



**An
Coimisiún
Pleanála**

Inspector's Report ACP 323627-25

Development	Proposed Development of a 110kV Gas Insulated Switchgear (GIS) Substation and a Loop-In/ Loop-Out connection to the Killhill-Thurles 110kV Overhead line.
Location	Located in the townland of Graigue, County Tipperary.
Applicant(s)	Marmoris Limited - Killough Solar.
Type of Application	Pre-application consultation under Section 182E of the Planning and Development Act 2000, as amended.
Inspector	Brendan Coyne

Contents

1.0 Introduction	3
2.0 Site Location and Description.....	3
3.0 Proposed Development.....	4
4.0 Prospective Applicant's Case	5
5.0 Relevant Precedents	5
6.0 Legislative provisions	7
6.1. Planning and Development Act 2000, as amended.....	7
6.6. Electricity Regulation Act 1999, as amended	8
7.0 Pre-Application Consultation Meeting	9
8.0 Assessment.....	10
8.5. Prescribed Bodies	11
9.0 Conclusion	11
10.0 Recommendation	11
11.0 Appendix 1: Prescribed Bodies	13

1.0 Introduction

- 1.1. An Coimisiún Pleanála received a request on 09th September 2025 from the prospective applicant, Marmoris Limited (trading as Killough Solar), to enter into pre-application consultations under Section 182E of the Planning and Development Act, 2000, as amended ('2000 Act'), in relation to the proposed development of a 110kV Gas Insulated Switchgear (GIS) Substation and a 'Loop-In/Loop-Out' connection to the existing Killhill-Thurles 110kV overhead transmission line on lands within the townland of Graigue, County Tipperary. The proposed development would serve the Killough Solar Farm, which was granted permission on appeal by An Coimisiún Pleanála on 17th December 2025 under ACP Ref. 323453-25 and Tipperary County Council Ref. 2560003.
- 1.2. The primary purpose of the pre-application consultation is to address the issue of whether or not the proposed development constitutes strategic infrastructure for the purposes of the 2000 Act.
- 1.3. One pre-application consultation meeting was held with the prospective applicant on 03rd December 2025. A record of the meeting is on file. A letter requesting closure of the consultation process was received on 06th January 2026.
- 1.4. This report provides an overview of the proposed development, as well as details of legislative provisions and relevant precedent. My recommendation is that the 110kV GIS substation and associated 110kV 'Loop-In/Loop-Out' connection to the existing Killhill-Thurles 110kV overhead transmission line does constitute strategic infrastructure development.

2.0 Site Location and Description

- 2.1. The site of the proposed development, as outlined in red, is located on agricultural land in the townland of Graigue, c. 6.5km south of Thurles town and c. 2.7km southeast of Holycross in County Tipperary. The proposed 110kV substation and 110kV underground cable are located at the southeastern corner of the site, near an existing pylon and 110kV power line that runs along the site's eastern boundary in a north-south-southwest direction. The proposed development would connect to and serve the Killough solar farm, located c. 1.4km to the west of the site, which was granted

permission on appeal by An Coimisiún Pleanála on 17th December 2025 under ACP Ref. 323453-25.

- 2.2. The site's ground levels are generally flat at 110m OD, rising gently to the southwest. Native hedgerows and trees define the site's field boundaries. The site is accessible from the L4106 road along its northern boundary and the L41561 road along its western boundary. There are no notable water features on the site. The surrounding area is rural, characterised by one-off rural housing and farmsteads. Historic maps show that the former Great Southern and Western railway line traversed the site in a northwest/southeast direction. The site contains and is in proximity to several Recorded Monuments, including RMP Ref Nos TN047-038 (Ringfort), TN047-061 (Ringfort), TN047-062 (Souterrain) and TN047-062 (Ringfort). Within 15km of the site, there is only one Natura 2000 European Site, the Lower River Suir SAC (site code: 002137), located c. 2.9km to the west/northwest. Designated pNHAs within 15km of the site include Killough Hill pNHA (site code: 000959, c.2.3km southwest), Cabragh Wetlands pNHA (site code: 001934, c. 3km northwest), Laffansbridge pNHA (site code: 000965, c.8km southeast), Ardmayle Pond pNHA (site code: 000945, c. 10.8km southwest) and Ormond's Mill pNHA (site code: 002066, c. 14.5km north).

