

Tourist Accommodation Outlook

Ireland's Capacity and Pipeline

September 2026

Welcome to the fourth biannual Tourist Accommodation Outlook, which provides a comprehensive assessment of Ireland's current and future tourist accommodation capacity. This edition comes at an important point in the development of Irish tourism, as the national policy statement, *A New Era for Irish Tourism*, sets a renewed direction for the sector. Its ambition is to grow tourism in a way that delivers outstanding visitor experiences, supports a vibrant and competitive enterprise base, empowers communities and regions, and secures a more sustainable future.

Accommodation is central to achieving that ambition. It enables visitors to explore Ireland, sustains employment, and helps tourism generate lasting value for places and communities throughout the country. The availability, type, quality and location of accommodation will therefore influence how effectively tourism growth can be distributed across regions and seasons, how competitive Ireland remains, and the quality of the experience offered to visitors.

This report provides data and analysis on the scale, location and composition of existing accommodation supply and the development pipeline. It is designed to support planning and investment decisions, helping to address capacity pressures and guide future accommodation development in line with regional and seasonal demand.



Anne Walsh

Head of Accommodation Development and Standards
Fáilte Ireland

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Background

Ireland's tourism sector plays a significant role in supporting employment, enterprise and economic activity throughout the country. Tourist accommodation is a fundamental enabler of this activity, providing the capacity required for visitors to travel, stay longer and experience destinations across Ireland.

The Government's tourism policy statement, A New Era for Irish Tourism, sets out an ambitious vision for the future, placing a strong focus on sustainable growth, enhanced regional balance, support for less mature tourism destinations and the development of year-round tourism.

The availability, location and type of visitor accommodation can influence where tourism develops, how destinations grow and the sector's ability to respond to changing demand over time.

Understanding how tourism accommodation supply is changing, and the extent to which future development activity is taking place across Ireland, is increasingly important for industry, policymakers, investors and tourism stakeholders.

Introduction

The Tourist Accommodation Outlook report (TAO) provides a biannual assessment of Ireland's tourist accommodation sector, bringing together multiple data sources to monitor existing accommodation supply and future development activity across the country.

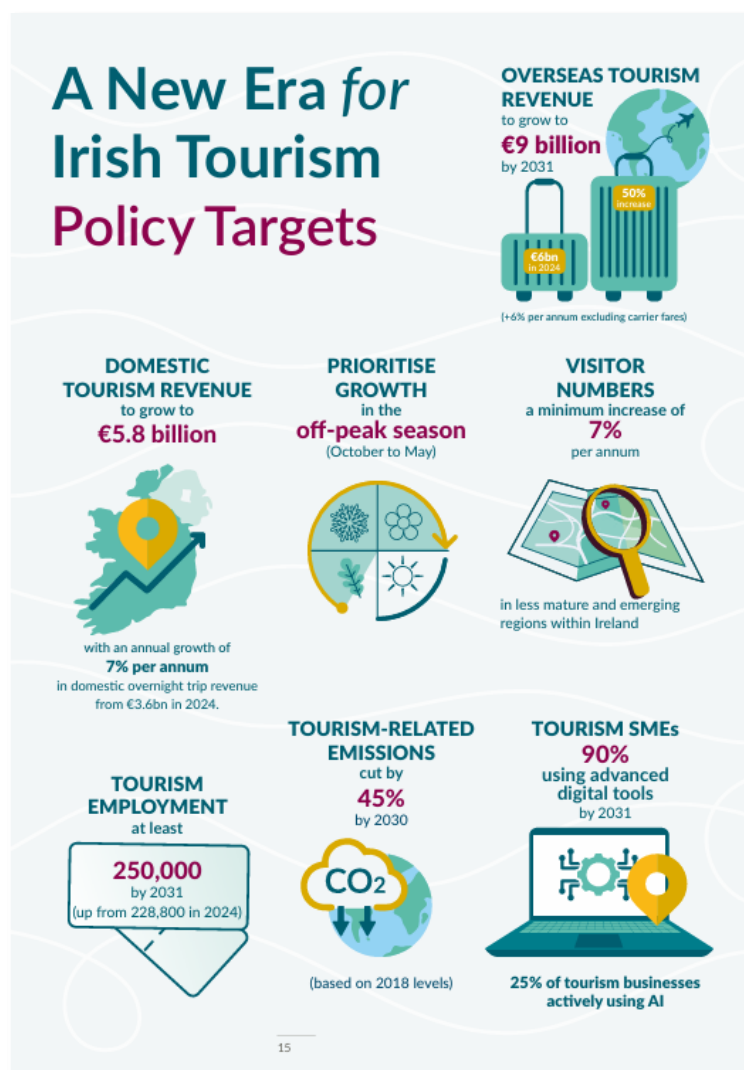
The report examines:

- 1 Current tourist accommodation supply across Ireland;
- 2 Changes in accommodation capacity over time;
- 3 The scale, type and location of accommodation within the development pipeline; and
- 4 Key trends, opportunities and challenges influencing future accommodation delivery.

For this reporting period, current accommodation supply and development pipeline data are presented as a point-in-time assessment, with analysis of both recent and longer-term trends where relevant.

In addition to this, the report provides an insight into the factors shaping the accommodation sector, including market conditions, policy developments, regional dynamics and investment activity.

By monitoring changes in existing accommodation stock alongside future pipeline development, the report contributes to a broader understanding of how Ireland's tourist accommodation landscape is evolving and the role it plays in supporting the long-term development of the tourism sector.

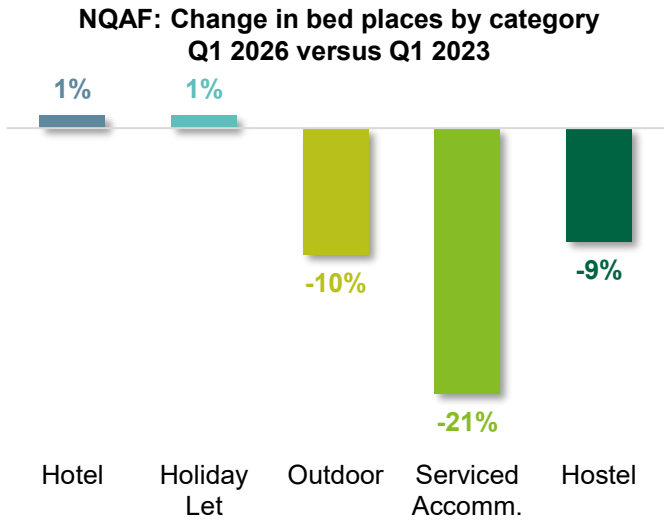
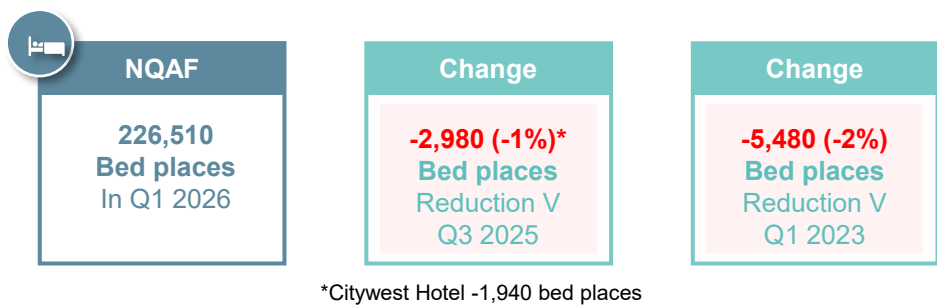


Executive Summary (1/2)

The supply of tourist accommodation bed places as of Q1 2026 has been analysed. This includes registered National Quality Assurance Framework (NQAF) bed places, an estimate of Short-Term Let (STL) bed places and an estimate of combined stock. As of Q1 2026 there was; 346,140 estimate combined bed places, 226,510 NQAF bed places and 144,360 STL bed places.

Due to a change in STL data provider, the estimated STL and combined datasets from Q1 2026 onwards are not directly comparable with previously published data. As a result, change analysis for these datasets has been suspended and will resume in 2027, when a full year of STL data from the new provider is available. Further details on the revised methodology are provided in [Appendix A](#).

The change in NQAF tourist accommodation stock in Q1 2026 versus the previous reporting period of Q3 2025, and the initial reporting period of Q1 2023 (baseline) has been analysed with the following key results.



Key takeaways

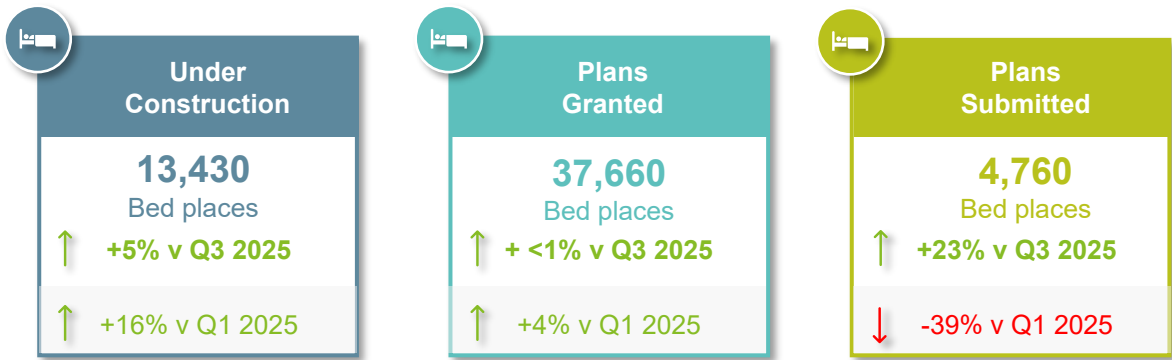
Modest overall decline in NQAF masks potential structural shifts. NQAF bed places have decreased 2% against Q1 2023 (baseline). This decline is not evenly distributed. Serviced Accommodation (B&B's, Guesthouses and Townhouses) is in a sustained contraction, with pipeline data suggesting this will not change. Market pressures, including succession issues, increased operating costs, competition from online platforms / STL and changing consumer preferences are likely contributing factors to the decline in Serviced Accommodation. In contrast, recent increases in bed places, coupled with positive development activity, suggest that the Outdoor and Hostel accommodation are on a different trajectory.

Regional divergence signals uneven growth story. Just 12 of 26 counties show growth since Q1 2023; 14 are declining, with growth concentrated in the East around Dublin. This suggests that regional accommodation capacity is not expanding in a balanced manner and warrants continued monitoring in the context of national tourism policy objectives.

Data gaps pose difficulty in capturing the full picture: Estimated STL bed places measure 144,360 as of Q1 2026, however a comparable analysis to previous reporting periods cannot be calculated due to a change in methodology among data suppliers. The STL Register will help establish a more complete picture of short-term letting stock in Ireland and support an informed understanding of the sector over time.

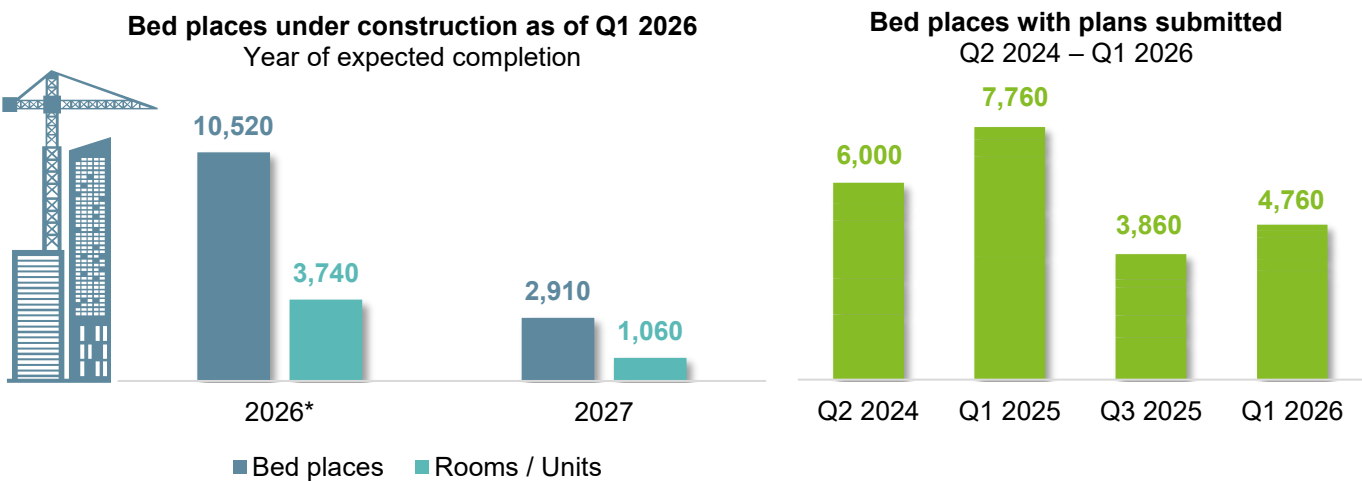
Executive Summary (2/2)

The pipeline of tourist accommodation in Ireland has been assessed to quantify future capacity and growth potential within the sector. Bed places at each pipeline status as of Q1 2026 are as follows:



Construction activity is largely focused on Dublin, with the capital accounting for 64% of all bed places under construction. This concentration is even more prominent when analysing Hotel activity, with 79% of Hotel bed places under construction located in Dublin. A total of 10,520 bed places are expected to complete construction by the end of 2026.

