment, including this Act.

Annotations

Amendments:

F1 Inserted (19.09.2018) by *Industrial Development (Amendment) Act 2018* (19/2018), s. 2, S.I. No. 361 of 2018.

Editorial Notes:

E3 Title of Minister altered (2.09.2017) to that of Minister for Business, Enterprise and Innovation by *Jobs, Enterprise and Innovation (Alteration of Name of Department and Title of Minister) Order 2017* (S.I. No. 364 of 2017), art. 1(2) and 3.

E4 Previous affecting provision: title of Minister altered (2.06.2011) to that of Minister for Jobs, Enterprise and Innovation by *Enterprise, Trade and Innovation (Alteration of Name of Department and Title of Minister) Order 2011* (S.I. No. 245 of 2011), art. 1(2) and 3.

E5 Previous affecting provision: title of Minister altered (2.05.2010) to that of Minister for Enterprise, Trade and Innovation by *Enterprise, Trade and Employment (Alteration of Name of Department and Title of Minister) Order 2010* (S.I. No. 185 of 2010), art. 1(2) and 3.

E6 Previous affecting provision: title of Minister altered (12.07.1997) to that of Minister for Enterprise, Trade and Employment by *Enterprise and Employment (Alteration of Name of Department and Title of Minister) Order 1997* (S.I. No. 305 of 1997), art. 1(2) and 3.

E7 Previous affecting provision: title of Minister altered (20.01.1993) to that of Minister for Enterprise and Employment by *Industry and Commerce (Alteration of Name of Department and Title of Minister) Order 1993* (S.I. No. 19 of 1993), art. 1(2) and 3.

Service industry.

[1981 (No. 2), s. 3]

3.—(1) The Minister may by order provide that any undertaking engaged in the provision of a service specified in the order shall be a service industry for the purposes of this Act.

(2) An order under *subsection (1)* in relation to a banking service shall not be made except after consultation with the Minister for Finance.

(3) An order under section 3 of the Industrial Development (No. 2) Act, 1981, in force immediately before the commencement of this section shall continue in force and shall be deemed to be an order made under this section.

Annotations

Editorial Notes:

E8 Power pursuant to subs. (1) exercised (23.02.2010) by *Industrial Development (Service Industries) Order 2010* (S.I. No. 81 of 2010), in effect as per art. 2.

E9 Previous affecting provision: power pursuant to subs. (1) exercised (24.09.2003) by *Industrial Development (Services Industries) Order 2003* (S.I. No. 458 of 2003), in effect as per art. 2; revoked (23.02.2010) by *Industrial Development (Service Industries) Order 2010* (S.I. No. 81 of 2010), art. 4, in effect as per art. 2.

E10 Previous affecting provision: power pursuant to subs. (1) exercised (23.07.1998) by *Industrial Development (Service Industries) Order 1998* (S.I. No. 253 of 1998), in effect as per art. 1(2); revoked (24.09.2003) by *Industrial Development (Services Industries) Order 2003* (S.I. No. 458 of 2003), art. 3, in effect as per art. 2.

Designated areas.

[1952, s. 3; 1969, s. 6. New in pt.]

4.—(1) Subject to *subsection (3)*, each of the areas set out in the *Third Schedule* and any area which the Minister, with the consent of the Minister for Finance, by order declares to be a designated area shall be a designated area for the purposes of this Act.

(2) An order under *subsection (1)* may declare an area to be a designated area for such period as is specified in the order.

(3) The Minister may, with the consent of the Minister for Finance, by order terminate the designation of any area, or part thereof, as a designated area.

Annotations

Modifications (not altering text):

C1 Functions under section transferred and references to "Department of Finance" and "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in effect as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(a) the enactments specified in Schedule 1, and

(b) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 9 of 1986	Industrial Development Act 1986	Sections 4 and 23(3); Second Schedule, paragraphs 1(2) and 13
...	...	...

Editorial Notes:

E11 Power pursuant to section exercised (1.01.1989) by *Industrial Development Act 1986 (Designated Areas) Order 1988* (S.I. No. 346 of 1988), in effect as per art. 2.

Remission of rates.

[1972, s. 3]

5.—(1) A local authority may, if they think fit, remit two-thirds of a rate leviable by them in respect of premises to which this section applies.

(2) The remission shall, subject to *subsection (3)*, have effect in respect of the local financial year in which the premises for the industrial undertaking is first rated and in respect of each of the next nine local financial years.

(3) If, in any local financial year, the Authority certifies that the undertaking has failed to observe the terms upon which the premises were provided, the remission shall not have effect in respect of the local financial year.

(4) A remission shall not be granted more than once in respect of the same premises.

(5) Where premises are not separately valued under the Valuation Acts, the Commissioner of Valuation may, on the application of the Authority, apportion to the premises such part as he thinks proper of the rateable valuation of the property of which the premises are part.

(6) The powers conferred on a local authority by this section shall be reserved functions for the purposes of the County Management Acts, 1940 to 1972.

(7) This section applies to premises which—

(*a*) are certified by the Authority to have been provided for an industrial undertaking either by the Authority or by means of a grant made by the Authority, and

(*b*) are situate in an area which at the time of the provision of the premises was a designated area under a repealed enactment or is a designated area under this Act.

Annotations

Modifications (not altering text):

C2 Functions under subss. (3), (5) and (7) transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11 , sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Triennial review of national industrial performance.

6.— F2**[**...**]**

Annotations

Amendments:

F2 Repealed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 4 and sch., commenced on enactment.

Orders.

7.—(1) The Minister may by order revoke or amend an order made by him under any provision of this Act other than *section 1*.

(2) An order made under any provision of this Act shall as soon as may be after it is made be laid before each House of the Oireachtas.

Expenses.

8.—The expenses incurred by the Minister in the administration of this Act shall, to such extent as may be sanctioned by the Minister for Finance, be paid out of moneys provided by the Oireachtas.

Repeals.

9.—The enactments specified in the *Fourth Schedule* are hereby repealed to the extent mentioned in the third column of that Schedule.

PART II

Industrial Development Authority

The Industrial Development Authority.

[1950, s. 2]

10.—(1) F3**[**...**]**

(2) The Authority in the exercise of its powers and functions shall be responsible to the Minister.

(3) F3**[**...**]**

Annotations

Amendments:

F3 Repealed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 4 and sch., commenced on enactment.

Functions of the Authority.

[1950, s. 3; 1969, ss. 11, 12, 14, 15. New in pt.]

11.—(1) Subject to the provisions of this Act, the Authority shall be an autonomous body with the following functions:

(*a*) to act under the Minister as a body having national responsibility for the implementation of industrial development policies;

(*b*) to provide and administer such grants and other financial facilities for industry as it may be authorised by the Oireachtas to provide and to administer;

(*c*) to initiate proposals and schemes for submission to the Minister for the creation and development of industry and the provision and maintenance of industrial employment;

(*d*) to provide, develop, construct, alter, adapt, maintain and administer industrial estates and factory buildings together with the associated facilities of such estates and buildings;

(*e*) to foster the national objective of regional industrial development;

(*f*) to survey possibilities of further industrial development and advise the Minister thereon;

(*g*) to advise the Minister on steps necessary and desirable for establishing new industry and for the expansion and modernisation of existing industry;

(*h*) to give on request advice and guidance to persons contemplating starting new industry or expanding existing industry;

F4**[**(*hh*) to hold and dispose (whether by sale or otherwise) of stocks, shares and securities standing in the name of the National Development Corporation Limited immediately before the commencement of the Industrial Development (Amendment) Act, 1991, and transferred to the Authority by section 3 of the said Act;**]**

(*i*) to provide such assistance of a technical or advisory nature to developing countries as the Minister may consider appropriate; and

(*j*) to advise on any matter relating to industrial development referred to it by the Minister.

(2) F5**[**...**]**

(3) The Authority shall, in the exercise of its functions, act in accordance with policies set out for it from time to time by the Minister.

(4) The Authority may in the exercise of its functions have regard to the extent to which an industrial undertaking will serve to promote national objectives for regional development.

Annotations

Amendments:

F4 Inserted (31.12.1991) by *Industrial Development (Amendment) Act 1991* (30/1991), s. 9(a), S.I. No. 365 of 1991.

F5 Repealed (27.11.2013) by *Industrial Development (Science Foundation Ireland) (Amendment) Act 2013* (36/2013), s. 8, S.I. No. 448 of 2014.

Modifications (not altering text):

C3 Functions under subss. (1)(a), (c)-(h) and (j) transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA Functions referred to in:

...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32, 36 and 37 of the Industrial Development Act 1986.

...

Delegation of functions.

[1969, Sch. 2, par. 5. New in pt.]

12.—(1) F6**[**...**]**

(2) The Authority may, without prejudice to the generality of the foregoing, delegate its grant making powers to a board or committee constituted by the Authority or to any of its members or to any member of the staff duly authorised by the Authority in that behalf.

(3) The terms and conditions of every delegation made by the Authority under *subsection (2)* or under section 4 of the Shannon Free Airport Development Company Limited (Amendment) Act, 1970, as amended by section 6 of the Shannon Free Airport Development Company Limited (Amendment) Act, 1983, and by *section 9* of and the *Fourth Schedule* to this Act shall be subject to the approval of the Minister.

(4) F6**[**...**]**

(5) F6**[**...**]**

Annotations

Amendments:

F6 Repealed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 4 and sch., commenced on enactment.

Directives to the Authority.

13.—(1) The Minister may give the Authority such general policy directives as he considers appropriate having regard to the provisions of this Act.

(2) A directive under *subsection (1)* shall not apply to any individual industrial undertaking or to giving preference to one area over others in regard to the location of an industrial undertaking otherwise than as part of a general review of industrial policy for the country as a whole indicated in the directive.

(3) The Minister shall cause any directive given by him under *subsection (1)* to be laid before each House of the Oireachtas within twenty-one days after it has been so given.

(4) The Authority shall comply with any directive given to it under this section and shall set out the directive in its annual report and shall include in its annual report an account of the actions which it has undertaken to give effect to the directive.

[New]

Grants to the Authority.

