

**Property
Industry Ireland**

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PII Pre-Budget 2020 Submission

July 2019

Context

The forthcoming budget, as regards Irish housing, is just one element of the complex jigsaw that requires to be put together in order to solve our most profound housing crisis. The limited provision of social housing, excessively high rents and restricted access to mortgages is currently combining to create a socially regressive society. The housing crisis is potentially a much greater crisis than the possible challenges Brexit might bring. The view of Property Industry Ireland is that the housing crisis could be a 20-year crisis, beginning at the end of 2006 and lasting at least until the middle of the next decade. The orthodox view that the resolution to the housing crisis is going in the right direction is incorrect. The forthcoming budget will not, in itself, solve the crisis, but is nonetheless an opportunity for the Government to show that it has the courage to use the power of a compassionate State.

Both the public and private sector have a responsibility to look for fresh angles, challenge conventional thinking and to work together to identify solutions rather than to simply identify problems and obstacles. This budget submission is written in a constructive vein and while all industry bodies 'go through the red door with something to declare', paramount in our thinking has been the public interest and a young generation who are disenfranchised from housing. Furthermore, it is this young generation that has helped attract inward investment of significant scale, which in turn has led to burgeoning corporate tax receipts.

We are hopeful that the Minister, in his budget speech, will provide the inspiration required to give a lead in terms of cross-sectoral collaboration and introduce imaginative, carefully thought out measures, to create much greater momentum to affordable house supply.

Summary of Recommendations

- Measures announced in Budget 2020 should support the viability of housing delivery to ensure an increase in the supply of all tenures; owner-occupation, rental and social, to facilitate housing that is accessible to all, affordable and sustainable.

Certainty for Property Market and Housing System Emergency

- Property Industry Ireland calls on Government to ensure that there is certainty for the market in its property taxation policy, including a commitment not to increase current stamp duty rates for property transactions. The Minister should announce in his Budget speech the long-term commitment to policies which support housing delivery and among those policies is that of certainty in relation to stamp duty rates.
- In recent years Government has launched or announced a range of market interventions to address the housing emergency. Some of these have not had the opportunity to fully develop or realise their impact on the market. PII recommends:
 - a commitment by Government to the retention of the Help-to-Buy Scheme to stimulate housing supply, and provide for a reasonable 'pipeline' of supply in response to this supported demand,
 - further commitment and funding to the Rebuilding Ireland Home Loan for affordable home ownership for low- to mid- income households, and
 - Government urgently provide further clarity on the Land Development Agency and Home Building Finance Ireland and their role in stimulating a market response to the housing supply need.

Accessible Housing for All: Increased Supply of Affordable Accommodation

Supporting Home-Ownership

- In advance of the Budget 2020, Government should announce the retention of the Help-to-Buy scheme. PII call for the Help-to-Buy scheme to be extended to 2025, with an on-going monitoring of supply and demand levels, and the purchase value limit.

Cost of Development of Homes

- Apply a reduced rate (9%) of VAT on all new homes sold to support affordable housing development.

Cost of Construction and Skills

- Introduce tax measures to encourage more apprenticeships, including the introduction of a scheme, along the lines of the Revenue Job Assist initiative, for the lifetime of all apprenticeship placements to encourage the take-up by employers of apprentices and attractiveness for students.
- Introduce a short-term measure of funding for vocational or third-level courses in a property-related disciplines to facilitate lower fees/greater grants for students undertaking these courses to address the critical shortfall in skills.
- Introduce a returning home moving expenses allowance for Irish nationals returning to Ireland and working in a construction industry sector where there is a skills shortage.

Incentive and Punitive Policy Initiatives to Lower Land Cost

- Introduce a carrot and stick policy to lower land costs:
 - Incentivise land to come to the market by introducing an exemption from Capital Gains Tax for a time-limited period, applicable to land in designated locations, under strict criteria.
 - Introduce a double tax allowance for relocation costs for businesses due to disruption.
 - Amend legislation to penalise landowners who use sites for a purpose for which it is not zoned by amending legislation to strengthen Compulsory Purchase powers for residential-zoned lands, applicable to land zoned for residential or mixed-use development, by introducing a short-form CPO for such lands under strict criteria

Improved Environmental Performance of Existing Housing Stock

- Re-introduce a Home Renovation Incentive scheme for energy performance renovations for dwellings for owner-occupiers. For rental properties, to increase supply, this should be made available as a credit against tax for new supply registered with the Residential Tenancies Board.
- A clever and responsible time-limited tax incentive package should be actively considered to modernise/convert buildings in towns and villages into residential living space
- In terms of plant fixtures and furnishings in rental dwellings, allow the cost to be written off over 1 year for energy efficient purchases e.g. replacement of plant fixtures with more efficient ones.

