Make a Planning Appeal

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Response ID	6a4e58a2de4884e27755a992
Date submitted	08/07/2026

Check if you can appeal to An Coimisiún Pleanála

What type of appeal are you making?	First-party appeal (I lodged the original application to the planning authority)
Select the statement that applies to you	I am an agent acting on behalf of the appellant
During the appeal we will post/email information and items to the appellant or to the appellant's agent. For this appeal, who should we write to?	The agent acting on behalf of the appellant or prescribed body
Throughout the appeal process, we may issue correspondence to the appellant/agent as selected above by email. Please confirm that you are satisfied to receive correspondence by email	Yes

Appeal type

This section will determine the type of appeal you wish to make and calculate the fee involved. If you qualify for the reduced fee, only that amount will be charged.

Is your appeal solely under Section 48 and/or Section 49 of the Planning and Development Acts?	Yes
Do you wish to request an oral hearing?	No
Please confirm the following fee details are correct:	Yes

AN COIMISIÚN PLEANÁLA
LDG- 501677
ACP-
08 JUL 2026
Fee: € 220 Type: 1st party
Time: By: online

Appellant/company details

This section is for details of the person/company who is making the appeal. If you are an agent submitting an appeal on behalf of a person/company, please include their details on this page. You can submit your agent details on the next page if applicable

Appellant's full name/Company name	Cara Partners Limited Partnership, acting by its general partner Wallingstown Company Limited
Is the appellant/company's address in the Republic of Ireland?	Yes
Address	CARA PARTNERS LITTLE ISLAND INDUSTRIAL ESTATE LITTLE ISLAND CORK T45RK30 Ireland
Is there more than one appellant associated with this appeal?	No

*Please be advised that An Coimisiún Pleanála will only correspond with one appellant throughout the appeal process. If you wish to include further appellants on the appeal you may do so in your grounds to appeal document.
If the appeal is a third party appeal, you must ensure that you have a planning authority submission acknowledgement letter for each appellant listed. This must be uploaded with your appeal documents.*

Agent's details

Agent's full name/Company name	Saoirse Kavanagh, McCutcheon Halley Planning Consultants
Is your address in the Republic of Ireland?	Yes
Address	MCCUTCHEON HALLEY 6 JOYCE HOUSE

	BARRACK SQUARE BALLINCOLLIG CORK P31YX97 Ireland
Phone number	+353214208710

Details about the proposed development

This section asks for details about the planning authority decision you wish to appeal

Planning authority	Cork County Council
Planning authority register reference number	26/0195
Address of proposed development	Cara Partners Little Island Industrial Estate Wallingstown Little Island Cork Ireland

Grounds for appeal

Describe the grounds of your appeal (planning reasons and arguments). You can enter them here or attach them as a document below	Please see attached letter

You can also attach further supporting materials on the next page

Supporting material

If you wish you can include supporting materials with your appeal. Supporting materials include photographs, plans, surveys, drawings, technical guidance documents and so on.

Please note An Coimisiún Pleanála will receive a complete copy of documents/drawings/maps that were submitted at planning authority stage. When submitting supporting material, please only include new documents. (This does not apply to third party appeals where we will always require a copy of your planning authority submission acknowledgement letter.)

If you have added attachments, submitting the form may take a few moments. Thanks for your patience.

McCutcheon Halley
CHARTERED PLANNING CONSULTANTS

The Secretary
An Coimisiún Pleanála
64 Marlborough Street
Dublin 1
D01 V902

8 July 2026

Re: First Party Appeal Against Condition 6 attached to Cork County Council's decision to grant permission for modifications to the existing pharmaceutical facility at the Little Island Industrial Estate, Wallingstown (townland), Little Island, Co, Cork. Cork County Council Reference: 26/0195

A Chara,

We act on behalf of Cara Partners Limited Partnership, Little Island Industrial Estate, Wallingstown, Little Island, Co. Cork and wish to appeal Condition 6 of the 26/0195 grant of permission, under Section 48(13)(a) of the Planning and Development Act, 2000 (as amended). The prescribed fee of €220 is enclosed.

Grounds of Appeal

The proposed development comprises a 10 year permission for modifications to the existing pharmaceutical facility at the Little Island Industrial Estate, Wallingstown (townland), Little Island, Co. Cork.

Condition 6, of the grant of permission, includes a special contribution of €27,080.19 for pedestrian and cycle infrastructure works along the L7074.

Under Section 48(2)(c) of the Planning and Development Act, 2000 (as amended) (PDA 2000) a special contribution may only be imposed 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 facilities which benefit the proposed development".*

Section 48(12) requires any condition requiring payment of a special contribution to specify the particular works which are proposed to be carried out and to which the contribution relates.

