Irish Heart Foundation

The National Stroke & Heart Charity

2026

Pre-Budget Submission

irishheart.ie

Introduction

Cardiovascular disease (CVD), including heart disease and stroke, claims around

10,000

lives a year in Ireland – almost 30% of all mortality (CSO).[1]

An estimated

600,000

people are living with CVD, and each year, up to 80,000 patients are discharged home – the equivalent of

one **every seven minutes**

The **Irish Heart Foundation** is the national stroke and heart charity.

Our mission is to eliminate preventable death and disability from CVD, including stroke, and care for those living with these life-changing conditions.

Budget 2026 offers an **important opportunity to focus investment in areas that could yield substantial benefits for CVD patients,** promote public health and prevent future disease and death.

To address these major challenges, we put forward the following priorities for Budget 2026 across **four key areas**:

1. Prevention of CVD through effective fiscal policies
2. Prioritisation of CVD health strategies and programmes
3. Protection of people living with CVD
4. Creating a healthier environment

Key area 1:

Prevention of CVD through effective fiscal policies

No.	Measure	Fiscal ask
1	Increase the rate of excise duty on a 20-pack of cigarettes in the Most Popular Price Category (MPPC) by €1.55 in tandem with a higher than pro-rata increase on Roll-Your-Own cigarettes to remove the incentive to switch to a cheaper alternative.	€1.55
2	Implement the e-liquid vaping tax to deter youth initiation.	€0.50 per ml
3	• Develop a fully funded anti-tobacco smuggling strategy. • Increase penalties for smuggling and the illegal sale of tobacco.	-
4	Increase the level of funding for tobacco cessation services from the current €20 million to €50 million annually.	€50 million annually
5	Initiate and expand the promised vaping and nicotine use prevention campaign.	€200,000 annually
6	Develop a Stop Vaping Service.	€900,000
7	Establish a dedicated Tobacco Free Campus Bursary Initiative.	€300,000
8	Extend the Sugar-Sweetened Drink (SSD) Tax to make it even more effective by: • Raising the tax rate at the Band 2 threshold. • Lowering the Band 1 threshold of the levy. • Raising the calcium content threshold applied to plant protein drinks and drinks containing milk fats to at least 240mg of calcium per 100 millilitres.	-
9	Use the proceeds of SSD and other sugar/health taxes to provide healthy food subsidies targeting disadvantaged populations.	-
10	Abolish the parental levy for the School Milk Scheme.	€150,000

Key area 2:

Prioritisation of CVD health strategies and programmes

No.	Measure	Fiscal ask
11	Ensure the implementation plan for the National Review of Cardiac Services is adequately funded.	-
12	Full implementation of the National Stroke Strategy 2022-2027, accelerating the delivery of commitments for which funding has been delayed in previous years.	€37 million to 2027
13	Meet commitments to complete the national rollout of community neuro-rehabilitation teams.	-
14	Provide annual funding to implement the Her Heart Matters campaign to raise awareness of CVD health among women.	€200,000 annually
15	Fund a free menopause-focused GP visit for women aged 45–55, including blood pressure and cholesterol screening.	-

Key area 3:

Protection of people living with CVD

No.	Measure	Fiscal ask
16	Investment to meet critical needs of heart patients and stroke survivors to live well in the community.	-
17	Provide funding to sustain the Irish Heart Foundation High-Risk Prevention Programme, supporting disadvantaged communities.	€400,000
18	An increase in funding to provide sustainable home supports services.	€266.5 million
19	Fund research to examine the projected demand for a Statutory Home Support Scheme for adults under 65 with a disability.	-

Key area 4:

Creating a healthier environment

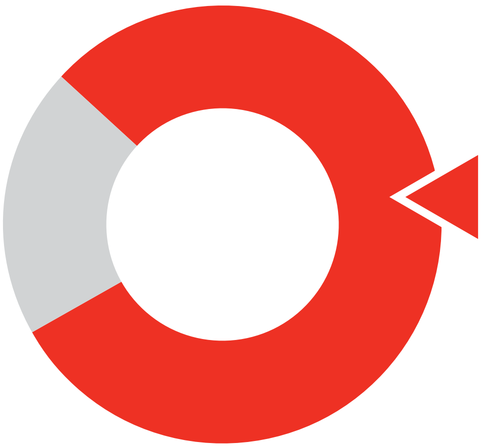
No.	Measure	Fiscal ask
20	Allocate €500,000 annually to fund authorities to monitor and enforce air quality legislation and double the maximum fine for breaches of the regulation from €5,000 to €10,000.	€500,000 annually
21	Introduce a Green Transition Fuel Allowance in line with the current Fuel Allowance rate to facilitate the move away from burning the worst health-affecting solid fuels.	-
22	Support households in energy poverty by: • Increasing the Fuel Allowance by €9.50 per week. • Extending the Fuel Allowance to recipients of the Working Family Payment, as committed to in the Programme for Government. • Piloting a community energy advice service.	-
23	Double the current NO_x level rate and apply it to both category A and category B vehicles.	€85 million annually
24	Expand the Cycle to Work scheme beyond PAYE.	-
25	Increase funding so more schools can avail of the Safe Routes to School (SRTS) programme and create additional roles across An Taisce and the National Transport Authority to support the initiative.	€25 million annually
26	Allocate an extra €200 million of funding annually to the NTA to guarantee the 20% reduction on all public transport fares and the 50% young adult card discount is made permanent.	€200 million annually
27	Implement a daily congestion charge on all private motorised vehicles entering Dublin city centre and examine the feasibility of extending similar congestion charges to other major urban areas.	-

