An Coimisiún Pleanála

Commission Order

ACP-323272-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT000259

Appeal by Ventaway Limited care of John Spain Associates of 39 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 City Quay, Gloucester Street and Moss Street, 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 RZLT000259- (Land Parcel ID DCC000064115 and DCC000064162) are located on Z5 'City Centre' zoned lands, as identified in the current Dublin City Development Plan, and are considered within the scope of Section 653B of the Taxes Consolidation Act 1997, as amended. Notwithstanding that there is an existing commercial car park operating on the lands, having regard to the fact that this use is unauthorised, the lands fall within the definition of 'vacant or idle' and, on this basis, do not fall out of the scope of Section 653B. 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 Z5 'City Centre' zoning objective that applies to these lands. The lands satisfy the criterion for inclusion on the map set out under section 653B of the Taxes Consolidation Act 1997, as amended.

M. Henchy

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

AN COIMISIÚN PLEANÁLA

Dated this 23rd **day of** October **2025.**