



An
Bord
Pleanála

Board Order
ABP-316567-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000027

Appeal by Newcourt Pensioner Trustees Limited and Others 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 29th day of March, 2023 in respect of the site described below.

Lands at: Rear of 18b Fairview Avenue Lower, Fairview, 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 uses of this site, it is considered that the site does not demonstrate exemption from inclusion on the RZLT maps. In addition, the car parking use and right of way do not provide for a suitable justification for exclusion from 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.



Stephen Bohan

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

Dated this *27th* day of *August* 2023