Key area 1

Prevention of CVD through effective fiscal policies

The majority of premature CVD **is preventable.**

Tobacco use, unhealthy diets, physical inactivity, and the harmful use of alcohol all increase the risk of dying from a non-communicable disease, including CVD.



It is estimated that around

80%

of CVD deaths are attributable to **preventable** risk factors.[2]

Given the contribution of major CVD risk factors to the burden of disease, **effective fiscal policies promoting primary prevention** should be implemented in Budget 2026.

MEASURE 01

Increase the rate of excise duty on a 20-pack of cigarettes in the Most Popular Price Category (MPPC) by €1.55 in tandem with a higher than pro-rata increase on Roll-Your-Own cigarettes to remove the incentive to switch to a cheaper alternative.

Rationale:

Although Ireland has among the lowest rates of tobacco use in Europe, the reduction in smoking has stalled at 17%[3] of the national population. This falls far short of the Tobacco Free Ireland goal of having a smoking prevalence of 5% or less by 2025.

Evidence from the WHO shows that significantly increasing tobacco excise taxes and prices is the single most effective and cost-effective measure for reducing tobacco use.[4]

However, despite long-standing annual Budget increases in tobacco tax in Ireland, these are no longer resulting in higher prices in real terms and are therefore not being used as a lever to reduce smoking rates. For example, the MPPC on the 1st of January 2020 was €13.50. Between 2020 and 2025 tax on cigarettes in the MPPC increased by 24.1%. But in the same period average hourly earnings in Ireland were up by 28.1%, blunting the impact of the tax increases and facilitating industry price increases of €1.40 over the last four years.[5] Even taking account of industry increases, the real terms price increases of cigarettes are not sufficient to impact smoking rates.

The Government's primary stated purpose in increasing tobacco tax rates is to discourage consumption of tobacco, not to increase revenue. But this has not been happening over the last five years. A concerted effort is now required to reverse this trend and implement real terms increases in tobacco tax high enough to incentivise smokers to quit and deter younger people from starting to smoke.[6]

As stated in the 2022 Commission on Taxation and Welfare report, 'it is appropriate to use Excise Duties to discourage consumption of alcohol and tobacco and to support public health. The link between the public health rationale and design of these taxes should be strengthened'.[7]

As of May 2025, the retail price of the MPPC for a 20-pack of cigarettes stands at €18.45.[8] To achieve a significant reduction in smoking levels, the Irish Heart Foundation recommends increasing the MPPC of a pack of 20 cigarettes by €1.55 so that it will be €20 by next year, in tandem with an equivalent tax increase introduced on Roll-Your-Own cigarettes, given the popularity of these products among young people.

MEASURE 02

Implement the e-liquid vaping tax to deter youth initiation [€0.50 per ml].

Rationale:

The Irish Heart Foundation was heartened by the Government's announcement in Budget 2025 taxation on e-cigarette e-liquid. Unfortunately, it has been reported that implementation of the vape tax will be delayed.[9] This is alarming as nearly one in three teenagers in Ireland have engaged in vaping.[10]

Nicotine is one of the most addictive substances on the planet and this will have inevitable long-term negative health consequences for many young people. It is imperative that the Government accelerate the implementation of the e-liquid tax to help deter and protect adolescents from the harmful, addictive effects of vaping.

MEASURE 03

Develop a fully funded anti-tobacco smuggling strategy.

Increase penalties for smuggling and the illegal sale of tobacco.

Rationale:

The Irish Heart Foundation is deeply concerned about the rise in tobacco smuggling rates, up from 19% in 2023 to 26% in 2024.[11] This requires a strong response on health as well as revenue grounds, as widespread access to cheaper cigarettes is further eroding the impact of tobacco tax increases in encouraging smokers to quit.

The claims being voiced by the tobacco industry and the organisations they fund that tax increases are fuelling the illicit trade do not bear scrutiny. Firstly, as we have noted, the increases in tax over the last five years have not kept pace with spending power in Ireland. Their argument and faux concern are also undermined by the the significant price increases they have imposed over the last four years.

