

TEMPORARY WAIVER OF RESIDENTIAL DEVELOPMENT CONTRIBUTIONS

PLANNING BRIEFING NOTE

The Irish government has announced a new package of housing support measures that includes a temporary, time-limited exemption from development contributions for residential developments. The goal is to expedite home building and reduce building costs in relation to housing.

The waiver arrangement will apply for one year to permitted residential development:

- that commences on site between **25 April 2023** (the date of the Government Decision approving the measure) and **24 April 2024**, and
- is completed not later than **31 December 2025**.

The waiver arrangements will also apply to residential developments in respect of which –

- “commencement notices” were submitted to the local authority within the 28 day period prior to 25 April 2023 i.e. on or after **28 March 2023**; or
- “7 day notices” were submitted to the local authority on or after **4 April 2023**.

The waiver applies to S48 contributions and Uisce Éireann connection charges only. S49 planning contributions remain payable.

Residential properties eligible for the waiver scheme comprise:

- multi-unit residential developments
- self-build houses
- one-off rural houses

- student accommodation
- sheltered housing

The waiver arrangements relate only to residential accommodation. The appropriate development contribution in respect of any non-residential part of a development (i.e., ground floor retail units etc) shall remain to be charged to the developer.

The scheme does not apply to domestic extensions, renovations or refurbishments of existing dwellings, changes of use, ‘granny flats’, nursing homes, hotels, hostels, or aparthotels.

Development Contributions and Part V Agreements

Developments that form part of a Part V agreement are subject to development contributions, which then form part of the agreed development costs for the units concerned. Local authorities may have different approaches for dealing with the payment of development contributions in these circumstances, either offsetting the development contribution for units where the Part V agreement is finalised at the commencement of development, or else levying the full amount and refunding later as part of the Part V purchase agreement.

Multiblock Phasing

The waiver will be applied based on the completion of development. Where it is considered that only part of a development can be commenced and completed during the timelines of the waiver period, it is only that part of the development that should be deemed eligible for the scheme.

Applying for the Waiver

Developers / site owners must submit application forms to the local authority and Uisce Éireann. If approved, the local authority will issue the waiver and an undertaking form to the applicant. The latter obliges repayment of the contribution waiver should the development not complete in time. Correspondence from Uisce Éireann will also confirm if the developer is successful under its New Connections Refund Scheme.

Further information on the waiver can be found [here](#). Please contact Savills with any further queries.



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