[1969, s. 17; 1975 (No. 2), s. 2; 1977, s. 5; 1981, s. 2]

14.—(1) F7**[**...**]**

(2) F7**[**...**]**

(3) The aggregate amount of grants made by the Minister to the Authority to enable it to meet its obligations or liabilities arising from guarantees under this Act, section 37 of the Industrial Development Act, 1969 and sections 2 and 3 of the Industrial Development Act, 1977 in respect of principal and interest shall not exceed £125,000,000.

(4) In relation to a guarantee under this Act in money in a currency other than the currency of the State the amount of the guarantee shall be no greater than the equivalent in currency of the State, at the time of the giving of the guarantee, of the amount so guaranteed.

Annotations

Amendments:

F7 Repealed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 4 and sch., commenced on enactment.

Editorial Notes:

E12 £125,000,000 converts to approximately €158,717,260 in accordance with Council Regulation (EC) No 974/98 of 3 May 1998 and Council Regulation (EC) No 2866/98 of 31 December 1998 on the conversion rates between the euro and the currencies of the Member States adopting the euro.

E13 Previous affecting provision: subs. (2) amended (31.12.1991) by *Industrial Development (Amendment) Act 1991* (30/1991), s. 9(b), S.I. No. 363 of 1991; repealed as per F-note above.

E14

Maximum amount of grants, payments and guarantees by the Authority.

[1969, s. 17; 1975 (No. 2), s. 2; 1977, s. 5; 1981, s. 2]

15.—(1) F8**[**...**]**

(2) The aggregate amount of money guaranteed in respect of principal and interest by the Authority under this Act, section 37 of the Industrial Development Act, 1969 and sections 2 and 3 of the Industrial Development Act, 1977 and outstanding and of payments made by the Authority in respect of principal and interest on foot of guarantees under any of these sections shall not at any time exceed the aggregate amount specified in *section 14 (3)*.

Annotations

Amendments:

F8 Repealed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 4 and sch., commenced on enactment.

Provision of sites and services by the Authority.

[1952, s. 5; 1959, s. 2; 1963, s. 9; 1969, s. 15]

16.—(1) For the purpose of providing or facilitating the provision of sites or premises for the establishment, development or maintenance of an industrial undertaking F9**[**IDA, in furtherance of its functions (whether conferred by or under this Act or any other enactment), may, subject to *sections 16A*, *16B* and *16C***]**—

(*a*) acquire any land either permanently or temporarily and either by agreement or compulsorily;

(*b*) acquire (either permanently or temporarily and either by agreement or compulsorily) any easement, way-leave, water-right or other right whatsoever over or in respect of any land or water;

(*c*) terminate, restrict or otherwise interfere with (either permanently or temporarily and either by agreement or compulsorily) any easement, way-leave, water-right or other right whatsoever over or in respect of any land or water;

(*d*) construct, adapt and maintain buildings and other works;

(*e*) provide services and facilities in connection with land;

(*f*) sell, lease or otherwise dispose of land vested in it;

(*g*) make grants to aid persons to—

(i) acquire land,

(ii) construct and adapt buildings and other works, and

(iii) provide services and facilities in connection with land;

(*h*) do any act or thing which may be necessary for or incidental to the doing of anything which the Authority is by the preceding paragraphs F9**[**authorised to do.**]**

F10**[**...**]**

(2) The provisions of the *Second Schedule* shall apply to the exercise by F11**[**IDA**]** of its powers under this section.

(3) Nothing in *subsection (1)* shall be construed as affecting the operation of section 130 of the Transport Act, 1944.

F12**[**(4) Notwithstanding subsections (1) and (2) of section 18 of the Industrial Development (Forfás Dissolution) Act 2014, and the Schedule to that Act, the functions conferred by this section shall be performable by IDA only.**]**

Annotations

Amendments:

F9 Substituted (19.09.2018) by *Industrial Development (Amendment) Act 2018* (19/2018), s. 3(a)(i), (ii), S.I. No. 361 of 2018.

F10 Deleted (19.09.2018) by *Industrial Development (Amendment) Act 2018* (19/2018), s. 3(a)(iii), S.I. No. 361 of 2018.

F11 Substituted (19.09.2018) by *Industrial Development (Amendment) Act 2018* (19/2018), s. 3(b), S.I. No. 361 of 2018.

F12 Inserted (19.09.2018) by *Industrial Development (Amendment) Act 2018* (19/2018), s. 3(c), S.I. No. 361 of 2018.

Modifications (not altering text):

C4 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in:

...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32, 36 and 37 of the Industrial Development Act 1986.

...

C5 Application of subs. (1) restricted (1.01.1996) by *Industrial Development Act 1995* (28/1995), s. 3(4), S.I. No. 308 of 1995.

Power of Agencies to acquire, hold and dispose of land and other property.

3.— ...

(4) Forfás and each Agency may sell, lease or otherwise dispose of land otherwise than in accordance with subsection (1) of section 16 of the Industrial Development Act, 1986, with the express consent of the Minister.

Editorial Notes:

E15 Previous affecting provision: application of section extended (1.01.1996) by *Industrial Development Act 1995* (28/1995), s. 3(3), S.I. No. 308 of 1995; repealed (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18(7), commenced as per subs. (8) and S.I. No. 341 of 2014.

F13**[**Land not immediately required for purpose of *section 16*

16A. Subject to *sections 16B* and *16C*, the powers conferred by *subsection (1)* of *section 16* may be exercised—

(a) in respect of land not immediately required for the purpose referred to in that subsection if, in the opinion of IDA, the land will or is likely to be required for such a purpose in the future, and

(b) whether or not, at the time of the exercise of the powers concerned, an industrial undertaking is identified for such a purpose.**]**

Annotations

Amendments:

F13 Inserted (19.09.2018) by *Industrial Development (Amendment) Act 2018* (19/2018), s. 4, S.I. No. 361 of 2018.

F14**[**Sale, lease or disposal of land in accordance with *section 16*

16B. (1) The powers conferred by *paragraph (f)* of *subsection (1)* of *section 16* may only be exercised where an industrial undertaking is identified for the purpose referred to in that subsection and IDA—

(a) considers that industrial development will or is likely to occur as a result of the exercise of those powers, and

(b) is satisfied as to the matters specified in *subsections (3)* and *(4)(b)*, *(c)*, *(d)* and *(e)* of *section 21* in respect of that undertaking.

(2) In the case of land which has been compulsorily acquired under *subsection (1)* of *section 16*, the powers conferred by *paragraph (f)* of that subsection may only be exercised in respect of that land for the purpose of that subsection by way of the grant of a lease.

(3) This section is without prejudice to section 3(4) of the Industrial Development Act 1995.**]**

Annotations

Amendments:

F14 Inserted (19.09.2018) by *Industrial Development (Amendment) Act 2018* (19/2018), s. 5, S.I. No. 361 of 2018.

F15**[**Exercise of compulsory powers

16C. (1) The powers conferred by *paragraphs (a)*, *(b)* and *(c)* of *subsection (1)* of *section 16* may only be exercised compulsorily where an industrial undertaking is identified for the purpose referred to in that subsection and IDA—

(a) considers that industrial development will or is likely to occur as a result of the exercise of those powers,

(b) is satisfied as to the matters specified in *subsections (3)* and *(4)(b)*, *(c)*, *(d)* and *(e)* of *section 21* in respect of that undertaking,

(c) is satisfied that the exercise of those powers will serve to promote or support national objectives for industrial development, and

(d) is authorised, in accordance with an order referred to in *subsection (2)*, to exercise those powers.

(2) IDA may be authorised to exercise the powers under *paragraphs (a)*, *(b)* or *(c)* of *subsection (1)* of *section 16* compulsorily by means of a compulsory purchase order as provided for by section 76 of the Act of 1966 and the Third Schedule thereto.

(3) Section 3 and Part V (other than section 77) of, and the Third and Fourth Schedules to, the Act of 1966, shall, with any necessary modifications, apply in relation to an order made by virtue of *subsection (2)* and for that purpose—

(a) references in that Act to a housing authority shall be construed as references to IDA,

(b) references in sections 78(1) and 81(3)(a) of, and paragraph 4(a) of the Third Schedule to, that Act to newspapers circulating in their functional area shall

be construed as references to newspapers circulating in the area in which the land to which the order relates is situate,

(c) references (howsoever expressed) in that Act to acquiring land compulsorily shall be construed as references to the exercise compulsorily of the powers under *paragraphs (a)*, *(b)* or *(c)* of *subsection (1)* of *section 16*,

(d) reference in *section 80(1)* of that Act to enter on, take possession of and use the land shall be construed as including reference to exercise, or as the case may be, terminate, restrict or otherwise interfere with, any easement or other right authorised by the order, and

(e) references in that Act to the purposes of that Act shall be construed as references to the purpose referred to in *subsection (1*) of *section 16*.

(4) In construing a compulsory purchase order made by virtue of *subsection (2)*, a reference in any enactment incorporated therein which, but for this subsection, would by virtue of paragraph 5(5) of the Third Schedule to the Act of 1966 be construed as a reference to a housing authority, shall be construed as a reference to IDA.**]**

Annotations

Amendments:

F15 Inserted (19.09.2018) by *Industrial Development (Amendment) Act 2018* (19/2018), s. 6, S.I. No. 361 of 2018.

F16**[**Functions of Bord Pleanála

16D. (1) The Board shall have the same functions in relation to a compulsory purchase order made by IDA by virtue of *subsection (2)* of *section 16C* as it has under Part XIV of the Act of 2000 in relation to a compulsory acquisition of land by a local authority under the Act of 1966, and for that purpose, a reference (howsoever expressed) in the Act of 2000 to the functions transferred to the Board under that Part shall include a reference to the performance of those functions by the Board in relation to such an order.

(2) Without prejudice to the generality of *subsection (1)*—

(a) sections 216(1), 217(3), (5), (6), (6A) and (7), 217A, 217C(1), 218(1), (3) and (4), 219 and 221(1), (2), (3), (5), (7) and (8) of the Act of 2000 shall, with any necessary modifications, apply in relation to a compulsory purchase order made by virtue of *subsection (2)* of *section 16C* as if references in that Act to a local authority were to IDA, and

(b) sections 50 and 50A of the Act of 2000 shall, with any necessary modifications, apply in respect of the performance by the Board of its functions under *subsection (1)* in the same manner as those sections apply in respect of the performance by the Board of a function transferred under Part XIV of that Act.

