

WELCOME

# Land, Levies and the Law

With policy and regulatory change ahead, our final webinar of 2025 brings together leading experts to unpack the implications for planning, viability and development.



**Carmel Logan**

Tax Partner and  
Head of Real Estate,  
KPMG Ireland



**Paul Mitchell**

Director,  
Mitchell McDermott



**Brendan  
Slattery**

Partner,  
McCann FitzGerald



**Ivan Gaine**

Managing Director,  
Sherry FitzGerald  
Commercial  
& New Homes

**Sherry  
FitzGerald**  
NEW HOMES



McCANN FITZGERALD

[sherryfitz.ie](https://sherryfitz.ie)

## Agenda

- **Introduction** - *with Ivan Gaine, MD, Sherry FitzGerald Commercial & New Homes*
- **Planning Law: What's Changing?** - *with Brendan Slattery, Partner, McCann FitzGerald*
- **Budget 2026: What You Need to Know** - *with Carmel Logan, Tax Partner & Head of Real Estate, KPMG*
- **Viability in Focus: Costs, Levies & Delivery** - *with Paul Mitchell, Director, Mitchell McDermott*
- **Questions & Answers**

# Welcome & Introductions

Our guest panel for today:



**Carmel Logan**

Tax Partner and  
Head of Real Estate,  
KPMG Ireland



**Paul Mitchell**

Director,  
Mitchell McDermott



**Brendan  
Slattery**

Partner,  
McCann FitzGerald



**Ivan Gaine**

Managing Director,  
Sherry FitzGerald  
Commercial  
& New Homes

# Delivering Homes, Building Communities

2025 – 2030 by numbers

**2**  
**Pillars**

**8**  
**Priorities**

**74**  
**Acronyms**

## PILLAR 1 - ACTIVATING SUPPLY



- Ensure a **strong pipeline of zoned and serviced land** is available.
- Create the conditions to **attract the required investment**.
- **Increase skills** and support the adoption of MMC in the residential construction sector.
- Work toward **ending dereliction** and vacancy.

## PILLAR 2 – SUPPORTING PEOPLE



- Focus on **ending homelessness**, deliver homes for older people & support social inclusion.
- Deliver an average of **12,000 new social homes every year** over the lifetime of the plan.
- **Promote** affordable homeownership, protect renters & make buying and renting homes more affordable.
- Invest in the built environment of **towns, villages** & cities across the country to **enhance community well-being**



# What the papers say

## Housing & Planning

### New apartment design standards to be 'robustly' defended amid legal challenge

Labour leader says 'significant' development in judicial review case will be revealed in High Court on Monday



## Housing & Planning

### Will the Government's latest plan to fix the housing crisis work? Experts have their say

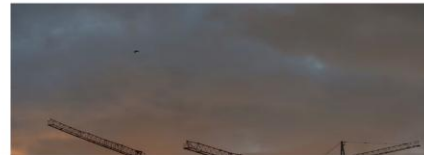
Newest proposal to ease one of the nation's biggest problems is 'evolution, not revolution'



## Subscriber Only Ireland

### How Ireland plans to speed up the delivery of big projects

Department of Public Expenditure has been criticised over hurdles large projects have had to clear



## Housing Plan

### New housing plan criticised by Opposition leaders: 'It does not tackle key problems'

Plan announcement comes against backdrop of a fall in new housing commencements



## Business

### Paschal Donohoe extends VAT cut on apartment sales to forward-funding deals

Finance Bill amendment to widen scope of tax measure in budget is welcomed



Breaking: Paschal Donohoe to resign from Government and take up position at World Bank

## Politics

### Paschal Donohoe to resign from Government and take up position at World Bank

Minister for Finance has been offered role of managing director and has informed the Taoiseach and Tánaiste that he will accept it



## Infrastructure

### Government to hit 'nuclear button' granting itself emergency powers to solve infrastructure crisis



In an effort to unlock Ireland's sluggish delivery of infrastructure, the plan will overhaul significant aspects of the planning process

## Commercial Property

### No cranes without drains: Why Ireland's Housing Plan must turn vision into delivery



Ivan Gaine | Nov 15, 2025

Minister James Browne has unveiled his long-

## Housing

### 'Not a radical reset' – Housing Commission members react to new government housing plan



Michael O'Flynn, chairman of O'Flynn Group

Killian Woods | Nov 15, 2025

Listen to this article  
03:56

Members of the Housing Commission have said the new plan to address the dysfunctional residential market is not the "radical" reset they called for last year in their report to government.

## Infrastructure

### 'We won't fail this time': The full details of the government's radical infrastructure plan



Jack Chambers, the public expenditure minister: aims to simplify regulation and speed up delivery

Daniel Murray and Megan O'Brien | Nov 15, 2025

In two weeks time Jack Chambers, the public expenditure minister, will bring a radical new plan on infrastructure delivery to government.

# Planning Law – What's Changing

**Brendan Slattery**

*Partner, McCann FitzGerald*



**Brendan  
Slattery**

Partner,  
McCann FitzGerald



# Land, Levies and the Law

Tuesday, 18 November 2025 | 1.00pm



**Brendan Slattery**  
Head of Environment and  
Planning



Rialtas na hÉireann  
Government of Ireland



Project Ireland 2040

# National Planning Framework First Revision

April 2025



The ESRI<sup>9</sup> projects that the population of Ireland will increase by around one million people over 2022 levels, to approximately 6.1 million people by 2040.

\*6.3m

## 6.6 Housing

**Homes are both the places where we live and the foundation stone from which wider communities and their quality of lives are created. There is a projected total requirement to accommodate approximately 50,000 additional households per annum to 2040.**

Housing for All, the Governments Housing Plan for Ireland to 2030, was launched in September 2021 and encompassed the overall aim that *"Everyone in the State should have access to a home to purchase or rent at an affordable price, built to a high standard and in the right place, offering a high quality of life"*.

### National Policy Objective 42

*To target the delivery of housing to accommodate approximately 50,000 additional homes per annum to 2040.*



An Roinn Tithíochta,  
Rialtais Áitiúil agus Oidhreacht  
Department of Housing,  
Local Government and Heritage

## NPF Implementation: Housing Growth Requirements

Guidelines for Planning Authorities issued under Section 28 of the Planning and Development Act, 2000 (as amended)

July 2025

Prepared by the Department of  
Housing, Local Government and Heritage  
gov.ie





The Journal Irish News FactCheck Voices Investigates Gaeilge

Taoiseach Micheál Martin at the Fianna Fáil think-in yesterday. IMAGE: Alamy Stock Photo

HOUSING

## Taoiseach hits out at Dublin City Council for saying it doesn't need to rezone land for housing

The Taoiseach says government has existing powers to sideline council bosses and rezone land if local authorities refuse to.

12.23pm, 16 Sep 2025 34.1k 60 Comments Share

### Stick

*[noun] (literal)*

A tree branch that has been cut or broken off.

*[noun] (figurative)*

A punishment or penalty, used to induce cooperation.



### National Planning Statement

**25.** (1) The Minister may, at any time, with the approval of the Government, issue a statement (in this Act referred to as a “National Planning Statement”) which shall comprise two parts as follows:

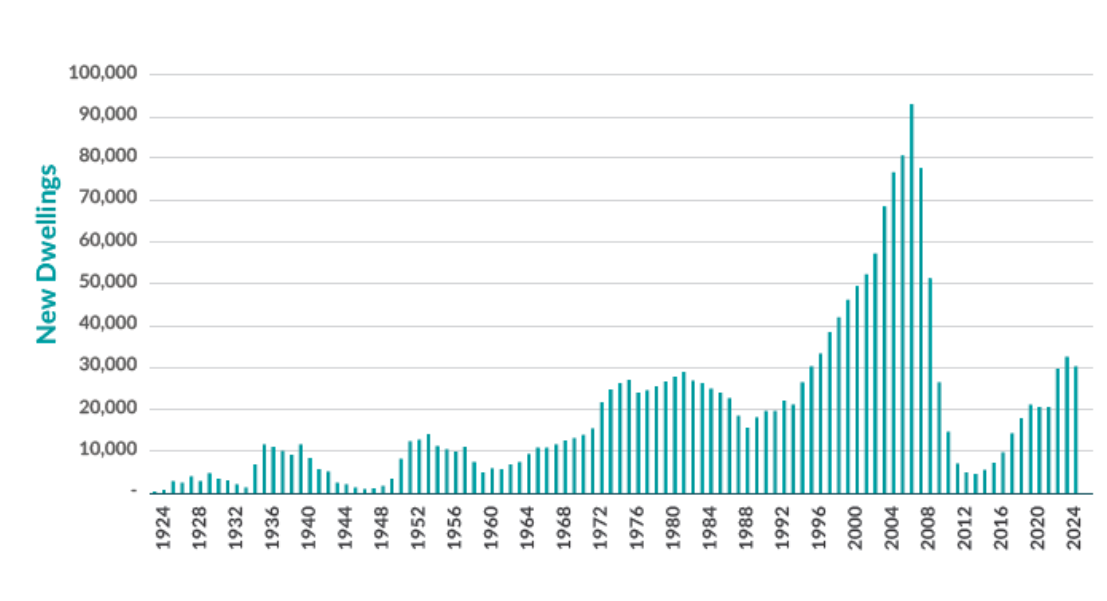
- (a) national policies and measures on planning matters to support proper planning and sustainable development (in this Act referred to as “National Planning Policies and Measures”);

