



An
Coimisiún
Pleanála

Inspector's Report ACP-323091-25

Type of Appeal	Appeal against a Section 18 Demand for Payment (VS-0429)
Location	Vacant site on Finglas Road, formerly The Royal Oak, Glasnevin, Dublin 11.
Planning Authority	Dublin City Council North
Planning Authority VSL Reg. Ref.	VS-0429
Site Owner	Three Castle Investments Limited.
Planning Authority Decision	Demand for payment of vacant site levy for 2024
Date of Site Visit	26 th September 2025.
Inspector	Susan McHugh

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1.0 Introduction

- 1.1. This appeal refers to a Section 15 Notice of Demand for Payment of Vacant Site Levy issued by Dublin City Council, stating their demand for a vacant site levy for the year 2024 amounting to €105,500.00 for vacant site lands on Finglas Road, formerly The Royal Oak, Glasnevin, Dublin 11, identified as VS-0429.
- 1.2. Three Castle Investments Limited are listed as the registered owners, while Deloitte (Receiver) is acting over certain assets of Three Castle Investments Limited.
- 1.3. A Notice of Proposed Entry on the Vacant Sites Register was issued to Three Castle Investments Limited, on the 10th January 2022. A Notice of Entry on the Vacant Sites Register was issued to Three Castle Investments Limited on the 5th April 2022.
- 1.4. The site was entered on the Vacant Sites Register on 1st January 2024.
- 1.5. A valuation pertaining to the site was issued by Dublin City Council on the 20th June 2024. The value of the subject site was stated to be €1,500,000.00.
- 1.6. A Notice of Demand for Payment of Vacant Site Levy for the year 2024 under Section 15 of the Urban Regeneration and Housing Act was issued to Three Castle Investments Limited on the 20th June 2025 for the value of €105,500.00.
- 1.7. The Appellants, Deloitte (Receiver) appealed the Demand for Payment Notice issued pursuant to Section 15 of the Urban Regeneration and Housing Act, which forms the current appeal before the Board.

2.0 Site Location and Description

- 2.1. The subject site is located at the traffic-controlled junction of the Finglas Road (R135 regional road) and the Old Finglas Road (R102 regional road), on the northside of Glasnevin and south of Finglas village in north Dublin city.
- 2.2. It is irregular in shape and comprises frontage onto the inbound lanes of the Finglas Road, which comprises a dual carriageway including Quality Bus Corridor (QBC) and cycle lane. The site is undeveloped and currently extensively overgrown.
- 2.3. The former Royal Oak Public House, a two-storey structure has been demolished and removed from the site. Hardstanding for the former public house and car park

remains and the site is accessed from off the Finglas Road, approximately 90m south of the junction with the Old Finglas Road.

- 2.4. Directly to the south of the appeal site is a steep wooded embankment, leading onto an area of open space, forming part of the Tolka river linear park, including a pumping station, mature trees and lawns siding onto the Tolka River. Bounding the site to the east and north are undeveloped wooded lands that are extensively overgrown containing steep embankments and to the rear of housing in the Violet Hill residential estate and Glasnevin Oaks.
- 2.5. Housing in Violet Hill front onto estate access roads, while Glasnevin Oaks fronts onto the Old Finglas Road with parking area to the rear of the housing.
- 2.6. On the opposite side of the Finglas Road, west of the site, is the Tolka Vale apartment development.
- 2.7. Metal barrier fencing form the northern and western boundaries to the site, while the eastern and southern boundaries are marked by palisade fence. Ground levels drop sharply from Violet Hill estate and Glasnevin Oaks into the site and in the wider area the levels drop steadily moving southwards along Finglas Road and Finglas river towards the Tolka River. The confluence of the Tolka and Finglas river occurs immediately adjacent to the site under the Finglas Road.

3.0 **Statutory Context**

3.1. **Urban Regeneration and Housing Act, 2015 (as amended)**

- 3.1.1. The site was entered onto the register subsequent to a Notice issued under Section 7(1) of the Act that stated the PA was of the opinion that the site referenced was a vacant site within the meaning of Section 5(1)(a) of the Act. A section 7(3) Notice was issued 5th April 2022, and the site was subsequently entered onto the register on that date.
- 3.1.2. Section 18 of the Act states that the owner of a site who receives a demand for payment of a vacant site levy under Section 15, may appeal against the demand to the Board within 28 days. The burden of showing that:

(a) the site was no longer a vacant site on 1st January in the year concerned, or

(b) the amount of the levy has been incorrectly calculated in respect of the site by the Planning Authority,

is on the owner of the site.

