



To: Directors of Planning Services, City and County Councils

CC: Chief Executives, City and County Councils
Senior Planners, City and County Councils
Directors of Regional Assemblies
An Bord Pleanála
Office of the Planning Regulator

Circular letter PL 08/2020

9 June 2020

Progress on Implementation of the Vacant Site Levy

I refer to previous Circular Letter PL 09/2019 of 13 November 2019 regarding the submission of a progress report on the implementation of the Vacant Site Levy (VSL). The Department is now writing to request each planning authority to provide another formal update on progress on levy implementation in their respective areas to **31 May 2020**.

Given that the provisions have now been in operation for over three years, it is considered reasonable to expect that planning authorities would have made necessary progress in implementing the levy provisions at this stage.

While there may be a variation in the application of the VSL across planning authorities, it is particularly important that it is proactively administered in large urban areas that have been identified in Project 2040 - the National Planning Framework (NPF) and Regional Spatial and Economic Strategies. In this regard, the VSL is a tool to be used by planning authorities in advancing the broader



goals of the NPF such as ensuring the sustainable growth of compact cities, towns and villages, limiting the sprawl of urban development, regenerating urban areas and in doing so making a contribution to meeting housing need.

As announced in Budget 2018, the rate of levy has been increased from 3% to 7% of the market valuation of relevant sites with effect from January 2020, to be applied in respect of sites that were included on local vacant site registers in 2019. The increase in the levy is further recognition of the levy as a key measure aimed both at incentivising the development of vacant sites for residential and regeneration purposes and combatting land hoarding. Accordingly, in light of the NPF and the broader planning policy objective of ensuring the efficient use of land, there is a greater onus on planning authorities to implement the levy provisions to the fullest extent possible in their respective areas.

Progress on Implementation Report

In order to provide the Department with a general overview and update on progress on a national basis, you are requested to arrange for the completion and signing of the **Vacant Site Levy Implementation - Progress Report** template attached at Appendix 1.

The completed report should be returned to ciara.gallagher@housing.gov.ie by the **26 June 2020**.

A handwritten signature in black ink that reads "Terry Sheridan".

Terry Sheridan

Principal

Planning Policy and Legislation

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Appendix 1

Vacant Site Levy Implementation - Progress Report as of 31 May 2020

Planning Authority:				
	Key Step	Update		
1	(a) Indicate the number of sites on the register on:	Residential	Regeneration	Total
	(i) 1 January 2018	(i)	(i)	(i)
	(ii) 1 January 2019	(ii)	(ii)	(ii)
	(iii) 1 January 2020	(iii)	(iii)	(iii)
	(iv) 31 May 2020	(iv)	(iv)	(iv)
	(b)(i) How many of the sites on the register have valuations attached?	(b)(i)		
	(b)(ii) When do you expect the remaining valuations to be attached?	(b)(ii)		
(c) If the register is yet to be populated, indicate the expected date of entry of the first site on the register and provide information as to why the register has not been populated to date.	(c)			
2	(a) Indicate the number of appeals taken by the owners:	Successful appeal by owner	Unsuccessful appeal by owner	Appeals yet to be determined
	(i) re - entry on the register	(i)	(i)	(i)
	(ii) re - market valuation	(ii)	(ii)	(ii)
	(iii) re - demand for payment	(iii)	(iii)	(iii)
	(b) Please outline the reasons stated by An Bord Pleanála regarding any successful appeals by owners.	(b)		



3	Please give details of:	
	(i) Total no. of sites removed from the register	(i)
	(ii) No. of sites removed due to successful appeal	(ii)
	(iii) No. of sites removed due to development commenced	(iii)
	(iv)(a) No. of sites removed for other reason	(iv)(a)
(iv)(b) Please outline other reasons for removal	(iv)(b)	
4	Please give details in relation to VSL Payments in respect of 2018 (3% rate):	
	(i) No. of sites liable in 2019 in respect of 2018	(i)
	(ii) Value of sites liable in 2019 in respect of 2018	(ii)
	(iii) No. and value of demand letters issued in 2019/2020 in respect of 2018	(iii)
	(iv) Value and No. of sites for which payments were collected in 2019/ 2020 in respect of 2018	(iv)
	(v) Value and No .of sites for which payments are outstanding in respect of 2018	(v)
	(vi) Please detail actions being taken to obtain outstanding amounts due.	(vi)
5	Please give details in relation to VSL Payments in respect of 2019 (7% rate) :	
	(i) No. of sites liable in 2020 in respect of 2019	(i)

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	(ii) Value of sites liable in 2020 in respect of 2019	(ii)
	(iii) No. and value of demand letters issued in 2020 in respect of 2019	(iii)
	(iv) Value and No. of sites for which payments were collected in 2020 in respect of 2019	(iv)
	(v) Value and No .of sites for which payments are outstanding in respect of 2019	(v)
	(vi) Please detail actions being taken to obtain outstanding amounts due. How many payment reminders have issued and how frequently do they issue?	(vi)
6	How many notifications have you received under section 10 of the Act, that the site is no longer vacant or idle?	
7	How many sites have changed ownership since being placed on the Register?	
8	How many Certificates have been issued under section 21 of the Act in respect of payment of levy due?	
9	<u>Pre-planning</u> Please give details in relation to sites that have progressed from pre-planning stage following inclusion on Register:	
	(i) How many sites have been the subject of a pre-planning consultation meeting following inclusion on the Register?	(i)



	(ii) Of these, how many sites have been the subject of planning applications following inclusion on the Register?	(ii)
	(iii) Of these, how many sites have been granted planning permission following inclusion on the Register?	(iii)
	<p><u>Permissions without pre-planning</u></p> <p>Please give details in relation to sites that have sought permission without engaging in the pre-planning process following inclusion on Register:</p>	
10	(i) How many sites have applied for planning permission following inclusion on the Register, without engaging in pre-planning?	(i)
	(ii) How many sites have been granted planning permission following inclusion on the Register, without engaging in pre-planning?	(ii)
11	In total, how many sites on the Register have a valid planning permission attached?	
12	Please indicate the aggregate total of hectares of sites currently included on your vacant site register.	
13	Please indicate the estimated number of housing units that could potentially be generated from residential sites currently included on your register* (see indicative residential density table at Appendix 2).	

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14	Please provide a general update on progress and activity in relation to levy implementation in your area, including any specific issues or common themes arising in this regard:	
15	Main Contact in Planning Authority for vacant site levy related matters:	Name:
		Direct Line:
		Email

Signature: _____ (Director of Services, Planning)

Planning Authority: _____

Date: _____



Appendix 2

Guide to completing Progress Report

***Indicative Residential Density Assumptions based on unit mix**

House Type	Dwellings per Hectare
All Apartments - City Centre	125 or more
All Apartments - Inner Urban/Suburban (City)	75 to 125
Mix majority Apartments/Duplexes some Houses	50 to 75
Mix majority Houses some Duplexes/Apartments	35 to 50
All Houses - Semi-detached/Terraced	25 to 35
All Houses - Detached/Semi-detached	10 to 25

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