### Power of Minister to issue direction

**65.** (1) The Minister may, subject to this section, issue a direction to a planning authority requiring—

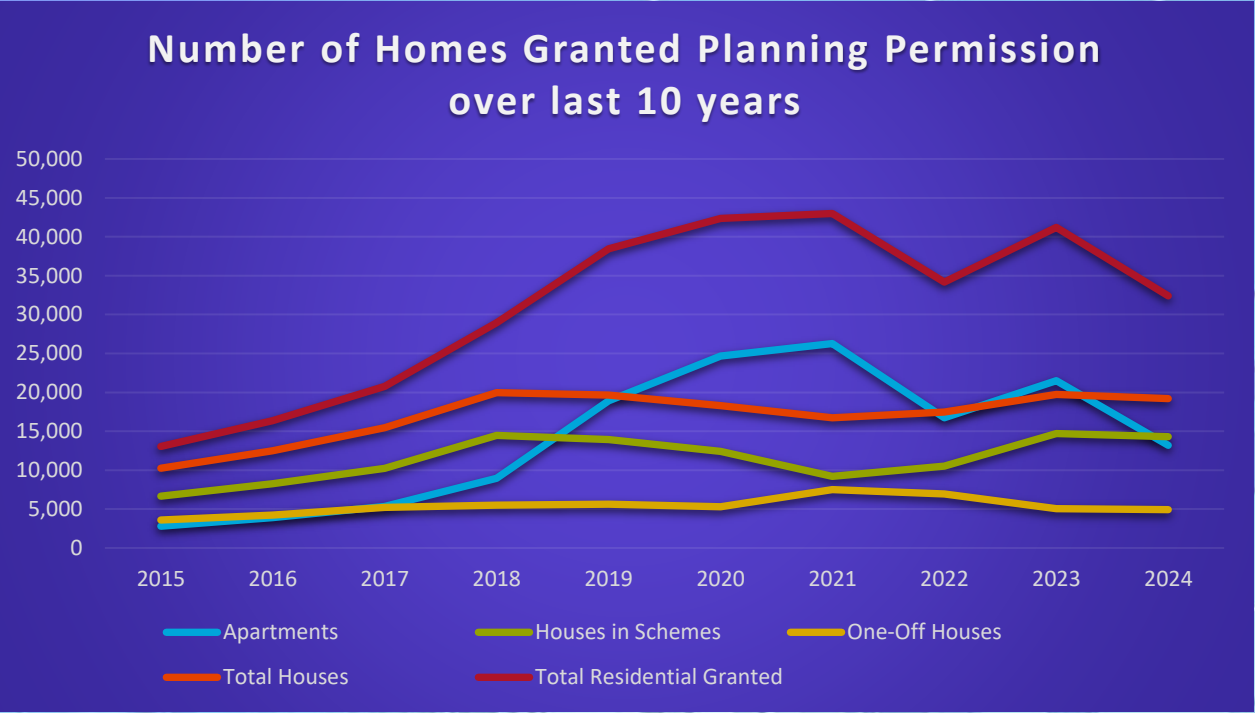
- (a) a development plan to be varied in the manner specified in the direction, and
- (b) the planning authority to implement the variation referred to in *paragraph (a)* and publish the development plan as so varied.

Housing Completions: 1924-2024

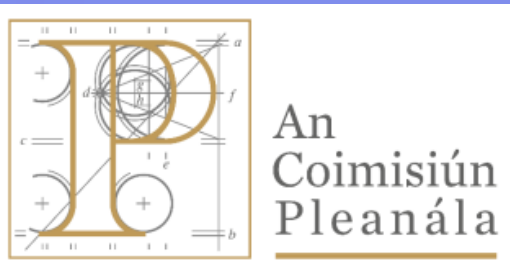


Source: DHLGH combined data: 1923-1974: 'Social Housing Policy in Ireland: New Directions', Lewis, 2019; 1975-2010: DHLGH ESB Connections Data; 2011-2024: CSO New Dwelling Completions.

Number of Homes Granted Planning Permission over last 10 years







## Large-scale Residential Development

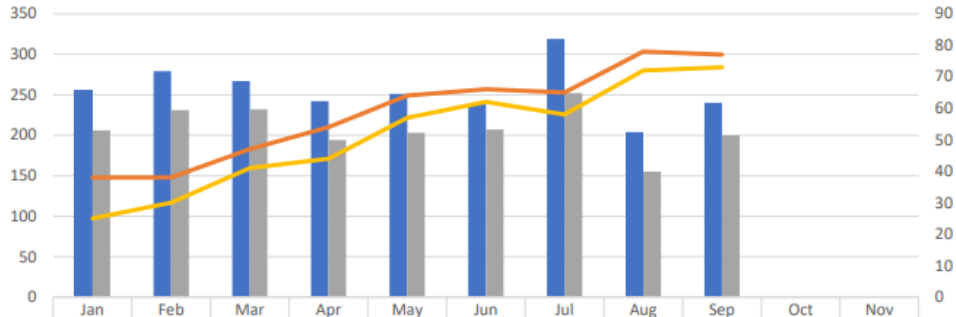
The Planning and Development (Amendment) (Large-scale Residential Development) Act, 2021 (LRD) replaces the Strategic Housing Development (SHD) legislation and provides for a two-stage planning process through the local authorities and then to the Board on appeal. The nature of the LRD developments is similar to that provided for under the SHD system e.g. (100 or more houses, 200 or more bed spaces for student accommodation or 200 or more bed spaces for shared accommodation units).

In 2024 An Bord Pleanála received 71 LRD appeals under section 127 of the Planning and Development Act 2000, as amended. During the year, 79 LRD appeals were concluded. 58 were formally decided and 21 were informally disposed. Of the 58 formally decided, 100% were decided within the 16-week statutory period, with cases on average being disposed of within 12.95 weeks.

## All Cases SOP Compliance

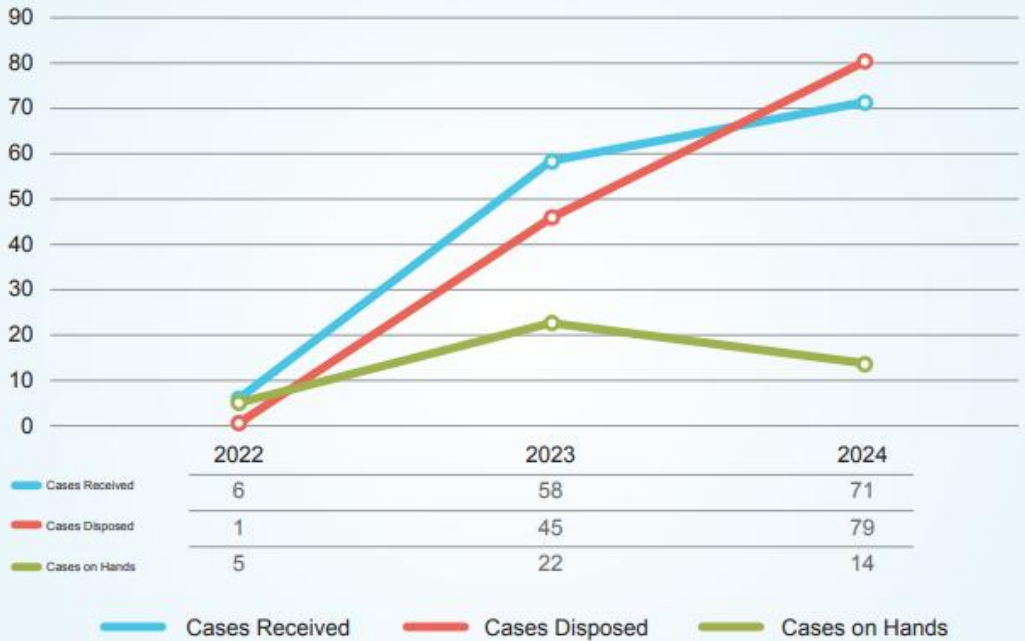


All Cases - % SOP Compliance



Cases Disposed	256	279	267	242	251	238	319	204	240		
Formally Disposed	206	231	232	194	203	207	252	155	200		
% All Disposals Within SOP	38	38	47	54	64	66	65	78	77		
% Formal Disposals Within SOP	25	30	41	44	57	62	58	72	73		

Cases Disposed    Formally Disposed    % All Disposals Within SOP    % Formal Disposals Within SOP




Cases Received    Cases Disposed    Cases on Hands






Meet the Board

Ms. Donagh Buckley has been appointed by the Government as chairperson of An Bord Pleanála, on an interim basis, effective from 11th January, 2023. The Minister for Housing, Local Government and Heritage has appointed existing board member Mr. Chris McGarry as deputy chairperson of the Board. The Minister has also appointed Mr. Mick Long, Mr. Peter Mullan and Mr. Stephen Brophy as temporary board members. Further details in relation to these appointees will be posted in the near future.