The Development Management Guidelines further clarify the Section 48 requirements in Section 7.12 by setting out a clear criterion for the application of a special contribution highlighting the need to:

- Identify the nature/scope of works;
- Explain the basis for the calculation; and
- Where the benefit deriving from the particular infrastructure is more widespread, consider revising the general contribution scheme in cases where the benefit of the proposed works extends to other lands in the vicinity.

Condition 6 includes a special contribution in relation to works being carried out along the L7074, as part of the CMATS / Little Island Sustainable Transport Interventions. Although the inclusion of this special

contribution is in accordance with Section 48(2)(c) of the PDA 2000, the application permitted under 26/0195 is the second application granted on the site in the last 8 months, and the second grant to include a special contribution for the works along the L7074. The details of both are provided below.

First Application - Reference 25/05753

The first application (reference 25/05753) comprised the first phase of redevelopment to the existing pharmaceutical facility and included the construction of 2 no. equipment control buildings and a substation, the demolition of a production building and the retention of minor modifications to the site.

A notification to grant permission for this 25/05753 application was issued on the 17th December 2025 and a final grant was issued on the 20th January 2026.

A special contribution of €23,212 was included in Condition 4 of this grant of permission for the provision of Cycle Lane Extension along L-7074:

> ***Cork County Council Ref: 25/05753 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* ***special contribution of €23,212.00*** *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****.*

Cork County Council confirmed the calculation for this special contribution was as follows:

> *Estimates from recent rates for the LISTI East Scheme recently constructed on the Ballytrasna Road for similar construction work approx. length 1350m.*
>
> - *Cost for 1350m = €2,089,252.56*
> - *Relevant length for extension is 30m but on one side of the road only.*
> - *Proportion for extension = 30/1350 ÷ 2 = 1.111%*
> - *1.111% of €2,089,252.56 =* ***€23,211.59***

Please note the 'LISTI' referred to above is the '*Little Island Sustainable Transport Interventions*'.

Cara Partners paid this special contribution of €23,212.00 to Cork County Council, on the 9th March 2026.

Second Application – Reference 26/0195

The second application (26/0195, subject to this appeal) comprises a 10 year permission for modifications to the existing pharmaceutical facility that consists of the next phase of redevelopment and investment into the site.

A special contribution of €27,080.19 is included in Condition 6 of the grant notification for the provision of pedestrian and cycle infrastructure along the L7074.

> ***Cork County Council Ref: 26/0195 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 Sustainable Travel Primary Report associated with 26/0195, included the following rationale for this special contribution.:

The proposed contribution has been calculated based on recent construction costs associated with the Little Island Sustainable Transport Interventions Scheme. The estimated cost for comparable works is €2,089,252.56 for approximately 1350 m of infrastructure.

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.

The rationale for the special contribution on both applications refers to 1,350m of infrastructure in the vicinity of the site which is estimated to have a total cost of €2,089,252.56. The Council identified 30m of relevant infrastructure in the 2025 application and 35m in the 2026 application, which has resulted in a difference of €3,868.19 for the special contribution amount.

Based on the above, it appears that Cork County Council have charged Cara Partners for the same infrastructure in both the 25/05753 application and the 26/0195 application. This potential administrative error has been queried with the Council. However, in the absence of a clarification, we are appealing to An Coimisiún Pleanála to remove Condition 6 from the 26/0195 application to avoid the Cara Partners paying for the same infrastructure twice.

Precedents

Notwithstanding the double charging for the same public infrastructure detailed above, we would like to highlight that the decision to impose special contributions in this case conflicts with established decisions of An Coimisiún Pleanála, 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.

We include, in Appendix A, a selection of relevant precedents in which the Board has removed special contribution conditions. While the facts of each case vary, these decisions provide clear and consistent criteria for imposing such contributions, which we believe Cork County Council has not satisfied here.

These cases demonstrate that when Planning Authorities fail to:

- Identify specific, exceptional costs directly related to a development;
- Distinguish these costs from general infrastructure works benefiting a wider area; and
- Demonstrate that the requirement for works arises directly from the proposed development.

In such circumstances, the Commission has consistently determined that both the imposition of a special contribution and associated infrastructure requirements are not justified.

Conclusion

The special contribution included in Condition 6 of the 26/0195 application seeks funding for infrastructure that has already been funded by Condition 4 of the 25/05753 application.

Although Cara Partners Limited Partnership were happy to contribute to the funding of the infrastructure as part of the 25/05753 application, it is noted that the inclusion of this special contribution conflicts with the established decisions of An Coimisiún Pleanála.

