

Part V Costs Methodology

June 2025

House Cost Summaries - J2

	sq m/ ha
House Cost Summaries	
Apartment Unit Size	2309.5
No. of Units	31
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	3,025,445
Estimated External Works; Site Works & Indirect Site Costs per unit	1,255,560
Sub Total	4,281,005
Attributable Development Costs @ 25.5% of House Construction Costs [4]	771,488
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	5,052,493
Profit on construction costs, but not attributable development costs @15%	642,151
House (ex VAT)	5,696,101
VAT@ 13.5%	768,974
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	6,465,074
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	6,466,750

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value

Part V Costs Methodology

June 2025

House Cost Summaries - J2

House Cost Summaries	sq m/ ha
Apartment Unit Size	2309.5
No. of Units	31
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	3,025,445
Estimated External Works; Site Works & Indirect Site Costs per unit	1,255,560
Sub Total	4,281,005
Attributable Development Costs @ 25.5% of House Construction Costs [4]	
	771,488
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	5,052,493
Profit on construction costs, but not attributable development costs @15%	642,151
House (ex VAT)	5,696,101
VAT@ 13.5%	768,974
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	6,465,074
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	6,466,750

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value

Part V Costs Methodology

June 2025

House Cost Summaries - House Type B2

House Cost Summaries	sq m/ ha
Unit Size	144.8
No. of Units	1
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	189,688
Estimated External Works; Site Works & Indirect Site Costs per unit	78,721
Sub Total	268,409
Attributable Development Costs @ 25.5% of House Construction Costs [4]	48,370
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	316,779
Profit on construction costs, but not attributable development costs @15%	40,261
House (ex VAT)	358,497
VAT@ 13.5%	48,397
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	406,894
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	408,570

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value

Part V Costs Methodology

June 2025

House Cost Summaries - House Type B3

House Cost Summaries	sq m/ ha
Unit Size	127.3
No. of Units	1
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	166,763
Estimated External Works; Site Works & Indirect Site Costs per unit	69,207
Sub Total	235,970
Attributable Development Costs @ 25.5% of House Construction Costs [4]	
	42,525
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	278,494
Profit on construction costs, but not attributable development costs @15%	35,395
House (ex VAT)	315,347
VAT@ 13.5%	42,572
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	357,918
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	359,594

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value

Part V Costs Methodology

June 2025

House Cost Summaries - House Type B4

House Cost Summaries	sq m/ ha
Unit Size	266.4
No. of Units	2
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	348,984
Estimated External Works; Site Works & Indirect Site Costs per unit	144,828
Sub Total	493,812
Attributable Development Costs @ 25.5% of House Construction Costs [4]	88,991
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	582,803
Profit on construction costs, but not attributable development costs @15%	74,072
House (ex VAT)	658,332
VAT@ 13.5%	88,875
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	747,207
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	748,882

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value

Part V Costs Methodology

June 2025

House Cost Summaries - House Type C1

House Cost Summaries	sq m/ ha
Unit Size	522
No. of Units	5
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	683,820
Estimated External Works; Site Works & Indirect Site Costs per unit	283,785
Sub Total	967,605
Attributable Development Costs @ 25.5% of House Construction Costs [4]	
	174,374
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	1,141,979
Profit on construction costs, but not attributable development costs @15%	145,141
House (ex VAT)	1,288,577
VAT@ 13.5%	173,958
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	1,462,535
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	1,464,211

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value

Part V Costs Methodology

June 2025

House Cost Summaries - House Type C2

House Cost Summaries	sq m/ ha
Unit Size	212.8
No. of Units	2
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	278,768
Estimated External Works; Site Works & Indirect Site Costs per unit	115,689
Sub Total	394,457
Attributable Development Costs @ 25.5% of House Construction Costs [4]	71,086
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	465,543
Profit on construction costs, but not attributable development costs @15%	59,169
House (ex VAT)	526,168
VAT@ 13.5%	71,033
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	597,201
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	598,876

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value

Part V Costs Methodology

June 2025

House Cost Summaries - House Type D1

House Cost Summaries	sq m/ ha
Unit Size	1882.8
No. of Units	18
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	2,466,468
Estimated External Works; Site Works & Indirect Site Costs per unit	1,023,584
Sub Total	3,490,052
Attributable Development Costs @ 25.5% of House Construction Costs [4]	628,949
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	4,119,002
Profit on construction costs, but not attributable development costs @15%	523,508
House (ex VAT)	4,643,966
VAT@ 13.5%	626,935
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	5,270,902
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	5,272,577

