

## Temporary Development Contribution Waiver Scheme:

This temporary waiver applies to all permitted residential development which meet the following criteria –

- Commence on site between 25<sup>th</sup> April 2023 (Date of the Government Decision approving the measure) and 31<sup>st</sup> December 2024 and
- Is completed not later than 31<sup>st</sup> December 2026.

### Also includes:

- Commencement notices submitted to the local authority within the 28-day period prior to 25<sup>th</sup> April 2023 i.e., on or after 28<sup>th</sup> March 2023, (note that the latest date for the submission of a commencement notice will be 17<sup>th</sup> December 2024) or
- 7-day notices submitted to the local authority on or after 4<sup>th</sup> April 2023, (note that the latest date for the submission of a 7-day notice will be 17<sup>th</sup> December 2024).

### Eligible Categories:

The waiver scheme will apply to **all permitted residential development** including multi-unit developments, self-build houses & one-off rural houses, student accommodation and sheltered housing. In the context of mixed-use developments, the waiver applies only to the residential element of the development.

**The scheme does not apply to domestic extensions, renovations or the refurbishment of existing vacant/derelict properties, changes of use, “granny flats”, nursing homes, hotels, hostels, or aparthotels.**

### Commencement requirements:

If works do not start within 28 days or 7 days of the lodgement of the relevant notices to a local authority, applicants must submit a new commencement notice prior to the commencement of any works taking place.

Where evidence of the submission of such a new commencement notice cannot be provided, such cases should generally be deemed not eligible for the waiver.

### Definition of Complete:

To be eligible for the waiver, building works must be completed on or before 31<sup>st</sup> December 2026. In this regard, some developments will have obtained a valid ‘Certificate of Compliance on Completion’. Some residential developments may not require a ‘Certificate of Compliance on Completion’, in these circumstances, the local authority should satisfy itself that the dwelling concerned has been completed. (i.e., site inspection).

### Claw back arrangements/refund to the Department:

Where works have not been completed by 31<sup>st</sup> December 2026, the local authority should, in accordance with the conditions of the scheme and having regard to the undertaking form previously signed by the person concerned at the application stage, issue an invoice to the developer for the repayment of the full value of the development contribution waiver. The Development Contributions Debtor Unit will follow standard procedures in accordance with statutory powers to recover the unpaid development contributions.