Support a Functioning Private Rented Sector

- reform the taxation of the private rental market to incentivise the retention of dwellings as rental properties. A range of measures should be considered that together reward those landlords who continue to provide accommodation at affordable rates, such as:
 - rental properties sold with current tenure unaffected should be exempt from stamp duty;

- introduction of an exemption from USC and PRSI, on property-related earnings for private landlord owners who charge affordable rents.
 - introduce the option to charge VAT on rent in residential.
 - allow the cost of plant fixtures and furnishings in rental dwellings to be written off over 5 years rather than the current period of 8 years.
 - allowing a taxpayer to claim the cost of acquisition, new build, and refurbishments, as a 2% straight line deduction against taxable rental profits over 25 years for affordable rents.
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- where a dwelling is rented under the Fair Deal scheme, rental income and asset should be exempted from financial assessment due to social benefit and avoid the property being left vacant.
 - A €3m advertising campaign via radio, tv, newspapers & social media, to promote 'rent a room' scheme should be undertaken.

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Introduction

Property Industry Ireland supports all types of tenure. There is a role for both owner-occupation and rental in the market, as much as there is a need for housing to be provided by the state for those unable to afford market housing solutions. There is no one-size-fits-all option, and neither the state nor private industry will be able to provide all housing solutions by themselves. There is therefore a need for all stakeholders to co-operate in solving Ireland's housing system crisis.

While there are many concerns facing the Irish property market, we have addressed our recommendations for Budget 2020 around four broad themes that we believe are most urgent:

1. Certainty for Property the Market and Housing System Emergency
2. Accessible Housing for All: Increased Supply of Affordable Accommodation
3. Improved Environmental Performance of Existing Housing Stock
4. Supporting a Functioning Private Rented Sector

Recommendations:

- **Measures announced in Budget 2020 should support the viability of housing delivery to ensure an increase in the supply of all tenures; owner-occupation, rental and social, to facilitate housing that is accessible to all, affordable and, sustainable.**

1. Certainty for the Property Market and Housing System Emergency

In Brexit, we have seen the detrimental effect that uncertainty can have on markets and for business. While we can be assured that Government is determined and will take all possible steps to alleviate the negative economic impacts, uncertainty around when and what form Brexit will take is having serious implications for businesses.

The same can be said for the property market about uncertainty, and the same level of determination from Government is needed to allow the market to respond and contribute to solving the Housing System Emergency. Property Industry Ireland call on Government to provide certainty for businesses operating in the property market to ensure that investment continues and Ireland benefits with an increased supply of homes from this investment. This certainty is particularly important for investment decisions given the long lead-in time for development.

Government needs to give clarity over its taxation model for property, including the retention of existing stamp duty rates and tax treatment of businesses investing in property, while at the same time providing incentives to develop more affordable housing. This is well understood by Government in respect to Ireland's corporate tax rate and the same approach is needed for property.

An increase in stamp duty rates, particularly on rental properties, would discourage a key source of investment in new housing supply through the impact on yields. It would also put a question mark over any investment into property. A change to yields will have the impact of international finance simply seeking another market or directly leading to an increase in rents

at a time when rents are 33% higher than their 2008 peak¹, and will also further dissuade smaller-scale landlords from entering the market.

Under Rebuilding Ireland and in subsequent Budgets, numerous initiatives have been introduced to increase the supply of housing. While many of these have improved market conditions, the level of response is still much lower than what is needed to satisfy demand due mainly to the continuing challenge of viability in many locations. It should be clearly understood that the property industry operates like all other industries – if the revenue from a development does not exceed its costs, no activity will take place.

Dublin and its surrounding counties have had the lion's share of an increase in supply due to the strength of the local economy, higher wages and initially higher house prices and the certainty that these give for future demand. It is important that these Government initiatives be kept in place to allow other locations to benefit from the same stimulus that has resulted in an increase in supply focussed in the Eastern part of the country.