4.0 Development Plan Policy

- 4.1.1. The relevant plan is Dublin City Development Plan 2022-2028.
- 4.1.2. The overall site is zoned Z1 Sustainable Residential Neighbourhood with a stated objective 'to protect, provide and improve residential amenities'.
- 4.1.3. The site also contains an area of lands zoned Z9 Amenity - Open Space Lands - Green Network - with the objective 'To preserve, provide and improve recreational amenity, open space and ecosystem services'.
- 4.1.4. Section 14.8 refers to Vacant Site Levy (VSL). This sets out that the VSL will apply to lands zoned Z1, Z2, Z8, Z10, Z12 & residential lands in the city's SDRAs (Z14) for the purposes of residential and Z3, Z4, Z5, Z6, and Z7 for regeneration.
- 4.1.5. Objectives of note include inter alia:
- CSO8 Promote Active Land Management: To promote active land management including the vacant site levy and the Living City Initiative as a means to encourage brownfield development and densification in the city.
 - CSO9 Vacant Sites: To implement the vacant site levy for vacant development sites as appropriate in the city and to continue to make a publicly available register of vacant sites as set out in the Urban Regeneration and Housing Act, 2015 or any superseding Act.
 - CEE20 Vacant Sites:
 - (i) To engage in the 'active land management' of vacant sites and properties including those owned by Dublin City Council.
 - (ii) To engage proactively with land-owners, potential developers and investors with the objective of encouraging the early and high-quality re-development of such vacant sites.
 - (iii) To encourage and facilitate the rehabilitation and use of vacant and under-utilised buildings, including their upper floors.

- (iv) To promote and facilitate the use, including the temporary use, of vacant commercial space and vacant sites, for a wide range of enterprise including cultural uses.

5.0 Planning History

Concurrent Application

PA WEB2288/25: Application lodged 5th June 2025 by Zirbac DLK Limited for permission for:

- (i) removal of existing carpark, associated areas of hard-standing surface and construction materials on site;
- (ii) construction of a residential development within a new part five, part seven and part eight storey apartment building comprising 89 no. apartments (34 no. one-bedroom, 50 no. two-bedroom and 5 no. three-bedroom) all of which have direct access to private amenity space, in the form of a balcony or terrace, and shared access to 2 no. external communal amenity spaces (cumulative area of 682sq.m) at ground and first floor levels;
- (iii) provision of 44 no. vehicular parking spaces (including 3 no. mobility parking spaces and 22 no. electric charging spaces), 3 no. motorcycle parking spaces, 214 no. bicycle parking spaces, 6 no. cargo bike spaces, bin stores, switch room and ESB substation at ground/undercroft level;
- (iv) provision of 1 no. new vehicular entrance and 2 no. new pedestrian entrances to the development from Finglas Road; and,
- (v) all ancillary works including provision of public open space (386sq.m), landscaping, boundary treatments, provision of foul and surface water drainage, blue/green roofs and all site services, site infrastructure and associated site development works necessary to facilitate the development. Request for Further Information 29th July 2025, no response to RFI at time of writing.

ABP-313255-22: Application for Strategic Housing Development (SHD) **refused** 14/05/2024 for 103 no. Build to Rent apartments and associated site works to Three Castle Investments Limited.

PA Reg. Ref. 2458/17 ABP Ref. PL29N.248996: Permission **granted** 27/02/2018 for 69 no. apartments, in two 5-storey buildings, over 2 levels of basement carpark with access off Finglas Road to LDC Developments Ltd.

6.0 Planning Authority Decision

6.1. Register of Vacant Site Report

- 6.1.1. A Register of Vacant Site Report dated 1st September 2021 is on file.
- 6.1.2. The Vacant Site Levy Report confirms that the site is zoned Z1 – ‘To protect, provide and improve residential amenities’ in the 2016-2022 Dublin City Development Plan. The report details the planning history of the site in relation to permitted residential development for 69 apartments under 2458/17(PL29N.248996). The report states that the *‘site is idle/vacant and is suitable for housing and located in an area in need of same’*. The lands are still deemed to be vacant and idle under Section 5(1)(a) of the Act.
- 6.1.3. The report which was updated on 4/09/2019 notes the site had been vacant in excess of 12months and considered suitable for inclusion on the vacant site register. The further update 07/11/2019 notes that some of the original site was zoned Z9 and therefore not suitable for inclusion on the vacant site register.

