



Research and Information Service Briefing Paper

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NIAR 10-26

Costing requirements for Private Members' Bills: Houses of the Oireachtas

Public Finance Scrutiny Unit

This Briefing Paper - commissioned by the Northern Ireland Assembly Committee on Procedures - outlines key existing procedural rules and processes relating to Private Member Bill costing requirements in the Houses of the Oireachtas.

This information is provided to Members of the Legislative Assembly (MLAs) in support of their duties, and is not intended to address the specific circumstances of any particular individual. It should not be relied upon as professional legal advice, or as a substitute for it.

Introduction

This Briefing Paper - prepared at the request of the Committee on Procedures (CoP) - aims to inform CoP's consideration of introducing a Northern Ireland Assembly (Assembly) Standing Order to require full costing of Members' Bills (MBs) prior to their introduction in the Assembly. Providing a further comparative view, this Paper outlines key rules governing internal processes concerning Private Members' Bills (PMBs) in the Houses of the Oireachtas (the Oireachtas), as specified in the Oireachtas' Standing Orders and the related MB Guidance in each House. It supplements RalSe Briefing Paper [NIAR 261-25](#) (dated 23 December 2025), which addressed those requirements across the United Kingdom (UK) - namely those in the Northern Ireland Assembly, the UK House of Commons, the Scottish Parliament and the Senedd Cymru. (For fuller consideration of such MB requirements, please refer to RalSe Briefing Paper [NIAR 132-2021](#) (dated 8 June 2021).)

This Paper is presented as follows:

1. [House of the Oireachtas](#)
 - 1.1 [Method of initiation](#)
 - 1.2 [Dáil Standing Orders](#)
 - 1.3 [Process when developing PMBs – financial considerations](#)
2. [Concluding Remarks](#)

Its contents should not be relied upon as professional legal advice or opinion, nor as a substitute for either.

1 Houses of the Oireachtas

1.1 Method of initiation

In both Houses of the Oireachtas, a PMB is:

A Bill initiated by a [Teachta Dála] TD or Senator who is not a member of Government.¹

Citizens Information, a statutory state body, observes that:

Like Government Bills, the Private Member's Bill must be passed by both Houses of the Oireachtas. In practice, the Government often opposes Private Members' Bills so it is rare that a Private Members' Bill will become legislation. This is because the Government controls the majority in the Dáil and Seanad and can vote against the Bill after it is initiated.²

It is the Member's responsibility to compile the PMB, but the Member may receive support from Oireachtas officials when doing so. As the Oireachtas website explains:

TDs and Senators who are not members of the Government do their own research on the policy proposals behind their proposed legislation. The Office of the Parliamentary Legal Advisers (OPLA) helps these Members explore the legal issues arising from their policy proposals and provides assistance with drafting the PMB.³

Once a PMB proposal has been drafted, the Member submits the proposal to the Chair of the House via the Bills Office, to determine whether the PMB is admissible for introduction:

¹ <https://www.oireachtas.ie/en/visit-and-learn/how-parliament-works/glossary/>

² <https://www.citizensinformation.ie/en/government-in-ireland/houses-of-the-oireachtas/private-members-bills/>

³ <https://www.oireachtas.ie/en/visit-and-learn/how-parliament-works/how-laws-are-made/>

Each Private Member's Bill for introduction is initially assessed by the Bills Office for compliance with Standing Orders and a final decision is made by the Chair of the House in which the Bill is to be introduced.⁴

Table 1 below provides an overview of the number of PMBs that have been initiated by a Member in the Houses of the Oireachtas and those enacted to become law.

Table 1. Number of PMBs initiated and enacted by the Houses of the Oireachtas between 2016 and 2024

Number of PMBs initiated	Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Dáil	64	93	76	52	36	76	38	40	38	
Seanad	21	26	21	16	7	35	17	17	29	
Total	85	119	97	68	43	111	55	57	59	
PMBs passed by both Houses	0	4	5	6	1	2	0	0	0	

Source: [Houses of the Oireachtas Commission – Annual Report 2024](#)

As the House of the Oireachtas Library and Research Service explains in its [Briefing Note](#) (dated 30 May 2019):

PMBs initiated in the Seanad are clearly also subject to this process when they reach the Dáil. As all Bills must be approved

⁴ <https://www.oireachtas.ie/en/procedure-guide-dail/legislation/private-members-bill/>

by both Houses prior to becoming law, Bills (including PMBs) which are initiated in the Seanad must be approved by the Dáil.