**Stephen Bohan**  
Board Member

[Read more](#)



**Chris McGarry**  
Deputy Chairperson

[Read more](#)




**Patricia Calleary**  
Board Member

[Read more](#)


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**Donagh Buckley**  
Chairperson

[Read more](#)




**Chris McGarry**  
Deputy Chairperson

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**Stephen Bohan**  
Board Member

[Read more](#)




**Patricia Calleary**  
Board Member

[Read more](#)




**Mick Long**  
Board Member

[Read more](#)




**Peter Mullan**  
Board Member

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**Stephen Brophy**  
Board Member

[Read more](#)



**Una Crossie**  
Board Member


[Read more](#)



**Tom Rabbette**  
Board Member


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Meet the Board




**Peter Mullan**  
Chairperson

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**Chris McGarry**  
Deputy Chairperson

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**Patricia Calleary**  
Board Member

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**Stephen Bohan**  
Board Member

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**Mick Long**  
Board Member

[Read more](#)




**Tom Rabbette**  
Board Member

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**Martina Hennessy**  
Board Member

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**Carson J. Kelly**  
Board Member

[Read more](#)




**Joe Boland**  
Board Member

[Read more](#)




**Mary Henchy**  
Board Member

[Read more](#)




**Liam Bergin**  
Board Member

[Read more](#)




**Declan Moore**  
Board Member

[Read more](#)




**Liam McGree**  
Board Member

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**Mary Gurdie**  
Board Member

[Read more](#)




**Paul Caprani**  
Board Member

[Read more](#)



**Marie O'Connor**  
Board Member

[Read more](#)



**MaryRose McGovern**  
Board Member

[Read more](#)

Name	First Appointed	Reappointed	Expiry Date
Christopher McGarry	01/02/2019	01/02/2024	31/01/2029
Declan Moore	02/09/2024		01/09/2029
Eamonn J Kelly	24/04/2023		23/04/2028
Joe Boland	25/04/2023	25/10/2024	31/12/2024
Liam Bergin	01/08/2023	01/08/2024	31/12/2024
Liam McGree	02/09/2024		01/09/2029
Marie O'Connor	16/09/2024		15/09/2029
Martina Hennessy	24/04/2023	24/10/2024	31/12/2024
Mary Gurrie	02/09/2024		01/09/2029
Mary Henchy	17/04/2023	02/09/2024	01/09/2029
MaryRose McGovern	24/10/2024		23/10/2029
Mick Long	03/01/2023	02/09/2024	02/01/2028
Patricia Calleary	22/03/2022		21/03/2027
Paul Caprani	02/09/2024		01/09/2029
Peter Mullan	09/01/2023	23/01/2024	22/01/2031
Stephen Bohan	11/06/2018	11/06/2023	10/06/2028
Tom Rabbette	01/03/2023	16/09/2024	15/09/2029

# Action to Reduce Cost of Apartment Delivery in 2025

Government is actively working to reduce the overall cost of apartment delivery. The Total Development Cost Report published by the Department of Housing, Local Government and Heritage in September 2024 specifically examines the costs associated with residential construction in Ireland and provides costs for various dwelling typologies, including circa €550,000<sup>16</sup> for a two bed suburban apartment. Government has taken decisive actions to reduce the overall cost of apartment delivery which will promote more delivery of apartments at scale in our urban cores.

## May 2025

### Planning Permission Extension

Enabling the extension of un-commenced residential planning permissions nearing the end of their duration

## June 2025

### Rental Regulation Reforms

Including measures to boost investment in new supply<sup>17</sup>

### Croí Cónaithe

Fourth call issued with minimum number of units reduced to 20

## October 2025

### VAT reduction from 13.5% to 9%

Reducing the delivery cost of a typical apartment by €15K to €25K<sup>19</sup>

### Enhanced Corporation Tax Deduction

Reducing the delivery cost of an apartment by up to a maximum of €6.25K<sup>20</sup>

### Corporation Tax Exemption for Cost Rental Income

Reducing the tax liability for operators of new Cost Rental properties

### Standardised Design Approaches

Adoption will reduce delivery costs and promote MMC and could result in potential cost savings in the range of €23K to €29K for an apartment<sup>21</sup>

## July 2025

### Planning Design Standards for Apartments Guidelines for Planning Authorities (2025)

Flexibility in the size and mix of apartments with scope for a €50K to €100K cost reduction per apartment<sup>18</sup>

## Delivering Homes, Building Communities

Combined these measures have the potential to result in significant cost savings in the range

**€88K to €160K per apartment**

In addition, funding available under the Croí Cónaithe Scheme can, for eligible developments, be combined with these cost reductions.



**May 2025**

**Planning Permission Extension**

Enabling the extension of un-commenced residential planning permissions nearing the end of their duration

**Extensions of duration under section 42**

**Extensions of duration of permissions for un-commenced housing development**

Section 28 of the Planning and Development (Amendment) Act 2025 (Act of 2025) inserts new provisions into section 42 of the Act of 2000 allowing for extensions of duration of un-commenced permissions for development of one or more houses. Under new subsection (1A) of section 42, where such a permission has not commenced within its appropriate period, a planning authority shall extend the appropriate period by such additional period (not exceeding 3 years) as the planning authority considers necessary to enable the development concerned to be completed. This is subject to the application being made—

- before, but not earlier than 2 years before, the expiry of the permission, and
- not later than 6 months after the commencement of section 28 of the Planning and Development (Amendment) Act 2025 (i.e. from 1 August 2025).

*\*1 February 2026*

and that the planning authority is satisfied the development will be completed within a reasonable time.

An extension of the appropriate period under subsection (1A) ceases to have effect if the development is not commenced within 18 months of section 28 of the Planning and Development (Amendment) Act 2025 coming into operation (i.e. from 1 August 2025).

**Suspension of running of duration of permission during judicial review proceedings**

The Planning and Development Act 2024 (Commencement) (No. 3) Order 2025 commences section 180 of the Planning and Development Act 2024 (Act of 2024) as amended by section 16 of the Planning and Development Act 2025 (Act of 2025). Section 180 of the Act of 2024 is contained within Part 4 of that Act which relates to development consents. As the rest of Part 4 is not yet commenced, section 180 currently has effect only in so far as it applies to judicial reviews under the Planning and Development Act 2000 (Act of 2000) in relation to a permission or approval under the Act of 2000 or a strategic housing development (SHD) permission under the Planning and Development (Housing) and Residential Tenancies Act 2016.

Section 180 of the Act of 2024 allows for a permission to be suspended or paused where it is subject to judicial review proceedings. The period that the permission is suspended will be from the date of the commencement of the judicial review proceedings until the date the proceedings are finally concluded. The section also sets out the arrangements for such a pause in permission, including notification arrangements.

Notices under section 180(1) of the Act of 2024 may be given in writing to, –

- where the permission relates primarily to land, the relevant planning authority, or
- where the permission relates primarily to a maritime site, the Maritime Area Regulatory Authority.

Section 16 of the Act of 2025 extends these provisions to permissions granted under the Act of 2000 that are or have been subject to judicial review under the Act of 2000. It provides that where a permission was or is subject to judicial review, the holder of the permission may seek a suspension of time for the period the judicial review was or is ongoing.

June 2025

## Rental Regulation Reforms

Including measures to boost investment in new supply<sup>17</sup>



Shane Fahy  
Partner



Martina Firbank  
Of Counsel



Laura Farrell  
Senior Knowledge  
Lawyer



Brendan Slattery  
Partner

McCANN FITZGERALD

Search Q



KNOWLEDGE 11 JUNE 2025 | 5 MIN READ

## Residential Rental Sector Reforms: What's Changing and Why It Matters

The Government's much-anticipated proposals to reform the rules on rent and security of tenure in the residential tenancy sector were finally announced on 10 June. At a high level, there's something for everyone. There is a relaxation of the rent control rules for new apartments and future tenancies and greater security for renters. The reaction will be mixed but the hope must be that these new reforms bring us closer to achieving the holy grail of regulatory stability that the sector so badly needs.

