



Rialtas na hÉireann  
Government of Ireland

# Delivering Homes, Building Communities 2025-2030

## An Action Plan on Housing Supply and Targeting Homelessness



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## Foreword by Taoiseach, Tánaiste, Minister Canney

This Government's single biggest priority is the delivery of homes. Since coming into Government, we have taken a series of decisions to activate supply and get Ireland building again.

That has required investment and reform.

Through the *National Development Plan*, we have provided unprecedented levels of resources, enabling the largest ever capital investment in the history of the State, a total of €275.4bn.

Along with major investment in housing itself, we recognise that infrastructure is a key enabler for housing and we are dedicating significant resources to transport, energy and water. Over the coming years we will see over €24bn invested in key transport programmes, €12.2bn for the water sector and over €28bn for housing and related infrastructure.

In addition, we are providing extra funding through the Housing Finance Agency, Home Building Finance Ireland and the First Home Scheme. We will further capitalise the Land Development Agency with an additional €2.5 billion to support the delivery of social and affordable homes. Over the next three years, the Irish Strategic Investment Fund will deliver a new €400m equity risk capital investment programme, working with the banks to support the scaling up of the sector.

Alongside investment, we are also changing *how* we deliver - tackling the barriers which have grown in recent decades in the legal system, judicial review, planning, regulation and procurement.

Over the lifetime of this Plan, a minimum of 300,000 new homes of all types will be delivered across the country.

This is not an upper limit – but a realistic projection of what's achievable by getting public and private sector partners working effectively together.

Under this Plan, the State will deliver 72,000 social homes to ensure those with a real need have access to a good quality home of their own.

Recognising that homelessness is the single most pressing social issue that we face, the Plan introduces enhanced measures to tackle child and family homelessness, a new National Homeless Prevention Framework, and an expanded Housing First Programme.

We will provide 90,000 Starter Home supports, allowing thousands of people to realise their dream of homeownership.

We will enable the private sector to deliver homes at much greater scale by providing more zoned and serviced land for housing right across the country; reducing planning, legal and regulatory delays and uncertainties; radically increasing investment in public infrastructure and providing greater certainty to both tenants and investors.

We will work across all Departments and State Agencies to deliver this Plan, and with other partners: Local Authorities, AHBs, the LDA, and many more public and private bodies. We will need support and leadership across every sector of society to help to remove blockages and accelerate our ambition.

We are confident that this plan, combined with the unprecedented level of investment we have committed, will bring about a very significant scale up in our delivery of housing over the coming years.

**Micheál Martin TD**

*An Taoiseach*

**Simon Harris TD**

*An Tánaiste and Minister for Foreign Affairs and Trade and Minister for Defence*

**Sean Canney TD**

*Minister of State at the Department of Transport*



## Foreword: Minister for Housing, Local Government and Heritage

**We are in a housing crisis, one that requires a rapid response. A response at pace, and at scale.**

The crisis demands a clear and robust framework through which key decisions flow from the state, one that coordinates across Government. That is exactly what this plan does.

I haven't waited for the publication of this document to get things moving. In the last number of months, we have made some unprecedented moves to respond to the issues of supply, affordability, viability of delivering homes in the first place, and supporting renters.

Large-scale interventions often don't feel urgent enough when their on-the-ground impact isn't felt immediately. I am absolutely confident that this plan further marks the step change that is needed. I am determined to see results.

**Homes are not and should not be the aspiration for the few or the lucky in this country.**

I am determined to shift the dial on the policy, infrastructural and development landscape so that we not only ramp up supply, but that any time spent in emergency accommodation, homelessness or precarious living conditions are just that - emergency and temporary in nature.

Every single person, every family, has the basic human requirement not just of shelter, but of a home where they can build a life. A home where they can grow up, and grow old. A home that might change address or size or type over time dependent on family size, career or suitability, but one that is always safe, secure, and within reach. This is my clear ambition.

I see a well-functioning housing system as one that reduces inequality, strengthens social cohesion, and drives balanced economic growth.

**Homes are essential, but it is also essential that we do it right, even as we do it rapidly.**

Ireland has undergone significant demographic and economic change in recent years, with population growth at its fastest pace in our modern history. While this reflects a dynamic country, it has placed considerable pressure on the housing system that we have. Supply has lagged behind demand. This has led to high prices, rising rents and too many families without a secure home. It is not acceptable, and it is one we are throwing everything we have at.

*Housing for All*, launched in 2021, was the most ambitious housing plan in the State's history. Since then, over 137,000 new homes have been built, record levels of social and affordable housing delivered, and hugely significant State investment made.

**We must deliver at least 300,000 new homes between 2025 and 2030.**

Planning reform has advanced, construction capacity has expanded and tens of thousands of first-time buyers have been supported into homeownership.

These achievements matter. They show that progress is possible and that the State can lead in housing delivery. But far more is needed.

Demand continues to grow, costs remain high and the scale of need has gone beyond earlier projections.

They mark a basis from which the delivery of homes must be in-step with infrastructure delivery and community supports, recreational facilities, schools, transport links and critical green areas. It is why this is a whole-of-Government plan.

This action plan builds on the foundations of what has been done in this space so far. It is informed by the work of the Housing Commission and crucially it responds to lessons learned.

It seeks to ensure that no one is left behind.

This plan considers how we progress homes where they are needed, from our islands to our villages - to our provincial towns and the growth of our cities, and even when the challenges faced in each are often very different.

**The Plan is built around two pillars:  
Activating Supply and Supporting People**

- **Activating Supply** is about removing structural barriers to homebuilding – unlocking land, reforming planning, delivering infrastructure and creating conditions for investment. It also involves boosting construction capacity, adopting modern methods of construction and addressing vacancy and dereliction to bring homes back into use.
- **Supporting People** is aimed squarely at making homes accessible and affordable, particularly those who are most at-risk of homelessness or those waiting on our housing lists around the country. It laser focuses on tackling homelessness and precarious living conditions, protecting children and families, increasing social and affordable housing output and seriously improving rental security. It supports homeownership – giving new buyers a chance to put down roots, while revitalising villages, towns and cities.

This Plan is ambitious but is also realistic - crucial at this juncture. It recognises that housing delivery depends not only on policy, but also on infrastructure, land, labour, capital and broader economic conditions.

**It is a document focused on delivery at pace, and at scale.**

This plan is a framework and a blueprint. Ultimately, it must respond to the needs of children who deserve and require stability, students and young adults establishing roots, families with diverse and evolving needs looking for security and older people deserving dignity.

People of all incomes, ages, backgrounds and access needs should be able to build communities in this country - so this plan at its core is about fairness.

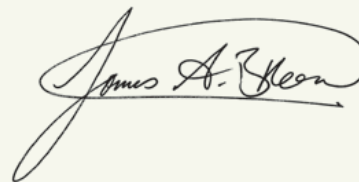
There is no doubt in my mind that delivering on an ambitious plan of this scale will require robust and delivery-focused partnership - it is the very nature of housing delivery.

The State will lead with record investment and strong direction, but success depends on collaboration – with local authorities, the Land Development Agency, Approved Housing Bodies, the private sector and communities.

I will call out where work is not happening. We will engage deliberately where alignment goes off course. In short, I will not accept a lack of ambition or stasis in decision making in get things moving.

Tackling this crisis demands new ways of working, with faster but always transparent decision-making and a relentless focus on delivery.

The need for homes is far too essential for us to settle for anything less.



**James Browne TD**

*Minister for Housing, Local Government and Heritage*



## Executive Summary

A home is one of the most basic and essential needs in life. It supports better health and education outcomes and provides people with a safe place where they can build their lives and families. Housing is also vital to support a thriving economy more broadly. It underpins so much of what we take for granted. That is why housing has, and will continue to be Government's number one priority.

Despite significant recent progress, there remains an unmet housing need in Ireland. Even with the additional 137,000 new homes added to housing stock since the beginning of 2021, housing remains one of the biggest social and economic challenges the country faces.

Since taking office the Government, has delivered meaningful progress while developing *Delivering Homes, Building Communities*. In 2025, the largest housing budget in the history of the State was secured. This was followed by an updated National Development Plan, committing unprecedented levels of investment in housing and critical infrastructure. To ensure the zoning of sufficient land for 300,000 homes, Government published the *First Revision to the National Planning Framework* and directed local authorities to update their housing growth requirements so their development plans reflect the homes now needed. To support increased delivery, Government expanded the role of the Land Development Agency and established the Housing Activation Office.

To improve viability, major reforms to the rental sector and new planning standards for apartments were announced. To support those experiencing homelessness, Government secured additional funding of €50 million for the Second Hand Social Housing Acquisitions Programme and committed to record levels of social and affordable delivery to support low and medium income families.

*Delivering Homes, Building Communities* aims to build on this recent progress to further accelerate the delivery of new homes, to deliver 300,000 by the end of 2030. To build the number of homes needed in this timeframe, an estimated €20 billion in development finance will be required each year. To reach this level of delivery, the State will continue to commit significant funds towards the provision of social and affordable homes. Government has committed in excess of €9 billion in funding for housing through the Exchequer, the Land Development Agency (LDA) and the Housing Finance Agency in 2026. The remaining required funding will need to come from investment by the private sector to support homeownership and a well-functioning private rental market.

Reaching our housing 300,000 target will only be achieved through the individual and collective effort of the key delivery partners. Local authorities, together with Approved Housing Bodies (AHBs), the Land Development Agency (LDA) and the construction sector, will be critical to delivering and enabling the delivery of the quantum of homes needed over the lifetime of the plan. Central government will provide the policy, regulatory and funding frameworks to support housing delivery.

## Delivering Homes, Building Communities

*Delivering Homes, Building Communities* is a wide-ranging strategy, encompassing two pillars: **Activating Supply** and **Supporting People**.

**Pillar 1** focuses on activating the supply of 300,000 homes. This will be achieved through activating more land, providing more housing-related infrastructure, securing more development finance for home building, addressing viability challenges particularly those seen in apartment delivery, increasing the adoption of Modern Methods of Construction, increasing the skills in the residential construction sector and working toward ending dereliction and vacancy.

**Pillar 2** details how Government will support people. It sets out a series of key actions that work towards ending homelessness, support affordability and address the housing needs of people as they progress through life. In partnership with local authorities, the LDA and AHBs, the Plan will address the needs of the most vulnerable in our communities, make buying and renting homes more affordable and support the development of villages, towns and cities across the country.

Under each pillar, *Delivering Homes, Building Communities* details four key priorities to activate supply and support people:

### To activate the supply of 300,000 homes, Government will:

- 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 Modern Methods of Construction in the residential construction sector.
- Work toward ending dereliction and vacancy.

### To support our people, Government will:

- Focus on ending homelessness, deliver homes for older people and 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 and make buying and renting homes more affordable.
- Invest in the built environment of towns, villages and cities across the country to enhance community well-being.

Each priority contains a suite of actions building on progress to date. The implementation of each action will be led by a named Government department, State Agency or other body. Progress on the implementation of these actions will be regularly monitored and reviewed by the Cabinet Committee on Housing, ensuring effective oversight, accountability, and the timely delivery of all actions. Effective monitoring of progress must be supported by reliable quantitative metrics. A summary of each priority, its main challenges and key actions is set out below.

## Activating Supply

If 300,000 new homes are to be delivered, Government needs to support the construction sector increase output. Activating housing supply is multifaceted, requiring a concerted effort across a number of policy areas. By activating land and infrastructure, facilitating inward investment, and boosting construction capacity and skills, and securing additional supply through bringing back more homes from vacant and derelict buildings, Government will enable the scaling up of the delivery of the homes now needed.

### Ensure a strong pipeline of zoned and serviced land is available.

Building 300,000 new homes requires a sufficient pipeline of available land. Government will take action across a range of areas to ensure suitable zoned land is available for housing development, and to provide a greater level of certainty in relation to the planning process and timelines. Key actions include zoning more land to support the delivery of 300,000 homes right across the country; fully implementing the Planning and Development Act 2024 to simplify and speed up the planning process; and accelerating the delivery of new urban communities, building on the successes in Clonburris and Adamstown.

Delivering infrastructure – such as water, wastewater, electricity capacity and roads – is essential to supporting new housing developments. By investing in infrastructure, Government will ensure that more land is shovel ready when needed, creating a conducive environment for housing development. Key actions include investing a total of €12.2 billion secured for the water sector; allocating €3.5 billion in equity funding to grid infrastructure between 2026 and 2030; introducing a €1 billion Infrastructure Investment Fund and fully embedding the Housing Activation Office to enhance collaboration and co-ordination across infrastructure providers.



Activating Supply



Activating Land, Delivering Infrastructure



## Create the conditions to attract the required investment.

Housing developments require significant levels of finance to fund their development. Over the lifetime of the Plan, Government will play a key role, not only as a direct provider of homes through its social and affordable housing delivery programmes but also in creating the conditions needed to attract inward domestic and international investment needed to build the 300,000 homes now needed. Key actions include investing record levels of Exchequer funding to support the delivery of 300,000 homes, including almost €20 billion for new social and affordable housing delivery and; capitalising the Land Development Agency with a further €2.5 billion to support their expanded role in the delivery of social and affordable homes.

Understanding the cost of residential construction of all types of homes is critical if 300,000 homes are to be built over the next 5 years. Reducing the cost of home building will help to ensure that new homes are affordable, built in the right locations and support compact growth principles. It is imperative that Government influence the cost of construction downwards, particularly for apartments and higher density homes. Key actions include reducing the VAT rate on apartments to 9% from 13.5%; providing an exemption from corporation tax for cost rental homes; and introducing an enhanced corporation tax deduction.



## Increase skills and support the adoption of Modern Methods of Construction in the residential construction sector.

The scale, quality, speed, efficiency and sustainability of the construction industry must be at the highest levels in order to meet national housing projections. Increasing skills and enabling wider adoption of Modern Methods of Construction (MMC) is a critical aspect to achieve this. MMC will support the delivery of high-quality housing with reduced delivery times and reduced costs. Key actions include: optimising the NSAI's Agrément Certification process to support new innovative construction products; doubling investment in the Built to Innovate programme to drive adoption of efficient construction practices and the use of MMC; using MMC in at least 25% of all new social and affordable homes built; introducing a Renewed Action Plan to Promote Careers in Construction; and introducing a new 5-year Action Plan for Apprenticeships.



## Work toward ending dereliction and vacancy.

Empty and neglected buildings are an eyesore, they undermine pride of place, encourage antisocial behaviour and impact on the local economy. They are a missed opportunity to provide homes and revitalise the communities where they are found. The re-use and regeneration of vacant and derelict properties in villages, towns and cities provide much needed housing and transforms and revitalises communities. Key actions include introducing a new derelict property tax, administered and collected by the Revenue Commissioners; bringing back a total of 20,000 homes into use, supported by the Vacant Property Refurbishment Grant; and a strengthened and extended Living City Initiative, now including all residential properties built before 1975.



## Supporting People

As Government continues to address the complexities in increasing the delivery of homes, it is imperative that supports are in place for those most impacted. This includes those experiencing, or at risk of homelessness, older and disabled populations, and the Traveller community. It is crucial Government supports individuals and families into secure and affordable homes. Addressing the root causes of homelessness, providing record levels social and affordable homes, to purchase or for those renting, increasing renter's protections and investing in our villages, towns and cities will help us achieve this aim.



## Focus on ending homelessness, deliver homes for older people and support social inclusion.

Homelessness is the single most pressing social issue that affects individuals and families in Ireland right now. Government is committed to preventing homelessness, providing immediate support to those in crisis, and facilitating long-term solutions. *Delivering Homes, Building Communities* is an integrated housing and homelessness plan that reaffirms the whole-of-Government approach to addressing the housing crisis. It will ensure that the funding and the strategies deployed to address housing and homelessness are fully aligned at all times. Key actions include providing dedicated capital funding of €100 million for the acquisition of second-hand properties to support the exit of families longest in homeless emergency accommodation; the development of a Child and Family action plan; providing for over 2,000 wraparound tenancies via the *Housing First* Programme; and ensuring that sufficient allocations of social housing are being made to reduce long-term family homelessness.

Government’s role in supporting populations with specific needs is a fundamental aspect of fostering an inclusive society. Among these populations, older people, disabled people and Travellers face many housing challenges and can require targeted assistance to support their well-being and full participation in community life. Such housing support empowers individuals and enriches communities, fostering an environment where diversity is celebrated, and every member can thrive. Key actions include: delivering of more suitable homes and choice for older people in private housing; implementing the National Housing Strategy for Disabled People 2022-2027 in conjunction with housing actions identified in the new National Human Rights Strategy for Disabled People 2025 - 2030; investing significantly increased levels of funding in the enhanced Housing Adaptation Grant for Older People and Disabled People Scheme; and continuing investment in high quality Traveller-specific accommodation.



**Deliver an average of 12,000 new social homes every year over the lifetime of the Plan.**

Social housing plays a crucial role in addressing housing inequality for low-income households. Government is committed to providing record levels of new social homes and to strengthening the management and maintenance of existing social housing so that more households have access to good quality homes. Key actions include introducing a new single stage approval for applicable social housing projects; expanding and streamlining the operation of the Land Acquisition Fund; financially incentivising local authorities to exceed annual ‘own build’ social housing targets; and ensuring the right mix of social homes is delivered by local authorities, AHBs and the LDA to meet the specific needs identified through strengthened Housing Delivery Action Plans.



**Promote homeownership, protect renters and make buying and renting homes more affordable.**

The undersupply of homes seen after 2008, combined with a rising population and inflationary pressures has resulted in higher prices for homes. To support those who are experiencing difficulty purchasing a home, Government has introduced a number of affordability schemes. Each scheme has provided tailored support to assist with a particular need, such as help with a deposit, or funding to bridge the gap between a mortgage and the cost of a first home.

Government is committed to building on these measures to support affordable homeownership. Key actions include; delivering an average of 15,000 affordable housing supports each year, under the Starter Homes Programme; expanding the role and remit of the Land Development Agency; and the continued support for homeownership through the Help to Buy Scheme and First Home Scheme.

The rental market is an important element of a well-functioning housing system. It has seen significant growth over the past number of years. The increase in demand for rental properties is to be expected given recent increases in the population and demand for housing. Government is establishing a more robust legal and policy framework to support increased investment in the rental market to increase supply and choice for renters and, over time, reduce market rents. Government is also committed to increasing protections for those living in the rental sector. Key actions include providing rent controls on a national basis; reforming the current system of Rent Pressure Zones to promote new investment in the rental market; introducing legislation to provide stronger protections for tenants; strengthening the regulation of the private rental sector by the Residential Tenancies Board; publishing a rent price register and increased regulation of the short-term letting sector.



**Invest in the built environment of towns, villages and cities across the country to enhance community well-being.**

The planned growth of rural and urban communities is essential to meet the needs of a changing society. A significant focus has been placed on enhancing the lives and wellbeing of those who make their homes in existing communities in our villages, towns and cities by addressing challenges such as population decline and economic stagnation. Key actions include: supporting small and medium sized builders to develop new mixed tenure communities on serviced sites in towns and villages; supporting affected communities through the implementation of Defective Concrete Block and Defective Apartment Remediation Schemes; publishing a National Planning Statement on rural housing; and providing the funding needed to advance the Town Centre First Model to ensure a high quality of life for those who live in rural towns.

## Conclusion

Achieving the objectives set out in *Delivering Homes, Building Communities* will require more than any single policy, department, or sector can deliver on its own. It demands a joined-up, long-term national effort – one that brings together central government, local authorities, housing bodies, the construction industry, community organisations, and the people of Ireland.

The scale of the challenge is clear. Meeting it means aligning our planning system, infrastructure delivery, and housing supply like never before. It means reforming how land is used, improving how homes are built, and ensuring that public and private investment is targeted where it is needed most.

*Delivering Homes, Building Communities* reflects that shared responsibility. It is built on the understanding that everyone has a role to play, whether in designing, funding, building, regulating, or living in the homes and communities of the future. By working together, across government, business, and society, a housing system that is fairer, faster, and more resilient will be created. Government will tackle homelessness head on and help build the homes that meet people's needs, reflect our values, and support the kind of Ireland we want to live in.



# Introduction

**Having a place to call home is one of the most basic and essential needs in life. A home should provide safety, stability, and dignity; where people can build their lives, raise their families, and connect with their communities.**

A well-functioning housing system is essential for a strong, inclusive, and sustainable country. It supports health, education, and well-being. It helps people to participate fully in society and the economy. When people can access affordable, secure housing, it reduces inequality, strengthens communities, and supports economic growth. A good housing system will help businesses attract workers, relieve pressure on public services, and support the growth of cities and towns in a balanced way.

Acknowledging that housing is one of the key issues of our time, Government recognises the need for an ambitious and achievable national housing plan to show how to address the current crisis. The Plan has considered the social aspects of housing and recognises the centrality of home and community to human dignity and quality of life. It acknowledges the central role that housing plays in nurturing socially sustainable and inclusive communities, and how appropriate housing throughout the life course can successfully affect individual outcomes in areas such as health and education.

The benefits of a good housing supply to enable economic activity is widely accepted. Providing housing is vital for a thriving economy. It enhances Ireland's competitiveness and supports social mobility so that communities continue to flourish.

Therefore, *Delivering Homes, Building Communities* takes a whole-of-Government view to unlock the current barriers affecting the provision of essential housing across the country. It adopts a targeted, joined up, cross-departmental approach aimed at activating supply by providing the infrastructure required to create sustainable housing of the right type for the people of Ireland, when and where it is needed.

# Housing Policy: Core Principles

## In implementing *Delivering Homes, Building Communities*, Government:



Affirms that housing is the number one priority for all arms of Government, including local government.



Recognises the need to ensure access for everybody to good quality, affordable and secure housing within vibrant communities, suitable to individual needs as they move through their life.



Affirms that homelessness is unacceptable and accepts that the solution lies in supplying more homes and supports to tackle its root causes.



Recognises that promoting homeownership is a key objective and pledges to provide targeted homeownership supports.



Commits to building unprecedented levels of social homes and prioritising those who need the most help.



Believes that homes should not be allowed to lie empty and derelict while housing need is so critical.



Commits to the highest ever investment of the State's resources towards both building more homes and building more infrastructure to support the development of those homes.



Will work with Local Authorities, the Land Development Agency, Approved Housing Bodies and the private sector to drive delivery.



Understands that a stable domestic policy environment is crucial to attract the inward investment needed to achieve our supply goals.



Expects that all people and organisations, whether public or private, will play their part in tackling the housing crisis.

## Housing in Context

The current housing crisis has arisen over many years, with many countries experiencing housing shortages and affordability issues. Understanding both the global and Irish context has been critical to the development of *Delivering Homes, Building Communities* and its priorities.

After 2008, housing output collapsed and remained low throughout much of the 2010s while Ireland’s population has grown rapidly by nearly one million people<sup>1</sup>, driven by both natural growth and inward migration.

The mismatch between housing supply and demand has created deep pressures in the housing system, particularly in urban areas and regional growth centres, driving higher house prices, rents and homelessness.

At the same time, construction costs have gone up, mainly due to international events and conflicts, such as the war in Ukraine. Materials like steel, concrete, and timber have become more expensive globally, interest rates have risen and there is a shortage of skilled construction workers.

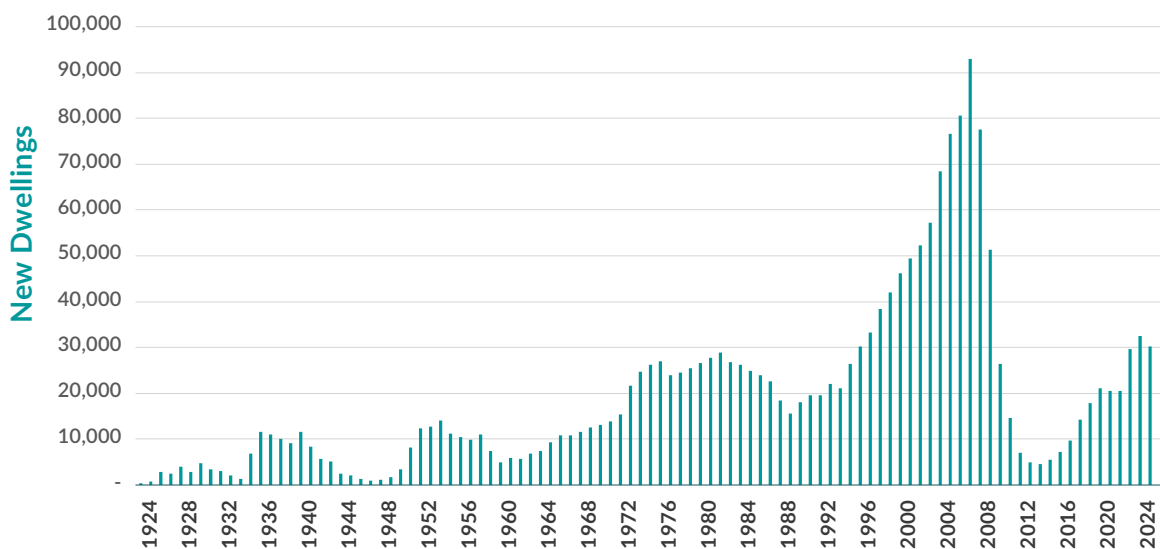
Homebuilding now operates to higher standards for safety, sustainability, and energy efficiency purposes. These are necessary and positive changes, but they can influence increases in building costs.

The planning process can be delayed or impeded by appeals or uncertainty about the timing of planning decisions. There is also a finite supply of appropriately zoned land that is ready to build on, while land that is available is often expensive.

Housing cannot be delivered in isolation. It depends on access to infrastructure such as water and wastewater networks, roads and public transport, the energy grid and social services. For many years, capital investment in such infrastructure was significantly reduced, particularly after the economic crisis.

Figure 1

### 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.

1 The Central Statistics Office (CSO) estimated Ireland’s population to be 4,485,100 people in April 2008 and 5,458,600 people in April 2025, an increase of 973,500 people. Central Statistics Office (2025) *Population Estimates (Persons in April)*, Available at: <https://data.cso.ie/table/PEA01>

While investment has increased in recent years, the legacy of underdevelopment means that large parts of the country – including some rapidly growing areas – lack the physical and social infrastructure needed to support new homes and thriving communities. This can lead to delays or limitations on housing development, even where there is strong demand.

### Housing for All

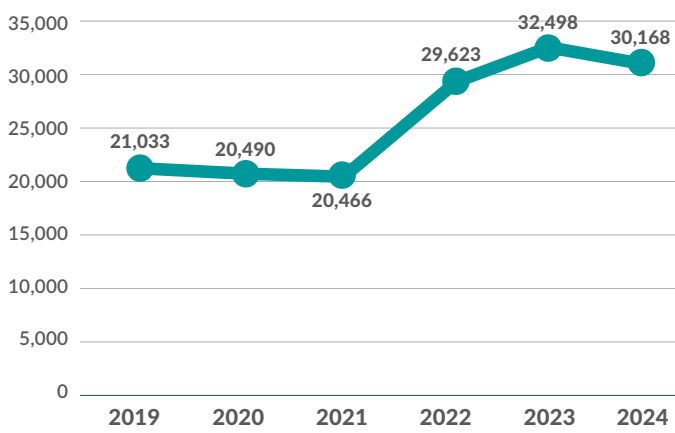
Government’s previous housing plan, *Housing for All*, marked a major shift in how Ireland approached housing policy. It recognised the scale of the housing crisis and set out a clear vision for increased public investment, stronger State involvement, and improved affordability across the housing system.

Since its launch in 2021, *Housing for All*, has delivered meaningful progress. Housing supply has increased significantly, with over 137,000 homes built since the beginning of 2021. Delivery for 2022, 2023 and 2024 exceeded the targets set in the *Housing for All* plan by more than 5,200 homes for that period, and amounted to a 49% increase on delivery on the preceding three years as shown in Figure 2.

Over the same period, State investment in housing also reached record levels, with over €23 billion allocated to new-build social housing, and the launch of new schemes to help people buy or rent affordably. Additionally, social and affordable housing delivery has ramped up, with thousands of new homes provided through local authorities, AHBs, the LDA and cost-rental schemes.

Figure 2

### New Dwelling Completions 2019-2024



Land and planning reforms have been advanced, including the *First Revision to the National Planning Framework (NPF)*, and the reform of An Bord Pleanála (now An Coimisiún Pleanála). Following a root and branch review of planning legislation, the Planning and Development Act 2024 was enacted, which will completely transform the planning process.

### The Housing Commission

A key commitment under *Housing for All* was to establish the Housing Commission. It was tasked with considering housing policy post-2030, including issues like tenure, standards, sustainability, and quality-of-life in the provision of housing.



The *Housing Commission Report*<sup>2</sup> was published in May 2024 providing a suite of recommendations across a number of areas to deal with the challenges faced in the housing sector. These areas include meeting Ireland’s housing requirements, delivering a sustainable housing supply, the cost and quality of housing, the capacity of the construction sector, the rental sector, affordability, social housing, rural housing and sustainable communities.

Many of these are concerned with addressing systemic issues, which the Commission viewed as necessary in designing a more sustainable housing system that will benefit Irish society for generations to come. *Delivering Homes, Building Communities* was informed by the Commission’s report and the actions in the plan take forward a range of the Commission’s recommendations which can be progressed within the lifetime of this plan in many areas.

Furthermore, the *Housing Commission Report* will continue to inform longer-term reform of the housing system over the next decade. The Department of Housing, Local Government and Heritage will develop an ongoing programme of strategic reform that will progress alongside the actions in the Plan.

The achievements under *Housing for All*, coupled with the work of the Housing Commission have created a strong foundation for future progress. While significant progress has been made, the housing challenge has continued to evolve; demand continues to rise, costs remain high, and many people are still unable to access housing. Government’s urgent priority is to increase supply and keep pace with the housing needs of our society.

2 Housing Commission (May 2024), *Report, Housing Commission* Available at: <https://assets.gov.ie/static/documents/housing-commission-report.pdf>

# Progress under Housing for All



Since 2021 unless otherwise stated.

3 Central Statistics Office (October 2025) *New Dwelling Completions Q3 2025*, Available at: <https://data.cso.ie/table/NDQ01>

4 Revenue (September 2025) *Help To Buy (HTB) Incentive Statistics 30 September 2025*, Available at: <https://www.revenue.ie/en/corporate/documents/statistics/tax-expenditures/help-to-buy-stats.pdf>

5 Banking & Payments Federation Ireland (BPF) (July 2025) *BPF Mortgage Drawdowns Q2 2025*, Available at: <https://bpf.ie/wp-content/uploads/2025/07/BPF-Mortgage-Drawdowns-time-series-Q2-2025.xlsx>

6 Geo Directory (2025), *Residential Buildings Report Q2 2025*, Available at: <https://www.geodirectory.ie/knowledge-centre/reports-blogs/over-33,000-new-residential-address-points-recorded-over-past-twelve-months-while-national-vacancy-r>

7 First Home Scheme (September 2025) *Quarterly Update Q3 2025*, Available at: <https://www.firsthomescheme.ie/media/hdk-fue5i/fhs-q3-2025.pdf>

8 Central Statistics Office (August 2025) *Labour Force Survey Q2 2025*, Available at: <https://data.cso.ie/table/QLF03>

# Housing Progress 2025

The Government has continued to bring forward measures to further boost the delivery of homes

<b>February 2025</b>	<ul style="list-style-type: none"> <li>• €168 million additional funding for 849 new Cost Rental Homes</li> </ul>
<b>March 2025</b>	<ul style="list-style-type: none"> <li>• €265 million additional funding announced for acquisitions</li> <li>• Implementation Plan for the Planning &amp; Development Act 2024 published</li> <li>• €436 million additional funding for social homes</li> </ul>
<b>April 2025</b>	<ul style="list-style-type: none"> <li>• The First Revision to the National Planning Framework approved</li> <li>• Government agreed to establish the Housing Activation Office</li> </ul>
<b>May 2025</b>	<ul style="list-style-type: none"> <li>• €117 million Housing Adaptation Grant funding announced</li> <li>• First Home Scheme extended with additional funding of €30 million</li> </ul>
<b>June 2025</b>	<ul style="list-style-type: none"> <li>• €23 million funding approved to upgrade social housing stock</li> <li>• Major reforms to the rental sector announced</li> <li>• Decision made to expand role and remit of the Land Development Agency</li> <li>• An Coimisiún Pleanála launched</li> <li>• Local authority social housing delivery tables published</li> <li>• Establishment of Infrastructure Division in Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation</li> </ul>
<b>July 2025</b>	<ul style="list-style-type: none"> <li>• €74 million investment in rural water services</li> <li>• A new simplified and standardised process for the delivery of social housing</li> <li>• New Planning Design Standards for Apartments to improve viability</li> <li>• New planning guidelines to facilitate additional zoning in support of accelerated housing delivery</li> <li>• Almost €40.5 billion secured for the Department of Housing, Local Government and Heritage, including Uisce Éireann under the updated National Development Plan</li> </ul>
<b>August 2025</b>	<ul style="list-style-type: none"> <li>• Commencement of the Planning and Development (Amendments) Act 2025</li> </ul>
<b>September 2025</b>	<ul style="list-style-type: none"> <li>• €50 million additional housing acquisitions funding targeted at removing families from long term emergency accommodation</li> </ul>
<b>October 2025</b>	<ul style="list-style-type: none"> <li>• Budget 2026 announced, over €9 billion capital funding through the Exchequer, the Land Development Agency and the Housing Finance Agency</li> </ul>

The supply of new homes is increasing. The latest data shows that 24,325 new dwellings were completed, in the first nine months of 2025, a 13% increase on the same period in 2024. In the year ending September 2025, the highest rolling 12-month figure since records began in 2011 was noted.

The delivery of social and affordable housing continues to gain momentum. The latest data shows strong growth and robust pipelines.

