SCSI
Chartered property, land and construction surveyors

PRE-BUDGET SUBMISSION 2027

JULY 2026

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INTRODUCTION

As the independent professional body representing Chartered Surveyors working across the property, construction, land, infrastructure, and environmental sectors, the SCSI provides evidence-based insights and recommendations informed by the expertise of our members operating throughout Ireland.

Ireland continues to face significant challenges in housing delivery, infrastructure provision, climate adaptation, and regional development. Addressing these issues requires co-ordinated and sustained policy interventions that support economic competitiveness, social cohesion, and environmental sustainability.

The expertise of Chartered Surveyors places the profession at the forefront of these challenges, providing a unique perspective on the practical measures required to increase housing supply, enhance infrastructure investment, improve land management, and deliver sustainable development outcomes.

This pre-Budget submission outlines a series of targeted recommendations aimed at supporting the Government's objectives of increasing housing delivery, strengthening critical infrastructure, promoting balanced regional growth, and advancing Ireland's climate commitments. The recommendations are grounded in market evidence, professional experience, and the collective knowledge of SCSI members across the country.

The SCSI looks forward to continued engagement with Government and stakeholders to ensure that Budget 2027 supports the long-term development of a resilient, sustainable, and prosperous Ireland.

SUMMARY OF RECOMMENDATIONS

SECTION 1: HOUSING DELIVERY AND ACCOMMODATION

- Maintain the reduced VAT rate on new apartments; provide for development levy waiver and Úisce Éireann waivers; consider a time-limited initiative to encourage private rental sector participation; introduce a Brownfield Remediation Relief; expand Croí Cónaithe to regional growth centres; allow unused subsidy to be shared from smaller units to larger units; and, establish a targeted fund for alternative housing typologies.
- Provide funding to increase price ceilings under the First Home Scheme; increase funding for planning resources, fire safety approval systems and utility connections; introduce capital supports and incentives to drive adoption of modern methods of construction; invest in skills development and training initiatives; commit to a five- to seven-year Apartment Viability Roadmap; and, ensure that new measures are introduced on a time-bound but clearly signalled basis.
- Introduce/resource indexation of scheme thresholds to construction cost inflation; fund viability assessments earlier in the planning process; fund regulatory impact assessments; and, develop a national Development Land Price Register to enhance data collection.
- Introduce a time-limited Capital Gains Tax (CGT) relief; provide tax relief on rental income from refurbished vacant properties; introduce mortgage interest relief for refurbishment loans; reduce stamp duty on vacant commercial properties; and, apply a 9% VAT rate to refurbished residential units.
- Introduce reduced tax rates on rental income for smaller landlords offering long-term leases; and, review and increase tax deductions and reliefs, including for improvements and Residential Tenancies Board dispute costs.

SECTION 2: COMMERCIAL PROPERTY AND RETROFITTING

- Expand grant support for commercial retrofitting and introduce targeted VAT reductions for retrofit works.
- Undertake a comprehensive review of the Living City Initiative and develop a targeted tax incentive for the adaptive reuse and retrofit of vacant or underperforming commercial buildings.
- Reduce the current stamp duty rate of 7.5% on non-family transfers; adjust Capital Acquisitions Tax reliefs to support young and active farmers; explore reducing the CGT rate to 20-25% and index thresholds for inflation; and, enhance tax incentives for long-term land leasing.

SECTION 3: SUPPORTING BUSINESS AND SMES

- Introduce targeted grant supports for small and medium-sized enterprises (SMEs) and provide measures to offset wage and broader input cost increases.
- Expand training and education pathways in surveying and construction, and align skills policy with housing and infrastructure delivery targets.
- Restore tax exemption for employer-paid professional membership fees and update Revenue guidance to recognise professional membership as essential to role performance.

