



An
Bord
Pleanála

**Board Order
ABP-320426-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-242

Appeal by Better Value Unlimited Company 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 27th day of June 2024 in respect of the site described below.

Lands at: Crumlin Shopping Centre and Crumlin Swimming Pool, Crumlin Road, Crumlin, 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 in part and set aside the determination of the local authority and allow the appeal in part.

Part A

- (i) Set aside the local authority determination in part and exclude all parts of the existing surface car park serving the supermarket, located outside Parcel ID DCC000064153, from the final RZLT map.

Part B

- (i) Confirm the local authority determination and include the following lands on the final RZLT map:
- Lands comprising the footprint of the Crumlin Shopping Centre building as shown on the RZLT map and Crumlin Swimming Pool including its ancillary lands as outlined in blue and red from the excerpt of drawing number DSC-ALT-XX-00-DR-A-PL02, as part of Planning Application reference 3372/23.
- (ii) Confirm the local authority determination and exclude the following lands on the final RZLT map:
- Lands comprising the Deposit Return Point, service road, and service yard at Crumlin Shopping Centre and Crumlin Swimming Pool.

Reasons and Considerations

The lands identified within Parcel ID DCC000064153 as shown on the RZLT Final Map comprising the footprint of the Crumlin Shopping Centre building and Crumlin Swimming Pool and its ancillary lands as outlined in blue and red on the excerpt of Drawing number DSC-ALT-XX-00-DR-A-PL02 as part of Planning Application reference 3372/23, all zoned Z4 – 'Key Urban Villages and Urban Villages,' are considered to be within 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 Z4 – 'Key Urban Villages and Urban Villages'

zoning objective that applies to these lands. These lands are vacant or idle as the land is not required for or integral to the operation of a trade or profession being carried out on or adjacent to the land. As such, the land cannot avail of the exclusion as set out under section 653B (c)(ii) of the Taxes Consolidation Act 1997 as amended.

The lands comprising the Deposit Return Point, the service road and the service yard on the lands at the Crumlin Shopping Centre and Crumlin Swimming Pool zoned Z4 – 'Key Urban Villages and Urban Villages, are considered to be outside the scope of Section 653B(a) of the Act as the lands are zoned for a mixture of uses, including residential use but are required for, or integral to, the operation of a trade or profession being carried out on or adjacent to the land. All parts of the existing surface car park associated with the supermarket and located outside Parcel ID DCC000064153 are also considered outside the scope of RZLT for the above-mentioned reasons.


Martina Hennessy

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

Dated this 17th day of October 2024