



HISTORIC HOUSES *of* IRELAND

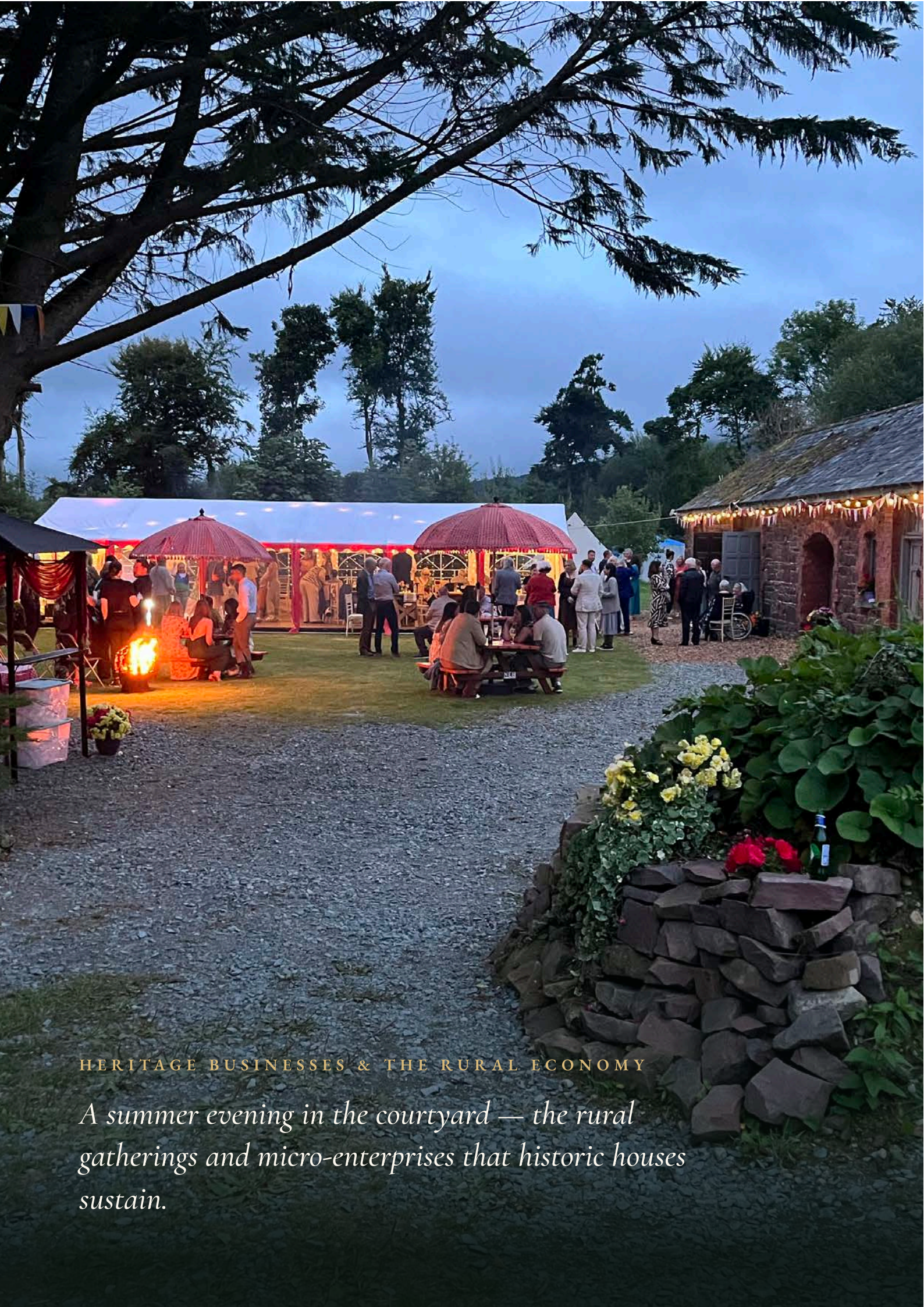
PRE-BUDGET SUBMISSION · 2026

# Heritage at Risk

*Supporting the custodians of Ireland's last remaining historic houses in private ownership.*

HISTORIC HOUSES OF IRELAND

JUNE 2026 · HISTORICHOUSES.IE



HERITAGE BUSINESSES & THE RURAL ECONOMY

*A summer evening in the courtyard — the rural gatherings and micro-enterprises that historic houses sustain.*

# Introduction

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Historic Houses of Ireland (HHI) is a charity established at the behest of the Irish state to support and represent the custodians of Ireland's last remaining historic houses in private ownership. These properties, and the people who care for them, hold a part of the national story in trust for the public.

