

An  
Coimisiún  
Pleanála

**Commission Order  
ACP-323314-25**

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dublin City Council**

**Planning Register Reference Number: RZLT-000284**

**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 9 Appian Way, Ranelagh, Dublin.

## **Decision**

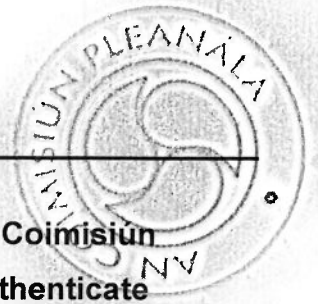
**The Commission, in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to SET ASIDE the determination of the local authority.**

## Reasons and Considerations

The lands identified as part of Land Parcel ID DCC000063880 on the RZLT Final Map zoned Z2 'are considered out of scope under the provisions of Sections 653B(i) of the Taxes Consolidation Act 1997, as amended. The lands are zoned solely or primarily for residential use and are located within an established urban area with services available therefore accord with Section 653B (a), (b) and (c) of the Act. However, given the evidence provided at appeal stage and the planning history of the site the appellant has demonstrated that the commercial use is authorised and that Section 653B (i) of the Act applies, therefore the determination of the local authority is set aside.

  
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