The trade increases are illustrated in the breakdown of the tax content of cigarettes from the 2026 Tax Strategy Group papers, as seen in Table 1. Despite annual excise duty increases on tobacco products, this is virtually unchanged since 2021. The implication that illicit trade is fuelled by tobacco price increases from excise duty, but unaffected by trade increases is illogical.[12]

In 2019, a World Bank review of illicit tobacco trade demonstrated that tobacco taxes play only a minor role in smuggling. It highlighted evidence showing that the illicit cigarette market is relatively larger in countries with low taxes and prices while relatively smaller in countries with higher cigarette taxes and prices. It concluded that an array of non-price factors appeared to be far more important determinants.[13]

In the case of Ireland, the existence of major criminal networks and social acceptance of illicit trade makes the Revenue Commissioners' enforcement role extremely difficult. But given the estimated scale of tobacco smuggling, an urgent review of enforcement manpower and resources is necessary, along with a dedicated and properly-funded anti-tobacco smuggling strategy – the first in Ireland since 2013.[14] The need for this is demonstrated by the success of the UK in reducing smuggling levels even though its cigarette prices are higher than Ireland's at the equivalent of €19.22 for a pack of 20 in the MPPC. Despite this, its smuggling rate of 13.8% is virtually half that of Ireland.[15]

A total of 98% of illegal packs in Ireland are contraband, that is normal commercial brands of cigarettes bought duty paid or duty-free outside the country and smuggled over our borders.

There is no significant trafficking of illicit whites or counterfeit cigarettes. On that basis, the history of complicity of Big Tobacco companies in smuggling must be borne in mind. There are many examples from the past of tobacco company involvement in illicit trade, largely through the deliberate oversupply of cigarettes to certain countries. Leaked documents from the 1990s revealed that the major four transnational tobacco companies deliberately smuggled their own products to a massive scale. A third of global cigarette exports at the time were estimated to end up on the illicit market.[16]

These largely emanated from tobacco companies oversupplying certain countries. For example, in 1997, Andorra was supplied with 3.1 billion packets of cigarettes – equivalent to every man, woman and child in the country smoking seven packets a day – most of these were then smuggled to other European countries, including Ireland.[17] We are not aware of any evidence that suggests global tobacco companies are engaged in any such practices

Table 1: Trade increases

Budget	Tax Increases	Trade increases	Tax Content (€)	Tax Content (% of price)
2021	50c	30c	10.97	78.3
2022	50c	30c	11.80	78.7
2023	50c	20c	12.44	77.7
2024	75c	30c	13.27	77.8
2025	€1	30c	14.27	79.1

today. But they can never be trusted to do anything except addict as many people to their products as they possibly can.

The notional tax loss resulting from cigarette and roll-your-own tobacco smuggling is not far short of €700 million. Whilst the actual figure lost will be lower, this represents a huge lost opportunity in terms of funding vital projects in cash-strapped sectors such as healthcare and education.

The illicit tobacco trade is also heavily linked to other illegal practices. Given its cash intensive and profitable nature, the illicit tobacco trade is also a vector for money laundering.[18] In addition, there is evidence to suggest that the illicit tobacco trade funds terrorism.[19] Moreover, the impact of the war on Ukraine on the illicit tobacco market cannot be discounted. The European Anti-Fraud Office has indicated that it has had an impact on tobacco smuggling routes in the EU.[20]

Against this background tobacco smuggling is a more serious crime than is usually appreciated. Therefore, the Government should undertake a review of penalties for tobacco smuggling – the first since 2010.

Currently, fines of €5,000 or a term of imprisonment not exceeding 12 months, or both, can be applied for a summary conviction. While a conviction on indictment results in a fine not exceeding €126,970 or imprisonment for a term not exceeding 5 years, or both.[21]

In 2024, there were 42 summary convictions for the smuggling/evasion of tobacco excise duty, with 35 of these resulting in fines of €87,500, an average of €2,500. There were just three convictions for indictable smuggling offences. In the same year there were summary convictions for illegal selling resulting in fines of €101,777 and just four convictions for indictable offences related to illegal selling.[22 23]

These sentences appear to be unduly lenient given the impact of smuggling on our health, services and serious criminal activity within the State.

MEASURE 04

Increase the level of funding for tobacco cessation services from the current €20 million to €50 million annually.

Rationale:

Increased tobacco taxation to deter smokers must be implemented in tandem with significant scaling up of tobacco cessation services to assist those individuals seeking to quit. The level of funding provided for tobacco cessation services has increased from €13 million in 2019 to nearly €21 million last year.[24]

However, this is a paltry amount in comparison to the additional tax totalling almost €1 billion a year that smokers have to pay. Given that an estimated 70% of smokers want to quit at any one time, an investment of just two cent in every additional euro they pay in tax runs contrary to the notion that the primary aim of our tobacco tax regime is to reduce smoking. A minimum of €50 million should be provided in Budget 2026 for smoking cessation services.

