

An  
Bord  
Pleanála

**Board Order  
ABP-320338-24**

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dublin City Council**

**Planning Authority Reference Number: RZLT-218**

**Appeal** by Saint James Hospital care of IMG Planning of 75 Fitzwilliam Lane, 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 21<sup>st</sup> day of June 2024 in respect of the site described below.

**Lands at:** 1-4 Brandon Terrace, Dublin

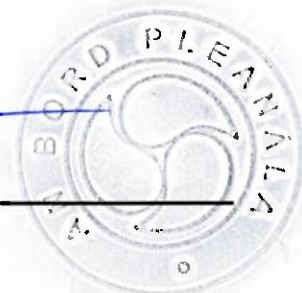
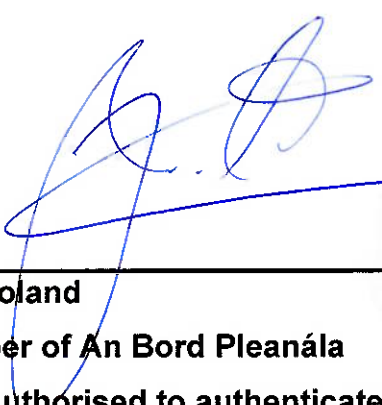
## **Decision**

**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 DCC000064122 are zoned Z10 'Inner Suburban and Inner City Sustainable Mixed-Uses' and are considered to be in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area, and they can be considered to be vacant or idle within the meaning of section 653B(c)(ii) of the Act. 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 mixed-use zoning objective that applies to these lands. The lands do not avail of the exemption of section 653B(c)(iii)(l) of the Taxes Consolidation Act 1997, as amended, relating to social and community infrastructure and facilities, including infrastructure and facilities used for the provision of healthcare.



---

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

Dated this <sup>1<sup>st</sup></sup> day of *October* 2024