

An
Coimisiún
Pleanála

**Commission Order
ACP-323338-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000277

Appeal by O'Flynn Construction Unlimited Company care of McCutcheon Halley Planning Consultants of 4th Floor 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.

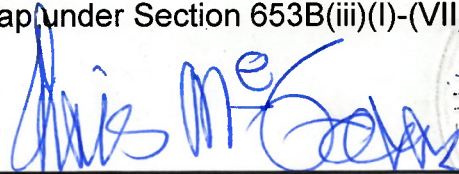
Proposed Development: Lands on the Eastern side of Walkinstown Avenue, at the junction of Walkinstown Avenue and Longmile Road, Dublin.

Decision

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

Reasons and Considerations

The lands identified as Land Parcel ID DCC000064293 are located on Z14 'Strategic Development and Regeneration Areas (SDRA)' zoned lands identified within the Dublin City Development Plan 2022-2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. It is acknowledged that there is an existing business operating from a building on site, however, having regard to the fact that it has not been demonstrated that this use is an authorised use, with no history of any permission being granted for such and a material change of use of existing structure on site to a recreational use having been authorised and implemented and being the last authorised development on site, the site falls within the definition of 'vacant or idle' and on this basis does not fall out of the scope of Section 653B. The existing use is also for warehouse and distribution use which does not accord with the original use of the structure solely for warehousing. The 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 in accordance with the Z14 'Strategic Development and Regeneration Areas (SDRA)' zoning objective that applies to these lands. The site does satisfy the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended and does not meet the criteria for exclusion from the map under Section 653B(iii)(I)-(VII).



Chris McGarry

Planning Commissioner of An Coimisiún

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

Dated this 18th day of November 2025