KPMG

Infrastructure Outlook Report 2027



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01 Introduction

We are pleased to present KPMG's Infrastructure Outlook Report 2027, providing a forward-looking perspective on Ireland's infrastructure market. Drawing on insights across the infrastructure market including developers, housebuilders, contractors, funders and industry bodies, the report reflects views from across the infrastructure ecosystem, spanning housing, energy, water, transport and digital infrastructure. It examines current market sentiment, the principal challenges affecting delivery, and the priorities shaping investment and growth over the coming years.

The overarching theme emerging from this year's survey is one of cautious confidence, tempered by delivery constraints. Ireland's underlying infrastructure needs are significant, activity is expected to increase and appetite to invest and deliver remains strong. However, confidence in delivery timelines and pipeline visibility is more measured. Market participants recognise both the scale of the opportunity and the complexity of translating ambition, investment and policy intent into projects delivered at pace and scale.

Across the market, respondents identify a consistent set of barriers, including planning and consenting timelines, utilities and connection capacity, workforce constraints, cost pressures and policy certainty. These challenges are increasingly viewed as structural rather than project-specific. They affect the pace and predictability of delivery, constrain investment and capacity planning, and influence Ireland's competitiveness relative to other European markets.

The findings also point to broad alignment on what needs to change. Faster and more predictable planning and permitting, clearer pipeline visibility, stronger coordination between infrastructure investment and land-use planning, sustained investment in skills and capacity, and more collaborative procurement and delivery models are all seen as critical. The market is not calling for another restatement of ambition; it is looking for coordinated implementation and visible progress.

Importantly, the Government has listened, with a renewed focus on infrastructure spending and delivery through the National Development Plan and a clear willingness to tackle much needed reforms head on. The establishment of the Accelerating Infrastructure Taskforce marked a key change in Government policy with a comprehensive programme of reforms to speed up the pace of infrastructure delivery in Ireland. The Taskforce reforms are wide-ranging and comprehensive, and we are already starting to see tangible outputs, including the publication of the Critical Infrastructure Bill and key regulatory changes. Momentum is building, and many of the enabling conditions for investment and delivery are beginning to improve.

This matters because Ireland is competing internationally for capital, specialist skills and supply chain capacity. Other markets have moved to provide greater certainty through more credible project pipelines, more collaborative forms of contracting and more balanced approaches to risk. Ireland's strong economic fundamentals, growing population and substantial investment requirements remain compelling, but those advantages alone will not secure the capacity needed to deliver.

Ireland is therefore approaching an important inflection point. While it remains too early to assess the full impact of the Government's reforms and the Taskforce action plan, signs are encouraging and market confidence remains positive. Next year will be critical and needs to be defined by visible delivery outcomes. If progress does not become evident, there is a risk that industry and investor confidence will weaken, making it more difficult to retain and build the capacity required to realise the opportunities ahead.

The challenge for policymakers, investors and industry alike is to convert these improved conditions into a credible, deliverable pipeline and bring the domestic and international infrastructure industry with us on that journey. We hope the insights in this report provide a valuable contribution to that discussion.



Paul O'Neill

Co-Head of Infrastructure
KPMG in Ireland

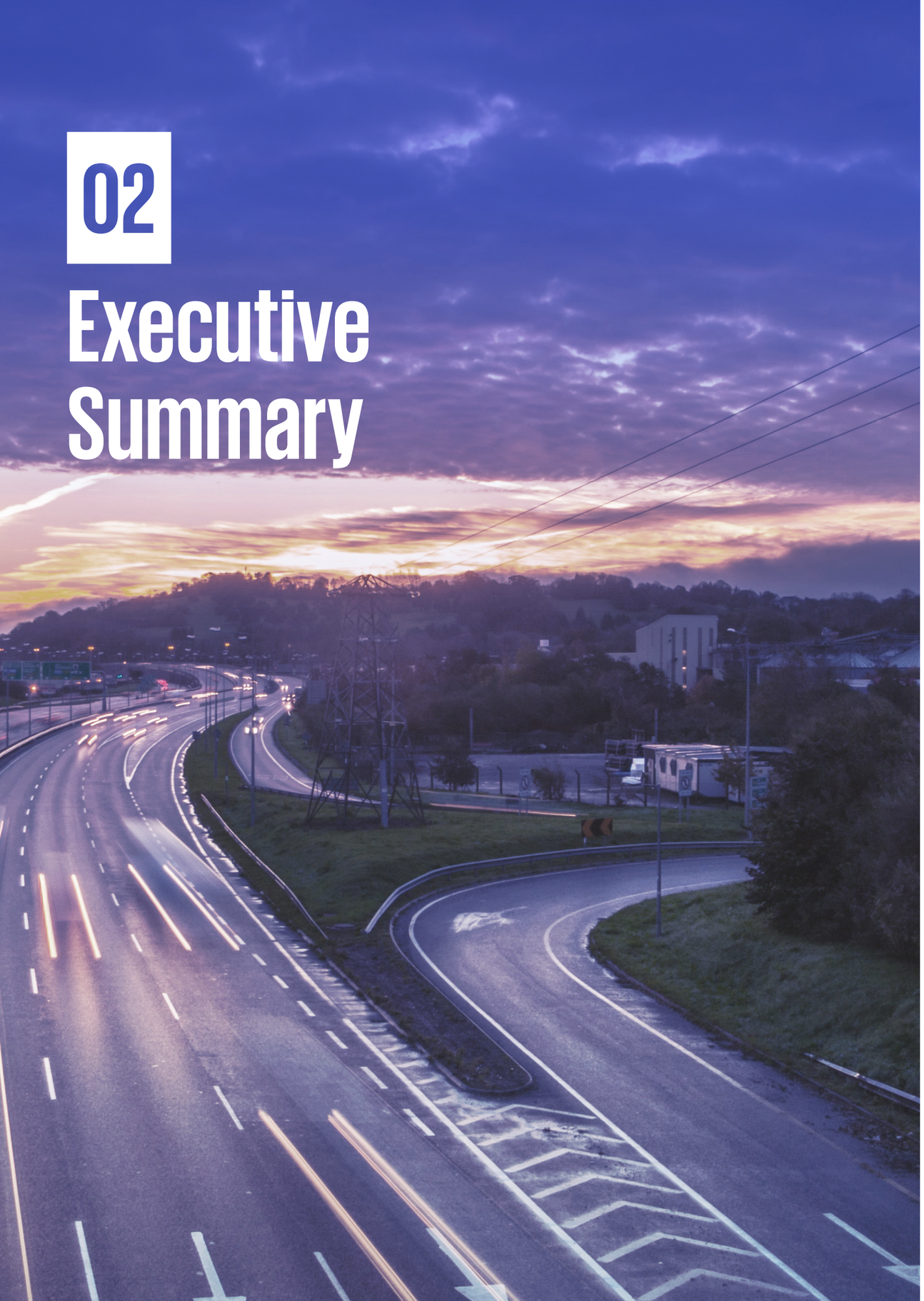


James Delahunt

Partner, Corporate Finance and Head of Energy
KPMG in Ireland

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02 Executive Summary



01 Ireland remains an attractive market for infrastructure investment and long-term growth.

Notwithstanding a number of delivery challenges, respondents continue to recognise Ireland's strong economy, stable operating environment and significant infrastructure investment opportunity.

02 Pipeline visibility is mixed, but underlying activity levels remain strong.

Despite limited forward visibility, most organisations expect activity levels to increase over the next one to three years, reflecting continued confidence in market fundamentals.