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value

Part V Costs Methodology

June 2025

House Cost Summaries - House Type D2

House Cost Summaries	sq m/ ha
Unit Size	212.8
No. of Units	2
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	278,768
Estimated External Works; Site Works & Indirect Site Costs per unit	115,689
Sub Total	394,457
Attributable Development Costs @ 25.5% of House Construction Costs [4]	71,086
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	465,543
Profit on construction costs, but not attributable development costs @15%	59,169
House (ex VAT)	526,168
VAT@ 13.5%	71,033
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	597,201
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	598,876

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value

Part V Costs Methodology

June 2025

House Cost Summaries - House Type E1

House Cost Summaries	sq m/ ha
Unit Size	1223.2
No. of Units	12
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	1,602,392
Estimated External Works; Site Works & Indirect Site Costs per unit	664,993
Sub Total	2,267,385
Attributable Development Costs @ 25.5% of House Construction Costs [4]	408,610
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	2,675,995
Profit on construction costs, but not attributable development costs @15%	340,108
House (ex VAT)	3,017,559
VAT@ 13.5%	407,371
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	3,424,930
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	3,426,605

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value

Part V Costs Methodology

June 2025

House Cost Summaries - House Type F1

House Cost Summaries	sq m/ ha
Unit Size	798
No. of Units	10
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	1,045,380
Estimated External Works; Site Works & Indirect Site Costs per unit	433,833
Sub Total	1,479,213
Attributable Development Costs @ 25.5% of House Construction Costs [4]	266,572
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	1,745,785
Profit on construction costs, but not attributable development costs @15%	221,882
House (ex VAT)	1,969,123
VAT@ 13.5%	265,832
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	2,234,955
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	2,236,631

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value

Part V Costs Methodology

June 2025

House Cost Summaries - House Type F1

House Cost Summaries	sq m/ ha
Unit Size	798
No. of Units	10
Total No. of Units on site	1150
Total Site Area	33.9176
Assumed Costs	
Construction Cost (per sq m) [1]	1,310
Site Works & Indirect Site Cost (per sq m) [2]	543.65
Existing Use Value of land (per ha) [3]	49,400
	€
Construction Costs (excluding Construction Profit)	
Estimated Construction Cost per unit	1,045,380
Estimated External Works; Site Works & Indirect Site Costs per unit	433,833
Sub Total	1,479,213
Attributable Development Costs @ 25.5% of House Construction Costs [4]	
	266,572
Design Team Fees	
Legal & Estate Agents Fees	
Marketing Costs	
Assigned Certifier - Building control	
Other Costs (specify)	
Sub-total ex-VAT	1,745,785
Profit on construction costs, but not attributable development costs @15%	221,882
House (ex VAT)	1,969,123
VAT@ 13.5%	265,832
Total Cost (inc. VAT) but excluding Development Contributions / Local Authority Bonds [5]	2,234,955
Average site Existing Use Value per unit (EUV) [6] Site Area / Total Units	1,457
VAT on Land @13.5%	219
Overall House Cost , with VAT & EUV of Land	2,236,631

[1] This is based on cost range of Linesight Irish Construction Costs 2019. Cost range for estate house (average 100sq m) is €1,310 to €1,675 per sq m; Cost range for apartments is €1,690 to €2,500 sq m.

[2] Based on an assumption of 41.5% of house construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates, including External Works, Site Development Works and Indirect Site Costs (scaffolding; site security etc. & building contingency of c.3.8% for unforeseen items)

[3] Based on assumption of €20k per acre / €49,400 per ha for agricultural land, or submitted existing use value for brownfield land.

[4] Based on an assumption of 25.5% of construction unit costs. Informed by report prepared on behalf of the Irish Home Builders Association, May 2012, prepared by Walsh Associates. (Includes: Marketing Costs; Legal & Sale fees; Site & Building Finance costs; Also includes additional allowance for Assigned Certifier Bldg Control Regs; Excludes: Financial Contributions, LA Bonds & Part V Contribution)

[5] Development Contributions & LA Bond will be as levied by the Planning Authority, plus VAT.

[6] To be informed by site specific information - example based on Agricultural Land Value