



VACANT TO VIBRANT BUILDING ALLIANCE (VVBA) *FINAL SET OF RECOMMENDATIONS*

October 2025





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Introduction

The housing and climate crises are among the most urgent challenges that Ireland and its citizens face, with housing remaining the most topical issue of discussion in economic and political circles. However, many residential and commercial properties in our town and city centres continue to lie vacant, derelict, or underused. Revitalizing these properties through high-quality renovations and adaptations presents a unique opportunity to address the housing shortage, rejuvenate urban and rural centres, improve air quality, repair the social fabric, and restore the cultural and aesthetic appeal of these areas. It is also the most cost-effective way to deliver the homes we need fast, while ensuring social cohesion and reducing carbon emissions.

Although this topic has moved up on the agenda and progress has been made¹, more is needed. As of July 2025, 11,000 applications had been approved under the Vacant Homes Grant – a number that is likely to rise. Over 120,000 homes could potentially be created through a better use of our existing stock². This figure is likely to be conservative and does not include all the “above-the-shop” units that could potentially be delivered, nor the potential additional units that could be created through intensification of use, such as adding an extra floor to a building or using the yards of these buildings.

- **120,000+** | The number of residential units that could be delivered **quickly**, in the **right location**, and at a **lower cost** than new builds.
- **25%³** | The **embodied carbon emissions** of a **deep residential retrofit vs. a similar new build home⁴**.

The recommendations presented in this document aim to support the Government in its objective of delivering 300,000 additional homes by 2030. They also support Housing for All’s objectives to promote compact growth and deliver homes within cities and towns, creating vibrant and liveable urban areas and neighbourhoods⁵.

¹ The National average vacancy rate has decreased to 3.7%, according to the latest GeoDirectory report Q2 2025 vacancy rates have fallen in 17 counties, a 2.9% drop in derelict properties nationally. Progress includes financial support (e.g., Vacant Homes Grant), groundwork research, and guidance documents such as the “Bringing Back Homes” Manual.

² This is based on an average of the figure on vacancy published by the CSO and GeoDirectory – An approach suggested by several Vacant Homes Officers.

³ This percentage does not include the embodied carbon emissions of infrastructure associated with residential developments on green fields, which can be up to 30% higher than for comparable infill developments. Plugging into existing infrastructural systems (e.g., water infrastructure) not only represents cost and carbon savings, but it can also speed up the delivery of homes. [Read More.](#)

⁴ [Read more.](#)

⁵ As well as recommendation 61 of the Housing Commission’s Report.

As the current approach (i.e., funding for Vacant Homes Officers and the Vacant Homes Grants) has resulted in varying degrees of success throughout the country, these recommendations propose **to improve and expand upon initiatives that are working**, and to **develop and implement new targeted initiatives to tackle complex vacancy and dereliction challenges that are not addressed by the existing initiatives**.

For ease, this document is structured into two parts. It first presents recommendations for immediate action and implementation, before looking at actions that must be taken within two to three years.

Recommendations for Immediate Action

1. Establish multi-disciplinary adaptive reuse programme offices within five to six selected local authorities

Local authorities the best place to play a leading role in delivering adaptive reuse projects at scale, including adaptive reuse of non-residential buildings for housing use. The remit of the recently set up Vacant Homes Officer varies across local authorities. In smaller local authorities, the role typically allows for engagement across departments, and a wider remit in terms of regeneration. In larger local authorities, Vacant Homes Officers may not have the resources to support or take on challenging and complex development projects such as mixed-use redevelopments or the redevelopment of historic buildings.

To tackle this issue, it is recommended to establish multi-disciplinary adaptive reuse programme offices initially in five to six local authorities (e.g., Dublin, Cork, Limerick, Galway, Waterford and Sligo) in 2026.

These units would be responsible for:

- a. Driving public acquisition through agreement or CPO as required, resolving title issues so that the redevelopment potential in vacant buildings is unlocked.
- b. Delivering complex projects involving the redevelopment of vacant and derelict buildings, including traditionally built buildings, creating new homes, and, where street-level ground floors are not suitable for residential development, creating commercial, cultural, and community spaces.
- c. Providing comprehensive advice, guidance, and support to the private sector in developing homes from vacant and underused premises taking a city, town, and village centres first approach.