New-build social housing was up 54% in the first half of 2025 compared with the same period in 2024, in addition 3,900 affordable supports were delivered in the first half of 2025. The pipeline is also strong with nearly 27,000 social homes in design or construction.

This supply follows on from the strong increase in commencement notices received in 2023 and 2024 with notices lodged in that period for almost 102,000 homes.

## Shared Challenges and Concerns across the European Union

The lack of adequate and affordable housing, and the need to address it at EU level, has emerged as a concern across the European Union. In the period between 2010 and 2024, house prices increased by 55.4% on average across Europe, while rents increased by an average of 26.7%<sup>9</sup>. The largest increases were seen in capital cities, urban areas where employment opportunities are concentrated and popular tourist destinations.

A clear demonstration of the importance of addressing this crisis at EU level was the appointment, for the first time, of an EU Commissioner for Energy and Housing in December 2024. Additionally, the Commission established the first ever Housing Task Force to develop and implement a European Affordable Housing Plan which is due to be published by the end of 2025.

One of the Plan's aims is the creation of a Pan-European Investment Platform for Affordable and Sustainable Housing, with an overall objective to provide a single framework to support investment in affordable and sustainable housing. Work on the Platform is ongoing within the Commission, in close dialogue with partners such as the European Investment Bank, who Ireland has been working with for some time to fund social and affordable housing through the Housing Finance Agency. Other partners include national and regional promotional banks and international financial institutions, all of which have expressed strong interest in supporting the initiative.

In addition, the Commission is also developing a European Strategy for Housing Construction. It aims to boost housing supply and affordability by improving productivity and competitiveness in the construction sector through regulatory reform, investment, and innovation. Key actions will include streamlining permitting, reducing red tape, and encouraging modern methods like offsite construction to speed up delivery and improve quality. The strategy will also focus on financing, skilled labour, utilising existing buildings through renovation and retrofitting, and ensuring new construction is affordable and sustainable. The Strategy is expected to be published in early 2026.

## Meeting Housing Demand

*Delivering Homes, Building Communities* builds on the momentum achieved under *Housing for All*, and the work of the Housing Commission. Increasing long-term overall housing supply, coupled with ensuring targeted supports for those who are most affected, is critical to addressing the root causes of the housing crisis in the immediate future.

The Plan is aligned with the *First Revision to the National Planning Framework (NPF)*, published in April 2025, and to the updated Economic and Social Research (ESRI) Institute research that projects the population of Ireland will increase to approximately 5.74 million by 2031.

Informed by the ESRI research, the *NPF*, the work of the Housing Commission and more recent research by the Department of Finance<sup>10</sup>, Government understands the very high need and demand for housing and the increased growth projections from all stakeholders. While supply increased by more than 137,000 homes since the beginning of 2021, the changes in population and future population projections mean that the pace of housing delivery must accelerate in the coming years. However, meeting that need for housing is dependent on the factors that affect housing production, including land, labour, capital, the small-scale nature of our construction sector companies and the lead-in time for the development of housing.

There is no upper limit to the amount of housing that Government wants to see delivered over the lifetime of this Plan, but a realistic target has been set in the *Programme for Government* of a minimum of 300,000 new homes. This will have a meaningful impact on the housing market.

Given the current conditions in the housing market and the recent changes focusing on planning, infrastructure and regulatory reform, coupled with the suite of changes set out in this Plan, it is anticipated that the market will move to a rapid activity phase over the next two years. As a cornerstone to this overall delivery, the plan seeks to facilitate:

Delivery of 300,000 homes over the lifetime of the Plan which will include record levels of new social homes, an ambitious nationwide Starter Homes Programme and the provision of additional delivery in the areas of Purpose Built Student Accommodation (PBSA) and vacant and derelict properties brought back into use.

9 Eurofound (October 2025), *Housing affordability: Approaches to measurement and key data insights* - Background paper. Available at: <https://www.eurofound.europa.eu/en/publications/all/housing-affordability-approaches-to-measurement-and-key-data-in-sights-background-paper>

10 Department of Finance, (September 2025), *Future Forty, Ireland's Demographic Outlook* Available at: [https://assets.gov.ie/static/documents/fcba0a03/DFIN\\_Demographics\\_Paper\\_-\\_Online\\_Version.pdf](https://assets.gov.ie/static/documents/fcba0a03/DFIN_Demographics_Paper_-_Online_Version.pdf)

This is ambitious and requires all delivery partners – including local authorities, Approved Housing Bodies and the Land Development Agency – to continue to play a central role in delivering these homes over the coming years.

This trajectory is consistent with the anticipated scale and spatial pattern of growth provided for in the revised *National Planning Framework*; the overarching policy and planning framework for the social, economic and cultural development of Ireland to 2040.

## Driving Delivery with Key Partners

Reaching our housing projections will only be achieved through the individual and collective effort of the key delivery partners. In this respect, local authorities, together with Approved Housing Bodies (AHBs), the Land Development Agency (LDA) and the construction sector, will be critical to delivering and enabling the delivery of the quantum of homes needed over the lifetime of the plan.

### Local Authorities – Planning, Enabling and Driving Delivery

While central government provides the policy, regulatory and funding frameworks to support housing delivery, local authorities are central to on-the-ground delivery of housing, both private and public.

#### Strategic focus

Local authorities are responsible for setting housing strategy through their respective development plans, creating neighbourhoods and communities of all tenures – places that are great to live in for everyone by:

- balancing local requirements with national and regional policy objectives;
- building an understanding of local housing needs; and

- planning and guiding delivery to secure the level of housing needed to meet the scale and nature of demand over the lifetime of those plans.

Local authorities must:

- through their development plans, ensure that sufficient zoned land will be available over the lifetime of the plan;
- that the servicing of this land is planned for and brought forward to deliver an adequate level of housing where and when it is needed;
- identify and address barriers to delivery in order to help accelerate housing supply;
- work proactively with other public sector stakeholders and infrastructure providers to ensure the development sector delivers the housing required;
- take a proactive approach in ensuring planning permissions are activated;
- ensure that an adequate pipeline of residential permissions are in place; and
- ensure that the housing deemed necessary to meet the needs identified in their Housing Strategies is delivered.

### Key role in managing social and affordable delivery

Local authorities are also the key drivers of the Government response to meeting social and affordable housing need. They must plan and secure new housing delivery with the development sector, the LDA, AHBs and other housing providers.

To put *Delivering Homes, Building Communities* into action at a local level each local authority will prepare a Housing Delivery Action Plan, reflecting local need identified within the Housing Needs and Demand Assessment Framework, setting out how to increase new-build social housing, implement the Starter Home Programme, and ensure the right mix of homes to respond to local need and priorities, including homelessness.



Irish Council  
for Social Housing

Land is a critical success factor. Local authorities must ensure they have a sufficient land bank and pipeline to support the delivery of social and affordable housing. The Land Acquisition Fund will be expanded and streamlined to provide local authorities with the financing required to acquire the land and build the pipeline of supply commensurate with the scale of delivery required.

Local authorities will be further empowered to deliver through a streamlining of approval processes and through embracing the design and build methodology which is demonstrating significant time savings on recently completed projects.

Those that exceed their annual new-build social housing targets will have the opportunity to access a dedicated capital fund for community and place making initiatives, with an important role for elected members in how this funding is directed. To strengthen focus and prioritisation of housing within their broad mandate, they will be further supported to establish and resource ring-fenced teams to focus exclusively on new build social and affordable housing.

Regular data publication — on a quarterly and annual basis — will support transparency, shared learning, and continuous improvement, recognising strong performance and identifying areas where new approaches or energy may be needed.

### Enabling the Sector

The scale of housing demand amplifies the importance of the local authority role in addressing our housing challenges. The local government system's capacity to address the challenge must be adequately supported.

Roadblocks to delivery must be removed to support activation of land at scale. The Housing Activation Office will be critical in this regard. At the same time, Urban Development Zones will facilitate a robust plan-led approach to development and infrastructure provision and support housing delivery at scale, with local authorities helping identify potential areas for designation.

The updated National Development Plan will provide the largest ever housing capital budget for local authorities to support the delivery of housing. This funding is also supported by record levels of funding for the LDA and the Housing Finance Agency (HFA) as well as support across Government departments and agencies for the residential infrastructure required to support the ambition.

## Land Development Agency

The LDA is now one of Ireland's largest housing producers, delivering major new infill developments and large-scale settlements for thousands of new homes. The Agency is actively developing housing on State lands and market acquired lands and working in partnership with local authorities to develop large-scale mixed tenure schemes of affordable and social housing on local authority sites. It also partners with the residential development sector to activate and deliver stalled, planning approved housing development on private lands (Project Tosaigh) and undertakes strategic land assembly for activation.

Under *Delivering Homes, Building Communities*, the LDA's role is now being expanded to include:

- delivery across a wider geographical area;
- acquiring more private and state land;
- investing in infrastructure delivery to unlock additional homes;
- playing a fundamental role in the Starter Homes Programme;
- working in partnership to deliver more homes across all tenures, including social and private;
- backing more Small and Medium Enterprise housing developers; and
- supporting planning and delivery of new communities.

Increased funding will be required to deliver this expanded remit and Government is committed to providing additional equity funding of €2.5 billion to the LDA, giving it a total of €8.75 billion capital agreed. The LDA will extend the impact of this funding by sourcing external finance to support its objectives.

The LDA has developed specialist expertise in the lifecycle of home delivery, from land activation to master planning to apartment design and delivery. This operational capability has taken some years to develop, and it is the first time in many decades that the State has had direct housing construction capability at any scale. Looking to the future, the flexibility inherent in the LDA platform will provide the Government with considerable capability as they seek to deliver on increased housing delivery.

## Approved Housing Bodies

AHBs are non-profit housing associations that complement local authority social and affordable home delivery, helping address acute housing needs, including for many of the most vulnerable groups. Their contribution has accounted for a very significant level of the State's new build social and affordable cost-rental housing delivery over the last number of years; amounting to approximately 50% of that delivery over the past four years.

Many AHBs have developed significant housing delivery and management capabilities, capacity and expertise over the past decade, and currently maintain a stock of 70,000 or so homes. They are well positioned to continue to support delivery for those most in need in the coming years.

The report of the AHB Strategic Forum, published in November 2025, presents a comprehensive policy development reform roadmap to enhance the positive impact of AHBs, address sectoral challenges and support the transformation towards a more resilient, effective and efficient sector. The recommendations are based on extensive sectoral engagement, analysis and benchmarking of best practice in peer jurisdictions.

The Approved Housing Bodies Regulatory Authority (AHBRA) was established in 2021 reflecting the systemic importance of AHBs and to help safeguard housing assets provided or managed by such bodies, many of which were fully Exchequer funded. AHBRA's regulatory programme has supported increasing standards, driving confidence in the sector and support for its continued role as an important delivery partner.

Government commitment to strengthening AHB capacity, delivery and specialism to increase delivery is a critical success factor. To this end, the sector will be supported to organise so it can deliver at scale.

This includes, among other things, supporting a restructuring and consolidation of the sector, addressing legacy impediments, debt and cost/income constraints that might impede delivery, and providing greater clarity through Housing Delivery Action Plans of the required social and affordable delivery by AHBs to meet identified requirement.

These measures will underpin confidence within the sector to invest in the organisational changes, and capacity and capability development required to secure a resilient and sustainable sector capable of delivering and operating at scale.

## Private Sector

An estimated €20 billion<sup>11</sup> in development finance will be required to support delivery of the homes needed each year. To reach this level of delivery the State will continue to commit significant funds towards the provision of social and affordable housing under this Plan. However, the significant majority of the required funding will come from investment by the private sector to support homeownership and a well-functioning private rental market.


*Delivering Homes, Building Communities* presents a renewed environment for private sector investment and development to deliver more homes. This includes the provision of more zoned land, timely servicing of land and increased infrastructural capacity, a reformed planning system, measures to address the viability challenge and improve access to finance and leveraging Government resources to support the homebuilding sector. Taken together, this will create the conditions for the required expansion in private sector activity to complement the State's contribution.

Finally, a coordinated approach to delivering sustainable communities is particularly important in large scale mixed tenure developments where Government investment in affordable and social housing as well as infrastructure is also balanced against the private sector in producing more output, more efficiently and at scale. This allows for the right blend of investment across the public and private housing spheres.


11 Report on the Availability, Composition and Flow of Finance for Residential Development (June 2024). <https://www.gov.ie/en/department-of-finance/publications/report-on-the-availability-composition-and-flow-of-finance-for-residential-development/>

# Funding Committed to Drive Delivery

Under *Delivering Homes, Building Communities*, Government is prioritising record levels of investment.



**€102 billion**  
investment in critical infrastructure




**€3.5 billion**  
investment in the electricity grid



**€8.75 billion**  
capital agreed for the Land Development Agency



**€12.2 billion**  
investment in the water and wastewater services



**€1 billion**  
Infrastructure Fund to address blockages to activate housing delivery




**€3.5 billion**  
for transport projects to unlock housing across 5 cities



Projected investment of  
**€2 billion**  
by Housing Finance Agency in 2026



An additional  
**€200 million**  
committed to Home Building Finance Ireland



**9%**  
VAT Rate for apartments, expected savings in the range €15,000 to €25,000 per apartment<sup>12</sup>

Urban Regeneration and Development Fund (URDF)  
Extended by  
**€500 million**

Ireland Strategic Investment Fund (ISIF)  
**€400 million**  
investment programme for homebuilding





Up to  
**€300,000**  
Tax rebate via the Living City Initiative



**€20 billion**  
investment for social and affordable homes



**€100 million**  
funding for home acquisitions for families experiencing homelessness



**€563 million**  
to support homelessness services in 2026

<sup>12</sup> Range based on average sales price of new apartments from January to August 2025 from the CSO Residential Property Price Index statistics



# Delivering Homes, Building Communities

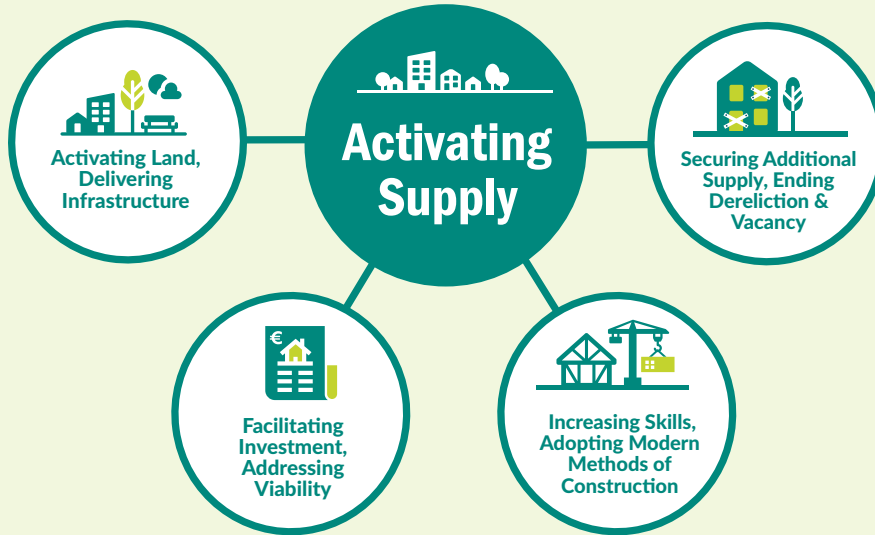
A home is where people build and plan their lives, raise their families, and connect with their communities. Government recognises that having a place to call home is one of the most basic and important needs in life, and that it can provide safety, stability, and dignity.

*Delivering Homes, Building Communities* is informed by the Government's Housing Policy Core Principles and encompasses two pillars: **Activating Supply** and **Supporting People**.



# Pillar 1 Activating Supply

Pillar 1 focuses on activating the supply of 300,000 homes. It reflects an all-of-Government approach to achieve this ambitious goal. Government has developed a suite of actions to activate land, provide housing-related infrastructure, secure investment, address viability, increase skills in the residential construction sector and work towards ending dereliction and vacancy.



# Pillar 2 Supporting People

Pillar 2 details how Government will support people. It sets out a series of key actions that work towards ending homelessness, support affordability and address the housing needs of people as they progress through life. In partnership with local authorities, the Land Development Agency and Approved Housing Bodies, the Plan will address the needs of the most vulnerable in our communities, make buying and renting homes more affordable and support the development of villages, towns and cities across the country.





## Delivering Homes, Building Communities:

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# 8 Priorities

### To activate the supply of 300,000 homes, Government will:

- 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 Modern Methods of Construction in the residential construction sector.
- Work towards ending dereliction and vacancy.

### To support our people, Government will:

- Focus on ending homelessness, deliver homes for older people and 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 and make buying and renting homes more affordable.
- Invest in the built environment of towns, villages and cities across the country to enhance community well-being.

# Pillar 1: Activating Supply



# 1

# Activating Land, Delivering Infrastructure

## Priority

**Ensure a strong pipeline of zoned and serviced land is available to support the delivery of 300,000 homes.**

Building 300,000 new homes, requires a sufficient pipeline of available land. Government will take action across a range of areas to ensure a sufficient pipeline of suitable zoned land is available for housing development, and to provide a greater level of certainty in relation to the planning process and timelines.

Aligned to this, Government will ensure that new homes are built in the right locations, with the necessary services and community facilities in place, in keeping with our climate action goals, and the wider spatial growth of the State. The scale of delivery will require both the expansion of existing settlements and the creation of new sustainable communities.

## Key Enablers

### 1.1 Zoning Sufficient Land

Originally published in 2018, the *National Planning Framework (NPF)* is the long-term strategy for the sustainable development of Ireland to 2040. Its objective is to secure balanced regional development and sustainable compact growth for all future development in Ireland.

In 2023, the process of undertaking the *First Revision to the NPF*<sup>13</sup> commenced, and the revision process was finalised in April 2025. As part of this process, recent and future population change was analysed. The findings suggest that Ireland will continue to experience growth in population over the next decade. This analysis forms the basis for our ambitious national housing projections, which aim to ensure that new housing supply meets new demand and existing need, creating a sustainable future for housing in Ireland.

### Housing Growth Requirements

Ministerial Guidelines issued under the Planning and Development Act in July 2025 outlined updated *Housing Growth Requirements* for each local authority. This means that local authorities must ensure that the relevant share of the national projections are reflected in their city and county development plans, so that a consistent and strategic plan-led approach is taken across the 31 local authorities. This work, already underway, will continue to result in a significant increase in the amount of zoned land available for housing development, see Figure 3 below.

Figure 3



13 Department of Housing, Local Government and Heritage; Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (April 2025), *National Planning Framework First Revision*, Available at: <https://cdn.npf.ie/wp-content/uploads/National-Planning-Framework-First-Revision-April-2025-1.pdf>

## 1.2 Activating Land

The extent of population and economic growth in recent years is placing pressure on infrastructural services, including those needed to support housing delivery. The activation of land for new housing development at scale will require investment in housing related infrastructure. The State has a key role to play in removing constraints on housing development through the delivery of critical enabling infrastructure. Government will prioritise the activation of land for housing and is committed to:

- providing additional funding for utility and infrastructure providers;
- ensuring a clear, consistent, certain planning system;
- improving alignment between transport, infrastructure and housing;
- removing blockages and aligning all delivery partners;
- enforcing the Residential Zoned Land Tax; and
- strengthening the use of Compulsory Purchase Orders

## 1.3 Supporting Utility Providers

Government is committed to increasing investment in the provision of critical infrastructure, particularly the electricity grid via EirGrid, and ESB Networks and water and wastewater capacity via Uisce Éireann, to ensure that more new homes can be built. Government will also bring efficiencies to infrastructure development by reforming structures, identifying and tackling barriers, and supporting delivery agencies involved in infrastructure development.

Government's work to accelerate infrastructure, supported by an independent Taskforce chaired by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, will shortly publish an Action Plan to address barriers to infrastructure delivery. The actions detailed in the report will improve the delivery of essential infrastructure to support the delivery of housing. It will ensure that the significantly increased investment detailed in the updated *National Development Plan* will be complemented by speedier deployment and delivery.

### EirGrid and ESB Networks

Each new home constructed today requires roughly double the electrical capacity as those built before 2019. This increased reliance on electricity, combined with climate change impacts such as extreme weather events, are driving the need to enhance the reliability and resilience of the network. In the coming years, the electricity networks must be expanded and reinforced to support the delivery of 300,000 homes.

Knowing where and when new demand for electrical connections will materialise on the network is essential in planning the appropriate phasing of network reinforcements over the period to 2040. Local authorities are now tasked with providing clear indications of infrastructure priorities – ranked by urgency and scale – across sectors including energy, transport, water, and communications.

The updated *National Development Plan* includes provision for significant investment in electrical infrastructure by Government to meet this demand, with €3.5 billion in equity funding allocated directly to grid infrastructure to 2030. This funding will enable the EirGrid and ESB Networks to raise significant additional funds in the international capital markets to fund their respective capital expenditure programmes over the coming years.



## Uisce Éireann

The updated *National Development Plan* has secured record levels of investment of €12.2 billion for the water sector, of which €11.7 billion will be invested by Uisce Éireann to support the delivery of key strategic projects in our cities and regions. This will support the additional water services capacity required for the new housing projections while prioritising public health and safeguarding the environment.

The private sector will play an important part in developing water services infrastructure in conjunction with the provision of new housing. The existing arrangements, whereby developers can lay water pipes using Uisce Éireann accredited contractors, has already proven very successful.

There are several instances where developers have reached agreement with Uisce Éireann to put in place temporary pre-treatment facilities that discharge to the existing public sewer network. This enables temporary service provision while system upgrades are completed, expanding capacity on a sustained basis.

Government will bring forward measures for developers to deliver new standalone wastewater treatment plants to bolster the service provided by Uisce Éireann. The development of these proposals are at an advanced stage. The introduction of any such proposal would unlock additional housing supply. It will require regulatory reform relating to the granting of discharge authorisations. Arrangements will be established for the transfer of infrastructure to Uisce Éireann for operation and maintenance thereafter.

## Uisce Éireann – supporting the delivery of new housing



In May 2025 the new €139 million Arklow Wastewater Treatment Plant in County Wicklow was officially opened. This major strategic infrastructure development is one of the largest wastewater treatment plants in the country.

The plant's primary purpose is to protect the environment by preventing the discharge of wastewater into the River Avoca. Over the period from planning through to construction and delivery, the population of this area of the country expanded significantly.

With greater social and economic activity in the region, came new homes, businesses, and facilities all of which require new connections to wastewater networks.

The construction methods and innovative architectural techniques used in the development has resulted in a new award winning wastewater plant, to support the population of 24,000 and which has the potential to expand to support a population of 36,000. The new wastewater treatment plant is facilitating the development of new homes, in the area where demand is high and where future growth is planned.



### 1.4 The Housing Activation Office

The establishment of the Housing Activation Office (HAO) is a key *Programme for Government* commitment, critical to accelerating homebuilding by removing infrastructure delays. Significant progress has been made on establishing the Office, with senior specialists from Uisce Éireann, ESB Networks, the National Transport Authority, Transport Infrastructure Ireland and the local government sector now in place. In addition, senior staff from the Department of Housing, local Government and Heritage are assigned to the Office, including staff with expertise in Planning, Project and Programme Management. The appointment of a Head of the HAO at the appropriate level is also being progressed.

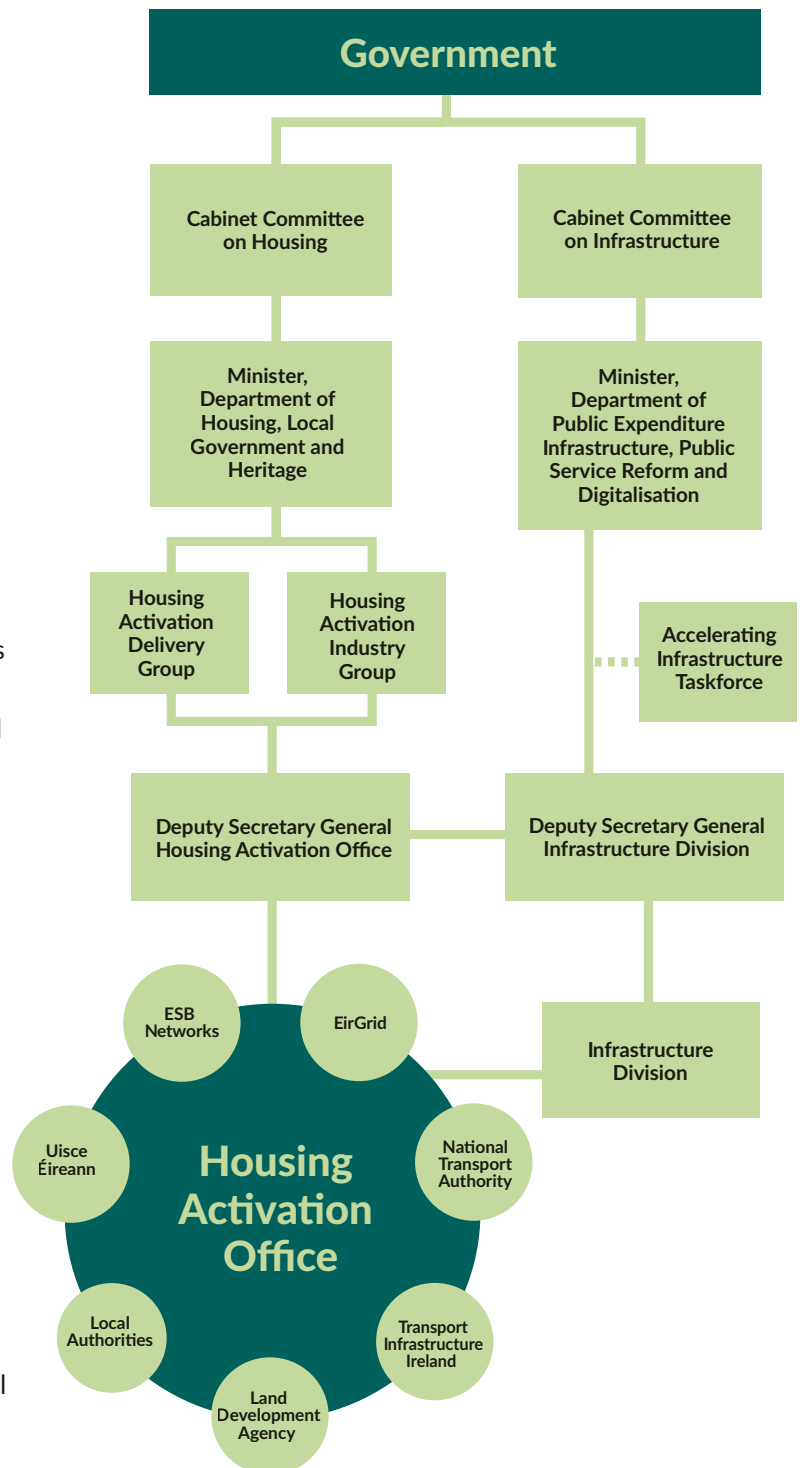
The HAO has begun to engage with and align stakeholders, including local authorities, utility and infrastructure providers, and industry to ensure that infrastructure blockages are addressed in a coordinated way. This includes direct engagement with the 31 city and county councils to get a clear understanding of the infrastructure barriers that need to be unlocked to accelerate housing development in settlements across each area.

The HAO is focused on the infrastructure needed at a local level to support housing delivery on multiple sites focusing on larger settlements, and on lands with the capacity to deliver housing at scale in the short to medium term. It will work alongside the Urban Regeneration and Development Fund (URDF), which will continue to provide broader public investment, including in social and community facilities to support regeneration and the development of sustainable communities.

For the HAO to succeed, it is imperative that funding is available to unlock the delivery of key infrastructure projects. The new €1 billion Infrastructure Investment Fund will help to de-risk the development of sites in towns and cities to maximise their potential opportunities. The Departments and agencies that are engaged in infrastructure development will remain responsible for the timely and effective delivery of their infrastructure priorities under their capital expenditure plans. The HAO will supplement this with funding to unblock infrastructure delays for infrastructure projects that are not covered by capital investment plans, thus enabling the delivery of essential infrastructure.

The fund will also support infrastructure planning and delivery for new sustainable communities, allowing for the continuation and expansion of regeneration projects in key towns and cities through URDF investments.

## Housing Activation Office Aligning Delivery



## Planned Investment

It is critical that stakeholders work together to plan investment in the areas identified for growth to support the step-change needed in housing delivery. At a local level, this includes coordination in the water, energy and transport sectors. While Government cannot remove all of the current constraints, it can play an important role in engaging with, and aligning a range of stakeholders, including local authorities, infrastructure providers, industry and others.

The Minister for Housing, Local Government and Heritage, has convened a *Housing Activation Delivery Group* to develop a coordinated programme of public infrastructure investment. The Minister has also convened a *Housing Activation Industry Group*, to facilitate regular structured engagement with industry representative bodies.

The establishment of the Housing Activation Office is a major step in providing the coordination needed to activate more land at a local level. Government is taking this action to ensure that a greater proportion of the lands identified for housing through the planning system can be activated, than is currently the case. The Housing Activation Office will play a key enabling function in this context.

## 1.5 The Planning and Development Act 2024

The commencement of the Planning and Development Act 2024 will be important in activating available land for housing delivery. For the first time, statutory timelines will apply to all consenting processes, providing certainty for applicants, communities, and the development sector.

A stronger alignment between national and local policy, clearer and more consistent guidance, and longer-term ten-year local authority plans will ensure a more coordinated and strategic approach.

New tools such as Urban Development Zones and Urban and Priority Area Plans – including tailored plans for Gaeltacht and Island communities – will support faster, more responsive delivery of housing and infrastructure, where it is needed most.

The phased commencement of the Planning and Development Act 2024 is ongoing to facilitate the transition from the existing legislative framework under the Planning and Development Act 2000 to that provided for under the Act of 2024.

The first phase of commencements for the Act of 2024 came into effect on 9 June 2025, followed by the commencement of Part 17 that provided for the establishment of An Coimisiún Pleanála.

Chapter 1 of Part 9 was commenced on 1 August 2025, introducing provisions for reformed planning judicial review, alongside section 180 to provide for the suspension of the duration of a planning permission during judicial review proceedings.

The second phase of commencements began on 2 October 2025, providing for National Planning Statements and the legislative foundation for the *National Planning Framework* and Regional Spatial and Economic Strategies. Further commencements are anticipated to take place before the end of 2025.

The Department of Housing, Local Government and Heritage is developing a *National Planning Excellence Framework* to examine the potential for improvement and innovation within the planning system. The Framework aims to highlight and encourage the very best aspects of Irish planning whilst also identifying, monitoring, and continuously reflecting on areas in need of improvement. It will highlight best practice within the system, and identify areas in need of support and improvement.

Resourcing is one such area within the planning system that has been identified as in need of support. Government commits to fully implementing the *Ministerial Action Plan on Planning Resources*. This involves collaborating with multiple stakeholders on the delivery of further supports to planning authorities, including the provision of staffing resources and expertise to enable planning authorities to perform their functions efficiently and effectively. The provision of additional resources to An Bord Pleanála (now An Coimisiún Pleanála) in recent years has been instrumental in ensuring that the organisation could make significant improvements to performance, with the majority of decisions now being made within expected timelines and backlogs in decision-making addressed. Staffing in An Coimisiún Pleanála is now at almost 300 dedicated staff following significant investment by Government.

Further reforms of the planning system will be progressed, including a review of the role and functions of the Office of the Planning Regulator (OPR). Established in 2019, the OPR ensures that local authorities and An Coimisiún Pleanála are consistent in their implementation of Government policy through the planning system. The review will be carried out in order to ensure that the Regulator's statutory role and functions are aligned with, and support housing delivery.

## 1.6 Strengthening the Judicial Review Process

A critical area of reform in the Planning and Development Act 2024 relates to changes to the processes and parameters associated with planning judicial reviews.

Part 9 of the Planning and Development Act 2024 clarifies and streamlines the judicial review process, introduces safeguards against spurious objections and appeals, and prohibits the practice of seeking payment for not opposing development.

Where appropriate, the extension of the duration of housing planning permissions that are close to expiring, but have not commenced, will be facilitated. A judicial review period will now not be included in the duration of a planning permission. This will prevent viable permissions from expiring due to time lost to previous delays associated with the judicial review process.

The Act of 2024 also allows for the introduction of a scale of fees and measures to ensure that the costs to applicants taking a judicial review will not be prohibitively expensive in line with the Aarhus Convention. This will regularise judicial review costs for the State whilst maintaining access to justice. This reform will be regulated through secondary legislation by the Minister for Climate, Energy and the Environment. This work will be prioritised for completion in the coming months.

Together, these changes reaffirm a plan-led approach that improves certainty, reduces delays, and lowers costs, paving the way for vital housing and infrastructure delivery.

## 1.7 New Urban Communities

The Planning and Development Act 2024 also provides for the designation of Urban Development Zones (UDZs). UDZs are areas with the potential for significant housing development, generally within, or in close proximity to existing settlements and public transport infrastructure.

The benefit of such areas is that they will facilitate a more plan-led approach to development and infrastructure provision and will increase certainty at the master-planning stage, providing a focus for co-ordinated investment.

The designation of these new areas will be critical to speeding up delivery. Local authorities have already been requested to begin the process of identifying potential areas for designation. Government will prioritise funding for enabling infrastructure to activate these strategic developments and deliver them at speed.

## Transport Orientated Development

The NPF signals the importance of Transport Orientated Development (TOD) for the delivery of new sustainable communities with potential for large-scale housing delivery. It seeks to maximise the provision of housing, employment, public services and leisure space in urban areas that are in close proximity to high quality transport services.

The Department of Housing, Local Government and Heritage and the Department of Transport jointly established a working group to consider opportunities for TOD in major urban centres under *Housing for All*. The group published a report on opportunities in the Dublin Area, while further reports on opportunities in the Mid-East, Cork, Limerick, Galway and Waterford will be finalised shortly.