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Search Q



KNOWLEDGE 20 JUNE 2025 | 3 MIN READ

## Residential Rental Sector Reforms: RPZs extended nationwide \*1 March 2026

Legislation extending rent pressure zones (RPZs) nationwide with effect from 20 June 2025 has been fast-tracked and signed into law.

The Residential Tenancies (Amendment) Act 2025 is the first piece of legislation to implement the reforms announced by the Government on 10 June 2025.

The geographical extension of RPZs ensures that increases in rents or fees paid for all residential tenancies and licences of student specific accommodation in the State that are regulated by the Residential Tenancies Acts are now all uniformly subject to an annual 2% cap (or, if lower, the inflation rate recorded by the Harmonised Index of Consumer Prices (HICP)).

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KNOWLEDGE 13 NOVEMBER 2025 | 10 MIN READ

## Residential rental sector reforms: What's new in Government Q&A

On 4 November 2025 the Government published a Q&A (the **Q&A**) on the implementation of its proposed residential rental sector reforms. The Q&A confirms much of what has already been announced, but with some important updates for student-specific accommodation (**SSA**), in particular.



July 2025

Planning Design Standards for Apartments Guidelines for Planning Authorities (2025)

Flexibility in the size and mix of apartments with scope for a €50K to €100K cost reduction per apartment<sup>18</sup>

Councillors lodge legal challenge against housing minister James Browne’s new apartment guidelines

Killian Woods and Catherine Sanz | October 8, 2025



James Browne, the housing minister. Picture: Fergal Phillips

A legal challenge has been launched by four county councillors and a former environment editor of the Irish Times against the new planning standards for apartments, court filings show.

The judicial review case has been taken against James Browne, the housing minister, by Dan Boyle, a Green Party councillor in Cork, David Healy, a Green Party councillor in Dublin, Darragh Moriarty, a Labour Party councillor in Dublin, Padraig McEvoy, an independent councillor in Kildare, and Frank McDonald, the former environment editor of the Irish Times.

H.JR.2025.0001464 (2025/1464 JR)

October 3, 2025

Mcdonald & Ors

-v-

Minister For Housing Local Government And Heritage

Plaintiff Name

MCDONALD FRANK

Solicitor Firm

FP Logue LLP

Listings

Date	List	Position	Result	Note
04/12/2025	ADV - MR JUSTICE HUMPHREYS / For Hearing			
17/11/2025	PLANNING AND ENVIRONMENT / For Mention		No Order	
10/11/2025	ADV - MR JUSTICE HUMPHREYS / For Mention	1	Adjourn to Date	
03/11/2025	PLANNING AND ENVIRONMENT / MOTION ON NOTICE	12	Adjourn to Date	
13/10/2025	PLANNING AND ENVIRONMENT / LEAVE APPLICATIONS	1	Order	

Orders

Date	Result	Perfected	Registrar	:
13/10/2025	Planning & Environment Leave Granted	20/10/2025	CM	:

‘A pragmatic approach’: Government to replace new apartment guidelines amid legal row

Killian Woods | November 17, 2025



James Browne, housing minister. Picture: Grainne Ni Aodha

Listen to this article

04:02

00:00 / 04:01

in f X W M

Housing minister James Browne has proposed to take a “pragmatic approach” by developing new planning rules to replace recently introduced apartment guidelines that face a legal challenge.







Development Type	Cases Won	Cases Lost	Cases Conceded	Cases Withdrawn
Total	26	15	53	35

Table 3: Substantive judgments or outcomes in 2024: 129

Table 3 - Cases completed in 2023: 94

Category	JR won	JR lost	JR conceded	JR withdrawn
Total	18	11	37	28

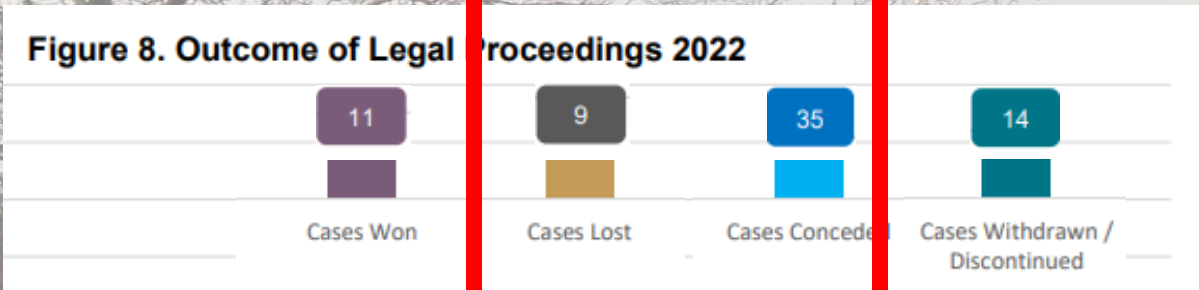


Figure 10: Outcome of Legal Cases concluded in the relevant calendar year

Year	Cases Won	Cases Lost Court Judgement	Cases Conceded	Cases Withdrawn
2021*	8	15	3	5
2020	11	19	13	8
2019	9	8	7	11
2018	13	2	10	16
2017	19	2	10	19
Total	60	46	43	59

2024

Development Type	Cases Won	Cases Lost	Cases Conceded	Cases Withdrawn
Commercial	5	2	15	4
SHD	3	7	7	6
LRD	0	0	2	0
Housing 2 – 99	4	1	12	3
Renewable	7	1	2	1
Infrastructure	1	2	0	0
RZLT	1	0	0	20

2023

Category	JR won	JR lost	JR conceded	JR withdrawn
SHD	4	5	14	11
Large housing	2	4	2	4
Housing single	1	0	2	2
Commercial	4	2	7	1
Telecom masts	3	0	4	1
Wind energy	1	0	3	2
Infrastructure	1	0	2	3

Dublin

Uisce Éireann warns housing connections at risk as €1.3bn Dublin sewage scheme faces legal challenge

Project knocked back again after go-ahead in July following seven years in planning system

Expand



Uisce Éireann said it would 'continue to optimise available network capacity at the Ringsend wastewater treatment plant'. Photograph: Naoise Culhane

Martin Wall

Thu Sept 04 2025 - 11:53 · 3 MIN READ

The long-planned [Greater Dublin drainage project](#), designed to serve about 500,000 people and facilitate new housing in the capital and surrounding regions, is facing a legal challenge.

[Uisce Éireann](#), which has previously [issued warnings](#) over its ability to supply new housing given the “desperate” state of current infrastructure, said the review could impact connections.

HJR.2025.0001317 (2025/1317 JR)

September 2, 2025

Wild Ireland Defence Clg & Anor

-v-

An Coimisiun Pleanala & Ors

Plaintiff Name

WILD IRELAND DEFENCE CLG

🔍

Solicitor Firm

O'Connell & Clarke Solicitors LLP

Defendant Name

AN COIMISIUN PLEANALA

Solicitor Firm

Philip Lee LLP

Listings

Date	List	Position	Result	Note
08/12/2025	ADV - MR JUSTICE HUMPHREYS / For Hearing			
01/12/2025	PLANNING AND ENVIRONMENT / For Mention			
29/09/2025	PLANNING AND ENVIRONMENT / MOTION ON NOTICE	64	Adjourn to Date	
15/09/2025	PLANNING AND ENVIRONMENT / For Mention	55	Order	

HJR.2025.0001266 (2025/1266 JR)

August 18, 2025

Friends Of The Irish Environment Company Limited By Guarantee

-v-

Uisce Eireann

Plaintiff Name

FRIENDS OF THE IRISH ENVIRONMENT COMPANY LIMITED BY GUARANTEE

Solicitor Firm

FP Logue LLP

Defendant Name

UISCE EIREANN

Solicitor Firm

Unknown

Listings

Date	List	Position	Result	Note
03/02/2026	ADV - MR JUSTICE HUMPHREYS / For Mention			
03/02/2026	ADV - MR JUSTICE HUMPHREYS / For Hearing			
26/01/2026	PLANNING AND ENVIRONMENT / CASE MANAGEMENT			
26/01/2026	PLANNING AND ENVIRONMENT / CASE MANAGEMENT			
03/11/2025	PLANNING AND ENVIRONMENT / MOTION ON NOTICE	6	Adjourn to Date	
03/11/2025	PLANNING AND ENVIRONMENT / MOTION ON NOTICE	5	Adjourn to Date	
13/10/2025	PLANNING AND ENVIRONMENT / For Mention		Order & Adjournment	
29/09/2025	PLANNING AND ENVIRONMENT / For Mention	59	Adjourn Generally	
15/09/2025	PLANNING AND ENVIRONMENT / For Mention	50	Order	

Courts

Pat McDonagh service station impacted by High Court case brought against Uisce Éireann

Friends of the Irish Environment's challenge is seeking to quash a wastewater connection agreement between Uisce Éireann and Supermac's founder

Expand



Friends of the Irish Environment's (FIE) High Court challenge is seeking to quash a wastewater connection agreement between Uisce Éireann and the service station developer, Supermac's founder Pat McDonagh (above). Photograph: Collins Courts

Fiachra Gallagher

Mon Oct 13 2025 - 19:22 · 2 MIN READ

An environmental advocacy group has brought a High Court challenge against an aspect of a long-delayed service station development outside Ennis, Co Clare.

