



An
Bord
Pleanála

Board Order
ABP-316891-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-000032

Appeal by Botany Weaving Limited care of Tom Phillips and Associates of 80 Harcourt 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: Botany Weaving Mill Limited, Emerald Square, 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

Notwithstanding the employment use on the site, the land meets the qualifying criteria set out in section 653B of the Tax Consolidation Act 1997, as amended which provides for exclusions for premises being used to provide services to residents of adjacent residential areas and therefore, in this instance there are no matters arising that warrant exclusion from the map.



Una Crosse

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this ^{1st} day of *August* 2023