## Essential Masterplanning

To meet our ambitious housing projections, it is important to focus on masterplanning future growth areas and identify their infrastructural needs to support delivery as early as possible. Reflecting the updated *Housing Growth Requirements* in local authority development plans, commencing the UDZ legislation and considering TOD opportunities will all assist in doing this.

However, if successes at Adamstown and Clonburris can be replicated at a similar scale, and at a significantly accelerated pace, it will be essential to approach this task with a greater level of urgency, and afford priority to locations that offer significant potential to deliver.

Government will establish a New Urban Communities Taskforce with representation from key stakeholders, including Government Departments, the Land Development Agency (LDA), and regional and local authorities. This Taskforce will provide a dedicated focus to the identification of locations for the delivery of housing growth at scale.

Furthermore, the Taskforce will work with the Housing Activation Office and infrastructure providers to evaluate the infrastructural needs of these areas. This will allow Government to determine where to prioritise infrastructure investment to achieve the scale of housing delivery required.

The areas identified will be subject to detailed site investigation, assessment and masterplanning. The local authorities and the LDA will work together to progress masterplans for potential UDZ designation or Priority Area Plans under the Planning and Development Act 2024.

The Taskforce will report on progress to the Minister for Housing, Local Government and Heritage, who will also liaise with the Housing Activation Delivery Group and Housing Activation Industry Group.

## 1.8 Development Contributions and Land Assembly

The price of land is a key factor in the delivery of housing. When land is rezoned, the value of that land increases. 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 – especially in places where the State is investing in new infrastructure to support housing.

Government will bring forward measures following a broader review of the development contributions process. This review will consider the impact of contributions on the viability of housing projects. It will also consider the need for the State to be resourced to provide the infrastructure that is necessary to support the delivery of housing, and the facilities that will result in the creation of sustainable and well-balanced communities.

## 1.9 Land Registration

The Tailte Éireann (TÉ) Land Registry records the names and addresses of every registered owner of land or property in the State. Unregistered property purchased in the State after 1 June 2011 is subject to compulsory first registration. Despite this, about 300,000 titles in Ireland mainly in Dublin and Cork remain unregistered and it has been noted that this first registration requirement can in some circumstances cause delays to the conveyancing process.

TÉ continues to promote digital services and the uptake of eRegistration services, where paperless application types are available to legal practitioners and financial institutions. This helps to reduce processing times for all service users. Its current focus is on progressing digitisation, through the procurement of a new operating system that will increase capacity to deal with on-going demand for registration services, embed significant efficiency into the registration process, improve the user experience and accelerate the registration of land titles.

## 1.10 Compulsory Purchase Orders

Compulsory Purchase Orders (CPO) are another powerful tool to help activate land for housing delivery. In situations where negotiations for land acquisition are unsuccessful, CPOs enable local authorities and, in certain circumstances, the LDA to acquire land necessary for public purposes, such as the development of affordable housing, transportation improvements, and essential community facilities.

CPOs can help to mitigate issues related to fragmented ownership, which can hinder large-scale development projects. In this way, the State can consolidate strategic land banks and can provide a clear pathway for developments to proceed. By ensuring fair compensation and engaging with affected stakeholders, authorities can foster a more cooperative approach to land assembly. This ultimately leads to the successful delivery of housing and infrastructure projects that will benefit the broader community.

## 1.11 Residential Zoned Land Tax

The Residential Zoned Land Tax is another land activation measure, which aims to encourage the development of zoned and serviced land for residential development.

Local authorities identify the liable land through a mapping process undertaken annually. A map is published on 31 January each year reflecting any determinations or appeal decisions. The first date for liability to the tax was 1 February 2025. Deferral of the tax is available upon gaining planning permission and commencing development.

There have been almost 2,000 returns filed to date. Of these, 526 have requested the deferral of the tax because the land is being actively developed within planning timelines. In 2024, the volume of land sold was up almost 30% and the median price per acre of residentially zoned land was down 6% when compared with 2023. This demonstrates that the objective of the tax is being met. The tax will continue to be used to activate zoned and serviced residential land to increase housing supply across all local authorities.

## Action Summary:

# Activating Land, Delivering Infrastructure

### Priority:

Ensure that a strong pipeline of zoned and serviced land is available to support the delivery of 300,000 homes.

No.	Action	Owner
1.1	Invest record levels of funding to support housing, including €35.9 billion in Exchequer funding for the Department of Housing, Local Government and Heritage and €4.5 billion non-Voted capital for UÉ.	DHLGH, UÉ,
1.2	Accelerate the delivery of more new homes by: <ul style="list-style-type: none"> <li>• deploying the Housing Activation Office to address barriers to the delivery of vital public infrastructure projects;</li> <li>• creating a Housing Infrastructure Investment Fund, providing €1 billion over the next five years to remove delivery blockages and delays in housing delivery; and</li> <li>• open a coordinated programme of public infrastructure investment and facilitate regular structured engagement with industry representative bodies.</li> </ul>	DHLGH
1.3	The Housing Activation Office will work with local authorities, to establish Housing Activation Steering Groups, which will identify infrastructural barriers and drive solutions.	DHLGH, LAs
1.4	Zone the amount of land required to facilitate the delivery of 300,000 homes by 2030, in line with the <i>National Planning Framework</i> .	DHLGH, LAs
1.5	Create a regularly updated, public audit of zoned, serviced, and unzoned land, informed by a national land audit, to help plan for 300,000 homes by the end of 2030.	DHLGH
1.6	Have a preferred supplier in place to commence work on a new operating system, to drive efficiencies and reduce application processing times for registration.	TÉ
1.7	Implement the Planning and Development Act 2024 to expedite decision making timelines in housing development.	DHLGH
1.8	Introduce a scale of fees for environmental legal costs, as a matter of priority, as provided for under the Planning and Development Act 2024.	DCEE
1.9	Accelerate the delivery of new urban communities, building on the successes in Clonburris and Adamstown.	DHLGH
1.10	Bring forward measures to improve the infrastructure-financing model, supporting the delivery of more homes and benefits to the wider community, including reviewing development contribution arrangements.	DHLGH
1.11	Government will bring forward measures for developers to deliver new standalone wastewater treatment plants to bolster the service provided by UÉ to support increased levels of housing.	UÉ, DHLGH
1.12	Implement the Residential Zoned Land Tax to penalise land hoarding and ensure zoned and serviced land is developed.	DHLGH, DFIN, LAs, Revenue
1.13	Review the role and functions of the Office of the Planning Regulator (OPR).	DHLGH
1.14	Prioritise the work of the Accelerating Infrastructure Taskforce to ensure that barriers to the delivery of infrastructure are addressed and the provision of infrastructure accelerated.	DPER

## 2

Facilitating Investment,  
Addressing Viability

## Priority

**Create the conditions to attract the required investment to support the delivery of 300,000 homes.**

Significant levels of funding are required to finance housing. Modelling by the Department of Finance, detailed in a recent Report on the Availability, Composition and Flow of Finance for Residential Development<sup>14</sup>, shows that an estimated €20 billion is required to deliver the homes now needed per year. The majority of this will be required from private sources.

Understanding the cost of residential construction of all types of homes is critical. It is imperative that Government influences a decrease in the cost of construction, particularly for apartments and higher density homes, if it is to achieve the delivery of the homes needed.

Initiatives, such as development levy waivers, Uisce Éireann connection charge rebates, the *Croí Cónaithe (Cities) Scheme*<sup>15</sup>, and other measures supporting the delivery of social and affordable housing, have helped to bridge the viability gap and activate the supply of apartments.

Nonetheless, further impetus is required to deliver 300,000 homes over the coming years. Government is committed to creating the conditions to enable inward investment to fund new housing developments. It will take actions to address this viability gap, particularly in the delivery of apartments.

## Key Enablers

**Direct Funding: The State's Role**

Building on the record levels of investment to date, Government is committed to providing the funding required to deliver the social and affordable homes needed, and to supporting the delivery of private homes.

To achieve this, the largest ever housing budget in the history of the State has been secured in 2026, with in excess of €9 billion in capital funding through the Exchequer, the Land Development Agency (LDA) and the Housing Finance Agency (HFA).

**2.1 National Development Plan**

In July 2025, Government published the updated *National Development Plan (NDP)*. To unlock housing, upgrade water and energy infrastructure, deliver more roads, and provide better public transport, Government committed unprecedented levels of investment, amounting to a total of €275.4 billion for the years 2026 to 2035. Of this, €102.4 billion has been allocated to Departments for 2026 to 2030 as part of Exchequer ceilings within the NDP.

The review included an additional €34 billion relative to the previous 2021-2030 NDP, including equity funding of €10 billion to 2030 to fund large strategic projects in energy, water and transport. This is the largest ever capital investment plan in the history of the State which will enable the delivery of thousands of new homes.

Over €40.4 billion has been allocated to the Department of Housing, Local Government and Heritage for the period 2026 to 2030 to support housing and critical infrastructure. This comprises €35.9 billion in Exchequer Voted Capital for 2026 to 2030, and €4.5 billion non-Voted capital for Uisce Éireann to enable the delivery of 300,000 additional homes and for large scale projects over the period to 2030

14 Department of Finance (June 2024) *Report on the Availability, Composition and Flow of Finance for Residential Development* Available at, <https://www.gov.ie/en/department-of-finance/publications/report-on-the-availability-composition-and-flow-of-finance-for-residential-development/>

15 Croí Cónaithe Cities, further information available at: <https://www.housingagency.ie/CroiConaitheCities>

Key investment allocations include a total of €3.5 billion in equity earmarked for energy projects with ESB Networks and Eirgrid to meet the growth needed to deliver on the housing projection of 300,000 new homes. €12.2 billion has been secured for water and wastewater services and €24.3 billion for the transport sector including low carbon transport projects such as Metrolink.

## 2.2 Land Development Agency

Since its formation in 2018, the Land Development Agency (LDA) has become a key partner in the delivery of affordable homes. €6.25 billion in funding has been made available to the LDA to the end of 2025.

Recognising the critical role the LDA will play in meeting the 300,000 delivery target, under *Delivering Homes, Building Communities*, Government has committed to an additional €2.5 billion in funding for the LDA, bringing the total capital available to €8.75 billion. This represents a very significant investment in housing delivery by the Agency going forward, which coupled with the recent expansion of the Agency's remit, gives it an increased mandate to push forward and drive delivery across the State.

This additional funding will support the delivery of 14,000 homes, detailed in their current business plan and to develop an expanded role. The LDA will acquire more private and State land and, thereby, secure more housing delivery across a wider geographical area. The LDA will invest in infrastructure delivery so that additional homes can be built in urban areas. It will provide support to local authorities, among others, in planning sustainable new communities.

The LDA has delivered 2,000 homes to date and there is a working pipeline of a further 27,000. It is now active on over 40 sites with a series of projects at every stage from design and planning through to construction.

## 2.3 Housing Finance Agency

The HFA will continue to play a key role in financing the sustainable delivery of social, cost rental and student homes, providing loan finance to local authorities, Approved Housing Bodies and Higher Education Institutions. Since its inception, HFA funding has supported the delivery of over 27,400 social and affordable homes across Ireland. It is majority funded through the National Treasury Management Agency (NTMA) and is within general government borrowings guaranteed by the Minister for Finance. The HFA's NTMA Guaranteed Notes Programme ceiling has increased from €5 billion in 2020 to €12.2 billion in November 2025.

Government will ensure that the HFA can meet the demand for financing over the next five years. Existing legislation governing the borrowing capacity of the HFA will be kept under review, amending as necessary in line with overall levels of Government borrowing. Concurrently, the capacity and capabilities of the HFA will keep pace with the increased scale, risk profile and complexity of its lending activities

In tandem, the HFA will also continue to leverage its strong partnerships with EU lending institutions, such as the European Investment Bank and the Council of Europe Development Bank to access the funding to support public housing delivery.

## 2.4 Uisce Éireann

A total of €12.2 billion of additional funding has been secured for the water sector, of which €11.7 billion will be invested by Uisce Éireann to support the delivery of key strategic projects in our cities and regions. This will deliver the additional water services capacity required for the new housing projections while prioritising public health and safeguarding the environment.

Prioritising water and wastewater infrastructure will help to deliver the capacity needed to facilitate housing development in our towns and villages as well as our urban centres.

## 2.5 EirGrid and ESB Networks

In the coming years, the electricity networks must be expanded and reinforced to support the delivery of 300,000 homes. The updated NDP includes provision for significant investment in electrical infrastructure by Government to meet this demand, with €3.5 billion in equity funding allocated directly to grid infrastructure to 2030. This funding will enable the EirGrid and ESB Networks to raise significant additional funds in the international capital markets to fund their respective capital expenditure programmes over the coming years.

## 2.6 Transport Investment

Over the next 5 years, this NDP will see investment in transport projects of between €2.97bn - €3.44bn which will support the delivery of tens of thousands of homes across the five cities. In Cork, the Cork Area Commuter Rail Programme will support housing in Blackpool, Carrigtwohill, Mahon and the City Quays and Tivoli, while in Dublin projects commenced will support housing delivery in Ballymun, Barnhill/Kellystown, Broombridge, Clonburris, Dunsink, and Lissenhall. The redevelopment of Ceannt and Oranmore stations in Galway will enable the delivery of approximately 2,000 units, with Limerick's redeveloped Colbert and the new station at Moyross supporting up to 6,500 new homes, as well as student accommodation.

Finally, the relocated Plunkett Station in Waterford as well as the newly constructed sustainable transport bridge and supporting active travel and local road infrastructure will enable the creation of a new city quarter on the North Quays.

Together, these projects reflect a coordinated national effort to integrate transport investment with sustainable urban development, unlocking tens of thousands of new homes in well-connected, high-capacity corridors.

## Enabling Investment

Even with the largest housing budget in the history of the State providing unprecedented levels of investment in housing, Government cannot fund all of the development finance needed on its own.

The majority of the finance needed will be sourced from private sources. It is imperative that private capital is attracted, including from international sources, in line with practice by our European neighbours and beyond.

Government plays an important role in attracting development finance in a number of ways, but principally by keeping policy as stable and as predictable as possible. There is no single solution to these funding and cost challenges in housing supply. *Delivering Homes, Building Communities* sets out a range of interdependent and complementary actions that seek to address these challenges.

## 2.7 Ambition and Commitment

Government's housing projections set out an ambitious pipeline of supply for the coming years. The multi-billion funding secured in the updated NDP demonstrates Government's commitment to scaling-up of housing delivery.

This commitment helps to provide certainty to both the development and investment sectors. The clearly articulated vision about locations for these new homes is described in the *National Planning Framework (NPF)* and is also outlined in Local Area Plans in individual local authority areas, providing clarity for those who will deliver the homes.

## 2.8 Attracting International and Domestic Investment

The Department of Housing, Local Government and Heritage, in partnership with other key Government Departments and agencies, will lead a co-ordinated programme of stakeholder engagement on the role of private capital, including institutional investment, in supporting additional housing supply. Seminars and workshops will help to better understand the challenges faced and to evaluate opportunities to access funding at scale.

Policies will be communicated through tradeshow events to encourage the appropriate investment in residential construction in Ireland.

This will ensure that Ireland's offering is well understood in a global context and help inform future policy to ensure that the measures taken have the desired impact in securing the investment that is needed.

## 2.9 A Plan-led Approach

The First Revision to the *NPF* enables the required levels of zoned land. The designation of Urban Development Zones, and a joined up approach with agreed investment in transport links will unlock delivery at scale. The ongoing implementation of the Planning and Development Act 2024 will remove unnecessary delays and the associated costs. It will set statutory timelines for planning decisions, including for An Coimisiún Pleanála, bringing increased certainty to planning consent processes, for both the public and stakeholders involved in the housing delivery.

Additional planning resourcing for local authorities, An Coimisiún Pleanála, and the appropriate staffing of the Courts will ensure that the statutory timelines introduced are met.

## 2.10 Removing Blockages and Delays

The establishment of both a dedicated Infrastructure Division in the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and the Housing Activation Office in the Department of Housing, Local Government and Heritage will greatly help to activate supply and address barriers to the delivery of vital public infrastructure projects. The creation of the new €1 billion Infrastructure Investment Fund will supplement funding to unblock infrastructure delays made available when needed and appropriate.

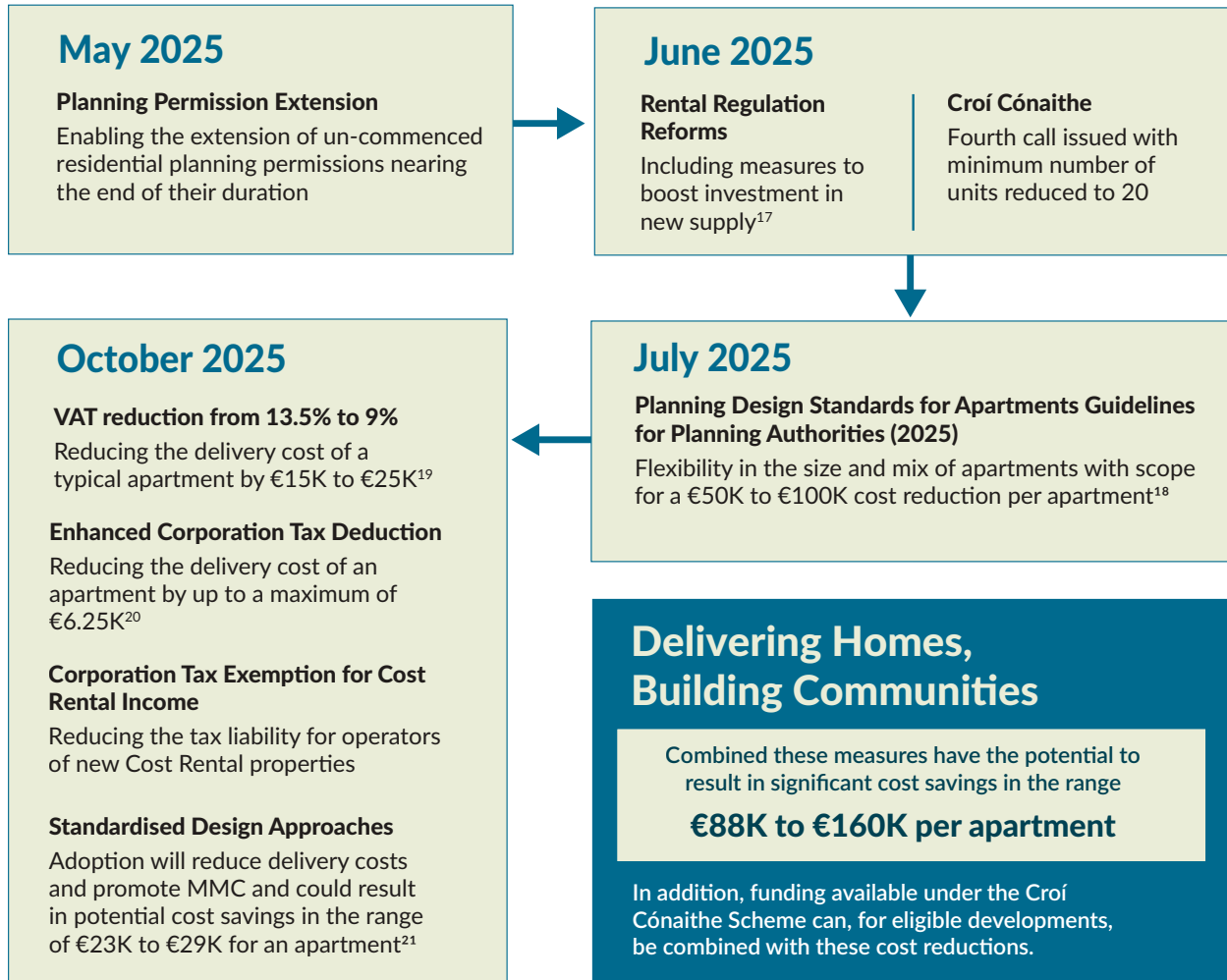
## 2.11 Tax Measures to Support Apartment Delivery

Budget 2026 introduced a package of tax measures to support the viable delivery of apartments. To help unlock apartment delivery, Government announced a reduction in the VAT rate on apartments, reducing it to 9% from 13.5%. This reduction will help to address the viability gap in apartment construction to deliver more and higher density apartments.

To further incentivise the provision of new homes, an enhanced corporation tax deduction for certain costs incurred on the construction of apartment developments, and for the conversion of non-residential buildings into apartments has been introduced, worth up to €6,250 per apartment. This will help to further unlock apartment delivery. This measure was announced as part of Budget 2026 and will be in place until 31 of December 2030.

# 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.



**Note:** Delivery costs can differ between location, typology of unit/development and financial procurement mechanisms involved to progress a scheme.

## 2.12 Reformed Apartment Standards

The *Planning Design Standards for Apartments Guidelines for Planning Authorities (2025)* aim to strike an effective regulatory balance; ensuring that apartment development meets the needs of society in terms of standards and quality, while promoting an increased level of new homes delivered. The guidelines will help address the viability challenges associated with apartment delivery.

The changes, when compared with previous standards, will result in cost reductions per unit, helping to unlock more apartment delivery.

The continued adoption of practices set out in the Compact Settlement Guidelines<sup>22</sup> offers increased flexibility in how required densities of developments are achieved, supporting the delivery of medium and more higher density homes.

16 Adapted from the example of a 2 bed suburban apartment from the Total Development Cost Report, September 2024 <https://www.gov.ie/en/department-of-housing-local-government-and-heritage/publications/total-development-cost-report>

17 Rental market reforms <https://www.gov.ie/en/department-of-housing-local-government-and-heritage/collections/rental-market-reforms-in-formation/>

18 This estimate is based on cost savings provided to DHLGH by the Land Development Agency and are based on a typical 100 unit scheme.

19 Range based on average sales price of new apartments from January to August 2025 from the CSO Residential Property Price Index statistics.

20 Budget 2026 Tax Policy Changes <https://www.gov.ie/en/department-of-finance/publications/budget-2026-taxation-measures/>

21 Standardised Design Approaches [https://assets.gov.ie/static/documents/f4036a49/SDAS\\_Report\\_Final.pdf](https://assets.gov.ie/static/documents/f4036a49/SDAS_Report_Final.pdf)

22 Department of Housing, Local Government and Heritage (January 2024), Compact Settlement Guidelines, Available at: <https://www.gov.ie/en/department-of-housing-local-government-and-heritage/publications/sustainable-residential-development-and-compact-settlements-guidelines-for-planning-authorities/>

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

The delivery of apartments has been challenging, Ireland is not immune to global trends which have resulted in rising construction costs. A significant gap has emerged between the cost of building apartments and the sales price which can be achieved. Rising costs have also had a major impact on the delivery of social and affordable homes and the ability to provide homes for those most in need.

Government is committed to promoting a sustainable approach to growth. This will result in improved accessibility to employment, services and amenities for our people. Shorter travel times via interconnected public transport systems, will allow for more efficient infrastructure investments, and supporting a transition towards a low-carbon economy.

Fulfilling these commitments requires a substantial increase in the delivery of homes of all types. A focus on the provision of apartments, particularly in central urban areas and in locations accessible to high quality public transport services is essential.

The Planning Design Standards for Apartments, Guidelines for Planning Authorities (2025) is a critical part of the suite of measures which have been put in place to encourage the development of apartments.

Their purpose is to strike an effective balance; ensuring that apartment development meets the needs of society in terms of standards and quality, while promoting an increased level of output overall.

The updated Guidance will help address the viability challenges associated with apartment delivery. The changes will result in cost reductions per unit, helping to unlock apartment delivery.

### Planning Design Standards for Apartments Guidelines for Planning Authorities, 2025



## 2.13 Boosting Investment: A New Rent Framework

The New Rent Framework will help boost investment in the supply of homes for rent and provide certainty to the wider residential market. The resetting of rents to market value for new tenancies will help stimulate investment and retain existing landlords in the market.

There is also a critical need to attract investment for new apartments for the rental market across the country. Following enactment of planned legislation, Government has agreed that rent control for new apartments will be linked to inflation in order to provide certainty, clarity, and encourage investment. To incentivise new development of apartments, rent increases in new developments will be capped by the Consumer Price Index.

## 2.14 Promoting the use of the State Saving Schemes for Housing Delivery

Ireland State Savings (ISS) offers the public a variety of Government-backed, secure savings products, including fixed-term bonds, Prize Bonds, and Instalment Savings Schemes. Managed by the NTMA, these products provide a safe way to save directly with the Irish Government and are 100% protected by the State.

These savings are then invested by the NTMA to fund Government expenditure and manage the country's finances. This includes supporting the delivery of housing. ISS will prepare publications to better explain the role State savings play in housing delivery.

## 2.15 Increasing Access to Equity for Small and Medium Enterprises

Small and Medium Enterprise (SME) homebuilders rely on a combination of both debt and equity finance for new developments. Access to equity remains a challenge for many homebuilders in Ireland who have continued to experience balance-sheet constraints since the global financial crisis. As a result, homebuilders must often secure third-party equity on a project-by-project basis. With limited international equity providers currently active in the Irish market, accessing this form of equity capital at scale remains a challenge for many, especially smaller homebuilders. This in turn limits their ability to establish a consistent pipeline of projects and scale their housing output on a sustainable basis.

The Ireland Strategic Investment Fund (ISIF) makes significant equity and debt investments available to support high impact residential development, including for SME homebuilders, urban regeneration, real estate and infrastructure projects.

To help address the equity gap, which can limit the ability of homebuilders to scale delivery, ISIF provides equity risk capital across a range of platforms and investments to support the construction of new homes of all tenure types, including both small and larger developments. Through its business model of crowding in private investment, the Fund's cornerstone investments result in a multiple of ISIF's investment ultimately financing the delivery of new homes.

In July 2023, ISIF established a €400 million equity investment programme to support housing delivery across Ireland. The programme was designed in response to an identified structural constraint within the Irish homebuilding sector: a shortage of developers with sufficiently strong balance sheets to fund large-scale housing delivery in a capital-intensive and cyclical market.

With completion of this programme now imminent, ISIF will commit to a new €400 million equity for homebuilding investment programme, including investment in SME homebuilding projects, over the coming three years.

In order to scale up housing delivery, a range of equity capital solutions will be required. This additional capital will be deployed through a variety of platforms and investment partnerships to support the construction of new homes, including developments by SME homebuilders.

To increase the impact of this programme and the availability of equity for all homebuilders, ISIF will seek to partner with the national banking sector to deploy additional equity capital to unlock finance on sites zoned for residential use or on sites with planning permission.

A number of national banks are also currently active in supporting homebuilders with equity finance and will continue to explore new commercial opportunities alongside ISIF and with other potential partners. The national banks have established points of contact to efficiently engage with potential future commercial opportunities alongside ISIF and/or other potential partners.

This partnership will seek to scale existing products and develop additional solutions which will provide equity capital for all homebuilders, including smaller and medium-sized homebuilders, over the coming years to support increased delivery across a range of dwelling types. Increased access to equity will in turn unlock access to senior debt for residential development.

Equity finance will support developers to scale up delivery and increase Ireland's overall construction productivity. ISIF's expertise and track record in funding housing development will support the efficient deployment of capital, providing funding for viable residential developments in need of equity capital, unlocking a significant number of projects.

In order to further support SME homebuilders, in addition to providing equity finance for potential projects, the retail banks in collaboration with Enterprise Ireland, the Department of Enterprise, Tourism and Employment and representative bodies, will work with smaller developers to create a mentoring programme. The objective of the programme will be to support smaller developers to professionalise and scale up their businesses to ensure the development of a sustainable and vibrant developer sector in Ireland.

## 2.16 Home Building Finance Ireland

Home Building Finance Ireland (HBFI) plays a key role in supporting housing delivery, by providing funding for viable residential development schemes across the country. It offers various loan products to supplement traditional lenders, particularly supporting developers who may have difficulty securing funding from banks.

Since its launch in 2019, to the end of June 2025, it has approved €3 billion of funding to support more than 15,000 homes in 206 developments across 25 counties.

HBFI has developed an agile business model that enables it to respond quickly to funding gaps as they emerge, ensuring that viable developments can proceed. It also supports development across all tenure types, including owner-occupier, social and affordable housing.

To ensure HBFI have the capacity to provide finance to homebuilders across the country, particularly small and medium sized homebuilders, Government has committed a further €200 million of additional external funding in Budget 2026. As the level of housing delivery scales up, Government will ensure that HBFI has the capacity and flexibility to continue to respond to funding gaps and support increased housing delivery nationwide.

## 2.17 Optimising our Existing Viability Measures

The State has delivered a large number of apartments that, due to viability challenges would have not otherwise been built. Approved Housing Bodies (AHBs) delivered over 1,200 cost rental homes in 2024 up from 286 in 2023, a 324% increase. There are over 3,000 cost rental homes (primarily apartments) in the approved pipeline for 2026 and thereafter.

The LDA has already let over 1,500 cost rental homes and are on course to reach an annual output of more than 2,500 homes, also primarily apartments. This apartment delivery has been supported by a suite of sustaining measures.

### Croí Cónaithe (Cities)

The Croí Cónaithe (Cities) Scheme bridges the current viability gap between high costs of apartment construction and their market value by providing up to €144,000 in funding support. 500 apartments are currently being brought to the market under the scheme and more than 1,000 further homes are contracted for delivery. The willingness of buyers to purchase apartments is now well established and the recent call for proposals for viability support under the scheme saw a large volume of applications.

Improvements have been made to the Scheme to encourage greater participation. It's geographical area has been extended and the minimum number of units in a scheme has been reduced from 40 to 20.

### Secure Tenancy Affordable Rental

The Secure Tenancy Affordable Rental (STAR) Investment Scheme supports the delivery of new cost rental homes, predominately apartments. Increasing the supply of cost rental homes via this new supply channel will benefit eligible households in the private rental sector, through providing an option of a home for rent at a more affordable level, with security of tenure. STAR provides up to €200,000 of capital funding, making affordable rents viable.

Following a review of the scheme, important changes to the contractual arrangements have been made. This allows the STAR investment to be held by the cost rental provider as equity, rather than debt, which had proved to be a limiting factor on take-up of the scheme. Coupled with viability measures and the corporation tax exemption for cost rental activity announced in Budget 2026, more private operator delivery of cost rental apartment homes is envisaged.

## Croí Cónaithe (Cities) Scheme



*Woodward Court is the first development under the Croí Cónaithe (Cities) scheme in Dublin and they have been sold to owner occupiers*

### Cost Rental Equity Loan

The Cost Rental Equity Loan is designed as a funding method for the delivery of cost rental homes by Approved Housing Bodies (AHBs). The changes to the scheme made in 2023 included a commitment to provide accelerated capital funding, reducing the financing costs and resulted in increased AHB cost rental delivery seen in 2024.

Government will continue to refine these schemes and initiatives to help address viability challenges and to activate new housing supply.

Additionally, as part of Budget 2026, Government announced an exemption to the rental profits for cost rental homes from corporation tax. This will support the viability of housing and apartment development by reducing the cost of delivering such homes as cost rental tenancies, the majority of which are apartments. This exemption applies to all new cost rental homes designated on or after 8 October 2025.

### 2.18 Reviewing the Costs of Construction

The impact of the measures and reforms set out above will be monitored closely to ensure they have the desired impact on viability and in attracting inward investment. A dedicated work programme will be established to systematically review all available information on development costs on an ongoing basis. The programme will assess the impact of existing measures and inform future action to be taken to reduce costs and improve viability. This will involve engagement with the private sector and with policymakers across the system as appropriate.

## Action Summary: Facilitating Investment, Addressing Viability

### Priority:

**Create the conditions to attract the investment required to support the delivery of 300,000 homes**

No.	Action	Owner
2.1	Invest record levels of Exchequer funding to support the delivery of 300,000 homes, including almost €20 billion for new social and affordable housing delivery.	DHLGH
2.2	Further capitalise the Land Development Agency with an additional €2.5 billion to support the delivery of social and affordable homes.	DFIN, DPER, DHLGH
2.3	Provide an exemption from corporation tax for cost rental homes to support viability.	DFIN
2.4	Deliver a new €400 million equity risk capital investment programme for homebuilding over the next three years, seeking to partner with national banks to expand equity funding available, including investment in Small to Medium Enterprise homebuilders.	DFIN, ISIF
2.5	Reduce the VAT rate on apartments, reducing it to 9% from 13.5% to unlock apartment development.	DFIN
2.6	Introduce an enhanced corporation tax deduction to incentivise apartment construction.	DFIN
2.7	Ensure Home Building Finance Ireland has the capacity and flexibility to respond to funding gaps and support increased housing delivery.	DFIN
2.8	Increase the borrowing capacity of the Housing Finance Agency to the levels required, in line with housing delivery projections and overall levels of Government borrowing for it to fulfil its significant role in supporting the delivery of new social, affordable and student homes.	DFIN, DPER, DHLGH
2.9	Attract domestic and international capital for housing development by engagement at international fora, trade engagements and dedicated national events.	DHLGH
2.10	Improve viability across the public and private sectors by tackling baseline costs in housing development and systematically examining wider input costs to enable further reductions and efficiencies.	DHLGH
2.11	Optimise existing Government schemes, including the Croí Cónaithe (Cities) Scheme and the Secure Tenancy Affordable Rental (STAR) Investment Scheme to support apartment delivery.	DHLGH

## 3

# Increasing Skills, Adopting Modern Methods of Construction

## Priority

### Increase skills and support the adoption of Modern Methods of Construction in the residential construction sector to support the delivery of 300,000 homes.