Recommendations:

- **Property Industry Ireland calls on Government to ensure that there is certainty for the market in its property taxation policy, including a commitment not to increase current stamp duty rates for property transactions. The Minister should announce in his Budget speech the long-term commitment to policies which support housing delivery and among those policies is that of certainty in relation to stamp duty rates.**

- **In recent years Government has launched or announced a range of market interventions to address the housing emergency. Some of these have not had the opportunity to fully develop or have an impact on the market. PII recommends:**
 - **a commitment by Government to the retention of the Help-to-Buy Scheme to stimulate housing supply, and provide for a reasonable 'pipeline' of supply in response to this supported demand,**
 - **further commitment and funding to the Rebuilding Ireland Home Loan for affordable home ownership for low- to mid- income households, and**
 - **Government urgently provide further clarity on the Land Development Agency and Home Building Finance Ireland and their role in stimulating a market response to the housing supply need.**

¹ Irish Rental Price Report Q1 2019, Daft.ie

2. Accessible Housing for All: Increased Supply of Affordable Accommodation

Supporting Home-Ownership

A particular instrument that has supported greater housing supply for prospective owners has been the Help-to-Buy scheme. This initiative has provided a certainty of demand that has led directly to a supply response. However, this has been primarily to the benefit of those living in Dublin and its surrounding counties. Ireland 2040 includes targets for regional development including population growth and housing. To date 63.5% of HTB claims have been in the Mid-East and Dublin regions. As with the economic recovery, the recovery in home building has taken longer in the regions compared to Dublin. Regional centres are only now viable for development and therefore only now have the potential to benefit.

In advance of Budget 2020, Government should announce the retention of the Help-to-Buy scheme. Property Industry Ireland call for the Help-to-Buy scheme to be extended to 2025, with an on-going monitoring of supply and demand levels, and the purchase value limit. Committing now to a 5-year term provides industry with the certainty to supply new homes with greater certainty about “realisable demand” and takes into account the time required for housing development. Policy certainty is a key driver behind the decision to undertake the building of new homes. Such policy certainty is important in the current environment of Brexit uncertainty. A 5-year time horizon should allow output of social and affordable housing from the Land Development Agency to enter the market.

Over the longer term, reforming the Help-to-Buy scheme into a permanent Equity Co-Purchase Scheme would have the effect of 1) facilitating access to returning emigrants to the support, adding their human capital and skills to the economy, 2) ensuring that there is a form of return to the Exchequer in the longer term compared to a simple grant to new home-buyers, and 3) continue supporting the supply of new, sustainable dwellings into the housing stock.

Recommendations

- **In advance of the Budget 2020, Government should announce the retention of the Help-to-Buy scheme. PII call for the Help-to-Buy scheme to be extended to 2025, with an on-going monitoring of supply and demand levels, and the purchase value limit.**

Cost of Development of Homes

Viability remains a challenge in many locations, and this is a challenge to providing homes at an affordable price. Property Industry Ireland calls on Government to apply a reduced rate (9%) of VAT on all new homes. This would reduce the cost of new home delivery in currently unviable locations, thus providing access to home-ownership to many who are being excluded on the grounds of unaffordability, as well as increasing development viability at affordable price points.

Moreover, the pending introduction of nZEB (near Zero Energy Building) requirements will increase the cost of house construction and a reduction in VAT will offset that cost at this critical juncture.

Furthermore, Project Ireland 2040 aspires to increase the number of residential properties in urban locations. Brownfield development, due to site limitations and other challenges, are more costly to develop and therefore less viable when compared to greenfield sites to develop. This reduction in VAT is essential in ensuring the viability, and greater development, of brownfield sites.

Recommendations

- **Apply a reduced rate (9%) of VAT on all new homes sold to support affordable housing development.**

Cost of Construction and Skills

Access to necessary skills remains a concern for the property industry. Skills in trades and lower skilled workforce are leading to delays in housing delivery due to industry capacity constraints.

Property Industry Ireland believe that strategic incentives need to be introduced now to ensure enough new entrants into the market over the coming years to support the sustainable delivery of property and to deliver on the National Development Plan. Furthermore, we re-iterate our belief that Government can incentivise workers with key skills to return to Ireland by supporting their move home.