SECTION 1: HOUSING DELIVERY AND ACCOMMODATION

1.1 APARTMENTS

The SCSI's 'Real Costs of Apartment Delivery 2025' report highlights that apartment delivery in Ireland remains contingent on targeted State intervention, while a significant affordability gap continues to limit access to new supply. Although recent measures such as VAT reduction and Croí Cónaithe have improved viability, developments remain marginal or unviable in many locations, and affordability remains beyond the reach of most households.

Budget 2027 must therefore prioritise sustained investment and targeted financial measures to ensure that apartment delivery is both viable and accessible.

1.1.1 Viability

The SCSI's research identified that privately built apartment delivery is not financially viable in many cases without State support, particularly in lower-value suburban markets where costs are broadly fixed but revenues are constrained, noting that recent changes to rental policy are likely to make private rental sector (PRS) schemes more viable.

BUDGET 2027 RECOMMENDATIONS

- Maintain the reduced VAT rate on apartment delivery for sale on a multi-annual basis to provide certainty and support viability.
- Levy waivers: extend development levy and Úisce Éireann waivers and include s.49 levies for apartment projects.
- Consider a time-limited initiative to further encourage PRS participation in new apartment building.
- Introduce a 'Brownfield Remediation Relief' (Irish equivalent of UK Land Remediation Relief).
- Fund the expansion of Croí Cónaithe to other regional growth centres.
- Establish a targeted fund to support alternative housing typologies, including key worker housing, shared accommodation, and later living developments.

1.1.2. Affordability

Despite recent affordability measures, a significant gap remains between the cost of delivering new apartments and the purchasing power of many households. In higher-cost urban markets in particular, apartment prices continue to exceed the limits of existing affordability schemes, restricting access to homeownership and reducing the effectiveness of State supports. Budget 2027 should ensure that affordability measures reflect prevailing market conditions and remain responsive to future cost increases.

BUDGET 2027 RECOMMENDATIONS

- Provide funding to increase price ceilings under the First Home Scheme to reflect prevailing market values.

1.1.3. Supply and delivery

Delays within the planning system, infrastructure constraints and capacity pressures across key delivery agencies continue to slow project progression, increase development costs, and impact overall viability. Budget 2027 should prioritise investment in the systems, infrastructure and workforce required to accelerate delivery and improve certainty across the development process.

BUDGET 2027 RECOMMENDATIONS

- Increase funding for local authority planning resources, fire safety approval systems and utility connections to accelerate delivery timelines.
- Introduce capital supports and incentives to drive adoption of modern methods of construction (MMC) and improve sector productivity.
- Continue to invest in skills development and training initiatives to support labour supply within the construction sector.
- Accelerate investment in a national e-conveyancing system to improve transaction efficiency, reduce delays, and modernise the property transfer process.

1.1.4. Policy certainty and market confidence

The SCSI's 'Real Costs of New Apartment Delivery' report highlights the importance of stable, predictable policy in supporting investment and delivery. Uncertainty increases risk and reduces the likelihood of projects progressing to construction.

BUDGET 2027 RECOMMENDATIONS

- Commit to a five- to seven-year funded Apartment Viability Roadmap to provide clarity on the future of key supports and interventions.
- Ensure that all new measures are introduced on a time-bound but clearly signalled basis to support market confidence and long-term planning.

The SCSI's evidence demonstrates that the apartment sector requires a co-ordinated package of financial supports and system investment to sustain delivery. While existing measures have improved viability, affordability challenges remain acute and key tenures such as PRS are not currently supported to deliver at scale. Budget 2027 should therefore take a balanced approach, combining targeted affordability measures, sustained viability supports and investment in enabling infrastructure, to ensure that housing delivery remains both viable and accessible across income distribution.

1.2 LOW-DENSITY HOUSING

The SCSI's analysis of the real cost of housing delivery confirms that the cost of delivering new homes has increased significantly in recent years.

