An Coimisiún Pleanála

Commission Order
ACP-324542-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Register Reference Number: RZLT-000312

Appeal by Yeria Unlimited Company 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 lands described below.

Proposed Development: Lands at Clontarf Private Nursing Home, 5-7 Clontarf Road, Dublin.

Decision

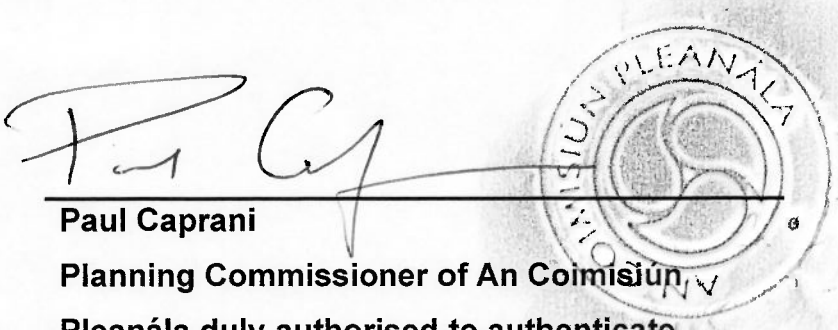
The Commission, in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to SET ASIDE the determination of the planning authority and allow the appeal.

PC

Reasons and Considerations

The lands identified as numbers 5-7 Clontarf Road, Dublin (Parcel ID DCC000063085) located on lands zoned Z2-Residential Neighbourhoods (conservation areas) are considered out of scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. 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. The appellant has demonstrated that the nursing home use on site is permitted and established and that commercial rates have been paid in relation to the site for several years, including for 2025. Therefore, the site should be excluded from the RZLT map on the basis of the criteria under Section 653B(i) of the Taxes Consolidation Act 1997, as amended, in relation to the provision of community infrastructure, including healthcare facilities.

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



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

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