3.0 Proposed Development

- 3.1. The proposed development comprises the following:
- A 110kV Gas Insulated Switchgear (GIS) Substation (c. 778 sq.m), comprising two compounds containing an EirGrid Compound and an Independent Power Producer (IPP) Compound.
 - A Loop-In/Loop-Out underground grid connection to the Killhill-Thurles 110kV overhead line.
 - Site entrance at the L-4106 local road, along the site's northern boundary.
- 3.2. The purpose of the proposed development is to facilitate the connection to the national grid of the Killough Solar Farm, located on land c. 1.4km west of the site, which An Coimisiún Pleanála granted permission on appeal on 17th December 2025 under ACP Ref. 323453-25; Tipperary County Council Ref. 2560003.

4.0 Prospective Applicant's Case

4.1. The prospective applicant's case, as outlined in the cover letter submitted, is summarised as follows:

- The proposed development comprises electricity transmission infrastructure, specifically a 110kV GIS substation and Loop-In/Loop-Out grid connection. This falls within the definition of Strategic Infrastructure Development (SID) under Section 182A(9) of the Planning and Development Act 2000 (as amended).
- The proposed 110kV GIS substation is intended to connect to the Killough Solar farm, located west of the site, to the national grid and will function as enabling infrastructure to facilitate the delivery of renewable electricity.
- The proposed 110kV GIS substation can be considered to be a Renewable Energy Directive (RED III) compliant project as it qualifies as SID for electricity transmission under the Planning and Development Act 2000 (as amended). However, the Renewable Energy Regulations 2025 do not apply the statutory timelines to applications made under Section 182 of the Act.

5.0 Relevant Precedents

5.1. The prospective applicant cites two cases ABP Refs. VC25M.314595 and VC17.310076, where An Coimisiún Pleanála (formerly An Bord Pleanála) determined that similar development comprised Strategic Infrastructure Development (SID) under Section 182A of the Act. Those cases, and others that I consider to be of relevance, include the following:

ABP Ref. No.	Location	Development Description	Decision Date	Decision
VC25M.314595	Clonardis, Co. Westmeath	110kV Loop-In/Loop-Out substation to facilitate a permitted ground-mounted solar PV array	10/03/2023	Is a Strat. Infrast. Dev.

VC17.310076	Clonmeath, Summerhill, Co. Meath.	110kV substation and provision of electrical connection to the national grid.	24/11/2021	Is a Strat. Infrast. Dev.
VC17.321580	Kells Municipal District, Co Meath.	110kV Substation and Cable Connection.	03/04/2025	Is a Strat. Infrast. Dev.
VC01.319470	Grangeford Co. Carlow	110kV substation and 110kV underground cable connecting the substation to the existing ESB 220kV Kellistown substation	05/02/2025	Is a Strat. Infrast. Dev.
VC09.322289	Townland of Griffinrath, Celbridge, County Kildare	110kV customer substation, a 110kV underground cable and a new 110kV strategic station including 6 LCIMs (Line to Cable Interface Masts)	14/07/2025	Is a Strat. Infrast. Dev.
VC06S.320362	Townlands of Aungierstown, Ballybane and Kilbride, Dublin 22.	110kV High Voltage (HV) Compound	07/03/2025	Is a Strat. Infrast. Dev.
VC29S.319699	James's Street, Watling Street, Victoria Quay and Steeven's Lane, Dublin 8.	110kV ESB supply, 110kV underground cable network and 110kV substation	09/10/2024	Is a Strat. Infrast. Dev.
VC19.313680	Blackwater Bog, near Shannonbridge, Co. Offaly.	110kV substation and grid connection serving a proposed solar PV farm.	14/08/2023	Is a Strat. Infrast. Dev.

VC25M.313352	Townland of Umma More in Co. Westmeath.	110kV substation and grid connection cabling to the existing Thornsberry 110kV substation in County Offaly	12/08/2022	Is a Strat. Infrast. Dev.
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6.0 Legislative provisions

6.1 Planning and Development Act 2000, as amended

6.2. Section 2(1) of the Planning and Development Act 2000, as amended ('2000 Act'), defines 'strategic infrastructure' as including, *inter alia*:

"any proposed development referred to in section 182A(1)"

6.3. Under subsection 182A(1) of the 2000 Act, where a person (the 'undertaker') intends to carry out development comprising or for the purposes of electricity transmission, the undertaker shall prepare, or cause to be prepared, an application for approval of the development under section 182B and shall apply to An Coimisiún Pleanála for such approval accordingly.

