Inspector's Report
PL-501677-CK-26

Development	10 year permission for modifications to the existing pharmaceutical facility. The proposed development is within the curtilage of a Protected Structure (RPS 00495). IPPC Licence (P00017-02). A Natura Impact Statement (NIS) and Environmental Impact Assessment Report (EIAR) will be submitted to the planning authority with the application.
Location	Little Island Industrial Estate, Wallingstown (townland), Little Island, Co, Cork
Planning Authority	Cork County Council
Planning Authority Reg. Ref.	26/0195
Applicant(s)	Cara Partners Limited Partnership
Type of Application	Permission
Planning Authority Decision	Grant Permission + Conditions
Type of Appeal	First Party Normal Planning Appeal

Appellant	Cara Partners Limited Partnership
Observer(s)	None
Date of Site Inspection	16th September 2026
Inspector	Suzanne White

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1.0 Site Location and Description

1.1. The subject site is located at Little Island Industrial Estate, Wallingstown (townland), Little Island, County Cork, to the east of Cork City. The site is within an established industrial area of Little Island Industrial Estate which is located to the south of the N25.

1.2. The application site has a stated area of 8.2ha and is located within the western part of Little Island, accessed from the R623 to the south via the L7074. The site is occupied by Cara Partners, a pharmaceutical manufacturing company and comprises production related buildings, warehouses and storage areas, solvent tank farms, laboratory and quality control facilities, utilities buildings and infrastructure, an onsite biological wastewater treatment plant, associated plant and utilities infrastructure, internal roadways, hardstanding and parking areas and ancillary administrative and welfare facilities.

1.3. There are two Recorded Monuments on the site – a graveyard (RMP No. CO075-020001) and a church (RMP No. CO075-020002). These monuments are on the Record of Protected Structures – RPS ID. 495

1.4. Adjacent and nearby land uses include pharmaceutical manufacturing facilities, warehousing, logistics hubs and utility infrastructure.

2.0 Proposed Development

2.1. The proposed development relates to a 10 year permission for the construction of:

1) a 4no. storey production building (c. 300sqm) with roof top mechanical equipment/plant;
2) a Combined Heat and Power Plant (CHP) including exhaust stack and associated plant;
3) a Regenerative Thermal Oxidiser (RTO) including exhaust stack, process cooling tower and RTO fan;
4) expansion of the Waste Water Treatment Plant comprising of a control and blower building, inlet works including new screens, 3 no. chemical storage tanks, dissolved air flotation (DAF) tank;

5) lab gas bottle store;
6) 1 no. ethanol storage tank;
7) 15 no. in process tanks;
8) expansion of the existing car park; and
9) all associated piperacks, services and plant, landscaping, signage and site development works.

The proposed development is within the curtilage of a Protected Structure (RPS 00495). The proposed development comprises or is for the purposes of an activity requiring an Industrial Emissions Licence. A Natura Impact Statement (NIS) and Environmental Impact Assessment Report (EIAR) were submitted to the planning authority with the application.

3.0 Planning Authority Decision

3.1. Decision

The planning authority (PA) decided to grant permission by Order dated 11th June 2026 subject to 36 conditions.

3.1.1. Relevant conditions

Condition No. 4

At least one month before commencing development or at the discretion of the Planning Authority within such further period or periods of time as it may nominate in writing, the developer shall pay a contribution of €815.98 to Cork County Council in respect of public infrastructure and facilities benefiting development in the area of the Planning Authority. The value of this contribution is calculated in accordance with the Council's Development Contributions Scheme on 09/06/2026, and shall be increased monthly at a rate of 8% per annum in the period between the date on which this value was calculated, and the date of payment.

Reason: It is considered appropriate that the developer should contribute towards the cost of public infrastructure and facilities benefiting development in the area of the Planning Authority, as provided for in the Council's Development Contributions Scheme, made in accordance with Section 48 of the 2000 Planning and

Development Act, and that the level of contribution payable should increase at a rate which allows both for inflation and for phasing in of the target contribution rates, in the manner specified in that scheme.

Condition No.5

At least one month before commencing development or at the discretion of the Planning Authority within such further period or periods of time as it may nominate in writing, the developer shall pay a supplementary contribution of €3,380.47 to Cork County Council in respect of the Cobh/Midleton - Blarney Suburban Rail Project. The value of this contribution is calculated in accordance with the Council's Supplementary Development Contributions Scheme in respect of this project on 09/06/2026, and shall be increased monthly at a rate of 8% per annum in the period between the date on which this value was calculated, and the date of payment. If no substantial works have been carried out, or have been commenced, by a date 10 years after the receipt of a contribution or final instalment thereof, the contribution shall be returned to the developer, but less an amount corresponding to 75% reduction in the roads element of the contribution charged under the Council's General Contributions Scheme, together with payment of interest at the prevailing interest rate payable by the Council's Treasurer on the Council's General Account on the contribution or any instalments thereof that have been paid, so long and in so far as it is or they are retained unexpended by the Council.