03 Market sentiment remains cautiously positive, but competitiveness is under pressure.

While demand remains strong, a growing proportion of respondents view other European markets as more attractive due to greater policy certainty and more efficient delivery environments.

04 Delivery constraints are systemic and continue to limit execution.

Planning and consenting timelines, utility connection capacity and regulatory certainty remain the most significant barriers to delivery.

05 Housing illustrates the impact of broader infrastructure delivery challenges.

Labour shortages, financing pressures and policy uncertainty highlight how system-wide constraints are affecting sectors experiencing the greatest demand.

06 Unlocking delivery will require coordinated, system-wide action.

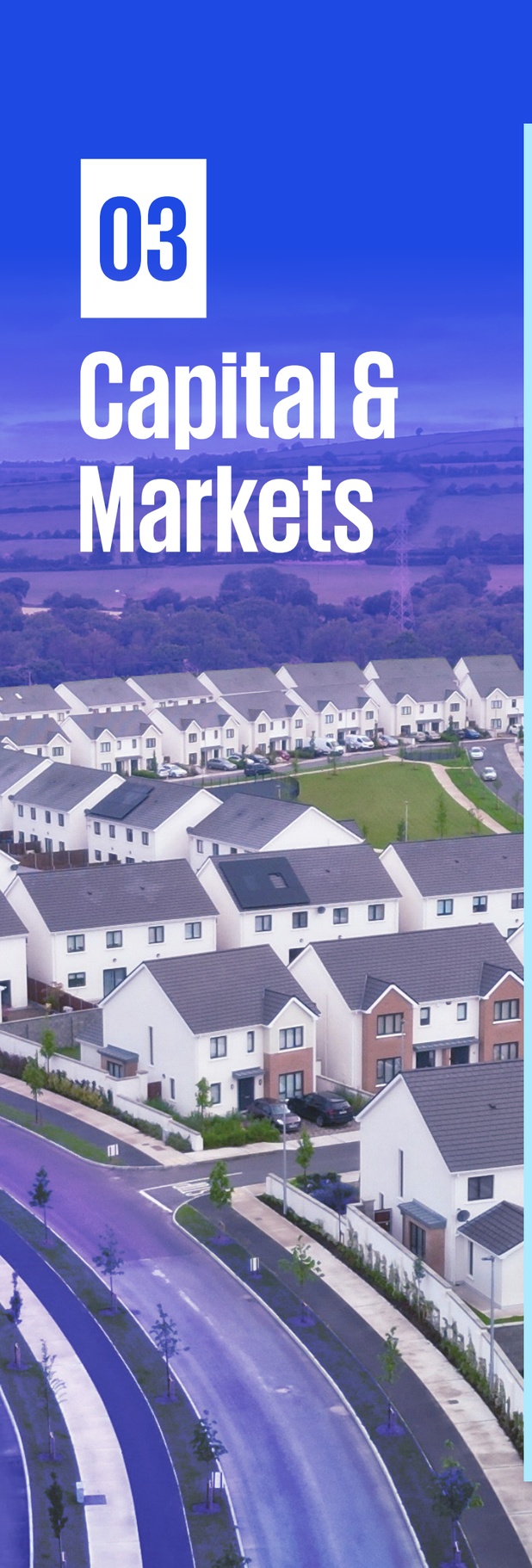
Respondents prioritise planning reform, infrastructure coordination, skills investment and more collaborative procurement approaches as critical enablers of delivery.

Methodology

About this research:
The findings in this report are based on a survey conducted March to June 2026, of infrastructure market participants including developers, housebuilders, contractors, funders and industry bodies, across Ireland's infrastructure ecosystem, including organisations involved in housing, energy, water, transport and digital infrastructure. Results reflect respondents' views at the time of the research and should be interpreted as an indication of market sentiment rather than as representative of the infrastructure market as a whole. Percentages may not total 100% due to rounding.

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03 Capital & Markets



Ireland remains attractive, but competition for investment is intensifying

The survey findings suggest Ireland continues to offer a compelling environment for infrastructure investment, underpinned by strong economic fundamentals, a growing population and significant demand across housing, energy, transport and digital infrastructure. However, respondents increasingly view competing European markets as offering more attractive conditions for growth and investment.

Nearly two-thirds of respondents believe other European markets are becoming more attractive than Ireland, although views are far from unanimous. More than one-third either regard Ireland as broadly comparable or continue to view it as more attractive than alternative European jurisdictions.

This points to a market that retains significant underlying strengths but is operating in an increasingly competitive international environment. As infrastructure capital becomes more mobile, investors are placing greater emphasis on certainty, predictability and speed of execution when assessing opportunities across jurisdictions.

What is driving relative attractiveness?

The factors influencing perceptions of European markets are notably consistent. Respondents identify policy and regulatory certainty, planning and consenting efficiency, and confidence in delivery timelines as the principal differentiators. More than half cite clearer policy frameworks and more predictable planning processes as reasons why competing markets are viewed more favourably.

Importantly, factors such as labour availability and execution capability rank considerably lower. This suggests Ireland's challenge is less about the quality of infrastructure opportunities available and more about providing certainty around how quickly and effectively projects can move from approval to delivery.

The findings reinforce a recurring theme throughout this report: Ireland's infrastructure ambitions are clear, but maintaining competitiveness will increasingly depend on the market's ability to deliver projects at pace and at scale.

Industry Perspective

"Ireland has all the ingredients to be one of Europe's most attractive infrastructure investment destinations: a combination of strong economic growth, growing population and long-term infrastructure needs. We continue to have appetite for Irish infrastructure, however certainty of delivery, transparent project pipelines and stable policy frameworks will be critical in maintaining Ireland's competitive position versus opportunities in other markets.



Sinead Walshe
Infrastructure Debt Investments Lead
Aviva Investors

KPMG Perspective

"Ireland continues to possess many of the characteristics investors seek, including a stable economy, strong infrastructure demand and significant investment opportunities. The challenge is ensuring that policy, planning and delivery frameworks evolve at the pace required to support growth and maintain competitiveness internationally.

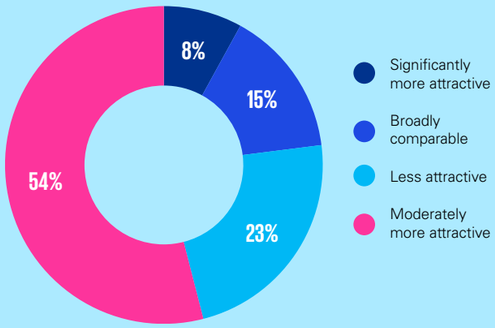


James Delahunt
Partner, Corporate Finance and Head of Energy
KPMG in Ireland

01 International competitiveness

Are other European geographies becoming more attractive than Ireland for growth?

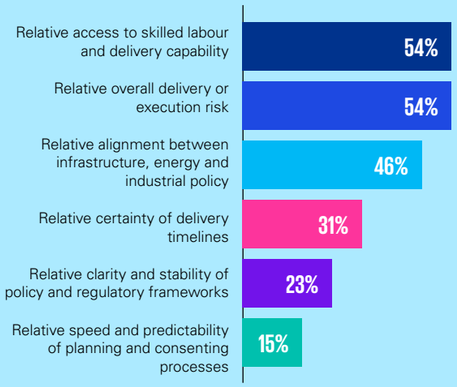
Ireland remains attractive, but competition for infrastructure investment is increasing.



