



An  
Bord  
Pleanála

Board Order  
ABP-316565-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dublin City Council**

**Planning Register Reference Number: RZLT-000050**

**Appeal** by Colin Daly 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:** 76, 76G and 280 Bannow Road, Cabra West, 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.**

## 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. In the absence of identification of planning permission for the subdivision and nature of occupation of these units, it is considered that the site does not demonstrate exemption from inclusion on the RZLT maps. The site does satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

  
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Stephen Bohan

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

Dated this *21<sup>st</sup>* day of *August*, 2023