6.2. Planning Authority Notice

- 6.2.1. A Notice of Proposed Entry on the Vacant Sites Register was issued to LDC Development Limited on the 13th October 2017. The Section 7(1) notice was not appealed to An Coimisiún.
- 6.2.2. A Notice of Proposed Entry on the Vacant Sites Register was issued to Three Castle Investments Limited, on the 10th January 2022.
- 6.2.3. A Notice of Entry on the Vacant Sites Register was issued to Three Castle Investments Limited on the 5th April 2022. The Section 7(3) notice was not appealed to An Coimisiún.
- 6.2.4. A Notice of Determination of Market Value was issued to Three Castle Investments Limited dated the 21st September 2022. The value of the subject site was stated to be €1,500,000.00. The Section 12(4) notice was not appealed to An Coimisiún.

- 6.2.5. The site stands entered on the Dublin City Council Vacant Sites Register on 1st January 2024.
- 6.2.6. A Notice of Demand for Payment of Vacant Site Levy for the year 2023 under Section 15 of the Urban Regeneration and Housing Act was issued to Three Castle Investments Limited on the 31st May 2024 for the value of €105,000.00.
- 6.2.7. A Notice of Demand for Payment of Vacant Site Levy for the year 2024 under Section 15 of the Urban Regeneration and Housing Act was issued to Three Castle Investments Limited on the 20th June 2025 for the value of €105,000.00.
- 6.2.8. The Appellants, Deloitte as Receiver appealed the Demand for Payment Notice issued pursuant to Section 15 of the Urban Regeneration and Housing Act under which forms the current appeal before the Board.

7.0 The Appeal

7.1. Grounds of Appeal

- 7.1.1. The planning consultant acting on behalf of Deloitte as Receiver ('the Receiver') has submitted an appeal to the Coimisiún, against the decision of Dublin City Council's (DCC) Demand for Payment.
- 7.1.2. The grounds of appeal were accompanied by the following;
- Letter from DCC to Three Caste Investments Limited dated 20th June 2025 - Demand for Payment of Vacant Site Levy for 2024 pursuant to Section 15 of the Urban and Regeneration and Housing Act, 2015 (as amended).
 - Letter from Holmes O'Malley Sexton LLP to DCC dated 17th July 2025.
- 7.1.3. The grounds of the appeal can be summarised as follows:
- Strategic Housing Development Application (SHD) 2022
- SHD application comprising 103 no. residential apartments submitted to An Bord Pleanála (ABP) on 7th April 2021.
 - Board Order to refuse permission for this application was issued 14th May 2024, (more than 21.5 months past the due date).

- Decision process extended by a period of almost three years following two Section 247 pre planning meetings held with Dublin City Council (DCC), delayed due to Covid 19 Pandemic, and pre-application consultation meeting process between the project team, ABP and DCC.

Planning Application 2025

- Application for a residential development of 89 no. residential apartments was submitted to Dublin City Council on 5th June 2025 Reg. Ref. WEB2288/25 with a decision expected to be received by 30th July 2025.
- Section 247 Meeting was held in advance of lodgement of this application on 1st April 2025.

Site Ownership

- Acknowledge a period exceeding 12.5 months between the refusal of the SHD application and lodgement of the currently live planning application.
- A Receiver was appointed to the previous owner and applicant for the SHD application, Three Castle Investments, on 9th February 2024.
- The sale of the site to Zirbac DLK Ltd was subsequently agreed in February 2025 subject to planning permission being approved.
- Note wording of Subsection 1 of Section 17 'Death or Change of Ownership' of the Urban Regeneration and Housing Act 2015 (As Revised)
- Notwithstanding section 15 'Vacant Site Levy' and 16 'Amount of Levy'. Where in any year there is a change in ownership of a vacant site the amount of vacant site levy to be charged in respect of that site for that year, and for the preceding year, shall be zero.
- The appointment of the Receiver in February 2024 is tantamount to a change of ownership. An agreement to sell the Property (subject to planning) to Zirbac DLK Limited was reached in February 2025. Therefore, the Property effectively changed ownership twice over the course of 2024 and 2025, and therefore the levy should be zero.
- It is considered that the recent planning history of the site illustrates the willingness to secure planning permission for the development of the subject site and

confirm clients intent to develop the subject site pursuant to receipt of planning permission.