02 Delivery certainty

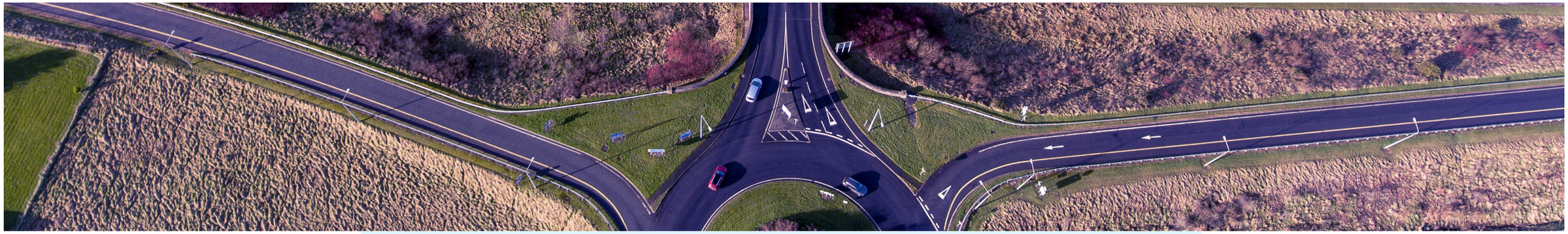
What factors are influencing this view?

Delivery certainty is becoming a key competitive advantage in attracting capital.



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INFRASTRUCTURE OUTLOOK REPORT 2027



Private capital can play a key role in supporting infrastructure delivery

The survey findings point to continued appetite for infrastructure investment and highlight a number of sectors that are viewed as particularly attractive for private capital deployment over the coming years. Respondents identify contracted renewables and storage, together with digital and telecommunications infrastructure, as the most compelling investment opportunities in the market. PPPs, long-term concessions and social infrastructure programmes also continue to attract meaningful interest.

These findings suggest that investor appetite remains strong where projects offer visibility, clear delivery pathways and long-term investment certainty.

The strength of interest in renewable energy and digital infrastructure reflects the continued importance of energy transition and digital connectivity to Ireland's future economic development. Meanwhile, ongoing interest in PPPs and social infrastructure demonstrates that investors remain willing to participate in long-term infrastructure programmes where a stable and predictable investment framework exists.

As Ireland seeks to accelerate infrastructure delivery, a clear and investable pipeline will become increasingly important. The availability of capital alone is insufficient. Investors require confidence that opportunities can progress through planning, procurement and delivery processes within predictable timeframes.

The opportunity for Ireland is significant. By providing greater visibility of future investment opportunities and enhancing delivery certainty, policymakers can help convert investor appetite into tangible infrastructure outcomes.

Industry Perspective

"Private capital continues to have a significant role to play in supporting Ireland's infrastructure ambitions. The market remains interested in high-quality opportunities across energy, digital, transport and social infrastructure. What investors value most is visibility, consistency and confidence that projects can move efficiently from concept to delivery.



Bill Harkins
Business Development Director
Invesis

"AIB understands the scale and urgency of Ireland's infrastructure investment needs and is committed to continuing to play its role in supporting viable projects. Delivering that ambition requires ongoing certainty, confidence, and a balanced allocation of risk, creating the conditions for long-term capital to support projects that strengthen Ireland's economic and social development.



Terence Liston
Head of Ireland, Climate and Infrastructure Capital
AIB

KPMG Perspective

"Ireland has a strong track record of partnering with private capital to deliver critical infrastructure. The opportunity now is to move from an ad hoc approach towards a more visible and long-term programme of investable projects. While public funding will rightly remain central, we should be doing more to attract private capital which can unlock additional capacity, expertise and delivery capability to support Ireland's long-term infrastructure ambitions.

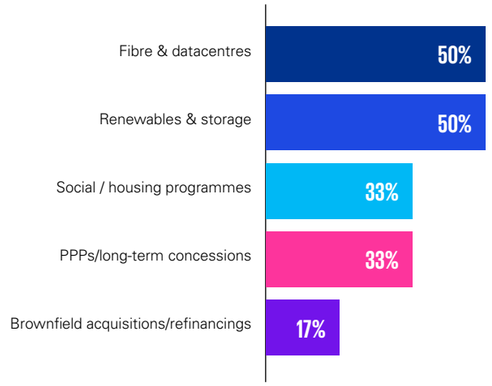


Paul O'Neill
Co-Head of Infrastructure
KPMG in Ireland

03 Private capital opportunities

What factors are influencing this view?

Capital is available where projects offer visibility, certainty, and a credible delivery pathway.



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04

Delivery Barriers



Infrastructure delivery is being constrained by structural challenges rather than a lack of demand or investment.

Infrastructure delivery across Ireland is increasingly being shaped by a set of interconnected challenges that continue to impact the pace, certainty and efficiency of project delivery. While infrastructure remains a national priority and investment demand remains strong, respondents consistently identify planning and consenting timelines, utilities and connection capacity, and policy uncertainty as the most significant barriers to execution. These findings suggest the principal constraints facing the market are structural rather than commercial.

The results indicate that many of the factors delaying infrastructure delivery sit outside the direct control of project sponsors, developers and contractors. As a consequence, improving delivery outcomes will require coordinated action across multiple stakeholders, including Government, regulators, utilities and industry participants. The challenge facing the sector is increasingly one of execution and coordination rather than ambition or capital availability.

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Housing delivery

Housing provides one of the clearest examples of how wider infrastructure constraints are impacting outcomes. Labour shortages and skills availability emerge as the most significant barriers to increasing housing supply, followed by access to finance and policy uncertainty. Utility connection capacity also remains a material challenge for developers seeking to bring projects forward.

The findings reinforce the growing recognition that housing delivery cannot be considered in isolation. Increasing supply requires a coordinated approach to planning, transport, water, energy and enabling infrastructure. The ability to deliver housing at scale will depend on addressing broader infrastructure bottlenecks across the delivery ecosystem.

Cost, capacity and capability continue to shape infrastructure delivery

Alongside planning and infrastructure constraints, respondents identify supply chain pressures as a continuing challenge across the infrastructure market. Cost volatility and inflation remain the most significant concerns, reflecting the ongoing impact of economic uncertainty on project viability, procurement and investment decisions. Planning and procurement timelines are also viewed as a major source of pressure, further extending delivery schedules and increasing risk across the project lifecycle.

Workforce capacity remains another persistent challenge. Respondents continue to highlight the availability of skilled labour as a key concern, reinforcing broader themes emerging throughout the survey. As investment requirements increase across housing, energy, transport and utilities, competition for specialist skills is expected to intensify. Delivering infrastructure at scale will require sustained investment in workforce development, apprenticeships and long-term capability building.

Looking ahead, organisations remain most concerned about the impact of rising costs and wider supply chain constraints on their ability to deliver projects. While access to capital remains important, respondents place greater emphasis on delivery capacity, resource availability and cost management as the factors most likely to influence performance over the coming years.

The findings suggest that strengthening delivery capability will be just as important as securing investment if Ireland is to meet its long-term infrastructure ambitions. As the sector moves from policy ambition to execution, the focus will increasingly shift towards building the capacity needed to deliver projects efficiently, predictably and at scale.

KPMG Perspective

“The findings highlight the extent to which housing delivery and infrastructure delivery are now inseparable. Increasing housing supply is no longer solely a planning or development challenge. It requires coordinated investment in utilities, transport, workforce capacity and supporting infrastructure if delivery targets are to be achieved at scale.



