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

FAQs:

Vacant Above the Shop Grant

March 2026

Croí Cónaithe Towns Fund

1. What funding is available to applicants under the Vacant Above the Shop Grant?

From 31 March 2026, a grant of up to **€135,000** is available for the conversion or refurbishment of vacant above shop space into residential units for occupation as a principal private residence and / or for residential units that will be made available for rent and where a tenancy /tenancies are registered with the Residential Tenancies Board (RTB), subject to appropriate planning permission being in place.

Where one residential unit is being created in the vacant above the shop space a grant of up to €95,000 will be available, where two residential units are being created up to €115,000 is available and where three or more units are created up to €135,000 is available

The grant is subject to upper limits for the types of work specified below (Q.31) having regard to a reasonable cost assessment by the local authority. The grant is inclusive of the VAT cost of the works.

Those applying for the grant are required to indicate on the application form if they are applying in respect of a residential unit that will become their principal private residence and / or a unit(s) that will be made available for rent.

Further information on Vacant Above the Shop Grant can be found here: www.gov.ie/vacancy

2. What is the Expert Advice Grant?

Up to €5,000 will also be available for owners of commercial properties with vacant above the shop space to seek an Expert Advice Grant in advance of applying for the Vacant Above the Shop Grant. Engaging the services of a suitably qualified professional will assist in informing owners of the works required, planning, building requirements, statutory regulations etc. to be adhered to for undertaking such projects. There is no obligation on the owner to continue to a make a grant application after receiving the expert advice. Further information on the Expert Advice Grant can be found here: www.gov.ie/vacancy

3. Can I avail of other grants / incentives for the conversion / refurbishment of vacant space in my building?

An SEAI Better Energy Home Scheme Grant[3] may be available in combination with the Vacant Above the Shop Grant. Works covered by SEAI Better Energy Homes Scheme should be separate to those being applied for under the Vacant Property Refurbishment Grant. The local authority must satisfy themselves that proposed works are not claimed for under any other grant meaning that the same works cannot be claimed under separate grants schemes.

The Living City Initiative provides tax relief of up to €300,000 for qualifying expenditure incurred on the refurbishment and conversion of both residential and commercial properties located within the historic centres of Cork, Dublin, Galway, Kilkenny, Limerick and Waterford and may be available in conjunction with the Vacant Above the Shop Grant.

The relevant local authority's website can provide more information and maps which identify the special regeneration areas in their administrative areas.

Further information is available at the links below: https://www.gov.ie/en/department-of-housing-local-government-and-heritage/publications/the-living-city-initiative/

https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-10/10-13-01.pdf

Applicants availing of the grant and the LCI will have the amount of the grant paid deducted from the overall eligible costs applicable for tax relief under the LCI.

4. Who manages the Vacant Above the Shop Grant?

The Vacant Above the Shop Grant is managed and administered by local authorities on behalf of the Department of Housing, Local Government and Heritage. Each local authority receives, processes and decides on applications for the Vacant Above the Shop Grant.

5. What properties are eligible for the Vacant Above the Shop grant?

Buildings considered for inclusion must be built before 2008. They must have a commercial element in the building which must be remaining (commercial element can either be vacant or occupied at the time of grant application) and vacant space outside of the commercial element in the same building. This space must have been vacant for two years or more at the time of application and be able to be converted / refurbished for residential use. Evidence supporting this is required as part of the grant application. It is not a requirement that the commercial element of the property be vacant for two years.

6. Can I as an owner or new owner apply for the Vacant Above the Shop Grant if I am planning to convert an entire vacant commercial / public use building into one or multiple residential units?

No, the Vacant Above the Shop grant is only available for buildings where a commercial element is remaining within the building and residential units are being created or refurbished within the same building. Where an entire former commercial /public use building is being converted into a single residential unit the existing Vacant Property Refurbishment Grant is available. Where an entire former commercial / public use building is being converted into multiple residential units (two or more) the Vacant Property Refurbishment Grant - Conversion of former Commercial /Public Use building is available. This provides top-ups where more than one residential unit is being created in the building. Further information on this grant is available here: www.gov.ie/vacancy.ie.

7. Is the Vacant Above the Shop grant available for rural areas?

The Vacant Above the Shop Grant is only available for properties located in cities, towns and villages.

8. Is the Vacant Above the Shop Grant available for single storey buildings with a commercial element?

Yes, while the grant is referred to as the Vacant Above the Shop Grant, the grant is available for single storey buildings with an existing commercial element which is remaining and where additional vacant space outside of the commercial element, within the building can be converted for residential use. Only one grant is available per building.