- Submit that the payment of the demand levy would significantly compromise the financial viability of purchasing and development the site.
- Assert letter demanding payment of the vacant site levy cites a valuation of €1,500,000 for the subject site. The valuation is presented without any methodology or supporting information and therefore question the valuation.
- Contend that the site is unrepresentative of a financially attractive investment given the typical time timeline from initial consultation and the PA to the grant of planning permission, likely following appeal to An Coimisiún, possibility of judicial review with the current live application even providing a modest yield relative to the necessary investment.
- Should the Commission see fit to uphold the payment of the vacant site levy request that the site valuation and associated levy be clearly demonstrated and justified.

7.2. **Planning Authority Response**

No response received.

8.0 **Assessment**

8.1. **Principle**

8.1.1. The appeal on hand relates to a Section 15 Demand for Payment. In accordance with the provisions of the legislation there are 2 key criteria to consider:

- (a) the site was no longer a vacant site on 1st January in the year concerned, or
- (b) the amount of the levy has been incorrectly calculated in respect of the site by the Planning Authority.

I will consider each of these in turn.

8.2. The site is no longer vacant

8.2.1. The Board are aware that Section 18(2) of the Act does not specify whether the Applicant must demonstrate whether the site constitutes a vacant site as per the provisions of Section 5(1)(a) or 5(1)(b) i.e. that the site constituted a vacant site in the first instance when the Section 7(3) Notice was issued, or whether they must just demonstrate that notwithstanding the Notice issued, that development has taken place on the site and it is no longer vacant as of the 1st of January in the year concerned, in this case 2024. For the purposes of this assessment, I will consider both scenarios.

8.3. Is it a Vacant Site

- 8.3.1. A Section 7(3) Notice of Entry on the Vacant Sites Register was issued on the 5th April 2022. No Section 9 appeal was made to the Coimisiún. An assessment was carried out by the Planning Authority as to whether the site constituted a vacant site under section 5(1)(a). Following an assessment the site was placed on the register and the decision to place the site on the register was not appealed to the Board by the owner at that time. These matters have not changed.
- 8.3.2. The Appellants have not disputed that the site is not vacant or idle. The Coimisiún should note that there is no enforcement history on the site with regards the use of the site for any unauthorised use. The Planning Authority have confirmed that planning permission has been granted for a residential development on this site (now expired), and despite the Appellants' claims regarding the change of ownership, the Appellant has not provided satisfactory evidence to suggest that the concurrent planning application for permission will be implemented.
- 8.3.3. The site is zoned Sustainable Residential Neighbourhoods and is located in an area in which there is a need for housing. The site is suitable for housing, as evidenced by the 2018 planning permission and the current planning application under Reg. Ref. WEB2288/25 the latter of which is currently undecided.
- 8.3.4. The site has no clear beneficial use and in terms of criteria set out in Section 5(1)(a) of the Act, I consider that the site is vacant and not being used for a purpose that does not consist solely or primarily of the provision of housing or the development of the site for the purposes of such provision. I am therefore satisfied that for the period

concerned, 2024, the site remained a vacant site for the purposes of the 2015 Act and this enables a charge to be levied.

8.3.5. I have also had regard to Subsection 1 of Section 17 'Death or Change of Ownership' of the Urban Regeneration and Housing Act 2015 (As Revised) updated to 18th June 2025 which states the following.

17. (1) Notwithstanding sections 15 and 16, where in any year there is a change in ownership of a vacant site the amount of vacant site levy to be charged in respect of that site for that year, and for the preceding year, shall be zero.

8.3.6. The appellant Deloitte (Receiver) was appointed by Three Castle Investments, on 9th February 2024, with the sale of the site to Zirbac DLK Ltd. agreed in February 2025 subject to planning permission being approved.

8.3.7. The appellant states that an agreement to sell the Property (subject to planning) to Zirbac DLK Limited was reached in February 2025. The appellant contends that the Property effectively changed ownership twice over the course of 2024 and 2025, and therefore the levy should be zero.

8.3.8. The appellants have included The Demand for Payment of Vacant Site Levy for 2024 pursuant to Section 15 of the Urban and Regeneration and Housing Act, 2015 (as amended) sent by DCC to Three Castle Investments Limited dated 20th June 2025 as part of the grounds of appeal. This correspondence includes a Notice of Demand for Payment of Vacant Site Levy for the year 2024, and Invoice attached.