In order to deliver over 300,000 homes, the construction sector must double its current output over the lifetime of this Plan. Increasing skills and enabling the wider adoption of Modern Methods of Construction (MMC) is a critical aspect to achieve this. MMC will help facilitate delivery at optimal levels of speed, quality, sustainability, and cost effectiveness. Government recognises that this requires multiple policy initiatives in a joined-up approach across a range of relevant Government Departments, agencies, professional bodies, and industry.

## Key Enablers

### 3.1 The Industry Capability Working Group

Under *Housing for All*, the State began working on an ambitious programme of work led by the Industry Capability Working Group. It drew together experts across Government, academia and industry to coordinate strategic initiatives to improve productivity and promote innovation in the residential construction sector.

The Working Group is supported by the Modern Methods of Construction Leadership and Integration Group and works closely with key agencies including Enterprise Ireland, Solas, Education and Training Boards, the National Standards Authority of Ireland (NSAI), Approved Housing Bodies, the Land Development Agency (LDA) and the National Development Finance Agency.

There have been significant results from the work of the Industry Capability Working Group, including a visible increase in the use of MMC in new dwellings and an increase in apprenticeships by 66% from 2020.

Its next phase of work will focus on further developing industry capability, increasing training provision and making more skilled labour available. It will drive the new actions set out in this Plan, which aim to reduce construction costs across the construction sector.

### 3.2 The Benefits of MMC

Modern Methods of Construction is a broad term used to describe a range of offsite manufacturing processes and onsite techniques that provide alternatives to traditional construction<sup>23</sup>.

Modern construction techniques include offsite construction, modular construction, pre-fabrication and 3D printing, as well as onsite assembly. MMC aims to deliver high-quality housing with reduced delivery times and reduced costs. This includes building some or all of the structure offsite using methods that are quicker and less labour intensive.

Its benefits include:

- Quicker delivery
- Improved productivity
- Increased capacity
- Reduced costs
- Improved quality
- Reduced waste and improved sustainability
- Increased digitalisation during manufacture
- Increased skills diversity in the construction workforce

<sup>23</sup> Department of Housing, Local government and Heritage (August 2025) *Housing Construction: Modern Methods of Construction Category Type, List*, Available at: <https://metadata.housing.gov.ie/item/467/dataelement/housing-construction-modern-methods-of-construction>

## Key Achievements under Housing for All which support MMC use and increase Industry Capability

<p>Establishment of the accelerated delivery programme to deliver over <b>1,500 social homes</b> using MMC</p>	<p>Publication of the Roadmap for increased adoption of MMC in Public Housing Delivery.</p>	<p>Publication of the MMC Action Plan to accelerate MMC skills development.</p>
<p><b>Enterprise Ireland</b></p> <p>Establishment of Enterprise Ireland's Built to Innovate initiative, aimed at increasing productivity, digitalisation and innovation with a view to improving efficiency and reducing construction costs.</p>	<p>Launch of the <b>Build Digital</b> project to promote digital technologies.</p> <p><b>Build Digital</b> Tógáil Dhigiteach</p>	<p><b>Construct Innovate</b></p> <p>Establishment of Construct Innovate, Ireland's construction technology centre, to lead research, development and innovation in the construction sector with <b>€13 million</b> invested to date.</p>
<p>Publication of the <b>Introductory Guide to MMC</b>.</p>	<p>Commenced development of the MMC Demonstration Park at the National Construction Training Campus in Mount Lucas</p> <p><b>MOUNT LUCAS</b> Ionad Náisiúnta Oiliúna Foirgníochta National Construction Training Centre</p>	

MMC has brought tangible benefits to public and private sector housing delivery. Reductions in delivery timeframes of up to 40%, greater cost certainty and reduced changes during construction have offered both cost and time savings.

Further detail is included in the *Introductory Guide to MMC*<sup>24</sup> (2023) and other publications, such as the Standardised Design Approaches Study (2025), as well as a range of industry and academic reports.

### 3.3 Setting MMC Targets

Government is committed to leveraging its significant capital investment in housing to increase the use of MMC. The updated *National Development Plan* secured investment of almost €20 billion in building new social and affordable housing. Government will ensure that the weight of the State's significant spending power is put firmly behind leaner, more efficient, faster supply.

The State has already leveraged capital investment to promote MMC through the funding of €94m, provided to local authorities to address legacy land debts. The provision of this funding was linked to the immediate development of housing on 26 sites and a commitment to use MMC.

The Accelerated Delivery Programme, has since expanded and now includes MMC projects on 36 sites, which will deliver more than 1,500 new social homes across 13 local authorities.

Government is introducing a new target for the use of MMC in at least 25% of all new build social and affordable housing. This will mean a pipeline of thousands of homes that will be built using MMC over the lifetime of the Plan. It will provide significant opportunities for those in the building sector to invest in innovation.

<sup>24</sup> Department of Housing Local Government and Heritage (July 2023), *Introductory Guide to MMC*, Available at: <https://www.gov.ie/en/department-of-housing-local-government-and-heritage/publications/modern-methods-of-construction-introductory-guide/>

### 3.4 Standardised Design

As identified in the *Residential Construction Cost Study*<sup>25</sup> (May 2023), reducing construction costs through standardisation is key to supporting the delivery of housing. Standardisation is also central to optimising housing delivery with MMC.

Government will again leverage its significant capital investment in housing by encouraging the use of standardised design, including by way of mandating standardisation where possible.

The Department of Housing, Local Government and Heritage has published standardised designs for social housing and the use of the *Design Manual for Quality Housing*<sup>26</sup> and the *Employer's Requirements for Detail Design of Quality Housing*<sup>27</sup> for social housing will be mandated.

In June 2025, Government published the *Design Guide for State Sponsored Student Accommodation*<sup>28</sup>. It defines best practices and aims to ensure value for money for the State, while supporting the delivery of additional student accommodation.

It also promotes the development of modern student accommodation that is functional, sustainable, maintainable, flexible, safe, and architecturally well-designed.

Guidance is also provided on MMC with the objectives of streamlining tendering, supply, and programming, while fostering a consistent and efficient approach to construction. Building on this, the Department of Further and Higher Education, Research, Innovation and Science will further explore the capacity within the construction sector to deliver purpose-built student accommodation utilising MMC and a standardised design approach at scale.

## Accelerated Delivery Programme

**The Accelerated Delivery Programme strategically supports the development of Social Homes using Modern Methods of Construction (MMC).**

The delivery of social homes across a total of 36 sites and 13 local authorities has been prioritised and enabled through the use of a streamlined Design and Build procurement approach, where the contractor provides both design and construction services.



Greenfields, Maynooth 65 Units Scheme delivered by Kildare County Council as part of the Accelerated Delivery Programme

Continued active collaboration between the Department of Housing, Local Government and Heritage and the local government sector will see circa 1,500 homes delivered under the programme by the end of 2027.

The Accelerated Delivery Programme has facilitated growth in the use of Design and Build contracts in the delivery of social housing by the local authority sector. This approach shortens delivery time and provides greater cost certainty for the Exchequer.



Boreen Bradach, Kinnegad 12-unit scheme, delivered by Westmeath County Council as part of the Accelerated Delivery Programme

25 Government of Ireland and Construction Sector Group (May 2023), *Residential Construction Cost Study Report*. Available at <https://www.gov.ie/en/department-of-housing-local-government-and-heritage/publications/residential-construction-cost-study-report/>

26 Department of Housing, Local Government and Heritage (January 2022) *Design Manual for Quality Housing*, Available at: <https://www.gov.ie/en/department-of-housing-local-government-and-heritage/publications/design-manual-for-quality-housing/>

27 Department of Housing, Local Government and Heritage (September 2020) *Employer's Requirements for Detail Design of Quality Housing*, Available at: <https://www.gov.ie/en/department-of-housing-local-government-and-heritage/publications/employers-requirements-for-detail-design-of-quality-housing-revision-1-september-2020/>

28 Department of Further and Higher Education, Research, Innovation and Science (May 2025) *Design Guide for State Sponsored Student Accommodation*. Available at: <https://www.gov.ie/en/department-of-further-and-higher-education-research-innovation-and-science/press-releases/minister-lawless-announces-the-publication-of-the-design-guide-for-state-sponsored-student-accommodation/>

Additionally, Government is committed to encouraging standardisation across the private sector and has recently published the new *Standardised Design Approaches – Promoting greater adoption Modern Methods of Construction*<sup>29</sup> in housing. This provides guidance to industry on design considerations for incorporating MMC into their schemes. The main aim of the study is to promote the use of MMC while maximising sustainability and high-quality buildings. It sets out the time and cost reductions that can be achieved by standardising design approaches.

### 3.5 Modular Pathfinder Projects

Government is committed to supporting all forms of MMC to encourage greater innovation in construction. In order to support and grow the use of modular or 3D volumetric, which is not as well established in Ireland as other methods, the Department of Housing, Local Government and Heritage will provide funding and support for pathfinder projects.

These projects will further explore the potential for these innovative systems and facilitate the sharing of best practice across the social and affordable housing delivery partners.

Using MMC, Limerick City and County Council and the Mayor's Office, will be supported to advance the initial phase of their SMART (Short-term Modular Affordable Rental Transition) Modular Housing Project.

Wexford County Council is being supported to commence a project at a site in Cluain Fada, New Ross, to develop 22 permanent social homes utilising 3D volumetric systems. The project will be delivered utilising a *Design and Build* approach, with the contract award expected by the end of 2025.

### 3.6 Agrément Certification

If MMC are to be adopted, it is imperative that new innovative products or systems provide and support quality, sustainable and compliant housing.

As an independent approval body, NSAI Agrément certification plays a central role in enabling new innovative construction products, processes and building systems, not covered by existing construction standards, with a means of demonstrating compliance with Irish Building Regulations. Such certificates may be in addition to, but not conflict with CE Marking.

There are a range of dependencies surrounding the pathway to certification and standards development. It is important that any constraints are identified and addressed so that efficient certification processes can enable construction innovation to enter the market.

The NSAI has expanded its MMC Agrément team in response to increased demand from the sector. The NSAI has also developed a MMC Agrément toolkit to better inform prospective applicants. The toolkit<sup>30</sup> includes infographics and other information to assist applicants to prepare for the certification process, including a guidance document targeted at offsite manufacturers and modular construction.

Working with key stakeholders, the Department of Enterprise, Tourism and Employment will strengthen communication and knowledge in the industry about certification and promoting the NSAI toolkit.

As the transformation of the residential and offsite construction sector continues, the NSAI will continue to monitor resource requirements to support new innovation and speed up the time to complete Agrément certification to support the delivery of 300,000 homes over the next 5-year period.

In order to enable manufacturers to engage as efficiently as possible with the Agrément process, the Department of Enterprise, Tourism and Employment and the NSAI will undertake a root cause analysis of varying timescales for Agrément certification to address any internal or external constraints on the process. In addition, Enterprise Ireland will offer technical support to client companies in developing their products and systems for certification.

Further, the development of an appropriate Irish Standard for new technologies, such as light gauge steel, similar to that already in place for timber frame dwellings, could assist the development and usage of panelised and modular construction.

### 3.7 Reducing Cost of Innovation

The finance model for MMC in housing differs substantially from that of traditional methods of construction. This is primarily due to the requirements of offsite manufacturers and suppliers in the MMC value chain for substantial upfront investment in their fixed assets, such as plant facilities and machinery. Similar requirements for front-loading payments also arise for more intangible assets such as skilled labour, certification and design standardisation.

29 Department of Housing, Local Government and Heritage (October 2025) *Standardised Design Approaches – promoting greater adoption Modern Methods of Construction* Available at: <https://www.gov.ie/en/department-of-housing-local-government-and-heritage/publications/standardised-design-approaches-study1/>

30 NSAI MMC Toolkit Available at: <https://www.n sai.ie/certification/agreement-certification/modern-methods-of-construction-certification/mmc-toolkit/>

There are a range of Ireland Strategic Investment Fund (ISIF) backed funds which may invest in MMC Companies. Government will promote opportunities to MMC manufacturers to use ISIF backed funds for opportunities of scale to support new and existing factories.

### 3.8 Meeting the Demand for Construction and MMC Skills

The scale, quality, speed, efficiency and sustainability of the construction industry must be at the highest levels in order to meet national housing projections, retrofit targets and to support economic development more broadly.

The *Updated Report on the Analysis of Skills for Residential Construction & Retrofitting*<sup>31</sup> was published in October 2024. The report contained detailed forecasts of the skills required to deliver the levels of new homes needed and Government's retrofit plan.

It estimated that if there is widespread adoption of MMC, almost 69,000 new entrants will be needed, compared to almost 79,000 if there is continued use of more traditional building methods – clearly underscoring the impact that MMC can have.

A renewed action plan to promote careers in construction is currently being finalised to boost recruitment, improve training opportunities, and build capacity across the sector.

Apprenticeship programmes will be expanded further, with over 9,000 apprentices registered in 2024 – more than half in construction-related areas. By 2030, the goal is to reach 12,500 registrations per year. A new 5-year Action Plan for Apprenticeships (2026–2030) will guide this growth and help expand the range of skills on offer.

In addition, the Department of Further and Higher Education, Research, Innovation and Science, in conjunction with the Expert Group on Future Skills Needs, is currently leading on an Action Plan<sup>32</sup> to implement the assessment of *Skills for Modern Methods of Construction*.<sup>33</sup>

The National Construction Training Campus at Mount Lucas plays a key role in upskilling workers, offering hands-on training in a realistic site environment.

Together, these initiatives will help ensure Ireland has the skilled workforce needed to deliver high-quality homes at scale. Moreover, in implementing this Plan, Departments and agencies will work very closely with the construction sector to ensure effective delivery by all stakeholders.

### 3.9 Improving Productivity

The majority of firms in the Irish construction sector are Small and Medium Enterprise (SME) builders and developers. According to the Central Statistics Office, 97 per cent of construction firms employ less than 10 people. This level of fragmentation makes it difficult to tap into the productivity gains that arise from economies of scale.

More large-scale builders and a greater adoption of MMC are required. Government will drive enhanced productivity, capability and innovation in homebuilding, and lead a system-wide drive towards greater adoption of MMC and digitisation.

Government will support the adoption of lean management practices within the residential construction sector, including in procurement. Lean practises focus on increasing efficiency and value by eliminating waste in processes, aiming to reduce costs by getting rid of non-value-adding activities.

In order to increase the scale of the SME developers, a pipeline of work is needed. The LDA will seek to engage the SME residential construction sector in the roll out of its regional programme of work. Larger developers will also be asked to play a role in supporting SME developers to scale up delivery through mentorship. Larger developers can also leverage their efficient supply chains to support SMEs through this process.

31 Department of Further and Higher Education, Research, Innovation and Science (October 2024) *Updated Report on the Analysis of Skills for Residential Construction & Retrofitting*, Available at <https://www.gov.ie/en/department-of-further-and-higher-education-research-innovation-and-science/publications/an-update-to-the-report-on-the-analysis-of-skills-for-residential-construction-and-retrofitting/>

32 Department of Further and Higher Education, Research, Innovation and Science (June 2025) *Modern Methods of Construction (MMC) Action Plan*. Available at: <https://www.gov.ie/en/department-of-further-and-higher-education-research-innovation-and-science/publications/modern-methods-of-construction-action-plan/>

33 Expert Group on Future Skills Needs (July 2024) *Skills for Modern Methods of Construction*. Available at: <https://www.egfsn.ie/media/biqdjq0/mmc-report-final.pdf>

### 3.10 A National Framework for Meeting Priority Construction Workforce Needs

Realising Government's ambition in housing, climate action, and other infrastructure areas is dependent on creating and mobilising a construction workforce of a scale and skills level to meet the ambitious projections.

An integrated, cohesive, and coherent Framework for meeting construction workforce needs has been developed. The Framework is designed to respond to the scale of the challenge and build upon the foundations of the work already underway across Government to increase the capacity of the construction sector. The Department of Further and Higher Education, Research, Innovation and Science is now working with partners to deliver the recommendations under the Framework.

### 3.11 Expansion of MMC Training

The Department of Further and Higher Education, Research, Innovation and Science will continue to engage with industry and education partners to support the upskilling of the construction workforce and advance the adoption of MMC.

Building upon current provision, including the National Construction Training Campus and a MMC Skills Pathway Portfolio, the Department will work with partners to implement the MMC Action Plan and expand provision to include a MMC traineeship, a local authority specific MMC course and MMC training for senior management in industry.

### 3.12 A New National Procurement Strategy

To increase participation and competition in public procurement through open competition and with particular regard to Small and Medium Enterprises (SME), Government will introduce a new national procurement strategy. The strategy will build on the public procurement reform programme established in 2013, and which will align with *Better Public Services: Public Service Transformation 2030*<sup>34</sup>, published in 2023.

The long-term vision for public procurement is to enable sustainable, innovative, transparent and cost-effective public procurement that meets the needs of the State and delivers greater benefit to the public. The strategy will bring together all current and new policy priorities and directions for public procurement now and over the next five to ten years.

It will provide an integrated, overarching vision, direction and agreed outcomes for public procurement in Ireland and support Government in prioritising spending and targeting resources, making it simpler to procure goods, services and works, increasing SME participation and addressing sustainability concerns.

### 3.13 Enterprise Ireland's Built to Innovate

Launched in 2022, Enterprise Ireland's *Built to Innovate* programme helps the residential construction sector and offsite manufacturers improve productivity, adopt MMC, and undertake research and development and innovation.

The programme provides targeted supports for advanced manufacturing, digitalisation, lean construction, and research and innovation. Since its launch, 45 companies – including offsite manufacturers and contractors – have benefited. To date, more than €6.5 million has been approved for investment in these firms.

A key focus is bringing Lean factory processes onto building sites to cut waste, reduce snagging and improve efficiency. Based on the success of initial *Built to Innovate* supported lean projects, Enterprise Ireland plans to grow participation across the residential construction supply chain, working with local authorities and contractors involved in public housing projects.

Enterprise Ireland will increase its level of company engagement, promoting tailored financial and soft supports under *Built to Innovate*, aiming to achieve a doubling of the €6.5 million already invested in small and medium sized firms in the residential construction sector.

In addition, Enterprise Ireland will introduce a tailored training and mentorship programme on Strategic Financial Leadership for residential construction supply-chain clients to assist with financial management in ambitious SMEs.

### 3.14 MMC: Data Collection

There is now an opportunity for Ireland to lead on the development of a centralised authoritative data collection mechanism that can generate reliable and repeatable data which can be tracked over time. This work has commenced with the recent collection of MMC data in the Building Control Management System by the National Building Control Office which will provide specific quantitative data. This will be used to inform future policy.

<sup>34</sup> Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, (May 2023), *Better Public Services - Public Service Transformation 2030 Strategy*, Available at: <https://www.gov.ie/en/department-of-public-expenditure-infrastructure-public-service-reform-and-digitalisation/publications/better-public-services-public-service-transformation-2030-strategy/>

## Action Summary:

**Increasing Skills, Adopting Modern Methods of Construction****Priority:**

**Increase skills and support the adoption of Modern Methods of Construction in the residential construction sector**

No.	Action	Owner
3.1	Use Modern Methods of Construction in at least 25% of all new social and affordable homes built during the lifetime of the Plan.	DHLGH
3.2	Increase the use of 3D volumetric systems by providing funding and support for pathfinder projects in Limerick (SMART Homes) and Wexford (3D volumetric units) to create demand for these innovative systems.	DHLGH
3.3	Optimise the process towards NSAI Agrément Certification by: <ul style="list-style-type: none"> <li>• promoting the NSAI Agrément Toolkit with industry; and</li> <li>• undertaking a root cause analysis to identify constraints on the certification process.</li> </ul>	DETE, DHLGH
3.4	Scope the potential for the development of an Irish Standard for Light Gauge Steel.	DETE, DHLGH, NSAI
3.5	Promote opportunities for MMC manufacturers to use ISIF backed funds to support new and existing factories.	DFIN, ISIF
3.6	To meet the growing demand for construction and MMC skills: <ul style="list-style-type: none"> <li>• renew the <i>Action Plan to Promote Careers in Construction</i>;</li> <li>• launch a new <i>5-year Action Plan for Apprenticeships (2026–2030)</i>; and</li> <li>• continue to invest in The National Construction Training Campus.</li> </ul>	DFHERIS, DHLGH
3.7	Work with partners to deliver on the <i>National Framework for Meeting Priority Construction Workforce Needs</i> .	DFHERIS
3.8	Continue to expand MMC training for the construction sector	DFHERIS
3.9	To encourage and support the development of the Small and Medium Enterprise homebuilder sector, the Land Development Agency will actively seek to engage the sector in the roll out of its LDA Regional programme of work.	DHLGH
3.10	Double overall investment under Enterprise Ireland's <i>Built to Innovate</i> programme, to drive adoption of efficient construction practices and the use of MMC.	DETE, EI
3.11	Introduce a tailored training and mentorship programme on Strategic Financial Leadership for residential construction enterprise supply-chain clients.	DETE, EI, DFIN

## 4

# Securing Additional Supply, Ending Dereliction & Vacancy

## Priority

### Increase the supply of additional housing by working towards ending dereliction and vacancy.

Vacant, derelict and neglected buildings are a blight on local communities. They can undermine local pride of place, encourage antisocial behaviour and impact negatively on the local economy. Most importantly, they represent a missed opportunity to provide new homes in a sustainable manner, close to established local services, businesses and amenities.

It is imperative that existing vacant and derelict residential buildings are brought back into use, as well as other types of vacant and derelict buildings which can be repurposed to provide new homes for those who need them.

A range of initiatives and funding mechanisms have been introduced in recent years. These are successfully reducing the levels of vacancy and dereliction right across the country.

These include the *Vacant Property Refurbishment Grant (VPRG)*, the planning exemption for converting vacant commercial floorspace to residential use<sup>35</sup>, *Call 3 of the Urban Regeneration & Development Fund (URDF)* and the *Repair and Lease Scheme* for social housing, amongst others. Together, these schemes and measures are helping to bring thousands of previously vacant and derelict properties back into use as people's homes.

## Key Enablers

Under *Delivering Homes, Building Communities*, more will be done to tackle vacancy and dereliction aggressively. The existing grants and schemes will be improved, expanded, and further promoted. Their use will ensure that additional homes are provided by renovating and refurbishing existing homes and repurposing commercial and 'above the shop' vacant space. As a result, families and individuals can become part of, and contribute to vibrant thriving communities.

*Delivering Homes, Building Communities* will ensure that the activities and resources used to address vacancy and dereliction are co-ordinated, and that legislative powers are used proactively to bring dereliction and vacancy to an end.

## CSO Frontier Data

The number of empty homes is reducing. At the end of June 2025, GeoDirectory reported that the national residential vacancy rate had dropped to 3.7%, the lowest recorded since 2013.

Significantly, the Central Statistics Office (CSO) has developed a new statistical release on residential vacancy, published in September 2025. It is categorised as a 'Frontier Series Output', as it uses new methods and data sources.

The new release provides information on the extent of residential vacancy at national, local authority and local electoral level, based on metred residential electricity consumption data from the ESB. The data notes a national residential vacancy rate of 3.3% at the end of 2023, down from 3.6% in 2022.

Future regular publications of this release are planned by the CSO. This, together with other sources of data on vacancy and dereliction, will continue to inform policy decisions to maximise efforts to address vacancy.

### 4.1 Compulsory Purchase Order Activation Programme

Addressing vacancy and dereliction purposefully means that local authorities must take a proactive and systematic approach to identify, engage with owners, and bring vacant and derelict properties back into use.

*The Compulsory Purchase Order (CPO) Activation Programme* is an important mechanism. Launched in April 2023, the CPO Activation Programme supports local authorities to use their powers to compulsorily purchase vacant and derelict properties, especially when voluntary engagement with owners has failed.

35 S.I. No. 75/2022 - Planning and Development Act (Exempted Development) Regulations 2022 provides an exemption from the requirement for planning permission for the conversion of certain types of vacant commercial property into residential use, up to a maximum of 9 residential units.

## CPO Activation Programme



Local authorities adopting proactive and systematic approach to tackling vacancy and dereliction



Vacant Home Officers identifying vacant and derelict properties and engaging with owners to bring the properties back into use



Local authorities using their compulsory purchase powers where unable to identify or engage with owners

The success of the programme requires co-ordination of resources and activity within local authorities: Vacant Homes Officers, Derelict Sites Teams, Town Regeneration Officers, Social Housing Teams and others working together to deliver tangible results.

These teams identify vacant and derelict properties and work to identify their owners. They then engage with owners regarding the supports available to bring their homes into use. Where owners cannot be found, or will not engage, the teams use their compulsory purchase powers to acquire the properties on behalf of the individual local authority.

Various funding sources are available to local authorities to purchase vacant and derelict properties to bring them into use, including Call 3 of the URDF.

Funding is also available from the *Social Housing Investment Programme*. This programme supports local authorities to acquire and re-develop all types of vacant and derelict buildings and sites, from single properties to more extensive buildings, or blocks for social housing purposes. The Housing Finance Agency can also provide funding to local authorities for these acquisitions.

Under the *CPO Activation Programme* targets are set, with local authorities required to identify vacant and derelict properties, and record activity and outcomes. Under *Delivering Homes, Building Communities*, data will be published annually on local authorities' achievements in progress and delivery. Government will also ensure that activation and disincentivisation measures apply to all unoccupied residential property.

### 4.2 Derelict Property Tax

The Derelict Sites Act 1990 is a useful tool in tackling dereliction. It allows local authorities to target identified sites / properties so that their owners take steps to ensure the property does not become or continue to be derelict.

Sites / properties can be placed on the Derelict Sites Register and charged a Derelict Site Levy, 7% of the market value of the land concerned, until they are brought out of dereliction.

There were 2,140 sites registered on Derelict Sites Registers throughout the country at the end of 2024. This, however, does not adequately reflect the scale of dereliction in our urban and rural areas. Work to improve the operation of the Derelict Sites Act 1990 is required, if Government is to accelerate the ending of dereliction.

Under *Delivering Homes, Building Communities*, the Department of Finance will legislate for a new Derelict Property Tax (DPT) which will replace the Derelict Sites Levy. This new self-assessed tax, will be placed under the care and management of Revenue. It is expected that the tax will be subject to the normal collection, recovery and enforcement procedures employed by the Office of the Collector General. It is also envisaged that assessing, appeals, interest, surcharge and penalty provisions will be included in the DPT legislation

Local authorities will retain a key role in relation to the identification and registration of derelict properties that meet the criteria for the tax. The rate of tax will not be less than the rate of the levy, which is 7%. Under the proposed model, preliminary registers of derelict properties are to be published in 2027 with the tax to be implemented as soon as possible thereafter. In the intervening period, local authorities will increase efforts to collect unpaid levies due to the State.

In certain circumstances, local authorities may use the compulsory acquisition provisions of the Derelict Sites Act 1990 to acquire sites / properties. This enables them to be brought back into use.

An aggregated digital, national Derelict Sites Register will be published annually, including mapping and standardised details for each individual site registered by the local authorities.

### 4.3 Urban Regeneration and Development Fund

The URDF Call 3 is a dedicated €150 million revolving fund for local authorities to acquire long-term vacant or derelict properties and to bring them back into use. Acquired properties are made available for private sale at market value.

The proceeds received from the sale or reuse of properties and sites facilitate a rolling programme which tackles dereliction locally. To date, more than 1,300 properties have been approved and added to local authorities' programmes with an expected yield of over 5,000 homes by 2030.

Government intends to extend the reach of the URDF Call 3 Fund to better deal with derelict sites or lands, in order to increase the delivery of new homes. This will enable a focus on problematic infill derelict sites where acquiring and developing homes will remove dereliction, and support regeneration of adjoining buildings.

### 4.4 Vacant Property Refurbishment Grant

The VPRG provides funding for those who wish to refurbish a derelict or vacant property, to live in, or to rent out. *Delivering Homes, Building Communities* will support the refurbishment of a total of 20,000 homes using this grant.

Since its introduction in 2022, the Grant has had a transformative impact. Feedback has been overwhelmingly positive. Almost 15,000 applications have been received to the end of September 2025, with more than 11,000 approved and almost 3,700 paid out. The payment is made upon completion of the refurbishment works.

The Grant can also be combined with the *Local Authority Purchase and Renovation Loan* to give first-time buyers and fresh start applicants, who are struggling to complete the purchase and renovation of a vacant or derelict property, an opportunity to do so. Additionally, it provides an additional avenue to finance a viable renovation project.

Under *Delivering Homes, Building Communities*, the VPRG will be improved and expanded to bring more vacant and derelict properties into use as homes. This will include additional grant support towards the refurbishment and conversion of 'above the shop' vacant floors, for use as homes.

In recognition of the additional works involved, a package of up to €140,000 will be made available for these properties in the centres of cities, towns and villages. This will include up to €5,000 towards an Expert Advice Grant for those owners who are considering carrying out this work.

### 4.5 Key Government Funding and Schemes

Social housing capital funding programmes support local authorities and Approved Housing Bodies (AHBs) to acquire and re-develop all types of vacant and derelict buildings and sites. This can include single properties or more extensive buildings and blocks.

There is no limit on the scale of a project a local authority or AHB might undertake. It is driven by the social housing need in a locality, and the balance between social housing and other uses for town centre properties. Two funding programmes are the Buy and Renew and the Repair and Lease Schemes.

#### Buy and Renew Scheme

The Buy and Renew Scheme funds local authorities to purchase vacant and derelict properties from their owners and renovate them for use as social homes. Since it was introduced in 2016, over 950 homes have been delivered. As part of this Plan, 1,000 additional homes will be brought back from dereliction for use as social homes by local authorities across the country via the Buy and Renew and Repair and Lease schemes combined.

A new contractor-led renewal programme will also be introduced. It will not only help tackle dereliction but also create opportunities for local tradespersons and contractors to increase social housing supply. Local authorities and AHBs will be empowered to enter into early stage 'agreements for purchase', which will help de-risk and remove barriers to such projects for local tradespersons and contractors.

#### Repair and Lease Scheme

The Repair and Lease Scheme provides an interest free loan for owners to refurbish their vacant properties. They can then lease them to the local authority or an AHB for social housing use for between five and 25 years.

The maximum funding available under the scheme is €80,000 per unit with no limit on the number of units one property owner can provide. The scheme is increasingly used to renovate vacant commercial properties into small developments of one or two-bedroom homes. These projects are typically in central locations and contribute both to tackling town centre dereliction and to sustainable community goals.

Pathfinder projects are currently being considered which will use the scheme to provide cost rental homes and homes for specific categories of needs.

## Vacant Property Refurbishment Grant

The Vacant Property Refurbishment Grant, which was launched in July 2022, supports bringing vacant and derelict properties back into use. A grant of up to a maximum of €50,000 is available for the refurbishment of vacant properties for occupation as a principal private residence and for properties which will be made available for rent.

Where the refurbishment costs are expected to exceed the standard grant of up to €50,000, a maximum top up grant amount of up to €20,000 is available where the property is confirmed to be derelict or where the property is already on the local authority's Derelict Sites Register, bringing the total grant available for a derelict property up to a maximum of €70,000.

The grant is available in respect of vacant and derelict properties which have been vacant for a period of two years or more, and were built up to and including 2007, in towns, villages, cities and rural areas.

The grant has proven to be a popular initiative in activating vacant and derelict properties, with all 31 local authorities receiving grant applications. The data available shows that at the end of September 2025 almost 15,000 applications had been received with over 11,000 approved.

More information can be found at <https://www.gov.ie/en/department-of-housing-local-government-and-heritage/services/vacant-property-refurbishment-grant/>

### Co. Carlow



### Co. Tipperary



## 4.6 The Living City Initiative

The *Living City Initiative* (LCI) is a tax incentive scheme, which assists and encourages people to live in historic inner-city areas across the country. Subject to certain conditions, it allows tax relief for money spent on refurbishment or conversion of residential property for owner-occupied properties or rented residential properties.

The initiative also incentivises the regeneration of retail and commercial districts by enabling an accelerated capital allowance claim on money spent on commercial property refurbishment or conversion. The scheme can play a complementary role to increase the provision of residential accommodation in established parts of our cities.

As part of *Delivering Homes, Building Communities*, Government is extending and expanding the LCI to strengthen the effect of the scheme. The scheme will be in place until 2030 and the potential reach of the scheme is being expanded to include residential properties in the designated areas that were built before 1975, and a new category of tax relief will support the use of “over the shop” premises for residential purposes. Over the coming period, the scheme will be extended to include the five regional centres under the *National Planning Framework* (Athlone, Drogheda, Dundalk, Letterkenny and Sligo).

## 4.7 Vacant Homes Tax

The Vacant Homes Tax (VHT) is another important lever in addressing vacancy. The key objective of this tax is to increase the supply of homes for rent or purchase by encouraging the owners of vacant habitable residential properties to bring those properties back into use. It is a self-assessed annual tax that applies to the owners of residential properties (not derelict/non-habitable), which are used for less than 30 days in a year.

VHT is administered and collected by the Revenue Commissioners. Since its introduction in Budget 2023, the VHT rate has increased from three, to five and currently to seven times a property’s base Local Property Tax liability. As of July 2025, just under 2,300 properties were liable for VHT, amounting to €2.2 million. In order to administer the tax, Revenue maintains a vacant property register. The register allows changes in the number of vacant properties to be monitored. It will contribute to our understanding of the number of vacant residential properties, the location of these properties and the reasons why these properties are vacant.

## 4.8 Local Authority Resourcing

Since 2023, all 31 local authorities have employed a full-time, dedicated Vacant Homes Officer, funded by the Department of Housing, Local Government and Heritage. They have performed a vital role in delivering and advancing measures to tackle vacancy and dereliction in each local authority.

Their work involves identifying vacant and derelict properties in their local authority area, engaging with the owners of vacant and derelict properties and promoting uptake of the supports now in place.

The Vacant Homes Officer also oversees the administration of the VPRG and coordinates with the Planning, Derelict Sites and Town Regeneration teams across the local authority. The Vacant Homes Unit in the Department of Housing, Local Government and Heritage and the Property Optimisation Unit in The Housing Agency also support their work.