Friends of the Irish Environment's (FIE) challenge is seeking to quash a wastewater connection agreement between Uisce Éireann and the service station developer, Supermac's founder Pat McDonagh. This agreement allows for the new service station to be connected to Uisce Éireann's wastewater treatment plant at Clareabbey, close to Ennis.





An Roinn Tithíochta,  
Rialtais Áitiúil agus Oidhreachta  
Department of Housing,  
Local Government and Heritage

# Planning and Development Act 2024

## Implementation Plan

March 2025

Prepared by the Department of  
Housing, Local Government and Heritage  
gov.ie

Proposed Commencement Schedule- Planning and Development Act 2024 (updated October 2025)					
Text in red denotes changes made to original proposed commencement schedule in Implementation Plan as published March 2025					
Part	Title	Commenced (Block A1, A2 & B1)	Proposed Block B2	Proposed Block C	Proposed Block D
1	Preliminary and General	Sections 1-5 <sup>1</sup>	s.6 (on-going repeal of Act of 2000 provisions as required)		
2	Concept of Development	s.15 <sup>2</sup>		All remaining sections	
3	Plans, Policies and Related Matters	Ch. 1 – 4 <sup>3</sup>	All-Ch. 5 & 6		
4	Development Consents	s.180 <sup>4</sup>		All remaining sections	
5	Developments at Dublin Airport			All	
6	Environmental Assessments	Ch. 1 & 2 <sup>3</sup>		Ch. 3 & 4	
7	Housing Strategy and Supply		Ch. 1	Ch. 2	
8	Miscellaneous Powers of Planning Authorities			All	
9	Judicial Review and Decision-Making	Ch. 1 <sup>4</sup> & 3 <sup>2</sup>			Ch. 2
10	Architectural Heritage			All	
11	Enforcement	s.346, 353(2) & (8), 354(4) s.355(1)-(5) <sup>2</sup> , 356(1)-(3) & (6) <sup>3</sup>		All remaining sections	
12	Appeal Procedures, Register, Records, etc.	s.358, 376, 388, 389, 390 <sup>5</sup> , 402 & 403 <sup>2</sup> , 396 <sup>3</sup> to 404,	s.390 <sup>6</sup> , 397, 398, 399, 400 & 401	All remaining sections	
13	Appropriation, Disposal, Development of Land				All
14	Compulsory Acquisition and Purchase of Land				All

Part	Title	Commenced (Block A1, A2 & B1)	Proposed Block B2	Proposed Block C	Proposed Block D
15	Compensation			All	
16	Events and Fairs	Funfairs (s. 476, 483, 484, 485(2), 487, 488, 489, 490, 491, 492(2)(a) <sup>3</sup>	All remaining sections (i.e. Event Licensing)		
17	An Coimisiún Pleanála	All (except s.532 & 533) <sup>Error!</sup> Bookmark not defined.			All remaining sections
18	Office of Planning Regulator		All		
19	Further Provisions Relating to Planning Bodies	s.571, 573, 574 <sup>7</sup> , 575 <sup>8</sup> & 578(1) & (2) <sup>Error!</sup> Bookmark not defined.	s.570, 574, 575(1)(b), 576, 577, 578(3) – (6)	s.572, & 579	
20	Financial and Miscellaneous Provisions	s.586(2) & (3) <sup>2</sup>	s.580 to 582	All remaining sections	
21	Strategic Development Zones				All
22	Urban Development Zones	Ch. 1 & 2 <sup>9</sup>	All remaining sections		
23	Additional Transitional and Related Provisions	s.624, 625, 627 & 630,		All remaining sections	
24	Consequential Amendments	632 & 633 <sup>Error!</sup> Bookmark not defined.	As required		
25	Rent Pressure Zones	s. 634 & 635 <sup>10</sup>			
26	Owner's Management Companies	s. 636 & 637 <sup>11</sup>			

# Budget 2026: What You Need to Know

**Carmel Logan**

*Tax Partner and Head of Real Estate, KPMG Ireland*



**Carmel Logan**

Tax Partner and  
Head of Real Estate,  
KPMG Ireland

# Property Related Changes

## Finance Bill and Budget 2026 updates

**Carmel Logan**

*Tax Partner & Head of Real Estate KPMG Ireland*

18 November 2025



01

- Additional trading deduction of 25% of "eligible expenditure" on qualifying projects
- Available for projects comprising 10 or more apartments, for new-build developments, and certain conversion projects
- Must be a "separate and self-contained dwelling in a qualifying apartment block" that has exclusive access to its own sleeping, bathroom and kitchen facilities, and grouped/common access
- Up to a maximum additional deduction of €50,000 per apartment (equates to a net benefit of €6,250 per apartment)
- Enhanced deduction only applies if the developer is the beneficial owner at Completion Notice date
- But if the beneficial owner elects, the relief can pass to one "relevant contractor" – procedural formalities required
- Commencement Notice must be lodged between 8 Oct 2025 and 31 Dec 2030, and a claim made within the required timeframe

02

- New corporation tax exemption for rental profits from Cost Rental Scheme units designated on or after 8 October 2025
- Requirement to file annual corporate tax return and make relevant disclosures
- Does not apply to gains arising on disposals – only rental profits



03

- Initiative now extended to 31 December 2030
- Scope broadened to 5 new regional centres in NPF including Athlone, Drogheda, Dundalk, Letterkenny and Sligo
- Eligibility expanded - pre-1975 residential properties, commercial-to-residential conversions
- Relief is now granted over two years at 50% per annum
- Tax life extended to 10 years and unused relief carried forward up to 10 years
- Cap increased to €300k
- Developer restrictions removed

04

- Stamp Duty Refund Scheme extended to 2030 for residential developments
- Time limits for large-scale residential developments increased from 30 to 36 months - for both the period from site acquisition to commencement, and from commencement to completion
- Multi-phase developments - claims allowed on commencement of first phase.
- Unfortunately, no changes to the footprint and floor space tests - posing challenges in claiming the refund in practice





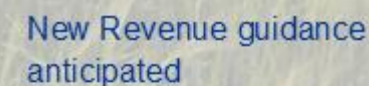
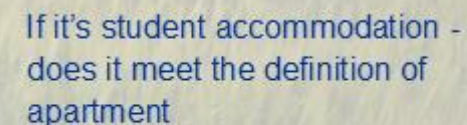
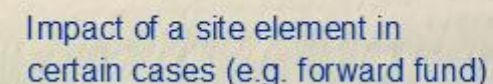
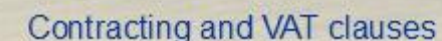
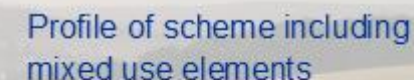
## 9% VAT rate for supplies of apartments

Temporary reduction of the VAT rate from 13.5 to 9% which applies to the supply of an apartment in an apartment block, as defined in stamp duty legislation.

Temporary reduction of the VAT rate from 13.5 to 9% which applies to the:

- supply of an apartment in an apartment block (which is now separately defined for VAT purposes)
- supply of an apartment block, excluding any part of the building not used for residential purposes, and
- construction until completion of a "qualifying" apartment or apartment block.

## What to consider....





- Updates to RZLT rules to align with criteria in Planning & Development Act 2024
- Exemptions for sites subject to third-party appeals/judicial review
- New timelines for zoning change requests if want to be removed from the RZLT map (Feb–Apr 2026)
- Unfortunately, there are no changes to the rules for sales or transfers of sites where the transfer is to allow development where RZLT is currently deferred (e.g. forward funding)

- Income tax relief for retrofitting residential properties extended to 31 Dec 2028
- From 2026, deduction claimable in year incurred, and the number of eligible properties increased from two to three

- Clarifications to schedule setting out stamp duty rates on residential property
- Technical amendments to "resting at contract" rules: if 25% of sale consideration or land value is paid without conveyance, the agreement is treated as executed and charged with stamp duty as if it were a transfer

- Expanded definition of "large-scale asset" to include large-scale residential developments (LRDs), under Planning Act and Development 2024
- Enactment subject to Ministerial Order

- The Finance Bill amends the definition of principal contractor for RCT to reflect changes to legislative frameworks for certain housing bodies.

