

Board Order ABP-320456-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-198

Appeal by Gemilli and Tavares Dental Clinic Limited care of Donal T. McAuliffe and Company Solicitors of 57 Merrion Square, 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 17th day of June 2024 in respect of the site described below.

Lands at: Unit 1, Zenith Building Royal Canal Park, 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.

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Reasons and Considerations

The lands identified as RZLT-000198 (Parcel ID number DCC000064272 located on Z1 Sustainable Residential Neighbourhoods zoned lands identified within the current Dublin City Development Plan are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. 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 Sustainable Residential Neighbourhoods zoning objective that applies to these lands.

Mary Henchy

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

Dated this day of Sykuber 2024