Hotels dominate across all pipeline categories, accounting for 68% of bed places under construction and over 70% of bed places across plans granted and plans submitted.



Key takeaways

- Pipeline momentum shows signs of slowing.** While plans submitted have increased since Q3 2025, a decline of 39% compared to the same quarter last year is noteworthy. Plans submitted are the earliest indicators of future supply in the planning system, and continued monitoring of this indicator is warranted. Critically, a conversion ratio (what percentage of submitted plans secure approval and advance to construction), may be a more predictive metric than submission alone, given macro headwinds.
- Dublin’s pipeline concentration risk.** Dublin accounts for 64% of bed places under construction and 56% of plans granted. Outside the capital, the pipeline is modest and fragmented. This concentration creates a delivery risk. If delivery falls in Dublin, it has an outsized impact on national figures. Dublin registered hotels recorded average occupancy of 84% in 2025**.
- Outdoor submissions are declining.** Outdoor bed places with plans submitted declined from Q1 2025 to 690 bed places in Q1 2026, marking a 57% decline. This category plays a crucial role in the development of regional and rural tourism.

*Q2 – Q4 2026. **STR Fáilte Ireland survey, registered hotels only.
Data Source: Deloitte Real Estate Research. Figures may not sum exactly due to rounding.

Section 1

Current Supply

Q1 2026



Estimate Combined Supply – Q1 2026

This section presents Ireland's tourist accommodation stock as of Q1 2026, derived from two datasets: Fáilte Ireland's National Quality Assurance Framework (NQAF) data and estimated Short Term Let (STL) data. It is presented in three forms; Estimate Combined, NQAF and Estimate STL. It is important to acknowledge the methodology and limitations associated with this data, particularly STL data. To ensure a comprehensive understanding and correct interpretation of the dataset, please refer to [Appendix A](#).

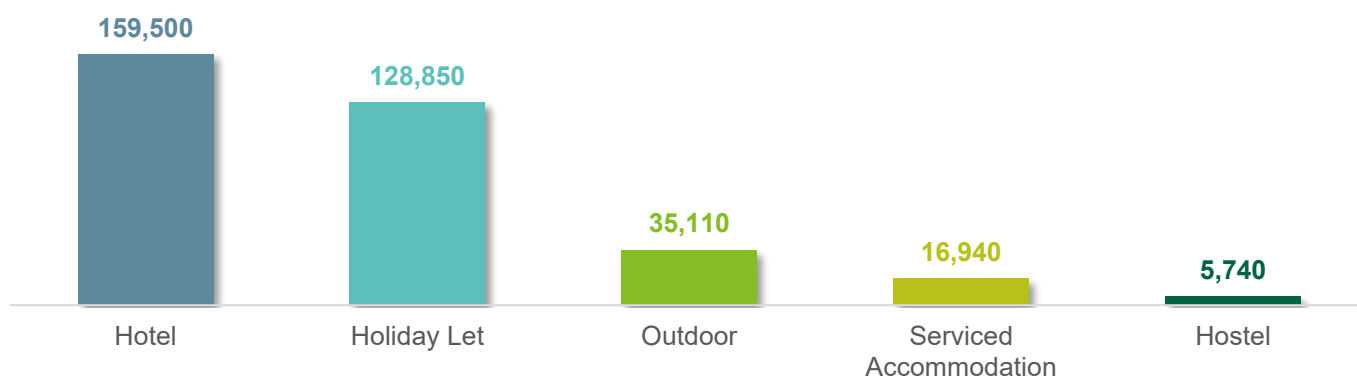
Bed places in Q1 2026

As of Q1 2026, estimate combined bed places totalled 346,140 nationwide. Hotels (46%) and Holiday Lets (37%) dominate bed places. Meanwhile, Outdoor (10%), Serviced Accommodation (5%) and Hostel (2%) account for considerably smaller shares of national bed places.

Dublin accounts for 26% of bed places, followed by Kerry (10%) and Cork (9%).



Estimate Combined: Bed places by category in Q1 2026



Estimate Combined: Bed places by county in Q1 2026

County	Bed places	Share of total bed places	County	Bed places	Share of total bed places
1 Dublin	91,440	26%	14 Meath	6,180	2%
2 Kerry	35,870	10%	15 Tipperary	5,930	2%
3 Cork	30,380	9%	16 Kildare	5,650	2%
4 Galway	30,300	9%	17 Louth	5,030	1%
5 Donegal	24,170	7%	18 Westmeath	4,040	1%
6 Mayo	17,190	5%	19 Cavan	3,540	1%
7 Clare	15,710	5%	20 Longford	3,270	1%
8 Wexford	11,640	3%	21 Roscommon	2,940	1%
9 Waterford	10,560	3%	22 Leitrim	2,490	1%
10 Wicklow	9,990	3%	23 Laois	2,430	1%
11 Limerick	8,100	2%	24 Carlow	2,290	1%
12 Sligo	7,390	2%	25 Offaly	1,640	< 1%
13 Kilkenny	6,410	2%	26 Monaghan	1,590	< 1%

NQAF Supply – Q1 2026

As of Q1 2026, there were 226,510 NQAF bed places in Ireland.

Hotels continue to account for the majority (70%) of NQAF bed places as of Q1 2026. This is followed by Outdoor (13%), Holiday Lets (8%), Serviced Accommodation (6%) and Hostels (3%).

On a county basis, 28% of NQAF bed places are located in Dublin. The next largest counties are Kerry (10%) and Cork (9%). Meanwhile, Monaghan accounts for less than 1% of NQAF bed places nationwide.

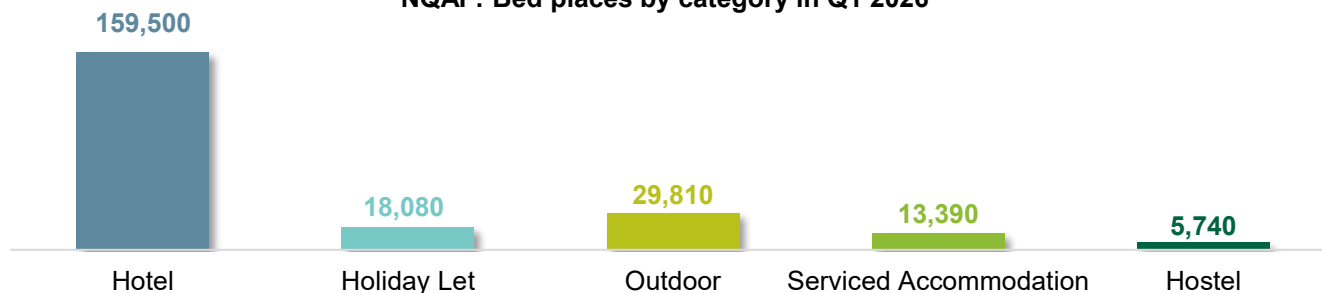


NQAF

226,510

Bed places
Q1 2026

NQAF: Bed places by category in Q1 2026



NQAF: Bed places and units by county in Q1 2026

County	Bed places	Share of total bed places	Units	County	Bed places	Share of total bed places	Units
1 Dublin	63,690	28%	28,470	14 Kilkenny	4,240	2%	1,580
2 Kerry	22,700	10%	8,120	15 Kildare	4,030	2%	1,670
3 Cork	20,040	9%	7,360	16 Tipperary	3,820	2%	1,300
4 Galway	17,880	8%	7,000	17 Westmeath	3,310	1%	1,260
5 Donegal	11,440	5%	4,090	18 Louth	3,250	1%	1,440
6 Mayo	9,620	4%	3,530	19 Longford	2,940	1%	660
7 Clare	9,070	4%	3,250	20 Cavan	2,670	1%	1,080
8 Waterford	7,800	3%	2,430	21 Leitrim	2,450	1%	630
9 Wicklow	7,540	3%	2,690	22 Carlow	1,760	1%	630
10 Wexford	7,260	3%	2,390	23 Laois	1,630	1%	570
11 Limerick	6,200	3%	2,550	24 Roscommon	1,380	1%	470
12 Sligo	4,920	2%	1,770	25 Offaly	1,270	1%	420
13 Meath	4,640	2%	1,610	26 Monaghan	970	< 1%	370

Bed places undergoing registration (estimate)

There are a number of hotel, hostel and aparthotel bed places currently progressing through Fáilte Ireland's NQAF registration process*. These bed places include both newly constructed accommodation stock and established properties re-registering after a period of non-registration. Until registration is complete, these bed places are not included in the NQAF supply figures.

Region	Bed places
Dublin	2,800
Regional	950

* The completion of the registration process is not guaranteed, and therefore these figures should be considered indicative only.

Data Source: Fáilte Ireland.

Figures may not sum exactly due to rounding.

Estimate STL Supply – Q1 2026

There was an estimated 144,360 STL bed places as of Q1 2026.

Holiday Lets account for the overwhelming majority (88%) of STL bed places as of Q1 2026. This supply varies considerably throughout the year, and is likely to be impacted by the introduction of the STL Register.

Dublin dominates the STL market, accounting for one in five STL bed places nationwide. Kerry (12%) and Galway (11%) comprise the second and third highest counties respectively, with the top three counties mirroring those which also dominate the NQAF market.

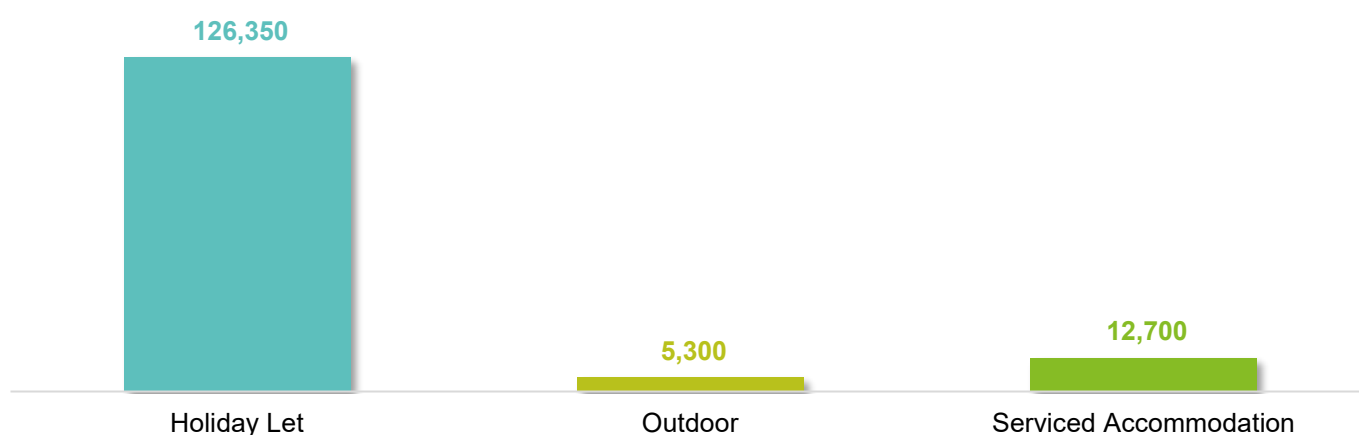


Estimate STL

144,360

Bed places
Q1 2026

Estimate STL: Bed places by category in Q1 2026



Estimate STL: Bed places and properties by county in Q1 2026

	County	Bed places	Properties		County	Bed places	Properties
1	Dublin	29,060	9,170	14	Kilkenny	2,500	540
2	Kerry	17,000	3,440	15	Limerick	2,170	520
3	Galway	15,450	3,470	16	Kildare	2,100	590
4	Donegal	14,570	2,680	17	Louth	2,010	380
5	Cork	13,120	3,150	18	Roscommon	1,820	340
6	Mayo	8,630	1,680	19	Leitrim	1,630	290
7	Clare	8,320	1,770	20	Cavan	1,320	270
8	Wexford	5,130	1,040	21	Westmeath	970	230
9	Waterford	3,390	730	22	Carlow	940	220
10	Wicklow	3,020	750	23	Laois	930	220
11	Sligo	2,900	620	24	Monaghan	830	170
12	Meath	2,680	670	25	Offaly	780	180
13	Tipperary	2,670	570	26	Longford	440	100

Section 2

Change in Bed Stock



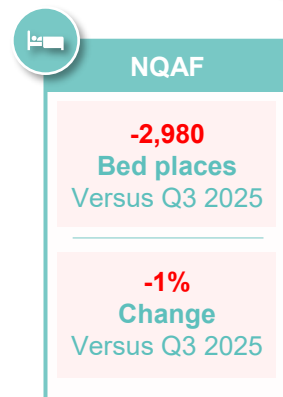
NQAF Supply – Change versus Q3 2025

This section measures the change in the number of tourist accommodation bed places in Q1 2026 relative to Q3 2025 and the baseline Q1 2023 (from TAO reporting inception). Change measurement and historical trend analysis is limited to NQAF data only, which maintains consistency across all reporting periods. [See Appendix A](#) for full details.