9. What steps are involved in applying for the Vacant Above the Shop Grant?

The operation of the Vacant Property Refurbishment Grant is delegated to local authorities who administer the scheme.

Steps for assessment and approval of the grant application:

The local authority to whom the application is made will:

- check the application form to ensure it is fully completed, the declaration on the application form has been signed and that the required supporting documents have been submitted. A checklist of documents required to be submitted is available on the application form;
- assess the application in line with the conditions of the scheme;
- where the application is in order and required supporting documentation is provided, arrange for suitable technical staff to visit the property to check the works applied for are in order and assess the projected costs as set out in the application form;

- write to the applicant(s) to let them know if the application has been successful and the amount of grant funding approved (approval in principle may be given where the applicant(s) does not own the building at time of application and or planning permission / planning exemption has not yet been provided to the local authority.– see Q. 7 below).

Prior to the grant being paid:

- In cases where approval in principle was granted, proof of ownership and or proof of planning permission /planning exemption (if applicable) must be provided **before** the grant can be paid.
- Where appropriate, a validated copy of the Certificate of Compliance on Completion will be required to be provided to the local authority before the grant can be paid.
- The local authority will require the applicant to submit evidence, such as appropriately detailed invoice(s) / receipts for the completed works;
- The local authority will conduct a final property visit to review that the work has been completed in-line with grant application;
- In respect of residential units that are being made available to rent, evidence that the applicant(s) has registered the tenancy /tenancies with the Residential Tenancies Board (RTB) is required.
- The local authority will provide an agreement to be signed by applicant(s) which contains the clawback agreement including a charge on the property.
- the local authority will require applicant(s) bank account details of where the grant is to be paid and also the applicant(s) tax clearance from Revenue for any grant payment being paid over €10,000;
- Tax clearance is also required to be supplied to the local authority for all contractors that carried out construction operations valuing over €650. It is the responsibility of the applicant to ensure they obtain their contractors tax clearance certificate prior to making any payment to them. Failure to provide evidence of all contractor’s tax clearance may result in a grant not being paid. Please see Question No. XX below for further information in relation to this matter.
- Once the local authority is satisfied, the grant will be paid.

10. What is accepted as proof of vacancy for the Vacant Above the Shop Grant?

The floors or space above or within the building outside of the commercial element of the building must be vacant for two years or more **at the time of grant application**. Proof of vacancy is required to support grant applications.

Proof of vacancy can include, for example, utility bills, which can help determine vacancy periods (e.g. continuous and consistent low or zero electricity usage or disconnection for a period of two years) or such other proofs such as are available. In cases where residential units already exist above the shop, proof can be provided of low electricity usage/disconnection from utility company/ payment of commercial rates / rates relief / credit if the building is vacant. If above the shop space has never been used as residential, the owner / applicant will need to provide photographic or other appropriate evidence such as a sworn affidavit to the satisfaction of the local authority of vacancy (the space may have been used for storage purposes). **Confirmation of vacancy must be validated and verified by the local authority prior to grant approval.**

<u>Please note that applicants cannot leave a property unreasonably and purposely vacant for the purpose of qualifying for the grant.</u>

11. Do I have to own the property to avail of this grant and what are acceptable proofs of ownership?

Proof of ownership is required to support the grant application.

Where the applicant(s) does not yet own the property, a local authority may give approval in principle to the grant application where the applicant(s) is able to provide evidence of active negotiations to purchase a property i.e. confirmation of engagement from the estate agent or owner of the property and where the owner provides such evidence as to vacancy as is required under the scheme on behalf of the applicant.

Such approval in principle shall not be confirmed as approval in full until ownership has transferred to the applicant(s). No grant drawdown may take place until such ownership has been confirmed to the satisfaction of the local authority.

Evidence of ownership for the grant payment, which the relevant local authority may consider, is outlined in the table below.

Ownership requirements for grant payment	Examples of proof that may be submitted
The owner must be an individual who owns the dwelling (whether jointly or not) and the local authority must satisfy itself as to the ownership prior to approval of the grant.	• Title deed[1] or similar legal instrument proving ownership of the property; • Evidence of payment of Local Property Tax (LPT) if applicable; • Evidence of payment of Commercial Rates; • Evidence of rates relief /credit / adjustment due to building being vacant; • Mortgage statement dated within the last 12 months.

