

An
Bord
Pleanála

Board Order
ABP-316627-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

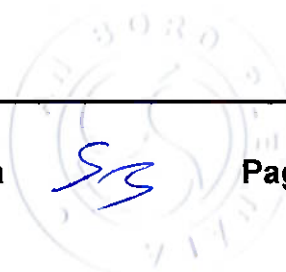
Planning Register Reference Number: RZLT-000042

Appeal by Lamtos Unlimited Company care of Stephen Little and Associates of 26/27 Upper Pembroke Street, 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: Former Swiftcall Offices, 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 decides to confirm the determination of the local authority.



Reasons and Considerations

In deciding not to accept the Inspector's recommendation, the Board determined that the land meets the qualifying criteria set out in section 653B of the Tax Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the Residential Zoned Land Tax map. With respect to flood risk, the Board had regard to the 'defended' status of the area and to pattern of development in the area and did not consider that the risk of flooding on the site was such that residential development would necessarily be precluded.



Stephen Brophy

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this 5th day of October 2023