

Clúid

Feedback: Introduction

Clúid wishes to respond to the proposed amendments to the Section 48 Development Contribution Scheme 2026-2029.

Clúid is an independent, not-for-profit housing association, and is one of the largest approved housing bodies (AHBs) in Ireland. Established in 1994, Clúid leads the way in providing high quality, affordable rented homes to people in housing need. We work in partnership with local authorities to provide housing to those on social housing waiting lists. Clúid owns and manages over 14,000 properties providing a home to over 35,000 people.

Clúid delivered 1,391 new social and Cost Rental homes in 2025 and plans to deliver over 1,000 new homes in 2026. Currently, we own and manage over 1,000 cost rental homes across Ireland.

We are deeply concerned regarding the removal of the exemption from the Development Contribution Scheme for Cost Rental Housing delivered by Approved Housing Bodies (AHBs).

We believe that AHBs should be exempt from development contributions on the same basis as local authorities, given that we perform equivalent roles in delivering State-supported housing.

Furthermore, application of development contributions to non-profit development appears to contradict national housing and local authority policy objectives, including those set out in Delivering Homes, Building Communities and the Dublin City Council Development Contribution Scheme 2023-2026, and will impact upon supply.

Contradicting core rationale

Such a change, in our view, would represent a significant shift away the fundamental rationale of the Development Contribution Scheme – as a form of planning gain. Development Contributions ensure that for-profit developers contribute an element of the land value uplift afforded to the development, via local public amenities and infrastructure, with the granting of planning permission. Indeed, the many references to ‘not-for-profit’ development and facilities, within the Dublin City Council Development Contribution Scheme 2023-2026 policy document, appear to acknowledge this.

Clúid, as do all other AHBs, as not-for-profit organisations, in contrast to for-profit developers, do not benefit, in any way, from increases in land values. Development levies therefore reduce our capacity to deliver affordable housing, rather than impacting upon profit margins, as would be the case the private sector.

AHB social and economic benefit

In addition, in delivering cost rental, Clúid and others, in partnership with our stakeholders, including DCC, provide invaluable social and economic benefit to the local community, providing an additional element of non-market, more affordable housing to the middle-income cohort. This improved level of affordability and tenure security for tenants, in contrast to the Private Rental Sector, offers individuals and families the chance to put down roots in their local communities, to live close to employment and educational opportunities offered within Dublin City and, in theory, to increase their expenditure in in the local economy.

Indeed, AHB housing should be viewed on the same basis as local authority housing, given our shared role in delivering social and affordable housing.

Impact on cost rental & social housing supply

Finally, on a practical but very important note, the introduction of Development Contributions on cost rental housing, is likely to significantly impact the financial viability of cost rental schemes in the DCC area.

Given our, and our national and local partners' commitment to mixed-tenure housing, any further viability constraints, such as would be created with the removal of the cost-rental exemption, fails to align with our collective aims to create sustainable, thriving communities across Dublin City.

By way of example, if the proposed increase in Residential Development Contributions were to be applied to a 60-unit cost rental scheme in a mixed tenure scheme, it would add approximately €785,000 to the overall cost. Such an increase would threaten the delivery of the cost rental homes and the entire scheme itself.

