



An  
Bord  
Pleanála

**Board Order**  
**ABP-320451-24**

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dublin City Council**

**Planning Authority Reference Number: RZLT-221**

**Appeal** by Ravenshire Limited care of John Spain Associates of 39 Fitzwilliam Place, 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 17<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Shanowen Business Centre and Kaybee House, Shanowen Road, Santry, 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 RZLT-000221 (Parcel ID number DCC000060872 located on Z1 Sustainable Residential Neighbourhoods zoned lands identified within the Dublin City Development Plan 2022-2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The appellants have not demonstrated that the commercial uses on site have the benefit of a valid planning permission or are liable to commercial rates or serve the local community in accordance with the legislation. The lands are located within an established urban area with services available, and 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 residential zoning objectives that pertain 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 *9<sup>th</sup>* day of *October*, 2024