This increase has been driven by both construction costs, which have risen sharply due to inflation in materials and labour, and soft costs, including land, finance, levies and VAT. The research highlights that construction costs account for just over half of total delivery costs nationally, with the remaining costs made up of land, levies, finance and other charges. This means that many of the key cost drivers are either policy related or influenced by Government decisions. The report also identifies clear regional viability challenges. In several regions, including the Midlands, Cork and the Northeast, delivery costs exceed market values, creating a viability gap that constrains new housing supply. This is particularly acute in lower-value markets, where costs remain relatively fixed, but achievable sale prices are lower. At the same time, affordability remains a significant constraint. Based on average incomes, many households cannot afford newly built homes, even with existing supports such as Help to Buy. This demonstrates a structural imbalance between the cost of delivery and household purchasing power. Taken together, these findings point to the need for Budget 2027 to address both cost inputs (viability) and purchasing capacity (affordability) in a co-ordinated way.

1.2.1. Reduce input costs of housing delivery

The report highlights development levies and connection charges as material cost components, with their removal capable of reducing delivery costs by approximately €17,500 per unit in the Greater Dublin Area.

BUDGET 2027 RECOMMENDATIONS

- Provide for the extension of development levy waivers (including s.48 contributions and utility connection charges) until housing output consistently meets national targets.
- Introduce a multi-annual Exchequer-funded replacement mechanism to fund local infrastructure in lieu of levies.
- Allocate funding to ensure that infrastructure provision continues without increasing development costs.

1.2.2. Enhance the effectiveness of affordability supports

The report finds that affordability supports are not fully aligned with current market prices, limiting their effectiveness for many first-time buyers, particularly in higher-cost regions.

BUDGET 2027 RECOMMENDATIONS

- Provide funding to increase price ceilings under the First Home Scheme to reflect prevailing market values.
- Introduce indexation of scheme thresholds to construction cost inflation to ensure continued relevance over time.
- Maintain Help to Buy funding on a multi-annual basis to provide certainty for purchasers and developers.

1.2.3. Improve system resourcing to reduce delivery delays

The report identifies delays in planning approvals and infrastructure connections as key contributors to increased costs and slower delivery.

BUDGET 2027 RECOMMENDATIONS

- Increase Exchequer funding to local authorities and An Coimisiún Pleanála to accelerate decision-making and approvals.
- Allocate dedicated funding to improve early engagement and capacity within relevant utility providers, particularly water infrastructure.

1.2.4. Support increased housing supply and delivery capacity

The report emphasises the need to increase overall housing output in order to meet demand.

BUDGET 2027 RECOMMENDATIONS

- Introduce capital supports to accelerate delivery of MMC and off-site manufacturing.
- Allocate funding to support the implementation of higher density and compact development guidelines, improving site viability and output.

1.2.5. Address planning and regulatory cost pressures

The SCSI's 'Real Cost of New Housing Delivery 2023' report highlights the impact of planning conditions, regulatory changes and delays on development costs and project viability.

BUDGET 2027 RECOMMENDATIONS

- Provide funding to enable the integration of viability assessments earlier in the planning process, reducing post-consent delays.
- Fund structured regulatory impact assessments for new housing-related regulations to ensure that cost implications are fully understood prior to implementation.

1.2.6. Improve market transparency and land cost data

The SCSI's 'Real Cost of New Housing Delivery' report identified land costs as a significant component of overall housing delivery costs. However, the absence of publicly available transaction data limits transparency, inhibits evidence-based policymaking, and constrains understanding of land value trends across different regions.

BUDGET 2027 RECOMMENDATIONS

- Fund the establishment of a national Development Land Price Register to improve transparency in development land transactions, and support evidence-based housing, infrastructure and planning policy.
- Provide resources for enhanced data collection across Government agencies to support evidence-based housing policy decisions.