(3) In this section—

'Act of 2000' means the Planning and Development Act 2000;

'Board' means An Bord Pleanála.**]**

Annotations

Amendments:

F16 Inserted (19.09.2018) by *Industrial Development (Amendment) Act 2018* (19/2018), s. 7, S.I. No. 361 of 2018.

Exemption from stamp duty.

[1969, s. 23]

17.—No stamp duty shall be payable on any instrument under which any land, easement, way-leave, water-right or other right whatsoever over or in respect of the land or water is acquired by the Authority.

Authority's power to accept gifts.

[1969, s. 19]

18.—(1) The Authority may accept a gift of money, land or other property on such trusts and conditions as may be specified by the donor.

(2) The Authority shall not accept a gift if a condition attached by the donor to the acceptance of the gift is inconsistent with the functions of the Authority.

Annotations

Modifications (not altering text):

C6 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Temporary borrowing.

[1969, s. 20; 1977, s. 6]

19.—(1) The Authority may, with the consent of the Minister given with the concurrence of the Minister for Finance, borrow temporarily by arrangement with bankers or otherwise such sums as it may require for the purpose of providing for current expenditure.

(2) In this section "current expenditure" includes expenditure by the Authority in the exercise of any of its functions, whether of an administrative or of a capital nature.

Annotations

Modifications (not altering text):

C7 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

C8 Functions under section transferred to Minister for Public Expenditure and Reform (6.07.2011) by *Ministers and Secretaries (Amendment) Act 2011* (10/2011), ss. 9, 20 and sch. 2 part. 1, S.I. No. 401 of 2011.

Transfer of certain other functions to Minister.

9.— ...

(2) The functions conferred on the Minister for Finance by or under any of the provisions specified in Part 1 of Schedule 2 are transferred to the Minister.

...

Performance of certain functions transferred to Minister by section 9.

20.— (1) The Minister shall not perform a function transferred by subsection (2) of section 9 without the consent of the Minister for Finance.

...

SCHEDULE 2

Functions Transferred To Minister

Sections 9 and 20

PART 1

Functions performable with consent of Minister for Finance STATUTES

Number and Year (1)	Short Title(2)	Provision (3)
...	...	...
No. 9 of 1986	Industrial Development Act 1986	Sections 19 and 24
...	...	...

Authority's power to engage consultants and advisers.

20.—The Authority may, out of money at its disposal, from time to time engage such consultants or advisers as it may consider necessary for the discharge of its functions.

[1969, s. 21]

Annotations

Modifications (not altering text):

C9 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

PART III

Industrial Incentives

Annotations

Editorial Notes:

E16 Previous affecting provision: functions and powers of the Industrial Development Authority conferred on it by Part III assigned to Forbairt or IDA and term "the Authority" construed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 9, commenced on enactment; ceased to have effect (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18(6), commenced as per subs. (8) and S.I. No. 341 of 2014.

Authority's general grant-making powers.

[1969, ss. 33, 34. New in pt.]

21.—(1) The Authority may make a grant, on such terms and conditions as it thinks proper, towards the cost of fixed assets of or for an industrial undertaking to which this section applies.

(2) The amount of a grant under *subsection (1)* shall not exceed 60 per cent. of the cost of the fixed assets in the case of an industrial undertaking in a designated area or 45 per cent. of the cost of the fixed assets in the case of an industrial undertaking elsewhere than in a designated area.

(3) This section applies to an industrial undertaking in respect of which the Authority is satisfied that it—

(*a*) will produce products for sale primarily on world markets, in particular those products which will result in the development or utilisation of local materials, agricultural products or other natural resources; or

(*b*) will produce products of an advanced technological nature for supply to internationally trading or skilled sub-supply firms within the State; or

(*c*) will produce products for sectors of the Irish market which are subject to international competition; or

(*d*) is a service industry as specified by the Minister by order under *section 3*.

(4) The industrial undertaking shall also satisfy the Authority that—

(*a*) financial assistance is necessary to ensure the establishment or development of the undertaking;

(*b*) the investment proposed is commercially viable;

(*c*) it has an adequate equity base;

(*d*) it has prepared a suitable company development plan; and

(*e*) it will provide new employment or maintain employment in the State that would not be maintained without assistance given under this Act and increase output and value added within the economy.

(5) F17**[**...**]**

Annotations

Amendments:

F17 Deleted (25.07.2003) by *Industrial Development (Science Foundation Ireland) Act 2003* (30/2003), s. 28, S.I. No. 325 of 2003.

Modifications (not altering text):

C10 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Editorial Notes:

E17 Previous affecting provision: subs. (5)(a) substituted (31.12.1991) by *Industrial Development (Amendment) Act 1991* (30/1991), s. 9(c), S.I. No. 365 of 1991; deleted as per F-note above.

Grants for fixed assets leased.

[1969, ss. 35, 47]

22.—(1) The Authority may make a grant on such terms and conditions as it thinks proper in respect of the cost of fixed assets which have been leased for the purpose of an industrial undertaking which conforms to the criteria set out in *subsections (3)* and *(4)* of *section 21*.

(2) The amount of a grant under this section shall not exceed 60 per cent. of the cost of the fixed assets in the case of an industrial undertaking in a designated area or 45 per cent. of the cost of the fixed assets in the case of an industrial undertaking elsewhere than in a designated area.

(3) Where a grant under this section is payable by instalments over a period of years, the amount of grant shall, for the purposes of *subsection (2)*, be taken to be the capital value of such instalments as determined by the Authority.

(4) Where land is leased by the Authority to or for an industrial undertaking at a rent less than the economic rent as determined by the Authority the capital value of the difference between the rent so payable and the economic rent so determined shall be deemed to be a grant for the purposes of this section.

Annotations

Modifications (not altering text):

C11 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Grants towards reduction of interest.

[1969, s. 36]

23.—(1) The Authority may, in the case of an industrial undertaking which conforms to the criteria set out in *subsections (3)* and *(4)* of *section 21*, make a grant on such terms and conditions as it thinks proper towards a reduction of the interest payable on a loan raised to provide fixed assets for that undertaking.

(2) The amount of a grant under this section shall not exceed 60 per cent. of the cost of the fixed assets in the case of an industrial undertaking in a designated area or 45 per cent. of the cost of the fixed assets in the case of an industrial undertaking elsewhere than in a designated area.

(3) Where a grant is made by the Authority under this section, the grant shall be in such form and on such terms and conditions as may be specified in a scheme governing the making of such grants sanctioned by the Minister with the concurrence of the Minister for Finance.

Annotations

Modifications (not altering text):

C12 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

C13 Functions under subs. (3) transferred and references to "Department of Finance" and "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in effect as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(a) the enactments specified in Schedule 1, and

(b) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 9 of 1986	Industrial Development Act 1986	Sections 4 and 23(3); Second Schedule, paragraphs 1(2) and 13
...	...	...

Guarantee of loans.

[1969, s. 37; 1981, s. 5]

24.—(1) The Authority may guarantee the due repayment of part (not exceeding 80 per cent.) of the principal of any money (including money in a currency other than the currency of the State) borrowed in respect of fixed assets of an industrial undertaking or the payment of interest on such money or both the repayment of the principal and the payment of such interest, if (in each such case) the undertaking conforms to the criteria set out in *subsections (3)* and *(4)* of *section 21*.

(2) Whenever a loan is guaranteed under this section, the guarantee shall be in such form and manner and on such terms and conditions as may be specified in a scheme governing the giving of such guarantees sanctioned by the Minister with the concurrence of the Minister for Finance.

(3) Money required by the Authority to meet sums which may become payable by the Authority under a guarantee shall be paid out of funds at the disposal of the Authority.

(4) The capital value of a loan guarantee under this section shall be reckoned in the calculation of grants for the purpose of *sections 33* and *34* and shall be determined in accordance with such terms and conditions as may be specified in the scheme referred to in *subsection (2)*.

(5) The Authority shall not, without the prior permission of the Government, give in respect of a particular industrial undertaking a guarantee under this section where the amount of the principal of any money guaranteed exceeds F18**[**£1,200,000**]**.

(6) *Section 14 (4)* applies to a guarantee under this section in money in a currency other than the currency of the State.

Annotations

Amendments:

F18 Substituted (13.07.1998) by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 34(2)(a), commenced on enactment.

Modifications (not altering text):

C14 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

C15 Functions under section transferred to Minister for Public Expenditure and Reform (6.07.2011) by *Ministers and Secretaries (Amendment) Act 2011* (10/2011), ss. 9, 20 and sch. 2 part. 1, S.I. No. 401 of 2011.

Transfer of certain other functions to Minister.

9.— ...

(2) The functions conferred on the Minister for Finance by or under any of the provisions specified in Part 1 of Schedule 2 are transferred to the Minister.

...

Performance of certain functions transferred to Minister by section 9.

20.— (1) The Minister shall not perform a function transferred by subsection (2) of section 9 without the consent of the Minister for Finance.

...

SCHEDULE 2

Functions Transferred To Minister

Sections 9 and 20

PART 1

Functions performable with consent of Minister for Finance STATUTES

Number and Year (1)	Short Title(2)	Provision (3)
...	...	...
No. 9 of 1986	Industrial Development Act 1986	Sections 19 and 24
...	...	...

Editorial Notes:

E18 £1,200,000 converts to approximately €1,523,686 in accordance with Council Regulation (EC) No 974/98 of 3 May 1998 and Council Regulation (EC) No 2866/98 of 31 December 1998 on the conversion rates between the euro and the currencies of the Member States adopting the euro.

F19**[** Employment grants.

25.—(1) The Authority may make a grant on such terms and conditions as it thinks proper in respect of a person employed in an industrial undertaking which conforms to the criteria set out in *subsections (3)* and *(4)* of *section 21*.

(2) Without the prior permission of the Government, the total amount of money granted to a particular undertaking under this section shall not exceed in the aggregate the higher of—

(*a*) F20**[**€7,500,000**]**, or

(*b*) F20**[**€7,500,000**]** in excess of the aggregate amount of such expenditure for which the prior permission of the Government has previously been obtained.**]**

Annotations

Amendments:

F19 Substituted (25.07.2003) by *Industrial Development (Science Foundation Ireland) Act 2003* (30/2003), s. 29, S.I. No. 325 of 2003.

