



An
Coimisiún
Pleanála

**Commission Order
ACP-323337-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

Planning Register Reference Number: DM25/010

Appeal by Evara Limited care of Stephen Little and Associates of 26/27 Upper Pembroke Street, 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 Dún Laoghaire-Rathdown County Council on the 30th day of June 2025 in respect of the site described below.

Proposed Development: Lands within the Cherrywood Planning Area, L1 & L2 – Growth Area 2 – Development Area 1; TC5, TC6 – Growth Area 1 – Development Area 2; T1 – Growth Area 3 – Development Area 8.

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 Land Parcel ID DELA00000039 are zoned Residential in the Cherrywood SDZ Planning Scheme (updated 2023), which forms part of the Dún Laoghaire-Rathdown County Development Plan 2022-2028. Land Parcel ID DELA00000039 is therefore considered to be in scope as per Section 653B (a).

The lands identified as Land Parcel ID DELA00000015 is zoned for a mixture of uses as 'Village Centre', within which residential development is permitted and which therefore is also considered in scope of Section 653B (a).

Land Parcel ID DELA00000015 is considered to be vacant or idle and does therefore not avail of the exemption under Section 653B (a)(ii). The subject lands have direct frontage onto the surrounding road networks and have vehicular access to these roads. It is reasonable to consider that the lands can connect to and be served by this existing road infrastructure.

It is reasonable to consider that both subject Land Parcels (DELA00000039 and DELA00000015) can connect to water supply infrastructure. The Uisce Éireann water supply capacity registers confirm there is potential capacity available (LoS improvement Required) to serve the lands. A need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist. In relation to surface water drainage infrastructure, pending the completion of works to attenuation Pond 2A, L1 and L2 (Land Parcel DELA00000039) and T1 (Land Parcel DELA00000015) can be served by a temporary storm water pond that has been constructed

and is operational. As such the lands meet the criteria under Section 653B (b). The lands are not subject to a statutory declaration which would preclude the provision of dwellings. It is not considered that the phasing provisions of the Cherrywood planning scheme precludes the provision of dwellings on the lands. The subject lands are located within an established urban area with services available, and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes.

Patricia Calleary

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Planning Commissioner of An Coimisiún NV

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



Dated this *14th* day of *November* 2025