- The Bill contains measures which will bring the VAT waiver exemption regime for property lettings to an end
- Landlords relying on waiver provisions should reassess VAT treatment as lettings may become VAT exempt, impacting on their VAT recovery position

- Help to Buy extended to end of 2030
- Rent Tax credit extended to end of 2028
- Extension on a tapered basis of mortgage interest relief on primary private residences until the end of 2026



# What's next....

## New Derelict Property Tax to replace Derelict Site Levy

- Will replace existing Derelict Site Levy
- Will be administered by Revenue
- Legislation in next year's Finance Bill
- Preliminary registers of dereliction to be published in 2027
- Tax rate not intended to be lower than current rate of 7%



## Zoned Value Sharing in a new guise?

- The draft Land (Zoning Value Sharing) Bill had been parked
- But the new Housing Plan outlined that mechanisms are needed to make sure that the State gets a fair share of the increase in land value that comes from public decisions like zoning or designating land
- Government will carry out a broad review of the development contributions process, including the impact of contributions on the viability of housing projects

## Irish Real Estate Funds review

- It has been decided not to progress a recommendation to undertake a public consultation on options for an entity-level tax for IREFs
- Instead, a public consultation will be held in 2026 on proposals to simplify the IREF regime, without limiting its effectiveness
- It will be carried out during 2026 with amendments being made to the regime in Finance Act 2026

## Data on Large Landlords

- Legislative changes being considered to allow Revenue to collate data on large landlords
- Would allow sharing that data with relevant stakeholders within the civil and public service
- Aim to aid policy making



- Does it meet the definition of apartment – different definitions for VAT, stamp duty & enhanced corporate tax deduction
- Apportionments needed on mixed use schemes
- Impact of a site element in certain cases (e.g. forward fund)

## Update models & stacks

- New models required following changes in VAT rates for apartments
- Consider ability to claim enhanced corporate tax deduction
- Will it qualify for cost rental designation and avail of tax exemption on rental profits

### Think about contracting

- VAT clauses need detailed consideration
- Existing contracts – what do the VAT clauses say
- Interaction with RCT rules – anticipate new Revenue guidance following the changes
- Agreement on elections / declarations for new enhanced corporate tax deduction



# Contact details:



**Carmel Logan**

*Partner, Tax & Head of Real Estate*

**M: +353(0)870504056**

**E: [carmel.logan@kpmg.ie](mailto:carmel.logan@kpmg.ie)**



# Viability in Focus: Costs, Levies and Delivery

**Paul Mitchell**

*Director, Mitchell McDermott*



**Paul Mitchell**

Director,  
Mitchell McDermott

# AGENDA

The Plan..

Need to Keys

Intervention Measures

Will this work?

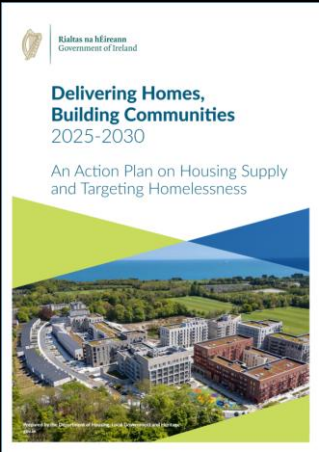
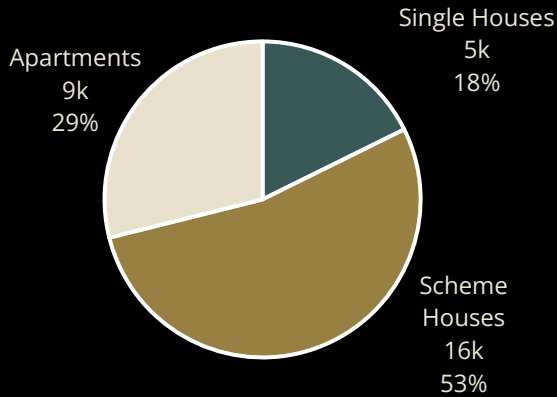
Points to note



An architectural rendering of a modern building complex. The main building is a long, multi-story structure with a grid of windows and a dark facade. In front of it is a large, paved plaza with a series of wide, shallow steps. People are walking and sitting on the steps, and a few trees are planted in the plaza. To the right, there are more buildings of similar design. The sky is blue with some clouds.

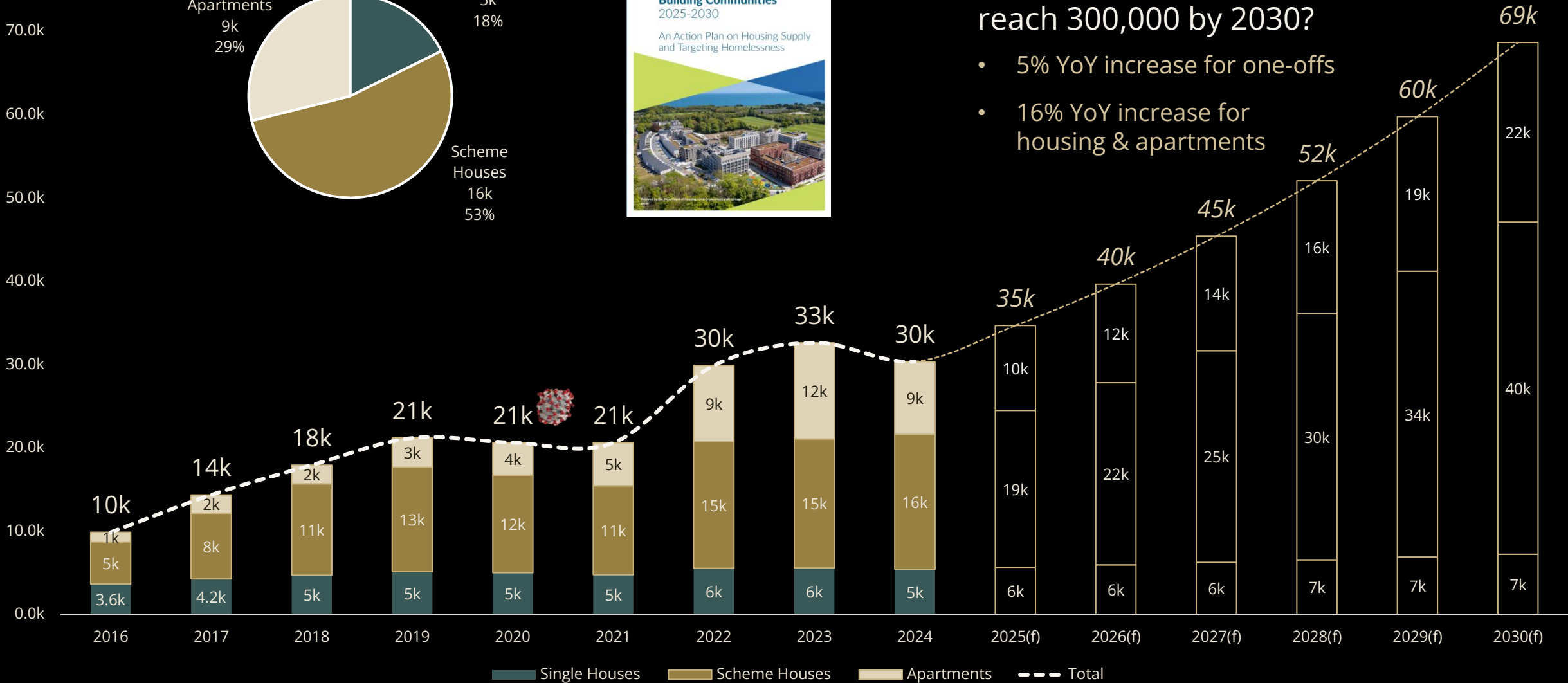
# The Plan...

2024 HOUSING OUTPUT



What would we have to achieve to reach 300,000 by 2030?

- 5% YoY increase for one-offs
- 16% YoY increase for housing & apartments





An architectural rendering of a modern residential courtyard. The scene features a paved plaza with several people walking and sitting on wooden benches. There are young trees and landscaped areas with purple and yellow flowers. The background shows a multi-story building with a mix of white brick and dark grey panels, and large windows. A semi-transparent dark band across the middle of the image contains the text "From Need to Keys...".

# From Need to Keys...

CORK STREET CO-LIVING



VIABILITY

AFFORDABILITY

- Mortgages
- Equity

ZONING

PLANNING  
PERMISSION

SITE  
PURCHASE

FINANCE

CONSTRUCTION

PROCUREMENT

SERVICING

LOCAL  
AREA  
PLANNING

AFFORDABILITY

SALE/LET

FROM NEED TO  
KEYS...

