



To: Directors of Planning Services, City and County Councils
CC: Chief Executives, City and County Councils
Senior Planners, City and County Councils
Directors of Regional Assemblies
Office of the Planning Regulator
An Bord Pleanála

Circular Letter: PL 06/2024

30 September 2024

**Re: Temporary Development Contribution waiver: Uisce Éireann Water
Connection Charge refund arrangements**

Dear Director of Planning

As you are aware, [Circular Letter PL 02/2024](#) announced an extension for the waiving of local authority “section 48” development contributions in respect of residential development commenced not later than 31 December 2024 and the refunding of Uisce Éireann water and waste water connection charges in respect of residential development commenced not later than 30 September 2024.

The date for the completion of development works on qualifying units under this scheme has been extended from 31 December 2025 to 31 December 2026.

As part of this scheme, Local Authority Planning Departments provide a **Letter of Approval (LOA)** to confirm that the development has met the scheme criteria for developments commenced on site on or before the 30 September 2024.

As Uisce Éireann is not the authority with responsibility from a Building Control Regulations perspective in terms of the timeline around the 14 or 7 day notices and how that translates to an “**actual commencement date**”, it is the responsibility of the relevant Local Authority Planning Department to promptly issue the Letter of Approval in line with the scheme requirements.

As we approach the end of the scheme next week, it is important to note that Letters of Approval will need to change after the 30 September 2024 to ensure they do not incorrectly support Uisce Éireann application refunds after the scheme has ended.



To summarise;

- Developments that meet the Uisce Éireann Scheme timelines, i.e. that commence on or before 30th September 2024 – the original LOA template from PL 08/2023 should be used.
- Developments that do not meet the Uisce Éireann Scheme timelines, i.e. that commence after 30th September 2024 – the revised LOA template included below should be used.

Any queries in relation to this Circular letter should be directed to Colm Downey, Assistant Principal in the Water Services Finance and Investment Section in the Department at colm.downey@housing.gov.ie.

Is mise le meas,

A handwritten signature in black ink, appearing to be 'Paul Hogan', written over a horizontal line.

Paul Hogan
Assistant Secretary, Planning Division
Department of Housing, Local Government and Heritage

Appendix 1

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 31 December 2026. Where any units have not been completed by this deadline, the development contributions for those specific unfinished units will become due and immediate payment will be required. XXXXXXX County Council's planning department are authorised to carry out inspections in early 2027 to verify that the build work has been completed.

It should be noted that as this development has commenced after the 30 September 2024, the development will not meet the Uisce Éireann standard connection charges refund scheme timelines as set out in PL02/2024 and an application for refund cannot be made to Uisce Éireann.

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