As the Dáil is supreme in matters financial, the financial requirements for PMBs are provided for in Dáil Standing Orders.⁵

Please note, however, that PMBs introduced in either of House of the Oireachtas must follow the relevant PMB-related Standing Orders and processes for the House in which the PMB has been introduced. This Briefing Paper focuses only on those rules in the Dáil. (For information about those in the Seanad, refer to that institution's [Standing Orders](#) and PMB [process](#), as done in RaISe Briefing Paper NIAR [NIAR 261-25](#) (dated 23 December 2025)).

1.2 Dáil Standing Orders

The [Dáil Standing Orders](#) - issued on 6 December 2024 – specify the rules regulating the manner in which TDs conduct Dáil public business. A number of those Standing Orders reference PMBs, namely:

- *Standing Order 169 - Private members' Bills on alternate Thursdays*
- *Standing Order 184 - Where a private member's Bill has passed its second reading*
- *Standing Order 185 - Scrutiny by Committees of private members' Bills which have passed their second reading*
- *Standing Order 186 - Consultation with ECB on private members' Bills, pursuant to Treaty on the Functioning of the European Union*
- *Standing Order 187 - Private Members' Bills: Order for Committee Stage⁶*

1.2.1 PMBs proposing to impose a charge upon the people or an appropriation of revenue

⁵ https://data.oireachtas.ie/ie/oireachtas/libraryResearch/2019/2019-05-30_l-rs-note-private-members-bills-pmbs-admissibility-government-messages-and-detailed-scrutiny-updated-note_en.pdf

⁶ https://data.oireachtas.ie/ie/oireachtas/parliamentaryBusiness/standingOrders/dail/2024/2024-12-06_dail-eireann-standing-orders-relative-to-public-business-2024_en.pdf

TD PMB proposals are to be limited in terms of their financial implications pursuant to both the [Irish Constitution](#) and the Dáil's [Standing Orders](#). In May 2019, the Oireachtas' [Library and Research Service PMB Briefing Note](#) stated:

Articles 17 and 28.4.4 of the Constitution have been together interpreted as giving the Government more-or-less exclusive authority to propose what public expenditure should be incurred and what taxes should be imposed, while giving parliament the right to approve the proposals.⁷

Those specified Articles - 17.1, 17.2 and 28.4.4 – are outlined in Table 2 below.

Table 2. PMBs introduced in the Dáil – Irish Constitutional articles

Article 17.1	<p>1. <i>As soon as possible after the presentation to Dáil Éireann under article 28 of this constitution of the estimates of receipts and the estimates of expenditure of the state for any financial year, Dáil Éireann shall consider such estimates</i></p> <p>2. <i>Save in so far as may be provided by specific enactment in each case, the legislation required to give effect to the financial resolutions of each year shall be enacted within that year</i></p>
Article 17.2	<p><i>Dáil Éireann shall not pass any vote or resolution, and no law shall be enacted, for the appropriation of revenue or other public moneys unless the purpose of the appropriation shall have been recommended to Dáil Éireann by a message from the Government signed by the taoiseach</i></p>
Article 28.4.4	<p><i>The Government shall prepare estimates of the receipts and estimates of the expenditure of the state for each financial year, and shall present them to Dáil Éireann for consideration</i></p>

Source: [Constitution of Ireland](#) (updated January 2020)

⁷ https://data.oireachtas.ie/ie/oireachtas/libraryResearch/2019/2019-05-30_l-rs-note-private-members-bills-pmbs-admissibility-government-messages-and-detailed-scrutiny-updated-note_en.pdf

In line with said constitutional requirements, Standing Orders 218 and 219 require the following to provide for public goods and services:

- Bills “involving the imposition of charges upon the people”⁸ - that is, taxes; **or**,
- Bills “involving the appropriation of revenue or other public moneys”⁹ – that is, Government spending. –.

Standing Order 2018 states: **218. Bills involving the imposition of charges upon the people**

(1) A Bill which involves the imposition of a charge upon the people, other than an incidental charge, shall not be initiated by any member, save a member of the Government.

