

Board Order ABP-316965-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000091

Appeal by Irish Life Assurances plc care of Sheehan Planning of 44 Balnagowan, Palmerston Park, Dartry, 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: 19-23 Marlborough Place, Extending onto Potters Alley, 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 decided 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. The current uses do not have the benefit of planning permission and the site is idle/vacant within the meaning of the Act. 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 July of July of 2023.