An Coimisiún Pleanála

Commission Order
ACP-324517-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT000349

Appeal by Gordon Property 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 Dublin City Council on the 29th day of June 2026 in respect of the site described below.

Site Location: Richmond Street South, 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 in part and SET ASIDE the determination of the local authority and allow the appeal in part.

Reasons and Considerations

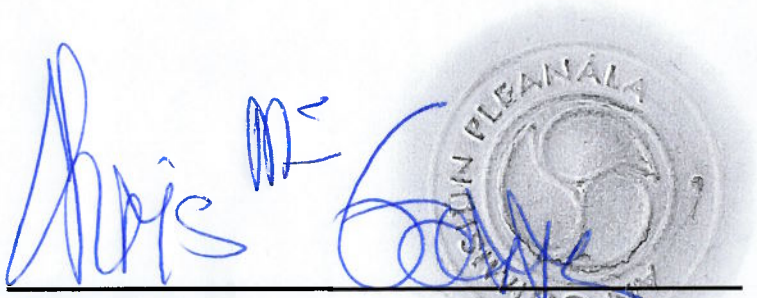
In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The Commission confirm the determination of the local authority and direct the local authority to retain the lands identified at Richmond Street South, Dublin 2 (Parcel ID-DCC000064290, land parcels 1,3 and 5) excluding the portion of the lands (Parcel 2) that is in use as an authorised, established and active public house and hospitality venue at 11-12 South Richmond Street on the final map. The parcels are as identified at page 20 of the appeal submission received from the appellant.

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The lands identified at South Richmond Street, Dublin 2 (Parcels 1.3 and 5) that are either vacant or idle or being used for unauthorised commercial purposes on lands zoned Z10-mixed use which provides for residential uses are considered in scope of Section 653B(a). The lands are located within an established urban area with documentary evidence from UE that services are available and that there is sufficient wastewater capacity to serve the lands. 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 identified at South Richmond Street, Dublin 2 (Parcel 2) that is in use as an authorised and established licensed premises and hospitality venue on lands zoned Z10-mixed use which provides for residential uses are considered in scope of Section 653B(a) however, would comply with the exemptions from the RZLT as set out within Section 653 (c) (i) as the uses on site are related to the carrying out of a trade or profession, are subject to the payment of commercial rates, are authorised and would satisfy the criteria as provided under Section 653 (c)(i) of the Taxes Consolidation Act 2007, as amended.



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

Dated this 27th **day of** November **2026**