



An  
Bord  
Pleanála

Board Order  
ABP-316595-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dun Laoghaire Rathdown County Council**

**Planning Register Reference Number: DM22/0081**

**Appeal** by Dante Property Company Limited care of Lorcan McWilliams of Comer Group Ireland, Palmerstown House Estate, Johnstown, Kill, County Kildare 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 Dun Laoghaire Rathdown County Council on the 24<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Blackthorn Drive and Carmanhall 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 decides to set aside the determination of the local authority and allow the appeal.**

## Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the Residential Zoned Land Tax Guidelines for Planning Authorities June 2022; the site is zoned for mixed use under the Dún Laoghaire Rathdown Development Plan 2022-2028, where residential use is not identified as a 'permitted in principle' use, and the potential for consideration of residential use at this unfinished block is allowed solely by reference to a specific local strategy, and as such cannot be considered in-scope for the RZLT.

  
Stephen Bohan

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

Dated this  day of  2023