The theme of National Heritage Week 2026 is "Heritage at Risk." For our members, that risk is a daily condition of stewardship: climate damage to fragile fabric, a shrinking pool of skilled craftspeople, and tax rules written for another era. Many of these houses will not survive the decade without a change in the support available to those who keep them.

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## 58%

of members believe their house will survive into the next generation.

HHI ANNUAL SURVEY 2025

## 13%

are considering selling now due to financial pressure.

HHI ANNUAL SURVEY 2025

We begin by recognising real progress. The return of the 9% VAT rate for food-led businesses, sustained funding for the Built Heritage Investment Scheme and the Historic Structures Fund, the reopening of the Conservation Advice Grant Scheme, and the additional time given to the short-term letting sector all point to a Government that is listening. This submission builds on that foundation.

We must also recognise, however, that substantial challenges remain. Insurance premiums continue to choke activity, state funding is well below comparable peers in Europe, and energy prices are more disruptive than ever.

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## 91%

rank insurance costs as a top-three business concern, the single most cited issue.

HHI ANNUAL SURVEY 2025

## 95%

say Ireland does less than other European countries to support private heritage.

HHI ANNUAL SURVEY 2025

We ask for support under three headings:

- I. Supports for Historic Houses and Estates
- II. Supports for Historic House Owners
- III. Supports for Heritage Businesses and the Rural Economy

## PART I

## Supports for Historic Houses and Estates

### Built Heritage Investment Scheme and Historic Structures Fund

The €8.1 million Built Heritage Investment Scheme 2026 and the €4.42 million Historic Structures Fund 2026 are among the most effective heritage supports the State provides. The Built Heritage Investment Scheme alone is expected to draw an estimated €35 million in private match funding this year. Both remain heavily oversubscribed, however, and the upfront cost of surveys, drawings and conservation advice still falls on owners before any grant is secured. We welcome the reopening of the Conservation Advice Grant Scheme, which begins to address this gap; to deliver, it needs proper resourcing and promotion.

# 91%

HHI ANNUAL SURVEY 2025

of members disagree that there is enough government funding available for historic houses.

#### OUR ASK

*Historic Houses of Ireland calls for further increases in the value and individual caps of the Built Heritage Investment Scheme and the Historic Structures Fund, and for the Conservation Advice Grant Scheme to be resourced to meet the real cost of pre-application expertise.*

### Climate adaptation and SEAI retrofit for heritage buildings

Ireland's National Adaptation Framework recognises climate change as a direct and growing threat to built heritage, through flooding, damp and extreme weather of the kind seen in Storm Éowyn. Adapting historic fabric is specialised and costly. The pilot SEAI scheme for heritage building grants is welcome, and SEAI has engaged constructively, but owners still face bills of thousands of euro in mandatory specialist sign-off before any work begins, within a scheme that remains very small.

# 55%

still rely on oil as their primary heating source; SEAI grants are largely inapplicable to their buildings.

# 70%

say there is not enough support for renewable energy in historic buildings.

#### OUR ASK

*Historic Houses of Ireland calls for a rapid expansion of the SEAI heritage building grants scheme — both within and without the One Stop Shop framework — with increased allocations and dedicated support at the advice stage, so that climate adaptation of historic fabric is achievable rather than aspirational.*

## Traditional building skills and craftspeople

The single greatest long-term risk to Ireland's built heritage may be the disappearance of the people who can repair it. Lime mortar, thatch, stone, sash windows and traditional roofing depend on a shrinking pool of craftspeople, and demand already outstrips supply. Without deliberate investment in training the next generation, grant schemes will fund work that no one is left to carry out.

# 62%

HHI ANNUAL SURVEY 2025

of members cannot access the heritage skills they need, from conservation craftspeople to specialists.