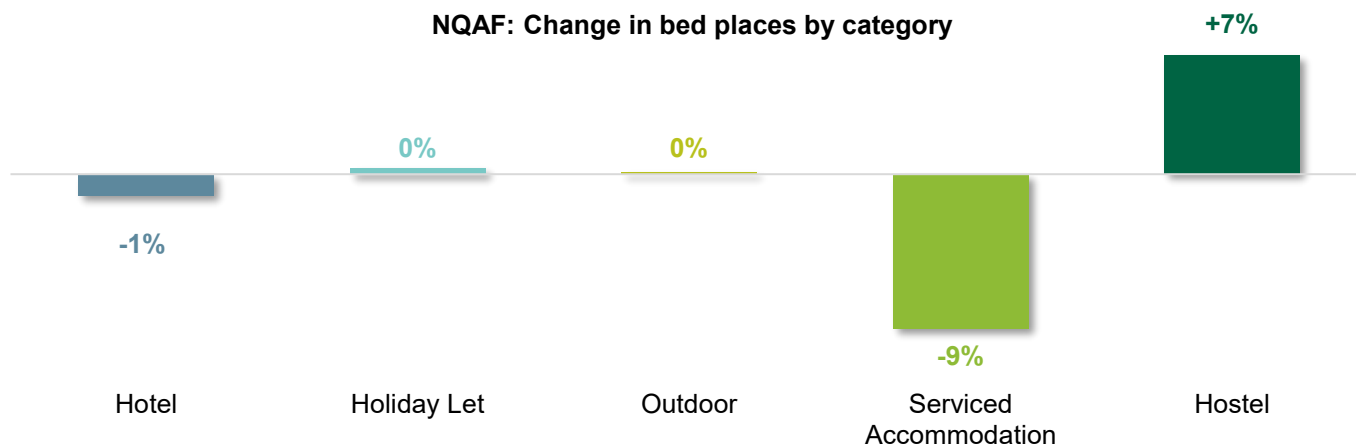
Change in bed places in Q1 2026 versus Q3 2025

NQAF bed places decreased by 1%, (-2,980 bed places) versus Q3 2025. Hostel bed places grew by 7% (390 bed places) during this period, buoyed by the addition of the Dawson Hostel in Dublin 2 (300 bed places). Meanwhile, growth of less than 1% was recorded in both Holiday Lets and Outdoor categories. The sharpest decline in bed places was in the Serviced Accommodation category at -9%, while Hotel bed places decreased by 1%.

On a county basis, bed places in Louth grew by 8% versus Q3 2025. Louth also recorded the highest growth rate in the previous report. A decline of 1,310 bed places was recorded in Dublin. While new stock was added in the capital during this timeframe, the removal of the Citywest Hotel (-1,940 bed places) from the NQAF Register resulted in a net loss of bed places for the county. The former Citywest Hotel was purchased by the Irish Government last year, and is no longer available for tourist use.



NQAF: Change in bed places by category



NQAF: Change in bed places and units by county

County	Change in bed places	Change in bed places %	Change in units	County	Change in bed places	Change in bed places %	Change in units
1 Louth	+230	+8%	+20	14 Kerry	-310	-1%	-76
2 Kilkenny	+100	+2%	+8	15 Cavan	-40	-1%	-9
3 Galway	+340	+2%	-6	16 Roscommon	-20	-2%	+16
4 Westmeath	+60	+2%	+21	17 Leitrim	-40	-2%	+6
5 Sligo	+70	+1%	+8	18 Dublin	-1,310	-2%	-336
6 Longford	+20	+1%	+9	19 Cork	-460	-2%	-170
7 Wicklow	+30	-	+164	20 Monaghan	-20	-2%	-9
8 Carlow	+10	-	-1	21 Kildare	-110	-3%	-46
9 Waterford	-	-	+4	22 Wexford	-210	-3%	-40
10 Limerick	-30	-	-12	23 Tipperary	-150	-4%	-68
11 Donegal	-60	-	-66	24 Mayo	-380	-4%	-78
12 Meath	-30	-1%	-8	25 Clare	-590	-6%	-225
13 Laois	-10	-1%	-25	26 Offaly	-90	-7%	-51

NQAF Supply – Change versus Q1 2023

Change in bed places in Q1 2026 versus Q1 2023

Overall, NQAF bed places have declined by 2% (5,480 bed places) since Q1 2023 (the baseline). While this reduction is small overall, there are considerable variances by both category and county.

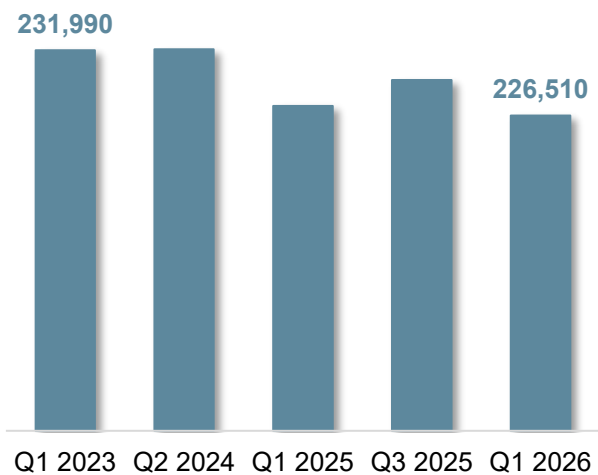
In terms of accommodation category, the largest decline was recorded in the Serviced Accommodation sector (-21%). This category declined at each biannual reporting period. In fact, all bar two counties (Dublin and Westmeath) have noted a fall in Serviced Accommodation, signalling structural challenges in this category. With just 220 bed places with plans submitted in the pipeline, recovery is unlikely in the short term.

Outdoor and Hostel also recorded declines against the baseline, however their trajectory is not the same as Serviced Accommodation.

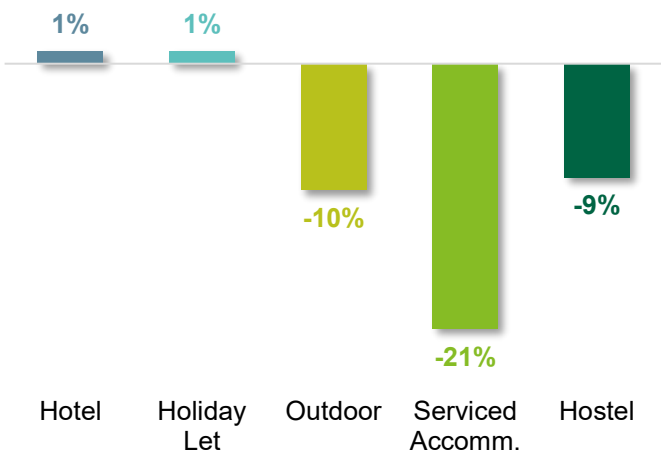
Outdoor recorded a sizeable loss in Q1 2025 (-3,650 outdoor bed places in Wexford ceased operating as a tourist facility and transitioned to a static caravan model). Since then, Outdoor bed places have increased. In addition, there are 900 bed places under construction and over 3,210 with plans granted, meaning growth is expected to continue.

From a location perspective, just 12 out of the 26 counties have recorded an increase since Q1 2023. On a percentage basis, Louth, Westmeath and Wicklow recorded the largest increases, while Wexford, Monaghan and Clare recorded the most significant contractions.

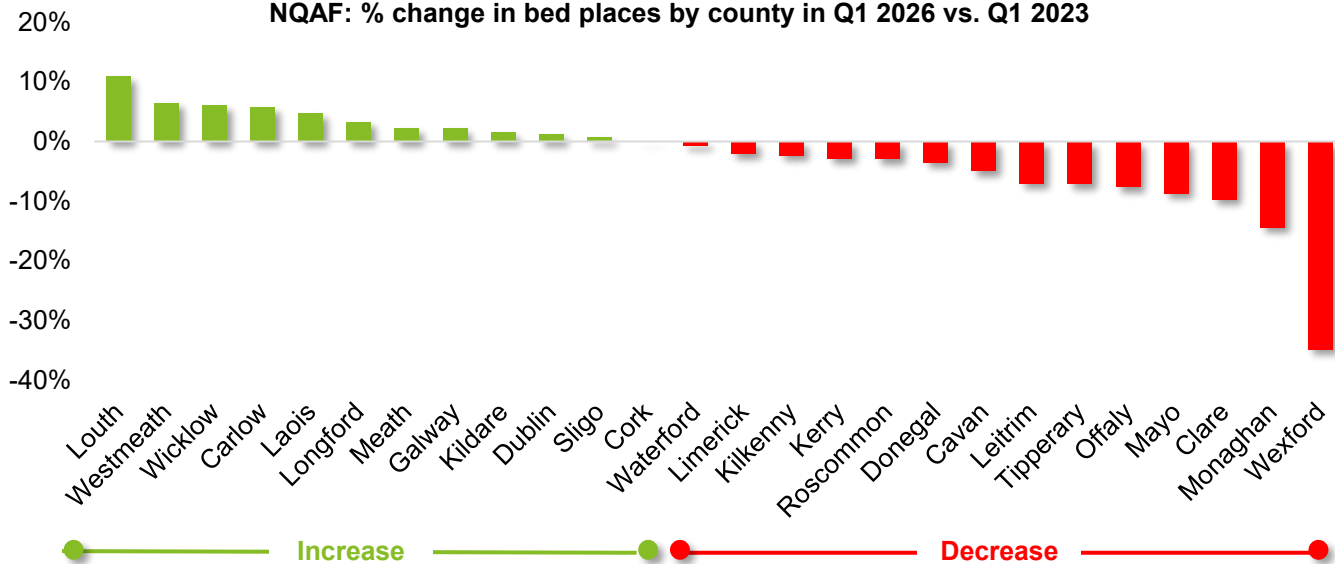
NQAF: Bed places, Q1 2023 – Q1 2026



NQAF: Change in bed places by category Q1 2026 vs. Q1 2023



NQAF: % change in bed places by county in Q1 2026 vs. Q1 2023



Data Source: Fáilte Ireland.
Figures may not sum exactly due to rounding.
See Appendix A for detailed breakdown of methodology and limitations.



Modest overall decline in NQAF masks potential structural category shifts

- **The headline:** NQAF bed places declined 1% from Q3 2025 and 2% from Q1 2023 (baseline). While this is a small overall change, it masks potential structural category changes.
- **Why it matters:** The decline in NQAF is not evenly distributed. Serviced Accommodation is in a sustained contraction. While Outdoor and Hostel have also recorded declines against the baseline, the categories have recorded growth in the last three reporting periods.
- **Implication:** Market pressures, including succession issues, increased operating costs, competition from online platforms / STL and changing consumer preferences are likely contributing factors to the decline in Serviced Accommodation. This is not a regional phenomenon. All but two counties (Dublin +17%, Westmeath +3%) have recorded declines versus the baseline, ranging from -62% in Laois to -3% in Louth. This suggests structural market challenges rather than isolated regional issues. Outside of understanding the *why*, an important question for the future outlook is what replaces Serviced Accommodation. A structural shift away from Serviced Accommodation will impact growth targets if other categories or STL do not replace and add to stock levels.



