



An  
Coimisiún  
Pleanála

Commission Order  
ACP-323744-25

**Urban Regeneration and Housing Act 2015**

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

**Planning Authority: Dublin City Council**

**Planning Register Reference Number: VS-800**

**Appeal by Harley Issuer DAC care of Arthur Cox LLP of 10 Earlsfort Terrace, Dublin 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 26<sup>th</sup> day of August, 2025 in respect of the site described below.**

**Description:** Lands at the former Paper Mills, Clonskeagh Road, Clonskeagh, 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 entry on the Vacant Sites Register should be confirmed and that the demand for payment of the levy should be confirmed.**

## 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 report and recommendation of the Planning Inspector,
- (d) that there is a 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 that insufficient reason is put forward to cancel the entry on the Vacant Sites Register,
- (e) that the majority of 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 in the relevant year, and
- (g) that there has been no change in the ownership of the site during the period concerned, 2024,

The Commission is satisfied that the site was a vacant site on the 1<sup>st</sup> day of January, 2024 and for the subsequent 12 months and that 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, as amended, is, therefore, confirmed.

*Marie O'Connor*  
Marie O'Connor

Planning Commissioner of An Coimisiún

Pleanála duly authorised to authenticate the seal of the Commission.

Dated this 09<sup>th</sup> day of January 2026.

