

Direction CD-021300-25 ACP-323270-25

The submissions on this file and the Inspector's report were considered at a meeting held on 17/11/2025.

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 DCC000061817 on the western side of Jones Road are zoned Z1 'Sustainable Residential Neighbourhoods', are in an urban area, and are in scope of section 653B(a)(i). 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. The Commission considered that insufficient evidence has been submitted to indicate that the storage use on site is authorised and that the storage facility provides service to resident's of adjacent residential areas. 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.

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In deciding not to accept the Inspectors recommendation the Commission considered Land Parcel ID DCC000061817, does not fall within the criteria for exclusion from the map as set out under Section 653B of the Finance Act.

Planning

Commissioner:

Paul Caprani

Date: 17/11/2025