

An
Coimisiún
Pleanála

Direction
CD-021322-25
ACP-323324-25

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

The Commission decided to confirm the determination of the local authority to include this land on the RZLT map.

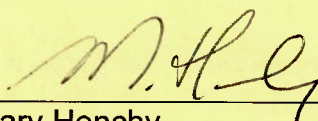
Reasons and Considerations

The lands identified as part of Land Parcel ID DCC000063880 on the RZLT Final Map zoned Z2 'are considered in scope under the provisions of Sections 653B(a)(i) of the Taxes Consolidation Act 1997, as amended. The lands are zoned solely or primarily for residential use and are located within an established urban area with services available. The Commission considered that the Planning History does not provide clarity on the permitted use of the building and that the appellant has not provided documentation to corroborate the position that the office use is authorised. The Commission decided that the lands are within scope and are lands that satisfy the criteria set out in Section 653B (a), (b) and (c) of the Taxes Consolidation Act 1997 and does not satisfy the criteria in the legislation for exclusion from the RZLT Map. The subject lands are considered 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 the Planning history did not provide clarity on the planning status of the use of the lands and the appellant had provided no evidence to corroborate that the use was authorised.

Planning

Commissioner:



Mary Henchy

Date: 18/11/2025