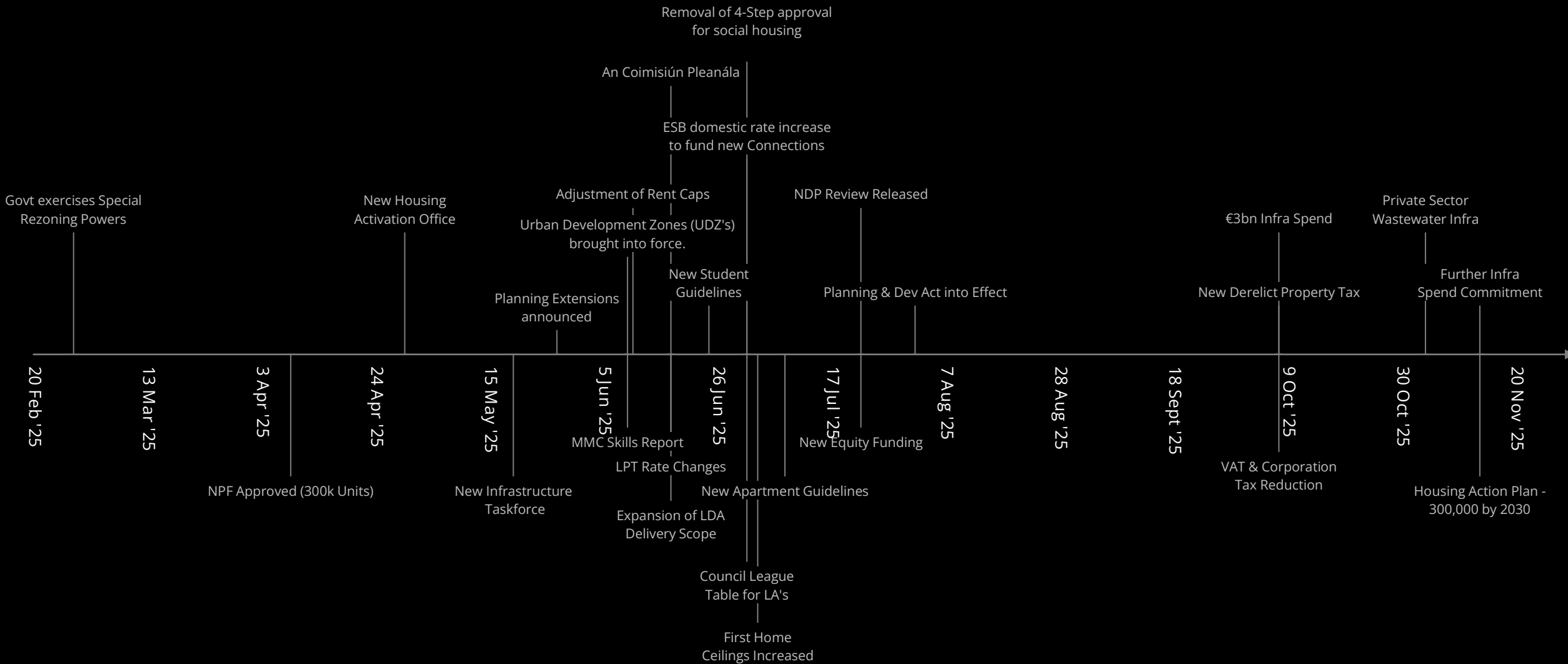




An architectural rendering of a modern, multi-story apartment building at dusk. The building features a mix of light-colored concrete and brickwork, with large glass windows and balconies. The scene is set on a street corner with a grassy area in the foreground, a sidewalk, and a road with a few cars and pedestrians. The sky is dark with some clouds, and the overall atmosphere is calm and modern.

# What's happening to fix the pipeline?

# RESI POLICY CHANGES (JAN – Nov '25)







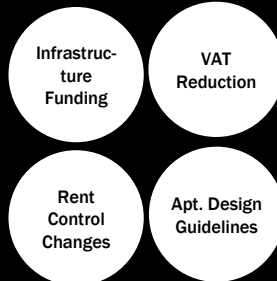
PROPERTY OWNERS



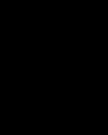
RENTERS



DEVELOPER / INVESTOR



PUBLIC BODIES



Other Initiatives  
RAS, HAP, CALF, SEAI, MMC,  
PPP, NPF, URDE, Compact  
Housing, Careers in  
Construction, Planning Bill,  
Housing First Initiative



SUPPLY



AFFORDABILITY



'ENCOURAGEMENT'

# APARTMENT DESIGN STANDARDS

- Studio sizing reduced
- More flexibility around mix
- 25% dual aspect
- Oversized requirements changed
- Potential reduction in balconies
- Notional average saving €28,000 – 39,000 / unit
- Savings are less on schemes that have planning
- Biggest impact on design of new schemes
- Saving is scheme specific and highly dependent on mix

## HIGH LEVEL COST ASSESSMENT OF NEW PLANNING DESIGN STANDARDS FOR APARTMENTS GUIDELINES FOR PLANNING AUTHORITIES JULY 2025