The SCSI's evidence demonstrates that the cost of delivering new housing remains a central constraint on supply, while affordability challenges continue to limit access for households. Rising construction and soft costs, combined with regional viability gaps, mean that targeted Government intervention remains essential. Budget 2027 should therefore prioritise a co-ordinated package of measures to reduce input costs, enhance affordability supports, improve system capacity, and provide long-term funding certainty. These actions are necessary to ensure that housing delivery can be scaled up in a sustainable and affordable manner across all regions.

1.3 VACANT AND DERELICT UNITS FOR HOUSING

Ireland continues to face a structural housing shortage, despite the existence of a significant stock of vacant and underutilised buildings. Vacancy remains evident in urban and rural locations, particularly in town centres and 'above the shop' units, where reuse potential is highest, but delivery remains limited.

While existing supports have begun to make progress, their impact is constrained. Data shows that over 17,000 applications under the Vacant Property Refurbishment Grant have resulted in over 13,000 homes being brought back into use, demonstrating the effectiveness of financial support in activating supply. However, these interventions have primarily supported individual properties, and are not sufficient to unlock more complex, multi-unit or mixed-use buildings.

The SCSI's evidence from its case studies within the SCSI 'Real Cost of Renovation Report' confirms that financial viability remains the central constraint. Only a minority of renovation projects within the case studies are viable without support, and critically, current grant levels do not materially alter viability in most cases, particularly for larger or more complex projects. This viability gap is compounded by high construction costs, VAT, finance costs, and regulatory compliance requirements.

Access to finance represents a further structural barrier according to SCSI data. Lending institutions continue to view renovation projects as higher risk, with 81% of surveyors indicating that finance is more difficult to obtain compared to new-build properties. This challenge is exacerbated by the current funding model, which requires developers and homeowners to carry upfront costs, with grants typically only paid after project completion.

Regulatory and planning requirements also act as a constraint on delivery. Building regulations, particularly fire safety, accessibility and structural requirements, are often designed for new builds and can be disproportionate when applied to existing structures, increasing compliance costs. Planning complexity and delays further add to development risk and reduce viability, particularly in town centre and mixed-use environments. There is also a clear under-utilisation of fiscal policy as a tool to activate supply. While grants have been effective for smaller properties, there is a growing recognition that larger vacant buildings require a more sophisticated approach based on targeted tax incentives, addressing the behaviour of owners, purchasers and investors. Finally, there remains a lack of a comprehensive national evidence base. The absence of a single national register of vacant and derelict properties limits the State's ability to target funding effectively and scale delivery.

Taken together, these issues highlight that, while policy direction is broadly correct, a step-change in financial supports, tax measures and delivery capacity is required to unlock this critical source of housing supply.

The absence of a single national register of vacant and derelict properties limits the State's ability to target funding effectively and scale delivery.

BUDGET 2027 RECOMMENDATIONS

To bridge the persistent viability gap, Budget 2027 should strengthen the refurbishment of vacant and derelict buildings.

Introduce targeted tax incentives to unlock larger vacant properties

Budget 2027 should introduce a co-ordinated package of tax measures to support the reuse of larger and more complex vacant buildings:

- Introduce a time-limited Capital Gains Tax (CGT) relief to incentivise the sale or activation of vacant buildings.
- Provide tax relief on rental income from refurbished vacant properties for a defined period.
- Introduce mortgage interest relief for loans related to refurbishment projects.
- Reduce the stamp duty rate from 7.5% to a lower level on vacant commercial properties to support acquisition and redevelopment.
- Apply a 9% VAT rate to the sale of refurbished residential units, particularly in multi-unit developments.
- Establish and resource a National Vacant Property Database to provide a comprehensive evidence base for vacancy, dereliction and reuse opportunities, enabling more targeted policy interventions and more effective allocation of public funding.