Reason: It is considered appropriate that the developer should contribute towards the cost of this project which will benefit the development to which this permission relates when carried out, as provided for in the Council's Supplementary Development Contributions Scheme, made in accordance with Section 49 of the 2000 Planning and Development Act, and that the level of contribution payable should increase at a rate which allows both for inflation and for phasing in of the target contribution rates, in the manner specified in that Scheme.

Condition No.6

At least one month before commencing development, or at the discretion of the Planning Authority within such further period or periods as it may nominate in writing, the developer shall pay a special contribution of €27,080.19 to Cork County Council, updated monthly in accordance with the Consumer Price Index from the date of

grant of permission to the date of payment. This contribution is required in respect of specific exceptional costs not covered in the Council's General Contributions Scheme, relating to the provision of CMATS / Little Island Sustainable Transport Interventions, including pedestrian and cycle infrastructure in the vicinity of the site along the L7074. The payment of the said contribution shall be subject to the following: (a) where the works in question— (i) are not commenced within 5 years of the date of payment of the contribution (or final instalment if paid by phased payment), (ii) have commenced but have not been completed within 7 years of the date of payment of the contribution (or final instalment if paid by phased payment), or (iii) where the Council has decided not to proceed with the proposed works or part thereof, the contribution shall, subject to paragraph (b) below, be refunded to the applicant together with any interest which may have accrued over the period while held by the Council. (b) where under sub-paragraphs (ii) or (iii) of paragraph (a) above, the Planning Authority has incurred expenditure within the required period in respect of a proportion of the works proposed to be carried out, any refund shall be in proportion to those proposed works which have not been carried out. (c) payment of interest at the prevailing interest rate payable by the Council's Treasurer on the Council's General Account on the contribution or any instalments thereof that have been paid, for so long and in so far as it is or they are retained unexpended by the Council.

Reason: It is considered appropriate that the developer should contribute towards these specific exceptional costs, for works which will benefit the proposed development.

3.2. Planning Authority Reports

3.2.1. Due to the nature of this appeal, the Commission should note that I have only summarised the relevant content and issues within the planning reports and relevant technical reports.

3.2.2. Planning Reports

The relevant points of the initial Area Planner's Report (25/03/2026) may be summarised as follows:

- There is no objection in principle to the proposed development having regard to the site's zoning and the established use on the site.
- Notes that an NIS was submitted with the application and concludes that the proposed development poses no risk of direct or indirect impacts to European sites.

The relevant points of the initial Senior Executive Planner's Report (25/03/2026) may be summarised as follows:

- Notes receipt of report from the Sustainable Travel Unit after the Area Planner's Report was finalised and recommends additional further information items in this regard.
- Given the zoning and the established use of the site, the principle of the development is acceptable in policy terms.
- Notes that the proposed increase in employee numbers is of more relevance than the parking standard derived by floor area for the calculation of the appropriate level of parking on site, as per STU report.

The relevant points of the Area Planner's Report (10/06/2026), following receipt of further information, may be summarised as follows:

- The proposed quantum of cycle parking is considered acceptable in this instance.
- Subject to the implementation of the mitigation measures set out in the EIAR, including those to be secured by condition, it is concluded that the proposed development would not give rise to any significant adverse environmental effects.
- General and Supplementary development contributions are calculated on the basis of the uplift in floor area of 145.71sqm on site, taking into account the demolition of Production Building no.1 permitted under PRR 25/5753.
- Notes the justification provided by the Sustainable Travel Unit (STU) in relation to a special contribution.

The relevant points of the Senior Executive Planner's Report (10/06/2026), following receipt of further information, may be summarised as follows:

- Notes the report of the STU considers that the development should support the continued delivery and expansion of pedestrian and cycle infrastructure in the area.
- Notes that the STU considers that the overall provision of parking appears to remain in excess of the level considered appropriate, and states that a reduction can be secured by condition.

3.2.3. Other Technical Reports

- Sustainable Travel Unit (10/06/2026):
  - Site is in close proximity to works recently constructed by Cork County Council as part of the Little Island Sustainable Transport Interventions (LISTI), including new bus, cycling and pedestrian infrastructure to providing enhanced connectivity between key employment and residential areas within Little Island, Little Island Railway Station, Dunkettle Interchange, Eastgate and Courtstown.
  - The sustainable transport measures are designed to support modal shift away from single occupancy car use. When combined with the existing and planned infrastructure.
  - Having regard to the significant investment in sustainable transport infrastructure within Little Island, including the LISTI works in close proximity to the site, it is considered that the proposed development should support the continued delivery and expansion of pedestrian and cycle infrastructure in the area.
  - The completion of the remaining missing section of pedestrian and cycle facilities along the site frontage would provide a continuous and safe pedestrian and cycle route, connecting the site to the wider network. While such works extend beyond lands within the applicant's control, it is considered reasonable and appropriate that the development makes a proportionate financial contribution towards these improvements. This approach is consistent with previous arrangements relating to the site and reflects the increased scale of development and associated employment proposed under the current application.

