



An  
Bord  
Pleanála

**Board Direction**  
**BD-017885-24**  
**ABP-320426-24**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 15/10/2024.

The Board, decided to set aside the determination of the local authority in part and to confirm the determination of the local authority in part, in accordance with the Inspector's recommendation and reasons and considerations, as follows:

#### Part A

(i) Set aside the local authority determination in part and exclude all parts of the existing surface car park serving the supermarket, located outside Parcel ID DCC000064153, from the final RZLT map.

#### Part B

(i) Confirm the local authority determination and include the following lands on the final RZLT map:

- Lands comprising the footprint of the Crumlin Shopping Centre building as shown on the RZLT map and Crumlin Swimming Pool including its ancillary lands as outlined in blue and red from the excerpt of Drawing No. DSC-ALT-XX-00-DR-A-PL02, as part of Planning Application Ref. 3372/23.

(ii) Confirm the local authority determination and exclude the following lands on the final RZLT map:

- Lands comprising the Deposit Return Point, service road, and service yard at Crumlin Shopping Centre and Crumlin Swimming Pool.

## **Reasons and Considerations**

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022) which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified within Parcel ID DCC000064153 as shown on the RZLT Final Map comprising the footprint of the Crumlin Shopping Centre building and Crumlin Swimming Pool and its ancillary lands as outlined in blue and red on the excerpt of Drawing No. DSC-ALT-XX-00-DR-A-PL02 as part of Planning Application Ref. 3372/23, all zoned Z4 – ‘Key Urban Villages and Urban Villages,’ are considered to be within scope of Section 653B(a). The lands are located within an established urban area. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the Z4 – ‘Key Urban Villages and Urban Villages’ zoning objective that applies to these lands. These lands are vacant or idle as the land is not required for or integral to the operation of a trade or profession being carried out on or adjacent to the land. As such, the land cannot avail of the exclusion as set out under section 653B (c)(ii) of the Taxes Consolidation Act 1997 as amended.

The lands comprising the Deposit Return Point, the service road and the service yard on the lands at the Crumlin Shopping Centre and Crumlin Swimming Pool zoned Z4 – ‘Key Urban Villages and Urban Villages, are considered to be outside the scope of Section 653B(a) as the lands are zoned for a mixture of uses, including residential use but are required for, or integral to, the operation of a trade or profession being carried out on or adjacent to the land. All parts of the existing surface car park associated with the supermarket and located outside Parcel ID DCC000064153 are also considered outside the scope of RZLT for the above-mentioned reasons.

**Board Member**



**Date:** 16/10/2024

Martina Hennessy