



An
Bord
Pleanála

Board Order
ABP-320372-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-235

Appeal by Irish Life Assurance PLC care of Sheehan Planning of 44 Balnagowan, Palmerston Park, Dartry, 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 27th day of June 2024 in respect of the site described below.

Lands at: 17-20 Marlborough Street and 19-23 Marlborough Place extending on to Potters Alley, 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-000235, parcel ID number DCC000064109 on Z5-city centre zoned lands identified within the Dublin City Development Plan 2022-2028 are considered in scope under the provisions of Section 653B c) (i) of the Taxes Consolidation Act 1997, as amended. The lands are zoned Z5 – City Centre where residential development is permitted in principle, are located within a city centre area with services available, and are considered vacant or idle, on the basis that the operations being conducted are not required for, or integral to, the operation of a trade or profession being carried out on or adjacent to the land.

In not accepting the Inspector's recommendation, the Board did not agree that the temporary uses of the lands as a construction compound and shredding centre were integral to the operation of a trade or profession in the adjacent complex and, therefore, such temporary use should not result in the land being excluded from the tax measure.



Eamonn James Kelly

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this 25th day of October, 2024