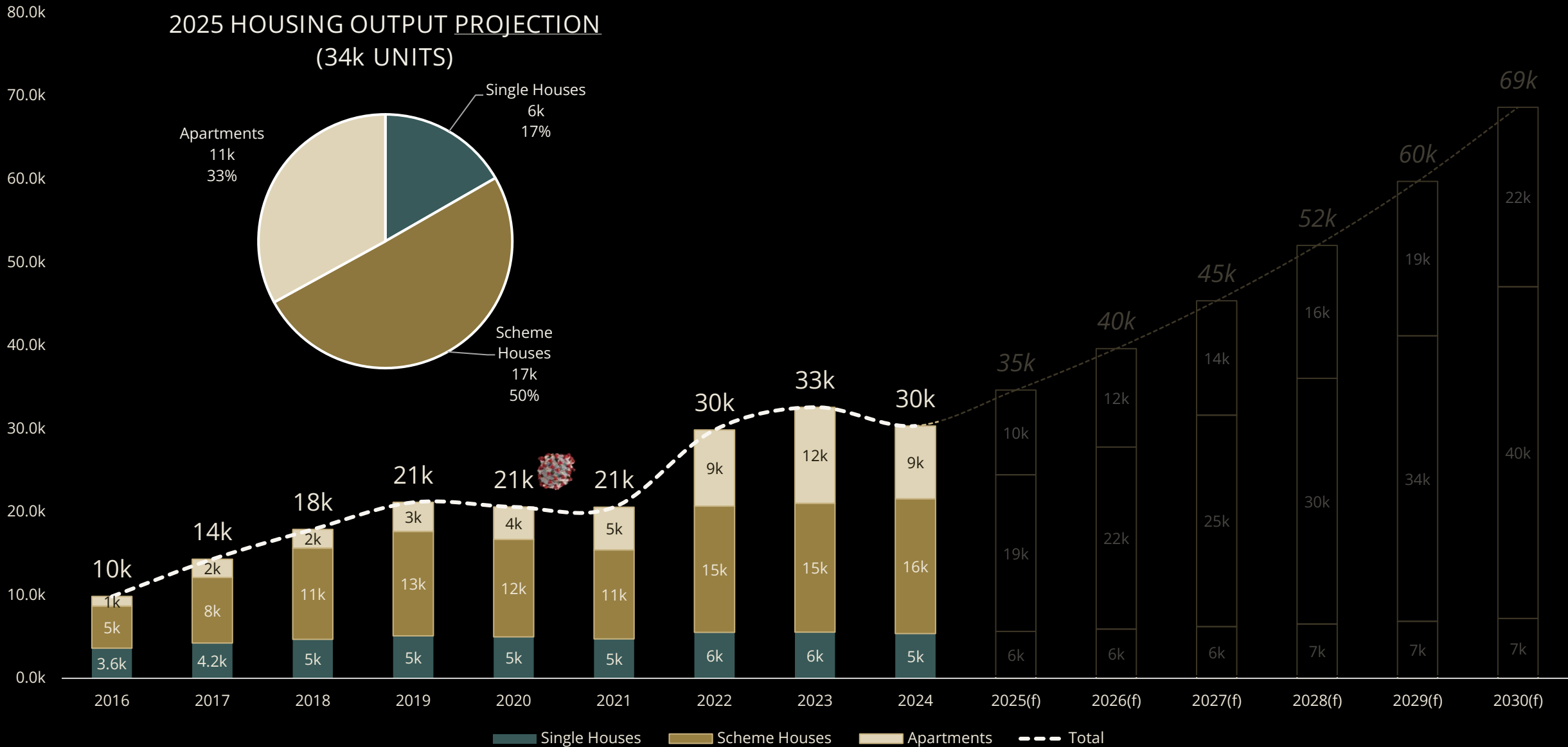
GUIDELINE CHANGES		POTENTIAL SAVINGS BY UNIT TYPE			
		STUDIO	1B	2B	3B
(A) CONSTRUCTION COSTS					
1	Reduction in Studio size from 37m <sup>2</sup> to 32m <sup>2</sup>	€6,000 - €7,000			
2	Assume that a 2 Bed (3P) is used instead of 2 Bed (4P)			€12,000 - €15,000	
3	Assume that en-suites are removed due to size reductions			€4,500 - €5,500	€4,500 - €5,500
4	Assume that 3 Bed (4P) is used instead of 3 Bed (5P)				€17,000 - €20,000
5	The % of oversize (+10%) units reduced from 50% to 25%	€1,000	€1,000 - €2,000	€2,000	€2,000 - €3,000
6	Relaxation of the 50%/33% Dual Aspect requirement to 25%.	€4,000 - €8,000	€4,000 - €8,000	€4,000 - €8,000	€4,000 - €8,000
7	No restriction on apartments per core. This is likely to be included in the Dual Aspect saving above.	incl.	incl.	incl.	incl.
8	On noisy streets and high-rise buildings, you can now omit up to 50% of the balconies in lieu of high quality useable communal open space. This will be on a case by case basis and may or may not result in a cost saving.				
9	No change to bicycle storage but may drop one per bedroom on 2B and 3B (assumes basement storage).			€1,000	€1,000
10	Removal of requirement for 5% Community Space to be provided by the development.	€4,000 - €5,000	€5,000 - €7,000	€8,000 - €10,000	€9,000 - €11,000
(A) SUB-TOTAL - CONSTRUCTION COSTS (PER UNIT)		€15,000 - €21,000	€10,000 - €17,000	€31,500 - €41,500	€37,500 - €48,500
ASSUMED APARTMENT MIX*		6%	43%	44%	7%
SUB-TOTAL - CONSTRUCTION COSTS		€900 - €1,260	€4,300 - €7,310	€13,860 - €18,260	€2,625 - €3,395
AVERAGE SAVING (CONSTRUCTION COSTS)		€22,000 - €30,000			
(B) NON-CONSTRUCTION COSTS					
11	Development Contributions	€839	€126	€1,679	€2,351
12	Professional Fees	€400 - €600	€300 - €400	€800 - €1,100	€1,000 - €1,300
13	Finance	€1,300 - €1,800	€900 - €1,400	€2,700 - €3,500	€3,200 - €4,100
14	VAT	€2,100 - €3,000	€1,400 - €2,400	€4,400 - €5,900	€5,300 - €6,800
(B) SUB-TOTAL - NON-CONSTRUCTION COSTS (PER UNIT)		€4,639 - €6,239	€2,726 - €4,326	€9,579 - €12,179	€11,851 - €14,551
ASSUMED APARTMENT MIX*		6%	43%	44%	7%
SUB-TOTAL - NON-CONSTRUCTION COSTS		€278 - €374	€1,172 - €1,860	€4,215 - €5,359	€830 - €1,019
AVERAGE SAVING (NON-CONSTRUCTION COSTS)		€6,000 - €9,000			
SUB-TOTAL: (A) + (B)		€19,639 - €27,239	€12,726 - €21,326	€41,079 - €53,679	€49,351 - €63,051
ASSUMED APARTMENT MIX*		6%	43%	44%	7%
TOTAL DEVELOPMENT COSTS (A) + (B)		€1,178 - €1,634	€5,472 - €9,170	€18,075 - €23,619	€3,455 - €4,414
AVERAGE SAVING (TOTAL DEVELOPMENT COSTS)		€28,000 - €39,000			
<b>Notes:</b> The figures are present day costs (July 2025). All figures are notional and NOT based on an actual redesigned scheme and therefore are theoretical. * The saving in any one building will depend on the mix and actual site conditions.					



An aerial photograph of a city, likely Glasgow, showing a mix of urban development, green spaces, and industrial areas in the distance. A semi-transparent dark horizontal band is superimposed over the middle of the image, containing the text "Will this work?".

Will this work?

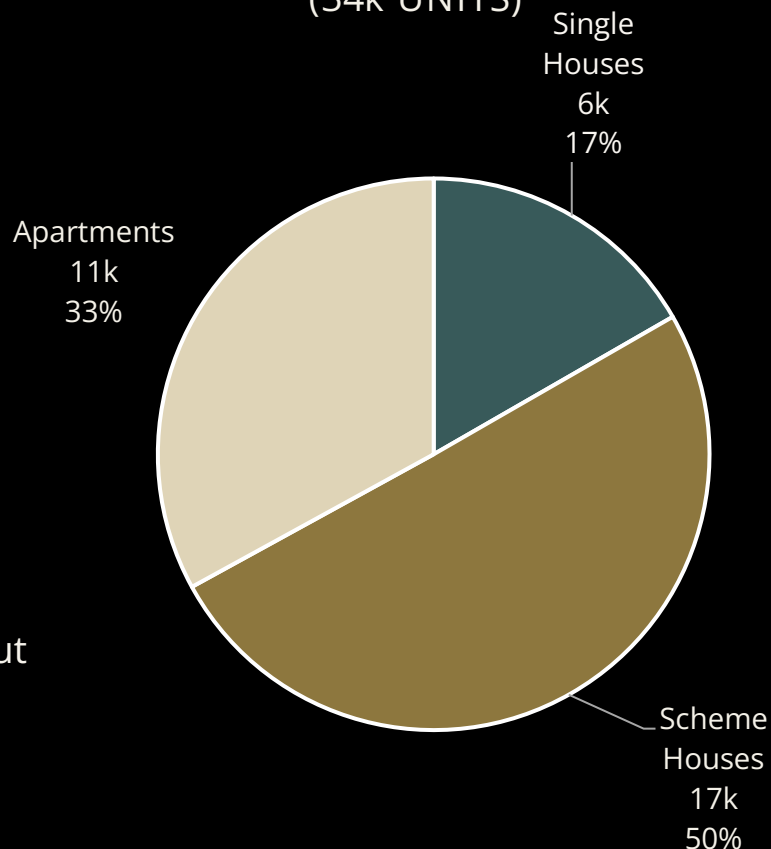
2025 HOUSING OUTPUT PROJECTION  
(34k UNITS)





# HOUSING OUTPUT – 2025 and beyond..

2025 HOUSING OUTPUT PROJECTION  
(34k UNITS)



- Apartments:

- 1. Cost Rental 🟢

- Going well – fully supported model (LDA/AHB's/LA's)

- 2. Build to Sell 🟡

- Croí Cónaithe going well
    - Efficient Design a must
    - Part of a Mixed Tenure solution

- 3. Build to Rent 🟡

- Viability issues (yield)
    - Rent Control changes positive but may take time for International Funds to move in and yields to improve

- One-off Houses 🟢

- Zoned Land
  - Timely Infrastructure
  - Current Supply and Affordability supports remaining in place

- Scheme Housing dependent 🟢 on:

- Zoned Land
  - Timely Infrastructure
  - Immediate JR Changes
  - Current Supply and Affordability supports remaining in place

Critical that Levy and UE Waivers are extended now.

# Points to note

1. Policy changes and additional Funding are well considered and should have a positive impact
2. Student Accommodation is a critical part of the overall housing solution (*Student Accommodation Strategy 2025-2035* due to be 'published shortly'.)
3. The main threats to the Housing Plan in the short term are:
  - a) Non-extension of Levy & UE Waiver
  - b) Timely delivery of Zoned Land
  - c) Timely delivery of Infrastructure
  - d) Judicial Reviews
  - e) International Funding / PRS
  - f) Ready to go sites for SME Developers
4. The main threats to the Housing Plan in the medium term are:
  - a) Resources to meet the YoY growth
  - b) Sufficient nr. of approved UDZ's
  - c) Private Funds



Thank You

## Questions

**Sherry  
FitzGerald**  
NEW HOMES



**Carmel Logan**

Tax Partner and  
Head of Real Estate,  
KPMG Ireland



**Paul Mitchell**

Director,  
Mitchell McDermott



**Brendan  
Slattery**

Partner,  
McCann FitzGerald



**Ivan Gaine**

Managing Director,  
Sherry FitzGerald  
Commercial  
& New Homes



McCann FitzGerald



# Thank you

A recording of today - will be emailed to you later this week.

## Contact Our Team

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### Brian Carey

086 8383 383

brian.carey@sherryfitz.ie

### Ivan Gaine

086 380 3904

ivan.gaine@sherryfitz.ie

### Bobby Lloyd

087 002 9097

bobby.lloyd@sherryfitz.ie



**Sherry  
FitzGerald**  
NEW HOMES