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# COVID-19: Planning and Property Measures Implemented by the Government

by **Elaine O'Connor, Patrick Ryan**

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Elaine O'Connor and Patrick Ryan outline the planning and property-related measures being implemented by the Government during the COVID-19 crisis.

A number of specific planning measures are being undertaken by the Government in the context of the COVID-19 crisis. These include the following:

1. Regulations are to be introduced providing that a change of use from a restaurant to a takeaway would not require planning consent for the period of the COVID-19 emergency.
2. Regulations are to be introduced which would ensure that any temporary facilities required such as hospitals and isolation units can be developed without need for planning consent for the period of the COVID-19 emergency.
3. Various statutory periods applying under the Planning and Building Control Acts 2000 to 2020 will be paused. At the time of writing, the Emergency Measures in the Public Interest (Covid-19) Bill was being brought for consideration by the Dáil.
4. Minister Eoghan Murphy has indicated that in the context of the current emergency planning conditions which impact on operational hours in the food and retail sectors cannot be allowed to act as a barrier to the effective operation of supply chains.

## **In relation to commercial tenants, the following provisions are being implemented:**

1. Any commercial ratepayers that have had to temporarily close or significantly curtail operations during the COVID-19 response should contact their local authority in relation to any rates payments falling due in the period to the end of May 2020. Rates payers that can continue to pay their outstanding local authority rates should continue to do so in the normal way.
2. Banks are working to ensure a wide range of credit, cash flow and supply chain supports are offered to businesses who are trying to manage the pressures arising from COVID-19. Customers affected by COVID-19 should contact their bank to discuss the flexibility available to them including the possibility of a payment break of up to three months.
3. Revenue has introduced the following taxation measures to alleviate short-term difficulties:
  1. The application of late payments is suspended for January/February VAT and both February and March PAYE (Employers) liabilities.
  2. All debt enforcement activity is suspended until further notice.
  3. The current tax clearance status will remain in place for all businesses over the coming months.

Please [click here to read our recent article](#) discussing the key legal issues arising for companies in the management of their commercial lease obligations as a result of the COVID-19 pandemic.

**The Government is also introducing exceptional measures in relation to residential tenancies. These include:**

1. Amendments to the Residential Tenancies Act 2004 to prevent tenancy terminations. The termination provisions address both existing Notices of Termination and potential new ones.
  2. A moratorium on rent increases for the duration of the COVID-19 emergency which is to be three months from the date of enactment of the Emergency Measures in the Public Interest (Covid 19) Bill 2020 (passed by the Dáil on 26 March 2020).
  3. The five primary banks have announced that a three month mortgage break will be offered to those with buy-to-let mortgages whose tenants have been impacted by COVID-19. Tenants should engage with their landlord as quickly as possible if they are facing difficulties.
  4. Income supports and rent supplement will be available to those struggling to pay their rent. These supports will be provided by the Department of Employment Affairs and Social Protection.
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Should you require further information in relation to any of the matters raised in this article please contact Elaine O'Connor ([eoconnor@lkshields.ie](mailto:eoconnor@lkshields.ie)) or Pat Ryan ([pryan@lkshields.ie](mailto:pryan@lkshields.ie)).

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## About the Authors



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