



Circular SPI 02/2025

4 November 2025

To: Directors of Planning Services, City and County Councils

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

Request for progress updates on collection of the Vacant Site Levy for 2018-2024

In order to provide the Department with an update on progress on the implementation and collection of the vacant site levy on a national basis, planning authorities are hereby requested to arrange for the completion and signing of the **Vacant Site Levy - Progress Report 2025** (template attached at Appendix 1).

In order to enhance the levy collection rate or influence activation of development on relevant sites, local authorities should, in addition to issuing the standard levy demand notice each year, subsequently issue reminder notices and, as appropriate, institute debt recovery procedures in respect of outstanding levies due, including in respect of previous years. All such communications to site owners should indicate that under section 19 of the Urban Regeneration and Housing Act 2015, unpaid levies due remain a charge on the land in question until they are paid.

The completed progress report should be returned to planningperformance@housing.gov.ie by Friday 21 November 2025.

A handwritten signature in blue ink, appearing to read 'Danny O'Sullivan'.

Danny O'Sullivan
Principal
Strategic Performance & Innovation Unit



Appendix 1

Vacant Site Levy Collection - Progress Report November 2025

Planning Authority:			
	Key Step	Update	
1	(a) Indicate the number of sites on the register on:	Of these sites please indicate the number currently on the register	
	(i) 1 January 2018	(i)	
	(ii) 1 January 2019	(ii)	
	(iii) 1 January 2020	(iii)	
	(iv) 1 January 2021	(iv)	
	(v) 1 January 2022	(v)	
	(vi) 1 January 2023	(vi)	
	(vii) 1 January 2024	(vii)	
	(viii) 1 January 2025	(viii)	
2	Please give details in relation to <u>VSL Payments in respect of 2018</u> (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 respect of 2018	(iii) Number	Value
	(iv) Value and No. of sites for which payments were collected in respect of 2018	(iv) Number	Value
	(v) Value and No. of sites for which payments are outstanding in respect of 2018	(v) Number	Value
3	Please give details in relation to <u>VSL Payments in respect of 2019</u> (7% rate) :		



	(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) Number	Value
	(iv) Value and No. of sites for which payments were collected in respect of 2019	(iv) Number	Value
	(v) Value and No. of sites for which payments are outstanding in respect of 2019	(v) Number	Value
4	Please give details in relation to VSL Payments in respect of 2020 (7% rate) :		
	(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) Number	Value
	(iv) Value and No. of sites for which payments were collected in respect of 2020	(iv) Number	Value
	(v) Value and No. of sites for which payments are outstanding in respect of 2020	(v) Number	Value
5	Please give details in relation to VSL Payments in respect of 2021 (7% rate) :		
	(i) No. of sites liable in 2022 in respect of 2021	(i)	
	(ii) Value of sites liable in 2022 in respect of 2021	(ii)	
	(iii) No. and value of demand letters issued in respect of 2021	(iii) Number	Value



	(iv) Value and No. of sites for which payments were collected in respect of 2021	(iv) Number	Value
	(v) Value and No .of sites for which payments are outstanding in respect of 2021	(v) Number	Value
6	Please give details in relation to VSL Payments in respect of 2022 (7% rate) :		
	(i) No. of sites liable in 2023 in respect of 2022	(i)	
	(ii) Value of sites liable in 2023 in respect of 2022	(ii)	
	(iii) No. and value of demand letters issued in respect of 2022	(iii) Number	Value
	(iv) Value and No. of sites for which payments were collected in respect of 2022	(iv) Number	Value
	(v) Value and No .of sites for which payments are outstanding in respect of 2022	(v) Number	Value
7	Please give details in relation to VSL Payments in respect of 2023 (7% rate) :		
	(i) No. of sites liable in 2024 in respect of 2023	(i)	
	(ii) Value of sites liable in 2024 in respect of 2023	(ii)	
	(iii) No. and value of demand letters issued in respect of 2023	(iii) Number	Value
	(iv) Value and No. of sites for which payments were collected in respect of 2023	(iv) Number	Value
	(v) Value and No .of sites for which payments are outstanding in respect of 2023	(v) Number	Value



8	Please give details in relation to VSL Payments in respect of 2024 (7% rate) :		
	(i) No. of sites liable in 2025 in respect of 2024	(i)	
	(ii) Value of sites liable in 2025 in respect of 2024	(ii)	
	(iii) No. and value of demand letters issued in respect of 2024	(iii) Number	Value
	(iv) Value and No. of sites for which payments were collected in respect of 2024	(iv) Number	Value
	(v) Value and No. of sites for which payments are outstanding in respect of 2024	(v) Number	Value
9	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.		
10	Main Contact in Planning Authority for vacant site levy related matters:	Name:	
		Direct Line:	
		Email	

Signature: _____ (Director of Services, Planning)

Planning Authority: _____

Date: _____