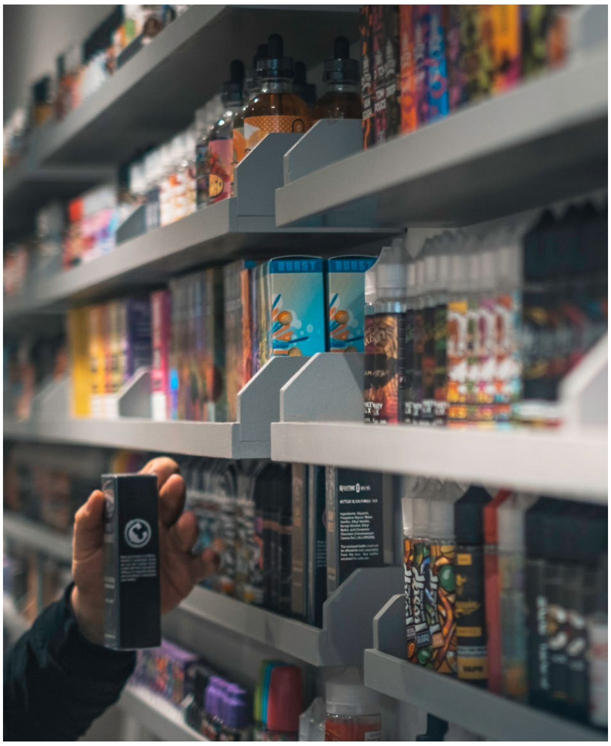
MEASURE 05

Expand and sustain the vaping and nicotine use prevention campaign [€200,000 annually].

Rationale:

Last year, approximately €300,000 was allocated to establish a vaping awareness campaign targeted at 12-17-year-olds, which we hugely welcomed.[25]

This is vital as nearly 1-in-3 teenagers have tried vaping, while 16% of them vape regularly. Moreover, 7.6% of teens have tried using nicotine pouches.[26]



However, the programme has reportedly not yet commenced, which is of serious concern given that this programme will spare many young people from lifelong addiction to nicotine.[27] In addition to the urgent development of this campaign, there should be a commitment to recurrent funding at the very least until the health authorities get the vaping epidemic under control.

MEASURE 06

Develop a Stop Vaping Service [€900,000].

Rationale:

As outlined above, a significant proportion of teenagers and young people have become addicted to vaping and nicotine. Many of them want to quit but cannot due to the addictive nature of nicotine. The tobacco QUIT line has been a tremendous success in assisting smokers to quit. A similar platform should be developed to support individuals in quitting vaping.

€900,000 should be provided to develop a stop vaping service. This would provide for 12 new stop smoking advisor grade staff (2 staff for each of the 6 new Regional Health Areas) and one grade 7 post in the national office to develop the service and coordinate the same.

MEASURE 07

Establish a dedicated Tobacco Free Campus Bursary Initiative [€300,000].

Rationale:

The HSE has developed a dedicated Tobacco Free Campus Policy to help treat tobacco as a healthcare issue and denormalise tobacco use in all healthcare services and settings.[28] 4,500 people die prematurely in Ireland each year due to smoking, and almost 1,000 admissions to hospital each week are attributable to tobacco.[29] There should be no place for tobacco in Irish healthcare services or campuses.

To further motivate and encourage quality improvement in Tobacco Free Campuses across Irish health services, €300,000 should be provided in Budget 2026. This should be allocated as follows:

Table 2: Tobacco Free Campus allocation

Regional Health Service	Amount
HSE West & North-West	€50,000
HSE Dublin & North East	€50,000
HSE Dublin & Midlands	€50,000
HSE Mid-West	€50,000
HSE Dublin & South East	€50,000
HSE Southwest	€50,000
Total	**€300,000**

MEASURE 08

Extend the Sugar-Sweetened Drinks (SSD) tax to make it even more effective by:

- Raising the tax rate at the Band 2 threshold
- Lowering the Band 1 threshold of the levy
- Raising the calcium content threshold applied to plant protein drinks and drinks containing milk fats to at least 240mg of calcium per 100 millilitre.

Rationale:

The Sugar-Sweetened Drinks tax, which came into force in April 2018, has been highly effective in incentivising the soft drinks industry to reduce sugar content, which significantly reduced children's sugar consumption. However, the tax needs to be strengthened in respect of products with very high levels of sugar, such as energy drinks.

According to Safefood, energy drinks contain up to 14 spoons of sugar and caffeine equivalent to three cups of espresso. The WHO recommends intake of just six spoons a day for both children and adults. Safefood research has shown that of the three biggest energy drink brands which control 80% of the market, two did not reformulate after the introduction of the SSD tax.

This clearly demonstrates that the tax band governing these drinks was not set at a sufficiently high level to incentivise reformulation. Budget 2026 should announce the intention to significantly raise the tax rate applied to the Band 2 category beyond the current rate of €24.39 per hectolitre. The threshold levy on the Band 1 category should be lowered further below the current level of 5 grams. This would act as an incentive to the industry to further reformulate their products to the benefit of public health.

Currently, the SSD tax only applies to milk-based drinks such as chocolate milk if they do not contain at least 119 milligrams of calcium per 100 millilitres. This cut-off is based on nutrient profiling and EU nutrition claims regulation.

