

An
Coimisiún
Pleanála

**Commission Order
ACP-323268-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000296

Appeal by Páirc an Chrócaigh care of Reddy Charleton 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.

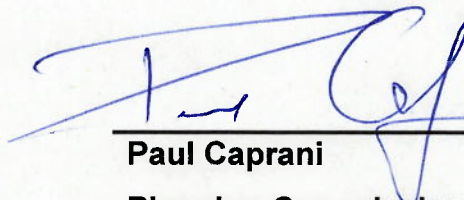
Proposed Development: Lands at Red House, Clonliffe Road, Dublin.

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 decided to SET ASIDE the determination of the planning authority and allow the appeal.

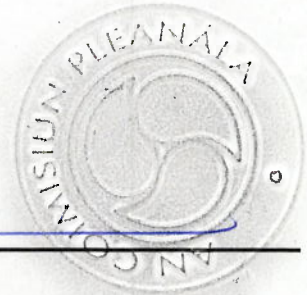
Reasons and Considerations

The lands identified as parcel ID number DCC00064062 on lands zoned Z12 Institutional Land (Future Development Potential) in the current Dublin City Development Plan 2022-2028 are considered out of scope under the provisions of Sections 653B(c) of the Taxes Consolidation Act 1997, as amended. The lands are zoned mixture of use, including residential. Having regard to the fact that the lands in question are land-locked and the development of such are dependent on the provision of access roads and services across lands located to the south under separate ownership, it is not reasonable to consider such may have access, or be connected to public infrastructure and facilities, that would facilitate development of the lands for housing or for any other use. In this case the lands would not meet the criteria for inclusion on the map on the basis of Section 653B(b) of the Taxes Consolidation Act 1997, as amended.



Paul Caprani

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



Dated this 18th day of November 2025.