Regional divergence

- **The headline:** 12 counties recorded growth in Q1 2026 versus Q1 2023; 14 are declining. The majority of these growth counties are located in the East, specifically surrounding Dublin. Large areas of the South West and North West have declined.
- **Why it matters:** This divergence presents a challenge to regional balance and support for less mature destinations. Growth is concentrating in proximity to Dublin. The concentration in Dublin is likely to persist in the near-term given current trends in development activity.
- **Implication:** Capacity growth outside of Dublin and its surrounds is critical to driving revenue growth, strengthening the regional spread and expanding tourism activity in less mature destinations. Interestingly, when assessing the three counties with the largest percentage rise in bedspaces (Louth, Westmeath and Wicklow) growth in Outdoor played a significant role across all three (+750 bed places combined). Critically, the growth in Outdoor was greater than the loss in Serviced Accommodation in these counties. The forthcoming Tourist Accommodation Strategy will be a vital next step in understanding how these regional disparities may evolve, to create a diverse, sustainable, and future-focused supply of tourist accommodation across Ireland.



Data gaps and unknowns

- **The headline:** Estimated STL is reported at 144,360 bed places in Q1 2026. Due to changes in methodology a direct comparison to previous reporting periods cannot be calculated.
- **Why it matters:** STL accommodation is another source of supply within the market. As outlined, most counties have experienced a loss of Serviced Accommodation capacity. In previous TAO reports, STL was trending upward, with STL driving the growth trajectory for tourist accommodation.
- **Implication:** The ability to analyse the change in STL stock and therefore its impact on the market as a whole is critical. Q1 2026 will represent a new baseline for STL data in this reporting series and allow for change analysis to be conducted from Q1 2027. Stakeholders should treat STL figures as directional rather than definitive. Following the launch of the STL Register, the STL sector will undergo a period of adjustment as operators adapt to new registration requirements.

Section 3

Development Pipeline



Introduction to Development Pipeline

While the previous chapters analysed the stock of tourist accommodation as of Q1 2026, this chapter looks forward. Analysing the pipeline of tourist accommodation in Ireland is crucial to assessing future capacity and growth potential within the sector.

This data provides an insight into the anticipated increase in bed places by location and by category. The master categories assigned are based on details included in the planning application submission.

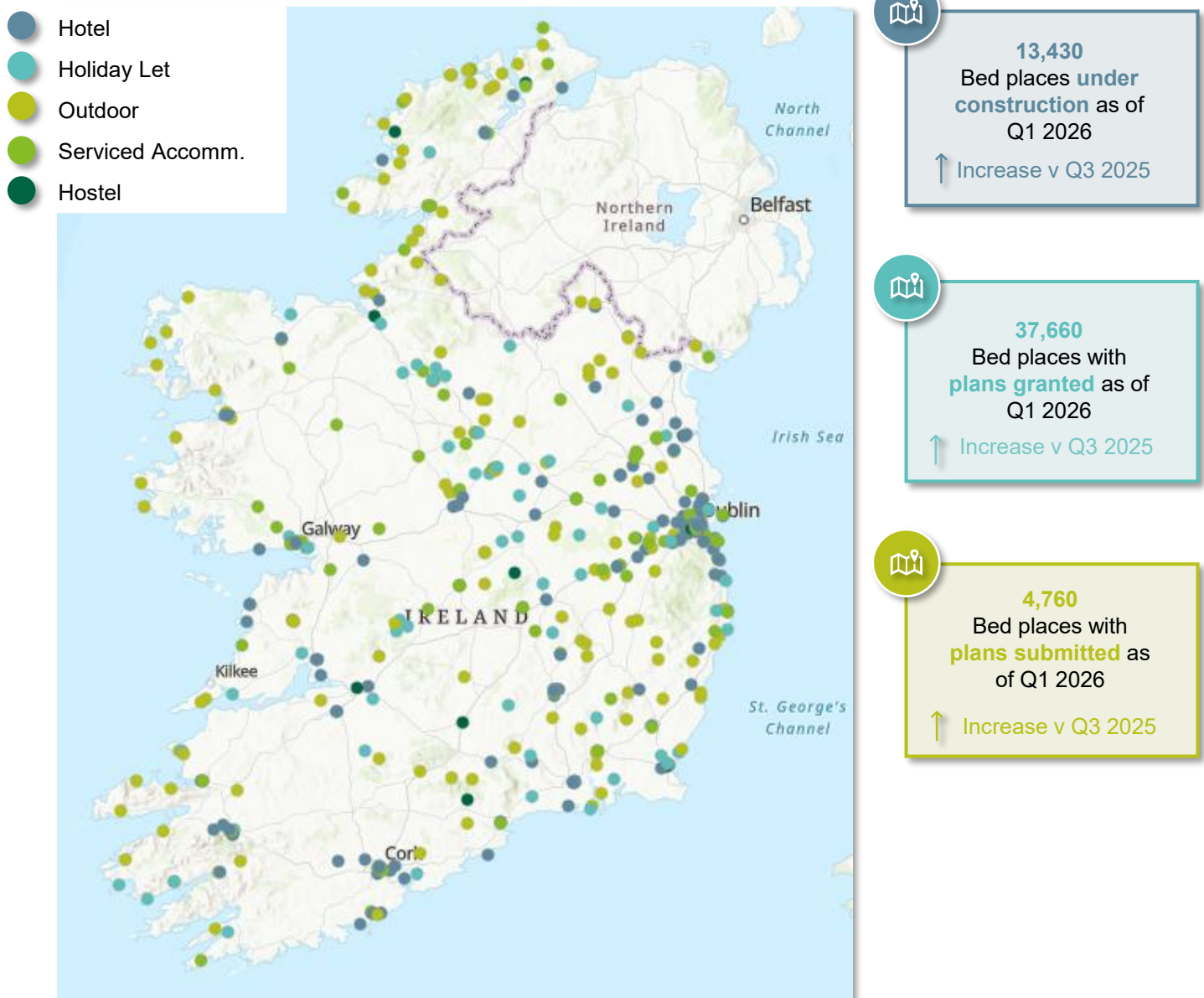
It should be noted that development pipeline data has limitations. For a comprehensive understanding of how the development pipeline is monitored and analysed, please refer to [Appendix B](#).

Maps depicting the development pipeline in each of Fáilte Ireland's regional brands are available in [Appendix C](#).

The remainder of this section presents the development pipeline for tourist bed places in Ireland in the following manner:

- Under construction
- Planning permission granted but not yet under construction
- Planning permission submitted and awaiting local authority decision

Bed places in the development pipeline by master category as of Q1 2026



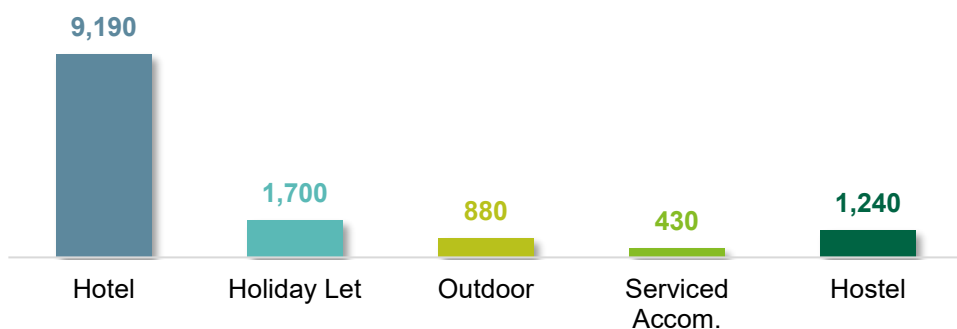
Under Construction

There were 13,430 bed places under construction as of Q1 2026, a rise of 5% from the 12,740 bed places which were under construction as of Q3 2025. Of bed places under construction as of Q3 2025, 1,110 have reached completion.

Construction activity is largely focused on Dublin, with the capital accounting for 64% of all bed places under construction. This concentration is more prominent when it comes to Hotels, with 79% of Hotel bed places under construction located in Dublin.

Construction activity was recorded across each of the 26 counties, however this varies considerably from 8,600 bed places under construction in Dublin, to just 10 bed places in both Cavan and Offaly. Construction continues at Center Parcs Longford Forest (1,390 bed place extension), the largest tourist accommodation on site nationwide as of Q1 2026.

Bed places under construction by category as of Q1 2026



13,430
Bed places **under construction** as of Q1 2026



+5% **Change in**
Q1 2026 versus
Q3 2025

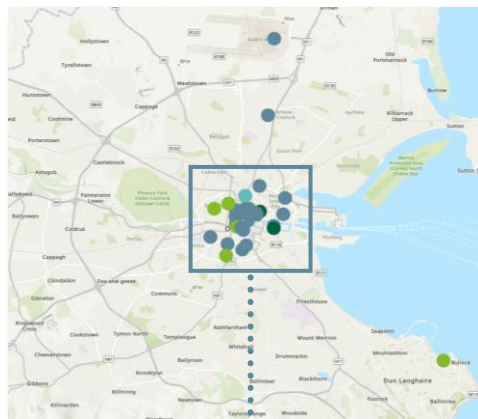
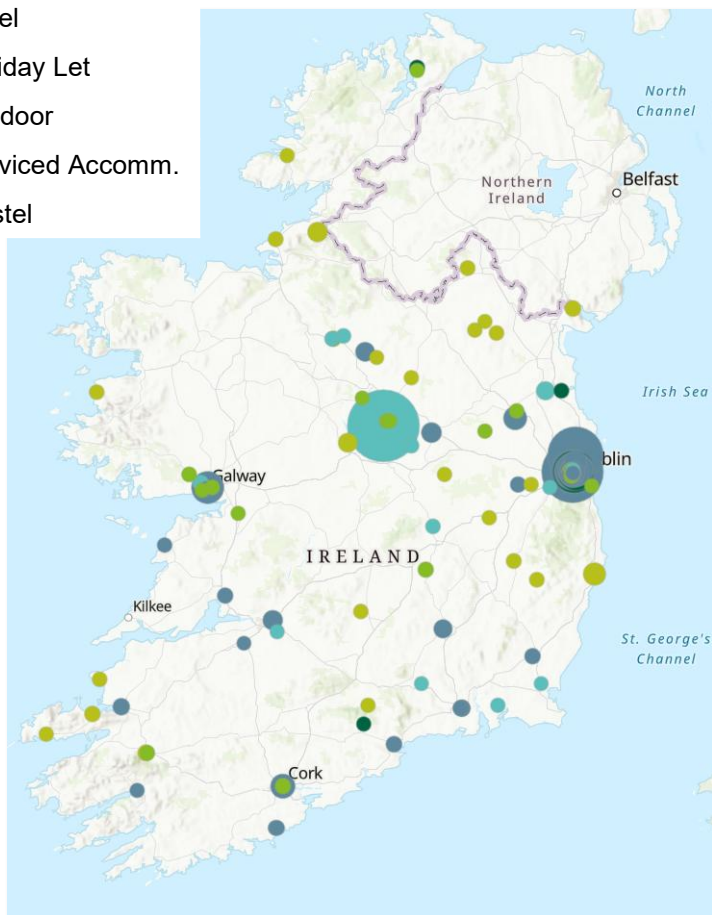


+16% **Change in**
Q1 2026 versus
Q1 2025

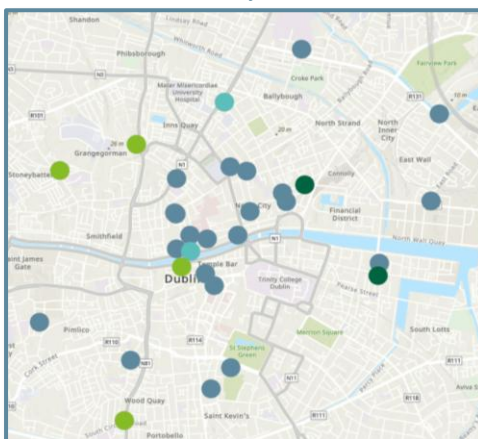
Bed places under construction by category as of Q1 2026

Dublin

- Hotel
- Holiday Let
- Outdoor
- Serviced Accom.
- Hostel



Dublin City Centre

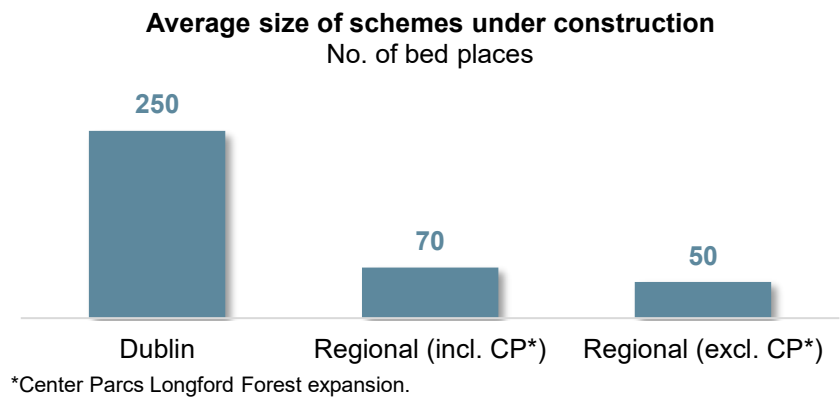


Under Construction

Largest schemes

Hotels dominate construction activity, accounting for 68% of bed places under construction as of Q1 2026. The largest schemes under construction are illustrated in the table below.