12. What do I need to submit if planning permission is required to complete the conversion / refurbishment works on the property?

Where appropriate, the applicant(s) must submit evidence of planning permission for the development / works proposed or a declaration of exemption under the Planning Acts.
The refurbishment/ conversion of vacant space for occupation may involve development that requires planning permission. Where appropriate, applicant(s) under the scheme will be required to submit evidence that planning permission has been attained prior to final grant approval. In cases where a question arises in relation to whether a proposed development needs planning permission or is an exempted development, applicant(s) under the scheme will be required to submit a declaration of exemption under Section 5, of the Planning and Development Act, 2000. This question may arise in particular, in the case of a change of use, properties that have been vacant for a long period of time, sub-division of a property and properties that are in a substantial state of disrepair and / or require substantial works.

A local authority may give approval in principle to a grant application where the applicant(s) is required to obtain planning permission for the development / works involved. In these circumstances the applicant(s) shall provide details of their current planning application to accompany their grant application. Any grant approval in principle shall not be confirmed as approval in full until a final

[1] A title deed can be obtained from the Land Direct, Tailte Éireann (www.landdirect.ie)

decision has issued in respect of the planning application by the planning authority.

If after grant approval has issued you carry out works to your building which have not been included in the grant application, the local authority will need to satisfy themselves that planning permission is /is not required. The applicant may be required to apply for a Section 5 declaration or planning permission as appropriate. This will result in delay to payment of the grant. It is recommended that you contact your local authority if any additional works/demolitions/extensions/sub-division etc. will be undertaken to the building which have not been included in the grant application following a grant approval issuing.

13. What other regulations do I need to comply with?

The Building Control Regulations 1997 to 2024 require owners, builders, and registered construction professionals to demonstrate through the Statutory Register of Building Control Activity that the works or building concerned have been designed and constructed in compliance with Building Regulations.

The responsibility for compliance with building control regulations lies with each owner, builder. Further information can be found here: https://www.gov.ie/en/department-of-housing-local-government-and-heritage/publications/building-control/

Where appropriate and prior to a grant payment issuing, the local authority will seek evidence by way of a validated Certificate of Compliance on Completion for the works carried out.

14. What is a Certificate of Compliance on Completion?

A Certificate of Compliance on Completion validated and registered by the Building Control Authority confirms that the building /residential units may be used or occupied.

15. How many applications for the Vacant Above the Shop Grant can be made by an individual?

There is no restriction on the number of grant applications that can be made by an individual for the Vacant Above the Shop Grant. If an individual owns multiple separate buildings with a commercial element and wants to apply for the Vacant Above the Shop Grant for each of their individual buildings they can do so, where they comply with scheme conditions.

16. How many Vacant Above the Shop Grant applications can be made per building?

One grant payable per building. Separate grant applications cannot be made for separate floors or floor areas of the same building, only one grant application can be made per building.

17. **Can I split my building into multiple different folios to avail of more than one Vacant Above the Shop Grant?**

    No, only one Vacant Above the Shop Grant (including any top-up amounts) will be available for the building. Splitting of folios in order to avail of more than one grant per building is not permitted.

18. **Can I reduce the size of the commercial element of my building in order to avail of the Vacant Above the Shop Grant?**

    A commercial element must remain in the building in order to be eligible to apply for the grant. The size of the commercial element within the building is not stipulated.

19. **Can someone who previously availed of the Vacant Property Refurbishment Grant now apply for the Vacant Above the Shop Grant?**

    Yes, an individual who has availed of or has been approved for the Vacant Property Refurbishment Grant can apply for the Vacant Above the Shop Grant for a separate building that they own which has a commercial element which is remaining and where vacant floors / space in the building can be refurbished or converted for residential use.

20. **I have already been approved for a grant for refurbishing vacant floors in my commercial building, can I now get the Vacant Above the Shop Grant?**

No, the Vacant Above the Shop Grant becomes operational with effect from 31 March 2026.

21. **Do I have to live in one of the residential units created in the building as my principal private residence?**

    No, it is not a requirement of the Vacant Above the Shop Grant that you live in one of the residential units created, as your principal private residence. The residential units created can be made available for rent or one can be used as your principal private residence. Applicants are required to state on the application form the intended use of the residential units being created. Applicants are required to inform the local authority of any changes in the tenure of units for which works were approved.

    A clawback condition is attached to the grant payment for a period of 10 years from the date of payment of the grant.

