



To: Directors of Planning in each local authority

CC: Chief Executives  
Senior Planners  
An Bord Pleanála  
Office of the Planning Regulator  
Directors of Regional Assemblies

**Circular Letter: PL 08/2023**

21 July 2023

**Re: Temporary Time-Limited Waiver in respect of Development Contributions -  
Operational Guidance for Local Authorities**

I have been asked by Mr. Darragh O’Brien, T.D., Minister for Housing, Local Government and Heritage to refer further to the Temporary Development Contribution Waiver Scheme as announced in previous Circular letter PL 04/2023 of 28 April 2023.

As previously outlined, the Government – on 25 April 2023 - 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 local authority “section 48” development contributions. This temporary waiver applies for 1 year to all 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**.

This end date is to facilitate large schemes to be speedily brought forward and progressed, while also incentivising their completion as quickly as possible within a reasonable timeframe. The waiver arrangements are being applied irrespective of the date of planning permission for residential development availing of the scheme.

In addition, in recognition of the fact that developers are required to submit “commencement notices” or “7 day notices” to the local authority in accordance with the Building Control Regulations prior to the commencement of works, the waiver arrangements will also apply to developments in respect of which –



- (i) “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
- (ii) “7 day notices” were submitted to the local authority on or after 4 April 2023.

### **Eligible Categories**

The temporary development contribution waiver applies to all Development Contribution Schemes as adopted by local authorities under Section 48 of the Planning and Development Act 2000, as amended (the Act), including schemes produced under section 48(2)(c).

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.

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.

Further details on the operation of the scheme is contained in the attached guidance document - ***Guidance Note for Local Authorities -Temporary Waiver in respect of Development Contributions, July 2023 (Appendix 1 attached)***.

### **Payment by the Department of waived development contributions to Local Authorities**

The Department is cognisant that the development contribution waiver scheme should not impact on local authorities ability to fund the ongoing provision of necessary infrastructure to support development in their functional areas or require the taking out of interim borrowing by local authorities to prevent delays to development works.

Therefore arrangements are being put in place to ensure that local authorities are promptly compensated by the Department for development contributions that would normally be paid at commencement stage by developers. To facilitate this, local authorities will be required to invoice the Department on a monthly in arrears basis in respect of development contributions payable further to the receipt of commencement notices from developers. 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, confirmation of commencement of works on site can be verified by way of visual drive-by inspection by suitable local authority technical personnel.

### **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 (**Appendix 2**) to the local authority concerned 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, local authorities should assess whether the development falls within the parameters of the scheme (i.e. it relates to residential development, commencement notice/ date is within the temporary period specified above, confirmation that development works have commenced on site as necessary etc) and assign the application a unique identifier number in the format outlined in **Appendix 3**. Where a development is deemed to fall within the scope of the scheme, the local authority should issue the waiver approval letter (**Appendix 4**) and the associated undertaking form (**Appendix 5**) to the applicant.

In order to ensure that the measure operates as intended, it is important that appropriate arrangements are put in place to ensure compliance with the terms of the scheme, including that developers availing of the scheme sign the undertaking form confirming that they agree to comply with the said conditions of the scheme. This undertaking form includes details of the application of clawback/refund arrangements in relation to development contributions paid to local authorities by the Department on behalf of the person liable for the contribution where the conditions of the scheme have not been met.

The undertaking should be completed and witnessed as per the requirements outlined at the bottom of **Appendix 5**.

These forms should be retained for record purposes by local authorities for the purposes of audit of the scheme as may be required. They are not to be transmitted to the Department.

The planning authority should confirm to the applicant if their application has been successful and the amount of waiver that has been applied. The template approval letter at **Appendix 6** should be used to communicate this to the applicant.



Local authorities should submit the monthly claim form (at **Appendix 7**) to the Department, listing the unique identifier numbers of the developments availing of the waiver and the aggregate value of the claim for all developments included in the monthly claim form and confirming receipt of the signed undertakings from the developers.

### **Uisce Éireann water and wastewater connection charge refund scheme**

Applicants seeking a refund of Uisce Éireann Standard Connection Charges should apply to Uisce Éireann and submit a copy of the Local Authority Approval Letter (**Appendix 6**) and appropriate Uisce Éireann application form to avail of the Uisce Éireann New Connections Refund Scheme.

For housing developments that are exempt under the Development Contribution Waiver Scheme e.g. Social Housing, the Developer/Applicant will be required to provide appropriate documentation from the relevant local authority, such as a Managers Order, outlining similar details as those set out in **Appendix 6**, such as the number of residential units in the scheme, to enable the Developer to apply to UÉ for a refund.

Further details in relation to the Uisce Éireann water and wastewater connection charge refund scheme and the application form are available on the Uisce Éireann website at weblink <https://www.water.ie/connections/>.

Development levies payable in respect of water and waste water services infrastructure provided prior to the establishment of Uisce Éireann (pre 2014), payable by local authorities to Uisce Éireann, continue to be payable to Uisce Éireann in the normal manner once the local authorities receive the waiver from the Department.

