

SCÉAL

IRISH LANGUAGE
WEEKLY SUPPLEMENT

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Government policy is engineering a rise in numbers renting. Hundreds of thousands of households will become poorer, and a small cohort of landlords will become a lot wealthier

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Home buyer asked for €25,000 to bypass Help to Buy cap

Sherry FitzGerald launches internal investigation into 'split' sale suggestion

Revenue takes attempts to understate a property's value 'extremely seriously'

NIAMH TOWEY

One of the largest estate agents in Ireland has launched an internal investigation after a homebuyer was offered a "split" sale for a new build home, in order for it to qualify for the Help to Buy (HTB) scheme.

The scheme is administered by Revenue and provides a refund on income tax of up to €30,000 to first-time buyers on new-build properties up to a value of €500,000.

The tax refund is paid directly to the contractor, who must be approved by Revenue.

The new-build, a show house in the Altidore estate in Newtownmountkenedy, Co Wicklow, was built by developer DRES Properties and was on sale for €525,000,

The split is €500,000 for the house and €25,000 for the flooring

€25,000 above the HTB cap.

In April, a prospective buyer contacted Sherry FitzGerald asking if the developer would consider selling this house for €500,000 so it would qualify for the Help to Buy scheme.

The agent responded to say that it would not qualify for the scheme, "as it is priced over the cap".

When the same buyer contacted the agent again in June enquiring about the next phase of homes, the agent said the price of the showhouse had been split so that it qualified for HTB. "The split is €500,000 for the house and €25,000 for the flooring. You cannot use your mortgage amount for the €25,000, this has to be part of your own funds," the agent said.

When the prospective buyer said they felt spending €25,000 on flooring did not seem reasonable, the agent said they would "offer the property to the next person on the list looking for HTB".

A spokeswoman for Sherry FitzGerald said the company

"has launched an internal investigation".

"At this point, we believe that this is an isolated incident relating to a single property," she said. "Our client is not privy to any negotiations with any prospective buyer. Following the conclusion of our investigation, we will take whatever steps are necessary to ensure that such a situation cannot occur again."

When asked about the "split deal" offer, Revenue said while it could not comment on individual cases, what was outlined amounted to "artificially splitting" the sale price in order to qualify for the scheme.

"Properties with a final value exceeding €500,000 do not qualify for the Help to Buy scheme. This threshold includes all payments made in connection with the property, whether made directly to builders, through staged instalments, or via separate agreements for upgrades, modifications or additions," the statement said.

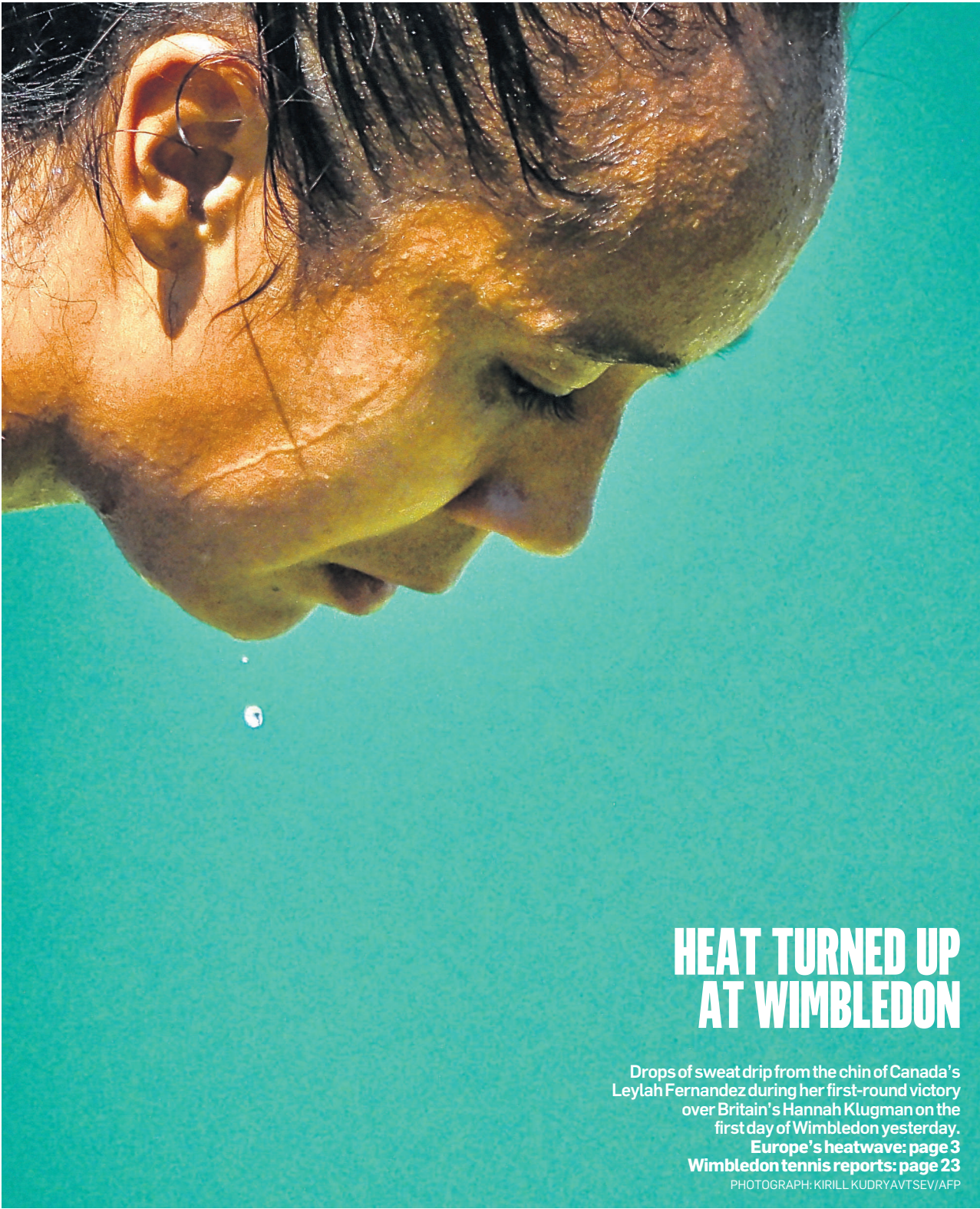
Revenue said it takes "any attempt to bypass or understate the full value of a property extremely seriously. Splitting payments, omitting costs, or structuring arrangements to artificially remain below the threshold constitutes non-compliance".