22. Can I make the residential unit(s) available for rent?

Yes. Where the applicant(s) is going to make the residential unit(s) available for rent, the declaration (on the application form) must be provided to the local authority that upon completion of the qualifying works to the dwelling, the property will be made available to rent and that a tenancy / tenancies will be registered with the Residential Tenancies Board (RTB). Evidence of registration of the tenancy /tenancies with the RTB to the satisfaction of the local authority must be provided before the grant will be paid. Clawback conditions will apply if the residential unit(s) is no longer available to rent within ten years. The local authority will look for evidence to satisfy themselves during the clawback period that the dwelling(s) is / are being made available for rent with the tenancy/tenancies registered with the Residential Tenancies Board. Grant recipients must provide same to the local authority upon request.

23. I intend to apply for the Vacant Above the Shop Grant to make the unit/s created available for rent – what standards do the residential units have to meet?

In respect of rental properties, all landlords are required by law to comply with the standards for rental housing and ensure that their residential units are fully compliant with fire safety and minimum standards regulations for rental properties. See www.irishstatutebook.ie/eli/2019/si/137/made/en/print. As part of the declaration to be signed in the application form, all applicants must agree to meet and comply with these standards.

Where a residential unit created is being made available for rent, the grant will not be paid without evidence of registration of a tenancy with the Residential Tenancies Board.

24. Can the rental unit(s) created in my building be used for Airbnb or short term / holidays rentals?

Residential unit(s) created cannot be used for Airbnb or short term / holidays rentals.

A condition of the grant for rental units is that a tenancy must be registered with the Residential Tenancies Board. Prior to payment of the grant the local authority will seek evidence that a tenancy has been registered with the RTB. The local authority who pays the grant will make checks to ensure the property continues to be used for this purpose over the 10 year clawback period. Where the grant conditions are not being adhered to the grant will be repayable per the clawback provisions.

25. If there is more than one owner of building, can each owner apply for the Vacant Above the Shop Grant?

No, there is only one grant available per building. All owners of the building must apply together on a single application form.

26. What happens if I decide not to keep the commercial element in my building after grant approval / payment?

The Vacant Above the Shop Grant is only available where the commercial element is remaining in the building for a period of 10 years from the date of payment of the grant. You must inform the local authority if the commercial element in the building is not remaining.. Where the grant has already been paid, up to €25,000 will become repayable.

The portion of the grant to be repaid will be calculated on the number of years since the grant was paid and the number of years remaining over the 10 year period of the clawback. For example, if the commercial element is removed from the building in year 3 from the payment of the grant, the grant recipient will be liable to repay 70% of €25,000 (the difference between the higher grant amount paid for the Vacant Above the Shop Grant and the maximum grant available under the Vacant Property Grant).

The local authority will be required to grant a partial deed of release on repayment of the clawback amount.

27. Is the grant open to developers/companies/ entities who wish to refurbish vacant space in buildings to rent out?

The grant is available to individuals (including sole traders) or households for which the property will be their principal private residence or applicant(s) who will make the unit(s) available to rent on the private market. It is not available to registered companies, developers, undertakings etc. Applications can only be made by named individual(s) who own the building for which the grant is being applied for or who are actively engaged in purchasing the building.

28. What is a principal private residence?

A principal private residence (PPR) is a property which you own and occupy as your only, or main, residence.

29. I am not normally resident in the Republic of Ireland but I plan on buying a commercial building with vacant above the shop space and living here permanently, can I apply for the grant?

Yes, if you are actively engaged in buying a commercial building, built prior to 2008, with above the shop space that has been vacant for 2 years you may apply for the grant. You must provide proof of active engagement to buy the particular building and proof that the above the shop space has been vacant for 2 years or more. Where the residential unit created in the building is to be your PPR you will have to declare that on the application form. Proof of ownership of the building will be required before the grant payment is made.

A clawback condition is attached to the grant payment for a period of 10 years from the date of payment of the grant.

Clawback conditions will apply where the applicant(s) ceases to reside in the dwelling as their principal private residence. The local authority during the 10 year period of the clawback may seek evidence that the dwelling is still being used as a principal private residence.

30. What types of work are covered under the grant?

The Vacant Above the Shop scheme outline (page 10) and the application form (page 7) provide details in relation to the categories of works which are eligible for grant assistance, subject to a reasonable cost assessment by the local authority and to the limits for specific works as set out. The works must be approved in advance, following inspection by the local authority of the subject property.

