

An
Bord
Pleanála

Board Order
ABP-320399-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-233

Appeal by Kevin Cronin and Pearse Sutton care of IMG Planning Limited of 75 Fitzwilliam Lane, 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: 9-10 Prussia Street and land to the rear fronting Fingal Place

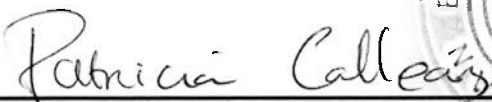
Decision

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 RZLT-233, parcel ID numbers DCC000061701 and DCC000063194 on Z1-Sustainable Residential Neighbourhoods and Z2 Residential Neighbourhood (Conservation) zoned lands identified within the current Dublin City Development Plan are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The appellants have not demonstrated based on the information submitted that the commercial use 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 Z1 and Z2 zoning objectives that apply to these lands.


Patricia Calleary

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

Dated this 01 day of October 2024