## Co-ordinating the Approach and Knowledge Sharing

Tackling dereliction requires knowledge sharing and best practice adoption by all stakeholders with an interest in this area. A national forum and network for local authority staff working to tackle dereliction will help to spread awareness of best practice. This will build on the existing structures in local authorities, including Town Regeneration Officers and Vacant Homes Officers to help integrate activities at a local level.

Increased funding will be provided under *Delivering Homes, Building Communities* to support administration of the Vacant Property Refurbishment Grant to address vacancy and dereliction.

The Department of Housing, Local Government and Heritage will publish reports annually to quantify the range of work undertaken in tackling dereliction and highlight the performance of local authorities. The reports will provide a clear picture of progress in moving identified derelict properties into viable long-term uses and the relationship with the various funding and delivery measures available.

## 4.9 Bringing Back Homes Manual

The updated *Bringing Back Homes, Manual for the reuse of existing buildings*<sup>36</sup>, published in April 2024, supports all those who aim to reduce the level of dereliction. This resource outlines the process for bringing existing buildings back into use for residential purposes, and clear guidance on what regulations apply to existing building types.

36 Department of Housing, Local Government and Heritage (April 2024) *Bringing Back Homes, Manual for the reuse of existing buildings (2nd edition)*, Available at: <https://assets.gov.ie/static/documents/bringing-back-homes-manual-for-the-reuse-of-existing-buildings-2nd-edition.pdf>

The Manual demonstrates how fire safety and building regulations apply to different building types. The Manual also provides information on the assistance, grants and incentives available, as well as case studies of a number of examples of properties brought back into use, utilising the available supports.

### 4.10 Planning Permission Exemptions

As the needs of businesses have changed, the demand for some types of commercial properties has reduced. The adaptation and reuse of these vacant commercial buildings is a key potential pathway to activating the supply of new homes, while tackling vacancy.

Changes were made to planning legislation in 2018 to support the conversion of certain vacant commercial premises into homes without the need for planning permission. These were further extended in 2022. By the end May 2025, local authorities had received 1,457 notifications relating to the provision of 3,429 new homes nationwide.

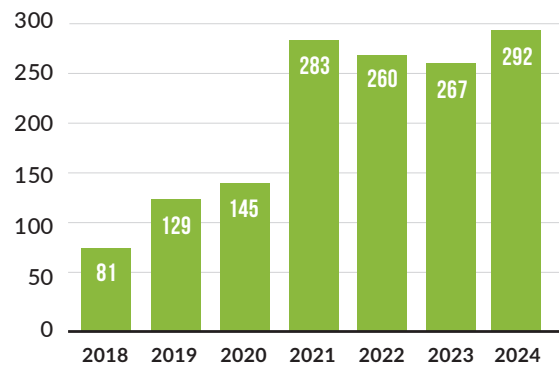
Increasing the number of development types that are exempt from planning permission can free up local authority resources and allow homeowners to proceed with small projects more quickly. Changes such as attic conversions and detached accommodation within a primary dwelling boundary can help communities adapt more easily to meet their changing needs.

Government will also seek to make it easier to convert houses into separate living spaces, allowing older adults to continue living in familiar surroundings while adapting to their changing needs.

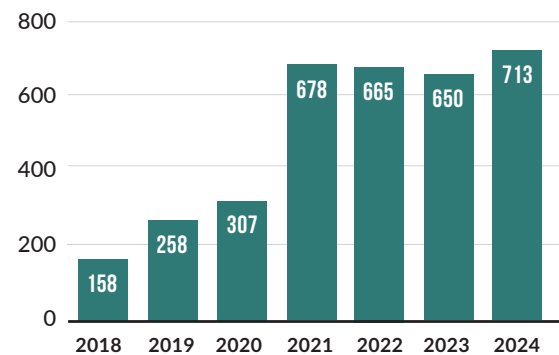
**Figure 4**  
**Converting vacant commercial units to homes**

### Change of use Planning Notifications - From Commercial Premises to Residential Units

**Notifications of planned change of use, by year**



**Potential residential units associated with notifications, by year**



## Action Summary:

**Securing Additional Supply, Ending Dereliction & Vacancy****Priority:**

**Increase the supply of additional housing by working towards ending dereliction and vacancy.**

No.	Action	Owner
4.1	A new derelict property tax will be introduced, administered and collected by the Revenue Commissioners.	DFIN, Revenue, LAs, DHLGH
4.2	Local authorities will increase the number of sites on the Derelict Sites Registers and increase the enforcement and collection of unpaid levies.	LAs
4.3	An aggregated digital, national Derelict Sites Register will be published annually including mapping and standardised details for each individual site registered by the local authorities.	DHLGH, LAs
4.4	Where owners of vacant or derelict properties fail to engage with local authorities, local authorities will use compulsory acquisition powers to buy these properties, supported by available funding streams including the Urban Regeneration and Development Fund.	LAs
4.5	20,000 homes will be brought back into use, supported via the Vacant Property Refurbishment Grant.	DHLGH, LAs
4.6	Improve, extend and expand the Vacant Property Refurbishment Grant by: <ul style="list-style-type: none"> <li>introducing an 'Above the Shop' top up Grant in line with the <i>Programme for Government</i> commitment and an Expert Advice Grant to support bringing vacant shop spaces into use as homes; and</li> <li>exploring an extension of the 'Above the Shop' top up Grant for such properties that are owned by small (micro) companies.</li> </ul>	DHLGH
4.7	To support urban regeneration, strengthen the Living City Initiative by including residential properties built before 1975, extending the initiative to 2030, and expanding it to include the NPF Regional Centre towns of Athlone, Drogheda, Dundalk, Letterkenny and Sligo.	DFIN
4.8	Increase the number of development types that are exempt from planning permission to enable homeowners to adapt or extend their homes more easily, including attic conversions, subdivisions of existing homes and detached accommodation within the primary dwelling boundary.	DHLGH
4.9	Develop pathfinder projects for an affordable rental version of the Repair and Lease Scheme.	DHLGH

# Pillar 2: Supporting People



## 5

# Focusing on Ending Homelessness, Delivering Homes for Older People, Supporting Social Inclusion

## Priority

**Focus on ending homelessness and provide the housing supports needed for older people, disabled people and Travellers to achieve long-term secure housing that meets their needs.**

*Delivering Homes, Building Communities* is an integrated housing and homelessness plan that reaffirms the whole-of-Government approach to addressing the housing crisis. It will ensure that the funding and the strategies deployed to address housing and homelessness are fully aligned at all times. It will also provide the housing supports needed for older people, disabled people and Travellers to achieve long-term secure housing that meets their needs.

## Addressing Homelessness

Addressing homelessness remains one of Government's most acute priorities. Government is focused on making sure that everyone has access to good quality, affordable and secure homes that suit their needs. Having a place to call home provides stability, dignity, as well as supporting better health, educational and work outcomes.

**Pillar 1: Activating supply in *Delivering Homes, Building Communities*** focuses on activating the supply of 300,000 homes. The delivery of these homes to meet the needs of the population, especially the focus by local authorities on the delivery of new build social housing, will play a key role in preventing and addressing homelessness and will work alongside the measures outlined in this priority area.

Providing housing for households experiencing or at risk of homelessness is a priority for Government. In addition, a key focus will also be the provision of housing supports for older people, disabled people, and Travellers.

Ireland continues to work with the *European Platform for Combatting Homelessness* to achieve the aims of the *Lisbon Declaration*; to work towards ending homelessness by 2030. Government is fully committed to supporting individuals, families and children who are experiencing homelessness. Increasing social housing supply in a range of different ways, as described in Chapter 6 of this Plan, will enable a housing-led approach so that households can exit emergency accommodation as quickly as possible.

Despite a significant increase in new homes being delivered, as well as more people leaving emergency accommodation and more preventions being achieved, the number of households — including families with children in homeless emergency accommodation — has continued to rise. In order to build on the level of exits and preventions, and to see the number of people experiencing homelessness fall there must be an increased availability of homes for households at risk of homelessness.

With increased investment in social housing, local authorities will have increased numbers of social homes available to provide to households on the social housing list. Local authority allocation schemes will be central to ensuring that the increased availability of social housing is used to reduce the number of households, and the time spent, in homeless emergency accommodation.

The National Homeless Action Committee (NHAC) will continue to support the coordination of the response to homelessness by Government Departments, local authorities, the Health Service Executive (HSE), and Non-Governmental Organisation (NGO) service delivery partners. The NHAC ensures a cohesive and collaborative approach in the implementation of actions to address homelessness.

In addition, dedicated meetings of the relevant Cabinet Committees will be held to oversee the implementation of actions to address homelessness across Government.

## 5.1 Focus on ending Child and Family Homelessness

Government recognises that accessing emergency accommodation has a negative impact on the well-being of all individuals and particularly on children. Government will prioritise the needs of children who are experiencing homelessness.

Legislative provisions will be introduced to ensure that consideration of the best interests of the child is included in the decision-making process on accommodation for households experiencing homelessness.

A key priority for this Plan is to address long-term family homelessness, in particular to reduce the time that children spend in emergency accommodation. Large families can spend longer periods of time in emergency accommodation, due to the shortage of four-bedroom properties in some local authorities. With the continued investment in the social housing build programme, the supply of the required housing typologies will increase significantly under this Plan. In addition, local authorities will prepare Housing Delivery Action Plans, to ensure that local authority delivery of social housing is in line with the type and size of social housing needed in their area. A key focus will be to increase the supply of one-bedroom properties and four-bedroom properties to provide more stock to allocate to single adults and large families.

In the short term, Government will provide dedicated funding to fund second-hand acquisitions of homes to exit families who have been in emergency accommodation the longest. Funding of €100m will be allocated in 2026 to support this work.

Additional supports are currently available under HAP for households experiencing homelessness or households at risk of homelessness nationwide, including financial supports such as deposits and advance rental payments.

Government will examine the existing range of social housing delivery streams and tenancy supports to continue to increase the numbers of households, especially families and children that are supported to exit emergency accommodation, while also reducing the duration of time that they spend there.

The Department of Housing, Local Government and Heritage will work with each local authority to examine how allocation schemes and their operation are addressing the needs of households experiencing homelessness and in particular, families with children.

Data shows that fleeing domestic violence continues to be one of the reasons for family presentations to homeless services. The response to Domestic, Sexual and Gender-Based Violence (DSGBV) is a cross-Departmental and multi-agency issue, with overall policy coordinated by the Department of Justice.

In June 2022 the Department of Justice published Zero Tolerance, the Third National Strategy on DSGBV 2022-2026. One of the key actions to be delivered under the Strategy is to remove the legal barriers that can prevent people experiencing domestic violence from remaining at home (where it is safe to do so).

It is recognised this is an important factor in preventing homelessness. In cases where the household is in local authority tenancy, local authorities will be asked to support the victim to remain in the home or return to the home where it is safe to do so and is the victim's preference.

Currently local authorities will prioritise allocations to those households they consider to be most in need, which can include those who are survivors of domestic violence.

Where victims of domestic violence have been assessed as eligible for social housing support in a new local authority, local authorities will ensure that the full suite of social housing supports including the Housing Assistance Payment are made available to that victim to enable them to meet their accommodation needs immediately on relocating. Every local authority allocation scheme should take account of the particular circumstances of victims of domestic violence and facilitate the recognition of those circumstances in their prioritisation for housing, including where victims have previously spent a period on another social housing waiting list.

In order to further ensure that there is no barrier to a household fleeing domestic violence to receiving services, a protocol will be agreed with local authorities to provide that victims of DSGBV, subject to meeting all other social housing eligibility requirements, can transfer previous time spent on a social housing waiting list to another local authority.

By targeting resources at tackling long-term homelessness and the reasons for homelessness, Government aims to move to a position where homelessness for individuals and families is rare, brief and non-recurring. The objective is to ensure that homelessness is confined to a temporary situation, which is resolved quickly and is not repeated.

The Department will collect and publish data on the numbers of children and families supported to exit homelessness each quarter and will reduce the average time that children and families spend in emergency accommodation. Additional data will be collected in relation to families that spend the longest in homeless emergency accommodation, so that further targeted measures can be taken to address.

Government will develop a dedicated cross-Departmental and agency led *Child and Family Homelessness Action Plan* in relation to all aspects of child and family homelessness. This Plan will be guided by the United Nations Convention on the Rights of the Child.

The Plan will have particular emphasis on prevention measures, enhanced supports for children experiencing homelessness, as well as measures to accelerate exits and reduce the time spent by children and their families in homeless emergency accommodation, including through the provision of tenancy supports. While actions on prevention and exits will be prioritised, the Plan will also address issues currently experienced by children in emergency accommodation including issues such as education and nutrition. The Plan will also put in place additional supports for parents and expectant mothers who are experiencing homelessness in order to support the whole family.

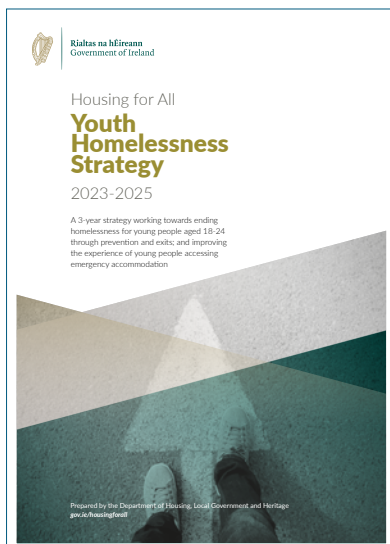
Key stakeholders will be consulted to ensure that the Plan will be robust and impactful.

## 5.2 Addressing Youth Homelessness

A *National Youth Homelessness Strategy*<sup>37</sup> is currently in place and aims to help young people aged 18-24 who are experiencing or at risk of experiencing homelessness. The Strategy's actions were developed to ensure that long-term measures could be put in place to address youth homelessness beyond the lifetime of the Strategy. However, youth homelessness continues at a high level. Further and sustained action is required.

Government will continue to address youth homelessness, recognising young adults as a distinct cohort of individuals who require their own distinct housing solutions.

A standing sub-group of the NHAC will be established to oversee the mainstreaming of key actions, including Supported Housing for Youth and the Shared Accommodation Scheme, and to identify new actions which should be progressed in response to new trends. In addition, the *Homelessness Prevention Framework* will include a specific strand on youth homelessness.



## The Supported Housing for Youth (SHY) programme

The SHY programme was a key action from the Youth Homeless Strategy. SHY is now operating as a pilot in the Dublin region. Eighteen young people have moved out of homelessness and into their own accommodation and are being supported to transition to independent living. *Delivering Homes, Building Communities* commits to expanding SHY nationally.

### Key Features:

- **Targeted** - participants aged 18-24 who have experienced homelessness
- **Tailored** - supports provided based on the needs of young people involved
- **Partnership** – partnership approach between local authority, AHB provider and NGO support provider
- **Transitional** – programme supports young people to transition to independent living



<sup>37</sup> Department of Housing, Local Government and Heritage (November 2022), Youth Homelessness Strategy, 2023-2025 Available at: <https://assets.gov.ie/static/documents/youth-homelessness-strategy-2023-to-2025.pdf>

### 5.3 Developing a Homelessness Prevention Framework

Preventing homelessness in the first instance is critical. There are already measures in place across Government to support people to find and maintain secure accommodation. The development of a Prevention Framework will allow for the co-ordination and examination of all such measures to ensure a holistic cross departmental approach and to identify any gaps particularly in relation to groups most at risk of homelessness.

#### Preventing Homelessness

Homelessness prevention may be classified under five key categories.

- Universal Prevention
- Upstream Prevention
- Crisis-Stage Prevention
- Emergency Stage Prevention
- Repeat Prevention

The Prevention Framework will examine measures in place under each of the five key categories. Under the Prevention Framework, there will be:

- a continued focus on increasing social and affordable housing;
- targeted measures to support cohorts at heightened risk of homelessness;
- timely interventions to prevent entry into emergency accommodation insofar as possible;
- sufficient and high quality emergency accommodation to ensure nobody has to sleep rough; and
- appropriate supports provided to people as they leave emergency accommodation to reduce their risk of re-entering homelessness.

Drawing on the expertise of all stakeholders, including Government Departments, local authorities, State bodies and NGOs, the Framework will emphasise the importance of collaborative working and action across Government, and its delivery partners to mitigate the risk of homelessness. The Framework will consider the underlying causes of homelessness and the reasons for presentation in the context of groups most at risk.

Information submitted by local authorities offers insights into the factors leading to homelessness. Many of the individuals presenting to homeless services and accessing homeless emergency accommodation require health supports, notably in the area of mental health and addiction. The Framework will examine increased and earlier health interventions for those that require them. Other priority areas to be addressed include:

- presentations from the private rental market;
- households leaving Direct Provision and newly arrived in the State;

- domestic violence; and
- individuals with mental health and addiction support requirements.

### 5.4 Housing First

*Housing First* is a key policy response in our efforts to reduce homelessness amongst our most vulnerable. The *Housing First* approach to addressing homelessness places direct access to housing first and foremost for vulnerable individuals using homeless services consistently or intermittently over long periods of time, and those unable or resistant to accessing homeless services and who may then become habitual rough sleepers. These individuals often have complex high support needs such as mental or physical health problems, addiction issues or dual diagnosis (the presence of mental ill health and a substance addiction).

The implementation of *Housing First* is a joint initiative of the Department of Housing, Local Government and Heritage, the Department of Health, the Health Service Executive (HSE), the criminal justice sector (the Probation Service and the Irish Prison Service) and Local Authorities, in conjunction with NGO partners.

This programme consists of three major components:

- provision of permanent, affordable housing;
- provision of mobile case management and treatment services (mental health, health, and addiction services); and
- a programme philosophy based on client choice and recovery.

*Housing First* recognises that a stable home provides the basis for recovery in other areas. With *Housing First*, the priority is to support a person who has experienced homelessness into permanent housing as quickly as possible, without any preconditions around addiction or mental health treatment. Then, intensive work continues on these issues once they are housed.

The *Housing First* National Office, based in The Housing Agency, manages programme delivery. The Office:

- supports regional and local delivery of the *Housing First* programme;
- oversees performance on the achievement of agreed *Housing First* targets; and
- evaluates the processes used in implementing *Housing First* in Ireland.

*Housing for All* committed to the further expansion of *Housing First* the second National Implementation Plan, providing for a further 1,319 tenancies covering the period 2022-2026, was published in December 2021.

These targets were based on an analysis of need, which involved all key stakeholders and was supported by The Housing Agency. A total of 1,037 individuals were in a *Housing First* tenancy at the end of Q3 2025.

A key initiative under this Plan will be the further expansion of the *Housing First* programme to create 2,000 tenancies. An updated implementation plan will specify targets for each local authority for *Housing First* tenancies in the coming months.

## 5.5 Strengthening Homelessness Legislation

The Housing Act 1988 will be amended to strengthen the statutory framework within which housing authorities support households experiencing, or at risk of, homelessness. Legislative provisions will also be introduced to ensure that consideration of the best interests of the child is included in the decision-making process on accommodation for households experiencing homelessness.

Amendments to the legislation will provide a clear and more robust legislative framework to support local authorities in their decision-making with regard to the eligibility of applicants for social housing and emergency homeless accommodation. Guidance will be provided to local authorities to ensure consistency in how assessments are conducted, and eligibility criteria are applied.

## 5.6 Providing Good Quality Emergency Accommodation and Supports

The State provides funding to ensure there is good quality accommodation and supports for those who are experiencing homelessness, while providers work to exit households to a secure tenancy as quickly as possible.

Government will increase the capital funding available to local authorities and Approved Housing Bodies (AHBs) to provide and maintain dedicated homeless emergency and transitional accommodation. Government will also increase the supports provided to households in emergency accommodation, in particular to children and households with complex support needs.

In an all-of-government approach, the Department of Health and the Department of Housing, Local Government and Heritage, with the HSE and local authorities, will examine the current funding models for the provision of accommodation and health and social care support to households experiencing homelessness.

They will agree the best practice funding approach to ensure accessibility and quality of accommodation and support.

People experiencing homelessness with complex support needs, including mental and physical health difficulties and other challenges, may struggle to access and retain suitable and stable accommodation. This often results in individuals becoming entrenched in emergency homeless services.

The Department of Health will work with the HSE to implement the National Strategic Plan to Improve the Health of People Experiencing Homelessness. This Plan seeks to strengthen integrated care pathways to address the chronic health needs of people who are experiencing homelessness and ensure that health support plans are in place for all households that require them. The integrated care and case management model reflects a population-based approach, where supports are delivered through in-reach and floating support services that follow individuals across different systems of care. People experiencing homelessness are assessed and supported according to their identified needs, ensuring that care is flexible, responsive, and person-centred.

## 5.7 Reporting on Homelessness

Clear and accurate information in relation to the unmet housing and support needs of those experiencing homelessness, in any form, is essential in allowing for effective policy responses.

The Department of Housing, Local Government and Heritage publishes extensive information across separate monthly and quarterly reports in relation to the use of local authority homeless emergency accommodation. The Monthly Homelessness Report, Quarterly Progress Report and Quarterly Performance Report are based on data provided by local authorities and published each month and quarter.

The monthly report includes detailed demographic information in relation to the households in emergency accommodation during the count week.

The quarterly reports detail activity in relation to reasons for new presentations to homeless services and set out details of progress made by local authorities on homeless prevention and exits from emergency accommodation to tenancies.

The local authority quarterly performance reports also include information on individuals rough sleeping and the DRHE publish rough sleeper counts twice a year. The quarterly reports provide key information on the activity and measures being taken at local level to address homelessness and provide important information on the time spent in emergency accommodation.

Data shows that the nature of homeless presentations has also changed over time; while there continues to be steady presentations from the private rental sector and following family breakdown, there is an increasing proportion of presentations to homeless services from households who are originally from outside the State, including from households granted international protection and family reunification. In the Dublin region, where homelessness is most acute, more than half of the households in emergency accommodation originate from outside the State. Local authorities and their service delivery partners have had to adapt to this changing environment and to ensure that services are fit for the changing demographics. The Department is working with local authorities to enhance data gathering capabilities to further increase the understanding of the risk factors that are driving this trend.

Reporting improvements have also been made to allow the Department to better capture presentations due to domestic violence. Data shows that, domestic violence/leaving refuge was stated as the reason for presentation in the case of 117, 3.9% of new household presentations to local authority emergency accommodation services in the latter half of 2024, and 189, 4.3% of new household presentations to Q3 2025.

Cuan, the Domestic, Sexual and Gender Based Violence Agency, established on 1 January 2024 under the remit of the Department of Justice, is in the process of developing a rigorous research and data plan to build an evidence base that informs effective service delivery, shapes prevention campaigns and leads to sustained behavioural change. Cuan will work internally and with service delivery partners to improve the use of data and measurement tools, optimising the response to domestic, sexual and gender-based violence across policies, systems and services.

While Cuan continues to develop a data strategy, DHLGH have committed to continue the development, collection and reporting of data on those presenting to homeless services citing domestic violence as a contributing factor under the Department of Justice Zero Tolerance 2025-2026 Implementation Plan.

Given the high risk of homelessness both among households leaving direct provision and households fleeing domestic violence, prevention measures for both cohorts will be examined and further enhanced under the Prevention Framework.

Details on the number of households qualified for social housing support in each local authority area are provided in the annual statutory Summary of Social Housing Assessments. The Summary brings together information, across a range of categories relating to households who qualify for social housing support, but whose social housing need is not currently being met. It is a point-in-time assessment of the identified need for social housing support across the country. The Department together with the Housing Agency keeps the data that is collected as part of compiling that Summary under review to ensure that it continues to provide important information on the detail and basis of that housing need to better inform delivery and allocation priorities at a local authority and national level.

The Department and local authorities have worked over the past number of years to improve the data and volume of information collated and published. This has greatly enhanced the understanding of homeless challenges and trends.

Work is underway to review the data to allow for more focus on the reasons why people are presenting to homeless services and provide an opportunity to further develop and expand the information captured, in particular the numbers of households that are supported to exit homeless emergency accommodation to a tenancy.

## Supporting Specific Housing Needs

Government's role in supporting populations with specific needs is a fundamental aspect of fostering an inclusive society. Among these populations, older people, disabled people and Travellers face many housing challenges and can require targeted assistance to support their well-being and full participation in community life.

Such housing support empowers individuals and enriches communities, fostering an environment where diversity is celebrated, and every member can thrive. Planning and delivering such housing in conjunction with support services where appropriate, in an integrated and sustainable manner, is fundamental to promoting equality of opportunity, individual choice and independent living.

## 5.8 Delivering Housing for Older People

Ireland's population is living longer than ever before. Older people currently make up about 15% of the population. Census 2022<sup>38</sup> data indicated that Ireland's ageing population is expanding significantly. Increasing life expectancy contributes to an ageing society, with the population aged 65 and over having increased by 35% since 2013. Projections indicate that the number of older people in Ireland will be approximately 21% of the population by 2040. In addition, it is expected that the population aged over 85 will increase by over 140%. This changing demographic is a product of social, health and wellbeing, together with economic progress, but raises challenges in terms of demand for housing.

Recognising the ongoing challenge of meeting the diverse needs of older people across public and private housing, commitments in the Programme for Government set out a series of priority measures in response. A working group has been formed in the Department of Housing, Local Government and Heritage to consider implementation of these commitments, which along with key stakeholders engagement has informed consideration of this section and the measures detailed below.

The overall aim of policy is to increase delivery of house choices for older people across both public and private housing to facilitate older people to age in place (in their own home and/or in their community), with dignity and independence.

These measures, which will be progressed in an action plan, aim to increase delivery of housing for older people through increased delivery of social housing for older people, increased delivery of more suitable homes for older people in private housing and increased choice for older people to support voluntary rightsizing<sup>39</sup>.

### 5.9 Increased Delivery of Social Housing for Older People

Government will support an inclusive approach and a greater emphasis on delivery through:

- introduction of dedicated older people social housing annual targets in each local authority Housing Delivery Action Plan;
- introduction of more efficient data collection processes on older people housing delivery and allocations, having regard to older people and homelessness; and
- local authorities will enhance delivery through improved site identification, supporting more targeted local authority and AHB delivery specifically for older people ensuring accessible locations within local communities.

### 5.10 Increased Delivery of More Suitable Homes and Choice for Older People in Private Housing

Delivery of more suitable homes will be increased to meet the housing needs of our growing ageing population through:

- increasing provision of homes suitable for older people through Housing Strategies in all tenures of housing in residential developments;
- create more choice for older people through a review of the planning exemptions for those who wish to convert their homes into separate living spaces; and
- recognising the increased number of older people renting in the private rented sector, examine the affordability challenges for older people approaching retirement in this sector and how to address these challenges.

### 5.11 Increasing Choice for Older People to Support Voluntary Rightsizing

Government will further support older households who choose to voluntarily rightsize through:

- advance consideration of the availability of bridging finance to support rightsizing;
- a review of the operation of existing local authority financial contribution schemes; and
- supporting social housing tenants who wish to rightsize to more suitable accommodation.

### Collaboration

Government will also work collaboratively through the establishment of a cooperation framework between the Department of Housing, Local Government and Heritage and the Department of Health on the integration of health and social care supports and housing for older people, taking account of the learnings from the Richmond Place, Inchicore Pilot Model of supported housing for older people and other projects to support wider delivery. Age Friendly Ireland has been established as a Local Government Shared Service in recognition of the need to respond to demographic changes.

These foregoing measures are strengthened as part of this Plan under Pillar 1, Activating Supply and Pillar 2, Supporting People.

38 CSO (2022), *Census of Population*, Available at: <https://www.cso.ie/en/releasesandpublications/ep/p-cpsr/censusofpopulation2022-summaryresults/>

39 Rightsizing generally means finding a home that is right for you now and in the future. It often refers to older adults moving from larger family homes to smaller, more manageable homes that will support a person to age in place.



# Richmond Place

## A pilot model of supported housing for older people

In early 2025, Circle Voluntary Housing Association completed Richmond Place, Inchicore, Dublin, a purpose-built, 52-apartment supported housing scheme designed to enable older people to age in place with dignity, independence, and community connection.

This pilot model, the first of its kind in Ireland, is an innovative model and offers a mix of 1.5 and two-bedroom apartments, specifically tailored to meet tenants' evolving needs, with assistive technology supports.

Richmond Place represents a pilot model of supported housing for older people, delivered through a unique collaboration between the Department of Housing, Local Government and Heritage, Department of Health, Circle, ALONE, the HSE, and Dublin City Council.

With capital funding from the Department of Housing, Local Government and Heritage to Circle Voluntary Housing through Dublin City Council, Richmond Place delivers well-designed, purpose-built homes for older people, with home support services provided by the HSE, and additional support services provided by ALONE.



Comhairle Cathrach  
Bhaile Átha Cliath  
Dublin City Council



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



An Roinn Sláinte  
Department of Health



## 5.12 Supporting Disabled People

Government is committed to ensuring that disabled people are supported and encouraged to live independently. Cooperation and collaboration of Government Departments, State agencies and others is critical in delivering housing and the related supports for disabled people.

Census 2022 reported that just over 1.1 million people or 22% of the population reported having experienced at least one long-lasting health condition or difficulty to a greater extent. This includes over 400,000 people (or 8% of the population) who are identified as experiencing at least one long-lasting condition or difficulty to a great extent or a lot.

Government is committed to ensuring that Ireland is a better place for disabled people to live, in accordance with the *United Nations Convention on the Rights of Persons with Disabilities*<sup>40</sup>. Meeting its commitments under the Convention obliges Government to facilitate disabled people to live independently and as part of the community. This means that disabled people have equal access to housing and clear pathways to accessing support services, promoting their inclusion in the community from a housing perspective.

The range of accommodation options available for disabled people are supported through the *National Housing Strategy for Disabled People 2022- 2027*<sup>41</sup> which is Government's mechanism to deliver housing for disabled people.

The State will increase access to the right kind of housing or accommodation and continue to become a place where disabled people are involved in and consulted with on matters and decisions that affect their lives.

The Department of Housing, Local Government and Heritage continues to support the implementation of the enhanced Housing Adaptation Grant for Older People and Disabled People Scheme, with record levels of funding being made available to support people to adapt their homes to their needs, including €130 million in 2026.

## 5.13 Meeting Traveller Accommodation Need

Meeting Traveller-specific accommodation needs will continue to be a priority for Government. Census 2022 found that there were 32,949 people who identified as Travellers in Ireland, representing 0.6% of the overall population. This is an increase of circa 2,000 Travellers when compared with the 2016 census.

The range of accommodation options available for Travellers includes standard social housing as well as Traveller-specific accommodation, which primarily comprises Group Housing Schemes and Halting Sites.

The findings of the 2023 Estimate of Accommodation of Traveller Families, which is undertaken on an annual basis by the local authorities, indicates that there are 12,367 Traveller households in the State of which 79% are in standard accommodation; and 21% in Traveller-specific accommodation.

In the 2024 Summary of Social Housing Assessments, of the 1,044 Traveller self-identified households included, 0.7% had a preference for private rented accommodation/other, 2.6% had a preference for Traveller-specific accommodation (group housing schemes/halting site accommodation), 41.5% had a preference for standard local authority/AHB housing, and 55.2% did not specify a preferred housing option.

Capital funding for Traveller-specific accommodation, primarily for the refurbishment and provision of halting sites and group housing schemes was fully drawn-down by local authorities in the past 5 years, amounting to a cumulative capital investment of over €100 million between 2020 to 2024.

Through the Traveller Accommodation Programmes (TAPs), local authorities will continue to assess the accommodation needs of Travellers. Increased funding of of €34 million will be provided to local authorities to provide Traveller accommodation. Government will support the TAPs 2025-2029, and successor programmes, including through implementation of the newly established Caravan Loan Scheme.

The Caravan Loan Scheme enables local authorities to offer preferential, discounted loans for Travellers to purchase their own caravan/trailer/mobile home for occupation on halting sites as their primary residence. The scheme will enhance the quality, safety and comfort of living conditions for Travellers on halting sites.

Government will continue to progress the recommendations of the *Traveller Accommodation Expert Review*<sup>42</sup> report. This is intended to improve the effectiveness of the arrangements for providing accommodation for members of the Traveller community.

Updated guidelines on the design of Traveller-specific accommodation and revised Local Traveller Accommodation Consultative Committee (LTACC) Guidelines will be issued to strengthen engagement of the LTACCs.

40 United Nations (December 2006), *Convention on the Rights of Persons with Disabilities* Available at: <https://www.ohchr.org/en/instruments-mechanisms/instruments/convention-rights-persons-disabilities>

41 Department of Housing, Local Government and Heritage; Department of Children, Disability and Equality; Department of Health (January 2022), *National Housing Strategy for Disabled People 2022-2027* <https://assets.gov.ie/static/documents/national-housing-strategy-for-disabled-people-2022-2027.pdf>

42 Department of Housing, Local Government and Heritage (March 2022), *Traveller Accommodation Expert Review*, Available at <https://assets.gov.ie/static/documents/traveller-accommodation-expert-review-programme-board-october-2024.pdf>

## Action Summary:

## Focusing on Ending Homelessness, Delivering Homes for Older People, Supporting Social Inclusion

### Priority:

Work towards ending homelessness and provide the housing supports needed for our older people, disabled people and Travellers to achieve long-term secure housing that meets their needs.

