

Media release – Brexit physical infrastructure delivery and use

The Comptroller and Auditor General has today published a report on the use of public resources in the delivery of the Brexit infrastructure programme and how the infrastructure delivered has been used. The infrastructure was developed by the Office of Public Works (OPW), acting as the agent for the State bodies whose operations were most affected by Brexit i.e. the Office of the Revenue Commissioners (Revenue); the Department of Agriculture, Food and the Marine (DAFM); and the Health Service Executive (HSE).

Programme business case

Planning for Brexit infrastructure was undertaken cooperatively by the agencies involved against a very uncertain background as to what form Brexit would take, and what and when facilities would be required.

Prior to Brexit, trade in goods between EU member states — including the United Kingdom (UK) — occurred freely, without the need for customs declarations or import controls such as the presentation of goods for examination. Consequently, the agencies whose operations were most affected by Brexit faced a challenge in estimating the specifications of the facilities that would be required post-Brexit for specified EU control checks.

The nature and scale of the facilities to be provided was specified in a business case prepared in October 2018. The business case did not provide relevant information and analysis to explain how or why the specifications for each facility were arrived at, for example, relating the specifications to the expected port traffic processing/transit time.

Delivery of infrastructure programme

The OPW was tasked with delivery of the infrastructure programme, which ultimately comprised 27 physical infrastructure projects for development in Dublin Port (19 projects), Rosslare/Kilrane (seven projects) and Dublin Airport (one project). Work commenced in early 2019 and the projects were delivered and became operational over the period 2019 to 2022.

A longer-term major project to redevelop Rosslare Europort (completed October 2025) to accommodate greater volumes of traffic and to comply with EU regulations fell outside the scope of the examination.

Commissioning of the infrastructure projects

To save time on delivery of the projects, the OPW used the services of a construction contractor it had already engaged under a contract for the repair and maintenance of Government property around Dublin and for minor construction projects (up to €750,000 each).

When placed in October 2018, the anticipated value of the maintenance contract was €15 million (excluding VAT) over three years (with provision in the contract for a further, one-year extension). The expenditure outturn under the contract to end 2023 was €125 million, including the cost of the Brexit infrastructure works.

Only around a quarter (27%) of the Brexit construction expenditure of €71.2 million was based on the schedule of rates agreed for the maintenance contract. The remaining works were priced outside of the contract schedule of rates.

In addition to construction costs, the OPW also incurred site costs, VAT on construction, quantity surveyor and other professional fees, fit-out costs, etc. The aggregate expenditure recorded by the OPW for the 27 projects was just under €108 million, inclusive of VAT.

The OPW apportioned the costs between the sponsoring agencies. The cost analysis provided by the OPW does not provide sufficient detail to allow the appropriateness of the apportionment to be verified.

Use of the Brexit facilities

Examination fieldwork and analysis of relevant data provided by the sponsoring agencies indicate underuse of many of the Brexit infrastructure facilities.

The current underuse reflects the fact that the eventual Brexit agreement was more benign than was planned for. The underuse may also be partly attributed to trader outreach work undertaken by State agencies and to the rapid changes in technology, trade patterns and supply chains. Challenges in accurately assessing the infrastructure needs in the absence of detailed data on which to base requirements may also have been a factor.

Ongoing re-evaluation of the Brexit infrastructure is required to ensure that available facilities are put to the best possible use in a timely way. Some of the facilities provided through the Brexit projects have already been vacated by the sponsoring agencies.

The OPW has engaged consultants to undertake a strategic assessment of all State facilities at Dublin Port. Planning for the future use of the State-owned site in Kilrane, which will no longer be required when the new terminal in Rosslare Europort is fully operational, is also ongoing.

Notes for Editors

The Comptroller and Auditor General is an independent constitutional officer with responsibility for the audit of public funds. He reports to Dáil Éireann.

The report was completed by the Comptroller and Auditor General on 31 December 2025. Under section 11 of the Comptroller and Auditor General (Amendment) Act 1993, the report was sent to the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation on 20 January 2026, and was required to be presented to Dáil Éireann by 20 April 2026.

<https://www.audit.gov.ie/en/publications/special%20reports/special-report-119-brexite-physical-infrastructure-delivery-and-use.html>

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