

An
Bord
Pleanála

Board Order
ABP-320331-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-201

Appeal by Dublin City University 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 17th day of June 2024 in respect of the site described below.

Lands at: Griffith Avenue/R102, Glasnevin, Dublin.


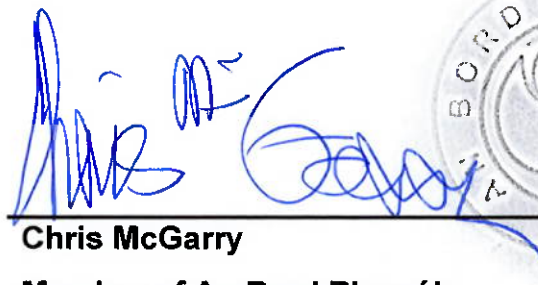
Decision

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 the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022) which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.


The lands identified as Parcel ID DCC000064064 on the RZLT Map are deemed to be within scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located on lands zoned R12, 'Institutional Land' which includes/provides for residential development. The lands are located within an established urban area where it is reasonable to consider that there is access to services and that access to the lands can be provided. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the zoning objective that applies to these lands.



Chris McGarry

Member of An Bord Pleanála

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

Dated this  **day of**  **2024**