

An
Coimisiún
Pleanála

Commission Order
ACP-323328-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000280

Appeal by O'Flynn Construction Unlimited Company care of McCutcheon Halley of Kreston House, Arran Court, Arran 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 the eastern side of Walkinstown Avenue being part of the former Nissan Plant Site, Naas Road, Dublin.

Decision


The Commission in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations marked (1) below, hereby decides to CONFIRM in part the determination of the planning authority and, based on the reasons and considerations marked (2) below, decides to set aside the determination of the planning authority and ALLOW the appeal in part in relation to a section of the lands to the north occupied by an existing operation and identified in Figure 2 of the appellant's appeal submission.

Reasons and Considerations (1)

The lands in question are located on Z14, a mixed-use zoning under the Dublin City Development Plan 2022-2028 and are considered in scope of Section 653B (a)(ii) of the Taxes Consolidation Act 1997, as amended. The lands are serviced or serviceable and are accessible 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 residential zoning objective that applies to these lands. The lands satisfy the criterion for inclusion on the map set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and do not meet the criteria for exclusion from the map under Section 653B(iii)(I)-(VII).

Reasons and Considerations (2)

The lands being leased by Parma Motors and currently being used to store vehicles, as identified in Figure 2 of the appellants' grounds of appeal submission, are located on lands zoned mixed use, as identified in the Dublin City Development Plan 2022-2028, and are considered to fall within the provisions of Section 653B(ii) of the Taxes Consolidation Act 1997, as amended, and would not constitute land that is vacant or idle having regard to the existing use, which would not be an unauthorised use based on the planning history of these lands. For this reason, this specific portion of the lands is eligible for exclusion from the final RZLT map.



Chris McGarry

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

Dated this  day of  2025.