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**Submission by An Taisce – The National Trust for Ireland**

**To: The Joint Committee on Arts, Media, Communications, Culture and Sport**

**Subject: Consideration of supports for buildings of cultural significance**

**15th April 2026**

**An Taisce representatives: Ian Lumley (Heritage Officer). Sinead Owens (Properties Lead**),

An Taisce was incorporated in 1948 as the National Trust for Ireland. It is part of the 60-member International National Trusts Organization (INTO) which has as its core objective the protection and taking into trust land and buildings of ecological, cultural heritage and public amenity significance in perpetuity.

An Taisce holds 16 properties in trust including significant areas of peatland in Mayo, Monaghan, Offaly and Donegal, land in the Burren Co Clare, islands in Mulroy Bay Donegal, the Boyne Canal Navigation including historic structures in County Meath, Kanturk Castle in County Cork, the Corlican Ringfort and Quaker Burial Ground in County Wexford, and Tailors' Hall and 5 Foster Place in Dublin. In 2025 An Taisce entered into agreement to take on the trusteeship of 2000 acres of native forest restoration land acquired by The Nature Trust.

An Taisce is being supported currently being supported by the US-based 1772 Foundation to seek to play a more active role in relation to architectural and cultural heritage, both in taking properties into trust for public and community benefit, to promote adaptive reuse of culturally significant buildings and to establish a revolving fund for acquiring, restoring and reselling neglected heritage buildings.

An Taisce has made a Budget Submission to provide enhanced tax relief for donors, to fund the taking into trust of cultural heritage land and buildings of national or regional significance in the public amenity interest by qualifying bodies.

**Defining Cultural Significance**

UNESCO defines cultural heritage as "…*the legacy of physical artifacts, traditions, and practices that are passed down through generations within a community. It encompasses both tangible elements, such as monuments and artworks, and intangible aspects like folklore and rituals*."

The Heritage Act 1995 which constituted The Heritage Council provides a specific definition of heritage under 11 headings.

The national historic building stock in its entirety may deemed to be core part of the national cultural patrimony ranging from major public building and churches to urban and village terraces and rural vernacular farmyards.

It can be argued that in a city like Kilkenny the entirety of its historic centre should be considered as an entity of cultural significance, which at the same time functions socially and economically as the centre of the surrounding county. For a visitor seeking to experience the city's cultural and history the key buildings namely the two cathedrals, churches, Castle, Tholsel, Medieval Mile Museum, Rothe House, Galley and Watergate Theatre are in various State, Local Authority, Church and charitable trust ownership.

**Legislative Framework International Obligations Under the Granada Convention**

The "Convention for the Protection of the Architectural Heritage of Europe" 1985 states in its preamble

*"Recognising that the architectural heritage constitutes and irreplaceable expression of the richness and diversity of Europe's Cultural; Heritage and bears inestimable witness to our past* "

The implementation of the Convention in Ireland is provided through the creation of the National Inventory of Architectural Heritage (NIAH) by the Department of Heritage, the scheduling of Records of Protected Structures (RPS) and Architectural Conservation Areas (ACAs) by local authorities under the Planning and Development Act 2000, with the implementation the 2024 Act now in progress.

**Tacking the Challenge of Dereliction**

The principal challenge facing the architectural heritage cultural patrimony nationally is dereliction. In larger urban areas a significant number of buildings, including protected structures, have faced longstanding dereliction.

While the Heritage Council administers a very effective scheme for traditional farm buildings, overall loss of vernacular cultural heritage continues including authentic thatch houses. In many counties, major landmark buildings, from country houses to large stone mill and grain store buildings have faced years of vacancy and neglect.

Government proposals to address the current inadequate regime for acting on derelict sites and buildings provides for the Revenue Commissioners to take on the function of levy collection under Derelict Sites legislation from 2027. This needs to be matched by effective resourcing of local authorities in the registration process and taking a proactive approach in

tackling detection and reform of the current cumbersome regime for Compulsory Purchase Orders (CPOs) with An Coimisiún Pleanála.

The provisions of Sections 59 to 62 Planning and Development Act 2000 for local authorities to serve notice against negligent property others endangering protected structures (including adjoining terraced buildings) has proved both ineffective and ineffectively implemented. There are prominent cases in principal streets of major urban centres of protected structures suffering years of dereliction with a blighting impact on the wider area. Action is required to ensure that the enhanced provisions in due to come into force with the 2024 Act are actively used by local aural authorities

**Active Promotion of New Cultural and Community Uses for historic buildings**

There is a double benefit when a building of historical and architectural significance needing a new use, can be converted for a publicly accessible cultural use, in parallel to maintaining a local landmark. This is particularly desirable in the case of churches becoming redundant as places of worship, and where it not possible to find a new religious congregation to take over .There a number of exemplary models notably the conversion of Christ Church Cork as a performance space and arts centre, St Peter Cork as an exhibition space and the former Franciscan Friary in Drogheda as the Highlines Gallery . The redundant Dominican friary in Drogheda is to become the town library following the example other to library to church conversions in Claremorris Ennis and Rush. The combined Library and county museum in Carlow incorporating the 19th century Presentation Convent chapel is a particular exemplar in new cultural use for a landmark town centre building complex, relevant to similar now empty convents in other Irish towns. Library use has also secured the future of the innovative concrete butterfly roofed 1960s Dominican friary in Athy after it became redundant.

A feature of recent decades has been the extent to which local authorities have taken on the ownership and management of significant buildings as arts centres such as the former courthouse in Carrick on Shannon, or the Dunamaise Arts Centre in the old Portlaoise prison. Fingal Council has taken the lead taken on the maintenance and public opening of houses and castles in conjunction with parks and gardens in the case of the Ardgillan, Newbridge and Malahide. Other projects have been made possible by the establishment to local authority lead partnership or trustee structures such as The Butler Galley in Kilkenny and Niland Gallery in Sligo. Both demonstrate how the reuse of landmark 19ht. C buildings can be combined with the additions of high-quality contemporary exhibition spaces.

