An Coimisiún Pleanála

Commission Order
ACP-324503-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

Planning Register Reference Number: DM26-004

Appeal by DLR Limited 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 15th day of June 2026 in respect of the site described below.

Site Location: Lands at TC3 Cherrywood.

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 SET ASIDE the determination of the planning authority and allow the appeal.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit

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and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as quadrant TC3 Cherrywood at Cherrywood Avenue and Wyattville Link Road, Cherrywood, Dublin 18 (Parcel ID DELA00000013) on the final map located on lands zoned Town Centre are considered in scope of section 653B(a)(ii). The report from Uisce Eireann dated 17th August 2026 identified 'significant sewer network upgrade maybe required'. The works have not been quantified nor have UE clarified who would carry out this required works. Therefore, there is uncertainly around the capacity of the wastewater network to accommodate the development of the lands. In addition, a review of the Eireann Capacity Register on 20th October 2026 sets out that a 'Level of service (LoS) improvement' is required as 'Capacity constraints exist and additional analysis of Pre-connection Enquiries and Connection applications' will be required to accommodate water connection capacity. There is uncertainty around the capacity of the water networks to accommodate development. In this context, having regard to the provisions of 653B(b), it is reasonable to consider that the lands may not have access, or be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development.

In coming to its decision, the Commission also had regard to the judgments of the High Court [2026] IEHC 703 and [2026] IEHC 720.

Patricia Calleary

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

Dated this 9th **day of** November **2026**