

An
Coimisiún
Pleanála

Direction
CD-021232-25
ACP-323266-25

The submissions on this file and the Inspector's report were considered at a meeting held on 07/11/2025.

The Commission decided to confirm the determination of the local authority in accordance reasons and considerations.

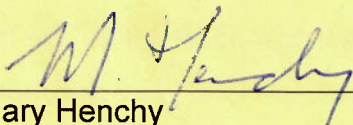
Reasonings

The lands identified as part of Parcel ID DCC000064062 on the northern side of Clonliffe Road are zoned Z12 Institutional Land (Future Development Potential), are in an urban area, and are in scope of section 653B(a)(ii). The need for a masterplan for Z12 lands does not impact on the fact the lands are appropriately zoned. 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 zoning objective that applies to these lands. Matters relating to on-going construction projects on the site does not fall within the criteria for exclusion as set out under section 653B and, as such, they are not for the consideration of the Commission. The subject lands are considered to be in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

In deciding not to accept the Inspectors recommendation the Commission considered Land Parcel ID DCC000064062, notwithstanding the fact that construction is currently ongoing on the site, does not fall within the criteria for exclusion from the map as set out under Section 653B of the Finance Act. The consideration for the payment of the tax where it is established that substantial works have commenced, is a matter for the Revenue Commissioners not the Commission. The Commission did not concur with the inspector that construction having commenced on site meant that the landowner could avail of 653B(c), this exclusion relates to the physical condition of the land precluding development, this is not the situation in this case evidenced by the fact that the physical condition of the land has not prevented development commencing.

Planning

Commissioner:



Mary Henchy

Date: 11/11/2025