- d. Administering grant funding to building owners to support adaptive reuse projects – See recommendation 2.
- e. Providing advice and assistance in the resolution of potentially conflicting technical requirements that threaten to make a project unviable.
- f. Providing strategic advice and guidance so that planning risk is reduced for private property owners and their design teams.
- g. Providing specific advice relating to works on protected structures or within architectural conservation areas, which are protected under the Planning Act.
- h. Promoting and showcasing good practice in adaptive reuse projects.

These adaptive reuse programme offices should also establish information hub models to promote property reuse and intensification of use at a community level, such as pop-up high-street shops and the organization of information events to engage local stakeholders. Given physical information hubs on energy renovation must be set up across the country by May 2026 (Art. 18 of the Energy Performance of Buildings Directive - 2024/1275), it is recommended the programme units incorporate this role.

Resources Required

The resources required for the adaptive reuse programme offices will depend on the size of the local authority and the level of building vacancy and scale of the challenge involved in each case. Each office is expected to require between 20-50 employees.

- Temporary project roles will be created on a 3-7 year fixed-term contract basis to allow for local housing from adaptive reuse targets to be realised.
- Teams will comprise multidisciplinary professionals including architects, building surveyors, quantity surveyors, project management surveyors, engineers, technicians and administrative staff. Planners, valuers, as well as conservation and heritage officers may also be assigned to the teams temporarily.
- It is recommended that the programme offices are established with a dedicated office location, similar to the establishment of Active Travel Offices. This will allow for coordination and collaboration across the various departments within the local authority, and engagement with private property owners and developers.
- The programme offices should have a dedicated central government budget/funding stream. The offices will also cooperate in engaging in additional European funding opportunities.
- A network of programme directors should be facilitated for the sharing of best practices and collaboration, perhaps coordinated by the Housing Agency.

2. Expand the Croí Cónaithe Initiatives to support adaptive reuse

The reuse of existing buildings often involves complex and high-risk projects, leading to a viability gap that discourages investment. If this gap is not addressed, many of

these units will remain vacant, contributing to further dereliction and exacerbating the housing crisis.

Furthermore, addressing this viability gap, through an improvement of existing schemes to support complex, larger, redevelopment and adaptive reuse projects (including mixed use), will not only help to bring vacant units into use, but will also enhance the viability of developing additional units, through building extensions and the construction of additional floors onto a building, creating a virtuous cycle that supports the creation of more vibrant, sustainable neighbourhoods.

It is recommended to expand the Croí Cónaithe Initiatives to support adaptive reuse, i.e.:

- a. Provide grants based on the number of residential units (as opposed to per building) where there is a demonstrated viability gap and based on the complexity of projects. The grants for these larger projects should be based on an 'open book' feasibility approach.
- b. Make the grant available for mixed-use properties.
- c. Make the grant available for businesses (as well as individuals).
- d. Provide up-front feasibility grants.

3. Tax relief and increases in vacant levy

- a. Introduce a time-bound Capital Gains Tax (CGT) exemption for owners of vacant or derelict properties when they sell the property (relief to expire within a short number of years after introduction)⁶.
- b. Provide 10-year tax relief from rental income on refurbished vacant properties converted to residential (relief to expire within 5 years of introduction).
- c. Replace the Vacant Homes Tax with a Vacant Property Tax
This tax (the tax liability) should increase annually by 5% from year 2 - up to 15% over a 3-year timeframe, and be collected by the Revenue Commissioner.
- d. Introduce a 9% VAT rate on construction products that contribute to carbon savings in the operational phase of a building's life cycle⁷.

⁶ This would cost at most €83 million on an annual basis (HAI, 2025), assuming tax paid at the top marginal rate of taxation, but this is likely to be less. There is very little CGT collected on these properties at present, as there is little movement. A time-bound tax incentive should address inertia and encourage many of the older building owners to sell.

⁷ Building upon the success of the zero VAT rate on the supply and installation of solar panels for private dwellings, it is recommended to introduce a lower VAT rate for insulation products that contribute to energy and carbon savings. This is in line with art. 17 of the new EPBD (Directive - EU - 2024/1275) which states that "To support the

4. Review and improve planning policies and processes, as well as Building Regulations and Technical Guidance Documents (TGDs) to better support conversion, adaptive reuse, and intensification of use over demolition and new construction.

The current regulatory environment presents significant, systemic barriers to adaptive reuse, particularly for small-scale adaptive reuse, traditionally built buildings, and mixed-use projects (which are often more complex).