- The proposed contribution has been calculated based on recent construction costs associated with the Little Island Sustainable Transport Interventions Scheme. Having regard to the extent of outstanding pedestrian and cycle infrastructure in the vicinity of the site (approximately 70 m), it is considered reasonable that the development contributes towards 50% of this remaining section, reflecting the proportion of users associated with the Cara Partners facility. This equates to an effective length of 35 m of infrastructure.
- Based on this proportion (35/1350 ÷ 2 = 1.296%), a contribution of €27,080.19 is considered appropriate.

- Area Engineer (19/03/2026): No objection subject to conditions.
- Calculation for Special Contribution (author unknown) (26/06/2026): Based on recent rates for the LISTI East Scheme, calculates the contribution on the basis of 50% of the cost of 30m to be €23,211.59.

3.3. Prescribed Bodies

- Transport Infrastructure Ireland (TII) (04/03/2026): advises that the Planning Authority have regard to relevant official policy.
- Environmental Protection Agency (EPA)(05/03/2026): notes that the applicant has an Integrated Pollution Prevention and Control Licence.
- Uisce Eireann (05/03/2026): seeks further information.
- Health and Safety Authority (06/03/2026): does not advise against a grant of permission.
- Gas Networks Ireland (23/02/2026): no objection subject to conditions.

3.4. Third Party Observations

None received.

4.0 **Relevant Planning History**

Application site:

PA Reg. Ref. 25/5753 refers to a December 2025 grant of permission to for modifications to the existing pharmaceutical facility and all ancillary site development works. The proposed development will consist of permission for: 1) the construction of; a) 2 no. equipment control buildings and 3 no. tanks, b) electrical substation building and bunded transformer, and c) a monitoring kiosk and for the demolition of production building unit 1, 2) the retention and subsequent demolition of a store building, 2 no. shipping containers, and 5 no. portacabins, and 3) the retention for the following; modifications to the site layout to include 2 no. contractor's compounds, 11 no. shipping containers, 4 no. portacabins, a modular building comprising of a 5 no. portacabins, workshop/fabrication buildings, administration hut, internal modifications to warehouse 1 to provide additional floor area at first floor level, internal modifications to the engineering workshop building to provide additional floor area at first floor level and associated external stairs, a covered bicycle shelter, security fencing and gates, road tanker bund with access stairs and platform, provision of a bunded area, forklift charging lean-to, motorcycle shelter, sprinkler building, fire water pump house, extension to switch room building, and alterations to the entrance building consisting of cladding of the external stairs. The proposed development is within the curtilage of a protected structure (RPS00495). The proposed development is for the purposes of an activity requiring an Industrial Emissions Licence (Cara Partners Limited Partnership, acting by its general partner Wallingstown Company Limited).

This permission included condition no. 4 which stated:

> *"At least one month before commencing development or at the discretion of the Planning Authority within such further period or periods of time as it may nominate in writing, the developer shall pay a special contribution of €23212.00 to Cork County Council, updated monthly in accordance with the Consumer Price Index from the date of grant of permission to the date of payment, in respect of specific exceptional costs not covered in the Council's General Contributions Scheme, in respect of works proposed to be carried out, for the provision of Cycle Lane Extension along L-7074 The payment of the said*

contribution shall be subject to the following: : - (a) where the works in question— (i) are not commenced within 5 years of the date of payment of the contribution (or final instalment if paid by phased payment), (ii) have commenced but have not been completed within 7 years of the date of payment of the contribution (or final instalment if paid by phased payment), or (iii) where the Council has decided not to proceed with the proposed works or part thereof, the contribution shall, subject to paragraph (b) below, be refunded to the applicant together with any interest which may have accrued over the period while held by the Council. (b) Where under sub-paragraphs (ii) or (iii) of paragraph (a) above, any local authority has incurred expenditure within the required period in respect of a proportion of the works proposed to be carried out, any refund shall be in proportion to those proposed works which have not been carried out. (c) payment of interest at the prevailing interest rate payable by the Council's Treasurer on the Council's General Account on the contribution or any instalments thereof that have been paid, so long and in so far as it is or they are retained unexpended by the Council.

Reason: It is considered appropriate that the developer should contribute towards these specific exceptional costs, for works which will benefit the proposed development.

This decision was not appealed.

5.0 Legislative Context

Planning and Development Act 2000, as amended

Section 48 Development Contributions

(2)(c) A planning authority may, in addition to the terms of a scheme, require the payment of a special contribution in respect of a particular development where specific exceptional costs not covered by a scheme are incurred by any local authority in respect of public infrastructure and facilities which benefit the proposed development.

