



An
Coimisiún
Pleanála

Commission Order
ACP-323284-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000297

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 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 part of Land Parcel ID DCC000064062 on the RZLT Final Map zoned Z12 Institutional Land (Future Development Potential) are considered out of scope under the provisions of Sections 653B(b) of the Taxes Consolidation Act 1997, as amended. 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).



Paul Caprani

Planning Commissioner of An Coimisiún

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



Dated this 18th day of November 2025.