



An
Coimisiún
Pleanála

**Commission Order
ACP-323310-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dun Laoghaire-Rathdown County Council

Planning Register Reference Number: DMS25/011

Appeal by The Trustees (Carmelite Sisters) of Carmelite Monastery of the Immaculate Conception care of McCutcheon Halley of Joyce House, Barrack Square, Ballincollig, County Cork 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 Dun Laoghaire-Rathdown County Council on the 25th day of June, 2025 in respect of the site described below.

Proposed Development: Lands at Carmelite Monastery of St. Joseph, Kilmacud Road Upper, Blackrock, County 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 local authority in part and directs the planning authority to retain the lands identified as Parcel ID number DELA00001525 and planning authority reference number DM25/011 on the RZLT map, and to set aside the determination of the local authority and allow the appeal in part in respect of a portion of the lands comprising the church as the Commission considers it reasonable to consider that such lands come within the scope of community facilities as described in section 653B (iii) (I) of the Taxes Consolidation Act 1997, as amended.

Reasons and Considerations

The Commission decided that it is not reasonable to consider that the trade/profession being provided on the subject appeal site (i.e. the distribution of altar bread) is such that it is providing a service to residents of adjacent residential areas and, therefore, the subject RZLT appeal site does not satisfy the exemption presented under section 653B (i) of the Taxes Consolidation Act 1997, as amended, and, therefore, remains in scope. However, the Commission did decide that a portion of the lands comprising the church should be excluded from the map as the Commission considers it reasonable to consider that such lands come within the scope of community facilities as described in section 653B (iii) (I) of the Taxes Consolidation Act 1997, as amended.

The remainder of the lands (i.e. excluding the lands comprising the church) identified as DM25/011 (Parcel ID number DELA00001525) located on Objective A zoned lands identified in the Dun Laoghaire-Rathdown County Development Plan 2022-2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The subject 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 Objective A zoning that applies to these lands.



Tom Rabbette

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

Dated this 6th day of Nov. 2025.