

An  
Coimisiún  
Pleanála

**Direction**  
**CD-021316-25**  
**ACP-323312-25**

The submissions on this file and the Inspector's report were considered at a meeting held on 13/11/2025.

The Commission decided to confirm the determination of the local authority in accordance with the Inspector's recommendation, reasons and considerations.

### **Reasons and Considerations**

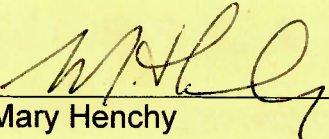
The lands identified as part of Parcel ID DCC000063926 at 49/50 Berystede, Leeson Park, Dublin 6 are zoned 'Z2 Residential Neighbourhoods (Conservation Areas),' are located in an urban area, and are considered to be in scope of section 653B(a)(i). Section 653B(i) provides an exemption from the RZLT for lands solely or primarily for residential use, provided that the development on the land is not unauthorised development, that it is in use as a premises in which a trade or profession is being carried on that is liable to commercial rates and that it is reasonable to consider is being used to provide services to residents of adjacent residential areas. Compliance with all the criteria of section 653B(i) is required for the lands to be excluded from the map. While it is noted the premises is rateable and that rates are paid for 2025, no documentary evidence which demonstrates that the subject land comprising 49/50 Berystede has the benefit of planning permission for commercial / office use has been provided. The appellant states the buildings were part of the Nursing Home, no documentary evidence is provided in support of this and even if so, no evidence is provided that the change of use from nursing home to office was authorised. 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.

**Planning**

**Commissioner:**

**Date:** 18/11/2025

  
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Mary Henchy