

An
Coimisiún
Pleanála

Commission Order
ACP-323266-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000295

Appeal by Clonliffe Property Investments Limited care of Reddy Charlton LLP of 12 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 27th day of June, 2025 in respect of the site described below.

Proposed Development: Lands at 182A Clonliffe Road, 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

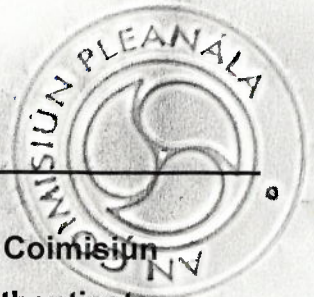
The lands identified as part of Parcel ID DCC000064062 on the northern side of Clonliffe Road are zoned Z12 Institutional Land (Future Development Potential), are located in an urban area, and are in scope of Section 653B(a)(ii) of the Taxes Consolidation Act 1997, as amended. The need for a masterplan for Z12 lands does not impact on the fact that the lands are appropriately zoned. 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 zoning objective that applies to these lands. Matters relating to on-going construction projects on the site do not fall within the criteria for exclusion as set out under Section 653B of the Act and, as such, they are not for the consideration of the Commission. The subject lands are considered to be in scope given that they are in accordance with the criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended.

In deciding not to accept the Inspector's recommendation to set aside the determination of the planning authority and to allow the appeal, the Commission considered that Land Parcel ID DCC000064062 does not fall within the criteria for exclusion from the map as set out under Section 653B of the Taxes Consolidation Act 1997, as amended, notwithstanding the fact that construction is currently on-going on the site. The consideration for the payment of the tax, where it is established that substantial works have commenced, is a matter for the Revenue Commissioners, not the Commission. The Commission did not concur with the Inspector that construction, having commenced on site, meant that the landowner could avail of 653B(c) of the Act; this exclusion relates to the physical condition of the land precluding development, which is not the situation in this case, as evidenced by the fact that the physical condition of the land has not prevented development commencing.



Mary Henchy

**Planning Commissioner of An Coimisiún
Pleanála duly authorised to authenticate
the seal of the Commission.**



Dated this 12th day of November 2025.