

An
Bord
Pleanála

Board Order
ABP-320419-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-197

Appeal by U and I (White Heather) Limited care of Avison Young of 86 Merrion Square South, 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: White Heather Industrial Estate and 12A Saint James Terrace, 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.

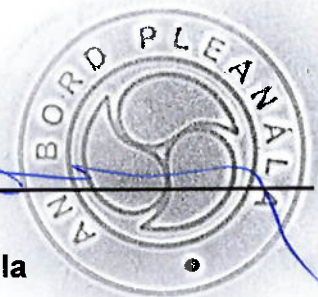
The lands identified as Parcel ID DCC000062966 on the RZLT Final Map zoned Z1 'Sustainable Residential Neighbourhoods' are considered to be within scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located within Dublin city and have access to or can be connected to public infrastructure and facilities including water supply infrastructure. The Uisce Éireann water supply capacity register confirms capacity to serve the lands. 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 these lands. It is not considered that the businesses operating on the lands provide services availed of on a daily basis by residents of adjacent residential areas. The lands are not vacant or idle as referred to in section 653B (a)(ii) of the Taxes Consolidation Act 1997, as amended, as this provision relates to lands zoned for a mixture of uses only, and therefore does not apply to the lands, given that they are zoned primarily for residential use.



Martina Hennessy

Member of An Bord Pleanála

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



Dated this 14th day of October 2024