

An
Coimisiún
Pleanála

Direction
CD-021330-25
ACP-323282-25

The submissions on this file and the Inspector's report were considered at a meeting held on 18/11/2025.

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

Reason and Considerations:

The lands identified as part of Land Parcel ID DCC000061817 and under Planning reference number RZLT-000291/D-0010 on the RZLT Final Map zoned Z1 'Sustainable Residential Neighbourhoods' are zoned solely or primarily for residential use and are located within an established urban area with services available.

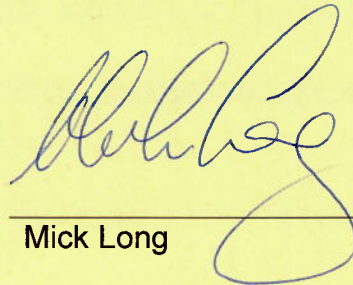
The Commission considered that insufficient evidence has been submitted to indicate that the existing use on site is authorised and that the lands are required for or integral to, the operation of a trade or profession being carried out on, or adjacent to the land and does not provide services to residents of adjacent areas and therefore the subject lands 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 accepted the lands are in commercial use that is liable to commercial rates and agreed the lands are not integral to recreational infrastructure but considered the lands are not being used to carry out a trade or profession nor is used to provide services to residents of adjacent residential areas and therefore the land parcel does not fall

within the criteria for exclusion from the map as set out under Section 653B of the Finance Act.

Planning

Commissioner:



A handwritten signature in blue ink, appearing to read 'Mick Long', is written over a horizontal line.

Mick Long

Date: 18/11/2025