Olivia Lynch
Partner, Tax
KPMG in Ireland

Industry Perspective

“As M&E contractors, we continue to invest in digital tools, AI and workforce capability to support more efficient project delivery. With greater visibility of upcoming projects, the industry can scale with confidence and help deliver the infrastructure Ireland needs. The capability and appetite to deliver exists, but progress still depends on tackling planning, grid capacity constraints and measures to support apprenticeships, upskilling and attracting experienced workers back to Ireland.



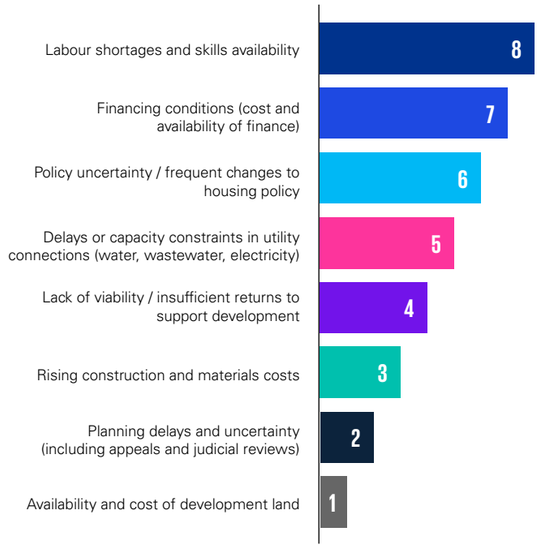
Pat King
Managing Director
King & Moffatt

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04 Housing delivery constraints

What are the most significant constraints on increasing housing delivery in the Republic of Ireland? Rank in order of materiality.

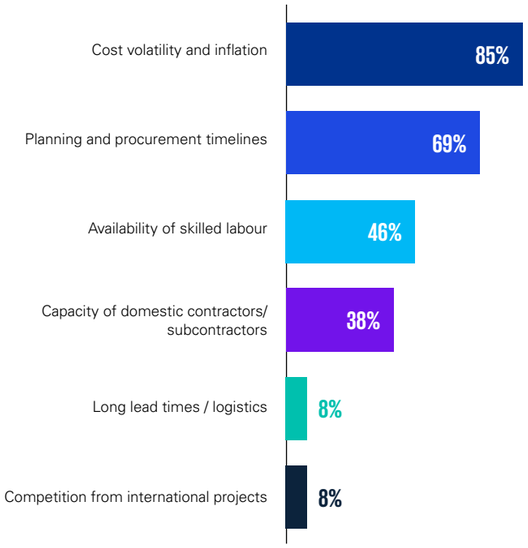
The findings suggest housing delivery is increasingly being constrained by capacity, financing conditions and policy certainty rather than more commonly cited concerns around land availability and planning delays. Labour shortages emerged as the single most significant challenge identified by respondents.



05 Supply chain concerns

Ensuring sufficient supply chain capacity to deliver all critical infrastructure is a challenge. What are your main supply chain concerns? (Select multiple, max 3).

Cost pressures remain the dominant supply chain concern. Rising costs and procurement delays are placing greater pressure on project delivery than contractor capacity or market competition.



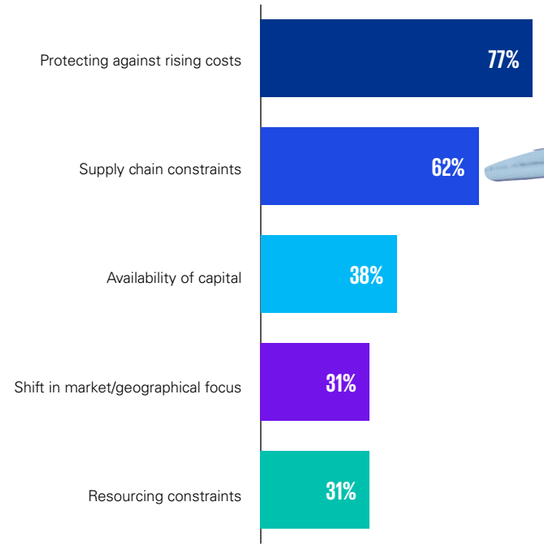
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06 Medium-term business challenge

Given wider geopolitical concerns and instability, what do you see as the key challenges/areas that could impact your business in the medium term? (Select multiple, max 3).

Resilience is increasingly shaped by cost and delivery certainty.

Organisations are more concerned about rising costs and supply chain constraints than access to capital.

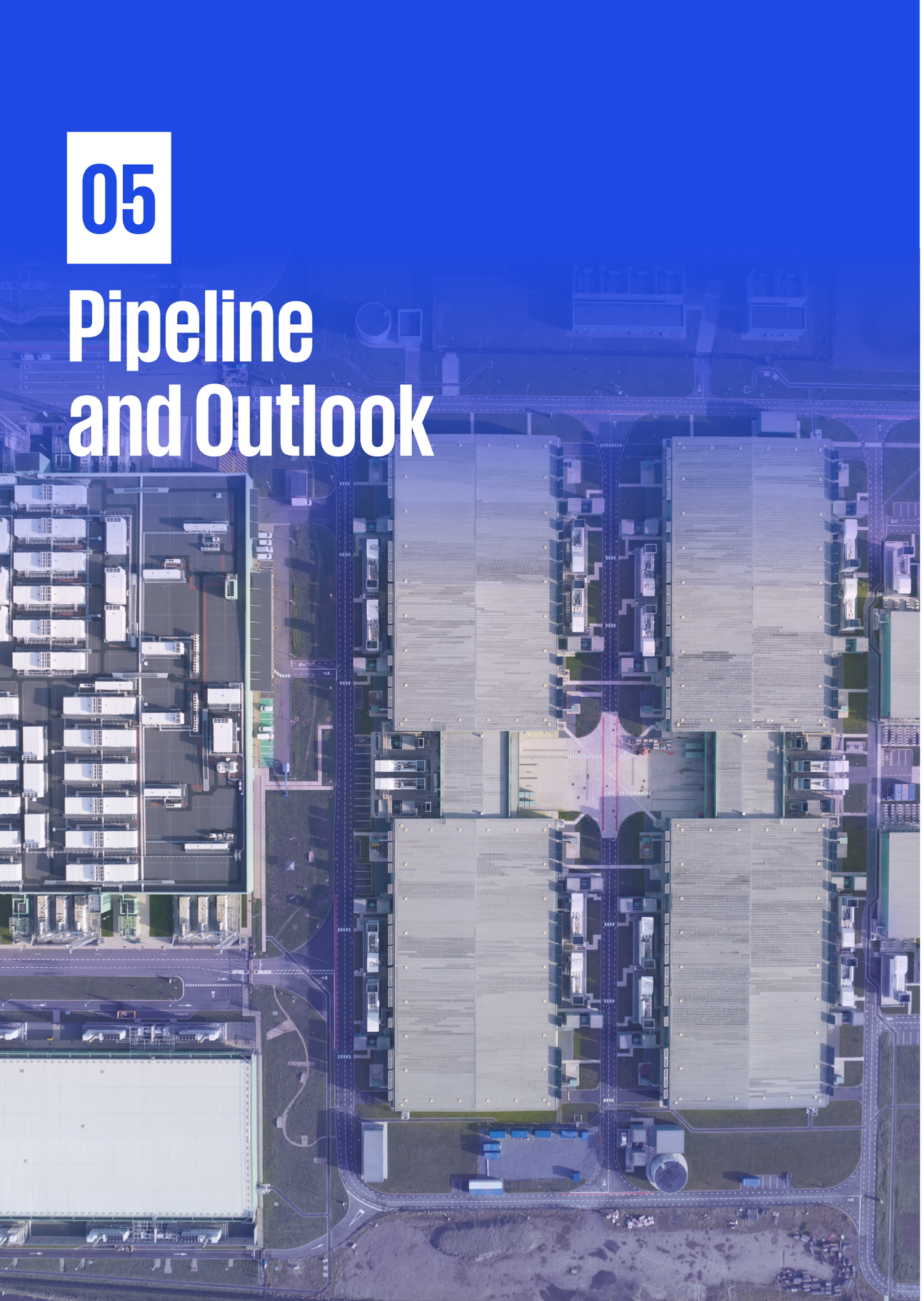




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05

Pipeline and Outlook



Confidence in future activity remains stronger than confidence in delivery visibility.