On average, projects underway in Dublin are of a significantly larger scale than those which are under construction outside the capital. This is driven by the fact that Hotels account for the majority (85%) of bed places under construction in Dublin, and just 29% of bed places under construction regionally.



Largest projects under construction

Property	Rooms / Units	Bed places	Expected Completion
Center Parcs Longford Forest	198	1,390	2026
Courtyard by Marriott Hotel & Aparthotel, D1	474	1,140	2026
Sofitel Hotel Dublin Airport	412	990	2026
Hilton Home2 Suites, D1	296	710	2026
Hostel, D1	219	670	2027



Hotel



Holiday Let



Hostel

Newly commenced schemes

820 bed places commenced construction during the period of Q3 2025 – Q1 2026, the largest of these developments are detailed in the table below.

Hotels also dominate the number of schemes which commenced construction during this period (86% of bed places). Just ten Serviced Accommodation bed places, and 30 Outdoor bed places commenced construction during this period.



Largest projects to commence construction, Q3 2025 – Q1 2026

Property	Rooms / Units	Bed places	Commenced
Hotel Development, Bohermore, Galway	182	440	Mar 2026
Garner Hotel Dublin Temple Bar, D2	92	220	Mar 2026



Hotel

Under Construction

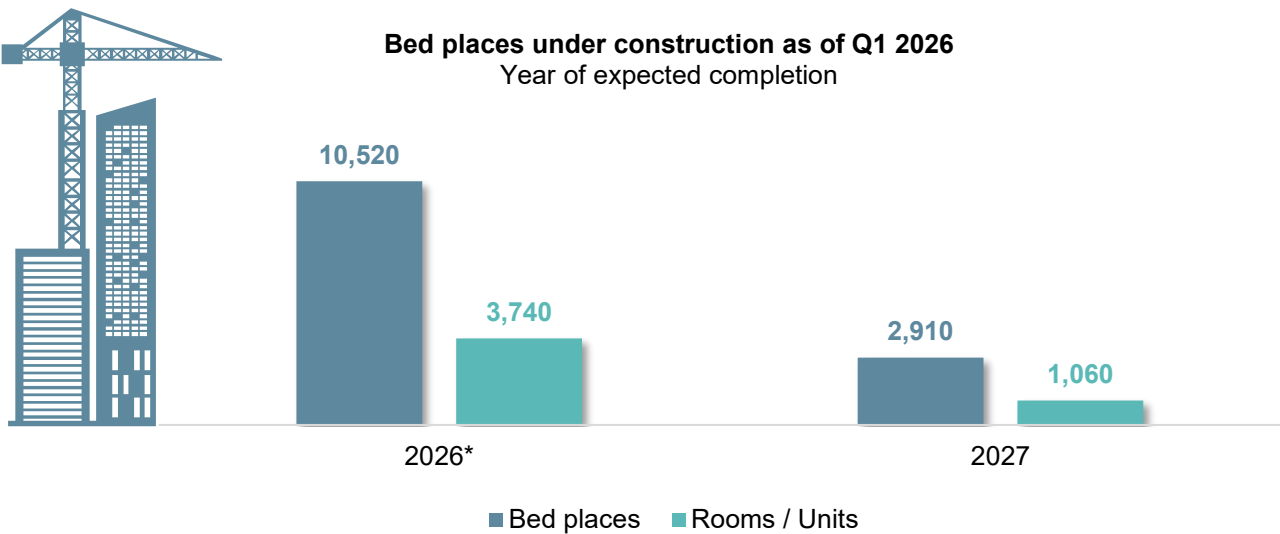
Delivery timelines

In order to gauge delivery progress, it is necessary to ascertain when the stock which is currently under construction will reach the market.

The chart below depicts the year of expected completion of all stock under construction as of Q1 2026. All stock under construction at this point is expected to reach completion by the end of 2027.

The majority of bed places under construction as of Q1 2026 are anticipated to reach completion by the end of 2026. Expected completions of 2,910 bed places for 2027 is an increase on the previous report. It should rise further as projects commence throughout 2026.

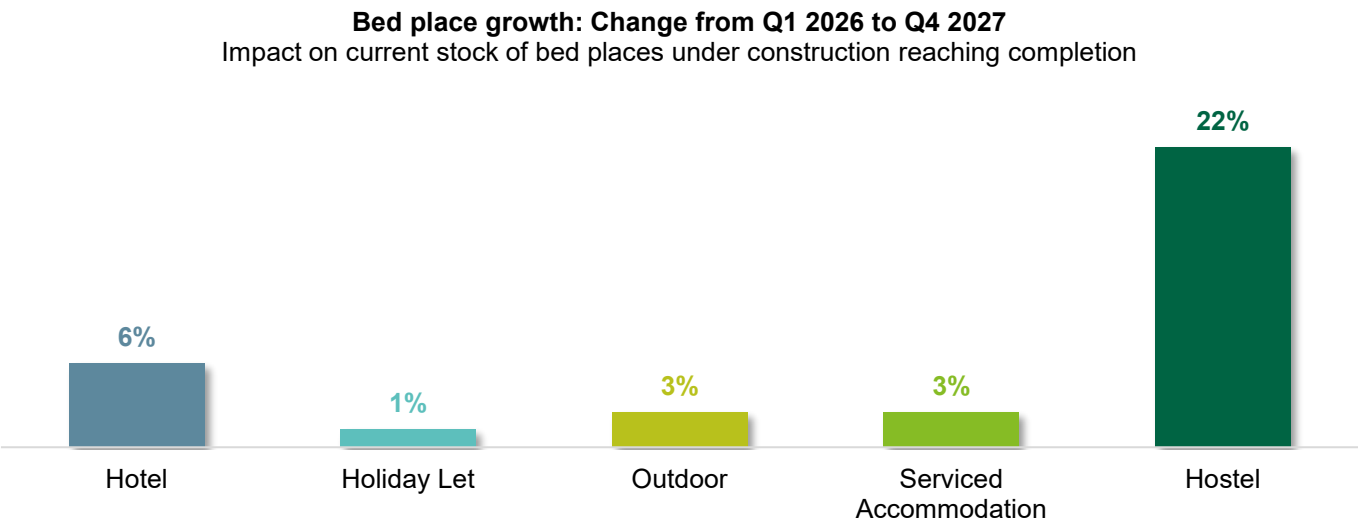
It should be noted that while construction timelines are helpful, they are based on the assumption that there are no delays or changes to current project timelines. Therefore, these delivery figures are indicative only.



Impact on current stock

Based on the assumption that all bed places under construction at present will reach completion, it is expected that estimate combined bed place stock will grow by 4% by the end of 2027. This estimate assumes that there is no change to the existing stock (i.e. no bed places are removed due to closure etc, or that no bed places are added to NQAF or STL stock). Should construction commence on other schemes in the interim, there is potential for this change to rise further.

The impact on current stock varies significantly by master category. The growth in Hostel bed places is significant (22%) given both the relatively low current stock of Hostel bed places, and the fact that two large schemes are currently under construction in Dublin 1 (670 bed places) and Dublin 2 (500 bed places).



* Q2 – Q4 2026
Data Source: Deloitte Real Estate Research.
Figures may be impacted due to rounding.

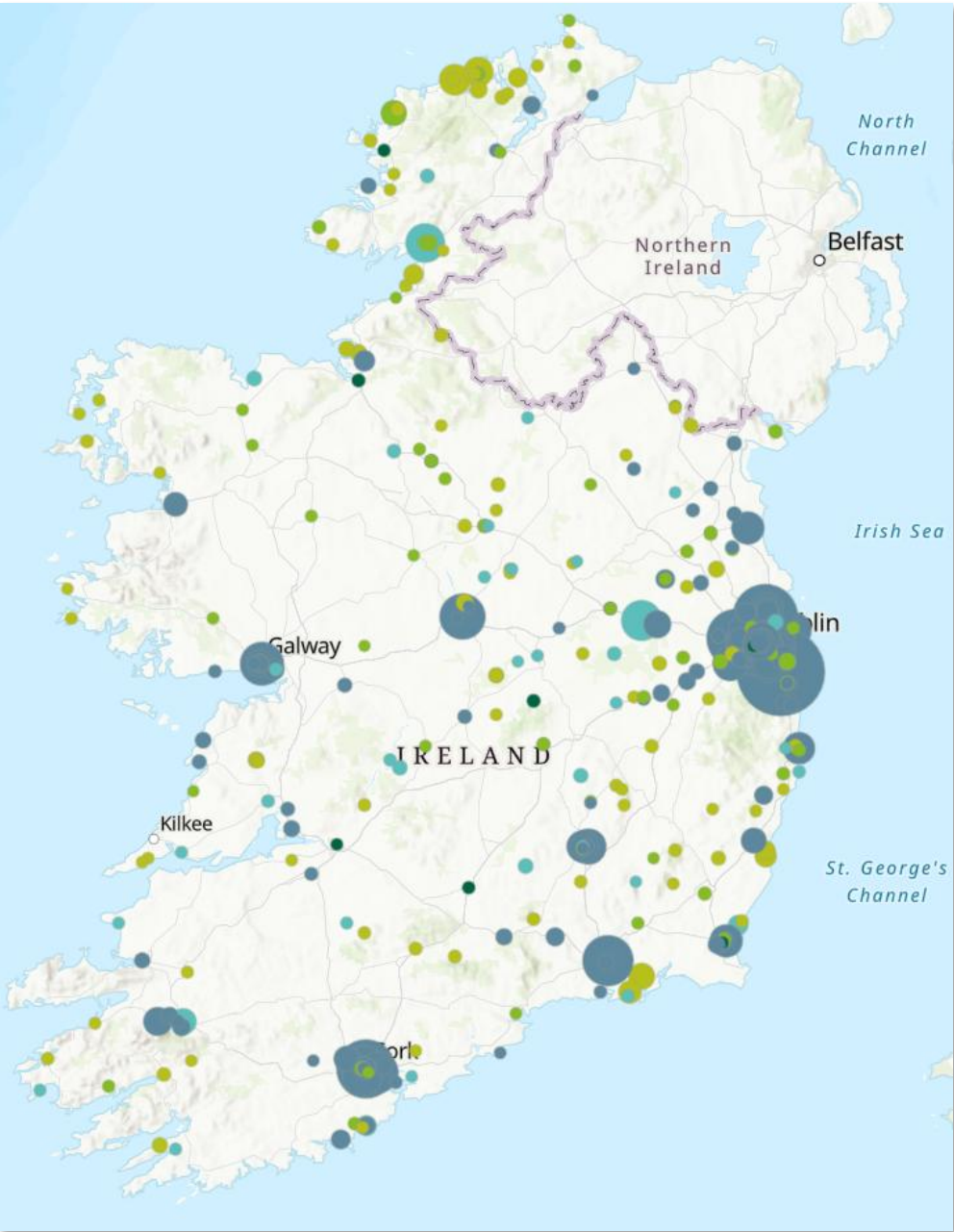
Planning Permission Granted

An estimated 37,660 bed places had been granted planning permission as of Q1 2026. In terms of bed places, this represents an increase of less than 1% on Q3 2025. It marks an increase of 4% on the number of bed places granted as of Q1 2025.

It is important to note that not all projects with plans granted will proceed to construction. Although planning permission has been granted, some projects face a planning appeal, the site may be on the market for sale or feasibility studies for the development may be ongoing.

Changing macro-economic factors are important in this context. The latest *SCS/ Tender Price Index* indicates tender price inflation eased to its lowest rate since 2020, 2.5%. However, the inflation outlook has altered in 2026. Rising energy costs are putting upward pressure on materials inflation. Rising construction costs will continue to impact viability.