### OUR ASK

*Historic Houses of Ireland calls for a dedicated programme of investment in traditional building skills, including apprenticeships, accredited training, and support for craftspeople, developed with the Heritage Council, SOLAS and the further education sector.*

Many of our members also steward centuries-old parkland, woodland and habitat that deliver biodiversity and climate value far beyond their boundaries. We ask that historic estates be recognised as partners in meeting Ireland's biodiversity and climate targets, and supported accordingly.

## PART II

# Supports for Historic House Owners

## Section 482 reform

Section 482 is the principal relief that supports owners to maintain their properties in return for public access. Its value has been steadily eroded: the number of required public-access days has risen, and its inclusion in the High Income Earner Restriction sharply dilutes it for the owners carrying the largest restoration costs. The scheme is now contracting rather than growing. Around 160 properties remain on the approved list, but no new properties have been admitted for two years running while others have dropped away. Pragmatic cost neutral changes to the system could revitalise participation in the scheme.

### OUR ASK

*Historic Houses of Ireland calls for the removal of Section 482 from the High Income Earner Restriction, and for a review of the public-access and categorisation requirements so that the relief supports, rather than deters, continued public access.*

## A Heritage Restoration Fund

A structural gap sits beneath much of this submission. Many custodians of nationally important properties cannot practically use existing reliefs, because those reliefs assume a level of taxable income or liquidity that the restoration itself has consumed. Conservation is deferred, and properties deteriorate while support goes unclaimed. There is a proven model for closing gaps of this kind, used internationally for long-term national assets: channel long-term private capital, supported by targeted tax incentives, into public-benefit projects with strong safeguards attached.

### OUR ASK

*Historic Houses of Ireland calls on Government to examine the case for a Heritage Restoration Fund: a mechanism that draws private capital, supported by a policy-driven tax incentive, into the restoration of approved heritage properties, subject to public-access conditions, conservation oversight, capped returns and robust anti-avoidance rules.*

### PART III

## Supports for Heritage Businesses and the Rural Economy

### Protecting the 9% VAT and easing the cost of employment

The return of the 9% VAT rate for food-led businesses from July 2026 is a hard-won and welcome step, and we thank Government for it. The relief arrives mid-year, though, after a January that brought a minimum wage rise to €14.15 an hour and the start of pension auto-enrolment. For the micro-enterprises that trade from historic houses, those costs land hard, and hardest in the rural communities where more than 600 food-led businesses closed in a single recent year.

### OUR ASK

*Historic Houses of Ireland calls for the 9% VAT rate for food-led businesses to be protected as a permanent measure, and for targeted relief on employment costs for rural micro-enterprises, so that the benefit of the VAT change is not cancelled out before it is felt.*

### Short-term letting: a heritage pathway

The Government has now published its draft National Planning Statement on short-term letting. This is a welcome step, and several of its provisions will help our members. The threshold approach focuses the presumption against short-term letting on the twenty-five largest urban centres, while accepting that such use may be appropriate elsewhere, where most historic houses are found. The exempted-development declaration route, the presumption in favour of long-established use, and the promised simplified retention process are all sensible and welcome.

One heritage gap remains. Historic estates contain structures that can never serve as long-term housing, such as gate lodges, restored turrets and courtyard outbuildings. Letting these takes no home off the market, yet the draft leaves their planning status a matter of local discretion rather than certainty. As the Statement moves through consultation toward final approval, that certainty can still be built in.

### OUR ASK

*Historic Houses of Ireland calls for the final National Planning Statement to provide a clear and certain pathway, through exempted development or otherwise, for the short-term letting of historic and non-residential estate buildings that cannot serve as long-term housing, particularly outside the high-demand urban centres.*

## Conclusion

The measures in this submission would make a real and immediate difference to the survival of Ireland's privately held historic houses, and to the rural communities and skilled jobs that depend on them. These houses sit across heritage, tourism, housing, culture and the rural economy, yet the policy environment they navigate remains fragmented. In the longer term, a joined-up, cross-departmental approach to privately held heritage would serve both the sector and the State, and we remain ready to help build it.



### TRADITIONAL BUILDING SKILLS

Conservation craftspeople relay a historic cobbled yard, stone by stone — skills which are rapidly disappearing.



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