

An  
Coimisiún  
Pleanála

**Commission Order  
ACP-323324-25**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dublin City Council**

**Planning Register Reference Number: RZLT-000283**

**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.

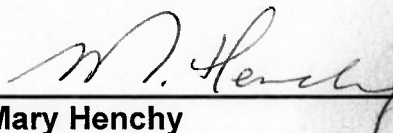
## **Decision**

**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 CONFIRM 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 in scope under the provisions of Sections 653B(a)(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. The Commission considered that the planning history does not provide clarity on the permitted use of the building and that the appellant has not provided documentation to corroborate the position that the office use is authorised. The Commission considered that the lands are within scope and are lands that satisfy the criteria set out in Section 653B (a), (b) and (c) of the Taxes Consolidation Act 1997 and does not satisfy the criteria in the legislation for exclusion from the RZLT Map. The subject lands are considered in scope, given that they accord with the criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended.

In deciding not to accept the Inspectors recommendation the Commission considered the Planning history did not provide clarity on the planning status of the use of the lands and the appellant had provided no evidence to demonstrate that the use was authorised.



**Mary Henchy**

**Planning Commissioner of An Coimisiún Pleanála**

**Pleanála duly authorised to authenticate  
the seal of the Commission.**



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