

## Board Order ABP-316902-23

Taxes Consolidation Act 1997, as amended

**Planning Authority: Dublin City Council** 

Planning Register Reference Number: RZLT-000084

**Appeal** by U & I (White Heather) Limited care of Savills Commercial (Ireland) Limited of 33 Molesworth 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: White Heather Industrial Estate and 12A Saint James's Terrace, Dublin. (Remainder of Industrial Estate, not including An Post Depot)

## 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. It is considered therefore that the site (remainder of Industrial Estate, not including An Post Depot) does satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

Mary Cregg

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

Dated this 27 day of July 2023