



An  
Coimisiún  
Pleanála

**S18 Direction**  
**CD-022071-26**  
**ACP-324027-26**

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The submissions on this file and the Inspector's report were considered at a meeting held on 07/04/2026.

The Commission 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 correctly calculated in respect of the vacant site,

for the following reasons and considerations.

**Planning**

**Commissioner:**

Mick Long

**Date:** 07/04/2026

**DRAFT WORDING FOR ORDER**

**Reasons and Considerations**

Having regard to:

- (a) the information placed before the Commission 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, including confirmation that no development has commenced,
- (c) the report of the Director of Planning,

- (d) the need for housing in the area, that the site is suitable for the provision of housing as demonstrated by the residential land use zoning for the area and planning history of the site, and that insufficient reason is put forward to cancel entry on the Vacant Sites Register,
- (e) that the site is and was vacant for the period concerned,
- (f) that the amount of the levy has been correctly calculated at 7% of the site value,
- (g) that there has been no change in the ownership of the site during the period concerned, 1<sup>st</sup> January 2024 to 31<sup>st</sup> of December 2024,

the Commission is satisfied that the site was a vacant site for the year 2024 and the amount of the levy has been correctly calculated. The demand for payment of the vacant site levy under Section 15 of the Urban Regeneration and Housing Act 2015 is, therefore, confirmed.