



An
Coimisiún
Pleanála

Commission Order
ACP-323315-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000286

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 27th day of June, 2025 in respect of the site described below.

Proposed Development: Lands at 14 and 14A 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 planning authority.

Reasons and Considerations

The lands identified as Parcel ID DCC000063926, at 14 and 14A Lesson Park, Dublin 6 are zoned Z2, Residential Neighbourhoods, and are therefore in scope of Section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended. The Commission considered the lands are serviced and therefore accord with Section 653B(b) of the Act and are not affected in terms of its physical condition or any other matter referred to in Section 653B(c) of the Act. The Commission acknowledge the building is in commercial use but consider the information submitted with the appeal did not demonstrate that the use of the buildings for offices is an authorised use. The Commission decided that the property does not qualify for the exemption under Section 653B(i) of the Tax Consolidation Act, 1997 as amended as the owner has not demonstrated that the existing office use on the lands at number 14 and 14A Lesson Park is an authorised use.


Mary Henchy

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



Dated this 29th day of November 2025.