Specifically:

- 119 mg/100 ml is equal to 15% of the EU Nutrient Reference Value (NRV) for calcium, which is 800 mg/day.
- Under EU Regulation (EC) No 1924/2006, a food can be labelled as a "source of calcium" if it contains at least 15% of the NRV per 100 g or 100 ml.

However, under the EU nutrition and health claims regulations, a 'high' source of calcium is deemed ≥30% NRV → 240 mg per 100 ml. In that regard, to improve public health and incentivise the industry to reformulate their products to contain a high level of calcium, the calcium content threshold applied to plant protein drinks and drinks containing milk fats should be increased to at least 240mg of calcium per 100 millilitres.[30]

Table 3: Tax band[31]

Year	SSD Tax Band 1 Receipts €m	SSD Tax Band 2 Receipts €m	Total Receipts
2025	0.29	9.271	9.561
2024	0.571	29.947	30.518
2023	0.583	28.352	28.935
2022	0.58	31.414	31.994
2021	1.934	28.508	30.442
2020	3.533	27.763	31.296
2019	3.475	29.568	33.043
2018	1.784	14.547	16.331

MEASURE 09

Use the proceeds of the SSD tax to provide healthy food subsidies targeting disadvantaged populations.

Rationale:

Food poverty is one of the driving forces behind higher rates of obesity and ill health in disadvantaged communities. The high cost of good quality, nutritious food often prices low-income families out of maintaining healthy diets by limiting their choices to more processed and refined food-based diets as a cost-effective way of meeting daily calorific requirements.

Latest research from the ESRI shows the number of children defined as deprived but not officially classified as at-risk-of-poverty has increased from 12% in 2020 to 17% in 2023.[32] Revenues should be directed into departments and programmes supporting children's health, and this should be a core principle of any use of healthy food and drink levies/taxes.

MEASURE 10

Abolish the parental levy for the School Milk Scheme [€150,000].[33]

Rationale:

Currently, a parental contribution is in place for those pupils attending non-DEIS classified schools participating in the School Milk Scheme.

Food costs make up the largest component of a household's budget for families with children.

The rise in inflation over the course of the last few years has exacerbated this. There must not be any budgetary barriers put in place to deter parents from taking up the scheme to avail of nutritious food for their children.

Key area 2

Prioritisation of CVD health strategies and programmes

MEASURE 11

Ensure the implementation plan for the National Review of Cardiac Services is adequately funded.

Rationale:

The seven-year wait for the National Review of Specialist Cardiac Services has resulted in critical delays in the development of cardiac services in Ireland. The prompt timeframe for completion of the implementation plan for the report is welcome and should receive funding to meet the following priorities to reduce waiting times for clinics, imaging, non-invasive and invasive procedures:

- National advanced Cardiac imaging programme.
- New Cardiac ANP acute assessment units in EDs.
- Completion of onboarding of staff in integrated care hubs and community-based Cardiac Rehab programmes.
- Appointment of interventional cardiologists to sustain the national primary PCI programme.
- Appointment of additional cardiologists in Level III hospitals.
- Staff allocation for the ICCs, ACHD and Advanced HF programmes.
- Funding of TAVI consumables.
- Regular data collection regarding resources and clinical activity across the programme.
- Increased capacity to deliver procedures and reduce waiting times.

MEASURE 12

Full implementation of the National Stroke Strategy 2022-2027, accelerating the delivery of commitments for which funding has been delayed in previous years [€37 million to 2027].

Rationale:

The HSE says that access to stroke units reduces death and institutional care needs by around 20%.[34] However, there has been no improvement on the almost one-in-three patients admitted to a stroke unit since the Strategy came into force. This follows severe delays in recruitment of additional doctors, nurses and therapists with recruitment of just 12.5 of 26.9 required in 2023 according to the National Stroke Programme; none of 72 required in 2024; and 56 of 89.4 required in 2025.

As a result, around **2,000 stroke patients** each year are not being admitted to stroke units which means some **400 cases of preventable death** or permanent severe disability.

Meanwhile, just 6% of patients received a psychological assessment, despite high levels of post-traumatic stress disorder, depression and anxiety caused by stroke, in addition to one in eight experiencing suicidal ideation, according to European research.

MEASURE 13

Meet commitments to complete the national rollout of community neuro-rehabilitation teams.

Six years on from the publication of the Neuro-rehabilitation Strategy, Ireland still has among the most under-developed neuro-rehabilitation services in Europe.

Just 131 out of a minimum of 306 beds needed are in place and no funding has been provided to develop neurorehabilitation in four out of nine regional teams committed to in the framework.

This is resulting in severe hardship for stroke survivors and others with neurological conditions.

Commitments made in the Programme for Government to complete the national rollout by funding fully staffed teams for the Midlands, North Dublin, Southeast and Northwest, along with in beds in Dublin Midlands and Southwest Health Regions should be urgently met.

