Rialtas na hÉireann
Government of Ireland

National Planning Statement
Short-Term Letting
2026

Prepared by the Department of Housing, Local Government and Heritage

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Minister's Foreword

This National Planning Statement reflects the Government's preferred policy approach to balancing housing and tourism needs across the short-term letting sector and contributes to the *Delivering Homes Building Communities 2025-2030* policy of delivering a sustainable, inclusive and a well-functioning housing system. With Ireland's population projected to exceed six million by 2040, careful planning will be essential to build sustainable communities.

In line with the introduction of the Department of Enterprise, Tourism and Employment's Short-Term Letting and Tourism Bill 2026, all short-term letting accommodation providers will be required to register with Fáilte Ireland. As part of the registration process, accommodation providers will need to confirm that they are planning compliant.

Building on the foundations laid in the revised *National Planning Framework*, this National Planning Statement sets out national planning and development consent policy to provide greater clarity and consistency at national and local level, and greater certainty for applicants.

A threshold-based approach to consenting by planning authorities is to generally preclude new planning permissions for short-term lets in larger towns and cities with a population in excess of 20,000, twenty-five towns at the most recent Census of Population. It is intended that accommodation providers in all other locations, i.e. outside the largest towns and cities, will be able to avail of an extended period to meet planning requirements.

One of the key benefits is the introduction of a new policy approach applied consistently across the country, providing more certainty for people wishing to engage in short-term letting and striking a balance between housing needs in the area and supporting tourism. The National Planning Statement considers various factors, such as existing planning legislation and the location and potential benefits of the proposed short-term letting property with the overarching aim to balance housing need with the potential impact on tourism and economic development.

This National Planning Statement will provide guidance for local authorities when deciding on planning applications for short-term lettings while recognising that each application must be considered on its own merits and in the context of the particular circumstances of the case.

I would like to acknowledge the considerable work undertaken in the preparation of this NPS and the valuable contribution of stakeholders who shaped its development.

I am confident this National Planning Statement will serve as a useful resource for planning authorities and practitioners and support the planning system in achieving positive and sustainable outcomes.

James Browne, T.D.
Minister for Housing, Local Government and Heritage

List of Abbreviations:

Abbreviation	Term
Act of 2024	Planning and Development Act 2024 (as amended)
BUA	Built-Up Area
CSO	Central Statistics Office
DETE	Department of Enterprise, Tourism and Employment
HNDA	Housing Need and Demand Assessment
NPF	National Planning Framework
NPPM	National Planning Policies and Measure
NPS	National Planning Statement
OPR	Office of the Planning Regulator
PPR	Principal Private Residence
RSESs	Regional Spatial and Economic Strategies
RTB	Residential Tenancies Board
STLT	Short-Term Letting and Tourism Bill 2026
STL	Short-Term Letting
STR	Short Term Rental Regulation

Appendices:

Appendix 1 - Population Centres above 20,000 - Census 2022

1.0 Introduction

1.1 Legislative Context

This National Planning Statement (NPS) on Short-Term Letting (STL) is issued by the Minister for Housing, Local Government and Heritage (DHLGH), approved by the Government under Section 25 of the Planning and Development Act 2024[1] (Act of 2024). The purpose of the NPS is to set out national policy and provide guidance in relation to the proper planning and sustainable development of the Short-Term Letting sector.

Section 25 (1) of the Act of 2024 states that the Minister for Housing, Local Government and Heritage may, at any time, with the approval of the Government, issue a NPS consisting of two parts:

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

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

Where applicable, NPPMs are specified below. The remainder of the document comprises National Planning Policy Guidance.

[1] Planning and Development Act 2024

Within two months of the issuing of this NPS, each regional assembly and planning authority is required to submit a report to the Office of the Planning Regulator (OPR) setting out its view as to whether its RSES or development plan is materially consistent with the NPPMs.

Where a material inconsistency occurs, regional assemblies and planning authorities must set out the steps that will be taken to remove the inconsistency. Sections 36 and 61 of the Act of 2024 set out the process for RSESs/development plans, respectively, to be varied after an NPS is issued.

For clarity, this NPS applies to any application for planning permission that is determined after the issuing of the NPS.