Therefore, on behalf of Cara Partners Limited Partnership, are requesting that An Coimisiún Pleanála to remove Condition 6 from the 26/0195 application.

Yours sincerely,

Saoirse Kavanagh

Saoirse Kavanagh

McCutcheon Halley

Appendix A

Special Contributions - Precedents from An Coimisiún Pleanála

ACP-324173-26

First Party appeal against condition 53.

Ground for appeal – Condition 53 required a special contribution of €678,400 in respect of works proposed to be carried out, for the provision of junction improvement works at Sean Hales Place Junction to the south and Old Cork Road/Macroom Road Junction to the north. The Council considered that these works were specific exceptional costs not covered in the Council's General Contributions Scheme.

Response from Commission – The Commission stated in their Order that the junction improvements detailed in Condition No. 5, *'would benefit not only the proposed development but also serve a much 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).'*

Condition 53 was removed from the permission in the Commission's decision.

ABP-319654-24

First party appeal against condition 52.

Grounds for appeal – Condition 52 contains four separate elements for a special contribution. The elements attached to this condition either lack justification, rationale, or simply do not meet the requirement for a special contribution. Overall, the stated works provide no evidence to show that the development will benefit from works, accuracy of calculation and method of allocation of costs is unclear, with the Northern Relief Road unlikely to be commenced within the five-year period outlined in the condition and forms a wider objective of the county development plan 2022.

Response of Board – the Board recognised that the requirement for a special contribution was not referenced in any of the internal local authority department reports prepared on foot of the original planning application. The Board considered the special contribution

- in respect of traffic signalling cannot be justified as it does not relate to a particular 'development'.
- In respect of footpaths, the wording of the justification for the special contribution is unclear and there are number of ambiguities.
- In respect of the cycleway, the inspectors report considers the contribution inappropriate, it is not incurred because of the proposed development, and it is not required to facilitate the proposed development.
- In respect of the Northern Relief Road, it is considered that the special contribution in respect of the Northern Relief Road cannot be justified as it is covered by the section 48 Development Contribution Scheme.

The Inspector's report concludes that the four elements included under the special contribution condition 52 cannot be justified under Section 48 (2)(c) and that they are not to be included within a grant of permission.

PL 02.316387

First Party appeal against condition no. 3.

Grounds of Appeal - Condition No. 3 required a €60,000 special contribution towards Active Travel infrastructure on the Kesh/Oldtown Road. The applicant argues that the condition lacks transparency because the planning authority did not provide details of the proposed works, the cost breakdown, or the method used to calculate the contribution. They also contend that the contribution may result in double charging, as footpaths and cycleways are already funded through the authority's Development Contribution Scheme (2017–2020). As the specific works and justification for the charge are unclear, the applicant claims the condition does not meet the requirements for a special contribution and requests that it be removed.

Response of board – The Board decided that a special contribution for Active Travel infrastructure was not justified and should be removed. The Board also noted that similar infrastructure is already covered under the Development Contribution Scheme, meaning the special contribution could duplicate existing charges. The Board also found that the works would benefit the wider neighbourhood centre rather than the development alone, and were not necessary to facilitate the proposed development, which replaces an existing store. Additionally, the detailed design and costings of the works had not yet been prepared, making the contribution premature and insufficiently justified. Therefore, the Board concluded that Condition No. 3 should be omitted from the permission.

PL 04.316557

First Party appeal against condition 21, 22 and 23.

Grounds for appeal – Condition no. 21 requested a special contribution of €57,983 to contribute towards the upgrade of Cobh Cross Junction 3 on/off the N25 including the roundabout to the north of the N25 serving the R624 Cork to Cobh Road. The grounds for appeal consider the council has not demonstrated costs incurred under the Special Contributions for provision of interim upgrade measures at Cobh Cross Interchange are either specific or exceptional as required by section 48(2)(c) of the Planning and Development Act 2000. The Planning Authority has double charged the applicant and not provided sufficient justification to warrant the special contribution.

Response of board - The board decided the planning authority has not provided sufficient justification to warrant application of a special contribution condition and for the condition to be omitted.

PL29S.217742

First party appeal against condition.

Grounds for appeal – special contribution is based on inflated costs, condition does not specify the works to be funded, no certainty that adjoining development will be subject to similar

contributions, no evidence to show that the development will benefit from works, accuracy of calculation and method of allocation of costs is unclear.

Response of Board – the Board stated that the condition fails to identify the elements of public infrastructure and facilities to be funded. The inspector stated that the special contributions do not relate to the particular development, do not relate to specific exceptional costs and the costs are not covered by a scheme made under section 48(2)(C).