No.	Action	Owner
5.1	Provide dedicated capital funding of €100 million in 2026 for the acquisition of second-hand properties to support the exit of families longest in homeless emergency accommodation and the <i>Housing First</i> programme, as the first in a series of measures in a cross-departmental and cross-agency <i>Action Plan to address Child and Family Homelessness</i> .	All of Government
5.2	Work with the European Platform on Combatting Homelessness and the National Homeless Action Committee to meet the commitment of the Lisbon declaration to work towards ending homelessness by 2030.	DHLGH
5.3	Hold dedicated meetings of the relevant Cabinet Committees to oversee the implementation of actions to address homelessness across Government.	D/Taoiseach
5.4	Further enhance reporting in relation to the use of local authority homeless emergency accommodation to allow for an expansion of the information gathered and increased analysis of the reasons driving new homeless presentations and the progress being made to support households to exit emergency accommodation to a tenancy.	DHLGH, LAs
5.5	Maximise the number of exits and preventions from emergency accommodation going to tenancies, through increased tenancy supports and use of all delivery streams including social housing allocations, the Rental Accommodation Scheme and HAP-supported tenancies in the private-rental market.	DHLGH, LAs
5.6	Amend the 1988 Housing Act to: <ul style="list-style-type: none"> <li>strengthen the statutory framework within which housing authorities may support households experiencing, or at risk of, homelessness;</li> <li>ensure that consideration of the best interests of children is included in the decision-making process on accommodation for households experiencing homelessness; and</li> <li>insert the legal definition of a child into the Act.</li> </ul>	DHLGH
5.7	Ensure that sufficient allocations of social housing are being made to reduce long-term family homelessness. Local authority allocation schemes will be reviewed with a focus on the number of allocations being made to families in emergency accommodation.	DHLGH, LAs
5.8	Mainstream key actions of the <i>Youth Homelessness Strategy</i> across all Departments and agencies, including Supported Housing for Youth and Shared Accommodation Scheme, with work to monitor and drive action on youth homelessness to be overseen by a sub-group of the National Homeless Action Committee.	DHLGH
5.9	Expand the <i>Housing First</i> programme by over 50% to 2,000 tenancies to support rough sleepers and long-term users of emergency accommodation with secure housing and health supports.	DoH, DHLGH, LAs, HSE Health Regions

No.	Action	Owner
5.10	Provide increased health support to households experiencing homelessness through the implementation of the HSE <i>National Strategic Plan to Improve the Health of People Experiencing Homelessness</i> .	DoH
5.11	The Department of Health and the Department of Housing, Local Government and Heritage will implement an agreed funding approach for supported homeless accommodation which provides support to all those that need it.	DoH, DHLGH, HSE Health Regions, LAs
5.12	Implement a whole-of-Government <i>National Homelessness Prevention Framework</i> .	All of Government
5.13	Increase the capital funding available to local authorities and Approved Housing Bodies to provide and maintain dedicated homeless emergency accommodation.	DHLGH
5.14	Progress an Action Plan on delivering housing for older people through: <ul style="list-style-type: none"> <li>increased delivery of social housing for older people;</li> <li>increased delivery of more suitable homes and choice for older people in private housing; and</li> <li>increased choice for older people to support voluntary rightsizing.</li> </ul>	DHLGH, HA, AHBs, LAs, AFI, DoH
5.15	Implement the <i>National Housing Strategy for Disabled People 2022-2027</i> in conjunction with housing actions identified in the new <i>National Human Rights Strategy for Disabled People 2025 - 2030</i> .	DHLGH, DoH, DCDE, HA, LAs, AHBs, HSE
5.16	Invest significantly increased levels of funding in the enhanced Housing Adaptation Grant for Older People and Disabled People Scheme, supported by secured funding of €130 million in 2026.	DHLGH
5.17	Continue investment in high quality Traveller-specific accommodation, with €34 million investment in 2026.	DHLGH

# 6

## Providing More Social Homes

### Priority

**Deliver an average of 12,000 new social homes per annum over the lifetime of the plan.**

Social housing plays a crucial role in addressing housing inequality for low-income households. Government is committed to providing record levels of new social homes and to strengthening the management and maintenance of existing social housing so that more people have access to good quality homes.

### Progress to date

There has been a significant increase in the delivery of social homes in recent years. Between July 2020 and the end of 2024, more than 48,000 social homes have been added to the social housing stock. The numbers of social homes being added to the stock through build, acquisition and leasing in recent years are the highest on record in absolute terms, around 11,900 in 2023 and 10,600 in 2024. Per million of population, delivery is approaching levels seen in the mid-1970s, the early 1950s and the mid-1930s.

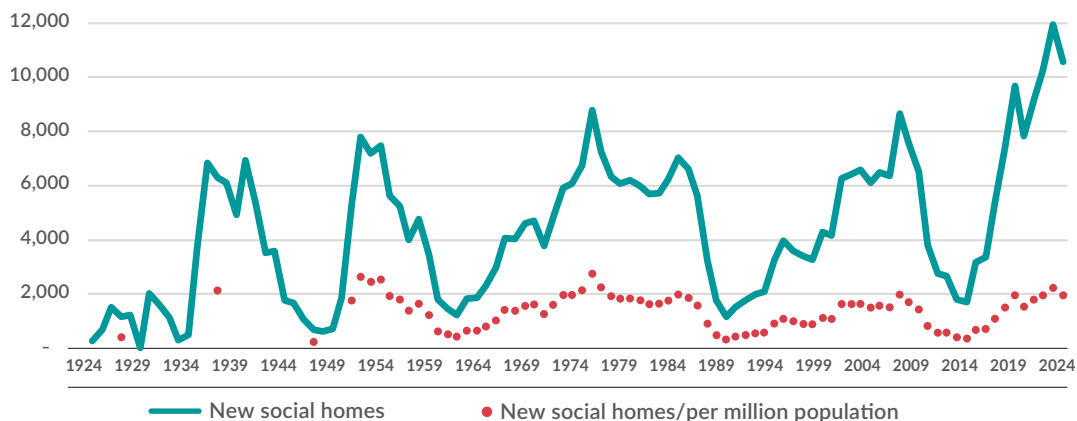
That said, almost 60,000 households remain on social housing waiting lists. In addition, at the end of 2024, there were over 87,000 households being supported and having their social housing needs met in the private rented sector under; the Housing Assistance Payment Scheme (HAP), the Rental Accommodation Scheme (RAS) and under leasing arrangements.

Demand for social housing is expected to remain strong in the coming years on the back of robust population growth. Changing demographics will also increase demand. The share of households with a main social housing applicant over 60 has grown year-on-year and currently makes up 12% of applicant households. This is likely to grow as the population ages. At the same time, some 10% of households on the waiting list have their main need for social housing support identified as being based on a household member with physical, sensory, mental or intellectual disabilities.

New delivery must meet this need and work towards eliminating long term homelessness. To these ends, Government is committed to building on the platform established by *Housing for All*, further increasing the supply of social homes and strengthening the management and maintenance of existing social homes so that demand can be met and households have access to good quality affordable homes.

Figure 5

New social homes delivered per year and per million population, 1924-2024



Source: 1923-1959: Department of Local Government, Housing – Progress and Prospects, 1964 – single year figure estimates taken from Lewis, 2019, 'Social Housing Policy in Ireland: New Directions'. 1960-2003: Department of Local Government & Public Health (various years) - Department of Local Government and Public Health Report; Department of the Environment (various years) - Annual Housing Statistics Bulletin; Department of Housing, Local Government and Heritage (various years - Annual Housing Statistics Bulletin. 2004-2024: DHLGH Overall social and affordable housing provision figures. CSO population estimates 1926-2024.

Accordingly, the Plan seeks to support a further significant increase in new social homes, up to 72,000 homes in the period 2025 - 2030 and to appropriately target the types of homes being delivered to ensure they meet the specific needs identified for respective households.

## Significantly Expanding the Supply of Social Homes

The Plan seeks to significantly scale-up delivery of new build social homes over the coming years, increasing from an average of 8,000 or so homes a year at present to an average of 12,000 per year. The scale of this delivery is very ambitious and will require local authorities, Approved Housing Bodies (AHBs) and the Land Development Agency (LDA) to collectively scale up their respective build outputs to deliver the number of social homes needed to 2030.

## Key Enablers

### 6.1 Fully Funded Social Housing Delivery Programme

The updated *National Development Plan* has committed record levels of funding for new social and affordable housing, totalling almost €20 billion. This will help facilitate the delivery of an additional 72,000 social homes by 2030. This represents the largest ever investment in housing in the history of the State.

The Housing Finance Agency (HFA) will also continue to play a key role in financing the sustainable delivery of social homes, providing loan finance to local authorities and AHBs. In the years 2022 - 2024, the HFA have provided over €3.75 billion to support new housing delivery. Government will ensure that the HFA will continue to meet the demand for financing in line with overall levels of Government borrowing.

The State will also strengthen engagement with the wider financial sector and funding sources to explore additional financing opportunities for social housing where such alternative sources of finance provide value-for-money and can be accommodated within national debt and State balance sheet requirements.

### 6.2 Supporting Local Authority Delivery

Local authorities are key to the delivery of 'new build' social homes and they need to be adequately resourced to do so. Fully funded 'new build' teams, ring-fenced from other local authority work and dedicated solely to social and affordable 'new build' housing projects will be critical in this regard.

Accordingly the Department of Housing, Local Government and Heritage will support local authorities to establish these 'new build' teams which will be fully funded by the Department through reimbursement to local authorities on a performance pay basis.

Meeting the social housing new build targets is important but it is also important that the local authority 'own build' programme expands. This is essential in order to ensure a continuity of social housing supply which is not reliant on delivery through Part V and Turnkeys, output under which can be negatively impacted by market conditions.

A new performance fund will therefore be established in order to incentivise local authorities to not just meet but exceed their annual 'own build' social housing targets. Where local authorities exceed annual 'own build' social housing targets they will receive additional discretionary funding for the delivery of community and placemaking initiatives and projects, with an important role for elected members in how this funding is spent.

The Department of Housing, Local Government and Heritage commenced publishing local authority new build outputs in 2025. Publishing actual outputs (versus targets) ensures full transparency and accountability for delivery. The Department will continue to publish these outputs on a quarterly and annual basis over the duration of the plan, thereby highlighting good performance but also identifying where improvements may be needed.

### 6.3 More Efficient and Timely Delivery

Projects of scale will be crucial to deliver the required number of social homes. Currently, more than 75% of all social housing new-build projects completed by local authorities have 20 homes or less. Developments of this scale, while adding much needed housing, ultimately constrain the volume of homes that can be delivered. Larger developments, particularly in cities and larger urban areas, will be crucial to delivering on significantly higher social housing targets over the coming years.

The Department of Housing, Local Government and Heritage will work with local authorities to streamline processes and encourage delivery of larger new build social housing developments. The introduction of a new 'single stage approval' process for all new build social housing projects up to a value of €200m, which has been approved by Government, will support this.

As part of the move to a single stage approval process, Government has also mandated the use of the *Design Manual for Quality Housing and the Employer's Requirements for Detail Design of Quality Housing*<sup>43</sup>.

<sup>43</sup> Department of Housing, Local Government and Heritage (September 2020), *Employers Requirements for Detail Design of Quality Housing, Issue Revision 1*, <https://assets.gov.ie/static/documents/employers-requirements-for-detail-design-of-quality-housing-revision-1-september-2020.pdf>

# Local Authorities: Design and Build Contracts

## Delivering new homes with a new approach

Building on the success of the Accelerated Delivery Programme, local authorities are now adopting the Design & Build approach for contracts for new social and affordable homes. This can and is, depending on the project scale, reducing overall project delivery timelines by up to 18 months when compared to traditional contracts.

## Time savings are achieved because:

- Standardised house types are used, allowing the use of Modern Methods of Construction
- Preliminary scheme designs can be approved early and quickly.
- The Contractor is appointed at an earlier stage and is responsible for the development of the detailed design.
- Where regional Contractor panels are used, procurement timelines can be reduced further.

## Greater cost certainty is achieved because:

- The Contractor works to their design, as a result change orders and onsite variations are reduced.

## From greenfield sites to new communities



Lathlorcan, Co. Monaghan Greenfield Site December 2024



Thomastown, Co. Kilkenny Greenfield Site October 2024



Lathlorcan, Co. Monaghan (July 2025) - 51 homes due for completion January 26



Thomastown, Co. Kilkenny 42 homes due for completion November 25

This provides for a standardised design approach by local authorities and AHBs in all new build social housing projects which facilitates:

- a streamlined approval process which removes the requirement for additional detailed submissions for review and approval throughout the project lifecycle resulting in a more efficient sign-off on project proposals;
- greater control over costs by local authorities and AHBs and greater cost certainty for the Exchequer;
- benefits for industry through efficiencies in tendering, supply, and programming; and
- greater use of Modern Methods of Construction (MMC) in new-build social housing projects in line with the *Programme for Government* ambition.

The Department of Housing, Local Government and Heritage, working with local authorities, has increased the use of a Design and Build contract approach in direct build social housing delivery. Regional frameworks for consultants and contractors have been introduced to support local authorities, securing greater cost certainty, supporting the greater use of MMC and achieving significant time savings in the delivery of projects of between 9-18 months, depending on the project scale. Government will prioritise the Design and Build methodology and ensure it is used by all delivery partners as a means of increasing and accelerating delivery over the lifetime of the Plan.

## 6.4 Land Acquisition for Social Homes

Sufficient levels of zoned and serviced land in public ownership will be critical to delivering the amount of social homes needed in the coming years. While the Land Acquisition Fund has been an important support for local authorities and AHBs for the acquisition of land for social and affordable housing, the fund needs to be reformed, streamlined and expanded to ensure it is fit for purpose and can support the level of ambition reflected in the new projections.

To this end, the fund will be increased from the current €239m to at least €500m. The increased capacity will help establish the fund as a revolving fund, ensuring it will operate in perpetuity and help secure a sustainable pipeline of land for delivery of social and affordable housing over the long-term.

'Part V' delivery is an important element of social and affordable housing delivery. The Part V provisions ensure the State benefits from the increase in land value as a result of a grant of planning permission, allowing local authorities acquire 20% of this land at its pre-planning permission or existing use value and to use the land social and affordable housing.

Recognising the importance of this mechanism for the delivery of social housing, the Department of Housing, Local Government and Heritage, working with industry, will review the suitability and fairness of the current Part V arrangements in the context of significantly increased housing projections, including the need for 72,000 new social homes by 2030.

## 6.5 Expanding the Land Development Agency Role

The new expanded remit of the LDA will enable them to operate in a wider range of towns to deliver mixed tenure communities including more social homes and private housing within larger developments. The LDA will also continue to develop State-owned lands and strategically assemble land from both public and private sources to create a more stable and affordable housing market.

## 6.6 Approved Housing Bodies sectoral reform

AHBs play a pivotal role in delivering social and affordable housing, securing much needed homes for vulnerable persons and households and helping address acute housing needs. Delivery by AHBs, which accounted for around 50% of the social housing provided in recent years is a significant complement to local authority delivery.

The AHB Strategic Forum was established and mandated to consult key stakeholders to co-create a compelling vision for the evolution of the sector over the next decade, and to identify the principles and reforms that would underpin the realisation of this vision.

The report of the AHB Strategic Forum, published in November 2025, presents a comprehensive policy development reform roadmap to enhance the positive impact of AHBs, address sectoral challenges and support the transformation towards a more resilient, effective and efficient sector. The recommendations are based on extensive sectoral engagement, analysis and benchmarking of best practice in peer jurisdictions.

These reforms will build on the successful initiatives to date, not least the reforms of the Capital Advance Leasing Facility (CALF) which has underpinned much of the sector's success. The 2023 review of this key funding mechanism has facilitated financially viable AHB social housing projects across all local authority areas.

Government is committed to ensuring that AHBs increase their capacity, delivery and specialism to improve overall output, including the delivery of specialist housing. It will support the sector to appropriately organise so it can deliver at the scale needed to meet increased projections, while achieving the necessary economies of scale.

Working in partnership, Government will support a restructuring of the sector to include strategic mergers between AHBs. It will also focus on increased specialisation to ensure an adequate supply of social housing for key priority groups. In addition, it will place greater emphasis on boosting AHB organisational expertise and capacity so that more AHBs can engage in directly delivering homes and limit the sector's purchasing of turnkey developments from the market.

To enable AHBs to meet new delivery projections, the legacy impediments to delivery such as debt levels and cost/income constraints from legacy funding schemes need to be addressed. Government will therefore initiate a programme of reforms as laid out in the reports of the AHB Strategic Forum and AHB Gearing Working Group. These reforms will seek to alleviate constraints impeding short-term delivery, while concurrently supporting longer-term structural reform, resilience and sustainability.

The phased roll out of a 'call for proposals' model will further support the realisation of tangible benefits for the State's investment, by improving the sector's delivery of dwellings that better meet specification and cost parameters.

At the same time, there will be a focus on strengthening the capabilities and capacity of the HFA and the Approved Housing Body Regulatory Authority, to ensure robust oversight and governance procedures are in place, noting the growth in scale and risk profile of the AHB sector.

More detailed Local Authority Housing Delivery Action Plans will give AHBs the confidence to invest in the necessary organisational changes, capacity and capabilities to move to a direct delivery approach.

## 6.7 Housing Renewal: Tackling Vacancy and Dereliction

Tackling vacancy and dereliction is a smaller but no less important contribution to housing delivery. Building on the existing private and public housing focused measures supported through *Housing for All*, Government will establish a revamped contractor-led renewal programme focused on tackling dereliction and vacancy.

The scheme will afford opportunities for local trades-persons and contractors to work with local authorities and AHBs to tackle vacancy and dereliction and increase social housing supply. Local authorities and AHBs will be empowered to enter into early stage 'agreements for purchase', which will help de-risk and remove barriers to such projects for local tradespersons and contractors.

## 6.8 Securing the Right Delivery Mix of Social Homes

In addition to significantly increasing the supply of social homes, it is critical this increased supply comprises the mix of social homes needed i.e. houses or apartments, the right mix of 1-, 2-, 3-, or 4-bed homes, and homes that reflect universal design principles, fostering inclusivity.

Securing a diverse range of house types and sizes will ensure the needs of all social housing qualified households can be met within vibrant, inclusive neighbourhoods that support social cohesion, enhance community resilience, and provide everyone with the opportunity to live in a home that allows them to thrive. An appropriate mix of social homes is critical in working towards eliminating homelessness.

Single adult households account for around two thirds of households on social housing waiting lists and this proportion is steadily increasing each year. Studios and one-bedroom apartments provide much needed housing options for these households as well as for those individuals exiting homelessness. At the same time, much larger homes are necessary to meet the needs of large families and in particular those in long term emergency homeless accommodation for whom a secure tenancy of a social housing supported home is required.

The Department of Housing, Local Government and Heritage's Housing Need and Demand Assessment (HNDA) Framework provides an evidence-informed picture that helps local authorities to quantify current and projected housing needs in their respective areas, including specialist provision for persons with disabilities and older persons. The output from the HNDA process helps to provide a picture of overall need. It informs decisions on housing supply in the respective local authority housing strategies and, in turn, planning provision in city and county development plans, ensuring the appropriate mix of homes are planned and provided for.

Within this broad framework, evidence-informed local authority Housing Delivery Action Plans provide a detailed picture of the quantum, type, size and location of social homes to be delivered by local authorities and AHBs. Learning from the first round of these plans will help inform and strengthen the next iteration of plans and set clear targets against which local authority and AHB delivery will be benchmarked to 2030. This will include minimum targets for quantity, type and size of social homes; for example, identifying the number of studio, one-bed and larger homes, and housing for priority groups such as older persons and persons with a disability.

Delivery plans will also be required to detail how local authorities, supported by AHBs and the LDA will meet the targeted annual number, size and mix of homes needed across the build, acquisition and leasing programmes.

AHBs will continue to play a critical role in the delivery of social housing, particularly those 'care & support' AHBs supporting more vulnerable social housing qualified households that need higher levels of social and health supports to live independently. In this regard, plans will be developed with comprehensive consultation with AHBs. Plans will provide the clarity required by AHBs to effectively deliver on the need identified, help underpin enhanced delivery capacity, and support greater levels of direct delivery; with delivery against these needs secured through a transitioned move to a 'call for proposals' model for new AHB social housing delivery.

## 6.9 Management and Maintenance of the Social Housing Stock

As delivery of new social homes increases, it is imperative that action is taken to ensure the strategic, informed and planned management and maintenance of the social housing stock. Such an approach will help ensure there is compliance with letting standards, that climate action requirements are met, and that appropriate comfort levels are provided for tenants.

### 6.10 Casual Vacancies (Voids)

The efficient management of the social housing stock is essential in ensuring that vacancy levels are reduced and that turnaround times on casual vacancies are minimised. It is essential therefore that properties are maintained on an ongoing basis such that when they become vacant only minor decorative repairs are required.

Pending full transition to a planned maintenance approach to local authority stock management, it is inevitable that some properties, when vacated, will require significant works before they can be re-let. Such works are currently facilitated under the voids funding programme where grant funding is available. The average amount needed to complete the necessary works is €11,500. Funding above this amount is made available as necessary.

Best practice in relation to casual vacancies is for local authorities to do the minimum works required in order to ensure compliance with standards before re-letting so that turnaround time is minimised. Where significant works are identified which require attention but are not immediately necessary to ensure compliance with standards such works should be included in the local authorities planned maintenance programme so that they can be addressed without impacting re-let times.

Equally important, in terms of reducing re-let times is the need for best practice under the housing allocation process. The allocation process should operate in parallel with the refurbishment works so that the future tenants have been identified and accepted a tenancy offer before or at least no later than the property is available for letting. It is the intention to improve the efficiency and timeliness of allocations by providing updated best practice guidance on allocation procedures and publish annual performance data for each local authority.

As part of work on allocations, a code of practice will be developed to introduce a standardised approach to enabling tenants in local authority and AHB housing to have a pet in their property where possible.

### 6.11 Social Housing Stock

The social housing stock is a valuable state asset which must be protected for future generations. Government will therefore:

- develop a new 'Voids' funding programme that will incentivise lower vacancy rates and faster turnaround times for vacant local authority stock;
- continue to support the energy retrofit programme for local authority owned social housing and meet the Government commitment to deliver 36,500 B2 retrofits of local authority stock within the lifetime of this Plan;
- continue to support the disabled and older person grants for local authority owned stock;
- introduce a new nationwide regeneration/ remedial works programme; and
- complete stock condition surveys on the local authority owned social housing stock within the lifetime of this Plan.

These initiatives and programmes will support the ongoing transition from a largely response based approach to a strategic and informed planned management and maintenance of the local authority owned social housing stock based on stock condition surveys.

Effective management and maintenance of the AHBs social housing stock is equally important. As part of the AHB Strategic Review, the Department of Housing, Local Government, and Heritage will quantify any cost income gaps that AHBs may face in ensuring that their dwellings meet the relevant standards, climate action obligations and comfort levels for tenants. The Department will bring forward policy proposals to help address any income gaps identified.

## 6.12 Second Hand Social Housing Acquisitions Programme

The Second Hand Social Housing Acquisitions Programme will be targeted in order to support individuals and families in the most challenging and precarious of housing situations.

The programme will support acquisitions for priority categories of need, including exits from long term homelessness, tenancy sustainment, urgent responses for persons with disabilities, for older persons, for care leavers, and *Housing First* tenancies. In respect of tenancy sustainment the acquisitions programme will continue to act as a necessary last resort policy tool available to local authorities to help prevent individuals or families falling into homelessness.

## 6.13 Fair and Equitable Social Housing Rents System

Building on work progressed under *Housing for All*, the work of the Housing Commission and the AHB Strategic Forum, Government will undertake a comprehensive review of the differential rents system in local authorities.

A key element of any future framework is ensuring that similar households with comparable financial means pay the same amount of rent for their social home, regardless of who their social housing landlord is, or in which local authority area they are located. Government recognises the significant role that housing rents income plays in the structure of social housing financing, where rents paid by social housing tenants are utilised to contribute to the maintenance and improvement of their homes, and to sustaining the communities in which they live.

## 6.14 Maintaining Housing Assistance Payment (HAP) Supports

The HAP is a form of social housing support provided by local authorities in the private rental market. Under HAP, a monthly rental payment is made to the landlord by the local authority. The HAP tenant then pays a weekly rent to the local authority. A review of the existing HAP rent limits will be undertaken to ensure that the levels of support available remain sufficient to assist eligible households in accessing accommodation in the private rental market.

The HAP Landlord Guarantee, which helps maintain tenancies and ensures payment to landlords, will be extended in order to support the retention of HAP tenancies and assist tenants to remain in their homes. These measures will be important in preventing homeless presentations from the rental market.

## 6.15 Social and Cost Rental Housing

The Housing Commission Report made a number of recommendations in relation to both social and cost rental housing. Two recommendations in particular are significant and would require comprehensive policy, legislative and financial reforms if these recommendations were to be implemented.

**The recommendations are:**

- Recommendation 32 - Deliver cost rental housing at scale and transition to cost rental as the main form of supply for both affordable and social rented accommodation; and
- Recommendation 45b - Merging social and cost rental housing over time to form a single affordable rental sector, based on the principle of cost recovery that will accommodate both low income households and some middle income groups.

The Department of Housing, Local Government and Heritage will implement a pathfinder project to bring clarity to the reforms which would be needed from a policy, legislative and financial perspective.

Work will commence immediately on a pathfinder project of sufficient scale to usefully inform the considerations. It is intended that the pathfinder project will be operational by Q2 2027 and kept under review for the following three years to 2030 with a report prepared thereafter for consideration by all stakeholders.

## Actions Summary:

# Providing More Social Homes

### Priority:

Deliver an average of 12,000 new social homes per annum over the lifetime of the plan.

No.	Action	Owner
6.1	<p>Support additional social housing delivery by:</p> <ul style="list-style-type: none"> <li>streamlining processes and introducing a new single stage approval for all social housing projects where the project value is less than €200m;</li> <li>mandating the use of standard house layouts and specifications as part of the new approval process;</li> <li>supporting and facilitating the use of Modern Methods of Construction (MMC) through a standardised design approach;</li> <li>embedding the use of a Design and Build contract approach in all local authorities and the AHB sector in order to expedite the delivery of social housing;</li> <li>introducing a revamped renewal programme tackling dereliction and vacancy in social housing; and</li> <li>expanding and streamlining the operation of the Land Acquisition Fund.</li> </ul>	DHLGH, LAs, AHBs, LDA
6.2	<p>Support local authorities by:</p> <ul style="list-style-type: none"> <li>financially supporting fully resourced and ring fenced housing delivery teams in each authority focused exclusively on new build social and affordable housing projects;</li> <li>financially incentivising local authorities to exceed their annual 'own build' social housing targets through the awarding of additional discretionary funding for community and placemaking initiatives and projects to those local authorities who exceed such targets; and</li> <li>publishing quarterly and annual performance tables for new build output versus target per local authority thereby ensuring transparency and accountability.</li> </ul>	DHLGH LAs
6.3	<p>Support Approved Housing Bodies by initiating a programme of priority reforms as detailed in the Approved Housing Body Strategic Forum Report, that will deliver sectoral scale, resilience, efficiencies and long-term sustainability.</p>	DHLGH AHBs
6.4	<p>Ensure the right mix of social homes is delivered by local authorities, AHBs and the LDA to meet the specific needs identified through a strengthened Housing Delivery Action Plan approach for the period 2025 – 2030 and through the use of 'Call for Proposals' as required.</p>	DHLGH, LAs, AHBs LDA

No.	Action	Owner
6.5	<p>Reduce vacancy levels and turnaround times on vacant local authority social housing stock and ensure the availability of good quality social homes through the transition to a 'planned maintenance' approach underpinned by:</p> <ul style="list-style-type: none"> <li>• a revamped 'Voids' programme which incentivises quick turnaround of casual vacancies and reduced vacancy levels;</li> <li>• a revised regeneration/remedial works programme which is available nationwide;</li> <li>• a ramping up of expenditure on the local authority energy efficiency programme to ensure the Government commitment to deliver 36,500 LA retrofits to B2 standard is achieved in the lifetime of the Plan;</li> <li>• increased support for local authority stock condition surveys to inform future work programmes under the planned maintenance approach; and</li> <li>• increased support for the disabled and older persons grants for local authority owned stock.</li> </ul>	DHLGH LAs
6.6	Maintain a targeted Social Housing Second Hand Acquisitions Programme to support those households in the most precarious housing situations.	DHLGH, LAs AHBs
6.7	Review rents paid by local authority and AHB social housing tenants with a view to introducing a national scheme that provides a consistent and equitable system of rents and protects vulnerable households.	DHLGH, LAs AHBs
6.8	<p>Update the Code of Practice for local authority nominations to AHBs to:</p> <ul style="list-style-type: none"> <li>• expedite the nomination process to avoid unnecessary vacancies in social housing;</li> <li>• clarify information sharing responsibilities across agencies necessary to enhance local authority and AHBs tenancy sustainment support and anti-social behaviour management capacity in social housing developments;</li> <li>• require that local authority and AHB tenants are not precluded from living with domestic pets; and</li> <li>• put in place more robust oversight and reporting arrangements to ensure that the Code is implemented consistently across all local authorities and AHBs.</li> </ul>	DHLGH
6.9	Publish annual performance data for each local authority.	DHLGH
6.10	Review the existing HAP rent limits to ensure sufficient support under the HAP scheme to assist eligible households in accessing accommodation in the private rental sector	DHLGH LAs
6.11	Extend the HAP Landlord Guarantee to support the retention of tenancies in the scheme and assist tenants to remain in their homes.	DHLGH LAs
6.12	Implement a pathfinder project to inform the policy, legislative and financial reforms needed to allow for due consideration to be given to the Housing Commission recommendation to merge social and cost rental housing over time to form a single affordable rental sector, based on the principle of cost recovery.	DHLGH

# 7 Increasing Affordable Homeownership, Protecting Renters

## Priority

**Promote affordable homeownership, protect renters and make buying and renting homes more affordable**

## Key Enablers

In recent years, Government has introduced several schemes to help people to buy or rent homes, supported by *Housing for All*.

Since 2021, close to 16,900 supports nationwide have been provided via these measures. These supports will be retained, streamlined and expanded to form a Starter Homes Programme to ensure that first time buyers and those renting that need support, are supported by Government.

Each scheme has provided tailored support to assist with a particular need, whether it be assistance to put together a deposit for a home, or a bridge to meet the gap between the mortgage and the cost of a first home.

For example, the Local Authority Affordable Purchase Scheme and the First Home Scheme are shared equity schemes which support first-time buyers and other eligible buyers of new housing. Deposit savings to avail of these schemes can be supported by the Help to Buy (HTB) Scheme.

The HTB is an incentive for first-time property purchasers to help with the deposit needed to purchase or self-build a new house or apartment to live in as their home. Under this scheme, where the required conditions are met, a first-time buyer can receive a refund of income tax and Deposit Interest Retention Tax (DIRT) up to a value of €30,000, or 10% of the purchase value of the new home or the amount of income tax and DIRT paid in the four years prior to the HTB application (whichever is lesser).

The *Vacant Property Refurbishment Grant* (VPRG) tackles vacancy while helping households to secure a home affordably, and the delivery of cost rental homes,<sup>44</sup> is making renting more affordable for thousands of families.

## Starter Homes Programme

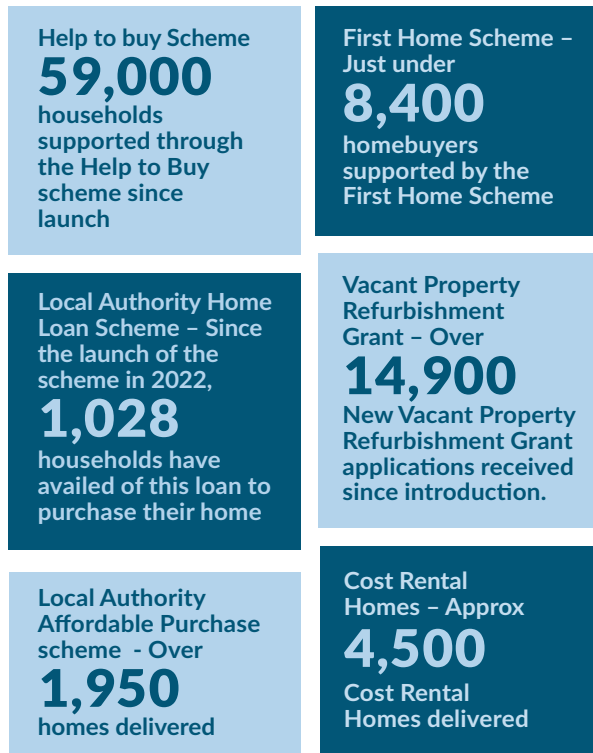
*Starter Homes* provide a first home opportunity to buy or rent; new-build, high quality homes sized to meet first home need or an affordable vacant property with support to renovate.

Government is funding an ambitious *Starter Homes Programme* nationwide. *Delivering Homes, Building Communities* will support access to an average of 15,000 *Starter Homes* supports annually to 2030, while working to secure more enduring solutions to starter home viability and affordability.

The *Starter Homes Programme* will bring together the existing variety of supports under one umbrella to strengthen the focus and visibility of these initiatives. Building further on achievements to date, this will drive increased supply and improved affordability to help thousands more people.

The State will support the more widespread and viable delivery of new-build, high-quality *Starter Homes* by driving a standardisation programme across its home ownership and cost rental measures that enables cost efficient and higher volume delivery, including in mixed tenure communities.

## Affordable measures delivered under Housing for All



<sup>44</sup> Cost rental homes provide a long-term accommodation option to those who earn too much to be eligible for social housing or housing supports, but who find it difficult to afford private rents.

Better housing affordability will also be delivered by:

- wider use of standardisation across the public and private sectors to promote efficient delivery;
- deploying more efficient Modern Methods of Construction (MMC) at a greatly increased scale; and
- implementing planning reforms, delivering new housing types in line with the compact settlement guidelines, optimising spatial standards, and developing new housing at scale via Urban Development Zones.