1.2 Overview of this National Planning Statement

Short-term letting (STL) is a form of development that, as a part of an effective and managed accommodation mix, can fulfil a need to provide visitor accommodation for stays of short duration, either through letting a room or rooms, or a whole property. While STL in connection with the tourism sector can add activity and vibrancy to an area, the disproportionate provision of STL accommodation can result in significantly reduced levels of residential accommodation available to rent or purchase on a longer-term basis and can have an impact on the permanent residents of a community, with negative effects on social cohesion and the sustainability of that community as an authentic, 'living' place.

In contrast to STLs, homes that are available for longer-term rental or purchase in an area provide opportunities for those who wish to live there to reside proximate to their community, employment, family, neighbours, friends, social and support networks. Longer-term residents will, in addition, support a broader range of businesses and services than those orientated towards visitor spend that in some locations may operate only on a seasonal basis. They also ensure year-round viability of essential services such as education, health, community and sporting facilities.

Given the economic benefits of visitor accommodation, especially for rural and regional economies where the tourism sector plays an important role and there are limited alternative options, both in terms of visitor accommodation and economic activity, it is clear that there is a need to balance the provision of STL with wider housing demand. Accordingly, this NPS underpins a State-wide threshold-based approach to planning for STL that makes a distinction between the 25 largest cities and towns, and the rest of the country.

While the policy objective is to generally preclude STL use of residential properties above the threshold, there is scope for STL use of residential properties to be facilitated below the threshold. Policy and guidance also identifies exceptional and special circumstances both above and below the threshold, where other factors may be taken into account on the basis of provisions included in a statutory development plan. In some cases these may result in planning permission being granted for STL use of residential properties in locations above the population threshold or refused in locations below the threshold.

The approach generally seeks to balance the needs relating to housing demand and supply in an area, with the benefits of the tourism sector and associated visitor accommodation to that area.

2.0 Context and Objectives

2.1 National Planning Framework

The National Planning Framework (NPF), initially published in 2018 and revised in 2025, sets out a high-level strategy for the planning and development of Ireland to 2040. The revised NPF projects a need to plan for the delivery of approximately 50,000 additional homes per annum to 2040 in light of projected population increases[2].

Meeting targets in relation to housing provision will require a continued focus on the development of new housing in settlements of all scales, including the regeneration and redevelopment of brownfield and infill sites, and the adaptation, reuse and intensification of existing buildings. However, it is also essential that current residential properties are safeguarded in order to protect the housing stock for the rental and purchase markets.

2.2 Delivering Homes, Building Communities

In November 2025 the Government launched a new housing action plan *Delivering Homes, Building Communities*. The Plan is wide-ranging and includes an objective to rebalance the STL sector. It is highlighted that when the Fáilte Ireland registration system becomes operational, STL hosts will need to confirm their compliance with planning requirements, to enable them to hold a valid registration number that must be displayed when advertising their STL property on online short-term rental platforms.

Delivering Homes, Building Communities states that "planning permission for new short-term lets will be generally precluded in cities and larger towns, ensuring that homes are available for residential use where the need is greatest. Local authorities will be required to develop policies for deciding on short-term let planning applications. These policies must consider various factors such as the housing need in an area, whether urban regeneration benefits, as well as the need for tourist accommodation. A National Planning Statement will provide guidance for local authorities when deciding on planning applications for short-term lets."

[2] National Policy Objective 42 targets the delivery of approximately 50,000 additional homes per annum to 2040.

Accordingly, Action 7.16 of *Delivering Homes, Building Communities* is to "*Introduce increased regulation of the Short-Term Letting sector by: introducing a Short-Term Letting and Tourism Bill; and a National Planning Statement will provide guidance for local authorities when deciding on planning applications for short-term lets*."

2.3 A New Era for Irish Tourism, National Tourism Policy Statement

The Government published *A New Era for Irish Tourism, National Tourism Policy Statement* in December 2025. The Statement acknowledges the need to balance the impact of the STL sector with the longer-term housing market: "*while the availability of properties for short-term letting can provide a significant benefit to many tourist areas, it is also recognised that the current lack of housing stock for long-term use has significant social impacts and is a real and immediate challenge for the Irish economy. This shortage/unavailability of adequate housing stock can also have a detrimental effect in recruiting the necessary people to work in tourism businesses in certain areas. The long-term sustainable growth of tourism requires that an appropriate balance is achieved between the short- and long-term rental sectors*."

