



An
Bord
Pleanála

Board Order
ABP-320409-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

Planning Authority Reference Number: DM24/21

Appeal by Better Value Unlimited Company of 46-50 South Great Georges 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 Dún Laoghaire-Rathdown County Council on the 26th day of June 2024 in respect of the site described below.

Lands at: 26-29 South Great Georges 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

The lands identified as Parcel ID DELA00002282 on the RZLT Final Map zoned 'MTC - Major Town 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). While the subject lands have not been allocated for housing in the core strategy of the Dún Laoghaire Rathdown County Development Plan 2022-2028, residential use is permitted in principle at this location, having regard to the mixed use zoning which applies to the lands, and therefore, the lands are in scope pursuant to section 653(a)(ii). While development plan Policy Objective RET11 seeks to control the provision of non-retail uses at ground floor level in areas including the principal shopping streets of Major Town Centres, this Policy Objective does not prohibit non-retail uses at ground floor level in such areas. The entirety of the lands are zoned for mixed-use purposes, including residential use, which is permitted in principle within the 'MTC' zoning objective and, in this context, all of the subject lands are considered to be in-scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.



Liam Bergin

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

Dated this 08th day of October 2024