



An  
Coimisiún  
Pleanála

**Commission Order**  
**ACP-323312-25**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dublin City Council**

**Planning Register Reference Number: RZLT-000288**

**Appeal** by Michael Maughan care of Grant Thornton of 13-18 City Quay, 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:** Lands at 49/50 Berystede, Leeson Park, 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.**

## Reasons and Considerations

The lands identified as part of Parcel ID DCC000063926 at 49/50 Berystede, Leeson Park, Dublin 6 are zoned 'Z2 Residential Neighbourhoods (Conservation Areas),' are located in an urban area, and are considered to be in scope of section 653B(a)(i). Section 653B(i) provides an exemption from the RZLT for lands solely or primarily for residential use, provided that the development on the land is not unauthorised development, that it is in use as a premises in which a trade or profession is being carried on that is liable to commercial rates and that it is reasonable to consider it is being used to provide services to residents of adjacent residential areas. Compliance with all the criteria of section 653B(i) is required for the lands to be excluded from the map. While it is noted the premises is rateable and that rates are paid for 2025, no documentary evidence which demonstrates that the subject land comprising 49/50 Berystede has the benefit of planning permission for commercial / office use has been provided. While the appellant states the buildings were part of the nursing home, no documentary evidence is provided in support of this and even if so, no evidence is provided that the change of use from nursing home to office was authorised. 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.

  
Mary Henchy

Planning Commissioner of An Coimisiún

Pleanála duly authorised to authenticate  
the seal of the Commission.

Dated this 20<sup>th</sup> day of November 2025