A New Era for Irish Tourism, National Tourism Policy Statement also refers to the need "*to introduce regulatory controls and establish a register for short-term letting properties*" and to "*publish a National Planning Statement for Short-Term Letting. This will allow the tourism sector to develop in a way that recognises and is complementary to the wider ambitions of local communities, both economically and socially*."

2.4 EU Short-Term Rental (STR) Regulation and Enabling Legislation (STLT)

The EU Short-Term Rental (STR) Regulation was adopted on 11 April 2024 and is in force in Ireland from 20 May 2026. This Regulation lays down harmonised rules for the collection and exchange of data on short-term rental services for EU Member States, hosts providing short-term accommodation rental services, and online platforms that offer services to hosts providing short-term accommodation rental services within the EU.

The Department of Enterprise, Tourism and Employment (DETE) published the Short-Term Letting and Tourism Bill 2026 (STLT) in full alignment with the STR Regulation. The introduction of the STLT legislation provides a legal and administrative framework to

regulate the STL sector. The legislation is the statutory basis for the establishment of a register for STLs in Ireland and for the implementation of the new EU Regulation.

As a part of the registration process, and in line with the EU STR Regulation, a property owner is required to make a formal declaration to Fáilte Ireland confirming that the use of the property for STL purposes is compliant with planning legislation.

3.0 Legislative Provisions for Short-Term Letting

3.1 Use of a Residential Property for Short-Term Letting Purposes

The Planning Acts provide that the use of a house (the definition of which under the Planning Acts also includes apartments), for short-term letting purposes, is a material change of use of the property concerned, thereby requiring planning permission, unless otherwise specifically exempted from this requirement[3].

- STL is defined as the letting of a house, apartment, or unit, or part of a house, apartment, or unit, for any period not exceeding 21 consecutive nights;

- Residents, including homesharers, are allowed to let their entire principal private residence (PPR) (house or apartment) (i.e. where it is not ordinarily lived in by the owner or leased as a long-term residential accommodation) on a short- term basis for a cumulative period of up to 90 days per calendar year where they are temporarily absent from their home;

- Where the 90-day threshold is exceeded, change of use planning permission is required;

- Where the house or apartment is not a 'PPR', the 90 day exemption does not apply and change of use planning permission is required for all STL;

- Homesharing (the letting of a room or rooms in a person's PPR) is permissible on an unrestricted basis and is exempt from the requirement to apply for planning permission.

[3] Sections 7 and 8 of the Planning and Development Act 2024, as amended, and Section 3A of the Planning and Development Act 2000, as amended

3.2 Use of Non-Residential Properties for Short-Term Letting Purposes

Planning permission may also be required for the use of non-residential properties for STL purposes, and is required for a new building or structure that is proposed to be used for STL purposes.

Planning authorities may consider proposals for the use of non-residential properties as STL accommodation given that STL is a form of tourist accommodation, and accordingly may be supported where it does not result in the loss of residential accommodation (including student accommodation), or other non-residential uses which the adopted statutory plan seeks to protect.

Through the zoning objectives included in the statutory plan, the planning authority will indicate the acceptability or otherwise of tourist accommodation for particular types of zoning objectives and this will also inform the plan-led approach to purpose-built STL as a form of tourist accommodation.

3.3 Planning compliance for the purposes of Short-Term Letting registration

In order to be planning compliant for the purposes of STL registration, STL hosts are required to demonstrate that the property either:-

(a) Benefits from a grant of planning permission for STL use, is generally a requirement for any purpose-built STL accommodation as well as any houses, apartments or other building or structure in respect of which planning permission for short-term letting use has been granted; or,

(b) Does not require the benefit of a grant of planning permission for use for STL purposes as the STL use complies with the provisions of Sections 7 and 8 of the Act of 2024, and/or section 3A of the Planning and Development Act 2000, as amended (see box 1 below). While not a mandatory requirement under the Planning and Development Acts, hosts may seek a declaration of 'exempted development' from the relevant planning authority under the Planning and Development Acts which can be provided to demonstrate compliance with the STL registration requirements.

