

## Board Order ABP-320370-24

Taxes Consolidation Act 1997, as amended

**Planning Authority: Dublin City Council** 

**Planning Authority Reference Number:** 

**Appeal** by Newcourt Pensioneer Trustees Limited care of Hughes Planning Consultants of 85 Merrion 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 17<sup>th</sup> day of June 2024 in respect of the site described below.

Lands at: the rear of 18b Fairview Avenue Lower, Fairview, 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 RZ:LT-000223, parcel ID number DCC000064096 are located on Z4-Key Urban Villages/urban villages zoned lands identified within the Dublin City Development Plan 2022-2028 where a residential use is permissible in principle. The appellants have not clearly demonstrated based on the information submitted, that the commercial uses within the lands have the benefit of a valid planning permission and are, therefore, considered within the scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with services available, 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 Z4 mixed use zoning objective that applies to these lands.

Patricia Calleary

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

Dated this ol day of October 2024