F20 Amended (19.05.2009) by *Industrial Development Act 2009* (11/2009), s. 3(a), commenced on enactment.

Modifications (not altering text):

C16 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Editorial Notes:

E19 Previous affecting provision: subs. (4) amended (13.07.1998) by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 34(2)(b), commenced on enactment; substituted as per F-note above.

E20 Previous affecting provision: subs. (1) repealed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 4 and sch. 3, commenced on enactment; section substituted as per F-note above.

Guarantee of loans and interest subsidy for restructuring industry.

[1977, s. 2; 1981, s. 6]

26.—(1) For the purpose of promoting the restructuring of industry, the Authority may, in the case of the acquisition by an industrial undertaking of the whole or part of another industrial undertaking or in the case of an amalgamation between two or more industrial undertakings, in addition to any other power conferred on it by this Act—

(*a*) make a grant, on such terms and conditions as it thinks proper, towards the reduction of interest payable on a loan raised in connection with such an acquisition or amalgamation,

(*b*) guarantee the due repayment of the whole or part of the principal of any money (including money in a currency other than the currency of the State) borrowed in connection with such an acquisition or amalgamation or the payment of interest on such principal or both the repayment of the principal and the payment of such interest.

(2) The Authority shall not, without the prior permission of the Government, give a guarantee in respect of money borrowed in connection with an acquisition or amalgamation referred to in *subsection (1)* or make a grant towards the reduction of interest payable on a loan raised for such purposes where the amount of the principal of any money the subject of the guarantee and the amount of the grant payable towards the reduction of interest exceed in the aggregate F21**[**£1,200,000**]**.

(3) *Section 14 (4)* applies to a guarantee under this section in money in a currency other than the currency of the State.

Annotations

Amendments:

F21 Substituted (13.07.1998) by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 34(2)(c), commenced on enactment.

Modifications (not altering text):

C17 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Editorial Notes:

E21 £1,200,000 converts to approximately €1,523,686 in accordance with Council Regulation (EC) No 974/98 of 3 May 1998 and Council Regulation (EC) No 2866/98 of 31 December 1998 on the conversion rates between the euro and the currencies of the Member States adopting the euro.

Guarantee of loans and interest subsidy for enterprise development.

[1977, s. 3; 1981, s. 7]

27.—(1) For the purpose of encouraging the establishment of an industrial undertaking which conforms to the criteria set out in *subsections (3)* and *(4)* of *section 21* by a suitably qualified person who has not, or has not to a significant extent, previously been an owner of an industrial undertaking, the Authority may, in addition to any other power conferred on it by this Act—

(*a*) make a grant, on such terms and conditions as it thinks proper, towards the reduction of interest payable on a loan raised to provide working capital for such an undertaking,

(*b*) guarantee the due repayment of part (not exceeding 80 per cent.) of the principal of any money (including money in a currency other than the currency of the State) borrowed in respect of working capital for such an undertaking or the payment of interest on the part so guaranteed of such principal or both the repayment of such part and the payment of such interest.

(2) The Authority shall not, without the prior permission of the Government, give a guarantee in respect of money borrowed in respect of working capital for an undertaking referred to in *subsection (1)* or make a grant towards the reduction of interest payable on a loan raised to provide working capital for such an undertaking, where the amount of the principal of any money the subject of the guarantee and the amount of the grant payable towards the reduction of interest exceed in the aggregate F22**[**£480,000**]**.

(3) *Section 14 (4)* applies to a guarantee under this section in money in a currency other than the currency of the State.

Annotations

Amendments:

F22 Substituted (13.07.1998) by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 34(2)(d), commenced on enactment.

Modifications (not altering text):

C18 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Editorial Notes:

E22 £480,000 converts to approximately €609,474 in accordance with Council Regulation (EC) No 974/98 of 3 May 1998 and Council Regulation (EC) No 2866/98 of 31 December 1998 on the conversion rates between the euro and the currencies of the Member States adopting the euro.

Training grants.

[1969, s. 39; 1981, s. 4]

28.—(1) F23**[**...**]** the Authority may make a grant (in this section referred to as a training grant), on such terms and conditions as it thinks proper, for the training (either in the State or elsewhere) of persons in the processes of an industrial undertaking, if the undertaking conforms to the criteria set out in *subsections (3)* and *(4)* of *section 21* and the training so provided will assist the undertaking to achieve the objectives of the said *subsection (3)*.

(2) A training grant may be made for the training of persons for positions of supervision or management in an industrial undertaking or for the engagement of

instructors, technical advisers or consultants to train (or assist in the training of) persons for such positions.

(3) The amount of training grants made in respect of a particular industrial undertaking shall not exceed the sum of the amount of wages or salaries paid by the undertaking during the period of training to the persons being trained, the amount of expenses paid to those persons by the undertaking for travel and subsistence and the amount paid by the undertaking in respect of fees (including fees and remuneration of instructors, advisers and consultants) and similar expenses connected with the training.

F24**[**(4) Without the prior permission of the Government, the total amount of money granted to a particular undertaking under this section shall not exceed in the aggregate the higher of—

(*a*) F25**[**€7,500,000**]**, or

(*b*) F25**[**€7,500,000**]** in excess of the aggregate amount of such expenditure for which the prior permission of the Government has previously been obtained.**]**

Annotations

Amendments:

F23 Deleted (13.07.1998) by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 43, commenced on enactment.

F24 Substituted (25.07.2003) by *Industrial Development (Science Foundation Ireland) Act 2003* (30/2003), s. 30, S.I. No. 325 of 2003.

F25 Amended (19.05.2009) by *Industrial Development Act 2009* (11/2009), s. 3(b), commenced on enactment.

Modifications (not altering text):

C19 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Editorial Notes:

E23 Previous affecting provision: subs. (4) amended (13.07.1998) by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 34(2)(e), commenced on enactment; subsection amended as per F-note above.

F26**[** Research grants.

29.—(1) Following consultation with such bodies as may be specified by the Minister from time to time, the Authority may make a grant (in this section referred to as a research grant), subject to *subsection (5)*, on such terms and conditions as it thinks proper towards the cost of research and development to which this section applies.

(2) This section applies to research and development which—

(*a*) has as its primary object the promotion or development of new or improved industrial processes, methods or products, and, in particular, such processes, methods or products as are likely either to involve the use or development of local materials, agricultural products or other natural resources or to offer prospects of expansion in existing industry, promotion of new industry or to increase industrial employment or to enhance the viability, competitiveness or strategic importance of existing industry in the State, and

(*b*) is carried out wholly or mainly in the State and wholly or mainly sponsored by one or more than one industrial undertaking in the State.

(3) For the purpose of a research grant the Authority may consult such adviser, consultant, institute or other organisation or person as it considers proper.

(4) (*a*) Subject to *paragraph (b)*, the amount of a research grant shall not exceed 50 per cent of the approved costs of the research and development concerned or F27**[**€7,500,000**]** whichever is the smaller sum.

(*b*) The amount of a research grant may, with the approval of the Government in a particular case, exceed F27**[**€7,500,000**]** by such sum as the Government shall in that case specify, provided that the percentage limit specified in *paragraph (a)* is not exceeded.

(*c*) In this section 'approved costs' means in relation to a particular research grant, such expenditure by the industrial undertaking or undertakings concerned as the Authority is satisfied has been or will be incurred for the purpose of promoting the research and development concerned and has been or will be expended on—

(i) the provision of sites or premises (including the acquisition of land), the construction and adaptation of buildings, and the provision of services and other works;

(ii) the provision of plant, machinery, equipment and materials;

(iii) the payment of fees or other remuneration to technical advisers consulted in connection with the research and development;

(iv) the salaries and wages paid to and the travel and subsistence expenses of persons engaged on the research and development or in identifying

product or process development prospects within the industrial undertaking; and

(v) overhead charges associated with the research and development concerned.

(5) The Authority may, in the case of small industrial undertakings as defined from time to time by the Minister, make payment of up to one-third of a research grant prior to the approved costs being incurred on condition that the amount so paid shall be repaid to the Authority if the research or development project concerned has not been carried out to the satisfaction of the Authority.

(6) The Authority shall not make a payment under *subsection (5)* unless it is satisfied that the industrial undertaking has available to it sufficient assets to cover its liability under that subsection.

(7) The Authority shall not, without the prior permission of the Government, give in respect of a particular industrial undertaking, research grants exceeding in the aggregate the higher of—

(*a*) F27**[**€7,500,000**]**; or

(*b*) F27**[**€7,500,000**]** in excess of the aggregate amount of research grants for which the permission of the Government has previously been obtained by the Authority.**]**

Annotations

Amendments:

F26 Substituted (25.07.2003) by *Industrial Development (Science Foundation Ireland) Act 2003* (30/2003), s. 31, S.I. No. 325 of 2003.

F27 Amended (19.05.2009) by *Industrial Development Act 2009* (11/2009), s. 3(c), commenced on enactment.

F28 Substituted (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 1(1)(a)(i), (ii), (c)(i), (ii), (d), S.I. No. 62 of 2020, subject to qualification in subs. (2).

F29 Inserted (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 1(1)(a)(iii), (b), S.I. No. 62 of 2020, subject to qualification in subs. (2).

Modifications (not altering text):

C20 Section amended with respect to research grants made by Enterprise Ireland, with existing version of section continuing in force in relation to research grants made by the Industrial Development Authority, (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2020), s. 1(1) as qualified by subs. (2), S.I. No. 62 of 2020.

F26**[29.**—(1) Following consultation with such bodies as may be specified by the Minister from time to time, the Authority may make a grant (in this section referred to as a research grant), subject to *subsection (5)*, on such terms and conditions as it thinks proper towards the cost of research and development to which this section applies.

(2) This section applies to research and development which—

(*a*) has as its primary object the promotion or development of new or improved F28**[**industrial or non-industrial processes**]**, methods or products, and, in particular, such processes, methods or products as are likely either to involve the use or development of local materials, F28**[**agricultural or horticultural products**]** or other natural resources or to offer prospects of expansion in existing industry, promotion of new industry or to increase industrial employment or to enhance the viability, competitiveness or strategic importance of existing industry in the State, and

F28**[**(*b*) is wholly or mainly sponsored by one or more than one industrial undertaking in the State,**]**

F29**[**(*c*) involves the payment of a research grant towards the costs of the project incurred within the State.**]**

F29**[**(2A) (*a*) Subject to *paragraph (b)*, in respect of a project where part of the approved costs are incurred in the State and part of the approved costs are incurred outside the State, Enterprise Ireland may apply a different grant rate or rates in respect of the approved costs incurred in the State from the rate or rates in respect of the approved costs incurred outside the State.