These measures would address the behaviour of both owners and investors, while improving project viability and exit options. The evidence clearly demonstrates that vacant and underutilised property represents one of the most immediate and cost-effective opportunities to increase housing supply. While existing supports have made positive progress, they are not operating at the scale or level required to unlock more complex and higher-impact projects. Budget 2027 should therefore move beyond incremental change and deliver a co-ordinated package of financial, tax and structural reforms, focused on:

- closing the viability gap;
- incentivising owners and investors; and,
- strengthening delivery capacity.

A strengthened and targeted approach will enable the State to unlock this significant source of supply and support the delivery of housing in a timely, sustainable and economically efficient manner.

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1.4 PRIVATE RENTED MARKET

The private residential rental sector is integral to Ireland's housing system, serving 18% of total households (330k households).
However, challenges such as rising rents, landlords exiting the market, and inadequate supply highlight the dire need for a comprehensive policy framework that balances the interests of tenants, landlords, and the broader housing market.

Another major issue impacting new investment in the rental market is the constant review of the rental regulations. For example, changes were made to the Residential Tenancies Act 2004 in 2009, 2015, 2016, 2019, 2021, 2024, and 2025, and more changes are expected in 2026. The SCSI suggests the following as key budget recommendations to address these issues and ensure the sector's long-term sustainability.

For example, changes were made to the Residential Tenancies Act 2004 in 2009, 2015, 2016, 2019, 2021, 2024, and 2025, and more changes are expected in 2026.

BUDGET 2027 RECOMMENDATIONS

- Introduce reduced tax rates on rental income for smaller landlords offering long-term leases to maintain and grow investment in the sector. A similar initiative was introduced in 2015 as part of the agricultural taxation review, which provides tax allowances to landowners who let out land for at least seven years.
- Review and increase improvements to tax deductions/reliefs in recent Budgets. Such tax reliefs should not just include maintenance, but also improvements. Allow landlords to offset costs related to Residential Tenancies Board (RTB) disputes regarding non-compliant tenants, including formal representations and legal fees, particularly if a Determination Order needs to be enforced in the District Court.

SECTION 2: COMMERCIAL PROPERTY AND RETROFITTING

2.1 COMMERCIAL RETROFIT AND EPBD TRANSITION

As regulatory requirements under the Energy Performance of Buildings Directive (EPBD) evolve, owners and occupiers face increasing obligations to upgrade assets to meet higher energy performance standards. However, the scale of investment required to retrofit commercial buildings presents a significant challenge, particularly for older or lower-value assets where costs may not be recoverable through rental or capital values. Without targeted support, a proportion of the commercial stock risks becoming economically obsolete and a growing proportion of older commercial buildings may become stranded assets, unable to meet occupier expectations, regulatory requirements or investment criteria. Through its 'Real Cost of Retrofitting Offices' series, the SCSI has consistently highlighted the significant financial and operational challenges associated with improving the energy performance of Ireland's commercial building stock. While retrofitting will be essential to achieving national climate targets and complying with evolving European requirements, the viability of retrofit projects varies significantly across property types and locations. Budget 2027 should therefore focus on measures that support commercially viable retrofit activity, facilitate urban regeneration, and ensure that existing assets can remain productive and competitive.

BUDGET 2027 RECOMMENDATIONS

- Expand grant support for commercial retrofitting to assist in bridging the viability gap and enabling compliance with evolving regulatory standards.
- Review Sustainable Energy Authority of Ireland (SEAI) grant allocations and thresholds to encourage a greater level of 'fabric first' upgrades, as this would prioritise deep, fabric-first retrofits to ensure long-term energy savings.
- Introduce targeted VAT reductions for retrofit works to reduce upfront costs and encourage earlier and more widespread investment in building upgrades.
- Provide incentives for the use of insulation materials with lower embodied carbon footprints, such as natural insulation options, where technically feasible and cost-effective.

2.2 REVITALISING CITY CENTRES AND OBSOLETE STOCK

Vacancy and obsolescence within commercial property, particularly in city and town centres, continue to pose a challenge for economic activity and urban vitality. SCSI agents continue to report a growing viability challenge facing older commercial buildings, particularly Georgian and Edwardian office stock and secondary retail properties within city and town centres.

