



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 02/2024**

30 April 2024

**Re: Extension of the Temporary Development Contribution waiver and Uisce Eireann Water Connection Charge refund arrangements**

I have been asked by Mr. Darragh O'Brien, T.D., Minister for Housing, Local Government and Heritage to refer further to the arrangements introduced last year providing for the temporary waiving of Development Contributions and the refunding of Uisce Eireann water connection charges, as announced in previous Circular Letter PL 04/2023 of 28 April 2023, supplemented by Circular Letter PL 08/2023 and the associated guidance document on the operation of the scheme that issued with that Circular Letter.

Further to the comprehensive package of measures introduced under Housing for All, including the waiver and rebate schemes, the latest data on housing commencements indicates that the temporary time-limited nature of the waiver and refund schemes has achieved its primary objective of influencing the speedier activation of planning permissions by the development sector since they were introduced last year, including planning permissions that have been granted for a number of years and were not activated. This higher rate of housing commencements should assist towards the achievement of the Government's housing delivery targets in the coming years. The schemes have also assisted in enhancing the viability of schemes, particularly in relation to apartment schemes, and thereby influenced the bringing forward of development that might not otherwise have been as financially possible to progress.

In light of the foregoing, Minister O'Brien has obtained Government approval to extend the levy waiver and water charge refund arrangements beyond the dates indicated in previous Circular letter PL 04/2023, as follows:



- development works on qualifying housing units shall commence not later than **31 December 2024**;
- the combined pre-existing waiver and refund arrangements shall continue in place for a further period of just over 5 months until **30 September 2024**;
- the water connection charge refund arrangements shall terminate on 30 September 2024 with the development levy waiver remaining in place on its own for the remaining 3 months of the year until **31 December 2024**;
- claims for the levy waiver shall be submitted by developers to local authorities not later than **28 February 2025**;
- requests for refunds of new water services connection charges shall be made to Uisce Éireann not later than **31 December 2024**.

The date for the completion of development works on qualifying houses under the scheme is extended from 31 December 2025 to **31 December 2026**. This completion date applies to all qualifying houses commenced since the introduction of the scheme, including those that have already commenced prior to the extension of the levy waiver and water charge refund arrangements as communicated in this Circular Letter.

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 following should be noted –

- (i) “commencement notices” should be submitted to the local authority prior to the 14 day period preceding 31 December 2024 i.e. the latest date for submission will be 17 December 2024; and
- (ii) “7 day notices” should be submitted to the local authority not later than 24 December 2024.

A Commencement Notice or a 7 Day Notice may be filed electronically on the Building Control Management System, or submitted manually to the local authority in the form for that purpose included in the Second Schedule to the Building Control Regulations (taking into account season specific local authority and NBCMSO leave arrangements).

It is an offence, under Section 16 the Building Control Act to commence works in the absence of a valid Commencement Notice or 7 Day Notice.

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. Where this is not possible,



the local authority should request relevant supporting documentation to substantiate the commencement date i.e. evidence of payment for pouring of foundations etc.

It should be noted that the extension of the levy waiver and water charge refund arrangements are strictly time based and the principal parameters of the scheme remain as notified to local authorities by way of Circular Letter PL 08-2023 and the associated guidance document of 21 July 2023. This includes the clawback/refund arrangements for the repayment of levy waiver and water charge refunds by developers - as outlined in previous Circular Letter PL 08-2023 - where development works have not been completed by the end date of the scheme i.e. 31 December 2026.

Any queries in relation to this Circular letter should be emailed to [planning@housing.gov.ie](mailto:planning@housing.gov.ie).

Terry Sheridan

Principal

Planning Policy and Legislation