Note: Short-term tourism accommodation such as hotels, guesthouses, caravan and camping parks which are generally subject to other registration requirements, will not be required to register with Fáilte Ireland for the purposes of the STL register.

Where a host cannot demonstrate that the property either (a) has the benefit of planning permission or (b) does not require planning permission for STL use, it will be necessary to obtain planning permission for the STL use of the property, by making a planning application to the relevant planning authority.

This application may relate to a change of use in the case of a new proposal for STL use of a property, or retention/continuation of use where a host is seeking to continue an existing STL operation.

Where the use of the property for STL purposes also involves physical development works requiring the benefit of planning permission (i.e. the construction of a new building/structure or works to an existing building/structure in connection with the STL use), the application for permission will also be required to include full details of these works (either for retention or as proposed, as appropriate).

The Planning and Development Acts and Planning and Development Regulations govern the making of planning applications. The Regulations set out the statutory requirement for plans and particulars to accompany a planning application. As further detailed at section 6, detailed plans or maps are not required for retention of short-term letting where there are no works proposed. More details on seeking planning permission and engaging with the planning process, including the information required to be submitted in order to comprise a valid planning application that can be determined by the planning authority, are set out in leaflets available on the Office of the Planning Regulator website (OPR).

An application for planning permission ***is not required*** for STL use of a property in any location where:-

- a house or apartment is a person's PPR (i.e. main home) and is used for STL for a cumulative period of ***up to*** *90 days per annum* where the host is not present; or
- a house or apartment is a person's a PPR, and is used for STL where *the host also continues to reside*; or
- a property *already has planning permission* that allows STL use.

Planning permission ***is required*** for STL use in any location where:-

- a house or apartment that is a person's PPR (i.e. main home), is used for STL for a cumulative period of ***more*** *than 90 days per annum* where the host is not present;
- a house or apartment that is *not a person's PPR* (i.e. is a second or subsequent property), is used for STL for any period, or
- the property is not a house or apartment and *does not have* planning permission for STL use.

4.0 Planning Policy Provisions for Short-Term Letting

The primary objectives of the new STL reforms, introduced through the STLT Bill 2026 and this NPS, are to provide transparent information and a clear policy position on, and thereby enable improved regulation of, the use of properties for STL purposes.

These measures will be applied proportionately, to ensure that properties that have been permitted and developed for residential purposes are not utilised primarily for commercial STL uses, without first receiving planning permission.

The core objective of the STL reforms is to assist with bringing a proportion of the existing houses and apartments in the 25 largest cities and towns with a population above the identified threshold of 20,000 persons in the latest Census of Population (2022), that are currently being used for STL purposes, back into long-term rental or the housing sales market, thereby contributing to the supply of residential accommodation for long-term use in these areas. (See Appendix 1 for the list of Cities and Towns).

Work undertaken by Indecon on behalf of the Housing Agency – *Analysis of Evidence on the Impact of Short Term Lets on the Housing Sector* (2026) indicates that there are almost 17,000 properties being fully used for STL in areas of high housing demand, estimating that in the region of 5,500 to 9,500 of these which could be brought back to long-term residential use.

In these areas, there is a general presumption against the granting of planning permission for the use of residential properties for STL purposes, except in exceptional circumstances which may justify an alternative decision being reached by a planning authority on the basis of provisions included within a statutory plan, made in accordance with policies, measures and guidance set out in this NPS.

It is recognised that STL use also occurs in towns and rural areas outside of the 25 largest settlements, where it is an objective of Government policy to support local economies and the sustainable development of rural and regional areas where the tourism sector plays an important role in the local economy.

In these areas, where suitable in all other respects from a planning perspective, the use of residential properties, including previously vacant and derelict buildings, for STL purposes may be considered to be acceptable. However, there may be circumstances which may justify a proposal being refused permission by a planning authority on the basis of provisions included within a statutory plan, made in accordance with policies, measures and guidance set out in this NPS.

This NPS on STL will therefore complement the introduction of STLT legislation and the associated establishment of the new Short-Term Letting Registration System to be operated by Fáilte Ireland. It provides clarity on planning policy requirements for STL and will support consistency in the approach to implementation by planning authorities.