National oversight of adaptive reuse is weak, with a lack of integration across departments and between Building Regulations, Technical Guidance Documents (TGDs), and best practices. The "one-size-fits-all" approach in current Building Regulations is primarily designed for new construction, disadvantaging adaptive reuse, especially of traditionally built buildings and mixed-use. TGDs are complex and interdependent (e.g., Parts B, L, M), especially for projects involving extensions, material alterations, or changes of use, creating confusion. Planning policies often add an extra layer of complexity.

Discrepancies in interpretation and inconsistency in implementation and enforcement across local authorities and among building professionals are other challenges often encountered. These create uncertainty and additional costs, impacting the viability of projects and the willingness of investors and building owners to invest in them.

Alternative Methods of Compliance (AMOCs) are included in most TGDs. However, most adaptive "above the shop" projects are small, making it challenging to hire consultants to go through a route that is also a source of uncertainty. Approval processes and appeals (e.g., on Fire Safety Certificates) are perceived as opaque and are unfamiliar to many, meaning many private consultants often feel they carry excessive liability for high-risk projects, resulting in them being reluctant to engage in them.

To immediately address these challenges and incentivise adaptive re-use, the following is recommended:

- a. Develop tailored guidance documents for adaptive reuse, including ACDs for standards construction solutions for existing buildings.
- b. Develop clear outlines of all the existing dispensations and relevant fire safety or disability access certificates.

mobilisation of investments, Member States shall promote the effective development and use of enabling funding and financial tools, such as (...) fiscal incentives, for example reduced tax rates on renovation works and materials".

- c. Include links to all relevant documents referred to in the Building Regulations and TGDs in the actual guidance documents - and make them available free of charge.
- d. Develop adequate guidance and training for local authorities and ensure Building Control and Fire Officers Units are adequately resourced to support building designers at an early stage in re-use projects.

Recommendations for Medium to Long-term Implementation

5. **2026: Set up a cross-departmental working group to ensure policies, regulations, and financial incentives are fully aligned** to scale up adaptive reuse and the intensification of use of existing buildings.
6. **2026: Ensure that all policies, programmes, and projects introduced are subject to robust pre- and post-implementation evaluations** (and that these evaluations are published on a Government Evaluation Portal) to ensure transparency and value for money. This would also facilitate access to European funding for housing regeneration, adaptive reuse, and intensification of use.
7. **2027: Invest in developing a national, standardised, high-quality, dynamic, open-source database and map of Ireland’s existing building stock** to get an accurate and up-to-date picture of the number, location, status and type of building stock to facilitate the identification of the available floor area and thus the number of potential homes realisable, including through intensification of use and adaptive reuse.
8. **2027: Support the introduction of low-interest finance, including green development loans and mortgages to support reuse.** Government to work with the European Investment Bank (EIB) to support the introduction of low-interest finance for reuse. Avenues to be explored include:
 - Build upon the Home Building Finance Ireland (HBFI)’s Green Funding model to make it available to support the re-use of vacant units above the shop in towns and cities.
 - Build upon the “Home Energy Upgrade Loan Scheme” (backed by the EIB) to introduce a similar scheme for the adaptive re-use of vacant above the shop units and commercial units in town and city centres.

9. **2027: Support the development and delivery of industry-wide Continuing Professional Developments (CPDs)** to address the perceptions of risk associated with the adaptive reuse and intensification of use of many of the premises located in village, town, and city centres. Topics to include conservation, fire safety, disability access, as well as costing and financing of these actions.
10. **2030:** Building upon the learning of the multi-disciplinary adaptive reuse programme offices set up in five to six selected local authorities in 2026 (1), roll out the approach across the country. This may be best achieved through regional hubs with support from the regional assemblies. Alternatively, the programme offices set up in (1) could also be made responsible for the more complex redevelopment projects of the smaller local authorities in their region. Allocation of appropriate funding will be required.
11. **2030: Combine and streamline the financial support for vacant grant refurbishment and support from SEAI Energy Efficient Homes Grants** to facilitate the reuse and intensification of use of these units.
12. **2030: Develop guidance and standards for the subdivision of larger homes**, offering grant support for each unit created for residential use and linking it to existing Sustainable Energy Authority of Ireland (SEAI) schemes for energy renovation.

Cost-Benefits Analysis

Recommendation 1

Establish multi-disciplinary adaptive reuse programme offices within five to six selected local authorities

COST:

- Staffing Costs:
 - 20–50 staff per office × 6 offices = 120–300 staff.
 - Assume blended cost (salary + PRSI + overheads) = €90,000 per staff/year (engineers, architects, planners, admin mix).
 - Annual cost: €10.8m – €27m.

