

An
Coimisiún
Pleanála

Commission Order
ACP-323345-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000285

Appeal by Michael Maughan care of Emer Dowling 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 70 Merrion Square and 1 & 2 Mews, Fitzwilliam Lane, 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.

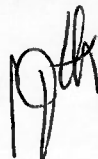
Reasons and Considerations

The lands identified as RZLT-000285 (Parcel ID number DCC000061943 located on Z1 Sustainable Residential Neighbourhoods zoned lands identified within the Dublin City Development Plan 2022-2028 are considered in scope of Section 653B(a)(i) of the Taxes Consolidation Act 1997, as amended. Section 653B(i) provides an exemption from RZLT for lands solely or primarily for residential use, provided that the development on the land is authorised development, that is in use as a premises in which a trade or profession is being carried out that is liable to commercial rates and that it is reasonable to consider is being used to provide services to residents of adjacent residential areas. Compliance with all the criteria in section 653B(i) is required for the lands to be excluded from the Map. While it is noted that the premises is exempted from rates as occupied by the Arts Council of Ireland, the Mews where the offices are located does not have the benefit of planning permission for office use. The Commission is not satisfied that the office uses occupying 1-2 Mews 70 Fitzwilliam Lane provide services to residents of adjacent residential areas. The lands are located within an established urban area with services available, and no capacity or other reasons, including those raised in relation to office uses within the site, have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the Z1 Sustainable Residential Neighbourhoods zoning objective that applies to these lands. The subject lands are considered to be in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.


Chris McGarry

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

Dated this



day of



2025