6.4. Subsection 182A(9) states that:

*"... 'transmission', in relation to electricity, shall be construed in accordance with section 2(1) of the Electricity Regulation Act 1999 but, for the purposes of this section, the foregoing expression, in relation to electricity, shall also be construed as meaning the transport of electricity by means of—
a high voltage line where the voltage would be 110 kilovolts or more, or
an interconnector, whether ownership of the interconnector will be vested in the undertaker or not."*

6.5. Section 182E(1) provides that a prospective applicant who proposes to apply for approval under section 182B or 182D shall, before making the application, enter into consultations with An Coimisiún Pleanála in relation to the proposed development.

6.6. **Electricity Regulation Act 1999, as amended**

6.7. Section 2(1) of the Electricity Regulation Act 1999, as amended ('1999 Act'), sets out the following definitions:

'Transmission':

"...the transport of electricity by means of a transmission system, that is to say a system which consists, wholly or mainly, of high voltage lines and electric plant and which is used for conveying electricity from a generating station to a substation, from one generating station to another, from one substation to another or to or from any interconnector or to final customers but shall not include any such lines which the Board may, from time to time, with the approval of the Commission, specify as being part of the distribution system but shall include any interconnector owned by the Board."

'Electric line':

"...has the meaning assigned to it by section 4(1) of the ESB (Electronic Communications Networks) Act 2014."

6.8. The definition set out in s.4(1) of the 2014 Act is as follows:

"...any line which is used solely or amongst other things for carrying electricity for any purpose and as including –

- (a) any support for any such line, that is to say, any structure, pole or other thing in, on, by or from which any such line may be supported, carried or suspended,*
- (b) any apparatus connected to or associated with any such line for the purpose of carrying electricity or electronic communications services, whether such apparatus is owned by the Board or by any company referred to in section 2 or by a company which has been provided access or services referred to in section 3, or*

any wire, cable, tube, pipe or similar thing (including its casing or coating) which is used for the purpose of carrying electricity or electronic communications services and which surrounds or supports or is surrounded or supported by, or is installed in close proximity to, or is supported, carried or suspended in association with, any such line."

'Electric plant':

"...any plant, apparatus or appliance used for, or for the purposes connected with, the generation, transmission, distribution or supply of electricity other than

—

(a) An electric line

(b) a meter used for ascertaining the quantity of electricity supplied to any premises, or

(c) an electrical appliance under the control of a consumer"

'Distribution':

"...the transport of electricity by means of a distribution system, that is to say, a system which consists of electric lines, electric plant, transformers and switchgear and which is used for conveying electricity to final customers".

7.0 Pre-Application Consultation Meeting

7.1. One pre-application consultation meeting was held with the prospective applicant on the 03rd December 2025. The meeting record relating to this development proposal and the presentation made by the applicant to the Commission's representatives are attached to the file.

7.2. Following the pre-application consultation meeting, the prospective applicant submitted a letter on 6th January 2026, requesting the closure of the consultation process. Within this letter, the prospective applicant provided clarification on a point within the *'Discussion'* section of the meeting record. The prospective applicant clarifies that the proposed new 110kV loop-in will connect the proposed Graigue 110kV substation into the existing Killhill-Thurles 110kV overhead transmission line, with the proposed loop-in to be completed in the proximity of existing pole set structures. The proposed design for the 110kV loop-in from the existing OHL will require two new interface mast structures, which will be constructed under the existing Killhill-Thurles 110 kV OHL. The existing OHL conductor will be terminated at these two new structures to transition from an overhead line to an underground cable arrangement, facilitating the loop into the Graigue 110kV substation via cable chairs. The existing conductor will be removed between the interface mast structures with the new connection looped through to the new Graigue 110 kV substation. The

prospective applicant states that the new interface mast structure locations have been selected based on ground surveys, ground profiles, allowable angles and ruling span checks. The letter and attached drawing confirm and show an updated development boundary for the project site.