The importance of standardisation to the commissioning and delivery of housing which fosters the optimal use of MMC and efficiency of delivery in both the private and public sectors is well understood. New designs and specifications for affordable *Starter Homes* in sustainable, mixed tenure communities and sized to reflect their starter home nature will build on existing guidelines such as the DHLGH’s *Design Manual for Quality Housing* and *The Land Development Agency’s (LDA) Apartment Typology Booklet*.

Overall, *Delivering Homes, Building Communities* is committed to an increase in good quality, affordable *Starter Homes* being delivered more quickly, supporting those beginning their housing journey, and supporting greater affordability across the housing market.

A new *Starter Homes* communications campaign will ensure that everyone has the information they need to understand the range of supports and opportunities available.

### 7.1 Starter Homes for Purchasers

*Starter Homes* will capitalise on the strengths of these fully operational and successful supports and measures in place. The variety of initiatives reflects the different types of needs and homebuyers that exist.

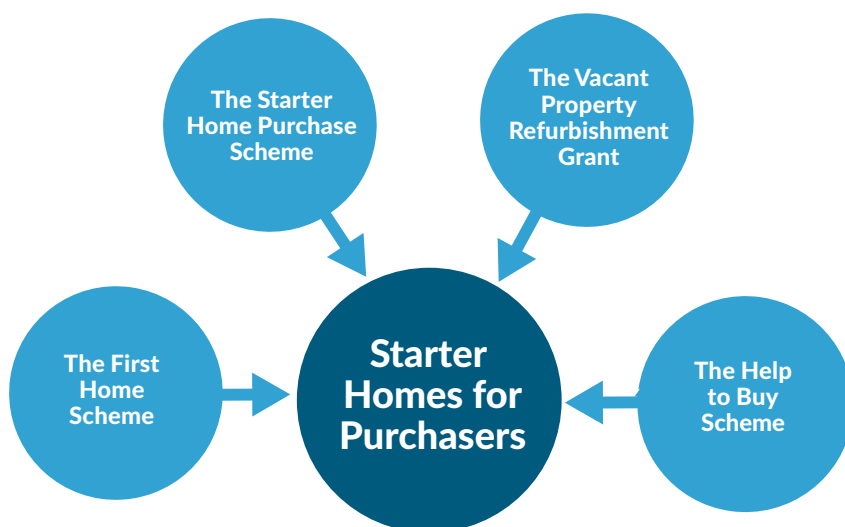
The First Home Scheme (FHS) will continue to support people to buy a new home in the private market or to build their first home, using a shared equity model. Government and participating banks provide support for up to 30% of the cost of the home in return for equity in the home, which the purchaser can buy back at any time.

The FHS has increased access to its support by extending the Scheme to include eligible applicants building their own home and enabling tenants to purchase their home from landlords intending to sell the property. In line with the *Programme for Government*, work will commence with the pillar banks to further extend the scheme and develop a support for first time buyers seeking to purchase and renovate derelict or long-term vacant properties.

Furthermore, building on the extension of the scheme to the end of 2027, Government will continue to work with the pillar banks with a view to extending the operation of the scheme to 2030.

The Starter Home Purchase Scheme<sup>45</sup> will see increased affordable housing delivered by local authorities and the LDA. It will support eligible households to buy new, high-quality, starter-sized homes at upfront reduced prices, delivered via a shared equity approach. Higher delivery of homes under the scheme will see improved access to apartment purchase via the scheme and greater availability of affordable purchase homes nationwide. In counties where starter homes for purchase have not yet been approved or offered, deeper collaboration will ensure that starter homes are made available for purchase.

Local authorities have been given a clear mandate to deliver *Starter Homes* on lands in their ownership which are suitable for housing and have progressed the development of a pipeline of homes for sale and to rent affordably. Furthermore, the LDA’s remit has been reviewed and expanded and the Agency is being tasked with providing more homes for affordable purchase, alongside cost rental and private homes in mixed tenure estates.



45 Formerly Local Authority Affordable Purchase Scheme

The State will support both local authorities and the LDA to do this with appropriate funding support through the Affordable Housing Fund.

The HTB supports eligible buyers who wish to buy a newly built house or apartment. It is available for new homes that cost €500,000 or less. Within the umbrella of the Starter Homes programme, this support for deposit accumulation can be combined with either the First Home Scheme or the Starter Home Purchase Scheme, thereby providing an additional affordability support. The HTB Scheme is proving to be a vital support to buying a starter home and in line with the *Programme for Government*, the operation of the scheme will be extended to 2030.

The VPRG provides funding to refurbish vacant and derelict homes for residential use. A grant of up to €50,000 is available to renovate a vacant property and up to €70,000, if the property is derelict. *Delivering Homes, Building Communities* is committed to reactivating housing stock through this grant. It is a key element of Government support for increased home ownership and improved affordability, ensuring access to the right Starter Home support in the right place.

## 7.2 Starter Homes for Renters

The *Starter Home Programme* will continue to support the wider availability of cost rental homes, as recommended by the Housing Commission and supported by the *Programme for Government*.

The cost rental sector in Ireland was introduced as a new form of rental tenure in 2021. This introduction of a cost-based rental model was a radical and systemic reform of the rental system. Cost rental homes provide a secure long-term accommodation option for those whose earnings place them above the income threshold for social housing or housing supports but who find it difficult to afford private rents.

Government supports the viable delivery of cost rental homes that are affordable to eligible households with funding through the Cost Rental Equity Loan (CREL), the Secure Tenancy Affordable Rental (STAR) Investment Scheme and the Affordable Housing Fund (AHF). The funding provided through these Schemes enables rents to be set at a minimum of 25% below market rent, ensuring greater affordability for the tenant.

The introduction of the exemption of cost rental activity from corporation tax in Budget 2026 will further assist in the delivery of cost rental units at scale, through improved outcomes for projects which were previously challenged in terms of viability. This measure will ensure that the minimum discount of 25% is achieved, and in some cases, reduce the level of subsidy that may be required. The exemption applies to all new cost rental homes designated on or after 8 October 2025.

Additionally, current delivery streams will be reviewed, with the potential for a simplified, single cost rental funding model assessed, combining existing streams across delivery partners like Approved Housing Bodies (AHBs), local authorities, private developers and the LDA.

Local authorities will also be supported to develop more cost rental homes by ensuring that the overall debt ceiling levels for local authority borrowing are not a barrier to the development of cost rental.

Crucially, *Delivering Homes, Building Communities* focuses on ensuring that a robust *Starter Homes for Rent* programme will expand cost rental as a tenure option and have a moderating impact on the wider rental market, placing downward pressure on private market rents over the longer term.

## 7.3 Additional Affordability and Activation Supports

Housing activation supports are provided across a number of schemes to accelerate the supply of homes to buy and rent. They include the Croí Cónaithe (Cities) Scheme and the Secure Tenancy Affordable Rental (STAR) investment Scheme which support apartment delivery.

The Ready to Build Scheme and the Living City Initiative will also continue to further support the additional supply of Starter Homes. Both schemes are to be expanded as part of this Plan. In addition, the Local Authority Home Loan will continue as a government-backed mortgage option for eligible first-time buyers and certain other applicants to achieve homeownership. The Local Authority Home Loan can be used to buy both new and second-hand homes.

## Supporting Stability in the Rental Market

The rental market is an important element of a well-functioning housing system. It has seen significant growth over the past few decades. At the end of 2024, there were almost 328,000 registered tenancies, representing a 7.6% annual increase. This figure includes 51,230 AHB tenancies and almost 2,500 cost rental tenancies. At the end of 2024, there were over 105,000 private landlords with registered tenancies.

The increase in demand for rental properties is to be expected given recent increases in the population and demand for housing. Government is establishing a more robust legal and policy framework to support increased investment in the rental market to increase supply and choice for renters and, over time, reduce market rents. This will include ensuring that the legal framework supports domestic and international investment in the delivery of new rental properties, in particular, the supply of new apartments.

## Shanganagh Castle Estate

### The Land Development Agency (LDA) is the State's housing delivery body

In the first local authority partnership of its kind, the LDA working together with Dún Laoghaire-Rathdown County Council, collaborated on the development and delivery of affordable and social homes at Shanganagh Castle Estate, Shankill, Dublin 18. Construction commenced in September 2022, with the development to be completed across a number of phases.

When completed there will be 597 new homes in this community and over 280 households have already made Shanganagh Castle Estate their home following the launch of phase 1 in in September 2024. The remaining 316 homes, all of which are apartments, will be made available this year.

The award winning Shanganagh Castle Estate showcases an innovative and forward-thinking design and the benefits of adopting a collaborative approach to delivering high quality affordable homes at scale.



## 7.4 Improved Rent Controls

The *Private Rental Sector Review*<sup>46</sup>, published in July 2024 highlighted the need to improve certain aspects of rent regulation. Following the completion of the review, The Housing Agency was requested to undertake a review of Rent Pressure Zones (RPZs) and *Consideration of Potential Policy Options for Rent Controls in the Private Rented Sector*, was published in June 2025<sup>47</sup>. A key focus of the review was to examine the impact of RPZs on the rental market and to make recommendations on whether rent controls should be removed, modified or amended.

The Housing Agency report recommended that the existing system of rent controls be modified with the introduction of a national system of rent controls allowing rental prices adjust with inflation within a tenancy, and for rent resetting between tenancies to reflect market rents, with enhanced tenancy security measures to protect against economic evictions.

In June 2025, all areas of the country were designated as RPZs, providing protection by limiting annual rent increases nationally to a maximum of 2%. Under *Delivering Homes, Building Communities*, legislation will be enacted as a priority to amend rent controls further which will be calibrated to support affordability, while also attracting new investment in the rental market. This legislation will provide:

- a simplified system with controls capped at 2% or inflation (CPI)<sup>48</sup>, whichever is lower, for all properties other than new build apartments and student specific accommodation;
- support for investment in new apartments and student specific accommodation, with rent increases for new build apartments and student specific accommodation capped at the level of inflation (CPI);
- landlords will have the ability to reset rent to market level between tenancies. This provides an important shift in the regulatory framework, whereby rent increases within a tenancy are regulated rather than restricting rent increases for a particular property. This will support increased investment to increase the availability of rental properties and the retention of existing landlords in the market; and
- resetting of rent will not be allowed where a tenant receives a notice of termination, other than where they have breached their tenant obligations.

These changes will take effect from 1 March 2026.

## 7.5 Increased Security of Tenure for Tenants

Households choosing a home in the rental market need to have more certainty of tenure. The termination of a tenancy in the private rental market has led to families becoming homeless in recent years. Under *Delivering Homes, Building Communities*, Government will introduce legislation to allow for much stronger security of tenure.

The changes will include the following measures:

- the introduction of tenancies of minimum duration, with tenancies guaranteed for a six-year period;
- rents can be reset to market level (if appropriate) at the end of each six-year tenancy to balance landlord property rights with tenant protection, and to encourage the retention of landlords;
- there will be some exceptions for small landlords (three or fewer tenancies) encountering financial hardship or who requires the property for their own occupation or for an immediate family member, and this will be strictly limited in legislation;
- the grounds for terminating a tenancy will be restricted; and
- sale with tenant-in-situ will continue to be allowed for all properties, which will facilitate the sale of properties, without requiring the termination of a tenancy.

Government is committed to achieving a stable and predictable policy to attract and retain the private investment needed to meet its housing projections. The impact of the current rent control system on the supply of new rental homes is a key consideration of the changes being made. These changes will attract private investment back into the Irish rental market, increasing supply and providing more choice for renters.

## 7.6 Rent Tax Credit

The Rent Tax Credit was introduced in Budget 2023 and has proven to be a very meaningful support for renters, with almost 400,000 people benefitting from it in 2023.

Announced in Budget 2026, the Rent Tax Credit has been extended for a further three years, to the end of 2028. As committed to in the *Programme for Government*, the Rent Tax Credit will be progressively increased over the lifetime of this Plan.

46 Department of Housing, Local Government and Heritage, (July 2024), *Private Rental Sector Review*, Available at: <https://assets.gov.ie/static/documents/private-rental-sector-review.pdf>

47 Housing Agency (April 2025), *Review of Rent Pressure Zones and Consideration of Potential Policy Options for Rent Controls in the Private Rented Sector*, Available at: <https://www.housingagency.ie/publications/review-rent-pressure-zones-report>

48 The Consumer Price Index (CPI) is a measure that tracks the change in the average level of prices of consumer goods and services. Available at: <https://www.cso.ie/en/statistics/prices/consumerpriceindex/>

## 7.7 Building More Purpose-Built Student Accommodation

Government is committed to a long-term student accommodation strategy focused on increasing the supply of student accommodation in line with demand. The strategy aims to create an environment where accommodation cost and availability does not act as a barrier to attending third level education. It also aims to increase the supply of student specific accommodation, reducing reliance on the private rental market and increasing housing availability for private individuals and families. Some €100m in investment was announced by Government in April 2024, which will deliver circa 1,000 student accommodation beds.

The *Student Accommodation Strategy 2025–2035*, which will be published shortly, will set out Ireland's national policy to support access to appropriate housing for full-time undergraduate and postgraduate students attending publicly funded Higher Education Institutions. The Strategy's objective is to increase the supply of new student accommodation beds through two pillars - supply and viability measures and to provide targeted affordability supports for priority groups identified under the National Access Plan.

The Strategy aims to address student housing needs that support access to higher education and reflects the policy commitment to grow supply without any additional recourse to the private rental market.

## 7.8 Rebalancing the Short Term Lets Sector

The short-term letting market has grown rapidly in the last decade. This growth is a key aspect of the tourism ecosystem, but it has brought with it certain challenges, in particular, a lack of data on the short-term letting market. This impedes authorities' ability to determine which properties are best placed for short-term letting, and which are more appropriate to the longer-term rental sector of the housing market.

The Short-term Letting and Tourism Bill will introduce new regulatory controls, including a register for all Short-term Lettings in Ireland. The register will be implemented and managed by Fáilte Ireland, the National Tourism Development Authority from May 2026. The new regulatory controls will significantly strengthen the current short-term letting regulatory regime operated via the planning system.

From May, all hosts offering Short-term Letting accommodation for periods up to and including 21 nights will be obliged to register with Fáilte Ireland, confirm their compliance with planning requirements, and hold a valid registration number that must be displayed when advertising their Short-term Letting property on online short-term rental platforms.

Fáilte Ireland will have enforcement powers to act against short-term letting accommodation providers, and the online short-term rental platforms who fail to comply with their legal obligations. It will be able to share data with local authorities about short-term letting units operating in their area to aid the enforcement of new planning requirements that will be set out in a National Planning Statement.

Planning permission for new short-term lets will be generally precluded in cities and large towns, ensuring that homes are available for residential use where the need is greatest. Local authorities will be required to develop policies for deciding on short-term let planning applications.

These policies must consider various factors such as the housing need in an area, whether urban regeneration benefits, as well as the need for tourist accommodation. A National Planning Statement will provide guidance for local authorities when deciding on planning applications for short-term lets.

## 7.9 Strengthening the Residential Tenancies Board

The Residential Tenancies Board (RTB) is the independent public body that supports the effective regulation of the rental market. It does this by maintaining a register of tenancies, resolving disputes, ensuring compliance with rental law, and providing reliable information, data and insights to inform policy.

Their organisational capacity, processes and performance will be examined and streamlined to ensure that its business and resourcing needs are optimised. These processes are important in light of the updated regulatory and legislative framework being developed to better serve the rental market.

Government will ensure the RTB is resourced to carry out its work. The RTB budget in 2026 is €22.8m, an increase of over 70% on their initial 2025 budget.

### Dispute Resolution

Following an exceptional increase of 75% in dispute applications from 2021 to 2023, RTB customers experienced longer timelines for dispute resolution. In 2024, the RTB made reducing dispute timelines a top priority. With support from Government, eight new staff were hired to implement a Disputes Improvement Programme. This included running early intervention to prevent disputes progressing to a formal hearing.

This has resulted in increased dispute processing volumes and reduced dispute resolution timelines. In 2024, there were:

- 11,047 dispute cases processed;
- 5,290 adjudication and mediation hearings held, up 34% on 2023;
- 1,302 tribunal hearings held, up 74% on 2023; and
- 4,207 Determination Orders issued, up 41% on 2023

Processing times greatly improved in 2024. Of cases received in the calendar year, the average time to process a mediation case was 7 weeks, an adjudication case was 17 weeks and a tribunal case was 15 weeks. This exceeds two of the three targets (8 weeks for mediation cases and 16 weeks for tribunal cases) and narrowly missing the last target (16 weeks for adjudication cases). This marks a significant improvement on 2023 with the respective average processing times 10 weeks, 23 weeks and 29 weeks respectively.

The RTB launched its new online Dispute Resolution Centre on 7 July 2025. This new system will be central to enabling the RTB to further reduce dispute resolution timelines through decreasing manual and administrative processes. The new platform enables customers to apply, pay for, and manage dispute cases online. Key benefits for customers include:

- uploading of evidence through portal;
- use of online payment links allows for quicker progress to schedule adjudication hearings; and
- ability to monitor case life cycle through portal.

The RTB believes it is now in a strong position to realise the full benefits and efficiencies which this new system can bring to its dispute resolution process into 2026.

It is important for both landlords and tenants that disputes are resolved as early as possible, and that parties to the dispute consider the process transparent and reflective of our rental law. Government will provide increased levels of funding to the RTB for dispute resolution and enforcement activities to minimise dispute resolution timelines and to ensure effective outcomes for both landlords and tenants.

## 7.10 Providing Quality Accommodation in the Private Rental Sector

Every citizen in the State should have access to a good quality home. Local authorities inspect private rented properties to protect the well-being of tenants and to ensure that they meet standards for safety and habitability.

Regulating the application of standards in the sector through effective inspection and enforcement processes is essential to ensuring the quality of private rental accommodation.

Government will examine policy measures to incentivise increased energy efficiency in the private rental market. It will also support local authorities to meet their annual target of inspecting 25% of the private rented tenancies in their area, encourage compliance and raise awareness of the rental standards and inspection regime with both landlords and tenants.

To continue supporting the upgrading of rental housing stock, the Income Tax deduction for small landlords who retrofit their properties has been extended until 2028.

## 7.11 Publication of a National Rent Price Register

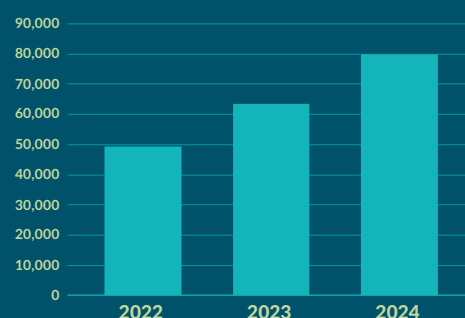
In line with the commitment in the *Programme for Government*, a Rent Price Register will be published. The establishment of this register, which was recommended by the Housing Commission, will support prospective tenants to assess the overall price and value in a specific area. It will also assist landlords in setting rents and ensuring that those rents are compliant with rental legislation.

## Improving the quality of rental homes

Government will continue to support local authorities to meet their annual target of inspecting 25% of the private rented tenancies in their area, to encourage compliance and raise awareness of the rental standards and inspection regime with both landlords and tenants.

In 2022, 49,300 private rented inspections were carried out, in 2023 this increased to 63,500. In 2024 over 80,000 inspections were undertaken.

Inspections Private Rental Homes



## Actions Summary:

### Increasing Affordable Homeownership, Protecting Renters

Priority:		
Promote affordable homeownership, protect renters and make buying and renting homes more affordable.		
No.	Action	Owner
7.1	Deliver an average of 15,000 affordable housing supports each year, via the <i>Starter Homes Programme</i>	DHLGH
7.2	Provide the optimum funding support levels to secure the more widespread availability of starter apartment homes for purchase.	DHLGH
7.3	Expand the role and remit of the Land Development Agency to support increased delivery of Starter Homes.	DHLGH, LDA
7.4	Provide greater access to more affordable tenancies by accelerating the growth of the cost rental sector, streamline funding support schemes for cost rental delivery and explore increasing debt ceiling levels for local authority borrowing.	DHLGH, DFIN
7.5	In line with the <i>Programme for Government</i> , work with local authorities to bring forward Affordable Housing Fund supported, affordable purchase schemes, in local authority areas which do not have projects in place.	DHLGH, LAs
7.6	Engage with the pillar banks and the First Home Scheme to develop a support for first-time buyers seeking to purchase and renovate derelict or long-term vacant properties and continue to examine a broader expansion of the scheme to second-hand homes more widely.	DHLGH
7.7	To support homeownership, retain and revise the Help to Buy Scheme and extend the scheme to 2030.	DFIN, Revenue
7.8	To support homeownership engage with the pillar banks to extend the First Home Scheme to 2030.	DHLGH
7.9	Develop standardised designs and specifications for <i>Starter Homes</i> to support cost efficiency by delivery partners, driving lower prices and improved value for money.	DHLGH
7.10	Review the house price and income thresholds of the Local Authority Home Loan to ensure it remains an accessible route to homeownership in the current housing market.	DHLGH
7.11	Publish a new <i>Student Accommodation Strategy 2025-2035</i> .	DFHERIS
7.12	Provide rent controls on a national basis to support all tenants and reform the current system of Rent Pressure Zones to promote new investment in the rental market. Introduce legislation to provide stronger protections for tenants, including increased security of tenure.	DHLGH
7.13	Strengthen the regulation of the private rental sector by the Residential Tenancies Board through continued investment in resources, processes and IT systems and publish a rent price register.	DHLGH, RTB
7.14	Enhance the implementation and enforcement of the Residential Tenancies Acts 2004 to 2025 by the RTB by providing any necessary additional resources to minimise dispute resolution timelines and place established timelines on a statutory footing.	DHLGH, RTB
7.15	Following the extension of the Rent Tax Credit progressively increase it in line with <i>Programme for Government</i> commitments.	DFIN
7.16	Introduce increased regulation of the Short-Term Letting sector by: <ul style="list-style-type: none"> <li>introducing a Short Term Letting and Tourism Bill; and</li> <li>a National Planning Statement will provide guidance for local authorities when deciding on planning applications for short-term lets.</li> </ul>	DETE, DHLGH

## 8

Investing in Villages,  
Towns and Cities

## Priority

**Support the development of villages, towns and cities across the country through investing in the built environment to enhance community well-being.**

The planned growth of rural and urban communities is essential to meet the needs of a changing society. A significant focus has been placed on enhancing the lives and wellbeing of those who make their homes in existing communities in our villages, towns and cities by addressing challenges such as population decline and economic stagnation.

*Delivering Homes, Building Communities* emphasises the importance of green spaces, walkable communities, and mixed tenure developments that will cater for everybody at every stage of their lives. The approach focuses on creating resilient homes and infrastructure minimising the carbon footprint and promoting efficient resource use. This enables communities to flourish and maintain their identity while adapting to the needs of a changing world.

## Key Enablers

**8.1 Refurbishment and Re-use**

The refurbishment and re-use of vacant and derelict properties is a key element in revitalising communities. Measures introduced under *Housing for All* have provided much needed homes. These measures will be strengthened as part of this Plan and are outlined in *Pillar 1: Activating Supply*.

Some homes, duplexes and apartments were built with defective materials and with structural flaws. This has had a significant impact on homeowners, renters and the communities in which they are located. Addressing these legacy issues is a Government priority. Government will continue to work with the owners and owner's management companies to resolve these issues.

Significant progress has been made in recent years to improve our communities. But more must be done to ensure that they continue to flourish. Through *Delivering Homes, Building Communities*, initiatives will be introduced to provide homes for people close to local services and amenities. Schemes that are now well established will be improved, expanded, and promoted. Their use will ensure that the additional homes needed are provided, social homes are regenerated, and homes are remediated. In those homes, families and individuals can become part of and contribute to revitalised communities.

**8.2 Expanding the Ready to Build Scheme**

The existing Ready to Build Scheme provides for local authorities to make serviced sites in towns and villages available at a lower than market price. The scheme supports people to build their own homes in towns and villages in an affordable way. It aims to enhance rural towns and villages so that they can support the development of a dynamic rural economy.

Under *Delivering Homes, Building Communities* this scheme will be enhanced and its scale expanded. Alongside the serviced sites for self-builders, local authorities will enable construction of clusters of homes in and close to towns. They will service the sites and support new build developments at an appropriate scale of cost-effective homes, delivering the right mix of affordable, self-build and social housing on one site, and creating new mixed tenure communities that will include affordable purchase homes.

Enlarging and improving the scheme in this way will also open up the scheme to Small and Medium Enterprise (SME) homebuilders who have land appropriately located but are constrained by equity or infrastructure considerations.

### 8.3 Strengthening Building Standards and Regulation

The boom in construction in the early decades of the 21st century and the building failures which emerged subsequently, highlighted the need to ensure compliance with regulations in the construction sector. A range of building control reforms which focus on ensuring strong and effective regulation in the building control system, the construction industry and on improving compliance have been implemented over the last 10 years.

Building on this and to further ensure the delivery of high quality, compliant and sustainable homes, a Building Standards Regulatory Authority will be established. The Authority will be an independent central competent authority, with the powers of a national Building Control Authority, and national Market Surveillance Authority for construction products. It is intended that this Authority will act as a centre of best practice driving, promoting and fostering compliance, competency and consistency in building control and market surveillance systems and throughout the construction industry. A Building Standards Agency will be established under the Local Government (Corporate Bodies) Act, 1971 pending the establishment of a Building Standards Regulatory Authority.

### 8.4 Building Remediation

A number of schemes are in place to address the building failures that have come to light in recent years. The Pyrite Remediation Scheme remediates dwellings that have been damaged because of swelling of underground floor slabs. The Housing Agency implements the remediation process and undertakes the procurement of professional services and the remediation contracts. The total number of applications received to the 31 of December 2024 was 3,398 of which 2,936 were approved for inclusion in the scheme. Of this figure, 2,851 dwellings were remediated and works contracts were in place for a further 26 dwellings.

The Enhanced Defective Concrete Blocks Grant Scheme was put in place to assist homeowners to remediate damage caused by the use of defective concrete blocks in the construction of their homes. The Housing Agency acts as technical agents, applications received by a local authority are referred to them to review. The scheme has supported 2,799 homes to end Q2 2025. In addition, it is anticipated that a scheme to remediate social homes owned by local authorities and Approved Housing Bodies (AHBs) affected by defective concrete blocks will be in place shortly.

Under *Delivering Homes, Building Communities*, Government will support the remediation of fire safety, structural safety and water ingress defects in apartment buildings, including duplexes, constructed between 1991 and 2013.

The implementation of the Interim Remediation Scheme for Defective Apartments will continue. The approach proposed for remediating defects in apartment buildings will be considered and legislation will be progressed quickly.

Families, individuals and communities have been significantly impacted by the use of defective materials and poor building practises. Through these initiatives their lives, their homes and their communities will be enhanced.

### 8.5 Leveraging the Urban Regeneration and Development Fund

The Department of Housing, Local Government and Heritage has responsibility for administering the *Urban Regeneration and Development Fund* (URDF). It aims to deliver more compact and sustainable development, as envisaged under Project Ireland 2040.

It does this by part-funding regeneration and rejuvenation projects in Ireland's five cities and other large towns. Currently, the URDF part-funds 132 projects, comprising more than 430 individual schemes, right across the country.

More compact and sustainable development involves a greater proportion of residential and mixed-use development within the existing built-up footprints of our cities and towns. This will ensure more parts of our urban areas become attractive and vibrant places in which to live, work, visit and invest.

One of four funds set up under the *National Development Plan 2018-2027*, the URDF supports the objectives of the *National Planning Framework* (NPF). With an initial allocation of €2 billion up to 2027, the fund has been extended by a further €500 million to 2030 under the updated NDP 2025-2030.

### 8.6 Dublin City Taskforce

In May 2024, Government appointed a Taskforce to take a holistic view of the measures required to rejuvenate Dublin City Centre, to make it a more thriving, attractive, and safe cityscape; and a desirable location to live, work, do business in and visit. The Taskforce membership includes key agencies working in the city centre in public service, community health, business and union, arts, culture and tourism as well as private sector representatives in the fields of architecture, urbanism and design.

The Dublin City Taskforce Report was published in October 2024 and recommended '10 Big Moves' for regeneration with a focus on the revitalisation of O'Connell Street and the environs across a range of areas including addressing dereliction, improved services and visibility in security. These measures are being implemented by an Interdepartmental Group that was established and has prepared a Roadmap for Delivery of the Dublin City Taskforce recommendations.

Implementation is being supported by new dedicated delivery structures in Dublin City Council and is being underpinned by NDP investment funding.

A Special Purpose Vehicle (SPV), operating under the auspices of Dublin City Council will be established to implement the Dublin City Centre Taskforce recommendations and the Roadmap for Delivery.

The *Programme for Government* commits to applying this taskforce model to other cities in need of revitalisation, with a taskforce for Cork City being a priority. A terms of reference tailored for Cork City's specific needs is being developed.

## 8.7 Facilitating Rural Growth

*Our Rural Future*<sup>49</sup> is the whole-of-Government policy for sustainable rural development in Ireland. It has provided vital investment and supports, strengthened local economies and improved the lives of many people in rural communities across Ireland. Under this Policy, the economic, social and cultural development of rural areas will continue to be supported facilitating balanced regional growth between urban centres and rural areas. Key to this will be ensuring rural places contain the social infrastructure needed to attract and support an increasing population.

## 8.8 Expanding Town Centre First Initiative

The *Town Centre First Policy*<sup>50</sup> (TCF) policy was jointly launched in 2022 by the Department of Rural and Community Development and the Gaeltacht and the Department of Housing, Local Government and Heritage.

*Town Centre First* is a co-ordinated, whole-of-Government policy framework to support the regeneration of towns and villages and aims to tackle vacancy, combat dereliction, and enable people to live and work in a vibrant environment.

Using the *Town Centre First* approach, town centres are developed so that they become viable, vibrant and attractive locations for people to live and work in and to visit, while also supporting the protection of the environment and development of the heritage of our towns.

A network of Town Regeneration Officers in the local government sector assist the delivery of the town centre first initiative. These officers lead the local efforts, and collaborate with their colleagues and stakeholders to ensure an integrated approach is taken.

Addressing vacancy and dereliction is a key feature of their *Town Centre First* plans and Town Regeneration Officers work closely with the Vacant Homes Officers and other colleagues in local authorities. They seek to combine addressing dereliction with wider urban regeneration efforts by the local authority and the funding streams provided by Government to deliver projects.

In order to ensure an integrated approach to addressing vacancy and dereliction, dedicated teams in each local authority will be formed with responsibility for actions and functions across the *Town Centre First* programme. These will include appropriate staff preparing and implementing projects, such as those funded under the URDF, the Rural Regeneration and Development Fund (RRDF) and the Town and Village Renewal Scheme (TVRS).

In line with the *Programme for Government*, all towns with a population over 10,000 will be designated as 'key towns' and Government will ensure towns which fall slightly below the population thresholds are considered for applications under this Fund.

## 8.9 Investing in Rural Development

The Rural Development Investment Programme includes a number of integrated funding streams that will continue to contribute towards making towns and villages more attractive and vibrant places, focusing on economic and social regeneration, community facilities, and recreational and outdoor amenities.

The programme will be providing more than €200 million in 2025 under schemes such as the TVRS, the RRDF, the LEADER programme, the Local Improvement Scheme and the Outdoor Recreation Infrastructure Scheme.

The Town Centre First Heritage Revival Scheme (THRIVE) is co-funded by the Government of Ireland and the European Union through the *European Regional Development Fund* (ERDF). This scheme supports local authorities and their communities in reimagining town centres by transforming publicly owned vacant or derelict heritage buildings through renovation, renewal, and adaptive reuse.

The programme funds locally developed, strategic regeneration plans and projects that aim to create town centres that are vibrant, viable, and attractive places to live, work, and visit. These centres are intended to function as key economic, social, cultural, and recreational hubs.

49 Department of Rural and Community Development and the Gaeltacht (March 2021) *Our Rural Future: Rural Development Policy 2021-2025*, Available at: <https://www.gov.ie/en/department-of-rural-and-community-development-and-the-gaeltacht/publications/our-rural-future-rural-development-policy-2021-2025/>

50 Department of Housing, Local Government and Heritage (February 2022) *Town Centre First, A Policy Approach for Irish Towns*, Available at: <https://assets.gov.ie/static/documents/town-centre-first.pdf>

## An Ríoga, Boyle Co. Roscommon

The Boyle Regeneration project aimed to address dereliction and create a vibrant town centre. The works involved the transformation of the derelict Royal Hotel in Boyle into a multi-purpose space and development of the adjacent Riverside Promenade. It has provided a community, cultural and business hub in the town and a new promenade which includes outdoor space for events and performances.

The project was awarded Rural Regeneration and Development funding of €2,565,000. It was led by Roscommon County Council who provided the match funding towards the project and was supported by partner organisations including the Boyle Town Team and Boyle Chamber of Commerce.

This project forms part of a Masterplan for the town, "Boyle 2040" and was opened in July 2023.

### Before



### After



### 8.10 Rural Housing Guidelines

The ability to meet our ambitious housing targets and meet housing need across the country, including for those seeking to live and work in rural areas, will require a clear and consistent approach.

The *First Revision to the NPF* and the current *Rural Housing Guidelines (2005)*<sup>51</sup> provide that people who are an intrinsic part of the rural community, on the basis of an economic or social need, should be facilitated in all rural areas.

In areas under strong urban influence, the urban-generated housing is directed into cities, towns and villages; while in rural areas suffering persistent and substantial population decline, the policy is to accommodate anyone wishing to build a house, subject to normal planning and environmental considerations.

However, while rural housing continues to form an important element of our annual housing delivery, the policy approach is not being applied consistently across the country.