While SEAI and related supports exist, SCSI members have expressed that current funding structures are insufficient to support a large-scale transition across the commercial sector.

Addressing these issues will require targeted policy measures that support the reuse and regeneration of existing assets, while improving the attractiveness and functionality of urban centres.

BUDGET 2027 RECOMMENDATIONS

- A comprehensive review of the Living City Initiative is required to assess uptake, effectiveness and barriers to participation. Consideration could be given to expanding eligibility criteria and enhancing the value of available tax reliefs to better reflect current refurbishment costs and encourage the regeneration of underutilised city centre buildings.
- Building on the objectives of the Living City Initiative, develop a targeted tax incentive for the adaptive reuse and retrofit of vacant or underperforming commercial buildings. Such measures should support the conversion, refurbishment and modernisation of existing stock, helping to revitalise city centres, reduce vacancy, and support sustainable urban development.
- Undertake a national assessment of obsolete commercial stock and city centre retrofit viability to identify barriers to redevelopment and inform future regeneration policy.

2.3 AGRICULTURAL LAND

Land mobility and generational renewal remain constrained by a combination of taxation measures and structural barriers, limiting the efficient use and transfer of agricultural land. These factors continue to impact productivity and the long-term sustainability of the sector.

Improving land mobility remains critical not only for agricultural productivity and generational renewal, but also for supporting broader rural development and efficient land use.

The SCSI's evidence demonstrates that across commercial property and land, there is an urgent need for a co-ordinated package of fiscal supports and targeted incentives to sustain asset viability, support retrofitting, revitalise underperforming stock, and improve land mobility. Budget 2027 should therefore prioritise measures that reduce barriers to investment, support the transition of existing assets, and strengthen the long-term competitiveness and sustainability of these sectors.

BUDGET 2027 RECOMMENDATIONS

- Reduce the current stamp duty rate of 7.5% on non-family transfers to facilitate the movement of land between active farmers.
- Adjust Capital Acquisitions Tax (CAT) reliefs to better support young and active farmers in accessing and retaining land. Lowering CAT rates for active and young farmers would facilitate earlier land transfers, promote generational renewal and enhance agricultural efficiency. Implementing a graduated relief system for beneficiaries who lease land to qualified farmers could further ensure that agricultural land remains in productive use. Expanding the definition of 'active farmers' to include part-time farmers or those transitioning into farming would increase the flexibility and effectiveness of this policy.
- We recommend that the Government explore reducing the CGT rate to 20-25% and implement an indexed approach to adjust thresholds for inflation. This would reduce CGT from one-third of the land price to one-fifth, to one-quarter. Historical data indicate that lower CGT rates can enhance land mobility by making it more financially feasible for landowners to sell or transfer property.
- Enhance tax incentives for long-term land leasing to encourage landowners to make land available for productive use.

SECTION 3: SUPPORTING BUSINESS AND SMES

The built environment sector is comprised largely of small and medium-sized enterprises (SMEs) operating across surveying, construction, property management, valuation, agency and consultancy services. These businesses play a critical role in delivering housing, infrastructure, commercial development and land management services throughout the country. However, increasing operating costs, labour shortages and skills constraints continue to place pressure on business viability and delivery capacity. Budget 2027 should support the resilience and competitiveness of these firms while strengthening the sector's ability to meet growing demand.

3.1 BUSINESS COMPETITIVENESS AND COST PRESSURES

SCSI members continue to report significant cost pressures arising from wage growth, insurance costs, regulatory compliance obligations and administrative requirements. These challenges are particularly acute for small and medium-sized surveying, property and construction-related firms operating in regional markets. Maintaining a geographically dispersed professional services sector is critical to supporting housing delivery, land management, valuation services and infrastructure development across the country.