The survey suggests that market participants remain broadly optimistic about the future direction of Ireland's infrastructure sector. However, confidence is not uniform across all aspects of the delivery cycle. While respondents expect activity levels to increase over the coming years, views on pipeline visibility and delivery certainty are more measured.

Pipeline visibility

Clear visibility of future opportunities remains a challenge across the market. While a proportion of respondents report confidence in the forward pipeline, the dominant view is one of mixed visibility. This uncertainty can limit long-term planning, investment decisions and resource allocation across the sector.

The findings suggest that providing greater transparency around future investment opportunities may be just as important as increasing the volume of investment itself. Organisations are more willing to invest in people, capability and capacity when they have confidence in the long-term pipeline of work available.

Housing supply

Views on the Government's ability to unlock housing supply through infrastructure investment reflect a similar sentiment. Respondents appear supportive of the strategic direction being taken, but many remain in a wait-and-see position. The findings suggest that confidence will ultimately depend less on policy intent and more on visible delivery outcomes.

Infrastructure optimism

Despite these challenges, sentiment towards infrastructure delivery remains cautiously positive. Respondents recognise the significance of initiatives such as the National Development Plan and the Accelerating Infrastructure Taskforce and acknowledge the ongoing focus on delivery across Government.

Importantly, the findings suggest the market wants to see evidence of progress. Confidence exists, but it remains conditional on tangible improvements being delivered through planning reform, infrastructure coordination and project execution.

KPMG Perspective

"The survey highlights an important distinction between confidence in the opportunity and confidence in delivery. Demand for infrastructure remains strong and organisations are positioning for growth. The challenge now is ensuring that pipeline visibility and delivery certainty evolve sufficiently to support long-term investment and capacity planning.



Wes Jesson
Partner, Head of Construction Advisory
KPMG in Ireland

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The market expects growth, but delivery confidence remains conditional on progress.

Perhaps the most encouraging finding from the survey is the strength of activity expectations across the infrastructure market. Most respondents anticipate increased activity over the next one to three years, reflecting confidence in Ireland's underlying infrastructure requirements and the significant investment planned across housing, energy, transport and utilities.

Infrastructure activity

The findings suggest that organisations continue to see substantial opportunities across the sector. Despite the delivery challenges identified elsewhere in the report, there is broad recognition that infrastructure will remain a priority area for investment and growth. This confidence reflects both market demand and the scale of the infrastructure programme required to support Ireland's long-term economic and social ambitions.

Tendering activity

Strong levels of tendering activity among developers indicate that the private sector remains willing and ready to participate in public-sector-led delivery programmes. This suggests that market appetite is not the limiting factor. Rather, the challenge is ensuring that a sufficient volume of projects progresses through planning, procurement and delivery processes in order to maintain momentum across the sector.

Growth plans

The findings also provide insight into how organisations expect to grow. Organic expansion is the dominant strategy, complemented by increasing emphasis on strategic partnerships and collaborative delivery models. This reflects a market that recognises the need for scale, collaboration and capability development in order to meet future infrastructure demand.

Taken together, the results point to a sector that remains confident about its future prospects. However, sustaining that confidence will require continued progress in addressing the delivery barriers identified throughout this report. The opportunity is significant; realising it will depend on the market's ability to convert ambition, investment and demand into delivered outcomes.

Industry Perspective

"The level of activity expected across the infrastructure market presents significant opportunities for both public and private sector participants. Realising that potential will depend on maintaining a visible pipeline of projects, creating confidence in delivery and ensuring the sector has the capacity required to meet future demand. From a Collen perspective, we see strong demand across both public and private sector investment programmes, but success will depend on a collaborative approach between Government, clients and industry to improve delivery certainty, build capacity and accelerate project execution.



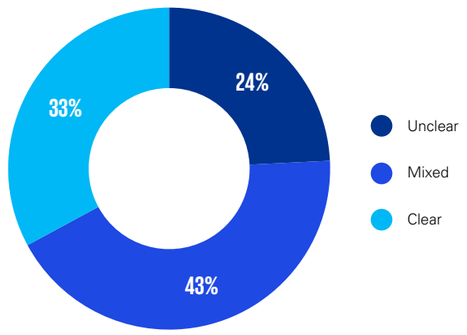
Mark McGreevy
CEO
Collen

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07 Pipeline visibility

How clear is the forward pipeline of investable or deliverable opportunities in the Republic of Ireland for your organisation?

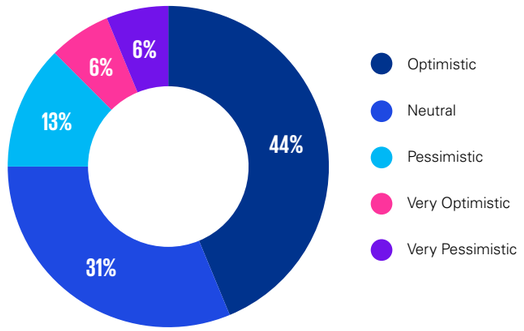
Confidence in future activity remains stronger than confidence in delivery visibility. While activity levels are expected to increase, organisations continue to report mixed visibility of the future project pipeline.



08 Delivery optimism

With the scale of the National Development Plan and the Accelerating Infrastructure Taskforce, how optimistic are you that overall infrastructure delivery in the Republic of Ireland will accelerate in the next 1–3 years?

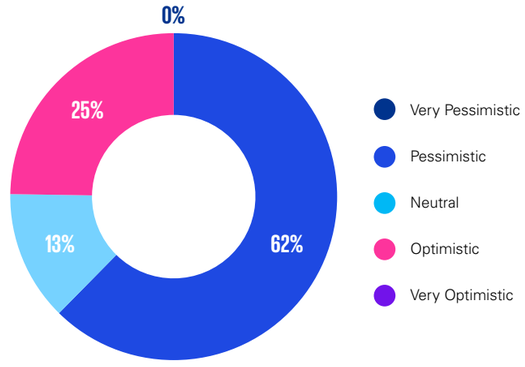
The market expects progress, but remains cautious about the pace of change. Respondents are broadly optimistic about future delivery, although a significant proportion remain unconvinced that progress will be achieved quickly.



09 Government confidence

How optimistic are you that the Government's renewed focus on infrastructure-led delivery will be effective in unlocking housing supply?