(*b*) In relation to a project referred to in *paragraph (a)*, the aggregate amount of the research grant or grants payable in respect of the approved costs incurred outside the State shall not exceed the amount of the research grant or grants payable in respect of the approved costs incurred in the State.**]**

(3) For the purpose of a research grant the Authority may consult such adviser, consultant, institute or other organisation or person as it considers proper.

(4)F28**[**(*a*) Subject to *paragraph (b)*, the amount of a research grant shall not exceed €7,500,000.**]**

F28**[**(*b*) The amount of a research grant may, with the approval of the Government in a particular case, exceed €7,500,000 by such sum as the Government shall in that case specify.**]**

(*c*) In this section 'approved costs' means in relation to a particular research grant, such expenditure by the industrial undertaking or undertakings concerned as the Authority is satisfied has been or will be incurred for the purpose of promoting the research and development concerned and has been or will be expended on—

(i) the provision of sites or premises (including the acquisition of land), the construction and adaptation of buildings, and the provision of services and other works;

(ii) the provision of plant, machinery, equipment and materials;

(iii) the payment of fees or other remuneration to technical advisers consulted in connection with the research and development;

(iv) the salaries and wages paid to and the travel and subsistence expenses of persons engaged on the research and development or in identifying product or process development prospects within the industrial undertaking; and

(v) overhead charges associated with the research and development concerned.

(5) The Authority may, F28**[**in the case of industrial undertakings,**]** make payment of up to one-third of a research grant prior to the approved costs being incurred on condition that the amount so paid shall be repaid to the Authority if the research or development project concerned has not been carried out to the satisfaction of the Authority.

(6) The Authority shall not make a payment under *subsection (5)* unless it is satisfied that the industrial undertaking has available to it sufficient assets to cover its liability under that subsection.

(7) The Authority shall not, without the prior permission of the Government, give in respect of a particular industrial undertaking, research grants exceeding in the aggregate the higher of—

(*a*) F27**[**€7,500,000**]**; or

(*b*) F27**[**€7,500,000**]** in excess of the aggregate amount of research grants for which the permission of the Government has previously been obtained by the Authority.**]**

C21 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Editorial Notes:

E24 Previous affecting provision: section amended by *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2019), s. 6, not commenced; repealed (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 5, S.I. No. 62 of 2020.

E25 Previous affecting provision: subss. (4)(a), (b) and (7)(a), (b) amended (13.07.1998) by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 34(2)(f), (g), commenced on enactment; substituted as per F-note above.

Technology acquisition grants.

30.—(1) Following consultation with such bodies as may be specified by the Minister from time to time, the Authority may make a grant (in this section referred to as a technology acquisition grant) to an industrial undertaking on such terms and conditions as it thinks proper towards the costs of acquiring product or process technology to which this section applies, if the undertaking conforms to the criteria set out in *subsections (3)* and *(4)* of *section 21* and the product or process technology so acquired will assist the undertaking to achieve the objectives of the said *subsection (3)*.

(2) Product or process technology for the purpose of this section shall include patents, designs, trade marks, trade secrets, copyright, proprietary and non-proprietary information and techniques.

(3) This section applies to the acquisition of product or process technology which has as its primary object the improvement of the technological capability of one or more than one industrial undertaking and the production or application of advanced industrial processes or products in the State.

(4) For the purpose of a technology acquisition grant the Authority may consult such adviser, consultant, institute or other organisation or person as it considers proper.

(5) (*a*) Subject to *paragraph (b)*, the amount of a technology acquisition grant shall not exceed 50 per cent. of the approved costs of acquisition of the technology concerned or F30**[**£400,000**]**, whichever is the smaller sum.

(*b*) The amount of a technology acquisition grant may, with the approval of the Government in a particular case, exceed F30**[**£400,000**]** by such sum as the Government shall in that case specify, provided that the percentage limit specified in *paragraph (a)* is not exceeded.

(*c*) In this section "approved costs" means in relation to a particular technology acquisition grant, such expenditure by the industrial undertaking or undertakings concerned as the Authority is satisfied has been incurred for the purpose of acquiring the product or process technology concerned and has been expended on—

(i) acquiring or an option to acquire a licence or knowledge of a product or method of production;

(ii) the payment of fees or other remuneration to technical advisers consulted in connection with the acquisition of the technology; and

(iii) the salaries and wages paid to, and the travel and subsistence expenses of persons engaged in the acquisition of the technology.

(6) The Authority shall not, without the prior permission of the Government, give in respect of a particular industrial undertaking, technology acquisition grants exceeding in the aggregate the higher of:—

(*a*) F31**[**£800,000**]**; or

(*b*) F31**[**£800,000**]** in excess of the aggregate amount of technology acquisition grants for which the permission of the Government has previously been obtained by the Authority.

Annotations

Amendments:

F30 Substituted (13.07.1998) by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 34(2)(h), commenced on enactment.

F31 Substituted (13.07.1998) by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 34(2)(i), commenced on enactment.

Modifications (not altering text):

C22 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Editorial Notes:

E26 £400,000 converts to approximately €507,895 and £800,000 converts to approximately €1,015,790 in accordance with Council Regulation (EC) No 974/98 of 3 May 1998 and Council Regulation (EC) No 2866/98 of 31 December 1998 on the conversion rates between the euro and the currencies of the Member States adopting the euro.

Power to purchase shares.

[1969, s. 44; 1977, s. 9; 1981, s. 9. New in pt.]

31.—(1) Where, in the opinion of the Authority, an industrial undertaking conforms to the criteria set out in *subsections (3)* and *(4)* of *section 21*, the Authority may, out of funds at its disposal—

(*a*) purchase or take shares, to any extent it may consider desirable, in the body corporate owning, controlling or managing the undertaking or in a body corporate participating in the ownership, control or management of the undertaking,

(*b*) form or take part with other persons in the formation of such bodies corporate,

but no shares shall be purchased or taken by the Authority except after consultation with any body (in this subsection referred to as a State-sponsored body) specified for the purposes of this subsection by the Minister by order nor where as a result the Authority itself, or the Authority and any State-sponsored body or bodies together, would hold more than half in nominal value of the F32**[**the equity share capital (within the meaning of section 155 (5) of the Companies Act, 1963)**]** or more than half in nominal value of shares carrying voting rights (other than voting rights which arise only in specified circumstances) in a body corporate, unless the Minister shall have approved of the proposed purchase or taking of shares.

(2) F32**[**All shares purchased or taken by the Authority under this section and standing entered in the name of the Minister for Finance immediately before the commencement of the Industrial Development (Amendment) Act, 1991, in the registers of members maintained by the companies concerned shall, upon the request of the Authority, be entered therein in the name of the Authority.**]**

(3) F33**[**...**]**

F34**[**(4) Without the prior permission of the Government, the total amount of money expended in the purchase or taking of shares in a particular industrial undertaking under this section shall not exceed in the aggregate the higher of—

(*a*) F35**[**€7,500,000**]**; or

(*b*) F35**[**€7,500,000**]** in excess of the aggregate amount of such expenditure for which the prior permission of the Government has previously been obtained.**]**

F36**[**(5) This section shall not apply to Enterprise Ireland.**]**

Annotations

Amendments:

F32 Substituted (31.12.1991) by *Industrial Development (Amendment) Act 1991* (30/1991), s. 9(d)(i), (ii), S.I. No. 365 of 1991.

F33 Repealed (31.12.1991) by *Industrial Development (Amendment) Act 1991* (30/1991), s. 11, S.I. No. 365 of 1991.

F34 Substituted (25.07.2003) by *Industrial Development (Science Foundation Ireland) Act 2003* (30/2003), s. 32, S.I. No. 325 of 2003.

F35 Amended (19.05.2009) by *Industrial Development Act 2009* (11/2009), s. 3(d), commenced on enactment.

F36 Inserted (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 1(3), S.I. No. 62 of 2020.

Modifications (not altering text):

C23 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Editorial Notes:

E27 Power pursuant to section exercised (21.01.1987) by *Industrial Development Act (Section 31) Order 1987* (S.I. No. 29 of 1987).

E28 Previous affecting provision: subs. (5) inserted by *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2019), s. 6(2), not commenced; repealed (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 5, S.I. No. 62 of 2020.

E29 Previous affecting provision: subs. (4) amended (13.07.1998) by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 34(2)(j), commenced on enactment; amended as per F-note above.

E30 Previous affecting provision: application of subs. (4) restricted (31.12.1991) by *Industrial Development (Amendment) Act 1991* (30/1991), s. 7(2), S.I. No. 365 of 1991; repealed (13.07.1998) by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 4 and schedule, commenced on enactment.

Grants to secure reduction of factory rents.

[1966, s. 9; 1969, s. 46]

32.—(1) Where, in the opinion of the Authority, a factory building is, or is intended to be, used for the purpose of or in connection with the carrying on of an industrial undertaking which conforms to the criteria set out in *subsections (3)* and *(4)* of *section 21* and is held under a lease or other letting subject to a rent or other payment, the Authority may make grants, upon such terms and subject to such conditions as it thinks proper to impose, to the person entitled to the rent or other payment to enable him to reduce such rent or payment.

(2) The Authority may, in lieu of making a grant to a person under *subsection (1)*, make the grant on such terms and conditions as it thinks proper to the industrial undertaking (or intended undertaking) concerned.

(3) The amount of a grant under this section shall not exceed the amount of the grant which may be made in respect of a factory building under *section 21*.

(4) Where a grant under this section is payable by instalments over a period of years, the amount of grant shall be taken to be the capital value of such instalments as determined by the Authority.

Annotations

Modifications (not altering text):

C24 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Percentage limits on aggregate of certain grants.

[1969, s. 41. New in pt.]

33.—(1) Where in respect of an industrial undertaking grants or a loan guarantee have been made under two or more of the sections to which this section applies, the aggregate amount of such grants together with the capitalised value of the loan guarantee under *section 24* shall not exceed the percentage limits specified in *section 21 (2)*.

