An Coimisiún Pleanála

Direction
CD-022645-26
ACP-324542-26

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

The Commission decided to set aside the determination of the local authority and allow the appeal for the reasons and considerations set out in the inspector's report.

Reasons and Considerations

The lands identified as numbers 5-7 Clontarf Road, Dublin (Parcel ID DCC000063085) located on lands zoned Z2-Residential Neighbourhoods (conservation areas) are considered out of scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with documentary evidence from Uisce Éireann that services are available and that there is sufficient wastewater capacity to serve the lands. The appellant has demonstrated that the nursing home use on site is permitted and established and that commercial rates have been paid in relation to the site for several years, including for 2025. Therefore, the site should be excluded from the RZLT map on the basis of the criteria under Section 653B(i) of the Taxes Consolidation Act 1997, as amended, in relation to the provision of community infrastructure, including healthcare facilities.

In coming to its decision, the Commission also had regard to the judgments of the High Court [2026] IEHC 703 and [2026] IEHC 720.

Planning Commissioner: Paul Caprani **Date:** 06/11/2026