Recommendations

- **Introduce tax measures to encourage more apprenticeships, including the introduction of a scheme, along the lines of the Revenue Job Assist initiative, for the lifetime of all apprenticeship placements to encourage the take-up by employers of apprentices and attractiveness for students.**
- **Introduce a short-term measure of funding of vocational or third-level courses in a property-related disciplines to facilitate lower fees/greater grants for students undertaking these courses to address the critical shortfall in skills**
- **Introduce a returning home moving expenses allowance for Irish nationals returning to Ireland and working in a construction industry sector where there is a skills shortage. Both these credits should be in the form of a credit to employees that is passed on in payroll**

Incentive and Punitive Policy Initiatives to Lower Land Cost

There is broad consensus on the need to control land cost to facilitate viable housing delivery, and Government initiatives, such as the Vacant Site Levy, are targeted at this outcome. However, PII is not convinced that the levy, as applied, is working and considers it critical that stronger, practically applicable measures are taken to capture the public benefit associated with zoning and/or servicing land. Practical solutions have eluded successive Governments over decades and we believe that this nettle now needs to be grasped.

Land costs are a major factor in limiting viability of affordable housing. Policies to support the freeing up of suitable land need to be supported. A long-term carrot- and stick-type approach could be effective and could potentially overcome the complex problem which has resulted in

successive administrations failing to deal with the complex issue of balancing property rights against public benefit.

Incentive Land Policy

Property Industry Ireland therefore recommend that, for a time-limited period, land in designated locations (i.e. undeveloped land which has had residential zoning for at least 3 years from the date of acquisition) would be eligible to exemption from Capital Gains Tax. This incentive means that it is in the land-owners interest that Planning Permission is granted before sale so that the delivery time constraint for the application of the incentives will apply. This will reduce the cost of finance during that long period that in turn will contribute to scheme viability and housing affordability. There would be strict criteria for the land to be eligible:

- housing would be commenced and completed within specified dates;
- a designated minimum proportion (e.g. 33%) of the completed housing units would be sold or available for rent at affordable prices;

For certain classes of occupiers – farmers with viable holdings, existing businesses in brown-field locations, etc. – the real cost of disruption caused would be allowable for a double tax allowance for relocation costs. These together have real potential to free up suitable sites. Failure to affect such delivery would result in non-eligibility for exemption and/or claw-back by Revenue of any such allowances.

Punitive Land Policy

The introduction of these incentives should be mirrored by the introduction of a punitive policy for retaining land in a use other than that for which it is zoned through amendments to legislation on Compulsory Purchase of residential-zoned lands. These new CPO powers would be applicable to land zoned for residential or mixed-use development.

A short-form CPO would be introduced for these lands by eliminating the first stage of the normal CPO process i.e. the ability to challenge the order. There would be no right to challenge the order if the land has been zoned for residential/ mixed use development for 3 years and has not been sold or steps taken to commence development. It is the challenges to CPO process which gives rise to delays. Under existing CPO rules, once the order is effective, the relevant Authority can take possession and the issue of compensation is either agreed or subject to arbitration.

Similar to the Part V legislation, a saver would be required in terms of compensation for those who purchased land at higher values before the announcement of the legislation but who can demonstrate that the reason for failure to deliver housing is related to viability. However, compensation levels payable to all others would be set at market value at the date of the CPO on the assumption of a requirement to deliver 33% affordable housing in any housing development.

Land valuation subject to the new CPO process will allow deduction of the cost of any infrastructure to service the land. Disposals by the relevant Authority of land acquired via this CPO process would be on the open market but tied to delivery of affordable residential units.

Recommendations:

- **Introduce a carrot and stick policy to lower land costs:**
 - **Incentivise land to come to the market by introducing an exemption from Capital Gains Tax for a time-limited period, applicable to land in designated locations, under strict criteria.**

- **Introduce a double tax allowance for relocation costs for businesses due to disruption.**
- **Amend legislation to penalise landowners who use sites for a purpose for which it is not zoned by amending legislation to strengthen Compulsory Purchase powers for residential-zoned lands, applicable to land zoned for residential or mixed-use development, by introducing a short-form CPO for such lands under strict criteria**

3. Improved Environmental Performance of Existing Housing Stock

The built-environment has an important role to play in reducing Ireland's climate emissions. Through European Union initiatives, Ireland's Building Regulations are already being shaped for this task, such as through the requirement for nearly Zero Energy Buildings (nZEB). However, while these improvements are necessary and beneficial to occupiers, they add to the upfront cost of delivering these residential and commercial properties and impact the viability of sites.