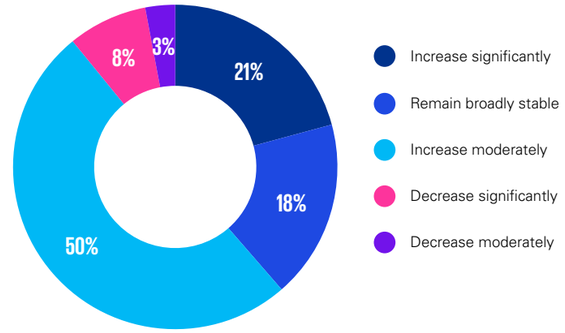
Infrastructure delivery is increasingly recognised as a key enabler of housing supply. Respondents broadly support the Government's focus on infrastructure-led delivery but remain cautious about the speed at which benefits will materialise.



10 Infrastructure activity

How do you expect your organisation's activity in the infrastructure market to change in the Republic of Ireland over the next 1–3 years?

Most organisations expect activity levels to increase over the coming years. Strong demand fundamentals continue to support positive expectations for future market activity.

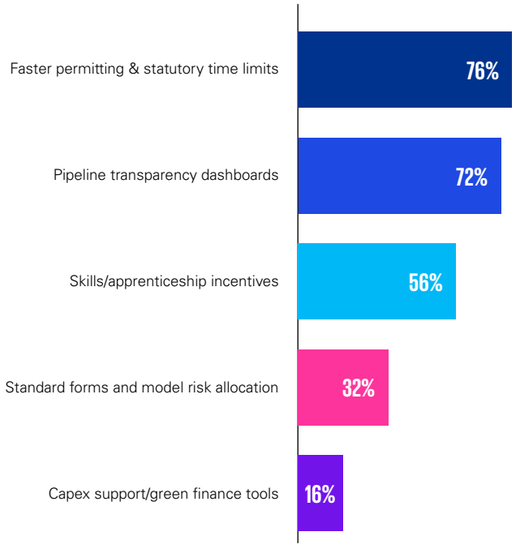


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11 Growth enablers

Which of the following external supports would best enable sector growth? (Select multiple, max 3).

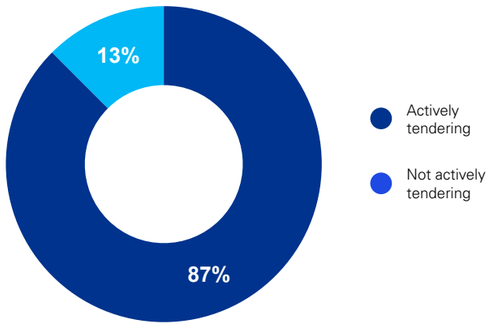
Planning reform and pipeline transparency are viewed as the strongest catalysts for growth. Respondents consistently identify faster permitting, greater pipeline visibility and workforce development as the most important enablers of future growth.



12 Tender activity (developers only)

Are you currently actively tendering for public-sector-led housing projects in the Republic of Ireland?

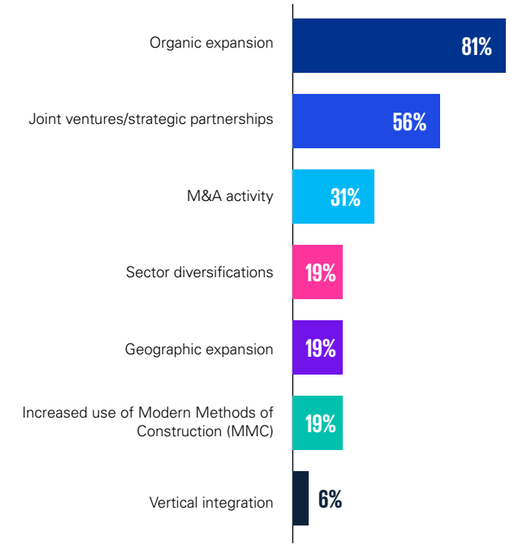
Developer appetite for public-sector housing opportunities remains strong. High levels of tendering activity suggest strong market engagement with Government-led housing delivery programmes.



13 Growth in the next 1-3 years

How do you plan to achieve growth over the next 1–3 years? (Select multiple, max 3).

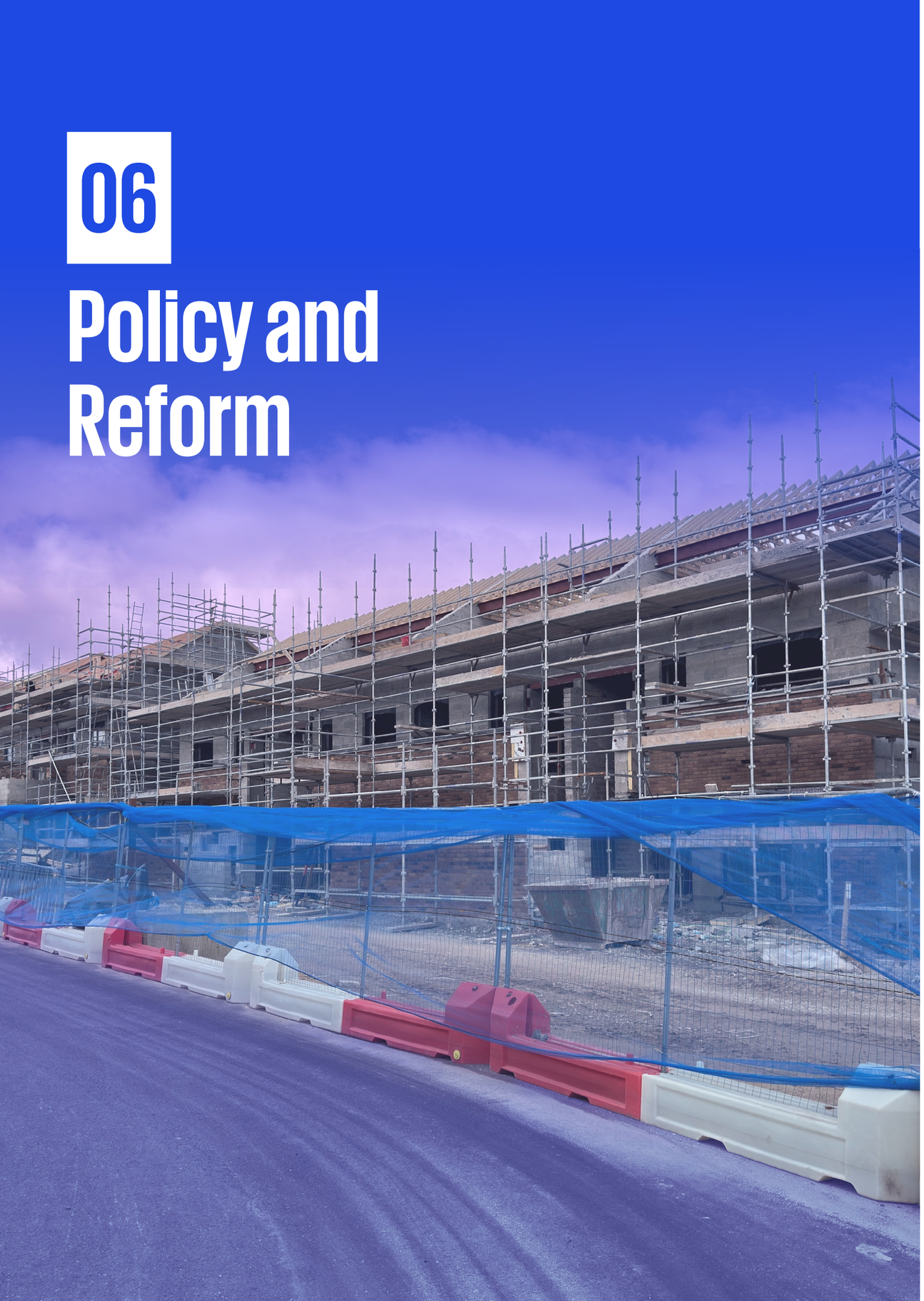
Organisations are investing in growth through expansion and collaboration. Organic growth remains the preferred strategy, supported by increasing interest in strategic partnerships and collaborative delivery models.