### **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 works have 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 should, in accordance with the conditions of the scheme and having regard to the



undertaking form previously signed by the person concerned at application stage, issue an invoice to the developer for the repayment of the full value of the development contribution waived. When the local authority is in receipt of the relevant development contribution from the developer, the local authority should arrange for the return of the repaid development contribution to the Department.

The Department is available to support local authorities as necessary in the delivery of this new scheme. Any queries in relation to this Circular letter should be addressed to [planning@housing.gov.ie](mailto:planning@housing.gov.ie) marked for the attention of Eoghan O'Brien.

Queries relating to applications for the Uisce Éireann water and wastewater connection charge refund scheme should be addressed to - [connectionrefundscheme@water.ie](mailto:connectionrefundscheme@water.ie).

Terry Sheridan

Principal

Planning Policy & Legislation Unit

**Attachment:**

- Appendix 1 : Guidance Note for Local Authorities -Temporary Waiver in respect of Development Contributions, July 2023

## Appendix 2

### Development Contribution Waiver Scheme Application Form

<b>Local Authority Functional Area:</b>			
<b>Planning Permission Reference Number</b>			
Planning Authority:		An Bord Pleanála:	
<b>Development Details</b>			
Date planning permission granted:			
Date Commencement Notice submitted (or in the case of single unit developments, date of commencement of works on site):			
Eircode / Address:			
No. of residential units:			
No. of Houses:			
No. of Apartments:			
Value of Development Contribution due as per the planning permission		€	
<b>Breakdown</b>			
Development Contributions Houses:		€	
Development Contributions Apartments:		€	
Name and signature of developer:			

**For Local authority use**

<b>Unique Identifier Number:</b>			
Value of Development Contributions to be waived:		€	
Approving Officer signature			
Date undertaking form received			
Date claim form submitted to DHLGH			

***To be retained in Local Authority records for the purposes of Audit of the Scheme if required. Not to be transmitted to the Department.***

### Appendix 3

#### Unique identifier number for each location availing of the waiver:

The below prefixes identify which local authorities they relate to; DCWS signifies it relates to the waiver scheme; yyyy is the year commenced, mm is the month commenced; and starting at 000001 relates to the sequential numbers for the relevant sites availing of the scheme in each local authority.

Local Authority	Site Identifier
Carlow County Council	CW-DCWS-yyyy-mm-000001
Cavan County Council	CN-DCWS-yyyy-mm-000001
Clare County Council	CE-DCWS-yyyy-mm-000001
Cork City Council	CKC-DCWS-yyyy-mm-000001
Cork County Council	CK-DCWS-yyyy-mm-000001
Donegal County Council	DL-DCWS-yyyy-mm-000001
Dublin City Council	DC-DCWS-yyyy-mm-000001
Dun Laoghaire-Rathdown County Council	DR-DCWS-yyyy-mm-000001
South Dublin County Council	SD-DCWS-yyyy-mm-000001
Fingal County Council	FC-DCWS-yyyy-mm-000001
Galway City Council	GYC-DCWS-yyyy-mm-000001
Galway County Council	GY-DCWS-yyyy-mm-000001
Kerry County Council	KY-DCWS-yyyy-mm-000001
Kildare County Council	KE-DCWS-yyyy-mm-000001
Kilkenny County Council	KK-DCWS-yyyy-mm-000001
Laois County Council	LS-DCWS-yyyy-mm-000001
Leitrim County Council	LM-DCWS-yyyy-mm-000001
Limerick City and County Council	LK-DCWS-yyyy-mm-000001
Longford County Council	LD-DCWS-yyyy-mm-000001
Louth County Council	LH-DCWS-yyyy-mm-000001
Mayo County Council	MO-DCWS-yyyy-mm-000001
Meath County Council	MH-DCWS-yyyy-mm-000001
Monaghan County Council	MN-DCWS-yyyy-mm-000001
Offaly County Council	OY-DCWS-yyyy-mm-000001
Roscommon County Council	RN-DCWS-yyyy-mm-000001
Sligo County Council	SO-DCWS-yyyy-mm-000001
Tipperary County Council	TY-DCWS-yyyy-mm-000001
Waterford City & County Council	WD-DCWS-yyyy-mm-000001
Westmeath County Council	WH-DCWS-yyyy-mm-000001
Wexford County Council	WX-DCWS-yyyy-mm-000001
Wicklow County Council	WW-DCWS-yyyy-mm-000001

Please note that for the purposes of complying with GDPR, the form does not require details of the developer or the applicant; simply the address of the development. Records of individual sites are required for the purposes of enabling the auditing of the Development Contribution Waiver Scheme.

## Appendix 4

**NAME NAME**

**Address**

**Address**

**Address**

**Address**

**Date:**

**Re: Planning Ref: XXX Invoice Number: NNNNNN  
Temporary Time-Limited Waiver in Respect of Development Contributions**

**Dear NAME**

I refer to the Commencement Notice submitted by you and the attached invoice in relation to Development Contributions that are due as a condition of the Final Grant of Permission on the above referenced planning permission.