(10) (a) Subject to paragraph (b), no appeal shall lie to the Board in relation to a condition requiring a contribution to be paid in accordance with a scheme made

under this section.
(b) An appeal may be brought to the Board where an applicant for permission under section 34 considers that the terms of the scheme have not been properly applied in respect of any condition laid down by the planning authority.
(c) Notwithstanding section 34 (11), where an appeal is brought in accordance with paragraph (b), and no other appeal of the decision of a planning authority is brought by any other person under section 37, the authority shall make the grant of permission as soon as may be after the expiration of the period for the taking of an appeal, provided that the person who takes the appeal in accordance with paragraph (b) furnishes to the planning authority security for payment of the full amount of the contribution as specified in the condition.
(12) Where payment of a special contribution is required in accordance with subsection (2)(c), the following provisions shall apply— (a) the condition shall specify the particular works carried out, or proposed to be carried out, by any local authority to which the contribution relates,
(13)(a) Notwithstanding sections 37 and 139, where an appeal received by the Board after the commencement of this section relates solely to a condition dealing with a special contribution, and no appeal is brought by any other person under section 37 of the decision of the planning authority under that section, the Board shall not determine the relevant application as if it had been made to it in the first instance, but shall determine only the matters under appeal.
(13)(b) Notwithstanding section 34(11), where an appeal referred to in paragraph (a) is received by the Board, and no appeal is brought by any other person under section 37, the authority shall make the grant of permission as soon as may be after the expiration of the period for the taking of an appeal, provided that the person who takes the appeal furnishes to the planning authority, pending the decision of the Board, security for payment of the full amount of the special contribution as specified in the condition referred to in paragraph (a).
(17) In this section—

“public infrastructure and facilities” means—

(a) the acquisition of land,

(b) the provision of open spaces, recreational and community facilities and amenities and landscaping works,

(c) the provision of roads, car parks, car parking places, surface water sewers and flood relief work, and ancillary infrastructure,

(d) the provision of bus corridors and lanes, bus interchange facilities (including car parks for those facilities), infrastructure to facilitate public transport, cycle and pedestrian facilities, and traffic calming measures,

(e) the refurbishment, upgrading, enlargement or replacement of roads, car parks, car parking places, surface water sewers, flood relief work and ancillary infrastructure,

(f) the provision of high-capacity telecommunications infrastructure, such as broadband,

(g) the provision of school sites, and

(h) any matters ancillary to paragraphs (a) to (g).

6.0 Policy Context

6.1 Development Contributions

Cork County Council Adopted Development Contribution Scheme adopted February 2004.

The general and supplementary development contribution rates were updated on 1st January 2015.

Page 9 of the 2004 Scheme provides information on special contributions in respect of any development where specific exceptional costs not covered by the Cork County Council Development Contribution Scheme are incurred by any Local Authority in respect of public infrastructure and facilities which benefit the proposed development. Appendix 1 (does not form part of the scheme and is for reference only). Special contributions may be levied under Section 48 (2)(c) where specific exceptional costs not covered by Cork County Council's General Development

Contribution Scheme are incurred by any Local Authority in respect of public infrastructure and facilities which benefit the proposed development. Only developments that will benefit from the public infrastructure or facility in question will be liable to pay the special contribution.

Cork County Council Development Contribution Scheme Adopted 23rd February, 2004. Rates adjusted 01st January 2015 and until further notice. Stated scheme for period of twenty years in line with time periods of the Cork Area Strategic Plan (now replaced by Cork Metropolitan Area Strategic Plan). The terms of the scheme are such that 'a planning authority may, when granting a permission under Section 34, include conditions for requiring the payment of a contribution in respect of public infrastructure and facilities benefiting development in the area of the Planning Authority and that is provided, intended to be provided, by or on behalf of a local authority'.

The Cork County Council Development Contribution Scheme outlines three types of contributions provided for under the 2000 Act for which include:

General Contribution (under Section 48 - non-refundable):

Indicates contribution paid in respect of the different classes of infrastructure and facilities which are provided, and makes provision for payment of different contributions in respect of classes of development.

It is noted that the general scheme:

- Indicates the contribution to be paid in respect of the different classes of infrastructure and facilities which are provided, and make provision for payment of different contributions in respect of different classes of development.

- Reflects the objectives as set out in the County Development Plan, namely: Sanitary Services, Roads and Traffic Management, Community and Recreational Amenity.

- Responds to the differing demands arising from different scales of development. The Scheme differentiates between the various developments based on the relative demands imposed on the provision of services.

Supplementary Contribution (under Section 49): Cobh/Midleton - Blarney Suburban Rail Project

Provision of project must benefit development for which the permission is granted. Scheme is area specific and includes all areas within 1 kilometre of a station (existing or new - applies to application site), and also areas served by main roads (including the new and old N20 and N25 routes) Reductions: Developments which are liable for supplementary contributions under Section 49 for proposed Cork Suburban Rail Project eligible for conditional 75% reduction in Roads Contributions (recognises rail project may mitigate need for roads investment).

Special Contributions: A Special Contribution may also be required, under Section 48(2)(c) where specific exceptional costs not covered by the Cork County Council Development Contribution Scheme are incurred by any Local Authority in respect of public infrastructure (not covered by General Scheme).

6.2 **Section 28 Guidance**

Development Contributions Guidelines for Planning Authorities (2013)

Planning Authorities and An Coimisiún Pleanála are required to have regard to these Section 28 guidelines in the performance of their functions under the Planning Acts. The primary objective of the development contribution mechanism is to partly fund the provision of essential public infrastructure, without which development could not proceed.