Bed places with plans granted by category as of Q1 2026



37,660
Bed places with **plans granted** as of Q1 2026

Change in
+ <1% Q1 2026 versus Q3 2025

Change in
+4% Q1 2026 versus Q1 2025

- Hotel
- Holiday Let
- Outdoor
- Serviced Accommodation
- Hostel

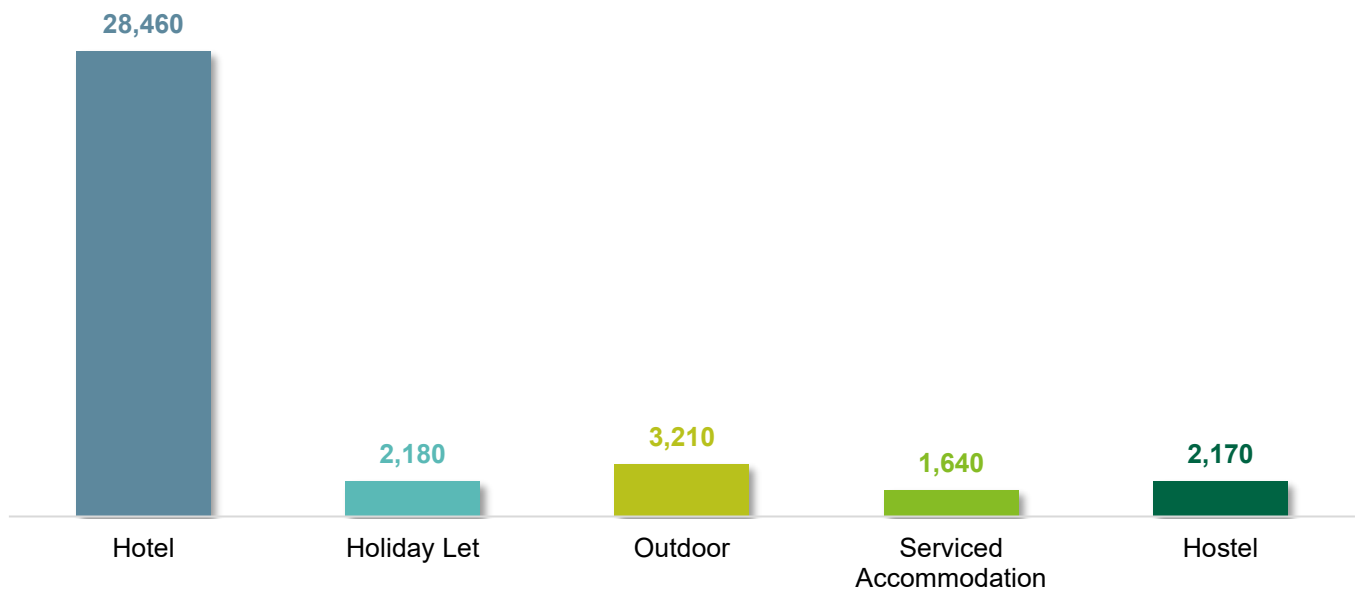
Planning Permission Granted

Bed places with plans granted are dominated by Hotels (76% of bed places). Outdoor accommodation is the next highest category, albeit with a significantly lower share, at 9% of bed places. The Holiday Let and Hostel categories each account for a 6% share, while the Serviced Accommodation sector comprises the remaining 4% of bed places.

At a regional level, over half (56%) of bed places which have been granted planning permission nationwide are located in Dublin. Within the capital, Hotels dominate, accounting for 88% of all bed places granted planning. Outside of Dublin, the next most prominent county is Cork, though it only accounts for 9% of all bed places granted planning nationwide. Hotels also dominate in this market, as 2,910 bed places in the Hotel category have been granted planning within the county.

All 26 counties record bed places which have been granted planning, the lowest of which being Carlow, with 50 bed places. The majority of these bed places in Carlow are in the Outdoor accommodation category.

Bed places with plans granted by category as of Q1 2026



Bed places and rooms with plans granted, top counties

	Bed places	National share of bed places (%)	Rooms / Units	Largest category No. of bed places
Dublin	21,180	56%	8,400	Hotel: 18,620
Cork	3,430	9%	1,510	Hotel: 2,910
Donegal	2,120	6%	670	Outdoor: 1,060
Wexford	1,390	4%	480	Hotel: 650
Galway	1,170	3%	480	Hotel: 1,110

Planning Application Submitted

Plans had been submitted for 4,760 tourist accommodation bed places as of Q1 2026. This marks an increase of 23% versus the plans submitted total as of Q3 2025.

This increase in plans submitted is positive, as it is crucial to secure the pipeline of tourist accommodation delivery going forward. However, it must be noted that Q3 2025 marked a notably low level of bed places with plans submitted, therefore the 23% growth is from a low base.

Indeed, the number of bed places with plans submitted as of Q1 2026 is down 39% versus Q1 2025.

Further analysis on plans submitted is provided in the following pages.

4,760

Bed places with plans submitted as of Q1 2026

↑

+23%

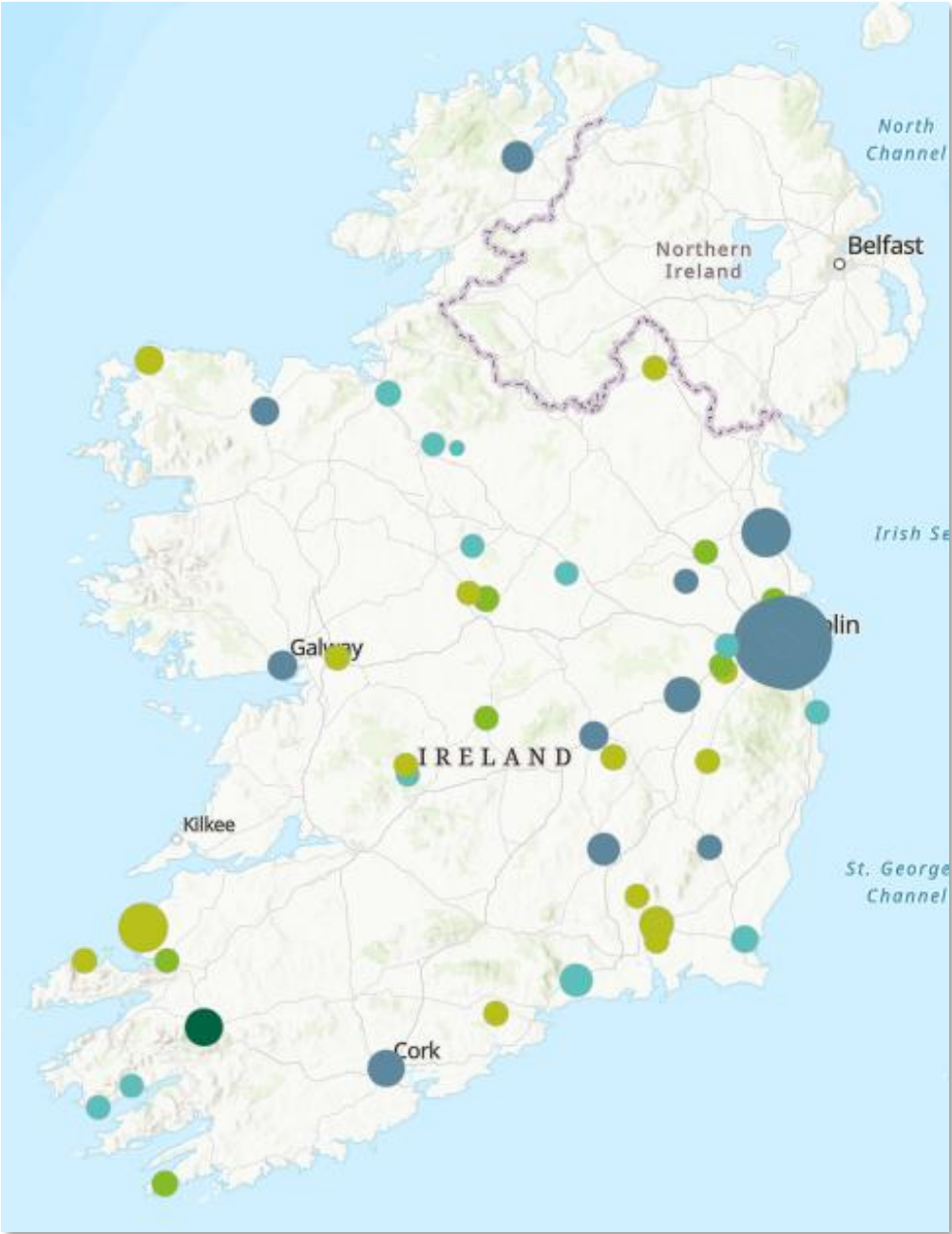
Change in Q1 2026 versus Q3 2025

↓

-39%

Change in Q1 2026 versus Q1 2025

Bed places with plans submitted by category as of Q1 2026



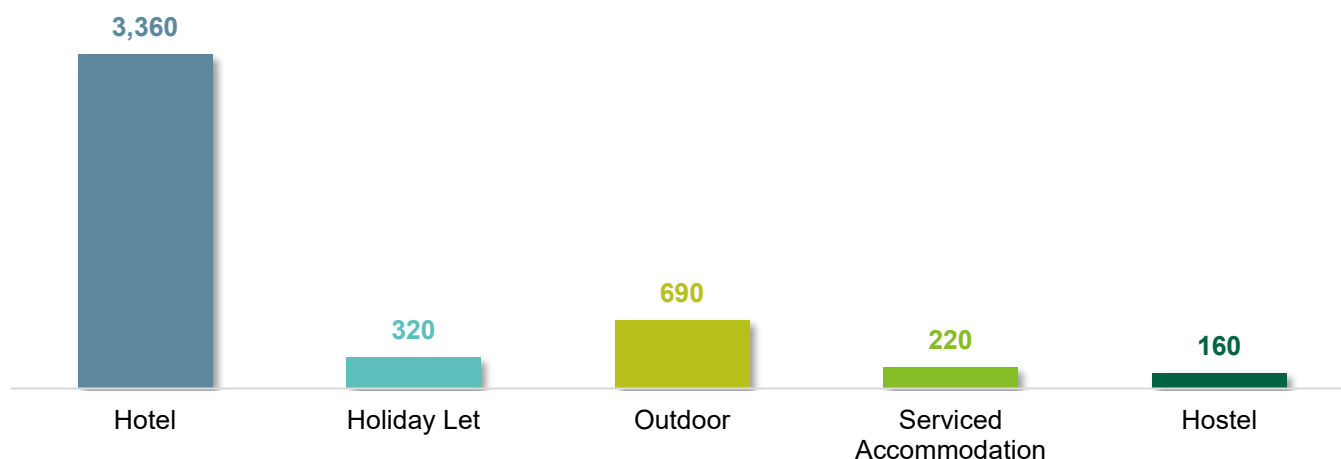
- Hotel
- Holiday Let
- Outdoor
- Serviced Accom.
- Hostel

Planning Application Submitted

Hotels account for 71% of all bed places which have been submitted for planning permission as of Q1 2026. This marks a significant increase of 161% versus the number of Hotel bed places submitted as of Q3 2025. This was driven by an additional five Hotels with plans submitted, along with an increasing number of bed places in the average Hotel application (from 90 bed places in Q3 2025 to 180 bed places in Q1 2026). The largest Hotel development to apply for planning during this period was a 690-bed place apart hotel development at North Wall Quay in Dublin 1.

Outdoor accommodation accounts for 15% of bed places submitted for planning permission as of Q1 2026. This is followed by Holiday Let (7%), Serviced Accommodation (5%) and Hostel (3%). The number of Hostel bed places submitted decreased by 79% versus Q3 2025. This was primarily driven by the granting of permission of a 480-bed place Hostel on Townsend St. in Dublin 2.

