



An
Bord
Pleanála

Board Order
ABP-320420-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-239

Appeal by Electricity Supply Board (ESB) of 27 Lower Fitzwilliam 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 21st day of June 2024 in respect of the site described below.

Lands at: Phibsborough Road, Phibsborough, 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 set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The lands identified as RZ:LT-000239, parcel ID number DCC000061756 on Z1-Sustainable Residential Neighbourhoods zoned lands identified within the Dublin City Development Plan 2022-2028 are considered out of scope under the provisions of Section 653B (c) (iii) (III) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with services available. However, given the lands are integral to, and in occupation by energy infrastructure and facilities, the appellants have provided sufficient technical energy and infrastructural reasons that would prevent the development of these lands in principle for residential purposes in accordance with the Z1 zoning objective that pertains to these lands.

Eamonn James Kelly

Eamonn James Kelly

Member of An Bord Pleanála

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

Dated this *4th* day of *October*, 2024