

An
Bord
Pleanála

Board Order
ABP-320382-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-195

Appeal by DPL Group Limited of Old Kilmainham 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 28th day of June 2024 in respect of the site described below.

Lands at: 68 Old Kilmainham Road, Dublin.

Decision

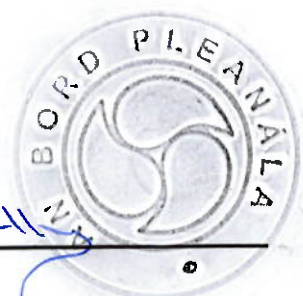
The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to confirm the determination of the local authority.

Reasons and Considerations

The lands comprising number 69 Old Kilmainham, including the land and warehouse to the rear of numbers 69 and 70A Old Kilmainham extending south to the southern boundary with number 646B South Circular Road located within Parcel ID DCC000062963 on the RZLT Final Map zoned Z1 'Sustainable Residential Neighbourhoods' are considered to be within scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located within Dublin City and have access to or can be connected to public infrastructure and facilities including water supply infrastructure. 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 Z1 zoning objective that applies to the lands. Number 69 Old Kilmainham, including lands and warehouse to the rear of numbers 69 and 70A Old Kilmainham are in unauthorised use as builder's providers, and therefore, do not avail of the exemption under section 653B(c)(i) of the Taxes Consolidation Act 1997, as amended.


Eamonn James Kelly

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



Dated this 25th day of October, 2024