(2) The Committee Stage of a Bill which involves a charge upon the people, including an incidental charge, shall not be taken unless a motion approving of the charge has been passed by the Dáil. No such motion as aforesaid nor any amendment thereto proposing to increase the amount stated in any such motion may be made by any member, save a member of the Government.

(3) An amendment to a Bill which could have the effect of imposing or increasing a charge upon the people may not be moved by any member, save a member of the Government or Minister of State.

And Standing Order 219:

219. Bills involving the appropriation of revenue or other public moneys

⁸ https://data.oireachtas.ie/ie/oireachtas/parliamentaryBusiness/standingOrders/dail/2024/2024-12-06_dail-eireann-standing-orders-relative-to-public-business-2024_en.pdf

⁹ See footnote 8 immediately above

(1) A Bill which involves the appropriation of revenue or other public moneys, other than incidental expenses, shall not be initiated by any member, save a member of the Government.

(2) The Committee Stage of a Bill which involves the appropriation of revenue or other public moneys, including incidental expenses, shall not be taken unless the purpose of the appropriation has been recommended to the Dáil by a Message from the Government. The text of any such Message shall be published by the Clerk and notified to members pursuant to Standing Order 37.44

(3) An amendment to a Bill which could have the effect of imposing or increasing a charge upon the revenue may not be moved by any member, save a member of the Government or Minister of State.

In sum, a PMB may proceed if an associated charge (tax) or expense (expenditure) introduced by a PMB is considered “incidental” – and where one of the following two conditions are met:

1. Government issues a **money message** to support the expenditure; or,
2. Government brings forward a **financial resolution** – that is, a motion the tax that will be imposed - and the Dáil approves it.

The Oireachtas explains:

The Dáil may not pass legislation that involves tax or expenditure of public moneys without a prior recommendation by the Government. If a PMB involves public expenditure, it cannot progress to Committee Stage unless the Government issues a money message supporting the expenditure. If a PMB imposes a tax, it cannot progress to Committee Stage unless a

member of the Government brings forward a financial resolution on a motion and the Dáil approves it.¹⁰

Appendix 1 of this Briefing Paper summarises said PMB proposal restrictions.

1.3 Process when developing PMBs – financial considerations

1.3.1 Pre-introduction of a PMB

As noted in sub-section 1.2.1, in line with both the Irish Constitution and the Dáil's Standing Orders, PMBs introduced by a TD are limited in terms of financial implications that they can impose. Hence, once settled on potential policy proposals, a Member may avail of services provided by the Office of Parliamentary Legal Advisers (OPLA) – in particular, the PMB Bills Service, as set out in the OPLA Private Members' Bills Service – Step-by-step guide for Members. That includes the OPLA legal advisors who provide legal or policy support to identify any potential issues within PMB proposals and support Members in further developing those proposals. The OPLA informs a Member that:

In considering how best to achieve the objectives of [the PMB] policy proposal, the Legal Adviser will undertake a legal analysis of your proposal including: its compatibility with the Constitution and the State's obligations under EU law...¹¹

Further to this, once the Member has a settled PMB proposal, that proposal is submitted to the Bills Office, which in turn examines the PMB and advises the Chair of the House on whether the PMB proposals comply with Standing Orders. The Dáil Procedure Guide details this process as follows:

Each Private Member's Bill for introduction is initially assessed by the Bills Office for compliance with Standing Orders and a

¹⁰ <https://www.oireachtas.ie/en/visit-and-learn/how-parliament-works/how-laws-are-made/>

¹¹ https://data.oireachtas.ie/ie/oireachtas/corporate/other/2023/2023-02-08_opla-private-members-bills-services-a-step-by-step-guide_en.pdf

*final decision is made by the Chair of the House in which the Bill is to be introduced.*¹²

[Appendix 2](#) summarises the stages of a PMB's progression through the Dáil, including those relating to pre-introduction requirements.