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06

Policy and Reform



The market is aligned on what needs to change. The challenge now is implementation.

Survey findings point to a remarkably consistent view across the market regarding the reforms most likely to improve infrastructure delivery. While respondents represent different parts of the infrastructure ecosystem, there is broad agreement around the actions required to increase certainty, improve coordination and accelerate project delivery.

Across the survey, respondents consistently prioritise reforms that improve visibility and predictability. Faster permitting and statutory time limits, improved pipeline transparency and more effective coordination between infrastructure investment and land-use planning emerge as the strongest themes. The findings suggest that the market is not calling for wholesale policy change, but rather for more effective implementation of existing ambitions.

Planning and permitting reform

Planning and development reform remains the clearest priority identified by respondents. Developers continue to view planning timelines and delivery certainty as among the most significant barriers to increasing housing supply and accelerating infrastructure projects more broadly.

Respondents also identify faster permitting and statutory time limits as the most important external support for sector growth. Together, these findings reinforce the importance of planning reform as a key enabler of investment, project viability and delivery capacity across the infrastructure ecosystem.

Infrastructure coordination and serviced land

Perhaps the strongest consensus emerging from the survey relates to infrastructure coordination. Respondents overwhelmingly support better alignment between infrastructure investment and land-use planning, reflecting growing recognition that housing, transport, utilities and broader infrastructure provision must be planned and delivered together.

The findings suggest that improving coordination across delivery agencies, utilities and Government departments could play a significant role in accelerating project delivery and increasing the supply of development-ready, serviced land.

Skills, capacity and delivery capability

Alongside planning and coordination reforms, respondents continue to highlight workforce capacity as a critical issue. Skills and apprenticeship initiatives feature prominently among the measures viewed as most beneficial to future growth.

As infrastructure investment requirements continue to increase across housing, energy, transport and utilities, strengthening workforce capacity will be essential to ensuring the sector has the capability required to deliver projects at scale.

KPMG Perspective

“The findings highlight how closely housing delivery is now linked to infrastructure delivery. Increasing housing supply is not simply a question of planning permissions or development activity. It requires coordinated investment in transport, utilities and enabling infrastructure to ensure land can move from being zoned to being genuinely development-ready. The greatest opportunity lies in bringing these elements together through a more integrated approach to delivery.



Carmel Logan
Partner, Head of Real Estate
KPMG in Ireland

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Delivery confidence will ultimately be determined by execution.

While respondents generally support the direction of travel being taken through initiatives such as the Accelerating Infrastructure Taskforce, confidence remains measured. A significant proportion of respondents remain neutral regarding the likely impact of current reforms, suggesting the market is reserving judgement until tangible progress becomes visible.

The findings indicate that stakeholders increasingly want to see evidence of delivery rather than further policy development. Confidence in reform programmes will ultimately depend on their ability to reduce timelines, improve coordination and accelerate project outcomes.

Procurement and delivery models

Respondents also point to the importance of delivery models that improve collaboration and certainty. Early contractor involvement emerges as the preferred procurement approach among contractors, reflecting a growing desire for greater collaboration during project development and design stages.

Interest in frameworks, term contracts and two-stage design-and-build arrangements further reinforces the market's preference for approaches that support improved risk allocation, programme certainty and more effective project delivery.

Taken together, the findings suggest that improving infrastructure delivery will require attention not only to policy reform, but also to the practical mechanisms through which projects are procured, governed and delivered.

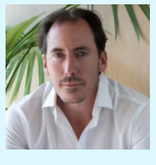
Policy confidence and Government direction

Confidence in the Accelerating Infrastructure Taskforce reflects a degree of cautious optimism across the market. While relatively few respondents express outright scepticism, many remain neutral, indicating that future confidence will depend on the pace at which reforms translate into tangible outcomes.

Importantly, the survey suggests that market participants are less concerned about the availability of capital than they are about certainty, coordination and delivery capability. The challenge is therefore not identifying the solutions, but implementing them consistently and at scale.

Industry Perspective

"The market has the capability and appetite to deliver significantly more housing and infrastructure. Despite the improvements to the planning systems, the challenge is ensuring projects move through the system at a pace that allows businesses to invest with confidence in people, equipment and long-term capacity. When visibility improves, the industry is well positioned to respond and scale delivery.



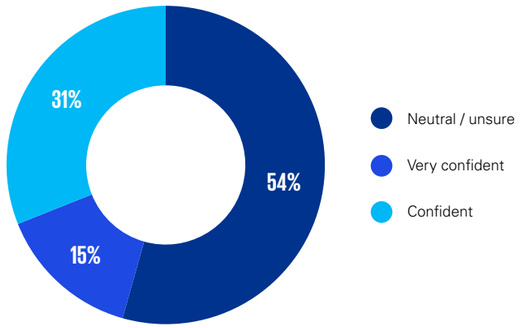
Patrick Durkan
Owner & CEO
D/RES

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14 Confidence in ROI Taskforce

How confident are you that the Accelerating Infrastructure Taskforce measures will reduce the barriers you selected for the Republic of Ireland?

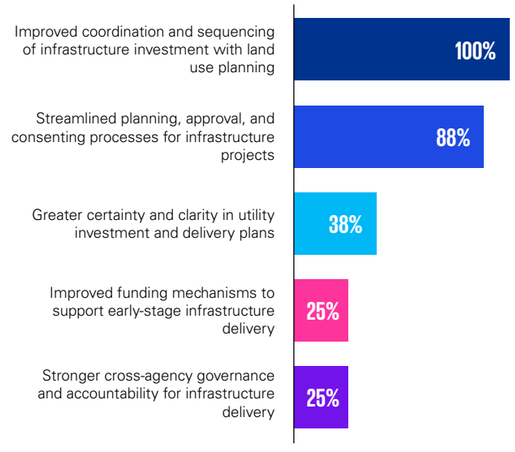
Support for reform exists, but confidence will depend on implementation. Respondents broadly support the direction of travel, but many remain cautious until delivery improvements become visible.



15 From zoned to fully serviced land

Which actions would accelerate the transition from zoned land to fully serviced land suitable for development in the Republic of Ireland (e.g. water/wastewater, electricity grid and transport capacity and sequencing)?

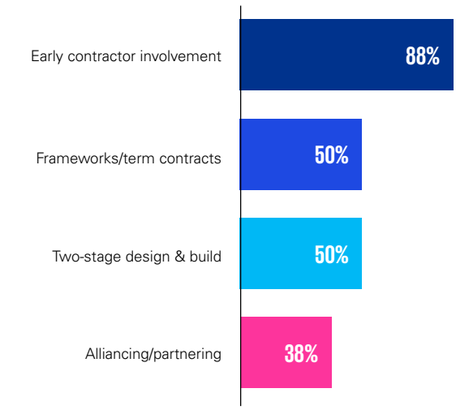
Infrastructure coordination is viewed as the key to unlocking development. Respondents place greatest importance on aligning infrastructure investment with land-use planning and streamlining planning and consenting processes.