MEASURE 14

Provide annual funding to implement the Her Heart Matters campaign to raise awareness of CVD health among women [€200,000 annually].

Rationale:

There are more CVD deaths among women in Ireland than from all breast, cervix uteri, other parts of the uterus and ovarian cancer. And yet CVD in women is under-researched, under-diagnosed and under-treated. The Department of Health has made significant progress in recent years through the Women's Health Action Plan, including supporting the Irish Heart Foundation's 'Her Heart Matters' campaign in 2024 and 2025. By providing annual funding of €200,000 to the Irish Heart Foundation to run the Her Heart Matters campaign, the level of awareness around symptoms, disease and treatment of female CVD issues can continue to be raised.

MEASURE 15

Fund a free menopause-focused GP visit for women aged 45–55, including blood pressure and cholesterol screening.

Rationale:

Women who have early menopause, before the age of 45, or premature menopause, before the age of 40, have a higher risk of coronary heart disease because there's less oestrogen in their bodies from an earlier age, with cholesterol levels also negatively affected.[35] Early detection of risk factors during menopause is vital. Funding a free menopause-focused GP visit for women aged 45–55, including blood pressure and cholesterol screening, could empower women, improve workforce retention, reduce long-term healthcare costs related to unmanaged menopause symptoms and reduce long-term CVD burden.

Key area 3

Protection of people living with CVD

MEASURE 16

Investment to meet critical needs of heart patients and stroke survivors to live well in the community.

Rationale:

The absence of coherent and consistent services and supports pathway for heart and stroke patients after hospital discharge is a major factor in a sense of abandonment that feeds into poor outcomes and unnecessarily high requirement for hospital care.

The alarming underestimation of the numbers affected by heart disease in the Cardiac Services Review – set at over 200,000 – when the real figure is likely to be over half a million – is a stark illustration of the persistent lack of focus on helping patients to live well at home.

If the health service doesn't know the number of cardiovascular patients in Ireland, how can it possibly meet their needs?

Surveys of heart and stroke patients by the Irish Heart Foundation show significant unmet needs in areas such as help to tackle anxiety, depression and PTSD caused by CVD; lack of access to critical rehabilitation, financial hardship and lack of support getting back into work.

We need the following:

- Research programmes to establish how many people in Ireland are living with CVD; the financial impact of lower incomes and higher living costs; and the development of a national service meeting the psychological support needs of heart and stroke patients.
- Full implementation of the cardiac rehabilitation model of care, including increased access to clinical psychology and counselling.
- A national programme that provides individual return to work plans for patients and support for employers to meet their needs.
- Introduction of a weekly universal, non-means-tested Cost of Disability payment of €55 as proposed by the Disability Federation of Ireland.[36]
- Medical cards to all CVD patients whose access to healthcare is compromised by their financial status. Our research found that 40% of working age heart failure patients didn't have a medical card or GP visit card.
- An Acute Episode Payment (non-contributory) as proposed by Mental Health Reform to support recovery from a period of acute distress (or in the case of other disabilities, a temporary debilitating flare-up of a symptom). Illness benefit, which requires PRSI contributions and is taxable, is not sufficient to cover all scenarios. This is particularly relevant for people living with the effects of stroke or a heart condition.

MEASURE 17

Provide funding to sustain the Irish Heart Foundation High-Risk Prevention Programme, supporting disadvantaged communities [€400,000].

Rationale:

The Irish Heart Foundation's High-Risk Prevention Project in the Community works with patients living within four Sláintecare Healthy Communities who are at high risk of heart disease and stroke. The project helps patients make positive behaviour and lifestyle changes and improve their overall health and wellbeing.

Under the HSE Chronic Disease Management Programme, individuals at high risk of CVD are entitled to one annual GP visit and one practice nurse visit. However, effectively supporting high-risk patients to actively manage their risk factors is challenging—especially for those living in deprived areas—when relying solely on annual visits.

To address this gap, the Irish Heart Foundation recognised the need for additional, tailored support. In response, we developed the High-Risk Prevention Project in the Community, a lifestyle behaviour change programme designed to support these patients in managing their cardiovascular risk. Since its launch in January 2024, the programme has been operating in four areas, engaging with 300 patients.

However, without funding, we cannot continue to operate the programme and support those most in need. An allocation of €400,000 would ensure that the High-Risk Prevention Programme can continue to operate into 2026.

MEASURE 18

An increase in funding to provide sustainable home supports services [€266.5m].

Rationale:

As a member of the Home Care Coalition, we greatly welcomed the €112 million increase in the home support allocation between 2024 and 2025, with funding rising from €725.8 million to €838 million. While this progress is important, critical challenges remain. For example, newly published research by the ESRI projects that long-term residential care and home support requirements will increase by at least 60% by 2040.[37] It is vital that investment is increased now to ensure we have the necessary support needed for the future.

MEASURE 19

Fund research to examine the projected demand for a Statutory Home Support Scheme for adults under 65 with a disability.