31. What happens if the cost of the works exceeds the grant amount?

A grant as approved up to a maximum of up to €135,000 (dependant on the number of residential units being created) is available. Any additional costs which exceed the grant amount are a matter for the applicant(s). You must indicate in the application form whether or not you can pay for any extra cost not covered by the grant.

32. Can I carry out the refurbishment works myself?

Yes, however you must be qualified to complete works, which must be in line with all statutory and regulatory requirements. In order to do so, you need to provide an estimate of costs which are then assessed by the local authority's technical staff before deciding on your application and also subject to a final site inspection by the local authority. Labour costs will not be covered where you are carrying out the works yourself, only the costs of materials.

Note - you may also need the services of an assigned certifier to certify that the works completed comply with building regulations.

33. Can other works commence on the building that are not being claimed for in the grant?

Yes, as the other works that are being carried out are not related to what is being applied for. This is something that will be checked on the first technical visit by the local authority to your building and the final visit after work has been completed. Only works that have not yet commenced can be applied for under the grant.

34. What happens when my grant application is approved?

A letter of approval will issue to applicants who are successful and will include the approved grant amount. Approval is granted from the date of issue of the letter and is valid for a period of 18 months. Applicants are required to sign and return the letter in order to confirm that they understand the terms and conditions applicable to the grant. The charge document referred to below (Q.38) must be signed and returned to the local authority, <u>after completion of the works applied for</u>, and prior to the issuing of the grant payment. The signed application form, signed letter of approval and the signed charge document, form the agreement between the applicant(s) and the local authority.

35. When can I start the approved works on the qualifying vacant space in the building?

Works can commence on the vacant space in the building once you have received a letter of approval / approval in principle from the local authority.

36. Is there a time limit from when the application has been approved to when the proposed works are fully completed?

Applicants have a period 18 months, from the date of the approval letter, to complete the approved works on the qualifying vacant space in the building.

37. What happens if I sell the building or one of the residential units created within the building after payment of the grant?

It is required that the applicant(s) will live in and / or rent the qualifying residential units for a period of at least ten years from the date of payment of the grant. If at any time you sell the building or some/all of the residential units created in the building, or it ceases to be your principal private residence after declaring it will be used for same, or the residential units are no longer being rented within ten years, you must reimburse the local authority an element of the full value of the Grant, as set out in the scheme outline (www.gov.ie/vacancy). As the charge is placed over the entirety of the building, the local authority will be required to grant a deed of partial release on repayment of the clawback amount.

Evidence of annual registration of tenancy with the Residential Tenancies Board (RTB) to the satisfaction of the local authority must be submitted to the local authority annually for a period of ten years after payment of the grant (if the grant application is made in respect of a rental property).

An agreement (comprising of the signed application form, signed letter of approval and signed charge document) must be concluded between the local authority and the applicant which contains the clawback agreement, including a charge on the property, which shall be binding on the applicant(s) upon drawdown.

38. What happens if a rental unit becomes vacant during the 10 year clawback period due to a tenancy being terminated?

In instances where a residential unit becomes vacant due to a tenancy ending due to termination by either party, the clawback conditions will not apply provided the building owner finds a new tenant(s) and registers a new tenancy/tenancies with the RTB in a timely manner. Evidence may be sought by the local authority of efforts to find new tenant/s.

39. What is a legal charge, and how does it work?

A charge involves no transfer of ownership but confers rights over the building as security. A condition of the Vacant Above the Shop Grant is that the applicant(s) lives in the residential unit or rents out the unit(s) created for a period of at least 10 years following payment of the grant. To secure the local authority's interest, and to ensure the integrity of the scheme, a charge will be placed against the building as security. Where the applicant(s) has a mortgage, it will always be the first or priority charge on the building. Applicants should discuss the placing of the charge on the building with their lender at the outset of the grant application to ensure they are agreeable to having a second charge placed on the building. It is the applicant's responsibility to ensure they have the permission of the lender for the placing of the charge.

Before payment of the grant to the applicant(s), when the works have been completed and checked by the local authority, a charge document will be signed by the applicant(s). The local authority will then place the charge on the applicant's building. The charge will be equal to the amount of the grant paid. The charge will remain in place for 10 years.

40. Do I need to engage the services of a professional in order to sign the charge document?

Applicants may wish to obtain independent advice from a competent professional in relation to the implications of the charge on their building.

As the charge document is a legally binding it must be signed by the applicant(s) and witnessed by an independent authorised person.