(2) This section applies to *sections 21*, *22*, *23* and *32*.

F37**[** Aggregate limit on investment aid.

34.—F38**[**(1)**]** Without the prior permission of the Government, the total amount of money granted under sections 21 (as amended by the Industrial Development (Science Foundation Ireland) Act 2003), 22 or 25 (inserted by the Industrial Development (Science Foundation Ireland) Act 2003) to a particular undertaking or expended in the purchase or taking of shares in the same industrial undertaking under section 31 (as amended by the Industrial Development (Science Foundation Ireland) Act 2003) shall not exceed in the aggregate the higher of—

(*a*) F39**[**€15,000,000**]**; or

(*b*) F39**[**€15,000,000**]** in excess of the aggregate amount of such grants for which the prior permission of the Government has previously been obtained.**]**

F38**[**(2) This section shall not apply to Enterprise Ireland.**]**

Annotations

Amendments:

F37 Substituted (25.07.2003) by *Industrial Development (Science Foundation Ireland) Act 2003* (30/2003), s. 33, S.I. No. 325 of 2003.

F38 Inserted (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 1(4)(a), (b), S.I. No. 62 of 2020.

F39 Substituted (19.05.2009) by *Industrial Development Act 2009* (11/2009), s. 3(e), commenced on enactment.

Editorial Notes:

E31 Previous affecting provision: section amended by *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2019), s. 6(3)(a), (b), not commenced; repealed (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 5, S.I. No. 62 of 2020.

Government's power in regard to industrial incentives.

35.—Where, under any of the preceding sections of this Part, the permission of the Government is required for the making of a grant or loan guarantee or the purchase of shares, the Government may, in lieu of granting such permission, grant permission to the Authority for the expenditure of a lower amount in respect of such grant, guarantee or purchase or may grant permission subject to such conditions as the Government may specify.

Annotations

Modifications (not altering text):

C25 Section applied with modifications by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 7D(a), as inserted (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 3, S.I. No. 62 of 2020.

Application of certain provisions of Part III of Act of 1986

7D. Sections 35 to 37 of the Act of 1986 shall apply to sections 7A to 7C as if—

(a) in section 35—

(i) 'this Part or sections 7A to 7C of the Act of 1998' were substituted for 'this Part',

(ii) 'loan or loan guarantee or subscription for a convertible debt instrument within the meaning of section 7B of the Act of 1998' were substituted for 'loan guarantee',

(iii) 'grant, loan, guarantee, subscription or purchase' were substituted for 'grant, guarantee or purchase', and

(iv) 'Authority or Enterprise Ireland' were substituted for 'Authority',

...

and with any other necessary modifications.

Authority's powers to value assets, etc.

[1969, s. 43]

36.—For the purpose of making a grant or other payment under this Part, the Authority may, subject to the provisions of this Part, determine at its discretion the cost or value of assets of an industrial undertaking or the capital value of any payments made to or benefits received or receivable by an industrial undertaking.

Annotations

Modifications (not altering text):

C26 Section applied with modifications by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 7D(b), as inserted (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 3, S.I. No. 62 of 2020.

Application of certain provisions of Part III of Act of 1986

7D. Sections 35 to 37 of the Act of 1986 shall apply to sections 7A to 7C as if— ...

(b) in section 36—

(i) 'grant or other payment or the exercise of another right' were substituted for 'grant or other payment',

(ii) 'this Part or sections 7A to 7C of the Act of 1998,' were substituted for 'this Part,' in the first place that it occurs, and 'this Part and sections 7A to 7C of the Act of 1998,' were substituted for 'this Part,' in the second place that it occurs, and

(iii) 'an industrial undertaking or body corporate, as the case may be,' were substituted for 'an industrial undertaking' in each place that it occurs,

...

and with any other necessary modifications.

C27 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

Contravention of term or condition attached to grant or other payment.

37.—Whenever there is a contravention of a term or condition attached to a grant or other payment under this Part, the amount of such grant or payment shall be repayable to the Authority and in default of being so repaid may be recoverable by the Authority as a simple contract debt.

[1969, s. 45]

Annotations

Modifications (not altering text):

C28 Section applied with modifications by *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), s. 7D(c), as inserted (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 3, S.I. No. 62 of 2020.

Application of certain provisions of Part III of Act of 1986

7D. Sections 35 to 37 of the Act of 1986 shall apply to sections 7A to 7C as if— ...

(c) in section 37—

(i) 'grant, loan, subscription' were substituted for 'grant' in each place that it occurs, and

(ii) 'this Part or sections 7A to 7C of the Act of 1998,' were substituted for 'this Part,',

and with any other necessary modifications.

C29 Functions under section transferred (1.08.2014) by *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), s. 18 and sch., commenced as per subs. (8) and S.I. No. 341 of 2014.

Transfer of functions to Enterprise Ireland and IDA

18. (1) The functions specified in the Schedule are transferred to Enterprise Ireland and IDA.

(2) The functions transferred under subsection (1) may be performed—

(a) by either Enterprise Ireland or IDA, or

(b) jointly by both Enterprise Ireland and IDA.

(3) The functions specified in paragraph (c) of subsection (1) of section 8 of the Act of 1987 are transferred to IDA.

(4) A function transferred under subsection (1) shall be performed by Enterprise Ireland or IDA, or both, as the case may be, in accordance with such directions (if any) as may be issued by the Minister from time to time.

(5) A function transferred under subsection (3) shall be performed by IDA in accordance with such directions (if any) as may be issued by the Minister from time to time.

(6) Any assignment of powers and functions under section 9 of the Act of 1993 to Enterprise Ireland or IDA in force immediately before the coming into operation of this section shall cease to have effect on that coming into operation.

(7) Subsection (3) of section 3 of the Act of 1995 is repealed. (8) This section shall come into operation on the dissolution day.

(8) This section shall come into operation on the dissolution day.

SCHEDULE

Section 18

Functions Transferred to Enterprise Ireland and IDA

Functions referred to in: ...

2. Subsections (3), (5) and (7) of section 5, paragraphs (a), (c) to (h) and (j) of subsection (1) of section 11, sections 16, 18 to 32 , 36 and 37 of the Industrial Development Act 1986.

...

PART IV

Members and Staff

Remuneration etc. of members of Authority.

38.—F40**[**...**]**

[1969, s. 24]

Annotations

Amendments:

F40 Repealed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 4 and sch., commenced on enactment.

Staff of Authority.

39.—F41**[**...**]**

[1969, s. 26]

Annotations

Amendments:

F41 Repealed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 4 and sch., commenced on enactment.

Membership of Houses of Oireachtas or Assembly of European Communities.

40.—F42**[...]**

[1950, s. 4; 1969, ss. 25, 30. New in pt.]

Annotations

Amendments:

F42 Repealed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 4 and sch., commenced on enactment.

Superannuation of staff.

41.—(1) The Authority shall prepare and submit to the Minister a scheme or schemes for the granting of pensions, gratuities and other allowances on retirement or death to or in respect of such members of its staff as it may think fit.

[1969, ss. 27, 30; 1978, s. 3]

(2) Every such scheme shall fix the time and conditions of retirement for all persons to or in respect of whom pensions, gratuities or allowances on retirement or death are payable under the scheme, and different times and conditions may be fixed in respect of different classes of persons.

(3) The Authority may at any time prepare and submit to the Minister a scheme amending a scheme previously submitted and approved of under this section.

(4) A scheme submitted to the Minister under this section, shall, if approved of by the Minister with the concurrence of the Minister for the Public Service, be carried out by the Authority in accordance with its terms.

(5) A scheme under a repealed Act shall continue in force and shall be deemed to be a scheme made under this section.

(6) If any dispute arises as to the claim of any person to or the amount of, any pension, gratuity or allowance payable in pursuance of a scheme under this section, such dispute shall be submitted to the Minister who shall submit it to the Minister for the Public Service whose decision shall be final.

(7) No pension, gratuity, allowance or other such payment shall be granted by the Authority on the resignation, retirement or death of an employee of the Authority, nor shall any other arrangement be entered into for provision of a pension, gratuity, allowance or other such payment to such persons on ceasing to hold office otherwise than in accordance with a scheme under this section.

(8) Every scheme submitted and approved of under this section shall be laid before each House of the Oireachtas as soon as may be after it is approved of and if either House, within the next twenty-one days on which that House has sat after the scheme is laid before it, passes a resolution annulling the scheme, the scheme shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

(9) The following provisions shall apply in relation to a member of the staff who stands seconded under *section 40 (2)* and who is a member of a scheme under this section:

(*a*) the secondment period shall, for the purposes of the scheme, be deemed to be service of that person which is reckonable for superannuation benefits under the scheme if, but only if—

(i) he was a permanent member of the staff of the Authority and was a contributor under the scheme immediately before the commencement of the secondment period,

(ii) he elects, by notice in writing given to the Authority within three months after the commencement of the secondment period, to pay contributions under the scheme in respect of the secondment period in accordance with the provisions of this section, and

(iii) he pays, at such times and in such manner as the person duly appointed to administer the scheme may specify, contributions under the scheme in respect of the secondment period equal in amount to the aggregate of the contributions which he would have paid and the contributions which the Authority would have paid in respect of the secondment period if he had remained without secondment a member of the staff of the Authority during the secondment period and had been in receipt of remuneration during the period,

(*b*) the Authority shall not pay any contributions under the scheme in respect of the secondment period, but that part of the contributions payable by him as aforesaid which is equal to the amount of the contributions which the Authority would have paid under the scheme in respect of the secondment period if he had remained without secondment a member of the staff of the Authority during the secondment period and had been in receipt of remuneration during that period shall, for the purposes of the scheme, be deemed to have been paid by the Authority,

(*c*) if the secondment period is terminated by his death or by his retirement from that staff, he shall, for the purposes of the scheme, be deemed to have died in or to have been retired from the staff of the Authority, as the case may be, and to have been in receipt of remuneration immediately before such death or retirement, as the case may be,

(*d*) if he does not pay or if, having paid contributions under the scheme in accordance with the provisions of this subsection, he ceases to pay contributions as aforesaid, he shall, for the purposes of the scheme, be deemed to have resigned from that staff—

(i) in case he ceases to pay contributions as aforesaid — on the date of the last payment, and

(ii) in any other case — immediately before the commencement of the secondment period.