Rationale:

The Government has made assurances that the Statutory Home Support Scheme will be available to all adults in need of home support, including those under 65 years of age. However, in a 2021 publication projecting demand for the scheme, the ESRI acknowledged that "data limitations prevented us from extending the analysis to younger groups".[38]

Accurate and comprehensive data is essential to ensure that the scheme is designed to meet real levels of need, supports equitable access, and plans for future demand in a sustainable way. As such, in tandem with the Home Care Alliance, we are calling for funding to be designated by the Department of Children, Disability and Equality to examine the projected demand for the Statutory Home Support Scheme that will arise from adults with a disability.

Key area 4

Creating a healthier environment

MEASURE 20

Allocate €500,000 annually to fund authorities to monitor and enforce air quality legislation and double the maximum fine for breaches of the regulation from €5,000 to €10,000.

Rationale:

Toxic air pollution causes significant harm to human health. The EPA estimates that air pollution causes 1,600 premature deaths in Ireland every year,[39] the vast majority of these due to circulatory disease. Although the 2022 Solid Fuel Regulations introduced stricter regulations on the type of solid fuels permitted, a recently published report revealed widespread noncompliance, posing a serious threat to air quality and public health.[40]

We welcome last year's allocation of €500,000 to support Local Authorities through a pilot 'solid fuels enforcement' scheme but believe this should be made a recurring annual allocation.

MEASURE 21

Introduce a Green Transition Fuel Allowance in line with the current Fuel Allowance rate to facilitate the move away from burning the worst health-affecting solid fuels.

Rationale

While there is a need to move away from the most health-harming solid fuels, there is an even greater requirement to support those in energy poverty[41] who rely most on these fuels for domestic heating.

Estimates from the ESRI reveal that 29.4% of households experience energy poverty, while SEAI research shows that many households go without heating or cut back on essentials to afford it.[42]

To support these households to heat their home in a safer, healthier manner, a dedicated green transition fuel allowance should be introduced to complement the existing Fuel Allowance Scheme. This new Green Transition Fuel Allowance would be established on a similar model to the existing scheme, providing weekly payments to the over 415,000 households already receiving the Fuel Allowance, and would be strictly regulated only to allow the purchase of healthier, more sustainable forms of domestic fuels and appliances.[43]

MEASURE 22

Support households in energy poverty.

- Increase the Fuel Allowance by €9.50 per week.
- Extend the Fuel Allowance to recipients of the Working Family Payment, as committed to in the Programme for Government.
- Pilot a community energy advice service.

Rationale

The Irish Heart Foundation is proud to work alongside civil society and environmental groups who work closely with individuals and families severely affected by energy poverty. This includes endorsing and re-affirming fiscal recommendations that these groups have put forward for Budget 2026.

The core value of the Fuel Allowance has been frozen since Budget 2022. To restore the rate of the Fuel Allowance and ensure households can purchase the essential energy they need to stay warm and well, the Fuel Allowance should increase by €9.50 per week. Moreover, the Fuel Allowance must be extended to recipients of the Working Family Payment in Budget 2026, as committed to in the Programme for Government. Lastly, given that energy poverty and energy markets are complex issues, it is vital that expert advice navigating these matters is provided to the community. Budget 2026 must commit to piloting a community energy advice service.

MEASURE 23

Double the current NO_x level rate and apply it to both category A and category B vehicles [€85 million].

Rationale

To improve air quality for health, the NO_x levy was introduced to incentivise switching to healthier, more sustainable forms of travel. However, the transition to more sustainable forms of travel has been slow, and Ireland has set ambitious transport targets for 2030. To accelerate this transition, in tandem with improved public transport and electric vehicles incentives, the NO_x should be doubled and applied to both category A and category B vehicles. This would act as a positive incentive while also generating an estimated €85m annually.[44]

MEASURE 24

Expand the Cycle to Work scheme beyond PAYE.

Rationale

The Cycle to Work scheme has been a hugely successful policy measure. It provides an exemption from benefit-in-kind (BIK) when an employer purchases a bicycle and associated safety equipment for an employee. According to the Department of Finance’s estimated number of claims, the scheme has grown from 22,000 claims in 2022 to 25,400 claims in 2024. However, many groups, such as students, stay-at-home parents, and the self-employed, are excluded. To incentivise more groups from taking up cycling as a means of active travel, the Cycle to Work scheme should be expanded beyond PAYE.

MEASURE 25

Increase funding so more schools can avail of the Safe Routes to School (SRTS) programme and create additional roles across An Taisce and the National Transport Authority to support the initative [25 million annually].

Rationale

Since its launch in March 2021, the SRTS has been an overwhelming success in supporting walking, scooting, and cycling to primary and post-primary schools, and creating safer walking and cycling routes within communities.