- Setup / Premises / IT:
 - Office rental, IT systems, fit-out per site = €500k–€750k.
 - Total setup: €3m – €4.5m (once-off).

Estimated Cost (annual): €11m – €27m

Setup (once-off): €3m – €4.5m

BENEFITS:

- Assuming each office unblocks 150–300 homes/year (complex, mixed-use, historic, “above-the-shop” etc.) ⇒ ~900–1,800 homes/year across 6 offices.
- Delivery speed & certainty: Early design sign-off and “one-front-door” reduces planning and building control delays by 3–6 months on complex projects.
- Leverage: Offices mainly unlock *private* capex; typical leverage €1 public (staff/ops) → €20–€40 private on delivered schemes.

Recommendation 2

Expand the Croí Cónaithe Initiatives to support adaptive reuse

COST:

- If expanded to mixed-use and unit-based grants:
 - Average new grant per unit: €60k–€75k.
 - Assume 5,000 adaptive reuse projects annually supported.
 - Total = €300m – €375m/year.
- Add feasibility study grants:
 - 2,000 feasibility grants × €15k each = €30m/year.

Estimated Cost: €330m – €405m/year

BENEFITS:

Homes per €100m (Grant envelope):

- If average viability-gap grant €60–75k/home, €100m supports ~1,330–1,670 homes.
- Add feasibility grants (€15k) improves pipeline quality/continuity (typ. 15–25% higher conversion from concept → on-site).

Public–private leverage (typical):

- For small/medium reuse: 1:2–1:3 (every €1 public unlocks €2–€3 private).
- Example: €400m public unlocks €800m–€1.2bn private ⇒ €1.2–€1.6bn total investment.

Carbon benefit (embodied carbon emissions):

- VVBA cites retrofit at ~25% of new build ⇒ ~75% embodied CO₂e savings.
- If an average dwelling = ~100 m², and a representative new build embodied carbon ≈ ~50 tCO₂e (order-of-magnitude), deep retrofit ≈ ~12.5 tCO₂e ⇒ ~37.5 tCO₂e saved per home.
- At 10,000 homes/year via expanded scheme, that's ~375,000 tCO₂e avoided (embodied) vs. new build.

Economic & social

- Town-centre spend uplift from re-occupation (typical €7k–€12k/household/year local spend).
- Reduced dereliction/Anti-Social Behaviour; improved streetscape and passive surveillance.

Recommendation 3

Tax relief and increases in vacant levy

COST:

- CGT Exemption (time-bound): Max cost €83m/year (though likely less, as VVBA notes current CGT revenue is low).
- Rental Income Tax Relief (10 years): If 5,000 units refurbished × avg €14k annual rental income × 40% relief → €28m/year forgone.
- Vacant Property Tax Increase: Expected revenue-raising, not cost. Could net €50m–€80m annually when scaled.
- 9% VAT on energy-saving materials: Estimated tax expenditure €40m/year (based on solar VAT cut precedent).
- Net Fiscal Impact: -€71m to -€151m/year (i.e., tax expenditure, though partly offset by higher vacancy tax revenue).

BENEFITS:

Market activation

- CGT exemption (time-bound): increases transactions of long-held vacant/derelict properties; typical uplift +20–30% in listings of target stock during window.

- Rental relief (10-year) on refurbished units: improves viability and landlord participation in town-centre conversions; increases Private Rental Sector (PRS) supply in the right locations.
- Vacant Property Tax (stepped to 15% by Y3): changes holding incentives; accelerates either sale or reuse decisions.
- 9% VAT for insulation/EE products: 5–10% capex reduction on fabric measures, improving deep retrofit rate and performance.

Revenue & offsets

- While there is tax expenditure (CGT waiver, rental relief), Vacant Property Tax grows revenue and, more importantly, shifts behaviour toward reuse/disposal.

Recommendation 4

Review and improve planning policies and processes, as well as Building Regulations and Technical Guidance Documents (TGDs) to better support conversion, adaptive reuse, and intensification of use over demolition and new construction.

COST:

- Guidance Development & AMOCs: Commissioning expert panels, drafting docs, stakeholder consultation = €2m–€3m (once-off).
- Training for Local Authorities: Nationwide roll-out, CPD, staffing = €4m/year.
- Extra resourcing for Building Control & Fire Officers: 50 new officers × €90k each = €4.5m/year.
- Public Access / Digital Publishing of TGDs: IT integration + free access hosting = €1m setup + €0.5m/year.