For the purposes of the NPPM set out below, the Built-Up Area (BUA) boundaries provided for each city and town by the Central Statistics Office (CSO) shall be used for identifying the specific land areas with a census population in excess of 20,000 persons. BUA boundaries are available on the CSO website.

Properties situated inside the BUA of cities and towns with a population in excess of 20,000 persons are subject to NPPM1, and properties situated outside the BUA of cities and towns with a population in excess of 20,000 persons and subject to NPPM2.

4.1 National Planning Policy and Measure 1 (NPPM 1) – STL use of residential properties in Cities/Towns with a population in excess of 20,000

There shall be a general presumption against the granting of planning permission for STL purposes of a property that was constructed for use as a dwelling (a house, duplex or apartment), within the BUA of cities and towns with a population in excess of 20,000 persons at the most recent Census of Population.

All statutory plans made under the Planning and Development Acts shall be consistent with this policy and measure and this policy and measure shall take precedence over any contrary provisions included in such plans.

This policy and measure shall apply unless the planning authority is satisfied that a proposal for STL would meet with **exceptional circumstances criteria** included within a statutory plan made under the Planning and Development Acts, which are in accordance with one or more of the following situations where the proposed STL use of the property would:

- facilitate the retention, reuse or preservation of a heritage or vernacular building in circumstances where the building may not be suitable for longer-term residential accommodation;
- result in the refurbishment or use of vacant or underutilised upper floors of mixed use buildings ('living over the shop') in circumstances where the building may not be suitable for longer-term residential accommodation, except for in locations where the Living City Initiative applies;
- relate to an existing structure that is ancillary to or within the curtilage of, an existing dwelling that is owned and occupied by the applicant, the structure in question would not be suitable for independent long-term residential use and the STL use of the structure would not result in undue harm to neighbouring residential amenity, including in respect of noise disturbance and levels of activity; or
- a locally-specific exceptional circumstance which has taken due account of, and would not undermine, the overall policy objective of NPPM1, and in particular that would not result in an undue adverse impact on the longer-term housing rental or purchase market in the area concerned.

4.2 National Planning Policy and Measure 2 (NPPM 2) - STL use of residential properties in locations outside of Cities/Towns with a population in excess of 20,000

Applications for planning permission for short-term letting purposes of a property, that was constructed for use as a dwelling (a house, duplex or apartment), in areas outside of the BUA of cities and towns with a population in excess of 20,000 persons at the most recent Census of Population, may be considered where the planning authority is satisfied that the proposal would not meet any of special circumstances criteria set out in this NPPM.

All statutory plans made under the Planning and Development Acts shall be consistent with this policy and measure and this policy and measure shall take precedence over any contrary provisions included in such plans.

This policy and measure shall apply unless the planning authority is satisfied that a proposal for STL use would meet with **special circumstances criteria** included within a statutory plan made under the Planning and Development Acts, which is in accordance with one or more of the following:

- the property is situated in an area where, further to a Housing Strategy and/or Housing Need and Demand Assessment (HNDA), the planning authority has identified high unmet housing demand, that is at least in part attributable to a disproportionate concentration of STLs in that area relative to Residential Tenancies Board (RTB) registered tenancies, particularly if the latter are decreasing;
- the proposal would result in or intensify a concentration of STL properties in a single apartment or housing development, such that noise and disturbance to neighbours would result in a significant negative or detrimental impact on neighbouring residential amenity;
- the proposal would result in a serious traffic hazard, or flooding or pollution risk;
- the proposal would result in the contravention of a condition of a planning permission or any agreement made under section 47 of the Planning and Development Act 2000 or section 257 of the Act of 2024 that restricts or limits the occupancy of a rural dwelling to a person, or that relates the occupancy of a dwelling being restricted to Irish language speakers; or
- a locally-specific special circumstance which has taken due account of the overall policy objective of NPPM2, but is necessary, as demonstrated by satisfactory evidence, in order to prevent an undue adverse impact on the longer-term housing rental or purchase market in the area concerned.