Such is the popularity of the scheme that 900 schools from across the country have applied for the SRTS programme.[45]

The recently published 2024 annual report revealed that schools in the programme report a

102% increase	park and stride
36% increase	cycling
6% increase	walking
117% decrease	car use[46]

The SRTS is acting as a catalyst for changing travel patterns, so it is paramount that additional funding is provided to support it and continue this shift.

In 2025, just over €20 million was allocated to the SRTS. To ensure more schools can avail of this programme and additional roles can be created across An Taisce and the NTA to support it, €25 million should be allocated annually to the SRTS.[47]

MEASURE 26

Allocate an extra €200 million of funding annually to the NTA to guarantee the 20% reduction on all public transport fares and the 50% young adult card discount is made permanent [€200 million].

Rationale

The 20% fare reduction on all Public-Service Operator (PSO) services, along with the 50% discount on all services for those with a Young Adult Card (YAC) was first introduced in 2022 and again extended for 2025 due to its popularity.[48] The success of the fare reduction is evident in the record number of daily journeys of over a million by the end of 2024.[49]

According to NTA figures from 2024, the total cost foregone for both the 20% and 50% YAC reduced fare amounted to between approximately €150 million - €164 million.[50]

To achieve the required societal modal shift away from private vehicle use towards cleaner, more sustainable public transport, €200 million should be allocated annually to ensure the Fare Reduction Scheme is made permanent, while a report should be commissioned to determine the feasibility of additional fare cuts to boost public transport passenger numbers further.

MEASURE 27

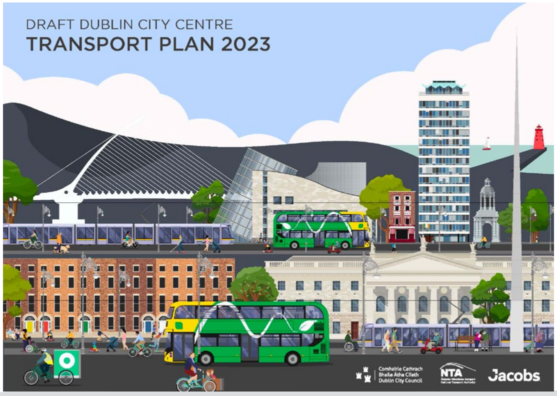
Implement a daily congestion charge on all private motorised vehicles entering Dublin city centre and examine the feasibility of extending similar congestion charges to other major urban areas.

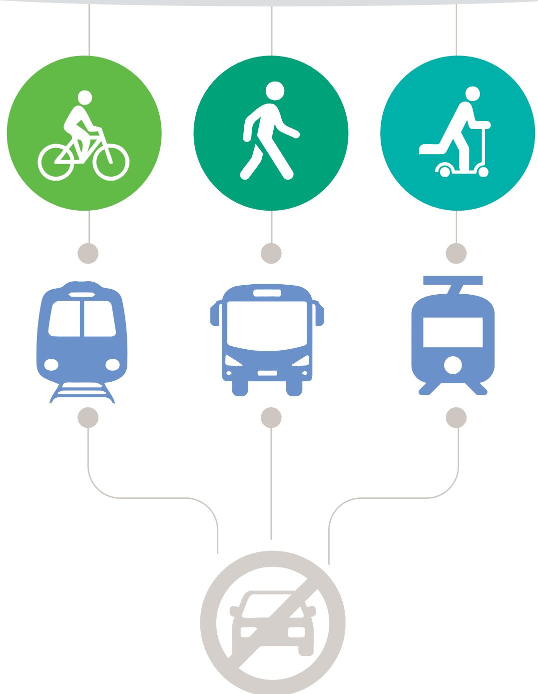
Rationale

Although the number of private cars crossing Dublin's canal cordon has decreased slightly in the past few years, they still account for 1 in 4 journeys into the city, while the share of public transport dropped from 58.3% in 2023 to 57.8% last year. Encouragingly, walking and cycling numbers have slowly increased, largely due to better active travel infrastructure. Despite this, Dublin still stands as Europe's third most congested city after London and Paris.[51]

Stockholm, in Sweden, a city similar to Dublin, saw a **20% reduction** in daily traffic since congestion charges were introduced.[52]

Moreover, the Dublin City Transport Plan has already produced immediate benefits with improved public transport journey times on the quays.[53] Introducing a congestion charge in Dublin City Centre would produce a multitude of benefits, such as reduced congestion, increased economic activity, lower air pollution from vehicles, quicker public transport journeys, and improved safety for active travel users. Furthermore, any revenue generated by the congestion charge could contribute to the reduction in fares on PSO Public Transport Services.





Conclusion

This submission highlights the necessity of integrating **prevention**, **public health**, **patient wellbeing**, and the **environment** in which we all live in all into budgetary considerations. It is paramount that we deliver on these areas to enact meaningful changes.

Ahead of the Budget, we are calling on Government departments and political parties to consider these issues carefully. Evidence-based, they have the potential to dramatically improve the health and well-being of our population, while also addressing the many health policy challenges that we face.

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The National Stroke & Heart Charity

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