The Rural Regeneration and Development Fund (RRDF) is providing new opportunities for local authorities to take on ambitious cultural projects. The most recent and successful case of a new cultural use for an historic building combined with striking new architecture has been the Shackleton Experience in Athy. It maintains the historic character of 18th century former Town Hall facing Emily Square, with a dramatic new addition to the rear. A similarly ambitious project is being advanced by Monaghan County Council for the former courthouse/ market house which forms a central feature in Castleblayney, involving a contemporary glazed intervention into what is derelict shell.

Current rural development funding has a particular focus on community hubs which can be constructively directed into finding new uses for redundant convent, school, and other buildings which are local landmarks, such as the current proposal being advanced for the

18th century market house in the Kildare town central square, and former courthouse in Portlaw Co Waterford.

One of most significant projects currently being advanced is that for the early 19th century Market House in Gorey Co Wexford. The Southern Regional Assembly, as Managing Authority for the Southern, Eastern & Midland Regional Programme 2021–2027, working closely with Wexford County Council has secured €7m in THRIVE funding, co-funded by the Government and the European Union, with a further €2m ring-fenced by Wexford County Council, to create a shared a shared civic and cultural space for Gorey and the wider North Wexford area.

There are a growing number of partnership exemplars in securing new uses for culturally significant buildings. Tipperary town Courthouse & Bridewell is being repurposed as special needs educational hub jointly managed by a local charity Moore Haven, Tipperary County Council and Tipperary Town Revitalisation.

**Support for buildings of cultural significance in private ownership**

It is recognised that the capacity of State grant funding for cultural heritage will always be limited in relation to potential demand. Tax relief may be of more value in many cases than available grant funding.

A key part of the national architectural heritage patrimony are those buildings in private ownership providing public access and location for cultural events. Of particular importance are those locations availing of the Section 482 Tax of the Taxes Consolidation Act 1997 scheme allowing tax relief on expenditure and maintenance and providing a minimum 60 days of public access opening, or for tourist accommodation.

These measures have been a major success in supporting the maintenance of country houses, gardens, and other properties across the country, as well as supporting heritage appreciation, tourism public access and amenity, and location for cultural events.

Part 15-02-01 - Relief for Expenditure on Approved Buildings and Gardens in the State (revenue.ie)

Many of these properties have developed as cultural venues notably the hosting of the West Cork Chamber Music Festival in Bantry House and the Literary Festival at Borris House, Co Carlow.

**Learning from National Exemplars - Case Study-Waterford**

Waterford City and County Council has set a national example in having a coherent strategy over many years to utilise and regenerate Waterford City's historic building stock as a cultural asset. This has resulted a range of the city's landmark buildings being regenerated for arts and museum use to create a cluster impact. The original Viking Centre of the city now has a group of museums celebrating the Medieval period in a new landmark building

incorporating a medieval under croft, and the later history of the city in the 18th. C Bishops Palace. Complimenting this the former Methodist Church has become the National Museum of Time. the late 17th.C Former deanery the Irish Silver Museum, The Irish Wake Museum has provided a new use for tow medieval alms houses, and funding has been secured for the Tir na nOg project celebrating childhood in a significant 18th century townhouse. The western side the city centre has been designated as "The Cultural Quarter" centred on the theatre and arts centre in the 18th century Quaker meeting house and city gallery in a former bank.

Complementing this has been the very active use of Section 1003 tax relief for donation to the Waterford Treasures museum collections.

The Council has also been extremely effective in drawing on a range of State funding opportunities for culture-led projects under Project Ireland 2024 and THRIVE to refurbish building for social housing.

The Diocese of Waterford and Lismore has also set a national lead in securing new religious congregations to secure the maintenance of the city's Franciscan and Dominican friaries and education use for Mount Melleray Abbey.

**Enhancing Donor Tax Relief for culturally significant buildings**

Ireland has highly effective tax relief measures to support donation of heritage items to public collections. Section 1003 of the Taxes Consolidation Act 1997 provides for donors to obtain 80% tax relief on the gifting of heritage items or collections of over 150,000 euro in value to approved museums, cultural institutions, and other qualifying bodies. A national 8-million-euro ceiling per annum threshold applies. This scheme has been remarkably effective in enhancing public collections and retaining items which might otherwise have left the country and has included the Crawford Galley Cork and Waterford Museum of Treasures as beneficiaries. There is potential to consider the extension of donor tax relief for endowment funding to capital works to qualifying institutions.

https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-42/42-05-01.pdf

There is potential to amend what are to date the underutilized provisions of Section 1003A of the Taxes Consolidation Act 1997 for the donation of heritage properties by the following measures:

- To amend the definition of qualifying properties to apply to land and buildings of national or regional ecological, cultural, historical, archaeological built heritage and public amenity significance.
- In addition to the Office of Public Works and the Irish Heritage Trust, to add An Taisce - The National Trust for Ireland as a designated body to receive and hold qualifying properties.
- To increase the level of tax relief from 50% to 80%, with an 8-million-euro annual ceiling value to give parity with that for donation of heritage items and collections under Section 1003 of the Taxes Consolidation Act 1997

This proposal would advance a key objective under Theme 3 Heritage Partnerships in the *Heritage Ireland 2030* strategy:

*“Improve coordination with private property owners, farmers, the private sector, the National Cultural Institutions, NGOs, local communities and volunteers in the management, protection and maintenance of our heritage.”*

and under Action *82 “Increase support for not-for-profit heritage-centered organizations”*