



An
Bord
Pleanála

Board Order
ABP-320342-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-215

Appeal by Cairn Homes Montrose Limited of 45 Mespil Road, 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: Former RTE lands, Montrose, 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 DCC000064086 and DCC000063958 on the RZLT Final Map zoned Z12-‘Institutional Land (Future Development Potential)’ are considered to be within scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. An Bord Pleanála is restricted to considering whether the land meets the qualifying criteria set out in section 653B of the Act, only. The lands are located within an established urban area and are 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 Z12 zoning objective that applies to these lands.



Joe Boland

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

Dated this 8TH day of October 2024