It is stated that a special development contribution may be imposed under section 48(2)(c) where specific exceptional costs, which are not covered by the general contribution scheme, are incurred by a local authority in the provision of public infrastructure or facilities which benefit very specific requirements for the proposed development, such as a new road junction or the relocation of piped services. The particular works should be specified by the condition and only developments that will benefit from the public infrastructure or facility should be liable to pay the development contribution.

Development Management Guidelines for Planning Authorities (2007)

These guidelines are intended to promote best practice at every stage in the development management process. Whilst the guidelines' primary focus is on

process, the underlying objective of that process is to contribute towards a sustainable and high quality environment. It is outlined (at Section 8.11) that in appeals relating to section 48/section 49 financial contributions conditions only, the Commission is restricted to consideration of the matters under appeal. Section 7.12 states that 'special' contribution requirements in respect of a particular development may be imposed under section 48(2)(c) of the Planning Act where specific exceptional costs not covered by a scheme are incurred by a local authority in the provision of public infrastructure and facilities which benefit the proposed development. A condition requiring a special contribution must be amenable to implementation under the terms of section 48(12) of the Planning Act; therefore, it is essential that the basis for the calculation of the contribution should be explained in the planning decision. This means that it will be necessary to identify the nature/scope of works, the expenditure involved and the basis for the calculation, including how it is apportioned to the particular development. Circumstances which might warrant the attachment of a special contribution condition would include where the costs are incurred directly as a result of, or in order to facilitate, the development in question and are properly attributable to it. Where the benefit deriving from the particular infrastructure or facility is more widespread (e.g. extends to other lands in the vicinity) consideration should be given to adopting a revised development contribution scheme or, as provided for in the Planning Act, adopting a separate development contribution scheme for the relevant geographical area. Conditions requiring the payment of special contributions may be the subject of appeal.

5.2 Planning Policy

Cork County Development Plan 2022-2028

The subject site is located within the Little Island development boundary and the Metropolitan Cork Strategic Planning Area and is zoned 'Existing Mixed/General Business/Industrial Uses'. It is also located within a designated 'High Value Landscape Area'.

Volume 4 South Cork

Section 2.6 Little Island

Movement Sections 2.6.27-2.6.29

Figure 4.2.6 Little Island Active Travel Interventions

Active Travel Sections 2.6.30 to 2.6.33

Public Transport Sections 2.6.34 to 2.6.36

Multi modal transport hub Section 2.6.37

Other relevant Provisions

Volume 1 Appendix D: Core Strategy Critical Infrastructure:

Table D1 Countywide Strategic Infrastructure

1. Investment to deliver CMATS identified interventions required up to 2026 and 2031 to support the NPF growth to be accommodated under the County Development Plan 2022-2028 (currently under Review), and thereafter investment in the required interventions identified within CMATS for the 2031 to 2040 period.

18. Advancing transport study measures for Little Island

Table D2: Settlement Specific Key Infrastructure

5. Little Island - Implementation of measures from the Traffic and Transport Study.

5.4 **Natural Heritage Designations**

The site is not located within or adjacent to any European sites. The nearest European site is Cork Harbour SPA (004030), located c. 0.36km to the southwest.

7.0 **EIA Screening**

The proposed development does not come within the definition of a 'project' for the purposes of EIA, that is, it does not comprise construction works, demolition or intervention in the natural surroundings. Refer to Form 1 in Appendix 1 of report.

8.0 **The Appeal**

8.1. **Grounds of Appeal**

The applicant appealed against Condition 6 of the decision of the Planning Authority (PA) on the 8th July 2026. The grounds of appeal may be summarised as follows:

- The subject application is the second application permitted by the PA on the same site in the last 8 months. The previous permission, PRR 25/05753, comprised the first phase of development to the existing pharmaceutical facility. Condition 4 of the PA decision related to a special contribution of €23,212 for the provision of a cycle lane extension along the L-7074. The applicant paid this contribution to the PA on 9th March 2026. The applicant is concerned that the PA has charged them twice for the same infrastructure. The PA identified 35m of relevant infrastructure in the first application and 30m in the second, both relating to the Little Island Sustainable Transport Interventions (LISTI) project.
- Notwithstanding the above raised concern, the applicant highlights that the decision to impose special contributions in this case conflicts with established decisions of ACP, which generally require that:
  - The amount of any special contribution is based on clear and accurate costings of the works;
  - The works are exceptional and not part of broader infrastructure projects covered by the Development Plan, which are normally funded through the Development Contribution Scheme.

  The applicant's grounds of appeal lists precedent appeal cases.

8.2. **Planning Authority Response**

- The special contribution required by Condition 4 of PRR 25/05753, for the first phase of redevelopment of the existing facility, relates to the extension of the cycle lane from the recently installed bus stop to a point beyond the side entrance to the Cara Partners site (indicated in yellow on an aerial photo attached to the response).
- PRR 26/0195 is a ten year development comprising modifications to the existing facility, representing the next phase of redevelopment and investment at the site. Condition 6 requires a special contribution in respect of specific exceptional costs not covered in the Council's General Contributions Scheme,

relating to the provision of the CMATS/Little Island Sustainable Travel Interventions. The contribution relates to the provision of the remaining section of pedestrian and cycling infrastructure along the L7074, comprising approximately 70m of outstanding works yet to be delivered (indicated in red on the attached aerial photo). Given the direct benefit that this infrastructure will provide to the development, it was considered reasonable that the applicant contributes approximately 50% of the remaining delivery cost.