(10) If a person who is or was a member of the staff of the Authority becomes entitled to a pension under the Ministerial and Parliamentary Offices Act, 1938 to 1977—

(*a*) he shall not be entitled to reckon the whole or any part of his period of pensionable service, within the meaning of those Acts, for any superannuation benefits payable under a scheme to which this section applies,

(*b*) if he has paid any contributions in accordance with the provisions of *subsection (9)* in respect of that period, so much thereof as is equal to the amount of the contributions which he would have paid in respect of that period under the scheme if he had remained without secondment a member of the staff of the Authority during that period and had been in receipt of remuneration during that period, shall be returned to him if and when a payment of benefit or a return of other contributions is made to him under the scheme.

(11) A reference in *subsection (9)* or *(10)* to the receipt by any person of remuneration from the Authority shall be taken as a reference to the receipt by that person of remuneration from the Authority at the rate at which he was being remunerated on the day before his secondment.

Annotations

Modifications (not altering text):

C30 Functions under Act transferred (19.03.1987) by *Public Service (Transfer of Departmental Administration and Ministerial Functions) Order 1987* (S.I. No. 81 of 1987), arts. 3, 4 and sch.

3. (1) The administration and business in connection with the exercise, performance or execution of any functions transferred by Article 4 of this Order are hereby transferred to the Department of Finance.

(2) References to the Department of the Public Service contained in any Act or instrument made thereunder and relating to any administration and business transferred by paragraph (1) of this Article shall, on and after the commencement of this Order, be construed as references to the Department of Finance.

4. (1) The functions vested in the Minister for the Public Service—

(a) by or under the Ministers and Secretaries (Amendment) Act, 1973 (No. 14 of 1973), or the statutes mentioned in the Schedule to this Order, and

(b) by virtue of the Public Service (Transfer of Departmental Administration and Ministerial Functions) Order, 1973 (S.I. No. 294 of 1973), are hereby transferred to the Minister for Finance.

(2) References to the Minister for the Public Service contained in any Act or instrument made thereunder and relating to any functions transferred by this Article shall, on and after the commencement of this Order, be construed as references to the Minister for Finance.

SCHEDULE

...

Industrial Development Act, 1986 (No. 9 of 1986);

...

Disclosure of documents.

[1969, s. 28. New in pt.]

42.—(1) The Authority shall not, without the consent of the Minister, disclose any document in its custody or under its control, production of which is sought in relation to any legal proceedings.

(2) Where the Minister refuses his consent to the disclosure, the Authority shall be entitled to, and shall claim in the proceedings, the like privilege in respect of the document as the Minister would be entitled to claim if it were in his own custody.

Annotations

Modifications (not altering text):

C31 Person holding record under section excluded from requirement to refuse an FOI request (14.10.2014) by *Freedom of Information Act 2014* (30/2014), s. 41(1)(a) and sch. 3 part 1, commenced on enactment. This section is listed in sch. 3 part 1.

Enactments relating to non-disclosure of records.

41.—(1) A head shall refuse to grant an FOI request if—

(a) the disclosure of the record concerned is prohibited by law of the European Union or any enactment (other than a provision specified in column (3) of *Part 1* or *2* of *Schedule 3* of an enactment specified in that Schedule), or

...

SCHEDULE 3

ENACTMENTS EXCLUDED FROM APPLICATION OF *Section 41*

PART I

STATUTES

...		
No. 9 of 1986	Industrial Development Act 1986	Sections 42 and 43.
...	...	...

Editorial Notes:

E32 Previous affecting provision: application of section not restricted (21.04.1998) by *Freedom of Information Act 1997* (13/1997), s. 32(1)(a) and sch. 3 part 1, commenced as per s. 1(2); repealed (14.10.2014) by *Freedom of Information Act 2014* (30/2014), s. 5 and sch. 4, commenced as per s. 1(2).

Disclosure of information.

[1969, s. 29. New in pt.]

43.—(1) Subject to *subsection (3)*, a person shall not disclose any information obtained by him—

(*a*) while performing duties as a member of the Authority or of any board or committee of the Authority or as a member of the staff of, or adviser or consultant to, the Authority, or

(*b*) as a member of or of the staff of any body consulted in pursuance of any provision of this Act, while performing duties relating to any such consultation.

(2) A person who contravenes *subsection (1)* shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £800.

(3) Nothing in *subsection (1)* shall prevent—

(*a*) disclosure of information in a report made to the Authority or (on behalf of the Authority) to the Minister,

(*b*) disclosure of information by the Authority or by a member of the Authority or of any board or committee of the Authority for the purpose of a scheme of research or development or a scheme of acquisition of product or process technology.

Annotations

Modifications (not altering text):

C32 Person holding record under section excluded from requirement to refuse an FOI request (14.10.2014) by *Freedom of Information Act 2014* (30/2014), s. 41(1)(a) and sch. 3 part 1, commenced on enactment. This section is listed in sch. 3 part 1.

Enactments relating to non-disclosure of records.

41.—(1) A head shall refuse to grant an FOI request if—

(a) the disclosure of the record concerned is prohibited by law of the European Union or any enactment (other than a provision specified in column (3) of *Part 1* or *2* of *Schedule 3* of an enactment specified in that Schedule), or

...

SCHEDULE 3

ENACTMENTS EXCLUDED FROM APPLICATION OF *Section 41*

PART I

STATUTES

...		
No. 9 of 1986	Industrial Development Act 1986	Sections 42 and 43.
...	...	...

Editorial Notes:

E33 £800 converts to approximately €1,016 in accordance with Council Regulation (EC) No 974/98 of 3 May 1998 and Council Regulation (EC) No 2866/98 of 31 December 1998 on the conversion rates between the euro and the currencies of the Member States adopting the euro. This translates into a Class C fine not exceeding €2,500 in accordance with *Fines Act 2010* (8/2010), ss. 3, 6, commenced (4.01.2011) by S.I. No. 662 of 2010.

E34 Previous affecting provision: application of section not restricted (21.04.1998) by *Freedom of Information Act 1997* (13/1997), s. 32(1)(a) and sch. 3 part 1, commenced as per s. 1(2); repealed (14.10.2014) by *Freedom of Information Act 2014* (30/2014), s. 5 and sch. 4, commenced as per s. 1(2).

Section 10
[1969, Sch. 2]

FIRST SCHEDULE

The Industrial Development Authority

F43**[**...**]**

Annotations

Amendments:

F43 Repealed (6.07.1993) by *Industrial Development Act 1993* (19/1993), s. 4 and sch., commenced on enactment.

Section 16

SECOND SCHEDULE

PROVISIONS RELATING TO EXERCISE OF POWERS OF AUTHORITY

[1952, Sch. 2; 1969, s. 8]

Acquisition of Land

Entry on land. etc., before conveyance.

1. F44**[**...**]**

Deposits of maps, plans etc.

2. F44**[**...**]**

Assessment of price or of compensation.

3. (1) F44**[**...**]**

(2) The amount of the compensation to be paid by F45**[**IDA**]** on account of the termination, restriction or other interference (whether permanent or temporary) under this Act of or with any easement, way-leave, water-right, or other right over or in respect of any land or water shall, in default of agreement, be fixed under and in accordance with the Acquisition of Land (Assessment of Compensation) Act, 1919, in like manner as if the compensation were the price of land compulsorily acquired.

(3) F44**[**...**]**

(4) F44**[**...**]**

(5) F44**[**...**]**

Time for claims for price or compensation.

4. All claims for the price of or compensation in respect of any land, easement, right or other property (whether corporeal or incorporeal) acquired or interfered with under this Act shall be made within one year after the land, easement, right or property is first entered on, exercised or interfered with under this Act.

Execution of works in lieu of compensation.

5. (1) Where a person is entitled, actually or prospectively, to compensation in respect of anything lawfully done or intended to be done under this Act, F45**[**IDA**]** may execute for his benefit such works, in satisfaction or partial satisfaction of his claim for compensation, as F45**[**IDA**]** thinks proper and he agrees to accept.

(2) F45**[**IDA**]** may attach to the execution of any works under this paragraph such terms (including terms as to the ownership, possession and control of the works) as are agreed upon by F45**[**IDA**]** and the person for whose benefit the works are so executed.

Acquisition of land in lieu of payment of compensation.

6. Whenever F45**[**IDA**]** is of the opinion that the payment of compensation for interference with any land would be uneconomic or for any other reason inexpedient, it may acquire the land permanently under this Act either by agreement or compulsorily.

Powers and duties where acquired land is subject to a land purchase annuity, etc.

7. (1) In this paragraph "public authority" means the Irish Land Commission or the Commissioners of Public Works in Ireland.

(2) Whenever F45**[**IDA**]** acquires permanently any land which is subject, either alone or in conjunction with other land, to a land purchase annuity, payment in lieu of rent or other annual sum (not being merely rent under a contract of tenancy) payable to a public authority, F45**[**IDA**]** shall, as from the date on which it enters on and takes possesion of the land so acquired—

(*a*) become and be liable for the payment to the public authority of such annual sum, or such portion thereof as shall be apportioned by the public authority on such land, as if the land had been transferred to F45**[**IDA**]** by the owner thereof on that date, and

(*b*) be entitled, if F45**[**IDA**]** so thinks fit, to redeem the annual sum or such portion thereof as aforesaid, and

(*c*) be obliged, if required by the public authority to do so, to redeem such annual sum or such portion thereof as aforesaid.

Power of Authority to purchase land from the Irish Land Commission.

8. (1) F45**[**IDA**]** may purchase from the Irish Land Commission any land, vested in the Irish Land Commission, which is required by F45**[**IDA**]** for the performance of any of its functions.

(2) The land shall be so purchased at such price and upon such other terms as are agreed upon by F45**[**IDA**]** and the Irish Land Commission, subject to the restriction that in assessing the price no regard shall be had to, nor any enhancement of price allowed for, any improvements executed on the land with money paid or advanced out of the Central Fund or out of money provided by the Oireachtas.

(3) The land shall be conveyed to or vested in F45**[**IDA**]** by the Irish Land Commission.

(4) The price to be paid shall be provided and paid by F45**[**IDA**]**.

(5) F45**[**IDA**]** shall defray all the costs and expenses of F45**[**IDA**]** and the Irish Land Commission of or incidental to the purchase.

