

An  
Coimisiún  
Pleanála

**Commission Order**  
**ACP-323306-25**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dublin City Council**

**Planning Register Reference Number: RZLT-000274**

**Appeal** by Patrick O'Neill on behalf of Better Value Unlimited Company of 46-50 South Great George's Street, 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 27<sup>th</sup> day of June 2025 in respect of the site described below.

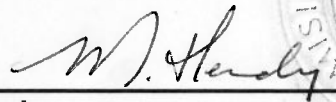
**Proposed Development:** Crumlin Shopping Centre, Crumlin Road, Crumlin, Dublin.

## **Decision**

The Board 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 subject lands identified on the RZLT Final Map zoned 'Z4 – Key Urban Villages and Urban Villages' are considered to be within scope of section 653B(a)(ii), and are considered to be vacant or idle in accordance with section 653B(c)(ii). Matters relating to planning and commencement of construction on lands in-scope do not fall within the criteria for exclusion as set out under section 653B and, as such, they are not for the consideration of the Commission. The lands, located in an urban area, have access to public infrastructure and facilities necessary for dwellings to be developed. 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 'Z4 – Key Urban Villages and Urban Villages' zoning objective that applies to these lands. 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.



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**Mary Henchy**

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

Dated this 18<sup>th</sup> day of November 2025