8.0 Assessment

- 8.1. The proposed development comprises the construction of a 110kV Gas Insulated Switchgear (GIS) substation and an underground Loop-In/Loop-Out connection to the existing Killhill-Thurles 110kV overhead transmission line. The infrastructure would facilitate the connection of a permitted ground-mounted PV solar farm, located approximately 1.4km west of the site, to the national grid. The solar farm was granted planning permission on appeal by An Coimisiún Pleanála on 17th December 2025 under ACP Ref. 323453-25; Tipperary County Council Ref. 2560003
- 8.2. Section 2(1) of the Planning and Development Act 2000, as amended ('2000 Act'), defines 'strategic infrastructure' as including, *inter alia*, "any proposed development referred to in section 182A(1)" of the Act. Section 182A(1) of the 2000 Act requires that development comprising or for the purposes of electricity transmission shall prepare, or cause to be prepared, an application for approval of the development under section 182B and shall apply to the Commission for such approval accordingly. Section 182A(9) of the Planning and Development Act 2000 (as amended) defines 'transmission', in relation to electricity, to be construed in accordance with section 2(1) of the Electricity Regulation Act 1999 but, for the purposes of this section, shall also be construed as meaning the transport of electricity by means of a high voltage line where the voltage would be 110 kilovolts or more. The definitions of 'Transmission', 'Electric line', 'Electric plant' and 'Distribution' as set out in section 2(1) of the Electricity Regulation Act 1999 (as amended) are detailed in Section 6.6 above.
- 8.3. Given that the proposed development comprises a 110 kV GIS substation and associated Loop-In/Loop-Out grid connection to the existing Killhill–Thurles 110kV overhead line, and that such infrastructure is defined in Section 182A(9) of the Planning and Development Act 2000 (as amended) and Section 2(1) of the Electricity Regulation Act 1999 (as amended), it is my view that the proposed development falls within the scope of Section 182A of the Planning and Development Act 2000 (as

amended). The proposed development is designed to operate at a transmission voltage of 110kV, providing the infrastructure necessary to carry renewable electricity from the nearby permitted Killough solar farm to the national grid.

8.4. The proposed development is comparable to several relevant precedent cases, detailed in Section 5 above, where An Coimisiún Pleanála (formerly An Bord Pleanála) determined that similar 110kV substations and grid connection cables constituted Strategic Infrastructure Development. Accordingly, I am satisfied that the proposed development constitutes Strategic Infrastructure Development within the meaning of the Planning and Development Act, 2000 (as amended).

8.5. **Prescribed Bodies**

8.6. Given the scale, nature, and location of the proposed development, it is recommended that the prospective applicant consult with the Prescribed Bodies listed in the attached appendix regarding any application for approval.

9.0 **Conclusion**

9.1. In conclusion, I consider that the proposed development of a 110kV Gas Insulated Switchgear (GIS) Substation and a Loop-In/Loop-Out grid connection to the Killhill-Thurles 110kV overhead transmission line does fall within the scope of section 182A of the Planning and Development Act, 2000 (as amended), and that a planning application should be made directly to An Coimisiún Pleanála. A list of prescribed bodies is set out in Appendix 1 of this report.

10.0 **Recommendation**

10.1. I recommend that the prospective applicant, Marmoris Limited - Killough Solar, be informed that the proposed development of a 110kV Gas Insulated Switchgear (GIS) electricity substation and a Loop-In/Loop-Out grid connection to the existing Killhill-Thurles 110kV overhead line on lands at Graigue in County Tipperary, as set out in the plans and particulars received by An Coimisiún Pleanála on the 09th September 2025 and 06th January 2026, falls within the scope of Section 182A of the Planning and Development Act 2000, as amended, and that a planning application should therefore be made directly to the Commission.

I confirm that this report represents my professional planning assessment, judgement and opinion on the matter assigned to me and that no person has influenced or sought to influence, directly or indirectly, the exercise of my professional judgement in an improper or inappropriate way.



Brendan Coyne
Senior Planning Inspector

14th January 2026

11.0 Appendix 1: Prescribed Bodies

The following is a list of prescribed bodies considered relevant by the Commission:

- Minister for Housing, Local Government and Heritage
- Minister for the Environment, Climate and Communications
- Tipperary County Council
- Commission for the Regulation of Utilities (CRU)
- EirGrid
- ESB
- Transport Infrastructure Ireland
- National Monument Service
- Office of Public Works (OPW)
- Heritage Council
- National Parks and Wildlife Service (NPWS)
- Uisce Éireann
- Inland Fisheries Ireland
- An Taisce
- Health Service Executive (HSE)
- An Chomhairle Ealaíon
- Fáilte Ireland

Further notifications should also be made, where deemed appropriate.