PL09.237982

First party appeal against condition 33

Grounds for appeal – the figure is arbitrary, the application of a special contribution is disproportionate to the benefit of the works, zoned lands further out the road would benefit more from the works identified, development will generate very little increase in traffic, no other application in the area have been levied with special contributions.

Response of Board – the Board decided that the condition be omitted as sufficient justification has not been given for the imposition of the levy.

PL10.208833

First party appeal against condition no. 4.

Grounds for appeal – the terms of the Development Contribution Scheme have not been properly applied in respect of the conditions attached to the grant of permission, no explanation of the cost which is excessive, the cost does not incorporate the provision of infrastructural works, Part V obligations, and development provided work.

Response of Board – the inspector recommended that the condition be omitted as there is no basis for the Planning Authority to impose a special contribution in the absence of the identification of specific additional works which would be of benefit to the development. The inspector stated that the Planning Authority has not proven its case for the levying of a special contribution.

PL04.238353

First party appeal against condition no.26

Grounds of appeal – the basis of the special contribution is unclear, it is not clear how the contribution in respect of water supply has been calculated and the applicant requests the board to clarify that the special contribution should only be paid in the event that the development relies upon the public water supply.

Response of Board – in relation to the contribution for the upgrade of the footpath the inspector recommended that this condition be omitted as the condition cannot be described as a special contribution in accordance with S.48(2)(C) and the costs would be more appropriate if they were incorporated into a development contribution scheme. In relation to the contribution on water supply the Inspector also recommended that this be omitted as the development is permitted to proceed on the basis of a private water supply and is not dependent on the upgrade to the public

water supply, the upgrade is to facilitate development within the town and not this particular development and the costs do not appear to be so exceptional that they could not be included in the general development contribution.

PL04.232611

First party appeal against condition no.26

Ground for appeal – the applicant has already been levied special contributions towards road improvements in this area, the contribution does not take into account work previously completed by the applicant, and the contribution would constitute a double charge.

Response of Board – the Board have previously recommended that special contributions be levied on this application however they did stipulate that credit should be given for works carried out by the developer. The inspector modified the condition and reduced the amount of special contribution to be paid.

PL06D.236634

First party appeal against condition no. 9

Grounds for appeal – the condition does not include the necessary elements for a special development contribution, the works are not a prerequisite to the construction of the development, the road improvement works are incorporated within 'road refurbishments' set out in the development contributions scheme so therefore the contributions are being double counted, the nature of the contributions is not clear, the road improvements are not specifically required for the development as they will still have to be completed if the development does not go ahead

Response of Board – the Inspector agreed with the Local Authority in this case and feels that the applicant should pay a special contribution. However the inspector identified some discrepancies in relation to road frontage and recommended that the amount of contribution to be paid be reduced.

PL04.232458

First party appeal against condition 4 and 5

Grounds for appeal – the works identified under the special contributions are not immediately associated with the development and are some distance from the site, condition 5b and c were not identified by the planner but included in the managers order by an unidentified person, no evidence of costing is provided,

Response by board – the Inspector noted that the works do not relate to specific exceptional costs, the works do not come under the scope set out in S.48 (2)(C). The inspector recommended that condition no.5 be omitted entirely.

PL27.210641

First party appeal against conditions nos. 3 and 4.

Grounds for appeal – the costs are not exceptional as they were identified in the draft contributions scheme adopted by elected members.

Response by Board – the inspector agreed that the costs are not exceptional and should be included in the general development contributions. It is recommended that condition no.3 be omitted.

PL19.221625

First party appeal against conditions 2, 3 and 4.

Grounds for appeal – a special contribution was levied for the provision of bollards. No bollards were mentioned in the previous permission and no evidence to support their necessity has been provided.

Response by Board – the inspector agreed that no justification for the bollards has been given by the Council, no basis for determining the contribution has been provided. The inspector deemed the condition invalid and recommended that it be omitted.

PL 04.244386

First party appeal against condition 19.

Grounds for appeal – a special contribution was levied for improvements to the public road and footpaths. The costs were not exceptional, were not properly calculated, were disproportionate to the proposed development and were not required for either the proposed development or for the public realm strategy in the development plan

Response by Board – Notwithstanding the likely resulting benefit of the works envisaged by the planning authority, the Board was not satisfied that the planning authority had adequately specified all of the works proposed, the apportionment of total costs of all proposed works to the subject development or the quantum of such works benefiting the proposed development. The Board determined, therefore, that the planning authority had failed to comply with sections 48(2)(c) and 48(12)(a) of the Planning and Development Act.