It said if a developer fails to provide Revenue with the correct purchase value, they can be liable to a penalty of €3,000 and Revenue can remove their authorisation to operate the HTB scheme.

A developer or estate agent who "knowingly assists" someone making a false claim "may be guilty of an offence and liable to a fine of €5,000 and/or up to 12 months prison for a summary conviction, or a fine of €126,970 and/or up to 5 years prison on conviction on indictment".

Developer DRES Properties did not respond to a request for comment.

➔ **'All the Help to Buy units were already reserved before the sale had even begun': page 2**



HEAT TURNED UP AT WIMBLEDON

Drops of sweat drip from the chin of Canada's Leylah Fernandez during her first-round victory over Britain's Hannah Klugman on the first day of Wimbledon yesterday.

Europe's heatwave: page 3
Wimbledon tennis reports: page 23

PHOTOGRAPH: KIRILL KUDRYAVTSEV/AFP

Aptitude test downgraded by medical schools over 'gaming'

CARL O'BRIEN
Education Editor

Medical schools are planning to change entry requirements for studying medicine in Irish universities following concern that applicants are "gaming" tests aimed at determining their aptitude for working in the sector.

Applicants are required to combine their Leaving Certificate results with the Hpat (Health Professions Admission Test), which was introduced in 2009 to assess skills deemed important for medicine, such as reasoning, problem-solving and interpersonal skills.

While the 2½-hour test was initially envisaged as one which candidates could not study for, there is now an extensive private tuition industry where students can spend up to €800 over 15 weeks to prepare for the assessment.

The deans of Irish medical

schools met recently and agreed to significantly reduce the weighting attached to the test, according to well-placed sources.

The planned changes, which will require sign-off by the academic councils of universities, would likely have a two-year lead-in time before they are implemented, according to informed sources.

Leaving Cert score

The Hpat is marked out of a total of 300 points, which is added to a candidate's Leaving Cert score. For example, a student who gets 500 points in the Leaving Cert and 200 points in the Hpat gets a combined score of 700 points.

Under revised plans, the Hpat would be reduced to 150 points. This, say sources, means the test would carry the equivalent weight of about one extra subject.

About 3,000 students take the test each year, which is required to study undergraduate medicine at the University of Galway, the Royal College of Surgeons in Ireland, Trinity College Dublin, UCC and UCD. The University of Limerick also requires the Hpat for entry to its master's in occupational therapy and speech and language therapy.

The Hpat was introduced under then minister for education Mary Hanafin, following concern that only those scoring very high Leaving Cert points were guaranteed entry to medicine. She said at the time that students would no longer need a "perfect Leaving Cert" to enter medicine.

However, university sources say students who are unable to afford extra support for their exams and Hpat tests are at a significant disadvantage when it comes to studying medicine.

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Weather

Today will be a mix of cloudy and sunny spells with a few showers. Highest temperatures 17-18 degrees.

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Home News

Economy: Overruns in day-to-day public spending are likely to top €2 billion this year, the Irish Fiscal Advisory Council said. Page 2

Court of Appeal: Nikita Hand will be questioned today by Conor McGregor's lawyers as part of his civil rape trial appeal. Page 5

World News

Gaza: Israeli strikes killed at least 60 people across Gaza as residents of the enclave's north reported one of the heaviest bombardments in weeks. Page 6

Business + Your Money

Employment: Almost 200 mandatory redundancies are expected this autumn at the Intel plant in Leixlip, Co Kildare. Page 14

Transport: Stena Line is to cancel its three-day Rosslare-Cherbourg service following a strategic review, the company said. Page 15

Sports Tuesday

Wimbledon: Irish-Australian James McCabe (21), whose father is from Dublin, will play in the opening round today after qualifying. Page 23

Rugby: Hugo Keenan, Jack Conan and Jamison Gibson-Park are to get their first Lions starts against Queens-land Reds today. Page 21