

An  
Bord  
Pleanála

Board Order  
ABP-320402-24

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dublin City Council**

**Planning Authority Reference Number: RZT-214**

**Appeal** by Esprit Investments Limited care 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 Dublin City Council on the 28<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Townsend Street and Shaw Street and Spring Garden Lane, 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

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 Parcel ID DCC000064312 on the RZLT Final Map zoned 'City Centre' are considered to be within scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are considered to be vacant or idle within the meaning of section 653B(c)(ii). Matters relating to finance and payment of contributions/bonds to the Local Authority on foot of planning permissions on the lands do not fall within the criteria for exclusion as set out under section 653B of the Act and as such, they are not for the consideration of the board. The lands, located within Dublin city centre have access to public infrastructure and facilities necessary for dwellings to be developed. 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 Z5 'City Centre' zoning objective that applies to these lands.

  
**Eamonn James Kelly**  
**Member of An Bord Pleanála**  
**duly authorised to authenticate**  
**the seal of the Board.**



Dated this 8<sup>th</sup> day of October, 2024