16 Procurement routes for major projects (contractors only)

Which of the following procurement routes/ forms would you prefer to see more on major projects? (Select multiple, max 3).

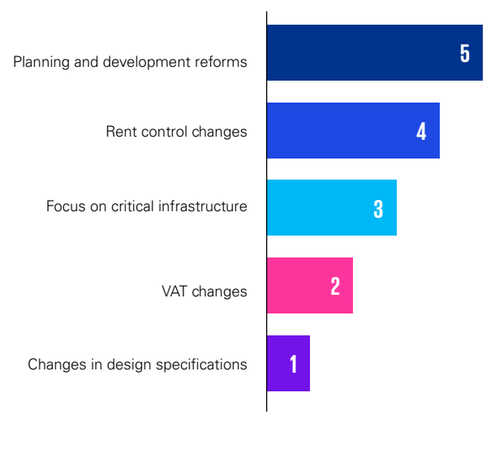
More collaborative procurement models are seen as critical to delivery. Contractors favour earlier engagement and greater collaboration to improve project certainty, risk allocation and delivery outcomes.



17 Government interventions (developers only)

Which of the following Government interventions are likely to have the most positive impact on accelerating housing delivery in the next 1–3 years? Rank in order of materiality.

Planning reform remains the market's top priority for accelerating housing delivery. Respondents identify planning and development reform as the intervention most likely to unlock additional housing supply over the coming years.



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07 Appendix



I) Accelerating Infrastructure Report and Action Plan

The Accelerating Infrastructure Taskforce was established by Government to examine the barriers that delay the delivery of critical infrastructure across housing, energy, water and transport. Its 2025 Accelerating Infrastructure: Report and Action Plan identified a series of reforms aimed at reducing delivery bottlenecks, strengthening project governance and improving coordination across the planning, regulatory and delivery system. The recommendations are structured around four reform pillars: Legal Reform, Regulatory Reform & Simplification, Delivery & Coordination Reform, and Public Acceptance.

Pillar 1: Legal Reform

Reforms to the legal system will better balance towards the common good by addressing the incentives that drive a disproportionate reliance on the courts.

The first pillar of reform focuses on the legal system. It aims to restore proportionality in how judicial reviews affect infrastructure delivery. While access to justice remains protected, the reforms will reduce incentives for excessive litigation, clarify rules on standing and remedies, and introduce fast-track pathways for nationally significant projects that are in the common good through the development of new legislation. These changes will ensure that the legal system continues to safeguard rights but does so without becoming a bottleneck for progress, enabling critical infrastructure to proceed with greater certainty and pace. Legislation will be progressed to reduce the extent that nationally significant projects cannot be subject to undue procedural delay.

Pillar 2: Regulatory Reform and Simplification

Regulatory simplification will cut back regulation where it adds only to process rather than outcome, reforms to regulatory bodies and how they fulfil their mandate will be introduced.

The second pillar addresses regulatory reform and the root causes of many judicial reviews. Ireland's regulatory landscape has become fragmented and overly complex. Regulatory approvals are too often sequential, adding unnecessarily to development timelines with risk aversion, driven by increasing judicial reviews of regulatory decisions, contributing to delay. This pillar introduces actions to simplify and streamline regulatory processes. This means examining the structure of our regulatory environment, the practices applied by regulatory bodies, and how they communicate with one another and applicants. In practical terms, there is scope for improved outcomes by applying parallel processes, mandating statutory timelines, and measuring the performance of our regulatory bodies. These reforms will reduce duplication, improve consistency, and enable infrastructure providers to navigate the system more efficiently, without compromising environmental integrity. The era of slow, sequential approvals will be replaced with a system that works in parallel and at pace. This will be progressed in parallel to the EU simplification agenda that aims to achieve a simpler and faster Europe.

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Pillar 3: Coordination and Delivery Reform

Leadership and coordination on infrastructure delivery will be embedded in the heart of Government with more certainty on funding, project pipelines and procurement reforms driving more effective outcomes.

Despite increased investment, infrastructure delivery remains hampered by fragmented governance, sequential decision-making, and risk aversion. This pillar introduces a new central coordination role for the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation as envisaged by the Programme for Government, multi-year funding commitments to underpin 5-year sectoral plans, and reforms to procurement and approvals that will more effectively convert funding into outcomes. It will also build the capacity of the construction sector and enable better sequencing of major projects, ensuring that infrastructure is delivered on time, within budget, and with minimal disruption. We will embed a delivery-first mindset across Government, backed by clear governance and real-time oversight.

Pillar 4: Public Acceptance

The State will provide better information to support a more informed debate but without improved public acceptance critical infrastructure will be subject to delays, leaving broader society worse off.

Local input is built into the planning system. Too often however, opposition to critical infrastructure is magnified, while the broader benefits are disregarded. Fundamentally, we need adequate infrastructure to underpin everything we value as a society from homes, to jobs, to the preservation of our environment. There needs to be more effective structures to better communicate and weigh the societal value of infrastructure with local concerns. As such, this pillar introduces measures to strengthen cooperation between utilities and local authorities and build a national narrative around the benefits of infrastructure, as well as more practical measures to improve the coordination of land sharing in the public sector. By fostering trust and transparency, these reforms will support a more informed debate around the provision of infrastructure. Government will make the case for infrastructure openly and honestly, and ensure that communities see the benefits early and clearly.

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INFRASTRUCTURE OUTLOOK REPORT 2027

II) Major Infrastructure Projects in Ireland

Project information presented in this appendix has been compiled from publicly available information published by the relevant project sponsors and delivery bodies and accessed in September 2026.

Project	Sector	Current Position
Celtic Interconnector*	Energy	EirGrid states that onshore cable installation and testing in Ireland have been completed. Offshore works, equipment testing and commissioning activities continue. EirGrid currently states that project commissioning is expected in Q4 2028.
New Children's Hospital*	Healthcare	Construction, fit-out and commissioning activities continue. Published project updates indicate ongoing construction progress and programme review activities.
BusConnects Dublin*	Transport	All Core Bus Corridor schemes have received planning approval. Construction contracts have been awarded for the first schemes and detailed design and site investigation works are progressing.
MetroLink*	Transport	The Railway Order became operative in January 2026. Government approved progression to the detailed tender stage in September 2026 and procurement activity is continuing.
DART+ Programme*	Transport	Railway Orders have been secured for key programme elements. Land acquisition, procurement, fleet testing and wider programme delivery activities are progressing.
Greater Dublin Drainage	Water	Planning permission has been granted. Preparatory works and procurement activities are under way.
Water Supply Project Eastern and Midlands Region	Water	Planning applications have been submitted and procurement activities are progressing in parallel with the planning process.
National Maternity Hospital*	Healthcare	Site preparation works continue on the St Vincent's University Hospital campus. The Final Business Case is currently under review prior to submission to Government.

**KPMG has provided Infrastructure & Government advisory services in connection with these projects.*

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Contact our Team

KPMG works across Ireland's infrastructure ecosystem, advising Government, investors, developers, contractors and operators on the opportunities and challenges shaping the market. Our multidisciplinary team brings together expertise across infrastructure, energy, real estate, construction, finance and public sector delivery to help clients plan, fund and deliver critical infrastructure projects.



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