8.3.9. The appeal is also accompanied by a letter from Holmes O'Malley Sexton LLP (acting on behalf of the Receiver) to Dublin City Council dated 17th July 2025. It states that the Notice of Demand for Payment of Vacant Site Levy for the year 2024 represents the first correspondence received by the Receiver.

8.3.10. It is also asserted that the address of correspondence to the registered owner is incorrect and that the registered address of the Company changed in December 2022. It is further asserted that the owner of the site was not notified of the proposed entry on the Register setting out reasons for the proposed entry and allowing 28 days for the owner to make submissions. It is submitted therefore by the appellant that the property was incorrectly and invalidly entered onto the Register.

8.3.11. A Notice of Proposed Entry on the Vacant Sites Register was issued to Three Castle Investments Limited, on the 10th January 2022, and entered on the Register the 5th April 2022. The Notice of Valuation was issued to Three Castle Investments Limited on 21st September 2022. The address on these notices on file are to the registered owners Three Castle Investments Limited with an address at No. 1 Mash House, Distillery Road, Dublin 3. No response was received from the owners to these notices.

8.3.12. I have had regard to Subsection 2 of Section 17 'Death or Change of Ownership' of the Urban Regeneration and Housing Act 2015 (As Revised) which states the following.

17. (2) Subsection (1) shall not apply where—

(a) ownership of the site transfers from one company to an associated company,

(b) the owner of the site transfers it to a connected person (other than where ownership of the site devolves on the death of the owner), or

(c) ownership of the site changes, in the opinion of the planning authority in whose functional area the site is located, for the sole or principal purpose of avoiding the obligation to pay vacant site levy.

8.3.13. I am satisfied therefore that the property has changed ownership and that Subsection 1 of Section 17 (1) 'Death or Change of Ownership' of the Urban Regeneration and Housing Act 2015 (As Revised) applies. The amount of vacant site levy to be charged in respect of the site for 2024, and for the preceding year, should be zero.

8.4. Levy Calculation

8.4.1. A Notice of Demand for Payment of 2024 Vacant Site Levy under Section 15 of the Urban Regeneration and Housing Act was issued to Three Castle Investments Limited on 20th June 2025 by Dublin City Council, stating their demand for a vacant site levy for the year 2024 amounting to €105,500.00 based on a site valuation of €1,500,000.00.

8.4.2. The applicable rate is 7% and it is evident, therefore, that the levy calculation has been correctly calculated. The Demand Notice issued under Section 15 of the 2015

Act correctly states the levy due. The appellant has queried the calculation of the levy however and I am satisfied that the levy calculation is correct.

9.0 Recommendation

- 9.1. I recommend that, in accordance with Section 18 (3) of the Urban Regeneration and Housing Act 2015 (as amended), the Board should cancel the entry on the Vacant Site Register and the Notice of Demand for Payment of Vacant Site Levy as the site has changed ownership as defined by the 2015 Act, (updated to 18th June 2025) on the 17th July 2025, the date on which the appeal was made.
- 9.2. The demand for payment of the vacant site levy under Section 15 of the Urban Regeneration and Housing Act 2015 (as amended), is therefore, cancelled.
- 9.3. In accordance with Section 18(4) of the Urban Regeneration and Housing Act 2015 (as amended), the Coimisiún should correct the amount of levy demand to nought, as the circumstances under which to define the lands as a Vacant Site and levy the charge has altered as a result of a change in ownership in 2025, and so the amount of levy cannot be properly calculated in respect of the vacant site.

10.0 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 change in ownership of the site during the period concerned, 2024 and 2025. The Coimisiún is satisfied that the ownership of the site has changed as defined by Section 17 of the Urban Regeneration and Housing Act 2015 (as amended) on the 17th July 2025, the date on which the appeal was made.

The Coimisiún considers that it is appropriate that a notice be issued to the planning authority to cancel the entry on the Vacant Site Register and cancel the demand for payment.

I confirm that this report represents my professional planning assessment, judgement and opinion on the matter assigned to me and that no person has influenced or sought to influence, directly or indirectly, the exercise of my professional judgement in an improper or inappropriate way.

Susan McHugh
Senior Planning Inspector

2nd October 2025