An Roinn Tithíochta,
Rialtais Áitiúil agus Oidhreachta
Department of Housing,
Local Government and Heritage

To: Mayor of Limerick
Chief Executives, City and County Councils
Chief Executive, Office of the Planning Regulator
Chief Executive, An Coimisiún Pleanála
Directors of Service - Planning, City and County Councils
Directors, Regional Assemblies
SEA Section, Office of Evidence and Assessment, Environmental Protection Agency
Chief Executive, Maritime Area Regulatory Authority

Cc: Senior Planners, City and County Councils
Deputy Regulator, Office of the Planning Regulator
Directors of Planning, An Coimisiún Pleanála
Assistant Directors, Regional Assemblies

**Circular Letter: PIA 02/2026**

4th November 2026

**National Planning Statement on Short-Term Letting, 2026**

A Chara,

I am requested by James Browne TD, Minister for Housing, Local Government and Heritage, and John Cummins TD, Minister of State for Local Government and Planning, to inform you of the issuing of the *National Planning Statement on Short-Term Letting 2026.*

The National Planning Statement (NPS) for Short-Term Letting provides a clear overall policy approach for planning authorities to determining planning applications for short-term letting. It applies to any application for planning permission and to any appeal to An

**Teach an Chustaim, Baile Átha Cliath 1, D01W6X0**
Custom House, Dublin 1, D01 W6X0
T +353 1 888 2000 | forwardplanning@housing.gov.ie
www.gov.ie/housing

Coimisiún Pleanála that is determined after the issuing of this NPS, i.e. from 4th November 2026.

A copy of the NPS is attached to this Circular and is published on the Government's website available at the following link: https://www.gov.ie/en/department-of-housing-local-government-and-heritage/publications/national-planning-statement-short-term-letting-2026/

The requirements for 'Appropriate Assessment' of the NPS under the EU Habitats Directive and for 'Strategic Environmental Assessment' (SEA) have been assessed.

Regulations (S.I. 500/2026), made in September, provide that planning applications for the retention of STL use can be made without a need to also submit plans and drawings, forming a streamlined and less expensive, wholly administrative, retention application process for STL operators to regularise their planning status.

Attached to this Circular, at Appendix 1, is a Q&A document outlining the status of National Planning Statements issued under the Planning and Development Act 2024 (Act of 2024), and the procedures to be followed by planning authorities under that Act following the issuing of a NPS, including in relation to the statutory plan-making process and the determination of planning applications.

Any queries in relation to this NPS should be addressed to Infrastructuretaskforcecoordination@housing.gov.ie

Is mise le meas,

Laura Behan

Laura Behan
Principal Officer
Planning Infrastructure and Assessment Unit

**Appendix 1**

***What is a National Planning Statement (NPS)?***

- The commencement of Chapter 3 of Part 3 of the Planning and Development Act 2024 (Act of 2024) on 2 October 2025 provides the statutory basis for the issuing of National Planning Statements (NPSs). Under the provisions of the Act of 2024 the Minister may, at any time and with the approval of Government, issue a NPS in relation to planning matters to support proper planning and sustainable development.
- NPSs will replace Ministerial guidelines issued under section 28 of the Planning and Development Act 2000 (Act of 2000). Existing Ministerial Guidelines issued under section 28 of the Act of 2000 will, over time, be revoked and replaced with NPSs.

***What does a National Planning Statement consist of?***

- NPSs consist of two parts:

a) National Planning Policies and Measures: sets out a policy direction and any national standards that are critical to the implementation of the policy. All Regional Spatial and Economic Strategies (RSES), development plans, planning schemes or planning frameworks must be 'materially consistent' with National Planning Policies and Measures.

b) National Planning Policy Guidance: provides further detail on the procedures that should be undertaken or outcomes that should be achieved. This may include what further options may be considered or alternative courses of action that may be undertaken. All RSES, development plans, planning schemes or planning frameworks must take due account of National Planning Policy Guidance. This may provide flexibility as to how to give effect to the core 'materially consistent' elements of the NPS.

***Section 28 Guidelines provisions in the Act of 2000 have been repealed, what is the status of Ministerial Guidelines?***

- Notwithstanding the repeal of section 28 of the Act of 2000, guidelines issued under that section continue in force as National Planning Policy Guidance until revoked or replaced by a NPS. Any Specific Planning Policy Requirements (SPPRs) made under section 28(1C) of the Act of 2000 continue to have effect as National Planning Policies and Measures.

***How do National Planning Policies and Measures differ from Specific Planning Policy Requirements?***

- Under section 28(1C) of the Act of 2000 (now repealed), planning authorities were required to apply SPPRs in the performance of their functions, including both plan-making and development management.

- SPPRs took precedence over conflicting provisions of a development plan and could be applied at decision-making stage even where a proposal materially contravened the plan. While there was no statutory requirement to vary an existing development plan to reflect an SPPR, planning authorities were requested to incorporate SPPRs, where conflicts occurred, when next making or varying a plan.

- Under the Act of 2024, following the issuing of a NPS, planning authorities are required to ensure that development plans are materially consistent with the National Planning Policies and Measures contained in the NPS and may be required to vary their plans to achieve such consistency.

- Section 42(8) of the Act of 2024 requires that in reviewing, making, or varying a development plan, a planning authority shall ensure that the development plan is materially consistent with any relevant National Planning Policies and Measures contained in a NPS and take due account of any relevant National Planning Policy Guidance therein.

