



An
Coimisiún
Pleanála

**Commission Order
ACP-323279-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000292

Appeal by the 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 Sports Compound at rear of the Croke Park Hotel, 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 decides to CONFIRM the determination of the planning authority.

Reasons and Considerations

The lands identified as part of Land Parcel ID DCC000064159 on the RZLT Final Map zoned Z10 'Inner Suburban and Inner City Sustainable Mixed-Use' are considered in scope under the provisions of Section 653B(ii) of the Taxes Consolidation Act 1997, as amended. The lands are zoned for mixed use (Z10) within the current Dublin City Development Plan and are located within an established urban area with services available. The lands are considered vacant or idle as there is currently no active permitted use on the lands and the lands are not required for or integral to, the operation of a trade or profession being carried out on, or adjacent to the land. The subject lands meet the qualifying criteria set out in section 653B(b) of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.

In deciding not to accept the Inspector's recommendation to set aside the determination of the planning authority and allow the appeal, the Commission shared the opinion of the planning authority that the appellant hasn't demonstrated it has planning permission for the existing use.

Eamonn James Kelly

Eamonn James Kelly

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



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