41. How will the charge be registered?

The charge will be registered in Land Direct, Tailte Éireann or the Registry of Deeds[2] (RODs) as appropriate by the local authority, having been signed by the applicant(s), before the drawn down of the grant. If the applicant(s) has taken a mortgage to purchase the building, the bank's charge will rank in priority. Should the building be sold, the bank, as the first charge holder, will receive the proceeds of the sale in the first instance.

The local authority, as the subsequent charge holder, shall receive any monies owing from the remaining proceeds.

42. I inherited a building and do not have a mortgage. Will the local authority's charge rank in priority?

If there is no mortgage or other charge against the building, the local authority's charge will rank in priority.

43. Does the local authority require my consent to register its charge?

Yes, the local authority requires the consent of the applicant(s) to place a charge against the building. A charge document must be concluded between the local authority and the applicant(s) before drawdown of the funds. This is stated in the application form which is signed by the applicant(s).

44. Do I require the consent of my lender for a charge to be registered on my building?

Consent will be required from your lender if you have a mortgage/commercial loan on the building with a financial institution. It is recommended that you make contact with your lender early in the

[2] The charge in this context is referred to as a "deed". It must be noted that the process for the registration of a mortgage on land differs as regards registered and unregistered land.

process to ensure they are agreeable to having a charge placed on the building. The charge for the grant will always rank 2nd in priority to the mortgage/commercial loan on the building.

45. At what stage of the process is the charge lodged in Land Direct, Tailte Éireann or Registry of Deeds by the local authority?

If the applicant(s) has full title to the building, the charge document will be submitted to Land Direct, Tailte Éireann or Registry of Deeds concurrent to the issuing of the grant. The Charge Document must be signed by the applicant(s) and local authority in the presence of a witness. The grant will not be paid until the charge is registered.

46. Who lodges the charge documents in Land Direct, Táilte Éireann or Registry of Deeds?

The local authority will lodge the required documents with the relevant body.

47. What are the fees to register a charge?

The fee to register a charge in Land Direct, Tailte Éireann is €175.

48. Do I have to cover the cost of the charge being placed on my building?

No, the local authority will cover the cost of the registration of the charge of €175. However applicants responsible for covering the cost of their own independent advice.

49. When will my grant be paid?

The local authority will pay the grant when all required documentation such as invoices for works completed, evidence of planning permission, evidence of tenancy /tenancies registered with the Residential Tenancies Board have been submitted and the final inspection of the residential unit (s) created in the building has taken place to ensure that the works approved under the grant have been completed.

The legal charge documents are also required to be signed by both the local authority and the grant applicants.

Applicants are also required to submit their bank details, and evidence of tax clearance for both themselves and the contractors that carried out works on the building.

Invoices and or receipts (if only claiming for materials) are also required to be submitted so that the local authority can verify same. It is recommended that works/materials relevant to the approved grant are identified and highlighted for the local authority in order to speed up the checking and verification process.

50. Why is tax clearance required to be submitted for both me and my contractor(s)?

This is a Revenue requirement for the payment of grants by public bodies. The responsibility for obtaining and checking tax clearance for contractors engaged to carry out grant approved works lies with the applicant.

It is recommended that applicants in advance of paying a contractor for construction operations undertaken seek the contractor's tax clearance certificate prior to making payment.

Evidence of the contractor(s) tax clearance will be required by the local authority for all payments issued to contractor(s) of €650 and over prior to issuing a grant payment. If tax clearance has not been sought by the applicant for their contractors or the applicant is unable to produce their own tax clearance this will result in a grant not being paid or a delay in payment.

Further information in relation to this requirement can be obtained here: https://www.revenue.ie/en/starting-a-business/tax-clearance/when-is-a-tax-clearance-certificate-required/to-apply-for-certain-grants-and-public-sector-contracts.aspx Appendix 2 of the Department of Finance Circular provides a definition of Construction Operations.

https://circulars.gov.ie/pdf/circular/finance/2006/44.pdf

Revenue also require tax clearance for grant recipients for any grant payment paid over €10,000.

51. Can I appeal if my application for the grant was not successful?

Yes, if your application is not successful, you can download the template appeals form from your local authority's website. You must write within three weeks of the date of the original decision, and clearly explain why you are appealing. A local authority official who was not involved with the original assessment will then assess this appeal and contact you with the result. This process can take up to six weeks.

52. I have more questions about the Vacant Above the Shop Grant, who can I ask?

If you have any questions, please contact the Vacant Homes Officer in your local authority. For a list of all Vacant Homes Officers in each local authority and their contact details please see information here.

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