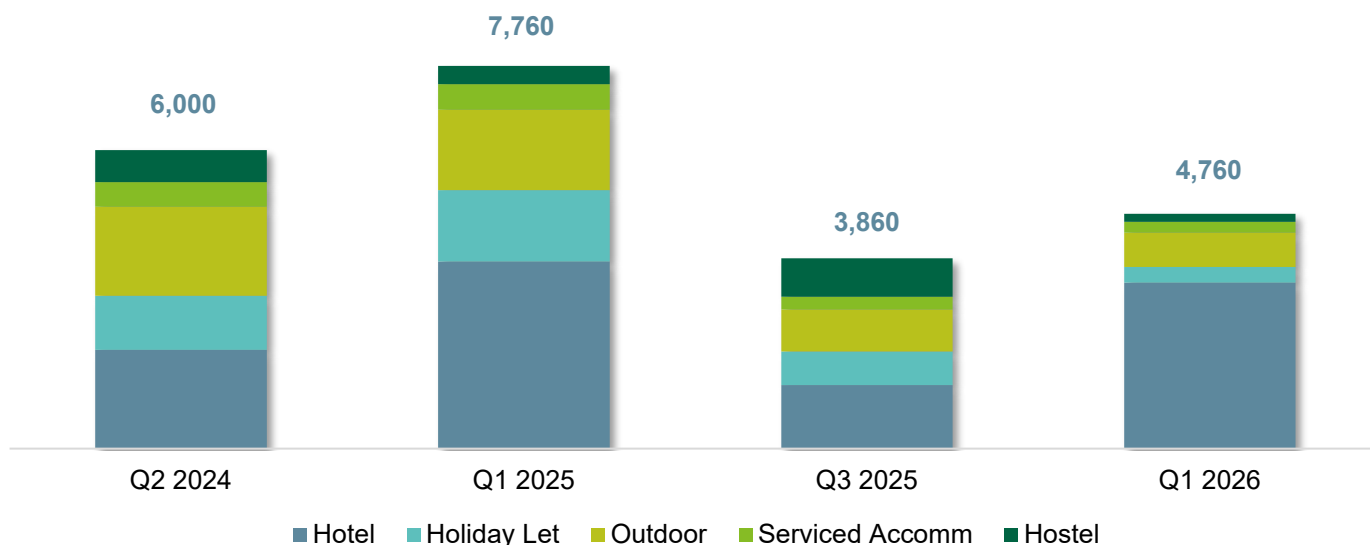
Bed places with plans submitted by category as of Q1 2026



There has been considerable variation in the number of tourist accommodation bed places submitted for planning permission since the *Tourist Accommodation Outlook* pipeline monitoring commenced in Q2 2024.

Hotel and Hostel submissions swing sharply quarter-to-quarter, reflecting individual large projects. In contrast, Outdoor and Serviced Accommodation bed places submitted have declined steadily through out the period. Finally, Holiday Let plans submitted peaked in Q1 2025 at 1,440 bed places however have since declined to just 320 bed places in Q1 2026.

Bed places with plans submitted, Q2 2024 – Q1 2026





Pipeline momentum shows signs of slowing

- **The headline:** While plans submitted increased from the previous reporting period (Q3 2025), its decline of 39% compared to the same quarter last year is noteworthy.
- **Why it matters:** They are a crucial first step in the pipeline process. If bed places are not submitted for planning they will never reach the delivery stage. Due to the short historical series, it is not yet known if bed places with plans submitted were at an abnormally high level at the start of TAO reporting and therefore if the fall reflects a return to normality, or signals changing construction and investment conditions.
- **Implication:** In the short term, 2026 is set to be a significant delivery year, as 10,520 bed places (3,740 rooms/units) are due to be completed. A consistently lower volume of plans submitted would have a negative impact on the medium term pipeline of tourism accommodation. While plans submitted need to be monitored, a critical metric going forward may also be conversion efficiency: what percentage of plans submitted actually secure approval and advance to active construction. In addition, macro-economic conditions have changed since the last TAO report. The inflation outlook has become more uncertain following the global energy crisis, which has also impacted the outlook for interest rates. Any persistent increases in interest rates and construction costs may further hinder viability and sentiment amongst new tourist accommodation providers.



Dublin's pipeline concentration impacts delivery and regional balance

- **The headline:** Dublin accounts for 64% of bed places under construction, 56% of granted plans, and 79% of Hotel bed places under construction. Within Dublin, this pipeline is concentrated in the city centre. Outside the capital, the pipeline is modest and fragmented.
- **Why it matters:** The concentration of development in Dublin highlights the limited development that is occurring in the regions. Development levels in Dublin also creates systemic vulnerabilities. Any shock to Dublin's pipeline would have an outsized impact on national delivery figures. For example, Dublin's pipeline of plans granted (21,180 bed places) is 6.2 times larger than that of Cork (3,430 bed places), the next largest county.
- **Implication:** Dublin City Councils development contribution levies for 2026-2029 recently increased for hotels, hostels and aparthotels to €256 per sqm starting July 1 2026 (double the commercial rate). This is a sizeable cost change for hotels, aparthotels and hostels with planning applications lodged from 1 July 2026. A sample hotel of 15,000 sqm would see the development levy raise to €3.8m, up from €1.8m. The higher development cost for Dublin city centre may act as a disincentive for new development over the next 3 years. While Dublin currently absorbs the highest volume pipeline, new supply is needed to meet demand. Average room occupancy in Dublin was 84% in 2025*, including 138 compression nights**, illustrating new supply in recent years has quickly been absorbed.



Submissions for Outdoor accommodation decline

- **The headline:** Outdoor submissions declined from 1,630 in Q1 2025 to 690 bed places in Q1 2026, a 57% decline. A similarly large fall is also recorded in Holiday Let and Hostel.
- **Why it matters:** Outdoor and alternative accommodation (hostels, holiday lets) are strategic levers for regional and rural tourism, seasonal rebalancing, and diversification beyond traditional hotels or B&Bs. The Outdoor decline is particularly concerning as it follows a period of growth for the category, which was having a positive impact on capacity, as outlined in Section 2.
- **Implication:** While planning permissions are low, greater focus should be placed on monitoring the bed places within plans granted. A high conversion ratio of these categories will be critical for new supply. If conversion of these projects stall, engagement to understand barriers would be beneficial.

*STR Fáilte Ireland survey, registered hotels only.

**Compression night = occupancy >90%

Section 4

Appendix



Appendix A – Supply Datasets and Change Measurement

Tourist accommodation supply is explored via three datasets as follows:

NQAF

Fáilte Ireland's National Quality Assurance Framework (NQAF) comprises a combination of statutory and non-statutory tourist accommodation registers. The statutory registers contain all tourist accommodation in Ireland, which uses [prescribed terms](#), such as hotel. The non-statutory register is composed of voluntary schemes where the proprietor chooses to become quality approved under the NQAF.

We analyse trading properties that are going through the NQAF registration process. While undergoing registration, these properties are not included in any stock analysis. These properties and their accompanying bed places will only appear in stock once registered and trading.

This dataset has remained consistent in its data validation process and formatting, and therefore it is possible to analyse the change from the initial baseline analysis as of Q1 2023, and from one subsequent reporting period to the next.

Estimate STL

The estimate STL dataset is composed of data which Fáilte Ireland has procured from Key Data Dashboard (KD) . This data has been collated by 'indexing' or 'scraping' publicly available information from property listings published on Airbnb and Vrbo.

STL data is received in the form of properties and guest capacity, which may include capacity in addition to bed places (e.g. if a sofa bed is available in the property). For the purposes of this report, capacity is used as a proxy for bed places and is referred to as bed places throughout the report.

STL data as of March 2026 has been used to analyse stock in this report, and is referred to as Q1 2026 data. This is point in time data only and differs from previous reports where 12-month rolling averages were used to create the quarterly reporting figure.

It must be assumed that the majority of properties within the STL dataset are not registered or approved with Fáilte Ireland under the NQAF.

Due to its nature (i.e. transient, not permanent stock), the STL data cannot be regarded as definitive, however it is deemed as the best available data pending the introduction of the STL Register.

The NQAF and STL datasets are not like for like in terms of their reporting and quality of data. Therefore, the STL data is to be viewed strictly as an estimate.

In previous iterations of the report, STL data was procured from another third party provider. Due to differing methodologies and machine learning algorithms between suppliers and the use of point in time data rather than 12-month rolling averages during analysis, it is not possible to undertake a comparative analysis of STL stock as of Q1 2026 with previous stock levels. It will be possible to analyse the change in STL stock from Q1 2027, once a full year of STL data has been provided from the new supplier.

Estimate Combined

This dataset is composed of the STL dataset and certain categories within the NQAF dataset. As some properties registered or approved under the NQAF may be listed on either of the booking platforms, from which the STL data is 'scraped', a subtraction from the NQAF dataset has been applied to avoid duplicate entries.

Subtraction has been applied across:

- B&Bs (up to and including six bedrooms),
- Guesthouses,
- Historic Houses
- Holiday Lets
- Serviced Accommodation (7-14 bedrooms).

As a result of this assumed duplication and the subsequent subtraction process, the sum of the NQAF and the sum of the STL will not equal the combined . The combined dataset is to be viewed strictly as an estimate.

Rounding

Bed places, units and properties have been rounded to the nearest 10 throughout this report. The exception to this rule is the estimate of bed places undergoing NQAF registration, which have been rounded to the nearest 50 bed places.

Appendix A – Supply Datasets and Change Measurement

Master Categories

For ease of reporting, master categories have been assigned to both the NQAF and STL data. These are as follows; Hotels, Holiday Let, Outdoor, Serviced Accommodation and Hostel. Hotels and Hostels are self-explanatory and appear only in the NQAF. All other master categories appear in both the NQAF and STL. Serviced Accommodation consists of B&Bs, guesthouses and townhouses. Outdoor consists of camping and glamping, while Holiday Let consists of self-catering apartments, cottages and holiday homes.

Master categories have been assigned as follows:

● NQAF dataset ● STL dataset

Hotels	Serviced Accommodation	Hostels	Outdoor	Holiday Let
● Hotels	● Bed and Breakfast ● Bed and Breakfast – Country Home ● Bed and Breakfast – Historic House ● Bed and Breakfast – Townhouse ● Bed and Breakfast – Farmhouse ● Guesthouse ● Serviced Accommodation	● Hostel ● Hostel – Holiday Hostel ● Hostel – Youth Hostel	● Caravan & Camping ● Camping ● Glamping ● Outdoor	● Holiday Apartment ● ISCF QA Framework ● Self-Catering – Cottages ● Self-Catering – Listed ● Self-Catering – Apartments ● Self-Catering – Holiday Cottage ● Apartment ● House ● Unique ● Unknown

Appendix B – Pipeline Methodology

Pipeline data used in this report has been collated by Deloitte. This data was obtained using four external data sources: 1) Construction Information Services 2) E-planning 3) An Bord Pleanála and 4) National Building Control and Market Surveillance). In the first iteration of the Tourist Accommodation Outlook (October 2024), all projects identified as plans applied, plans granted and under construction from 2019 to the end of Q2 2024 were downloaded. The second TAO iteration updated pipeline to Q1 2025, the third TAO report updated pipeline to Q3 2025, while this report has updated each of these entries to reflect their status as of Q1 2026. In some instances, entries were deleted (e.g. refused, expired, new information discovered). In addition, new schemes which have entered the planning system since the previous TAO report to March 2026 have also been added.

All entries were manually reviewed to verify the current development status of the project and categorise accommodation in line with Section 1 and Section 2 of this report. This process involves cross checking against all aforementioned sources, media outlets, accommodation websites, social media sites and direct contact, in some cases, to clarify the current status.

Planning applications that were refused during the time period above were excluded from the dataset. Similarly, projects which had multiple planning applications were consolidated to show their most recent application to avoid duplication.

Accommodation category is assigned based on the project description in the planning documents. It is possible for the accommodation category to change as the project progresses to completion stage. For example, although a project may be referred to as a hotel in the planning application and therefore pipeline analysis, it may not be classified as a hotel according to the NQAF criteria once complete. Instead, it will be captured within a different NQAF category. It is also possible that upon completion, it may take some time for the property to be listed within the hotel category, as successful NQAF registration can take up to 12 months to achieve.

The number of bedrooms or units available under each scheme were derived from the planning application documents. These documents do not typically include the volume of bed places, which is a key metric for this project. Deloitte worked with Fáilte Ireland to develop an assumption for the number of bed places available per bedroom, unit or pitch, depending on the category. The number of bed places has been rounded to the nearest 10, in accordance with previous sections.

In the case of Holiday Lets, a second level assumption was applied. For smaller one or two bed apartments labelled as “self-catering” in their planning documents, the same bedroom and bed place assumption was applied as for Hotels and Guesthouses. This was to ensure these smaller holiday let units were not over inflated in terms of their bed places.

Bed place and units assumptions by category

Accommodation Type	Units	Bed places
Hotel and Guesthouse	1 (bedroom)	2.4
B&B	1 (bedroom)	2.2
Holiday Lets	1 (front door)	7
Outdoor (e.g. glamping)	1 (unit)	3.3
Caravan and Camping	1 (pitch)	3.5
Hostel	1 (bedroom)	Case by case

Completion date estimates are derived from CIS and where possible, these have been verified through additional sources. These include media outlets, accommodation websites, social media sites and in some cases, direct contact. Completion dates should always be viewed as an estimate, even when obtained through direct contact with those delivering the scheme / bed places. Construction timelines often move, even within the last few months or weeks ahead of expected completion.

Finally, pipeline data is particularly challenging to track and therefore it is likely that revisions will occur through the dataset. It should be viewed as point in time only.