- The two special contributions relate to separate and distinct sections of pedestrian and cycle infrastructure.
- Cork County Council has made substantial investment in the delivery of sustainable travel infrastructure in the vicinity of the Cara Partners facility. This infrastructure will provide significant benefit to employees, visitors and other users of the development. In light of the direct and ongoing benefit arising from these improvements, the Sustainable Travel Unit considers it reasonable and appropriate that the applicant contribute towards the cost of delivering the remaining section of pedestrian and cycling infostructure required to complete the route.

8.3. **Observations**

None.

8.4. **Further Responses**

The main points of the applicant's further response may be summarised as follows:

- While the PA states that the two contributions relate to separate sections of the L7074, both conditions are linked to the delivery of the wider CMATS/LISTI.
- The applicant did not appeal the special contribution attached to PRR 25/05753 and was prepared to contribute towards the delivery of the associated infrastructure, however the circumstances did not satisfy the established precedents by ACP.
- The subsequent inclusion of a further section of the same road network under PRR 26/0195 suggests that the contribution is not linked to a specific exceptional cost arising from the development and the Council is seeking a

means to fund a project which is already underway and will serve the wider LISTI. This further reinforces the applicant's position that the works constitute strategic public infrastructure benefiting the surrounding area and should be funded through the general development contributions scheme. The PA's rationale for the contribution, that it will benefit employees, visitors etc, demonstrates that the infrastructure is intended to serve the wider Little Island area rather than addressing a specific requirement arising from the proposed development.

- The PA has not demonstrated that the works proposed under Condition 6 constitute specific, exceptional infrastructure requirements arising directly from the development, rather they form part of the wider CMATS/LISTI programme, which will serve the wider area.

9.0 **Assessment**

9.1. Having regard to the provisions of Section 48 of the Planning and Development Act 2000, as amended, and specifically Section 48(13)(a) which limits the Commission to only determine the matters of this special contribution appeal as there have been no other appeals, and having regard to all relevant documentation on file, the reports of the planning authority (PA) and having regard to relevant local, regional and national policies and guidance, including the Development Contributions Guidelines for Planning Authorities (2013) and Section 7.12 of the Development Management Guidelines for Planning Authorities (2007), I consider that the substantive issue in this appeal is whether the planning authority's imposition of a special financial contribution complies with the requirements of Section 48(2)(c) and (12) of the Act.

9.2. The Planning Authority attached Condition No.6 to the grant of permission for the proposed development. This condition requires the developer to pay a special contribution of €27,080.19 in respect of specific exceptional costs not covered in the Council's General Contributions Scheme, relating to the provision of CMATS/LITS interventions, including pedestrian and cycle infrastructure in the vicinity of the site along the L7074.

9.3. The Commission should note that I am satisfied that the works for which the contribution is sought fall within the definition of 'public infrastructure and facilities' under Section 48(17) of the Act.

9.4. The Development Contributions: Guidelines for Planning Authorities 2013 states that a '*special development contribution may be imposed under section 48(2)(c) where specific exceptional costs, which are not covered by the general contribution scheme, are incurred by a local authority in the provision of public infrastructure or facilities which benefit very specific requirements for the proposed development, such as a new road junction or the relocation of piped services. The particular works should be specified in the condition. Only developments that will benefit from the public infrastructure or facility in question should be liable to pay the development contribution*.'

9.5. In the first party appeal, the applicant raises concern that the PA has charged them twice for the same infrastructure, noting that a special contribution of €23,212 for the provision of a Cycle Lane Extension along L-7074 was required by Condition 4 of the grant of permission (PRR 25/05753) for an earlier phase of development on the site. In this regard, they note that the PA identified 35m of relevant infrastructure in the first application and 30m in the second, both relating to the Little Island Sustainable Transport Interventions (LISTI) project. The applicant also highlights that the decision to impose special contributions in this case conflicts with established decisions of ACP, in relation to which they list relevant financial contribution appeal cases in the grounds of appeal.

9.6. In their response to the grounds of appeal, the PA maintain that the contribution sought in respect of the subject application relates to the provision of a separate section of pedestrian and cycling infrastructure to that sought under the previous application. They state that the special contribution relates to a 70m section of outstanding works along the L7074 which are yet to be delivered and for which they consider it reasonable that the applicant contributes 50% of the delivery cost. They state that the contribution is sought in respect of specific exceptional costs not covered in the Council's General Contributions Scheme.

9.7. In response to the PA's position, the applicant asserts that the contribution sought relates to an existing project which is already under construction and that the PA has

not demonstrated that the works represent specific, exceptional costs arising directly from the proposed development and distinguishable from wider public infrastructure.

