



An
Coimisiún
Pleanála

Commission Order
ACP-323270-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000290

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 28 Jones 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 CONFIRM the determination of the planning authority.

Reasons and Considerations

The lands identified as part of Parcel ID DCC000061817 on the western side of Jones Road are zoned Z1 'Sustainable Residential Neighbourhoods', are in an urban area, and are in scope of section 653B(a)(i). 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. The Commission considered that insufficient evidence has been submitted to indicate that the storage use on site is authorised and that the storage facility provides service to residents of adjacent residential areas. The subject lands are considered to be in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

In deciding not to accept the Inspectors recommendation the Commission considered Land Parcel ID DCC000061817, does not fall within the criteria for exclusion from the map as set out under Section 653B of the Finance Act.



Paul Caprani

Planning Commissioner of An Coimisiún

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



Dated this 19th day of November 2025.