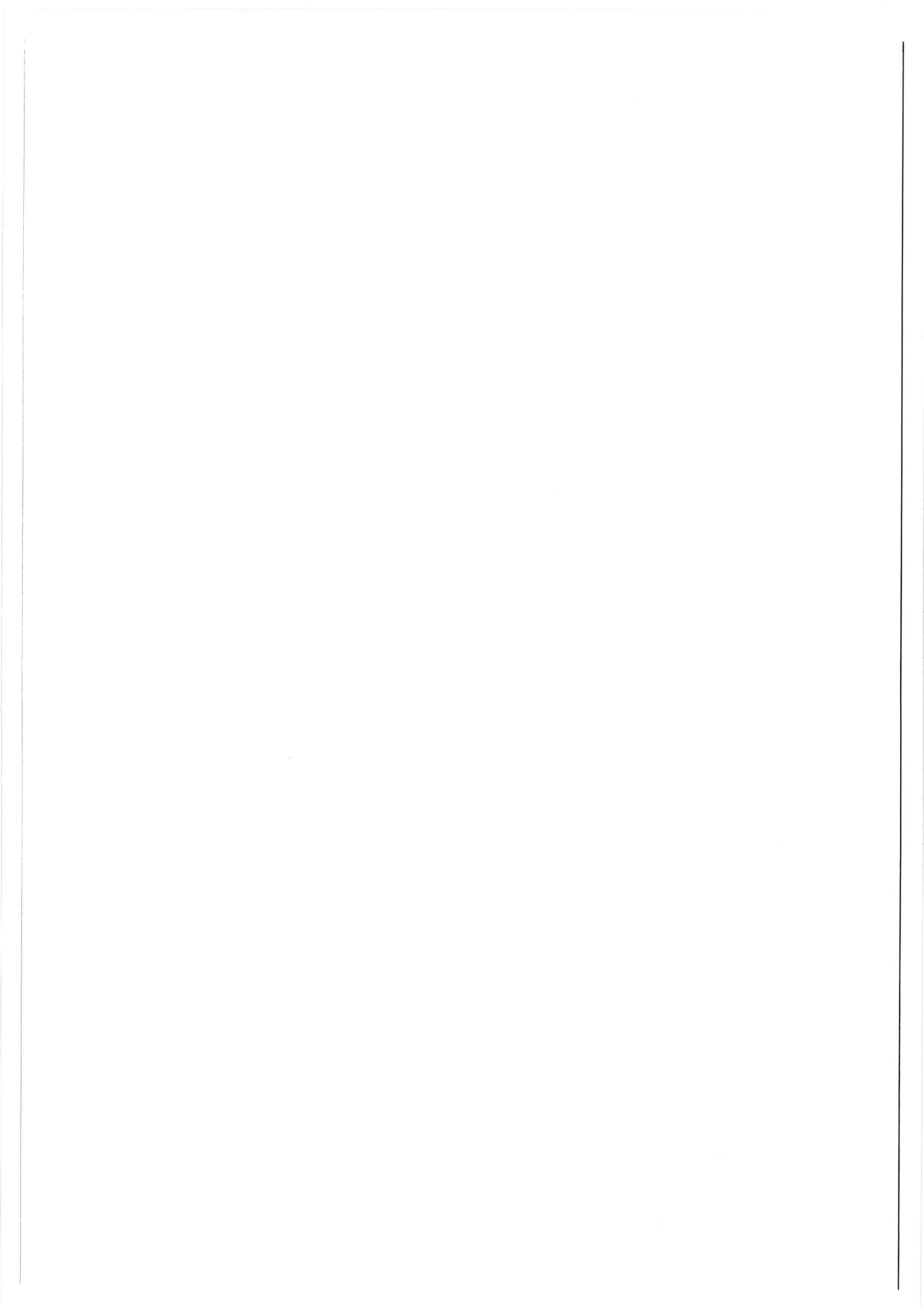
Development levies can reduce scheme viability, delay delivery and risk overall housing output.

Conclusion

The application of development contributions to AHB-delivered cost rental housing conflicts with national housing and local authority policy objectives, including those set out in Delivering Homes, Building Communities and the Dublin City Council Development Contribution Scheme 2023-2026.

Development Contributions on cost rental would impact the viability of schemes and contradict the affordability objectives of cost rental and affordable housing. Inconsistency and instability regarding Development Contributions across different local authorities will also have a negative impact on our long-term planning and viability modelling.

In summary, it is our view that any removal of the cost-rental Development Contribution exemption would:



- Contradict the core rationale of the Development Contributions policy.
- Ignore the social and economic benefit of cost rental housing to DCC.
- Impact on cost rental and social housing supply in the DCC area.

In conclusion, Clúid asks that our submission to the Draft Section 48 Development Contribution Scheme 2026-2029, as proposed by Dublin City Council, be considered. We are open to further engagement with DCC on this matter.

