

Board Order ABP-320343-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

Planning Authority Reference Number: DM24-6

Appeal by the Central Bank of Ireland care of John Spain Associates of 39 Fitzwilliam Place 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 Dún Laoghaire-Rathdown County Council on the 25th day of June 2024 in respect of the site described below.

Lands at: Currency Centre, Sandyford, 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 part of Parcel ID DELA00002334 on the RZLT Final Map are considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands, located within an established urban area, adjoin, and have access on to the R113 and, as such, it is considered that the lands are not landlocked. The lands have access to public infrastructure and facilities necessary for residential development with sufficient service capacity for such development as required by section 653B(b) of the Act, and in accordance with the residential zoning objective of the Dún Laoghaire County Development Plan 2022-2028 that apply to the lands. The development plan has not identified the subject lands for the purposes of public administration, and it is considered that the land parcel is in scope and does not meet the provision of section 653B(c)(iii)(I) of the Act for exclusion from the map. The appeal lands are subject to a Specific Local Objective (SLO 137) which aims to encourage and promote their use for social and affordable housing. It has not been adequately demonstrated that the lands, including its access from the R113, are integral to the operation and security of the Central Bank of Ireland Currency Centre, located on lands to the east. The grounds of appeal relating to planning matters and analysis presented in terms of access to the lands fall outside the qualifying criteria included in section 653B of the Taxes Consolidation Act 1997, as amended, and cannot be considered in the appeal process.

Liam Bergin

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

Dated this of day of october 2024

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