

Board Order ABP-316375-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000063

**Appeal** by Kavaria Limited care of Hughes Planning and Development Consultants of 85 Merrion Square, 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: 21-22 Gardiner Street Upper, 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 decides to confirm the determination of the local authority.

Page 1 of 2

## **Reasons and Considerations**

The site is within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes. The site does satisfy the criteria for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

Peter Mullan

Member of An Bord Pleanála duly authorised to authenticate the seal of the Board

Dated this (8th day of October, 2023