



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 03/2021

8 March 2021

### **Progress on Collection of the Vacant Site Levy**

I refer to previous Circular Letter PL 08/2020 of 9 June 2020 regarding the submission of a progress report on the implementation of the Vacant Site Levy (VSL). Planning authorities are now requested to provide a detailed update specifically addressing the collection of levies due in their respective areas to date.

Given that the levy first became payable in 2019, it is considered reasonable to expect that planning authorities would have made necessary progress in the collection of the levy at this stage. However, based on the progress reports received to date, it is noted that the collection rate has been extremely low. If not already being done, local authorities should consider utilising similar debt recovery procedures to those that are applied in respect of other local authority income streams such as commercial rates. Non-collection and pursuit of levy due results in local authorities forfeiting an income stream that can be used for housing and regeneration purposes as intended under the Urban Regeneration and Housing Act 2015, while also effectively resulting in relevant sites remaining inactive to the detriment of local areas.

#### Progress on Collection of the Levy Report

In order to provide the Department with an update on progress on a national basis, you are requested to arrange for the completion and signing of the **Vacant Site Levy Collection - Progress Report 2021** (template attached at Appendix 1). Please pay particular attention to Q.4 and provide as much detail as possible in your response.



The completed report should be returned to [margaret.rice@housing.gov.ie](mailto:margaret.rice@housing.gov.ie) by **26 March 2021**.

A handwritten signature in black ink, which appears to read "Terry Sheridan".

Terry Sheridan  
Principal  
Planning Policy and Legislation



## Appendix 1

### Vacant Site Levy Collection - Progress Report March 2021

| Planning Authority: |  |        |
|---------------------|--|--------|
|                     | Key Step   | Update |
| 1                   | <b>Please give details in relation to <u>VSL Payments in respect of 2018 (3% rate):</u></b>  |        |
|                     | (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 respect of 2018                              | (iii)  |
|                     | (iv) Value and No. of sites for which payments were collected in respect of 2018             | (iv)   |
|                     | (v) Value and No .of sites for which payments are outstanding in respect of 2018             | (v)    |
| 2                   | <b>Please give details in relation to <u>VSL Payments in respect of 2019 (7% rate) :</u></b> |        |
|                     | (i) No. of sites liable in 2020 in respect of 2019   | (i)    |
|                     | (ii) Value of sites liable in 2020 in respect of 2019  | (ii)   |
|                     | (iii) No. and value of demand letters issued in respect of 2019                              | (iii)  |
|                     | (iv) Value and No. of sites for which payments were collected in respect of 2019             | (iv)   |
|                     | (v) Value and No .of sites for which payments are outstanding in respect of 2019             | (v)    |



|          |  |              |
|----------|--|--------------|
| <b>3</b> | <b>Please give details in relation to VSL Payments in respect of 2020 (7% rate) :</b>  |              |
|          | (i) No. of sites liable in 2021 in respect of 2020   | (i)          |
|          | (ii) Value of sites liable in 2021 in respect of 2020  | (ii)         |
|          | (iii) No. and value of demand letters issued in respect of 2020  | (iii)        |
|          | (iv) Value and No. of sites for which payments were collected in respect of 2020   | (iv)         |
|          | (v) Value and No .of sites for which payments are outstanding in respect of 2020   | (v)          |
| <b>4</b> | Please give a detailed account of actions being taken to obtain outstanding amounts due. Please explain any discrepancies in your figures between amounts due and amounts demanded/ collected. How many payment reminders have issued and how frequently do they issue? Are formal debt recovery procedures being utilised and if so, what do they entail? Please provide any further necessary information relating to the issuing of demands and the collection of the levy. |              |
| <b>5</b> | Main Contact in Planning Authority for vacant site levy related matters:   | Name:        |
|          |  | Direct Line: |
|          |  | Email        |

Signature: \_\_\_\_\_ (Director of Services, Planning)

Planning Authority: \_\_\_\_\_

Date: \_\_\_\_\_