9.8. Further to section 48 (2)(c) of the Planning & Development Act, 2000 (as amended), four essential requirements or characteristics are necessary to justify the attachment of a special contribution condition. The payment must be required:

(a) in respect of a development,

(b) specific exceptional costs must be incurred as a result of or in order to facilitate it,

(c) such costs cannot be covered by a Development Contribution Scheme made under sections 48 or 49 of the Act (as amended), and,

(d) it must relate to public infrastructure and facilities which would benefit the proposed development.

9.9. Having regard to the four essential requirements or characteristics necessary to justify attachment of a 'special contribution condition' set out under section 48 (2)(c) of the Act, and to the description of the proposed works to which the contribution relates, I consider that the first requirement has been satisfied in that the special contribution relates to a 'development' i.e. the provision of pedestrian and cycle infrastructure.

9.10. The key issues in relation to Condition No. 6, are, therefore, whether or not the costs as set out in Condition 6 properly constitute specific exceptional costs, not covered by a general development contribution scheme, and which would be incurred by the local authority in respect of public infrastructure and facilities which benefit the proposed development, and secondly, has the nature and scope of the works, the expenditure involved and the basis for the calculation been properly set out by the Planning Authority.

9.11. The report of the Sustainable Travel Unit (STU) in relation to the application sets out the reason for the special contribution sought. The STU report identifies that the contribution is in respect of pedestrian and cycling facilities along the site frontage (eastern side) of the application site alongside the L7074 public road, which would connect the site to the wider existing network. The STU report states that it is

considered reasonable and appropriate that the development makes a proportionate financial contribution towards these improvements and that the contribution sought reflects the increased scale of development and associated employment proposed under the current application.

9.12. The PA response to the appeal clarifies the extent of the area to which the contribution relates (indicated on an aerial photograph) as being a c. 70m long section on the western side of the L7074 which would extend south from the existing cycle path, along the side of the site. The PA appeal response indicates that the justification for the special contribution is that the extended pedestrian and cycle infrastructure will provide a direct benefit to the development.

9.13. Having regard to the PA's response to the appeal, I consider that it is clear that the proposed special contribution relates to a sustainable travel infrastructure on a different section of the L7074 than that secured under PRR 25/5753.

9.14. Chapter 12 of the EIAR submitted with the application relates to Traffic and Transportation. Details set out in this Chapter state that the existing number of staff at Cara Partners is 120no., of which 81no. are Cara permanent staff. The facility operates 24/7, on a two shift pattern. With the completion of the proposed works, the staff complement is expected to rise to up to 178no., of which 134no. would be Cara permanent staff). The Modal Split baseline (2025) for the site, set out in Table 12-3 of Chapter 12, indicates that zero staff travel to/from site by bicycle at present.

9.15. The Mobility Management Plan attached as an Appendix to the Traffic and Transportation Chapter relays the results of a survey (August 2025) of Cara Partners's staff, among which is a figure of 33% of respondents identifying travel by bicycle as a feasible alternative to the car. Target bicycle share within the Mobility Management Plan is set as 3% by 2028, 5% by 2030 and 7% by 2032. I consider it likely that new pedestrian and cycle infrastructure along the L7074 adjacent to the site, if provided, would be used by staff and visitors to the site and would be of benefit to the established business. However, given the modest number of additional staff expected to be generated by the proposals, the limited future modal share target for cycling and walking trips to the facility according to the Mobility Management Plan, and the lack of any associated impact highlighted by the PA, I do

not consider that it has been demonstrated that specific exceptional costs arising from the development would be incurred by the PA in this regard.

9.16. In terms of the calculation of the special contribution, this is set out in the STU report in relation to the application. Recent construction costs associated with the Little Island Sustainable Transport Interventions Scheme are referenced. It is stated that the estimated cost for comparable works is €2,089,252.56 for 1,350m. For the outstanding pedestrian and cycle infrastructure in the vicinity of the site (70m), the report proposes that the subject development contributes 50% of the cost, to reflect the proportion of users associated with the Cara Partners facility. The calculation set out in the report amounts to 50% of the cost of provision of 35m of pedestrian/cycle infrastructure, based on the above referenced costs.

9.17. In terms of the calculation, no details of the comparable works referenced in the STU report are provided and therefore an assessment cannot be made as to the transferability of those scheme costs to the subject proposed works. I do however note that the proposed works are an extension of the referenced scheme and may therefore be comparable. I note that the applicant has not challenged this part of the calculation.

9.18. Figure 4.2.6 of Volume 4 (South Cork) of the Development Plan 2022-2028, titled Little Island Active Travel Interventions, indicates the subject section of the L7074 as at “Detailed Design Stage”, which indicates that pedestrian/cycle infrastructure improvements in this location were planned prior to the submission of the subject application. Also, the proposed section of pedestrian and cycle infrastructure would be alongside the L7074 public road, within an established industrial area occupied by several employers. For these reasons, I consider that the proposed infrastructure would serve a wider population than the applicant’s business. Whilst there is an acknowledgement of this factor in the PA’s calculation of the contribution, whereby it is proposed that 50% of the cost of delivery of the pedestrian/cycling infrastructure is funded by the applicant, there is no rationale put forward by the PA for the rate apportioned to the subject planning application.