1.3.2 “Detailed Scrutiny” Stage

During July 2018, the Sub-Committee on Dáil Reform and the Irish Government agreed a [Memorandum of Understanding \(MoU\)](#) on PMBs. As part of that MoU agreement, a number of Standing Orders proposals were included, and subsequently incorporated into Dáil Standing Orders. Amongst those Standing Order proposals was Standing Order 185 requiring “detailed scrutiny” at the pre-committee stage of a PMBs progression through the House, as follows:

(1) Where—

(a) the notification that a Private Member’s Bill has been read a second time has been circulated to the relevant Committee by the Clerk to the Committee; and

(b) the Member in charge of the Bill has sent a written request to the relevant Committee to undertake detailed scrutiny of the Bill (referred to in these Standing Orders as “scrutiny”),

the Bill shall be subject to scrutiny by the relevant Committee:

Provided that the Business Committee may waive, in accordance with Standing Order 30, the requirement for scrutiny, following a request from the member in charge of the Bill or the relevant Committee...¹³

Moreover, sub-section 2 of Standing Order 185 states:

¹² <https://www.oireachtas.ie/en/procedure-guide-dail/legislation/private-members-bill/>

¹³ https://data.oireachtas.ie/ie/oireachtas/parliamentaryBusiness/standingOrders/dail/2024/2024-12-06_dail-eireann-standing-orders-relative-to-public-business-2024_en.pdf

(2) Scrutiny shall be conducted from a policy, legal and financial perspective, and in accordance with the guidelines set out in the Memorandum of Understanding agreed between the Dáil and the Government, and laid before Dáil Éireann.¹⁴

At the pre-committee stage, the MoU stated Members may request that the Oireachtas Library and Research Service provide research to support the “detailed scrutiny” (but this is not mandatory). In addition, the MoU provided a Framework for Committee Scrutiny of PMBs, including a cost evaluation that includes:

1. *Will there be enforcement or compliance costs?*
2. *What are the likely financial costs of implementing the proposals in the Bill, and what is the likely overall fiscal impact on the exchequer?*
3. *Have cost-benefit analyses (CBA) been provided / published (by Government or a third party) in respect of each proposal contained within the Bill? Will benefits /costs impact on some groups/stakeholders more than others?¹⁵*

1.3.3 Parliamentary Budget Office (PBO)

The PBO:

...provides independent and impartial information, analysis and advice to the Houses of the Oireachtas.¹⁶

The role of the PBO is to provide:

...tailored support, advice and analysis on economic and fiscal matters to the Houses of the Oireachtas, its members and

¹⁴ See footnote 13 immediately above

¹⁵ https://data.oireachtas.ie/ie/oireachtas/committee/dail/32/sub_committee_on_dail_reform/reports/2019/04/29_report-memorandum-of-understanding-between-the-government-and-dail-eireann-on-private-members-bills_en.pdf

¹⁶ <https://www.oireachtas.ie/en/how-parliament-is-run/houses-of-the-oireachtas-service/parliamentary-budget-office/about-the-pbo/>

*committees as they to fulfil their role in approving and providing oversight of the Irish State’s finances.*¹⁷

RaSe contacted the PBO to inquire about PBO support provided to individual Members when developing PMBs. The PBO informed RaSe that it in general does not have input in PMBs.¹⁸ However, as part of the general support that the PBO provides to Members - as detailed in the [PBO Policy Costing Service Guidelines \(Outside the General Election Period\)](#) - Members may seek PBO support in policy costing, but a Member is not required to seek such support.

2 Concluding Remarks

This Paper considers PMBs in the Houses of the Oireachtas, with particular reference to their financial implications. A key finding is that while PMBs may be introduced by non-Government Members, their progression is constrained by constitutional provisions and Standing Orders designed to protect the Government’s prerogative over taxation and public expenditure.

Moreover, financial considerations arise at multiple stages of the PMB process in the Dáil. However, such considerations are limited in terms of their scope. Those include initial PMB formulation support provided by the OPLA, and then further examination by the Bills Office and the Chair. The process aims to ensure that proposals do not contravene the specified (limiting) requirements under the Irish Constitution and Standing Order. In addition, the introduction of a mandatory “detailed scrutiny” stage in the Dáil Standing Orders has formalised consideration of financial impacts, alongside policy and legal issues, prior to Committee Stage. All these are discussed in [sub-section 1.3](#) of this Paper. So while the noted Oireachtas rules do not require full PMB costing prior to such a Bill’s introduction, Members are required to address the financial implications of their PMB, as noted.

¹⁷ See footnote 16 immediately above

¹⁸ RaSe correspondence with Parliamentary Budget Office – received 15/10/2026

Moreover, as discussed in [sub-section 1.3.2](#), the Dail's [Framework for Committee Scrutiny of PMBs](#) requires a cost evaluation. And upon a Member's request, optional research support from the Oireachtas Library and Research Service is available at this stage, to provide an assessment of a proposed PMB's financial implications. As previously noted, however, this is not a requirement at either, pre-introduction or Committee scrutiny stage of a PMB.