5.0 Enforcement

The introduction of the new STLT legislation does not affect, remove or alter planning authority powers under the Planning and Development Acts. Each planning authority's enforcement unit will continue to be responsible for monitoring and enforcing the planning requirements for STL in their respective functional area.

Planning authorities will have access to the STL Register data maintained by Fáilte Ireland and the information available will inform each planning authority whether properties advertised for STL in their functional areas have the benefit of planning permission, benefit from 'exempted development' status, or may require enforcement investigation.

Where a planning authority identifies a property listed on the STL Register which does not have the benefit of planning permission or exempted development status and may be liable to enforcement proceedings under the Planning and Development Acts (i.e. evidence has not been provided to demonstrate satisfactory planning compliance), they are required to notify Fáilte Ireland.

In some circumstances, property owners or hosts may have undertaken STL activity without the benefit of formal planning permission and no planning enforcement action was taken by the planning authority, for a period of 7 or more years. This constitutes an established, but unauthorised use under the Planning and Development Acts.

In such cases, where it can be proven to the satisfaction of a planning authority that a house or apartment has been in STL use for a continuous period of not less than 7 years and the host wishes to continue the established but unauthorised activity, they should make a planning application for retention/continuation of use (see section 3 above), and NPPM3 below will apply.

5.1 National Planning Policy and Measure 3 (NPPM 3) - STL use of residential properties that have been in such use for 7 years or more

Up to and including the date on which the STL Registration System comes into operation, where a property, in a town or city with a population size above or below 20,000, that was constructed as a dwelling (a house, duplex or apartment), has been in continuous use for STL purposes for at least 7 years and where no planning enforcement action was taken during that time, there shall be a presumption in favour of granting planning permission for STL where the planning authority is satisfied that the proposal would not:

- result in a serious traffic hazard, or flooding or pollution risk; or
- result in the contravention of a condition of a planning permission or any agreement made under section 47 of the Planning and Development Act 2000 or section 257 of the Act of 2024 that restricts or limits the occupancy of a rural dwelling to a person, or that relates the occupancy of a dwelling being restricted to Irish language speakers.

The applicant in such cases must provide sufficient evidence to the satisfaction of the planning authority of continuous use for a period of not less than 7 years, which may include Revenue documentation or other proof of established STL use.

All statutory plans made under the Planning and Development Acts shall be consistent with this policy and measure and this policy and measure shall take precedence over any contrary provisions included in such plans.

6 Retention Application Process

A simplified administrative version of the application process for retention, specifically for STL use, by way of an amendment to Planning Regulations has come into operation. The Planning and Development (Short Term Letting - Planning and Development Act 2000) (Change of Use) Regulations 2026, S.I. No. 500 of 2026, provides that detailed plans or maps are not required for these, wholly administrative, applications where there are no works proposed and where retention is sought, irrespective of duration of use or location. This

provides for an expedited retention application process for STL operators to regularise their planning status. Further regulations under the Act of 2024 for the operation of this provision will be introduced as necessary.

Appendix 1

Cities and Towns above 20,000 population - Census of Population 2022

Column 1 County or counties where built up area is located	Column 2 Built up area	Column 3 Population Size
Carlow and Laois	Carlow	27,351
Clare	Ennis	27,923
Cork	Cork city and suburbs	222,526
Donegal	Letterkenny	22,549
Dublin and Meath	Dublin city and suburbs	1,263,219
Dublin	Swords	40,776
Dublin	Balbriggan	24,322
Galway	Galway city and suburbs	85,910
Kerry	Tralee	26,079
Kildare	Naas	26,180
Kildare	Newbridge	24,366
Kildare	Celbridge	20,601
Kilkenny	Kilkenny	27,184
Laois	Portlaoise	23,494
Limerick and Clare	Limerick city and suburbs	102,287
Louth and Meath	Drogheda	44,135
Louth	Dundalk	43,112
Meath	Navan	33,886
Sligo	Sligo	20,608
Waterford and Kilkenny	Waterford city and suburbs	60,079
Westmeath and Roscommon	Athlone	22,869
Westmeath	Mullingar	22,667
Wexford	Wexford	21,524
Wicklow and Dublin	Bray	33,512
Wicklow	Greystones-Delgany	22,009

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