However, much of the necessary changes will need to be made to Ireland's existing housing stock which is aging and overly energy intensive. Property Industry Ireland calls on Government to re-introduce a Home Renovation Incentive scheme for home owners for energy performance renovations for dwellings that have a BER of D1 or lower where the BER is being improved by not less than 3 building energy ratings, or that has a BER of C3 or higher being improved by not less than 2 building energy ratings.

Such an initiative would lead to an improvement in the housing stock, decrease cost of living and a decrease in carbon emissions. Focussing this incentive on energy efficiency would also support demand for energy efficiency services and trades, resulting in a greater attractiveness to upskill in this area. These skills will be needed to deliver on the targets in Government's Climate Action Plan 2019.

For rental properties, to increase supply in rental properties and so that this initiative does not negatively impact on the tenure of residents, this support should be made available as a credit against tax for new supply registered with the Residential Tenancies Board.

Our villages and towns have older empty buildings/houses that need to be incorporated into our modern housing stock. A clever and responsible time-limited tax incentive package should be actively considered to modernise/convert buildings in towns and villages into residential living space.

Recommendations:

- **Re-introduce a Home Renovation Incentive scheme for energy performance renovations for dwellings for owner-occupiers. For rental properties, to increase supply, this should be made available as a credit against tax for new supply registered with the Residential Tenancies Board.**
- **In terms of plant fixtures and furnishings in rental dwellings, allow the cost to be written off over 1 year for energy efficient purchases e.g. replacement of plant fixtures with more efficient ones.**

- **A clever and responsible time-limited tax incentive package should be actively considered to modernise/convert buildings in towns and villages into residential living space**

4. Support a Functioning Private Rented Sector

The private rented market has a role in solving Ireland's housing system crisis. At one point or another, most of the population will find themselves in some form of rented accommodation, either early in their career as they save a home deposit, or increasingly as a tenure choice. A combination of factors – insufficient numbers of homes for purchase, Central Bank Macroprudential lending rules, a growing economy particularly in Dublin and insufficient state-owned social housing – has led to strong demand for rental accommodation. This has resulted in policy action by Government, most notably the introduction of Rent Pressure Zones (RPZ) and more recently strengthening the role of the Residential Tenancies Board.

As evidenced by the extensions of RPZ legislation passed their initial expiry date, challenges in the private rented market remain. There is still strong growth in rental prices, and we see too many private landlords leaving the market. While it is welcome that Ireland has seen a growth in the number of institutional landlords entering the market, their impact on the market will be limited. The amount of properties these investors can provide are only a small part of the overall demand, and then only in our cities. The smaller private Irish landlord is needed to provide most rental properties in Ireland, even in Dublin.

The measures introduced by Government has meant that it is more challenging for private landlords to stay in the market. Despite higher rents, it is becoming increasingly unviable to maintain rental properties and more of a burden with too little shown for it, particularly for part-time landlords. This leads to decisions to sell their property, resulting in tenants being displaced and properties leaving the rental market altogether at a time when increased supply is needed.

Property Industry Ireland therefore recommends that Government reform the taxation of the private rental market to ensure that there is an incentive to retaining dwellings as rental properties and increase the number of properties in the rental stock. Constructed in the right way, this will support Government's aim of promoting security of tenure and retention of both medium- and small-scale landlords. PII recommends:

- rental properties sold with current tenant unaffected should be exempt from stamp duty, to keep tenants in their homes and out of homelessness
- introduce an exemption from USC and PRSI for rental incomes of landlords to reflect the social benefit of providing housing during a housing emergency
- introduce the option to charge VAT on rent in residential leases, similar to previous waiver of exemption with ability to cease charging VAT on the rent when the VAT charged matches the VAT deducted on acquisition/development. This will ensure that any new development for rental remains for this purpose and makes the build-to-rent model more attractive

- Allow the cost of plant fixtures and furnishings in rental dwellings to be written off over 5 years rather than the current period of 8 years
 - Allow a taxpayer to claim the cost of acquisition and new build of a dwelling as a 2% straight line deduction against taxable rental profits over 25 years for affordable rents. A clawback should be provided for where the property is sold within 10 years to encourage the provision of long-term rental properties. This deduction should be made available for refurbishments only where they substantially increase the energy performance of the building.

The way the Fair Deal scheme currently operates disincentivises the rental of property assets, and results in a property being left vacant and unused. PII recommends that if the dwelling is rented, rental income and asset should be exempted from financial assessment due to social benefit and avoid the property being left vacant.

