

Temporary Waiver Scheme

Temporary Waiver Scheme in respect of development contributions

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. These included the introduction of temporary time-limited arrangements for the waiving of local authority "section 48" development contributions and the refunding of Uisce Eireann water and wastewater connection charges.

The Temporary Development Contribution Waiver Scheme applies for 1 year to all permitted residential development that

- Commences on site between 25 April 2023 and 24 April 2024, and is
- Completed not later than 31 December 2025.

Eligible Categories

The waiver scheme will apply to **all** permitted residential development including multi- unit developments, self-build houses and one-off rural houses, student accommodation and sheltered housing.

Residential extensions or the refurbishment of existing vacant/derelict properties are **not** included in the waiver scheme as the measure is intended to help boost the delivery of new housing supply, address cost and viability issues faced by the construction sector and incentivise the activation of new housing commencements.

It should be noted that supplementary development contribution schemes which are in place under Section 49 of the Act are **not** included in the waiver scheme.

Procedures for claiming the waiver and recoupment.

Applicants (developers/site owners) for the waiver shall in the first instance submit a Development Contribution Waiver Scheme Application Form together with the commencement notice in respect of the development for which the waiver is being claimed. In the case of single unit developments, the date of commencement of works on the site should be indicated.

On receipt of an application form and associated commencement notice, the local authority will assess whether the development falls within the parameters of the scheme. Where a development is deemed to fall within the scope of the scheme, a waiver approval letter will issue.

Developers availing of the scheme will sign an undertaking form confirming agreement to comply with the said conditions of the scheme. This undertaking form includes details of the application of clawback/refund arrangements where conditions of the scheme are not met.

Clawback/ Refund arrangements

As indicated, it is a condition of the waiver scheme that residential development availing of the waiver scheme must be completed no later than **31 December 2025**.

The local authority will require appropriate evidence that the work has been completed such as a Certificate of Compliance on Completion. In the case of new single unit developments where the developer has opted out of the requirements for statutory certification under the Building Control Regulations, arrangements should be made for suitable technical staff to visit the site to confirm that the works have been completed.

Where works have not been completed by **31 December 2025**, the local authority will issue an invoice to the developer for the relevant development contributions due to ensure refund to the Department of Housing, Local Government & Heritage.

Queries relating to applications for S48 can be addressed to planning@leitrimcoco.ie