An Coimisiún Pleanála

Commission Order
ACP-324523-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000348

Appeal by Ventaway 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: City Quay, Gloucester Street South and Moss Street, 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

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 lands identified as being to the south of City Quay, east of Moss Street, and north of Gloucester Street South, Dublin 2 are being used for purposes which do not have the benefit of planning permission on lands zoned Z5- mixed use which provides for a mix of uses including residential uses and are considered in scope of Section 653B(a). The lands are located within an established urban area with documentary evidence from Uisce Éireann 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 subject lands would not comply with the exemptions from the RZLT as set out within Section 653 (c) (i) as the uses on site do not have the benefit of a planning permission nor are they being used for the carrying out of a trade or profession, and therefore, it is not reasonable to consider that they would satisfy the criteria as provided under Section 653 (c)(i) of the Taxes Consolidation Act 2007, as amended.

Mary Gurrie

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

Dated this 11 **day of** November **2026**