Rialtas na hÉireann
Government of Ireland

Guidance Note for Local Authorities Temporary Waiver in respect of Development Contributions August 2026

Prepared by the Department of
Housing, Local Government and Heritage
gov.ie/housing

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1. Background

On 25 April 2023, the Government approved additional measures under the *Housing for All* Action Plan to incentivise the activation of increased housing supply and help reduce housing construction costs, including the introduction of temporary time-limited arrangements for the waiving of planning authority "section 48" development contributions and the refunding of Uisce Éireann water and wastewater connection charges.

The Government recognised that further measures needed to be put in place to help address cost and viability with a view to incentivising the activation of a pipeline of new commencements and assisting in the delivery of supply as quickly as possible. The waiver scheme applied to all permitted residential development including multi-unit developments, self-build houses and one-off houses, student accommodation and sheltered housing.

The schemes initially applied for one year to all permitted residential development that commenced on site between 25 April 2023 (the date of the Government Decision approving the measure) and 24 April 2024, and that are completed not later than 31 December 2025.

On 23 April 2024, the Government approved an extension for the waiving of planning authority "section 48" development contributions in respect of residential development commenced not later than 31 December 2024 (i.e. for just over a further eight months) and the refunding of Uisce Éireann water and waste water connection charges in respect of residential development commenced not later than 30 September 2024 (i.e. for just over a further five months).

In April 2024, the final date for the completion of development works on qualifying houses under the schemes was extended for a further year, from 31 December 2025 to 31 December 2026. There will be no further extension of this waiver scheme or to further extend the required completion date (31 December 2026) within which housing developments that have commenced must be completed to comply with the terms and conditions of the scheme.

The Department previously issued comprehensive circulars, guidance and templates to support the scheme initiation. It is opportune now to develop further guidance to clarify the Department's expectations of the local authorities in relation to the cessation of the scheme including completion checks required, clawback and refund arrangements, and a potential appeals process.

2. Purpose of the Guidance

This Guidance is being issued to local authorities to assist with preparations in advance of the waiver scheme coming to an end on 31 December 2026. This document should be read in conjunction with the previous guidance document which issued in July 2023 [Guidance Document]. Along with previous communications, this guidance is intended to be of practical assistance to local authority officials (finance, planning and housing staff), the construction sector, professionals and waiver recipients in understanding the requirements for the successful conclusion of this scheme.

3. Operation and administration of the waiver scheme

As directed, local authorities will have assessed the development from the outset as to its suitability for inclusion in the waiver scheme. A key element of the scheme was that dwellings availing of the waiver scheme must be completed not later than the extended deadline of 31 December 2026. As advised, for larger developments, this may have meant that only certain phases of the development were eligible for the scheme and that phases of a scheme with a longer delivery timeline were not eligible. Local authorities were requested to ensure that the waiver applied only to units that were expected to be completed by this end date. To this end, developments that are not complete by this deadline are subject to clawback or refund arrangements in relation to development contributions paid to local authorities by the Department on behalf of the persons or developer liable for the contribution where the conditions of the scheme have not been met.

4. Definition of completion for the purposes of the waiver scheme

As developers have until the end of 2026 to complete developments that commenced by 31 December 2024, it is important that local authorities have in place a structure to monitor progress and construction stages on developments, while also applying an appropriate and consistent metric of completion in relation to developments to which the waiver has been applied. In this regard, for most developments, the submission of a valid Certificate of Compliance on Completion under the Building Control Regulations will provide an indication of dwelling completion.

5. Validation and registration of the certificate of compliance on completion

Between 3 and 5 weeks prior to a nominated completion date, the Assigned Certifier may submit the required documentation demonstrating compliance along with the Inspection Plan to the Building Control Authority and ask the authority to proceed to consider the validity of the prospective Certificate of Compliance on Completion with a view to facilitating the inclusion of the details of the Certificate of Compliance on Completion on the statutory register on the nominated date (31 December 2026 if not before).

The Building Control Management System (BCMS) typically shuts down for applications, including Certificates of Compliance on Completion, over the Christmas period (from around **18 December to early January**). As the system is closed for submissions and processing during this time, it is advised to submit documents well in advance of these dates. Local authorities are requested to convey this timeline well in advance to any relevant parties that intend to comply with the Development Contributions waiver terms and conditions.

The deadline for the lodgement of a Certificate of Compliance on Completion on the Building Control Management System (BCMS) to comply with the terms and conditions of the waiver scheme will be the 31 December 2026. As is permitted, there

is provision for the Building Control Authority to allow for follow-up queries and clarification.

6. Single unit developments/one-off housing completion

Some residential developments that are eligible for the development contribution waiver may avail of Article 9(5) of the Building Control Regulations 1997 to 2015. This enables an owner of a single dwelling, on a single-unit development site, to opt out of the statutory certification requirements – including in relation to relevant certification to confirm completion – under the Building Control Regulations. In these circumstances, the building control authority should satisfy itself that the dwelling concerned has been completed.

