

---

**Urban Regeneration and Housing Act 2015**

**Planning and Development Act 2000, as amended**

**Planning Authority: Dublin City Council**

**Planning Register Reference Number: VS-0429**

**Appeal** by Deloitte (the receiver) over certain assets of Three Castle Investments Limited in accordance with section 18 of the Urban Regeneration and Housing Act 2015, as amended, against a demand for payment of vacant site levy issued by Dublin City Council on the 20<sup>th</sup> day of June 2025, in respect of the site described below.

**Description:** Site on Finglas Road, formerly The Royal Oak, Glasnevin, Dublin.

## **Decision**

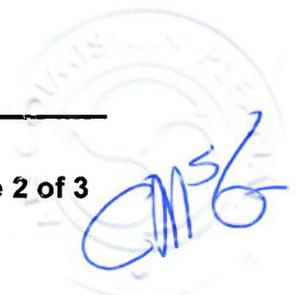
**The Commission in accordance with section 18(3) of the Urban Regeneration and Housing Act 2015, as amended, and, based on the reasons and considerations set out below, hereby determines that the site was a vacant site within the meaning of the Urban Regeneration and Housing Act, 2015, as amended and the amount of the levy has been correctly calculated in respect of the vacant site.**

## 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,
- (c) the further submissions received by the Commission from the appellant on 26<sup>th</sup> November 2025 in response to a request from the Commission date 6<sup>th</sup> November 2025, with reference to change of ownership,
- (d) the report of the Planning Inspector, and
- (e) 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, on the 1<sup>st</sup> January 2024, or that the amount of the levy has been incorrectly calculated in respect of the site by the planning authority, or that a change of ownership within 2025 has been formally completed, and the site continued to be a vacant site on the day that the appeal was made.

The Commission also considered that it is appropriate that a notice be issued to the planning authority who shall confirm the demand for payment.

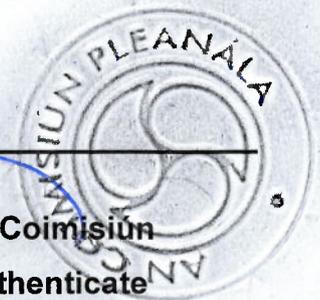


In deciding not to accept the recommendation of the Inspector, the Commission considered the totality of the documentation on file, including the correspondence from the appellant's agents, which referenced a change of ownership subject to planning permission, but provided no definitive confirmation to a formal change of ownership consistent with the applicable legislation had been completed. In this context, the Commission is not in a position to be satisfied that a formal and completed change of ownership has occurred. In reaching this conclusion, the Commission notes that, notwithstanding no evidence of same is provided on file and thus is not available to the Commission, that should a formal change of ownership have been completed within 2025, it remains within the ability of the appellant to present such formal evidence to the planning authority.



**Chris McGarry**

**Planning Commissioner of An Coimisiún  
Pleanála duly authorised to authenticate  
the seal of the Commission.**



Dated this 4th day of February 2026.