



An
Coimisiún
Pleanála

**Commission Order
ACP-323245-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000256

Appeal by Gordon Property Limited care of Brock McClure of 63 York Road, Dun Laoghaire, County 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, 2025 in respect of the site described below.

Proposed Development: Lands at Richmond Street South, Dublin.

Decision

The Commission 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 planning authority.

Reasons and Considerations

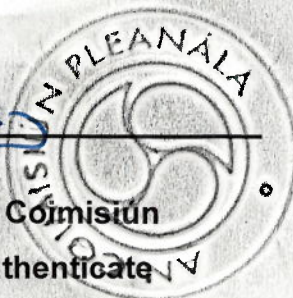
The lands identified as Land Parcel ID DCC000064290 are located on Z10 'Inner Suburban and Inner City Sustainable Mixed Uses' zoned lands, as identified in the Dublin City Development Plan 2022-2028, and are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. It is acknowledged that part of the lands is being used for construction works on adjacent lands and that the site is occupied by a vacant protected structure, which is subject to commercial rates. Notwithstanding this, the lands meet the definition of 'vacant or idle' under Section 635J and do not meet the criteria for exclusion under Section 653B(ii), with the construction activity on Parcel 1 being a temporary use. In the case of the existing structure, the liability for commercial rates only relates to lands falling under Section 653(a)(i), lands solely or primarily for residential use with the lands in this case falling under Section 653(a)(ii), for a mixture of uses, including residential use. The status of the existing structure as a protected structure would not preclude the provision of residential development on these lands as part of a mixed-use development and the lands are, therefore, are not affected by physical condition to a sufficient extent to preclude the provision of dwellings. The lands satisfy the criterion for inclusion on the map set out in Section 653B of the Taxes Consolidation Act 1997, as amended.

Eamonn James Kelly

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Planning Commissioner of An Coimisiún

**Pleanála duly authorised to authenticate
the seal of the Commission.**



Dated this *12th* day of *November*, 2025.