

An
Bord
Pleanála

Board Order
ABP-320434-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-236

Appeal by O'Flynn Construction Co. Unlimited Company care of McCutcheon Halley Chartered Planning Consultants of Kreston House, Arran Court, Arran Quay, 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: Former Nissan Site, Longmile Road, 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

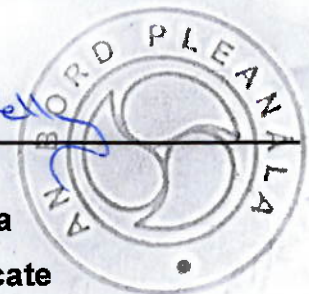
The lands identified as Parcel ID DCC000064293 on the RZLT Final Map are considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area and have access to, or can be connected to, as required by 653B(b) of the Act, surface water drainage infrastructure, along with water supply and foul sewer drainage for which there is sufficient capacity available as evidenced by Uisce Éireann Water Supply and Wastewater Capacity Registers which confirm capacity to serve the lands. The Dublin City Development Plan 2022-2028 has not identified the subject lands for the purposes of energy infrastructure and facilities and water and wastewater facilities. It is considered that the land parcel is in scope and does not meet the provisions of section 653B(c)(iii)(III) and (V) of the Act for exclusion from the map. The land is 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, with the main McSport premises not located on or adjacent to the land. Furthermore, a material change of use appears to have occurred on the lands which would appear not to have the benefit of planning permission. 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 land does not fall within the exemptions as set out under section 653B (c) (i) – (v) of the Taxes Consolidation Act 1997, as amended.

Eamonn James Kelly

Eamonn James Kelly

Member of An Bord Pleanála

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



Dated this *17th* day of *October*, 2024