BUDGET 2027 RECOMMENDATIONS

- Introduce a targeted commercial rates relief scheme for SMEs operating within the built environment sector, with particular focus on businesses located in towns and regional centres.
- Introduce enhanced tax relief and deductibility for professional indemnity insurance premiums incurred by surveying, property and construction-related SMEs.
- Commission a review of the cost and regulatory burden facing professional services firms operating within the built environment sector, with particular focus on SMEs and regional practices.
- Invest in integrating online compliance systems for planning, taxation and regulatory compliance processes to reduce red tape, and commission a review of compliance costs, reporting complexity and administrative burdens placed on small firms or consultancy offices to ensure that compliance requirements remain proportionate and do not impact delivery.

3.2 SKILLS, WORKFORCE CAPACITY AND PRODUCTIVITY

SCSI research and member engagement consistently identify labour availability and skills shortages as key constraints on housing delivery, retrofit activity and infrastructure development. Workforce challenges extend across surveying, construction and specialist retrofit professions, creating pressures on project timelines, productivity and delivery capacity. Addressing these constraints will require a co-ordinated approach that aligns education, training and workforce planning with national housing, climate and infrastructure objectives.

> *Workforce challenges extend across surveying, construction and specialist retrofit professions, creating pressures on project timelines, productivity and delivery capacity.*

BUDGET 2027 RECOMMENDATIONS

- Expand funding for surveying, geomatics, quantity surveying, valuation and property-related education pathways to address emerging skills shortages.
- Introduce targeted incentives such as income tax reliefs for SMEs employing graduate surveyors, apprentices and trainees, supporting national talent retention and workforce development across the built environment sector.
- Continue the expansion and funding of support for building information modelling (BIM), digital construction and MMC training to improve productivity and delivery capacity.
- Expand funding for professional training and continuing professional development in retrofit assessment, building conservation, sustainability and digital construction skills to support housing delivery and climate objectives.

3.3 TAXATION AND PROFESSIONAL PRACTICE (BENEFIT IN KIND)

Professional membership requirements form an essential part of maintaining standards and supporting workforce development within the sector. However, associated costs can act as a barrier, particularly where they are treated as a taxable benefit. A more supportive taxation framework would facilitate continued professional development and strengthen sector capability.

> *Budget 2027 should therefore deliver targeted measures to improve business resilience, align skills provision with delivery needs, and support the continued development of professional capability across the sector.*

BUDGET 2027 RECOMMENDATIONS

- Restore tax exemption for employer-paid professional membership fees.
- Update Revenue guidance to recognise professional membership as essential to role performance.

The SCSI notes that the issues identified across business viability, skills and professional practice point to the need for a coherent policy response that supports SMEs, strengthens workforce capacity and removes barriers to professional development. Budget 2027 should therefore deliver targeted measures to improve business resilience, align skills provision with delivery needs, and support the continued development of professional capability across the sector.

CONCLUSION

The evidence presented throughout this submission demonstrates that the principal challenge facing Ireland's built environment is no longer solely one of policy ambition or funding allocation. Increasingly, the challenge is one of viability, deliverability and transition.

Across housing delivery, commercial property, retrofit activity, infrastructure provision and SME resilience, significant barriers continue to impede investment and delivery. By addressing the practical barriers highlighted in this submission, Budget 2027 can help to create the conditions necessary to increase housing output, revitalise existing building stock, accelerate climate transition objectives, and support sustainable economic growth across all regions of the country. The SCSI, therefore, urges Government to prioritise measures that support housing delivery, revitalise existing building stock, accelerate climate transition objectives and, at the same time, support sustainable economic growth across all regions of the country.

> *By addressing the practical barriers highlighted in this submission, Budget 2027 can help to create the conditions necessary to increase housing output, revitalise existing building stock, accelerate climate transition objectives, and support sustainable economic growth across all regions of the country.*

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