

An  
Bord  
Pleanála

**S18 Board Direction**  
**BD-014748-23**  
**ABP-314596-22**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 30/11/2023.

The Board determined that

- the site was a vacant site within the meaning of the Urban Regeneration and Housing Act, 2015, as amended, and
- the amount of the levy has been incorrectly calculated

for the following reasons and considerations.

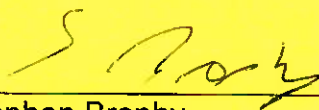
### **Reasons and Considerations**

Having regard to:

- (a) The information placed before the Board by the Planning Authority in relation to the entry of the site on the Vacant Sites Register,
- (b) The grounds of appeal submitted by the appellant,
- (c) The report of the Planning Inspector,
- (d) The lack of information to show that the site was no longer a vacate site within the meaning of the Urban Regeneration and Housing Act 2015, as amended,
- (e) The site had not yet stood on the register as of the 1 January 2020, the payment of the Vacant Site levy in arrears cannot be correctly calculated in accordance with section 15(3) of the Urban Regeneration and Housing Act 2015 (as amended).

the Board considered that, in accordance with Section 18(4) of the Urban Regeneration and Housing Act 2015 (as amended), the Board has determined that the amount of the levy has been incorrectly calculated in respect of the vacant site and the amount charged by the planning authority was not in accordance with Section 15(3) of the Urban Regeneration and Housing Act 2015 (as amended), the amount of vacant site levy to be charged in respect of the site for the year 2020, shall be zero. The Board considered that it is appropriate that a notice be issued to the planning authority who shall amend the demand made in respect of the year 2020 in accordance with the revised amount (zero) but shall retain the entry on the Vacant Sites Register.

**Board Member**

  
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Stephen Brophy

**Date:** 01/12/2023