(6) In the preceding provisions of this paragraph "land" includes any easement, profit-a-prendre, or other right over or in relation to any land, and the power of purchase conferred by this paragraph shall extend to the purchase of any such right whether in conjunction with or apart from the purchase of land.

Miscellaneous

Employment of contractors.

9. (1) F45**[**IDA**]** may contract with any person for the doing by him of any work which it is authorised under *section 16* to do.

(2) F45**[**IDA**]** may delegate to that person by agreement the right to do the work and thereupon he shall have, concurrently with it, the right to exercise such of the powers conferred by this Act on F45**[**IDA**]** as are necessary for doing the work and are specified in the agreement.

(3) References in *section 16* to the doing of any work by F45**[**IDA**]** shall be construed as including the doing of it by a contractor authorised under this paragraph.

General power of entry on land by F45**[**IDA**]**.

10. (1) F45**[**IDA**]**, members of its staff and other persons authorised by F45**[**IDA**]** in this behalf shall be entitled to enter on any land for the purpose of doing thereon or on any other land all or any of the things which F45**[**IDA**]** is authorised by this Act to do or making any preliminary inquiry, investigation or examination.

(2) Any person who obstructs, prevents or interferes with the exercise by F45**[**IDA**]** or any member of the staff of F45**[**IDA**]**or any person authorised by F45**[**IDA**]** of any power conferred on it or him by this paragraph shall be guilty of an offence against this Act and shall be liable on summary conviction to a fine not exceeding £800.

Right of F45**[**IDA**]** to information from rate books.

11. Whenever F45**[**IDA**]**, for the purpose of the performance of its functions, requires information from a rate book or other similar document, the local authority having custody of such book or document shall, at the request of F45**[**IDA**]**—

(*a*) permit any member of the staff of F45**[**IDA**]** authorised in that behalf by F45**[**IDA**]** to inspect free of charge a copy of the whole or any part of the book or document, and

(*b*) furnish to F45**[**IDA**]**, upon payment by F45**[**IDA**]** of such fee as shall be agreed upon by F45**[**IDA**]** and the local authority or, in default of agreement, shall be fixed by the Minister for the Environment, a copy of the book or document or of any particular part specified by F45**[**IDA**]**.

Protection of postal and telegraphic services.

12. Neither F45**[**IDA**]** nor any contractor executing any works under this Act shall by virtue of this Act acquire, enter on, remove or otherwise interfere with any land, works, plant, materials or other property of An Post or Bord Telecom Éireann or erect any works or do any other matter or thing which, in the opinion of the Minister for Communications, would obstruct, delay, hinder or otherwise injuriously affect the due execution of the public services of An Post or Bord Telecom Éireann.

Disposal of money of Authority.

13. Any money received by F45**[**IDA**]** in respect of the disposal of land, whether by sale, lease or otherwise, shall be paid into or disposed of for the benefit of the Exchequer in such manner as the Minister, with the concurrence of the Minister for Finance, may direct.

Annotations

Amendments:

F44 Deleted (19.09.2018) by *Industrial Development (Amendment) Act 2018* (19/2018), s. 8(b), S.I. No. 361 of 2018.

F45 Substituted (19.09.2018) by *Industrial Development (Amendment) Act 2018* (19/2018), s. 8(a), S.I. No. 361 of 2018.

Modifications (not altering text):

C33 Functions under paras. 1(2) and 13 transferred and references to "Department of Finance" and "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in effect as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(a) the enactments specified in Schedule 1, and

(b) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 9 of 1986	Industrial Development Act 1986	Sections 4 and 23(3); Second Schedule, paragraphs 1(2) and 13
...	...	...

Editorial Notes:

E35 £800 converts to approximately €1,016 in accordance with Council Regulation (EC) No 974/98 of 3 May 1998 and Council Regulation (EC) No 2866/98 of 31 December 1998 on the conversion rates between the euro and the currencies of the Member States adopting the euro. This translates into a Class C fine not exceeding €2,500 in accordance with *Fines Act 2010* (8/2010), ss. 3, 6, commenced (4.01.2011) by S.I. No. 662 of 2010.

F46[THIRD SCHEDULE

DESIGNATED AREAS

Section 4.

The counties of *Cavan*, *Donegal*, *Galway*, *Laois*, *Leitrim*, *Longford*, *Louth*, *Mayo*, *Monaghan*, *Offaly*, *Roscommon*, *Sligo* and *Westmeath*. **]**

Annotations

Amendments:

F46 Substituted (19.05.2009) by *Industrial Development Act 2009* (11/2009), s. 3(f), commenced on enactment.

Section 9

FOURTH SCHEDULE

ENACTMENTS REPEALED

Number and year	Short Title	Extent of Repeal
No. 29 of 1950	Industrial Development Authority Act, 1950	The whole Act
No. 1 of 1952	Undeveloped Areas Act, 1952	The whole Act
No. 23 of 1957	Undeveloped Areas (Amendment) Act, 1957	The whole Act
No. 26 of 1959	Industrial Grants Act, 1959	The whole Act
No. 30 of 1961	Industrial Grants (Amendment) Act, 1961	The whole Act
No. 3 of 1963	Undeveloped Areas (Amendment) Act, 1963	The whole Act
No. 4 of 1963	Industrial Grants (Amendment) Act, 1963	The whole Act
No. 37 of 1964	Industrial Grants (Amendment) Act, 1964	The whole Act
No. 12 of 1966	Industrial Grants (Amendment) Act, 1966	The whole Act
No. 1 of 1968	Industrial Grants (Amendment) Act, 1968	The whole Act
No. 16 of 1968	Industrial Grants (Amendment) (No. 2) Act, 1968	The whole Act
No. 8 of 1969	Industrial Grants (Amendment) Act, 1969	The whole Act
No. 32 of 1969	Industrial Development Act, 1969	The whole Act

No. 9 of 1970	Shannon Free Airport Development Company Limited (Amendment) Act, 1970	In section 4, the words "or in respect of housing for employees in industry".
No. 9 of 1972	Industrial Development Act, 1972	The whole Act
No. 16 of 1975	Industrial Development Act, 1975	The whole Act
No. 29 of 1975	Industrial Development (No. 2) Act, 1975	The whole Act
No. 37 of 1977	Industrial Development Act, 1977	The whole Act
No. 29 of 1978	Industrial Development Act, 1978	The whole Act
No. 13 of 1981	Industrial Development Act, 1981	The whole Act
No. 14 of 1981	Industrial Development (No. 2) Act, 1981	The whole Act

Number 9 *of* 1986

INDUSTRIAL DEVELOPMENT ACT 1986

REVISED

Updated to 7 January 2020

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

Industrial Development Acts 1986 to 2019: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Industrial Development (Amendment) Act 2019* (46/2019), s. 6(2)). The Acts in this group are:

- *Industrial Development Act 1986* (9/1986)
- *Industrial Development (Amendment) Act 1991* (30/1991), in so far as it relates to the *Industrial Development Act 1986*
- *Industrial Development Act 1993* (19/1993)
- *Industrial Development Act 1995* (28/1995), insofar as it relates to the *Industrial Development Acts 1986 to 1993*
- *Industrial Development (Enterprise Ireland) Act 1998*(34/1998), other than Part III insofar as it relates to the Legal Metrology Service, s. 35 and Part VIII
- *Industrial Development (Science Foundation Ireland) Act 2003* (30/2003)
- *Industrial Development Act 2006* (34/2006)
- *Industrial Development Act 2009* (11/2009)
- *Industrial Development (Science Foundation Ireland) (Amendment) Act 2013* (36/2013), other than ss. 7, 10
- *County Enterprise Boards (Dissolution) Act 2014* (4/2014)
- *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), other than Part 7
- *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2019), Part 3
- *Industrial Development (Amendment) Act 2019* (46/2019), other than s. 4

Annotations

This Revised Act is annotated and includes textual and non-textual amendments, statutory instruments made pursuant to the Act and previous affecting provisions.

An explanation of how to read annotations is available at www.lawreform.ie/annotations.

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.

Where legislation or a fragment of legislation is referred to in annotations, changes to this legislation or fragment may not be reflected in this revision but will be reflected in a revision of the legislation referred to 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.

Acts which affect or previously affected this revision

- *Industrial Development (Amendment) Act 2019* (46/2019)
- *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2019)
- *Industrial Development (Amendment) Act 2018* (19/2018)
- *Freedom of Information Act 2014* (30/2014)
- *Industrial Development (Forfás Dissolution) Act 2014* (13/2014)
- *Industrial Development (Science Foundation Ireland) (Amendment) Act 2013* (36/2013)
- *Ministers and Secretaries (Amendment) Act 2011* (10/2011)
- *Industrial Development Act 2009* (11/2009)
- *Consumer Protection Act 2007* (19/2007)
- *Industrial Development (Science Foundation Ireland) Act 2003* (30/2003)
- *Industrial Development (Enterprise Ireland) Act 1998* (34/1998)
- *Freedom of Information Act 1997* (13/1997)
- *Industrial Development Act 1995* (28/1995)
- *Industrial Development Act 1993* (19/1993)
- *Industrial Development (Amendment) Act 1991* (30/1991)

All Acts up to and including *Consumer Insurance Contracts Act 2019* (53/2019), enacted 26 December 2019, were considered in the preparation of this revision.

Statutory instruments which affect or previously affected this revision

- *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011)
- *Industrial Development (Service Industries) Order 2010* (S.I. No. 81 of 2010)
- *Industrial Development (Services Industries) Order 2003* (S.I. No. 458 of 2003)
- *Industrial Development (Service Industries) Order 1998* (S.I. No. 253 of 1998)
- *Industrial Development Act, 1986 (Designated Areas) Order 1988* (S.I. No. 346 of 1988)
- *Industrial Development Act (Section 31) Order 1987* (S.I. No. 29 of 1987)
- *Public Service (Transfer of Departmental Administration and Ministerial Functions) Order 1987* (S.I. No. 81 of 1987)
- *Industrial Development Act 1986 (Commencement) Order 1986* (S.I. No. 105 of 1986)

All statutory instruments up to and including *Industrial Development (Amendment) Act 2019 (Commencement) Order 2020* (S.I. No. 62 of 2020), made 10 March 2020, were considered in the preparation of this revision.