7. Monitoring and clawback arrangements

To ensure that the waiver measure operated as intended, from the outset it was important that appropriate arrangements were put in place by local authorities to ensure compliance with the terms of the scheme, including that developers availing of the scheme signed the relevant undertaking confirming that they agree to comply with the said conditions of the scheme which in the event of non-compliance would involve clawback arrangements.

8. Liability for the clawback and refund arrangements

The signed waiver undertaking form referred to above indicates agreement to the application of clawback or refund arrangements in relation to development contributions paid to local authorities by the Department on behalf of the person or developer liable for the contribution where the conditions of the scheme have not been met.

The clawback applies to the applicant or developer only (i.e. the person or company who signed the Form of Undertaking). A purchaser (or any subsequent purchasers) will not be pursued for any clawback. A template letter at **Appendix 1** should now be used.

Clawback of development contributions will follow standard procedures in accordance with statutory powers, and may involve either recovering as a simple contract debt in a court of competent jurisdiction the contribution (including interest and legal costs) due to it, or by instigating enforcement action under the Planning and Development Act 2000 (as amended) in respect of unpaid development contributions and all associated costs and fees.

9. Appeals process

It is a matter for the local authority to satisfy itself that, where necessary, there is an adequate appeals process in place. The Department will have no role in an appeals process; it will be a matter solely for the local authority to oversee and determine the outcome.

10. Clawback or refund arrangements

To ensure appropriate and timely oversight and governance, where a clawback or refund is due (the latter in terms of social and Part V units, for example) to the Department, the appropriate template at **Appendix 2** should be fully completed by the local authority. This should be emailed to both dcswaiver@housing.gov.ie and AccRcpts@housing.gov.ie at the time of the said funds being returned to the Department.

In the case of a clawback, only when the local authority is in receipt of the relevant development contribution from the waiver applicant/developer, should the local authority then arrange for the return of these funds to the Department.

11. Department monitoring of activity

The Department intends to monitor construction activity availing of the waiver for the duration of the scheme and up to 31 December 2026 and beyond. Following the end of the scheme, the Department will carry out an evaluation of the scheme's effectiveness, which will support future policy formation in this regard. Therefore, the Department will contact local authorities directly throughout 2027 on this matter.

Appendix 1

Addressee: Waiver Applicant (Form of undertaking signatory)

Planning Permission reference number.
Development Name.
Unique identifier.

Re: Temporary waiver in respect of Development Contributions

Dear Sir/Madam

I acknowledge receipt of your previously completed form of undertaking in relation to the temporary time-limited waiver scheme in respect of development contributions.

Please be advised that financial condition no. 30 pertaining to Planning Permission reference number XXX has been complied with in full in respect of:

Address(es) of relevant dwelling(s)

The waiver recipient (individual in the case of one-off housing/developer that signed the form of undertaking) should note that the terms of the scheme state that the development must be completed by 31 December 2026 and all monies waived shall be repayable if the terms of the waiver scheme are not complied with.

The clawback applies to the original applicant/developer only (i.e. the person/company who signed the Form of Undertaking). A purchaser (and any subsequent purchasers or successors in title) will not be pursued for any clawback should such a clawback arise.

If you have any further queries in relation to this matter, please contact XX or email XX in the local authority.

Yours faithfully

_____

Appendix 2

Refund / Clawback Form
Development Contribution Scheme Waiver

Local Authority		
Claim Period	Month:	Year:

Development Details		
	Refund (Social / Part V units)	**Clawback** (Uncommenced / Incomplete)
No. of residential units:		
No. of Houses:		
No. of Apartments:		
Breakdown		
Development Contributions - Houses:	€	€
Development Contributions - Apartments:	€	€
TOTAL	€	€

Director of Finance Signature:	
Date signed:	
Date submitted to DHLGH:	

Local Authority Contact Details – in case of Departmental Enquiries	
Local Authority Officer:	
Email:	
Telephone:	

Local Authority		
Claim Period	**Month:**	**Year:**

Unique Identifier	**Type (House, Apartment)**	**No. of units**	**DCS Waiver (Refund/Clawback)**		**State reason why refund/clawback is being made to the Department** **Refund:** Social/Part V **Clawback:** Uncommenced/Incomplete
			Unit Cost €	**Total Cost €**	
TOTAL			**€**	**€**	

- Local Authorities can also submit local records to support the refund/clawback
- Completed Returns should be sent to **DCSWaiver@housing.gov.ie and AccRcpts@housing.gov.ie** – subject line "**Local Authority - Development Contribution Waiver - Refund / Clawback**"

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