

An
Coimisiún
Pleanála

**Commission Order
ACP-323282-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000291

Appeal by Croke Park Motors Limited care of Reddy Charlton LLP Solicitors 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 28A Jones Road, Dublin 3

Decision

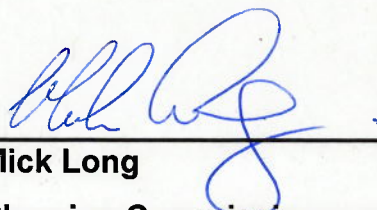
The Commission, in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to CONFIRM the determination of the local authority.

Reasons and Considerations

The lands identified as part of Land Parcel ID DCC000061817 and under Planning reference number RZLT-000291/D-0010 on the RZLT Final Map zoned Z1 'Sustainable Residential Neighbourhoods' are zoned solely or primarily for residential use and are located within an established urban area with services available.

The Commission considered that insufficient evidence has been submitted to indicate that the existing use on site is authorised and that the lands are required for or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land and does not provide services to residents of adjacent areas and therefore the subject lands 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 accepted the lands are in commercial use that is liable to commercial rates and agreed the lands are not integral to recreational infrastructure but considered the lands are not being used to carry out a trade or profession nor is used to provide services to residents of adjacent residential areas and therefore the land parcel does not fall within the criteria for exclusion from the map as set out under Section 653B of the Finance Act.



Mick Long

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



Dated this 18th day of November 2025