Resulting from the Government announcement of the introduction of a waiver scheme in respect of Development Contributions on 25th April 2023. I can now confirm that your commencement notice has been received within the approved timeframe, and therefore your development contributions may be waived.

Please note that all building works must be completed by **31st December 2025**, otherwise the development contributions cannot be waived, and immediate payment will be required. XXXXXXXX County Council's planning department are authorised to carry out inspections in early 2026 to verify that the build work has been completed.

If you intend availing of this waiver, it is a prerequisite of the Department of Housing, Local Government and Heritage's waiver scheme, that the attached declaration be signed, dated, and returned, so that the necessary conditioned compliance documentation can be issued.

I refer to the enclosed development contribution invoice in connection with the above development and your application to be included in the temporary arrangements for the waiving of local authority "section 48" development contributions. This scheme is in place for 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**.

Therefore, please return the attached Declaration **within 2 weeks of the date of this letter** to Planning Department XXXXXXXX County Council, ADDRESS or by email using subject line Development Contribution Waiver to EMAIL ADDRESS

If you have any further queries, please contact xxxxxx on PHONE NUMBER by email EMAIL.



**Appendix 5  
Undertaking  
to  
XXXXXXXX County Council**

**Re: Development Contribution Waiver Scheme  
Planning Ref: XXX Invoice Number: NNNNNN**

I/we, \_\_\_\_\_ (name in block capitals)

of \_\_\_\_\_ (Business / Company name if applicable)

- wish to avail of and agree to the terms of the temporary development contribution waiver scheme in respect of planning file reference no **XXX**;
- agree that that the value of development contributions to be waived is €XXX;
- confirm that works commenced on site on \_\_\_\_\_
- understand and agree that all monies waived shall be repayable by me if the terms of the waiver scheme are not complied with (i.e. works must commence between 25 April 2023 and 24 April 2024 and must be completed by 31 December 2025).
- understand and agree that any letters of compliance issued in respect of this development shall be conditional on compliance with the requirements of this waiver scheme.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Occupation: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Witnessed by, Name: \_\_\_\_\_ Occupation: \_\_\_\_\_

Date: \_\_\_\_\_

Signature of witness \_\_\_\_\_

This Undertaking must be made and signed in the presence of one of the following:

In Ireland a Notary Public, a Commissioner for Oaths or a Solicitor.

Documents which can be used to confirm the identity of the declarant:

Valid Irish Passport or Passport issued by the authorities of an issuing state which is an authority recognised by the Irish Government

or

National Identity Card issued by the authorities of a State which is an EU Member State, the Swiss Confederation or a Contracting Party to the EEA Agreement.

## Appendix 6

### Letter of approval to development contribution waiver

Date

Name

Address

**Re: Planning Ref: XXX Invoice Number: NNNNNN  
Temporary Time-Limited Waiver in Respect of Development Contributions**

Dear XXX,

This letter is to confirm that your application under the Temporary Development Contribution Waiver Scheme has been approved in respect of development contributions due in the amount of €xxxxxx.

Your application has been assigned the unique identifier code XX-DCWS-yyyy-mm-000001. Full details relating to this approval is provided below.

Please note that this approval is subject to compliance with the terms of the scheme including that all building works must be completed by 31st December 2025, otherwise the development contributions will become due and immediate payment will be required. XXXXXXXX County Council's planning department are authorised to carry out inspections in early 2026 to verify that the build work has been completed.

You should note that this correspondence is also required for your application to be included in the Uisce Éireann water and waste water connection charge refund scheme.

Application forms for that scheme are available at: <https://www.water.ie/connections/>.

If you have any queries in relation to this matter, please contact ....

**Please note: This form is required with your application to be included in the Uisce Éireann water and waste water connection charge refund scheme.**

<b>Local Authority Functional Area:</b>			
<b>Planning Permission Reference Number</b>			
Planning Authority:		An Bord Pleanála:	
<b>Development Details</b>			
Date planning permission granted:			
Date Commencement Notice submitted (or in the case of single unit developments, date of visual inspection to confirm commencement on site):			
Applicant Company			
Applicant Contact Name			
Eircode / Applicant Address:			
Eircode / Site Address:			
Development - Total No. of Units			
Number of Units on Commencement Notice (if this relates to a single unit development, just insert "1")			
No. of residential units under Waiver:			
No. of Houses:			
No. of Apartments:			
Name and address of development and units in development covered by DC waiver			

## Appendix 7

### Monthly Claim Form Development Contribution Waiver Scheme

To be submitted to the Department monthly.

<b>Month:</b>		<b>Year:</b>	
---------------	--	--------------	--

<b>Local Authority:</b>	
-------------------------	--

Development Details	
No. of Developments commenced in month	
No. of residential units:	
No. of Houses:	
No. of Apartments:	
Aggregate amount of Development Contributions waived during month:	€
Breakdown	
Development Contributions - Houses:	€
Development Contributions - Apartments:	€

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

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

Returns should be sent to [planning@housing.gov.ie](mailto:planning@housing.gov.ie) – subject line **Local Authority - Development Contribution Waiver monthly claim (Planning authority name – month – year)**