- Section 61 of the Act of 2024 specifies that where the Minister issues a NPS, each planning authority shall submit a report to the Office of the Planning Regulator (OPR) within 2 months setting out its view as to whether its development plan is materially consistent with the National Planning Policies and Measures contained within that NPS. Where a planning authority is of the view that there is material inconsistency, the report must set out what steps the planning authority proposes to take to remove the material inconsistency concerned.
- Upon consideration of the report, if the OPR is of the opinion that there is material inconsistency, and is satisfied with the steps proposed in the report, it shall inform the planning authority, and the Chief Executive of the planning authority shall invoke the expedited variation procedure set out in section 62 of the Act of 2024.
- If the OPR is not satisfied with the steps proposed by the planning authority, it is required to make a recommendation to the Minister that a draft ministerial direction should be issued. The Minister then considers this recommendation.
- Under section 62 of the Act of 2024, within 6 weeks of being informed that the OPR is satisfied with the steps proposed by the planning authority, the Chief Executive of the planning authority is required to prepare a draft variation to the development plan and to conduct screening for AA and SEA. In carrying out any screening assessment, the Chief Executive must take account of any such assessment that the Minister conducted in respect of the relevant NPS, to help avoid a duplication of assessments.
- Where the Chief Executive determines that AA and / or SEA, is required, the draft variation may only be made under the variation process set out in section 58 of the Act of 2024. The timelines associated with the section 58 variation process are set out in that section.
- Section 62 provides an expedited variation process for development plans. Where the Chief Executive determines that neither AA nor SEA is required in respect of a draft variation, he or she shall propose the draft variation to the members of the planning authority for adoption by resolution.

- The proposed section 62 variation shall be deemed to have been made at the expiration of a period of 6 weeks from the date of the proposal unless the members of the planning authority, within that period, by resolution reject the proposed variation.
- Where the members reject a proposed expedited variation under section 62, the Chief Executive shall advise the OPR, and the OPR shall consider whether to make a recommendation to the Minister in relation to the issuing of a draft direction.

***What Happens Where a Development Plan is not yet Consistent with an NPS?***

- Until a variation process under section 62 or section 58 is concluded, there may be a period during which a material inconsistency exists between the NPS and the National Planning Policies and Measures it contains, and the relevant development plan.
- All development consent decision-making functions of planning authorities and An Coimisiún Pleanála (including permissions, appeals, consents and approvals) continue to operate under the Act of 2000 until such time as Part 4 of the Act of 2024 is brought into operation.
- Section 34(2)(ba) of the Act of 2000, (as modified by section 35 of the Planning and Development (Amendment) Act 2025) provides that, where National Planning Policies and Measures (including those formerly issued as SPPRs) differ from a planning authority's development plan, the National Planning Policies and Measures take precedence. Section 86 of the Act of 2024 (which is not yet commenced) states that when performing any function under Part 4 “Development Consents”, a planning authority or An Coimisiún Pleanála (the Commission), shall have regard to a range of matters relating to the principles of proper planning and sustainable development including the relevant development plan. Section 86(1)(a)(ii) of the Act of 2024 (as amended by section 36 of the Planning and Development (Amendment) Act (2026)) provides that a planning authority or the Commission shall also have regard to National Planning

Statements that are not the subject of any provision of the relevant development plan, or conflict with any provision of that plan.

- Section 86(5) of the Act of 2024 further provides that where a planning authority or the Commission makes a decision that, in any material respect, is inconsistent with a provision of a National Planning Statement, it shall identify that provision and state the main reasons for making its decision and the matters taken into consideration in reaching that decision.
- Subject to specified requirements, sections 99 and 110 of the Act of 2024 provide that planning authorities or the Commission may grant permission for standard development, in material contravention of a development plan where the proposed development is consistent with, inter alia, National Planning Policies and Measures contained within an NPS. For planning authorities, a 'material contravention resolution' is required to be passed, following a proposal by the Chief Executive to grant permission where a proposed development is consistent with National Planning Policies and Measures contained within an NPS.

***Can a planning authority or the Commission make a decision that is materially inconsistent with a provision of a National Planning Statement?***

- Section 86(5) of the Act of 2024 (as yet uncommenced) provides that, where a planning authority or the Commission makes a decision that is materially inconsistent with a provision of a National Planning Statement (NPS), it must identify the relevant provision of the NPS and state the principal reasons for making its decision together with the matters taken into account in reaching that decision.
- Notwithstanding this requirement, the process set out in section 86 is intended to ensure that any potential conflicts between a development plan and an NPS are identified and addressed through the plan making/variation process. Accordingly, material inconsistency should not ordinarily arise once that process has been completed.

***What happens where a SDZ Planning Scheme is not consistent with an NPS?***

- Urban Development Zones (UDZ) will replace Strategic Development Zones (SDZ) under the Act of 2024 to provide for the identification of suitable sites which would be of 'significant economic, social or environmental benefit to the State and be in the common good'. However, under section 590 of the Act of 2024, sites designated under the Act of 2000 for the establishment of SDZ shall, unless such designation is revoked, continue in being as SDZ for the purposes for which they were so designated.

- Section 592 of the Act of 2024 outlines the process for the making of a planning scheme for SDZ where any draft planning scheme has been prepared under section 168 of the Act of 2000 but not yet made. A planning scheme may not conflict with National Planning Policies and Measures contained within an NPS. Similarly, where a planning scheme omits a provision required by relevant National Planning Policy Guidance, the scheme is deemed to include that provision. This ensures that planning schemes align with national planning policy and guidance.

- SDZ Planning Schemes made under the Act of 2000 are deemed to form part of any development plan in force in the area of the scheme until the scheme is revoked. As such the provisions outlined above in respect of development plans, also apply to SDZ planning schemes.