

An
Bord
Pleanála

**Board Order
ABP-320403-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-217

Appeal by The Davy Platform ICAV care of Stephen Little and Associates, Chartered Town Planners and Development Consultants of 26/27 Upper Pembroke Street, 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 17th day of June 2024 in respect of the site described below.

Lands at: 42A Parkgate Street, Dublin.

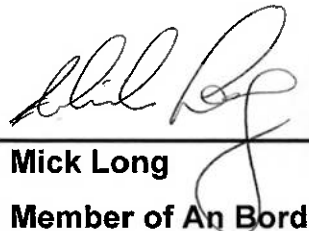
Decision

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.

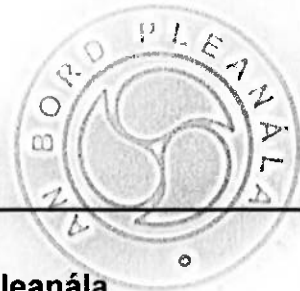
The lands identified as Parcel ID's DCC000064315 and DCC000064183 are zoned Z5-City Centre and are considered to be in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands.



Mick Long

Member of An Bord Pleanála

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



Dated this *26th* day of *September* 2024