



An
Bord
Pleanála

Board Direction
BD-017967-24
ABP-320372-24

The submissions on this file and the Inspector's report were considered at a Board meeting held on 24/10/2024.

The Board decided by a majority of two to one to confirm the determination of the local authority for the reasons and considerations set out below.

Reasons and Considerations

The lands identified as RZ:LT-000235, parcel ID number DCC000064109 on Z5-city centre zoned lands identified within the current Dublin City Development Plan are considered in scope under the provisions of Section 653B c) (i) of the Taxes Consolidation Act 1997, as amended. The lands are zoned Z5 – City Centre where residential development is permitted in principle, are located within a city centre area with services available, and are considered vacant or idle, on the basis that the operations being conducted are not required for, or integral to, the operation of a trade or profession being carried out on or adjacent to the land.

In not accepting the Inspector's recommendation, the Board did not agree that the temporary uses of the lands as a construction compound and shredding centre were integral to the operation of a trade or profession in the adjacent complex and,

therefore, such temporary use should not result in the land being excluded from the tax measure.

Board Member

Eamonn James Kelly

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Date: 24/10/2024