

An  
Bord  
Pleanála

**Board Order**  
**ABP-320436-24**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dublin City Council**

**Planning Authority Reference Number: RZLT-234**

**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 27<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Former Nissan Site, Naas Road, Dublin.


## **Decision**

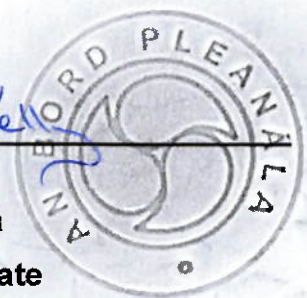
The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to confirm the determination of the local authority.

## **Reasons and Considerations**

The lands identified as Parcel ID DCC000064150 on the RZLT Final Map, zoned Z14 'Strategic Development and Regeneration Areas' (SDRA), 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, therefore, 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 planning history of the site demonstrates that a significant residential development can be accommodated on the lands with the aforementioned infrastructure in situ. The entire land parcel 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. In this regard it has not been demonstrated that the lands have the benefit of a planning permission for the sale or leasing, or display for sale or leasing of motor vehicles. 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**  
**Member of An Bord Pleanála**  
**duly authorised to authenticate**  
**the seal of the Board.**



Dated this 17<sup>th</sup> day of October, 2024