

An
Bord
Pleanála

**Board Order
ABP-320337-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-216

Appeal by Redcaps Development Limited care of Smith Foy and Partners LLP Solicitors of 59 Fitzwilliam Square. 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 21st day of June 2024 in respect of the site described below.

Lands at: 40-48 Back Lane, Dublin.


Decision

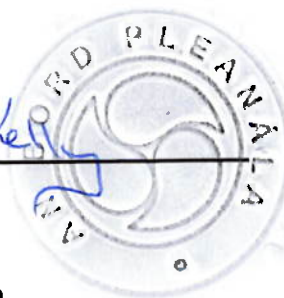
The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to confirm the determination of the local authority.

Reasons and Considerations

The lands identified as Parcel ID DCC000064189 on the RZLT Final Map zoned 'City Centre' are considered to be within scope of Section 653B(a) of

the Taxes Consolidation Act 1997, as amended. It is reasonable to consider that the lands, located within Dublin City Centre have access to public infrastructure and facilities necessary for dwellings to be developed in accordance with section 653B(b) of the Act, and 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 Z5 'City Centre' mixed-use zoning objective that applies to these lands. It has not been demonstrated that the level of contamination of the lands is to such an extent that would preclude residential development on the lands, and as such, the exemption in this regard under section 653B (c) of the Act does not apply to the lands. It is reasonable to consider that the lands are not affected by the presence of known archaeological or historic remains to a sufficient extent which would preclude the provision of dwellings, and therefore, the exemption in this regard under section 653B (c) of the Act does not apply to the subject lands. The lands are considered to be vacant or idle within the meaning of section 653B(c)(ii) of the Act. The lands do not avail of the exemption as set out under 653B(c)(iii)(iv) of the Act relating to statutory designations. Matters relating to, inter alia, purported shortcomings in Local Authority procedures and processes, judicial review proceedings, redevelopment of the lands and potential planning-related impacts arising are not matters for consideration in this appeal, as they are outside the parameters of section 653B of the Taxes Consolidation Act 1997, as amended.


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



Dated this 25th day of October, 2024