Recommendations:

- **reform the taxation of the private rental market to incentivise the retention of dwellings as rental properties. A range of measures should be considered that together reward those landlords who continue to provide accommodation at affordable rates, such as:**
 - **rental properties sold with current tenure unaffected should be exempt from stamp duty;**
 - **introduction of an exemption from USC and PRSI, on property-related earnings for private landlord owners who charge affordable rents.**
 - **introduce the option to charge VAT on rent in residential.**
 - **allow the cost of plant fixtures and furnishings in rental dwellings to be written off over 5 years rather than the current period of 8 years.**
 - **allowing a taxpayer to claim the cost of acquisition, new build, and refurbishments, as a 2% straight line deduction against taxable rental profits over 25 years for affordable rents.**
- **the way the Fair Deal scheme currently operates disincentivises the rental of property assets. PII recommends that if the dwelling is rented, rental income and asset should be exempted from financial assessment due to social benefit and avoid the property being left vacant**
- **A €3m advertising campaign via radio, tv, newspapers & social media, to promote 'rent a room' scheme should be undertaken**

About Property Industry Ireland

Our vision:

A sustainable Irish Property Industry which is creative, responsive, competitive and well-integrated in meeting the socio-economic needs of all the stakeholders in the built environment

Our mission:

To be the trusted partner and provider of “evidence based” information, policies and strategies for the property industry at National level, to the Oireachtas, Government, Local Authorities and Agencies, and for the benefit of the people of Ireland.

Our objectives are to:

1. Be the Leadership Forum in the Industry for the discussion on National Property Issues
2. Develop, propose and support a National Property Strategy, policies and solutions to issues for the benefit of the nation as a whole
3. Be a research led organisation, which collates and commissions relevant and innovative research on Ireland's construction sector in order to promote & sustain a competitive economy
4. Be the go-to organisation for Government and the Oireachtas on all aspects of property
5. Work with all stakeholders in the industry to restore it to a sustainable position in the economy
6. Increase membership through demonstrating the achievements and outcomes in relation to national strategy and policy

PII Council:

David O'Connor, David O'Connor Consulting (Chair)
Mark FitzGerald, Sherry FitzGerald (Vice-Chair)
David Clarke, Goodbody Stockbrokers
Jim Gallagher, Lafferty
Ivan Gaine, Sherry FitzGerald
Carmel Logan, KPMG
Mark McGreevy, Sisk Living
Paddy McElligott, Activate Capital
Patricia O'Brien, BHK Solicitors
Aidan O'Hogan, Property Byte Ltd
Michael O'Flynn, O'Flynn Group
Tony Reddy, Reddy Architecture + Urbanism
Padraic Rhatigan, JJ Rhatigan and Company
Tom Phillips, Tom Phillips + Associates
Padraic Whelan, Deloitte

Policy Committee Chairs:

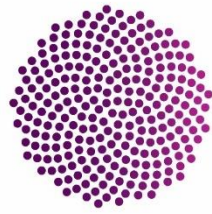
Technical and Construction –
Jim Gallagher, Lafferty
Planning and Development –
John Spain, John Spain Associates
Funding Initiatives –
Paddy McElligott, Activate Capital
Market Supply and Demand –
Ivan Gaine, Sherry FitzGerald

Executive:

David Duffy, Director
David Howard, Policy Executive

Recent publications:

- Delivering Ireland's Property Needs (2014)
- A National Spatial and Development Plan for Ireland (2014)
- The Cost of Construction in Ireland: A European comparison (2014)
- Investing in Social Housing (2014)
- Housing Manifesto (2015)
- Policy Reform to Increase the Delivery of New Housing (2016)
- Delivering Rebuilding Ireland: PII Pre-Budget 2017 Submission (2016)
- Tax Treatment of Rental Income (2017)
- Rental Strategy Response (2017)
- Pre-Budget 2018 Submission (2017)
- Submission to Rebuilding Ireland Review (2017)
- Property Industry Ireland (PII) response to Draft Ireland 2040 – Our Plan National Planning Framework (2017)
- Brexit and Ireland's Property Sector (2018)
- BCAR – Recommendations for Reform (2018)
- Pre-Budget 2019 Submission (2018)
- PII Submission to Review of Vacant Property Levy (2018)
- Submission on National Regeneration and Development Agency (2018)
- Submission to Cost-Benefit Analysis of the Help-to-Buy Scheme (2018)
- PII Submission on Land Development Agency (2018)
- Estimating Ireland's long-run housing demand (2019)



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