51 <https://cdn.npf.ie/wp-content/uploads/Rural-Planning-Guidelines-13505-3.pdf>

Government will publish a National Planning Statement that will set out relevant planning criteria to be applied in local authority development plans for rural housing, based on the high level policy framework set in the *NPF*.

### 8.11 Supporting An Ghaeltacht and Our Living Islands

Government recognises that the availability of an appropriate mix of suitable housing is key to the sustainability of thriving Gaeltacht and island communities. In this regard, Government will publish a National Planning Statement for housing in An Ghaeltacht to provide clarity and consistency within the planning system in relation to the protection of the Irish language.

The Programme for Government commits to continue working with Údarás na Gaeltachta, and other stakeholders, to ensure there is adequate provision of housing and community services in An Ghaeltacht.

Údarás na Gaeltachta has statutory responsibility for the economic, linguistic, social and cultural development within the 26 Gaeltacht Language Planning Areas prescribed under the Gaeltacht Act 2012.

The organisation supports over 9,000 jobs in its client companies and the availability of housing for Irish-speakers employed in these client companies, in other private sector industry and business operations, and in public sector bodies operating within the Gaeltacht, will be essential over the coming years in facilitating Irish-speakers to remain living in the Gaeltacht.

In addition, An tÚdarás has, over a number of years, developed a level of expertise in providing waste water facilities serving its network of business parks and industrial estates across all Gaeltacht Language Planning Areas.

It is proposed to examine the feasibility of Údarás na Gaeltachta, working with Uisce Éireann and local authorities to support building housing for Irish speaking communities.

In recognising the unique characteristics of our island communities, a number of measures have been implemented via the policy *Our Living Islands*.<sup>52</sup>

These included subsidised cargo ferry services to offshore islands to support the carriage of construction machinery and materials, and funding for Community Development Companies and capital investment in community infrastructure on islands.

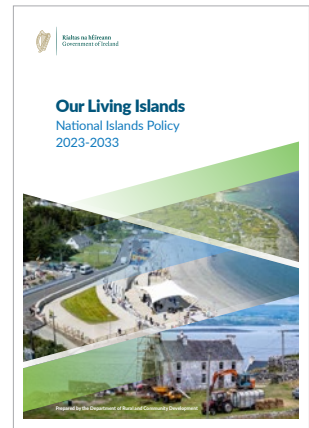
In addition, enhanced support under the Vacant Property Refurbishment Grant is available to assist the refurbishment of vacant and derelict properties on qualifying islands to help bring them back into use as homes. The maximum grant amount is 20% higher in recognition of the additional costs involved in construction on offshore islands. Up to €60,000 is available for refurbishing vacant properties, with up to €84,000 where the property is derelict.

### 8.12 Improving Management for Apartment & Duplex Owners

The primary purpose of the Multi-Unit Developments Act 2011 is to reform the law relating to the ownership and management of common areas of multi-unit developments and to facilitate the fair, efficient and effective management of owners' management companies (OMCs).

The Act of 2011 gives voice to residential unit owners, through their membership of the OMC, in the running of the development and in the amount of annual service charge and sinking fund contributions which they must pay and also includes a dispute resolution mechanism.

The *Programme for Government* committed to moving the responsibility for the Multi-Unit Development Acts to the Department of Housing, Local Government and Heritage to streamline support for OMCs and improve oversight. Once the responsibility has moved, the Department will undertake a review of the Multi-Unit Developments Act 2011 to strengthen the operation of management companies.



<sup>52</sup> Department of Rural and Community Development and the Gaeltacht (June 2023) *Our Living Islands*, Available at: <https://assets.gov.ie/static/documents/our-living-islands-national-islands-policy-2023-2033.pdf>

## Actions Summary:

### Investing in Villages, Towns and Cities

Priority:		
Support the development of Villages, Towns and Cities across the country through investing in the built environment to enhance community well-being		
No.	Action	Owner
8.1	Support small and medium sized builders to develop new mixed tenure communities on serviced sites in towns and villages.	DHLGH
8.2	Establish a Building Standards Agency pending the establishment of a Building Standards Regulatory Authority which will strengthen the oversight role of the State in respect of the design and construction of buildings.	DHLGH
8.3	Support affected communities through the implementation of Defective Concrete Block and Defective Apartment Remediation Schemes.	DHLGH
8.4	Strengthen the operation of management companies under the Multi-unit Developments Act 2011.	DHLGH
8.5	Publish a National Planning Statement relating to rural housing to provide clarity and consistency within the planning system.	DHLGH
8.6	Examine the feasibility of leveraging Údaras na Gaeltachta, working with Uisce Éireann and local authorities, to build housing for Irish speaking communities.	Údarás na Gaeltachta, DHLGH, LAs, UÉ
8.7	Publish a National Planning Statement for housing in Gaeltacht areas.	DHLGH
8.8	Provide the funding needed to advance the Town Centre First Model to provide the amenities needed to ensure a high quality of life for those who live in rural towns.	DHLGH/ DRCDG
8.9	Invest in the development of vibrant and attractive rural places through the delivery of funding under the Rural Development Investment Programme.	DRCDG
8.10	In line with the <i>Programme for Government</i> , all towns with a population over 10,000 will be designated as 'key towns' and Government will ensure towns which fall slightly below the population thresholds are considered for funding applications.	DHLGH
8.11	Establish a Special Purpose Vehicle (SPV), operating under the auspices of Dublin City Council, to implement the Dublin City Centre Taskforce recommendations and the Roadmap for Delivery.	D/Taoiseach
8.12	As committed to in the <i>Programme for Government</i> , apply the Dublin City Taskforce model to other cities, towns and regions in need of revitalisation, starting with Cork City.	D/Taoiseach

# Appendix 1 – Summary of Actions

The following table sets out the key actions to be undertaken under *Delivering Homes, Building Communities*. These actions are designed to deliver on the objectives outlined throughout the Plan, supporting the Government’s overall vision for a sustainable, inclusive, and well-functioning housing system.

Progress on the implementation of these actions will be regularly monitored and reviewed by the Cabinet Committee on Housing, ensuring effective oversight, accountability, and timely delivery of the commitments set out in the Plan.

Effective monitoring of progress must be supported by reliable quantitative metrics. As part of *Delivering Homes, Building Communities*, there will be a renewed focus on enhancing data collection and monitoring systems. In the coming years, and as part of the implementation of the Department of Housing, Local Government and Heritage Data Strategy, work will continue to ensure that high quality data is used to monitor progress and provide valuable insights to inform housing policy.

No.	Action	Owner	Timeline
<b>Pillar 1</b>			
1.1	Invest record levels of funding to support housing, including over €35.9 billion in Exchequer funding for the Department of Housing, Local Government and Heritage and €4.5 billion non-Voted capital for UÉ.	DHLGH, UÉ	From H1 2026, to end 2030
1.2	Accelerate the delivery of more new homes by: <ul style="list-style-type: none"> <li>• deploying the Housing Activation Office to address barriers to the delivery of vital public infrastructure projects;</li> <li>• creating a Housing Infrastructure Investment Fund, providing €1 billion over the next five years to remove delivery blockages and delays in housing delivery; and</li> <li>• open a coordinated programme of public infrastructure investment and facilitate regular structured engagement with industry representative bodies.</li> </ul>	DHLGH	From H2 2025, for the duration of the Plan
1.3	The Housing Activation Office will work with local authorities to establish Housing Activation Steering Groups, which will identify infrastructural barriers and drive solutions.	DHLGH, LAs	H1 2026
1.4	Zone the amount of land required to facilitate the delivery of 300,000 homes by 2030, in line with the <i>National Planning Framework</i> .	DHLGH, LAs	H1 2026
1.5	Create a regularly updated, public audit of zoned, serviced, and unzoned land, informed by a national land audit, to help plan for 300,000 homes by the end of 2030.	DHLGH	Ongoing
1.6	Have a preferred supplier in place to commence work on a new operating system, to drive efficiencies and reduce application processing times for registration.	TÉ	H2 2026

No.	Action	Owner	Timeline
1.7	Implement the Planning and Development Act 2024 to expedite decision making timelines in housing development.	DHLGH	H1 2026
1.8	Introduce a scale of fees for environmental legal costs, as a matter of priority, as provided for under the Planning and Development Act 2024.	DCEE	H1 2026
1.9	Accelerate the delivery of new urban communities, building on the successes in Clonburris and Adamstown.	DHLGH	From H1 2026, for the duration of the Plan
1.10	Bring forward measures to improve the infrastructure-financing model, supporting the delivery of more homes and benefits to the wider community, including reviewing development contribution arrangements.	DHLGH	H2 2026
1.11	Government will bring forward measures for developers to deliver new standalone wastewater treatment plants to bolster the service provided by Uisce Éireann to support increased levels of housing.	Uisce Éireann, DHLGH	H1 2026
1.12	Implement the Residential Zoned Land Tax to penalise land hoarding and ensure zoned and serviced land is developed.	DHLGH, DFIN, LAs, Revenue	Ongoing
1.13	Review the role and functions of the Office of the Planning Regulator (OPR).	DHLGH	H1 2026
1.14	Prioritise the work of the Accelerating Infrastructure Taskforce to ensure that barriers to the delivery of infrastructure are addressed and the provision of infrastructure accelerated.	DPER	Ongoing
2.1	Invest record levels of Exchequer funding to support the delivery of 300,000 homes, including almost €20 billion for new social and affordable housing delivery.	DHLGH	Ongoing
2.2	Further capitalise the Land Development Agency with an additional €2.5 billion to support the delivery of social and affordable homes.	DFIN, DPER, DHLGH	H1 2026
2.3	Provide an exemption from corporation tax for cost rental homes to support viability.	DFIN	H2 2025
2.4	Deliver a new €400 million equity risk capital investment programme for homebuilding over the next three years, seeking to partner with national banks to expand equity funding available, including investment in Small and Medium Enterprise homebuilders.	DFIN, ISIF	H2 2026
2.5	Reduce the VAT rate on apartments, reducing it to 9% from 13.5% to unlock apartment development.	DFIN	From H2 2025, to end 2030
2.6	Introduce an enhanced corporation tax deduction to incentivise apartment construction.	DFIN	From H2 2025
2.7	Ensure Home Building Finance Ireland has the capacity and flexibility to respond to funding gaps and support increased housing delivery.	DFIN	Ongoing

No.	Action	Owner	Timeline
<b>2.8</b>	Increase the borrowing capacity of the Housing Finance Agency to the levels required, in line with housing delivery projections and overall levels of Government borrowing for it to fulfil its significant role in supporting the delivery of new social, affordable and student homes.	DFIN, DPER, DHLGH	Ongoing
<b>2.9</b>	Attract domestic and international capital for housing development by engagement at international fora, trade engagements and dedicated national events.	DHLGH	From H1 2026, for the duration of the Plan
<b>2.10</b>	Improve viability across the public and private sectors by tackling baseline costs in housing development and systematically examining wider input costs to enable further reductions and efficiencies.	DHLGH	H2 2026
<b>2.11</b>	Optimise existing Government schemes, including the Croí Cónaithe (Cities) Scheme and the Secure Tenancy Affordable Rental (STAR) Investment Scheme to support apartment delivery.	DHLGH	H2 2025, for the duration of plan
<b>3.1</b>	Use Modern Methods of Construction in at least 25% of all new social and affordable homes built during the lifetime of the Plan.	DHLGH	From H1 2026, for the duration of the Plan
<b>3.2</b>	Increase the use of 3D volumetric systems by providing funding and support for pathfinder projects in Limerick (SMART Homes) and Wexford (3D volumetric units) to create demand for these innovative systems.	DHLGH	From H1 2026, for the duration of the Plan
<b>3.3</b>	Optimise the process towards NSAI Agrément Certification by: <ul style="list-style-type: none"> <li>● promoting the NSAI Agrément Toolkit with industry; and</li> <li>● undertaking a root cause analysis to identify constraints on the certification process.</li> </ul>	DETE, DHLGH	H1 2026, for the duration of the Plan
<b>3.4</b>	Scope the potential for the development of an Irish Standard for Light Gauge Steel.	DETE, DHLGH, NSAI	H1 2026
<b>3.5</b>	Promote opportunities for MMC manufacturers to use ISIF backed funds to support new and existing factories.	DFIN, ISIF	Ongoing
<b>3.6</b>	To meet the growing demand for construction and MMC skills: <ul style="list-style-type: none"> <li>● renew the <i>Action Plan to Promote Careers in Construction</i>;</li> <li>● launch a new <i>5-year Action Plan for Apprenticeships (2026-2030)</i>; and</li> <li>● continue to invest in The National Construction Training Campus.</li> </ul>	DFHERIS, DHLGH	H2 2025 H1 2026 Ongoing
<b>3.7</b>	Work with partners to deliver on the <i>National Framework for Meeting Priority Construction Workforce Needs</i> .	DFHERIS	Ongoing
<b>3.8</b>	Continue to expand MMC training for the construction sector.	DFHERIS	Ongoing

No.	Action	Owner	Timeline
3.9	To encourage and support the development of the Small and Medium Enterprise homebuilder sector, the Land Development Agency will actively seek to engage the sector in the roll out of its LDA Regional programme of work.	DHLGH	H2 2026
3.10	Double overall investment under Enterprise Ireland's Built to Innovate programme, to drive adoption of efficient construction practices and the use of MMC.	DETE, EI	From H1 2026 for the duration of the Plan
3.11	Introduce a tailored training and mentorship programme on Strategic Financial Leadership for residential construction enterprise supply-chain clients.	DETE, EI, DFIN	H2 2026
4.1	A new derelict property tax will be introduced, administered and collected by the Revenue Commissioners.	DFIN, Revenue, LAs, DHLGH	From H2 2026, for the duration of the Plan
4.2	Local authorities will increase the number of sites on the Derelict Sites Registers and increase the enforcement and collection of unpaid levies.	LAs	From H1 2026, for the duration of the Plan
4.3	An aggregated digital, national Derelict Sites Register will be published annually including mapping and standardised details for each individual site registered by the local authorities.	DHLGH, LAs	H2 2026
4.4	Where owners of vacant or derelict properties fail to engage with local authorities, local authorities will use compulsory acquisition powers to buy these properties, supported by available funding streams including the Urban Regeneration and Development Fund.	LAs	From H1 2026, for the duration of the Plan
4.5	20,000 homes will be brought back into use, supported via the Vacant Property Refurbishment Grant.	DHLGH, LAs	Ongoing for the duration of the Plan
4.6	Improve, extend and expand the Vacant Property Refurbishment Grant by: <ul style="list-style-type: none"> <li>introducing an 'Above the Shop' top up Grant in line with the <i>Programme for Government</i> commitment and an Expert Advice Grant to support bringing vacant shop spaces into use as homes; and</li> <li>exploring an extension of the 'Above the Shop' top up Grant for such properties that are owned by small (micro) companies.</li> </ul>	DHLGH	H2 2025 H1 2026
4.7	To support urban regeneration, strengthen the Living City Initiative by including residential properties built before 1975, extending the initiative to 2030, and expanding it to include the NPF Regional Centre towns of Athlone, Drogheda, Dundalk, Letterkenny and Sligo.	DFIN	From H2 2025, to end 2030
4.8	Increase the number of development types that are exempt from planning permission to enable homeowners to adapt or extend their homes more easily, including attic conversions, subdivisions of existing homes and detached accommodation within the primary dwelling boundary.	DHLGH	H1 2026
4.9	Develop pathfinder projects for an affordable rental version of the Repair and Lease Scheme	DHLGH	H2 2026

No.	Action	Owner	Timeline
<b>Pillar 2</b>			
5.1	Provide dedicated capital funding of €100 million in 2026 for the acquisition of second-hand properties to support the exit of families longest in homeless emergency accommodation and the <i>Housing First</i> programme, as the first in a series of measures in a cross-departmental and cross-agency <i>Action Plan to address Child and Family Homelessness</i> .	All of Government	H1 2026
5.2	Work with the European Platform on Combatting Homelessness and the National Homeless Action Committee to meet the commitment of the Lisbon declaration to work towards ending homelessness by 2030.	DHLGH	From H2 2025, to end 2030
5.3	Hold dedicated meetings of the relevant Cabinet Committees to oversee the implementation of actions to address homelessness across Government.	D/Taoiseach	From H2 2025, for the duration of the Plan
5.4	Further enhance reporting in relation to the use of local authority homeless emergency accommodation to allow for an expansion of the information gathered and increased analysis of the reasons driving new homeless presentations and the progress being made to support households to exit emergency accommodation to a tenancy.	DHLGH, LAS	H1 2026, for the duration of the Plan
5.5	Maximise the number of exits and preventions from emergency accommodation going to tenancies through increased use of all delivery streams, including social housing allocations, the Rental Accommodation Scheme and HAP-supported tenancies in the private-rental market	DHLGH, LAS	From H2 2025, for the duration of the Plan
5.6	Amend the 1988 Housing Act to: <ul style="list-style-type: none"> <li>• strengthen the statutory framework within which housing authorities may support households experiencing, or at risk of, homelessness;</li> <li>• ensure that consideration of the best interests of children is included in the decision-making process on accommodation for households experiencing homelessness; and</li> <li>• insert the legal definition of a child into the Act.</li> </ul>	DHLGH	H1 2026
5.7	Ensure that sufficient allocations of social housing are being made to reduce long-term family homelessness. Local authority allocation schemes will be reviewed with a focus on the number of allocations being made to families in emergency accommodation.	DHLGH, LAS	From H1 2026, for the duration of the Plan

No.	Action	Owner	Timeline
5.8	Mainstream key actions of the <i>Youth Homelessness Strategy</i> across all Departments and agencies, including Supported Housing for Youth and Shared Accommodation Scheme, with work to monitor and drive action on youth homelessness to be overseen by a sub-group of the National Homeless Action Committee.	DHLGH	From H1 2026, for the duration of the Plan
5.9	Expand the <i>Housing First</i> programme by over 50% to 2,000 tenancies to support rough sleepers and long-term users of emergency accommodation with secure housing and health supports.	DoH, DHLGH, LAs, HSE Health Regions	From H1 2026, for the duration of the Plan
5.10	Provide increased health support to homeless households through the implementation of the <i>HSE National Strategic Plan to Improve the Health of People Experiencing Homelessness</i> .	DoH	Ongoing
5.11	The Department of Health and the Department of Housing, Local Government and Heritage will implement an agreed funding approach for supported homeless accommodation which provides support to all those that need it.	DoH, DHLGH, LAs, HSE Health Regions	From H1 2026, for the duration of the Plan
5.12	Implement a whole-of-Government National Homelessness Prevention Framework.	All of Government	From H1 2026, for the duration of the Plan
5.13	Increase the capital funding available to local authorities and Approved Housing Bodies to provide and maintain dedicated homeless emergency accommodation.	DHLGH	H1 2026
5.14	Progress an Action Plan on delivering housing for older people through: <ul style="list-style-type: none"> <li>• increased delivery of social housing for older people;</li> <li>• increased delivery of more suitable homes and choice for older people in private housing; and</li> <li>• increased choice for older people to support voluntary rightsizing.</li> </ul>	DHLGH, HA, AHBs, LAs, AFI, DoH	From H1 2026, for the duration of the Plan
5.15	Implement the <i>National Housing Strategy for Disabled People 2022-2027</i> in conjunction with housing actions identified in the new <i>National Human Rights Strategy for Disabled people 2025-2030</i> .	DHLGH, DoH, DCDE, HA, LAs, AHBs, HSE	Ongoing for the duration of the Plan
5.16	Invest significantly increased levels of funding in the enhanced Housing Adaptation Grant for Older People and Disabled People Scheme, supported by secured funding of €130 million in 2026.	DHLGH	2026
5.17	Continue investment in high quality Traveller-specific accommodation, with €34 million investment in 2026.	DHLGH	2026

No.	Action	Owner	Timeline
<b>6.1</b>	<p>Support additional social housing delivery by:</p> <ul style="list-style-type: none"> <li>• streamlining processes and introducing a new single stage approval for all social housing projects where the project value is less than €200m;</li> <li>• mandating the use of standard house layouts and specifications as part of the new approval process;</li> <li>• supporting and facilitating the use of Modern Methods of Construction (MMC) through a standardised design approach;</li> <li>• embedding the use of a Design and Build contract approach in all local authorities and the AHB sector in order to expedite the delivery of social housing;</li> <li>• expanding the role of the Land Development Agency to support the provision of additional social housing;</li> <li>• introducing a revamped renewal programme tackling dereliction and vacancy in social housing; and</li> <li>• expanding and streamlining the operation of the Land Acquisition Fund.</li> </ul>	DHLGH, LAs, AHBs, LDA	Ongoing
<b>6.2</b>	<p>Support local authorities by:</p> <ul style="list-style-type: none"> <li>• financially supporting fully resourced and ring fenced housing delivery teams in each authority focused exclusively on new build social and affordable housing projects;</li> <li>• financially incentivising local authorities to exceed their annual 'own build' social housing targets through the awarding of additional discretionary funding for community and placemaking initiatives and projects to those local authorities who exceed such targets; and</li> <li>• publishing quarterly and annual performance tables for new build output versus target per local authority thereby ensuring transparency and accountability.</li> </ul>	DHLGH, LAs	From H2 2026, for the duration of the Plan
<b>6.3</b>	<p>Support Approved Housing Bodies by initiating a programme of priority reforms as detailed in the Approved Housing Body Strategic Forum Report, that will deliver sectoral scale, resilience, efficiencies and long-term sustainability.</p>	DHLGH, AHBs	Ongoing
<b>6.4</b>	<p>Ensure the right mix of social homes is delivered by local authorities, AHBs and the LDA to meet the specific needs identified through a strengthened Housing Delivery Action Plan approach for the period 2025 - 2030 and through the use of 'Call for Proposals' as required.</p>	DHLGH, LAs, AHBs, LDA	From H2 2026, for the duration of the Plan

No.	Action	Owner	Timeline
<b>6.5</b>	<p>Reduce vacancy levels and turnaround times on vacant local authority social housing stock and ensure the availability of good quality social homes through the transition to a 'planned maintenance' approach underpinned by:</p> <ul style="list-style-type: none"> <li>• a revamped 'Voids' programme which incentives quick turnaround of casual vacancies and reduced vacancy levels;</li> <li>• a revised regeneration/remedial works programme which is available nationwide</li> <li>• a ramping up of expenditure on the local authority energy efficiency programme to ensure the Government commitment to deliver 36,500 LA retrofits to B2 standard is achieved in the lifetime of the Plan;</li> <li>• increased support for local authority stock condition surveys to inform future work programmes under the planned maintenance approach; and</li> <li>• increased support for the disabled and older persons grants for local authority owned stock.</li> </ul>	DHLGH, LAs	H1 2026, for the duration of the Plan
<b>6.6</b>	<p>Maintain a targeted Social Housing Second Hand Acquisitions Programme to support those households in the most precarious housing situations.</p>	DHLGH, LAs, AHIBs	From H2 2025, for the duration of the Plan
<b>6.7</b>	<p>Review rents paid by local authority and AHB social housing tenants with a view to introducing a national scheme that provides a consistent and equitable system of rents and protects vulnerable households.</p>	DHLGH, LAs, AHIBs	H2 2026
<b>6.8</b>	<p>Update the Code of Practice for local authority nominations to AHIBs to:</p> <ul style="list-style-type: none"> <li>• expedite the nomination process to avoid unnecessary vacancies in social housing;</li> <li>• clarify information sharing responsibilities across agencies necessary to enhance local authority and AHIBs tenancy sustainment support and anti-social behaviour management capacity in social housing developments;</li> <li>• require that local authority and AHIB tenants are not precluded from living with domestic pets; and</li> <li>• put in place more robust oversight and reporting arrangements to ensure that the Code is implemented consistently across all local authorities and AHIBs.</li> </ul>	DHLGH	H2 2026
<b>6.9</b>	<p>Publish annual performance data for each local authority.</p>	DHLGH, LAs, AHIBs	From H1 2026, for the duration of the Plan
<b>6.10</b>	<p>Review the existing HAP rent limits to ensure sufficient support under the HAP Scheme to assist eligible households in accessing accommodation in the private rental sector.</p>	DHLGH, LAs	H1 2026

No.	Action	Owner	Timeline
<b>6.11</b>	Extend the HAP Landlord Guarantee to support the retention of tenancies in the scheme and assist tenants to remain in their homes.	DHLGH, LAs	H2 2025
<b>6.12</b>	Implement a pathfinder project to inform the policy, legislative and financial reforms needed to allow for due consideration to be given to the Housing Commission recommendation to merge social and cost rental housing over time to form a single affordable rental sector, based on the principle of cost recovery.	DHLGH	From H1 2027, for the duration of the Plan
<b>7.1</b>	Deliver an average of 15,000 affordable housing supports each year, via the Starter Homes Programme.	DHLGH	From H1 2026, for the duration of the Plan
<b>7.2</b>	Provide the optimum funding support levels to secure the more widespread availability of Starter apartment homes for purchase.	DHLGH	H1 2026
<b>7.3</b>	Expand the role and remit of the Land Development Agency to support increased delivery of Starter Homes	DHLGH, LDA	H1 2026
<b>7.4</b>	Provide greater access to more affordable tenancies by accelerating the growth of the cost rental sector, streamline funding schemes which support cost rental delivery and explore increasing the debt ceiling levels for local authority borrowing.	DHLGH,DFIN	From H1 2026, for the duration of the Plan
<b>7.5</b>	In line with the <i>Programme for Government</i> , work with local authorities to bring forward Affordable Housing Fund supported, affordable purchase schemes, in local authority areas which do not have projects in place.	DHLGH	Ongoing
<b>7.6</b>	Engage with the pillar banks and the First Home Scheme to develop a support for first-time buyers seeking to purchase and renovate derelict or long-term vacant properties and continue to examine a broader expansion of the scheme to second-hand homes more widely.	DHLGH	Ongoing
<b>7.7</b>	To support homeownership, retain and revise the Help to Buy Scheme and extend the scheme to 2030.	DFIN, Revenue, DHLGH	Ongoing
<b>7.8</b>	To support homeownership, engage with the pillar banks to extend the First Home Scheme to 2030.	DHLGH	Ongoing
<b>7.9</b>	Develop standardised designs and specifications for Starter Homes to support cost efficiency by delivery partners, driving lower prices and improved value for money.	DHLGH	H2 2026
<b>7.10</b>	Review house price and income thresholds of the Local Authority Home Loan to ensure it remains an accessible route to homeownership in the current housing market.	DHLGH	H1 2026
<b>7.11</b>	Publish a new <i>Student Accommodation Strategy 2025 - 2035</i>	DFHERIS	H2 2025

No.	Action	Owner	Timeline
7.12	Provide rent controls on a national basis to support all renters and reform the current system of Rent Pressure Zones to promote new investment in the rental market. Introduce legislation to provide stronger protections to renters, including increased security of tenure.	DHLGH	H1 2026
7.13	Strengthen the regulation of the private rental sector by the Residential Tenancies Board through continued investment in resources, processes and IT systems and publish a rent price register.	DHLGH, RTB	From H2 2025, for the duration of the Plan
7.14	Enhance the implementation and enforcement of the Residential Tenancies Acts 2004 to 2025 by the RTB by providing any necessary additional resources to minimise dispute resolution timelines and place established timelines on a statutory footing.	DHLGH, RTB	From H1 2026, for the duration of the Plan
7.15	Following the extension of the Rent Tax Credit progressively increase it in line with <i>Programme for Government</i> commitments.	DFIN	Ongoing
7.16	Introduce increased regulation of the Short-Term Letting sector by: <ul style="list-style-type: none"> <li>introducing a Short Term Letting and Tourism Bill; and</li> <li>a National Planning Statement which will provide guidance for local authorities when deciding on planning applications for short-term lets.</li> </ul>	DETE, DHLGH	H1 2026
8.1	Support small and medium sized builders to develop new mixed tenure communities on serviced sites in towns and villages.	DHLGH	H1 2026
8.2	Establish a Building Standards Agency pending the establishment of a Building Standards Regulatory Authority which will strengthen the oversight role of the State in respect of the design and construction of buildings.	DHLGH	H2 2026
8.3	Support affected communities through the implementation of Defective Concrete Block and Defective Apartment Remediation Schemes.	DHLGH	From H2 2025, for the duration of the Plan
8.4	Strengthen the operation of management companies under the Multi-unit Developments Act 2011.	DHLGH	H1 2027
8.5	Publish a National Planning Statement relating to rural housing to provide clarity and consistency within the planning system.	DHLGH	H2 2026
8.6	Examine the feasibility of leveraging Údaras na Gaeltachta, working with Uisce Éireann and local authorities, to build housing for Irish speaking communities.	Údarás na Gaeltachta, DHLGH, LAs, UÉ	H2 2026

No.	Action	Owner	Timeline
<b>8.7</b>	Publish a National Planning Statement for housing in Gaeltacht areas.	DHLGH	H1 2027
<b>8.8</b>	Provide the funding needed to advance the Town Centre First Model to provide the amenities needed to ensure a high quality of life for those who live in rural towns.	DHLGH, DRCDG	From H1 2026, for the duration of the Plan
<b>8.9</b>	Invest in the development of vibrant and attractive rural places through the delivery of funding under the Rural Development Investment Programme.	DRCDG	From H1 2026, for the duration of the Plan
<b>8.10</b>	In line with the <i>Programme for Government</i> , all towns with a population over 10,000 will be designated as 'key towns' and Government will ensure towns which fall slightly below the population thresholds are considered for funding applications.	DHLGH	Ongoing
<b>8.11</b>	Establish a Special Purpose Vehicle (SPV), operating under the auspices of Dublin City Council, to implement the Dublin City Centre Taskforce recommendations and the Roadmap for Delivery.	D/Taoiseach	Ongoing
<b>8.12</b>	As committed to in the Programme for Government, apply the Dublin City Taskforce model to other cities, towns and regions in need of revitalisation, starting with Cork City.	D/Taoiseach	H1 2026

# Appendix 2 – Glossary of Terms

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**AFI**

Age Friendly Ireland

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**AHB**

Approved Housing Body

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**AHBRA**

Approved Housing Bodies  
Regulatory Authority

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**AHF**

Affordable Housing Fund

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**CALF**

Capital Advance Leasing Facility

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**CPI**

Consumer Price Index

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**CPO**

Compulsory Purchase Order

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**CREL**

Cost Rental Equity Loan

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**CSO**

Central Statistics Office

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**Cuan**

The Domestic, Sexual and  
Gender Based Violence Agency

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**DCDE**

Department of Children,  
Disability and Equality

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**DCEE**

Department of Climate, Energy  
and the Environment

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**DETE**

Department of Enterprise,  
Tourism and Employment

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**DFHERIS**

Department of Further and  
Higher Education, Research,  
Innovation and Science

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**DFIN**

Department of Finance

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**DHLGH**

Department of Housing, Local  
Government and Heritage

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**DIRT**

Deposit Interest Retention Tax

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**DoH**

Department of Health

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**DPER**

Department of Public  
Expenditure, Infrastructure,  
Public Service Reform and  
Digitalisation

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**DPT**

Derelict Property Tax

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**DRCDG**

Department of Rural and  
Community Development and  
the Gaeltacht

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**DSGBV**

Domestic, Sexual and Gender-  
Based Violence

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**D/Taoiseach**

Department of the Taoiseach

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**EI**

Enterprise Ireland

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**ESB**

Electricity Supply Board

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**ESRI**

Economic and Social Research  
Institute

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**FHS**

First Home Scheme

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**HA**

The Housing Agency

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**HAO**

Housing Activation Office

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**HAP**

Housing Assistance Payment

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**HBFI**

Home Building Finance Ireland

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**HFA**

Housing Finance Agency

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**HNDA**

Housing Needs Demand  
Assessment

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**HSE**

Health Service Executive

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**HTB**

Help to Buy Scheme

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**ISIF**

Ireland Strategic Investment  
Fund

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**ISS**

Ireland State Savings

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**LAs**

Local Authorities

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**LCI**

Living City Initiative

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**LDA**

Land Development Agency

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**LTACC**

Local Traveller Accommodation  
Consultative Committee

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**MMC**

Modern Methods of  
Construction

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**NDP**

National Development Plan

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**NGO**

Non-Governmental  
Organisation

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**NHAC**

National Homeless Action  
Committee

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**NPF**  
National Planning Framework

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**NSAI**  
National Standards Authority  
of Ireland

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**NTMA**  
National Treasury Management  
Agency

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**OMCs**  
Owner Management  
Companies

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**OPR**  
Office of the Planning  
Regulator

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**Part V**  
Part V of the Planning and  
Development Acts 2000 to  
2024

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**PBSA**  
Purpose-Built Student  
Accommodation

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**RAS**  
Rental Accommodation  
Scheme

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**Revenue**  
Office of the Revenue  
Commissioners

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**RPZ**  
Rent Pressure Zone

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**RRDF**  
Rural and Regeneration  
Development Fund

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**RTB**  
Residential Tenancies Board

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**SDZ**  
Strategic Development Zone

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**SMART**  
Short-Term Modular Affordable  
Rental Transition

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**SME**  
Small Medium Enterprise

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**SPV**  
Special Purpose Vehicle

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**SSHA**  
Summary of Social Housing  
Assessments

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**STAR**  
Secure Tenancy Affordable  
Rental

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**TAP**  
Traveller Accommodation  
Programme

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**TCF**  
Town Centre First Policy

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**TÉ**  
Tailte Éireann

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**THRIVE**  
Town Centre First Heritage  
Revival Scheme

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**TOD**  
Transport Orientated  
Development

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**TVRS**  
Town and Village Renewal  
Scheme

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**UDZ**  
Urban Development Zone

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**UÉ**  
Uisce Éireann

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**URDF**  
Urban Regeneration  
Development Fund

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**VHT**  
Vacant Homes Tax

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**VPRG**  
Vacant Property Refurbishment  
Grant



**Rialtas na hÉireann**  
Government of Ireland