Ireland's Ancient East

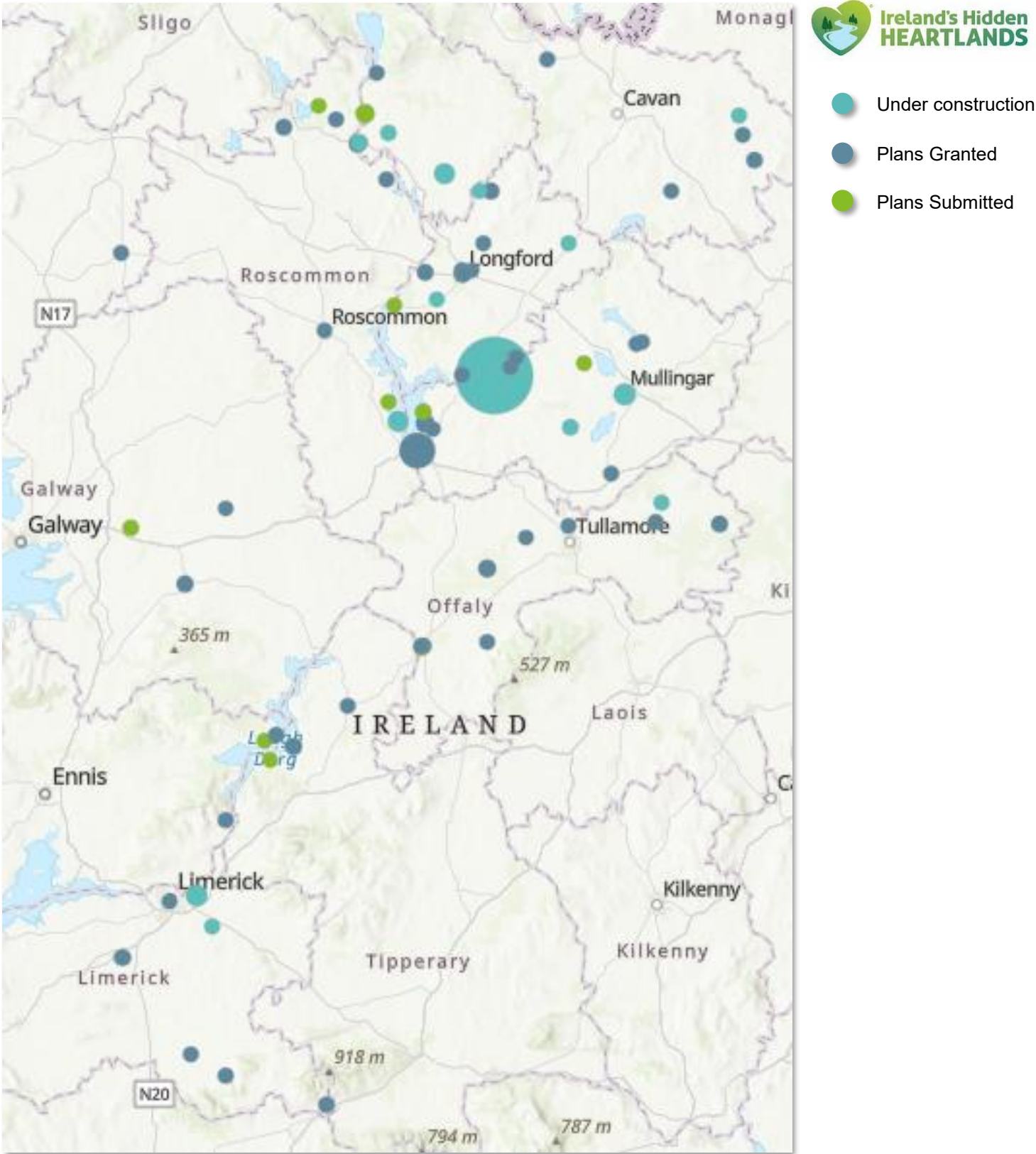
Bed places in the development pipeline by planning status as of Q1 2026



Ireland's Hidden Heartlands

It should be noted that maps are indicative only, and do not represent exact boundaries of Ireland's Hidden Heartlands.

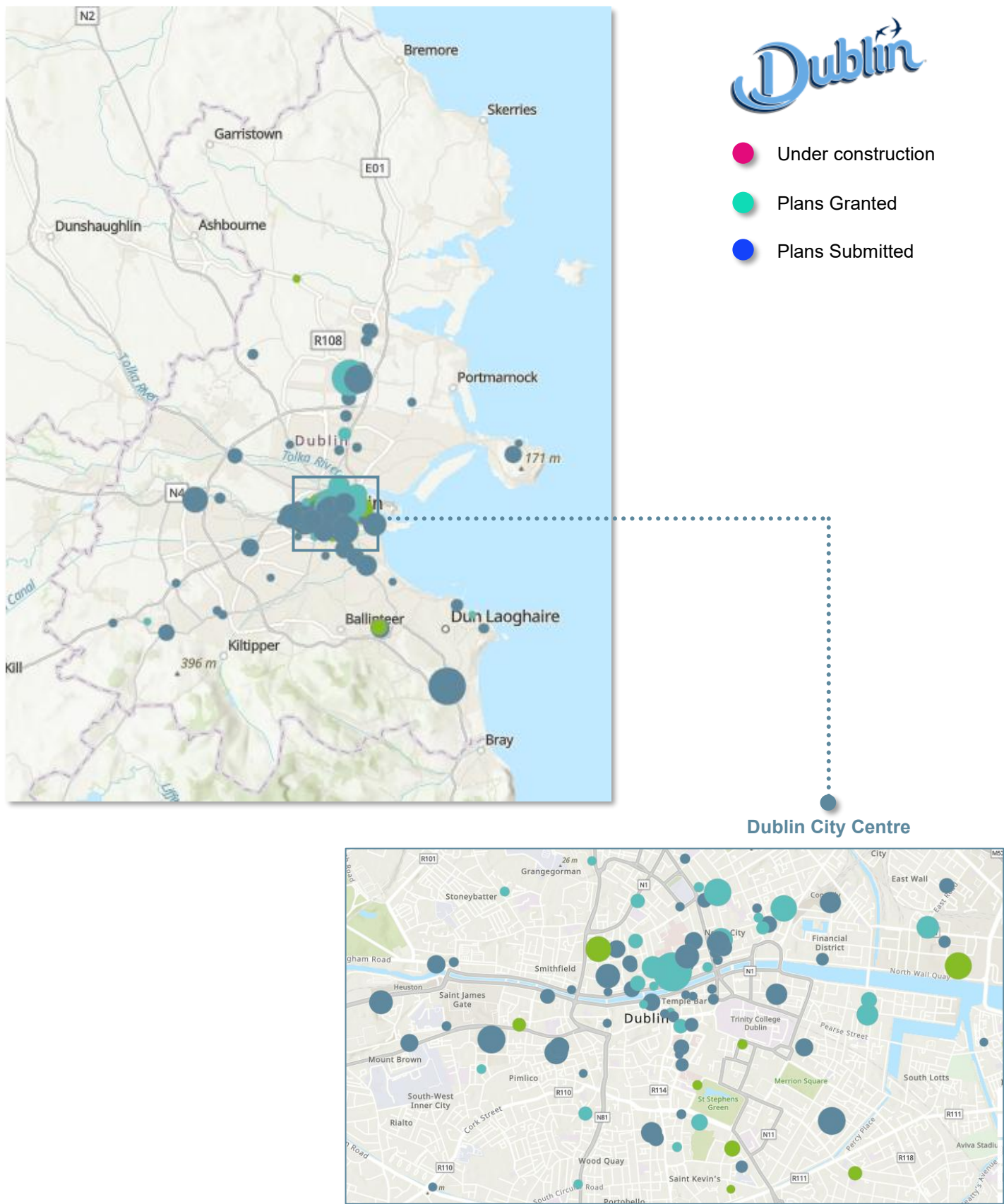
Bed places in the development pipeline by planning status as of Q1 2026



Appendix C - The Development Pipeline: Dublin

Dublin

Bed places in the development pipeline by planning status as of Q1 2026

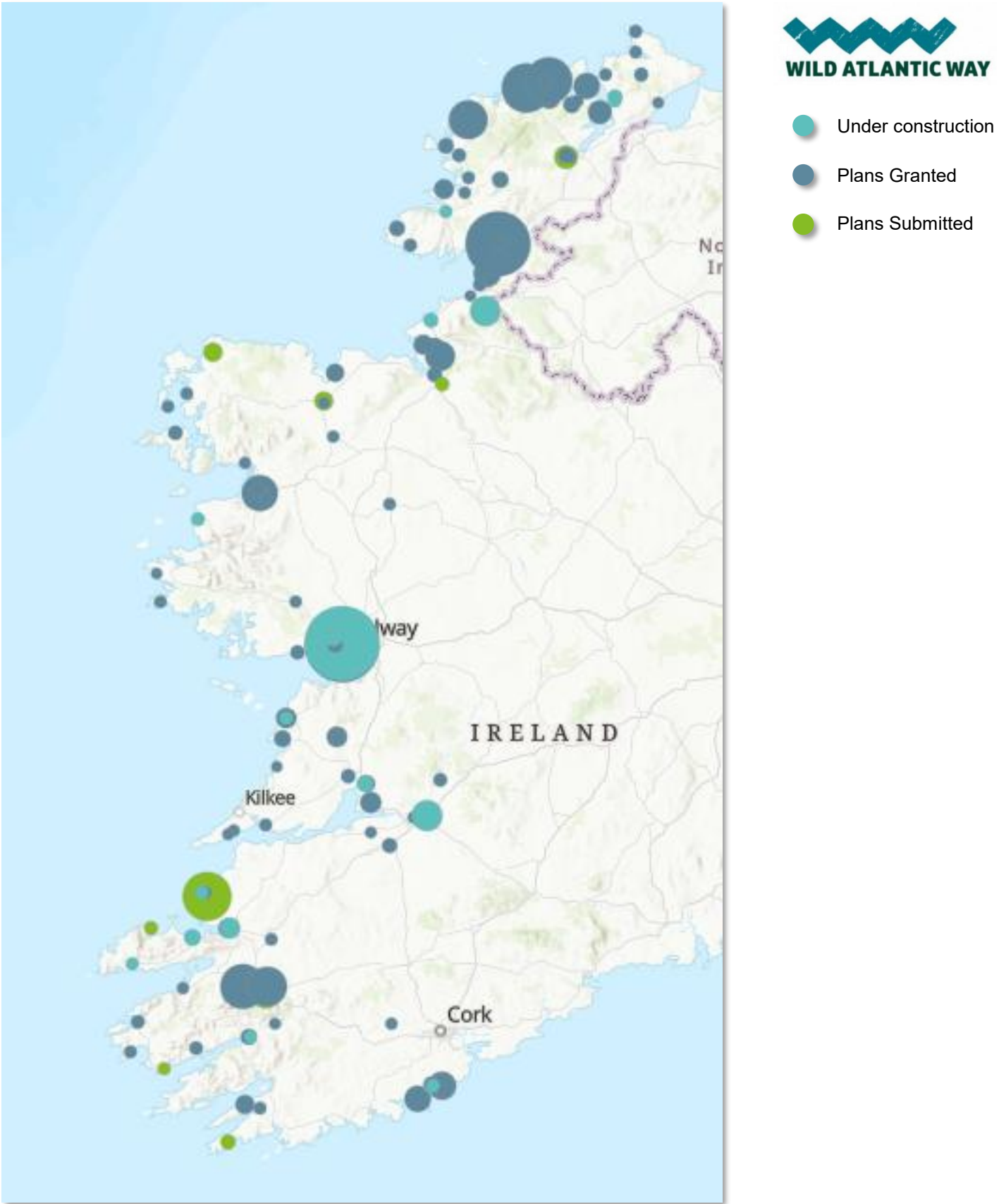


Appendix C - The Development Pipeline: Wild Atlantic Way

Wild Atlantic Way

It should be noted that maps are indicative only, and do not represent exact boundaries of the Wild Atlantic Way.

Bed places in the development pipeline by planning status as of Q1 2026



Contacts

Anne Walsh

Head of Accommodation Development and Standards

Fáilte Ireland

anne.walsh@failteireland.ie

Sinead Hennessy

Accommodation Development and Standards

Fáilte Ireland

sinead.hennessy@failteireland.ie

Anita Murphy

Accommodation Development and Standards

Fáilte Ireland

anita.murphy@failteireland.ie

Charlene O'Reilly

Accommodation Development and Standards

Fáilte Ireland

charlene.oreilly@failteireland.ie