A number of considerations arise from the findings outlined in this Paper. For example, when considering current and future Assembly procedures and processes relating to MBs' financial implications, what lessons could be learned from the Oireachtas. Should existing Assembly measures be amended to require greater consideration in this area, than what is currently required?

Appendix 1: Further detail on Dáil Éireann PMB process

Source: [Oireachtas Library and Research Service \(2019\)](#)

THE STAGES EXPLAINED

PRE-INTRODUCTION

Any Member of Dáil Éireann (Teachta Dála) who is not a Minister may draft and introduce a PMB e.g.

- Members of the **governing party/parties** (i.e. Government 'backbenchers');
- Members of **opposition parties**; and/or
- **Independent Members**.

PMBs can relate to any subject matter that is suitable for public / Government legislation but **may not** have, as its main purpose (a) the creation of a charge upon the people, other than incidental (i.e. a tax) or (b) creation of new public expenditure, other than incidental.

Any Member (or Members) proposing the Bill are known as the Bill 'sponsor(s)'. The Bill is submitted to the **Office of the Ceann Comhairle** who arranges for the Bill to be examined for compliance with Standing Orders by the **Bills Office**. The Bills Office advises the Ceann Comhairle regarding admissibility.

STAGE

1

INTRODUCTION

Once a PMB has been ruled 'in order', it may be introduced following the Order of Business (Tuesdays) or following Questions on Promised Legislation (Wednesdays / Thursdays). Debate is limited to a 5 minute statement by the proposer / sponsor.

STAGE

2

SECOND STAGE

At this stage, a substantive debate on the general principles of the Bill (as with Government legislation) is held during private members' business. Under Standing Order 140, private members' business is held:

- **On Tuesdays**, between 8pm and 10pm;
- **On Wednesdays**, for two hours following topical issues (or following Government business); and
- **On alternate Thursdays** (Bill is determined by the Dáil Business Committee).

The House hears speeches from the proposing / sponsoring Member(s), a member of the Government or Minister of State, and any other Member. The Bill is again examined by the Bills Office to ascertain whether there is a charge / cost, including an incidental cost, and if a **Financial Resolution** or **Money Message** is required (see right).

STAGE

'DETAILED SCRUTINY' STAGE

If it receives support of the House, the Bill shall proceed to **detailed scrutiny** stage, an intermediate stage between Second Stage and Committee Stage as set out under Standing Order 141. The Bill is referred to the relevant sectoral / Select Committee (or Joint Committee) which can invite submissions and/or hold hearings with stakeholders and experts, as necessary. The Committee can also seek the views of the relevant Government Department / Minister on the policy, technical and legal aspects and can seek the assistance of the L&RS and the OPLA, as required.

The Bill sponsor(s) is/are required to submit an **explanatory memorandum** to the Committee which details the following (a) rationale for the Bill / policy issue (b) legislative context (c) implementation issues and considerations and (3) financial implications / other impacts, as well as section by section explanatory notes. Scrutiny **cannot** commence until this memo is received.

Detailed scrutiny by Committee is compulsory provided that (a) the sponsor(s) request(s) that the committee undertake **detailed scrutiny** and (b) the Dáil Business Committee does not grant a 'waiver for detailed scrutiny' (on application from the committee or the sponsor). A Bill which requires a **Money Message**, a **Financial Resolution** or the **opinion of the European Central Bank (ECB)** cannot proceed past this stage (see right). If the Committee decides to **undertake detailed scrutiny**, it produces a report on the outcome of the scrutiny process. The primary aim of the report is to inform the Committee's decision to proceed (or not to proceed) to Committee Stage. A request for a **Money Message** (or **Financial Resolution**) is issued **after the scrutiny report is laid**. The Government will respond within **6 weeks** (see right).

STAGE

3

COMMITTEE STG.

4

REPORT STG.