Setup Costs: €3m–€4m once-off

Annual Running Costs: €8.5m–€9m

BENEFITS:

Certainty & cost

- Clear, reuse-specific guidance (incl. AMOCs), standard details (ACDs), and early officer engagement typically cut professional/holding costs by 5–10% and reduce approval/appeal times by 2–4 months on small/medium projects.

- Consistent national interpretation lowers risk pricing by lenders/insurers, unlocking more competitive finance for reuse.

System capacity

- Training & resourcing of Building Control/Fire Officers increases throughput and reduces rework (fewer refusals/appeals).

Suggested KPIs

- Median decision time (Fire Safety/Disability Access/BCMS) for reuse vs baseline.
- % of small projects using standard solutions/ACDs.
- Appeal rates and approval-on-first-submission rate.
- Cost variance (€/m²) pre- vs post-reform.

Summary

COST:

RECOMMENDATION	SET-UP COST – One-off	ANNUAL COST
REC. 1	€3m - €4.5m	€11m-€27m
REC. 2		€330m-€405m
REC. 3		€71m-€151m (net fiscal cost)
REC. 4	€3m-€4m	€8.5m-€9m
TOTAL	€6m-€8.5m	€420m-€592m/year

BENEFITS:

Illustrative annual scenario

- Public spend: ~€450m (mid-range of your annual cost envelope).
- Homes enabled via grants: ~6,000–7,500/year (plus ~900–1,800 via offices' complex projects) ⇒ ~6,900–9,300 total.
- Private leverage: €900m–€1.35bn (at 1:2–1:3) ⇒ €1.35–€1.8bn total activity.
- Jobs (construction & supply chain): using a conservative ~12 job-years per €1m invested ⇒ ~16,000–22,000 job-years/year.
- Embodied carbon avoided vs new build: ~260,000–350,000 tCO₂e/year (range reflects homes delivered).
- Town-centre economic uplift: €48–€110m/year additional local spend (assuming €7k–€12k/household across 6,900–9,300 homes).



Note on uncertainty: unit sizes, BER targets, conservation constraints, and construction inflation will shift these ranges. The leverage and jobs estimates are deliberately conservative.

Ready-made KPI Set – For Dashboards

- **Output:** homes completed (by location/type), average €/home public support, leverage ratio.
- **Speed:** avg weeks from application → on-site; planning/BCMS/FSC decision times.
- **Quality:** BER uplift; deep retrofit share; accessibility features delivered.
- **Carbon:** embodied CO₂e saved vs new build; operational energy savings (kWh/m²).
- **Economic:** private capex mobilised; jobs (job-years); town-centre vacancies reduced (%).
- **Equity:** share of projects in small towns/rural cores; % universal design upgrades.

About the Vacant to Vibrant Building Alliance

The Vacant to Vibrant Building Alliance (VVBA) is a cross-sector coalition dedicated to unlocking the potential of vacant, derelict, and under-utilised buildings in Irish towns and cities.

It is a collaboration of business, civic, and built environment leaders and experts set-up in 2024 to create evidence-based solutions that make renovating these units affordable, viable, and accessible, and in doing so, ensure the delivery of residential properties at speed and in the right locations.

It is made up of:

- Philip Lee | Chair
- Fiona Craven
- Finbarr Filan | Chair | ISME
- Dr. Alison Gilliland | European Climate Pact Ambassador
- Tom Gilligan | Director of Services | Mayo County Council
- Ali Harvey | Associate Director - Planning | Jacobs
- Marion Jammet | Director of Policy & Advocacy | Irish Green Building Council
- Martin Markey | CEO | The Hardware Association Ireland

- Edward Mc Auley | Director of Practice & Policy at Society of Chartered Surveyors of Ireland | SCSi
- Martin McElligott | Town Centre Commercial Manager | Dundalk Business Improvement District (BID)
- Genevieve McGuirk | CEO | Institute of Professional Auctioneers and Valuers | IPAV
- Pranash Ramanundh | Practice Director | Royal Institute of Architects of Ireland | RIAI
- Nick Taaffe | Society of Chartered Surveyors of Ireland | SCSi

About these recommendations

These recommendations were developed by the Vacant to Vibrant Building Alliance through extensive research, consultation, and a consensus-building process between November 2024 and August 2025.



[Read more.](#)

