An Coimisiún Pleanála

Direction
CD-022646-26
ACP-324515-26

The submissions on this file and the Inspector's report were considered at a meeting held on 06/11/2026.

The Commission decided (by a 2: 1 majority) to confirm the determination of the local authority and direct the local authority to retain the lands identified as Parcel ID DCC000064123 and DCC000064292 excluding that portion of parcel ID DCC000064292 in use as an authorised temporary construction compound for the National Paediatric Hospital, on the final map for the reasons and considerations set out below.

Reasons and Considerations

The lands identified at Davitt Road, Dublin 12 (Parcel ID DCC000064123 and part of Parcel ID DCC000064292) excluding the portion that is in use as an authorised construction compound being in relation to the construction of the National Paediatric Hospital at the St James's Hospital Campus located on lands zoned Z10-mixed use which provides for residential uses are considered to meet the provisions of section 653B(a) of the Taxes Consolidation Act 1997, as amended.

Having regard to Section 653B(b), the lands are located within an established urban area with documentary evidence from Uisce Éireann that the area is serviced for both water and wastewater. 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 residential zoning objective that applies to these lands.

Having regard to 653B(c), it is reasonable to consider that the lands are not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the

provision of dwellings, including contamination or the presence of known archaeological or historic remains.

Notwithstanding the appellant's submission that the lands are identified as part of the HSE landbank for the development of strategic healthcare services and that it is reasonable to consider that these lands will not be made available for the development of housing and instead will be used for the provision of government infrastructure, including acting as a clinical support hub serving the full range of healthcare facilities, the Commission noted that there is no evidence on file to support this claim. The Commission agreed with the planning authority's assessment that the lands are vacant/idle, as there is currently no active permitted use on the lands and the lands are not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land. The Commission therefore concluded that it is reasonable to consider that the land is not required for, or integral to, occupation by 'social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare'. Accordingly, the Commission concluded that the site would not be afforded an exemption under Section 653B(c)(iii)(I) or any other criteria set out in Section 653B(c)(iii) of the Taxes Consolidation Act 1997, as amended. The Commission determined that lands in question should, therefore, be retained on the RZLT map.

In deciding not to agree with the inspector, the Commission concurred with the inspector that the lands in question would meet the criteria of Section 653B (a, b and c, save exemptions in c) of the Act. However, the Commission did not agree with the inspector's finding that the lands are identified as part of the HSE's land bank for the development of strategic healthcare services and that it is reasonable to consider that these lands will not be made available for the development of housing and instead will be used for the provision of Government infrastructure including acting as a clinical support hub serving the full range of healthcare facilities. The Commission found that there was no verifiable evidence to support this assertion by the appellant and noted the planning authority's assessment that the lands are vacant/idle, as there is currently no active permitted use on the lands and the lands

are not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land.

Accordingly, the Commission did not agree with the inspector that the lands in question would meet the provisions for being exempted under Section 653B(c)(iii), specifically under criteria contained in (I) of this part, or that the lands in question should be removed from the RZLT map for 2027 accordingly.

Planning Commissioner: Patricia Calleary. **Date:** 06/11/2026

Patricia Calleary