

**An  
Bord  
Pleanála**

**Board Order  
ABP-316336-23**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dublin City Council**

**Planning Authority Reference Number: RZLT-000020**

**Appeal** by Elm Real Estate Investments care of John Spain Associates of 39 Fitzwilliam Place, Dublin in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Dublin City Council on the 29<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Elmpark Green, Merrion Road, Dublin.

## **Decision**



**The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part as follows:**

That portion of the lands identified as Parcel 2 shall be excluded from the map and the remainder of the lands (Parcel 1) shall be included on the map.

## Reasons and Considerations

The lands identified under RZLT-000020 (Parcel ID DCC000002681 and Parcel ID DCC000003488) as Parcel 1 meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.

The lands identified under RZLT-000020 (Parcel ID DCC000002681 and Parcel ID DCC000003488) as Parcel 2 should be excluded from the map under the provision of section 653B(c)(i).

  
  
**Eamonn James Kelly**  
**Member of An Bord Pleanála**  
**duly authorised to authenticate**  
**the seal of the Board**

Dated this *20<sup>th</sup>* day of *September*, 2023.