9.19. In relation to test c), in order to attach the condition requiring payment of the special development contribution the subject of the appeal, it must be demonstrated that the cost of the works is not covered by the development contributions scheme adopted

by the Council, and the cost of the works are additional specific exceptional costs for public infrastructure and facilities essential to enable a particular development to be implemented.

9.20. The Cork County Council Adopted Development Contribution Scheme (DCS) 2004 (updated 2015) includes 'roads' as a service identified for contributions. Section 48(17) of the Act gives the meaning to "public infrastructure and facilities" which includes the provision of cycle and pedestrian facilities. Having regard to the foregoing, I consider that the provision of works to extend pedestrian and cycling infrastructure along the L7074 would already be at least part partially funded by the General DCS, as there is no evidence provided by the PA to indicate otherwise.

9.21. Overall therefore, I conclude that the works listed in Condition 6 cannot be considered as specific exceptional costs, which are not covered in the general scheme, and which would solely benefit the proposed development. Therefore, I am of the view that Condition 6 is not in accordance with section 48(2)(c) of the Act.

10.0 AA Screening

10.1. The site is located 0.36km northeast of the Cork Harbour SPA (004030). However, having regard to the nature of the appeal i.e. a First Party Appeal against Financial Conditions where the Commission is restricted to considering the merits of the relevant conditions only, it is my opinion that no Appropriate Assessment issues arise.

11.0 Recommendation

11.1. I recommend that Condition no.6 is removed.

12.0 Reasons and Considerations

Having regard to:

- Section 48(2)(c) and (12) of the Planning and Development Act 2000 (as amended),

- Cork County Council Development Contribution Scheme 20024 (updated 2015),
- The plans and particulars submitted as part of the application,
- The specified particular works to be carried out and the basis for the financial contribution calculation provided by the planning authority,

It is considered that the works described in Condition No. 6, namely the provision of CMATS / Little Island Sustainable Transport Interventions, including pedestrian and cycle infrastructure in the vicinity of the site along the L7074, would benefit not only the proposed development but also serve a broader overall purpose and function, providing benefits to a much wider area. Therefore, it is considered that the specified works do not constitute exceptional and specific public infrastructure costs that will benefit the proposed development within the meaning of Section 48(2)(c).

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 me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way.

Suzanne White
Senior Planning Inspector

13th October 2026

Appendix 1: Form 1 EIA Pre-Screening

Case Reference	PL.501677-CK-26
Proposed Development Summary	A 10 year permission for modifications to the existing pharmaceutical facility at the Little Island Industrial Estate, Wallingstown (townland), Little Island, Co. Cork. The proposed development is within the curtilage of a Protected Structure (RPS 00495). The proposed development comprises or is for the purposes of an activity requiring an Industrial Emissions Licence. A Natura Impact Statement (NIS) and Environmental Impact Assessment Report (EIAR) will be submitted to the planning authority with the application.
Development Address	Little Island Industrial Estate, Wallingstown (townland), Little Island, Co. Cork
IN ALL CASES CHECK BOX / OR LEAVE BLANK	
1. Does the proposed development come within the definition of a 'Project' for the purposes of EIA?	☐ Yes, it is a 'Project'. Proceed to Q.2. ☒ No, No further action required.
(For the purposes of the Directive, "Project" means: - The execution of construction works or of other installations or schemes, - Other interventions in the natural surroundings and landscape including those involving the extraction of mineral resources)	

2. Is the proposed development of a CLASS specified in Part 1, Schedule 5 of the Planning and Development Regulations 2001 (as amended)?	
☐ Yes, it is a Class specified **in Part 1.** **EIA is mandatory. No Screening required. EIAR to be requested. Discuss with ADP.**	**State the Class here**
☐ No, it is not a Class specified in Part 1. Proceed to Q3	
3. Is the proposed development of a CLASS specified in Part 2, Schedule 5, Planning and Development Regulations 2001 (as amended) OR a prescribed type of proposed road development under Article 8 of Roads Regulations 1994, AND does it meet/exceed the thresholds?	
☐ No, the development is not of a Class Specified in Part 2, Schedule 5 or a prescribed type of proposed road development under Article 8 of the Roads Regulations, 1994. **No Screening required.**	
☐ Yes, the proposed development is of a Class and meets/exceeds the threshold. **EIA is Mandatory. No Screening Required**	**State the Class and state the relevant threshold**
☐ Yes, the proposed development is of a Class but is sub-threshold.	**State the Class and state the relevant threshold**

Preliminary examination required. (Form 2) **OR** **If Schedule 7A information submitted proceed to Q4. (Form 3 Required)**	
4. Has Schedule 7A information been submitted AND is the development a Class of Development for the purposes of the EIA Directive (as identified in Q3)?	
Yes ☐	**Screening Determination required (Complete Form 3)**
No ☒	**Pre-screening determination conclusion remains as above (Q1 to Q3)**

Inspector: Suzanne White **Date:** 13/10/2026