5

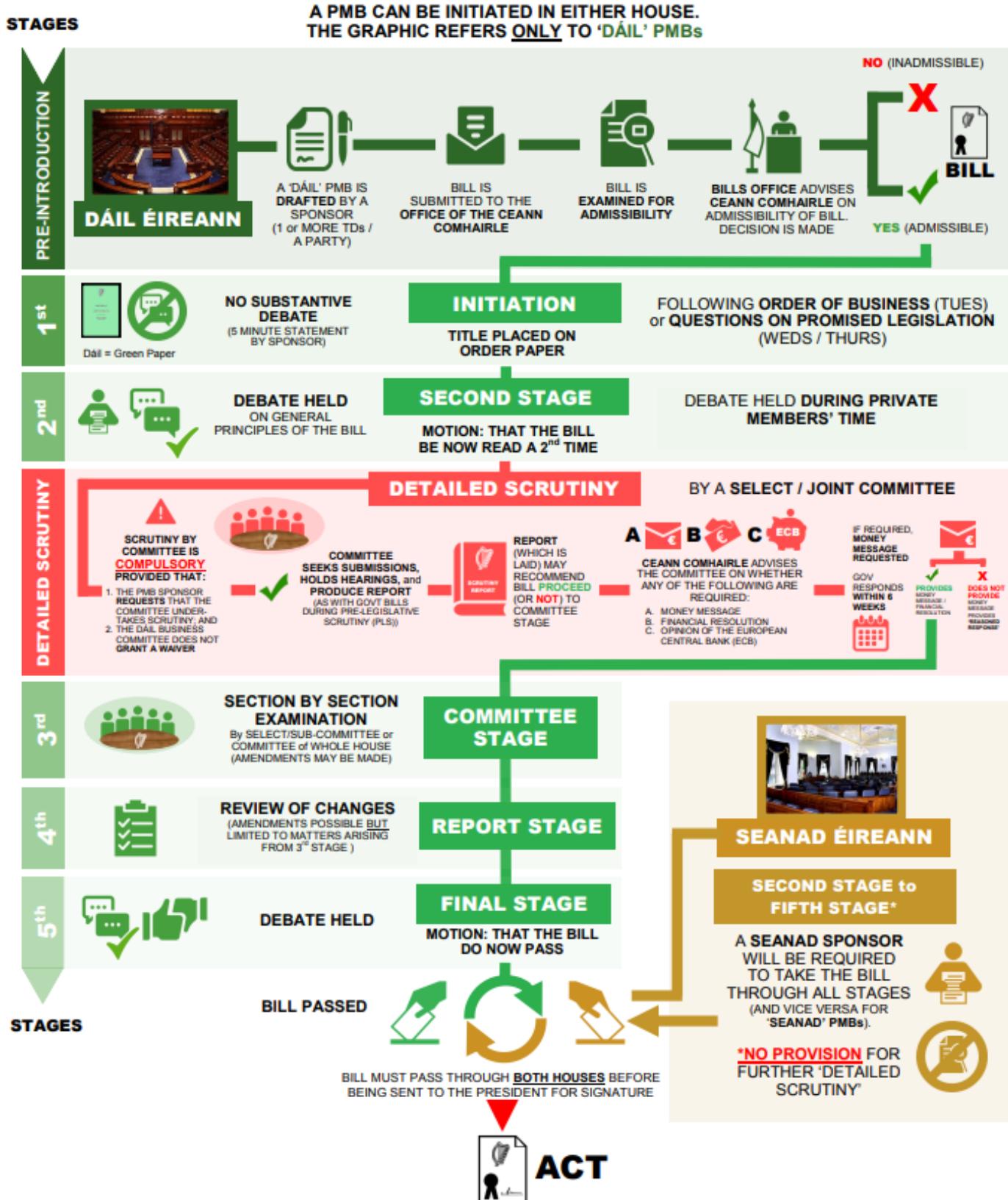
FINAL STG.

- **Committee Stage**: All components of the Bill are examined by a Committee;
- **Report Stage**: A review of changes made at Committee occurs. Each amendment is debated in turn;
- **Final Stage**: A final debate and vote on the Bill is held. The Bill is revised to take account of agreed amendments and the debate takes place on a motion "That the Bill do now pass". The Bill is then sent to other House and is re-entered at Second Stage.

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Designed by: Oireachtas Library & Research Service
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Appendix 2: PMB process through Dáil Éireann



April 2019

Source: [Oireachtas Library and Research Service \(2019\)](https://www.oireachtas.ie/en/research-and-information/research-and-information-services/parliamentary-costing-requirements-pmb-process-through-dail-eireann)