



An
Bord
Pleanála

Inspector's Report ABP-320343-24

Type of Appeal

Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax Map

Location

Lands at Central Bank of Ireland
Currency Centre, Sandyford, Dublin
16

Planning Authority

Dun Laoghaire Rathdown County
Council

Planning Authority Reg. Ref.

DM24/0006

Appellant(s)

Central Bank of Ireland

Inspector

John Duffy

1.0 Site Location and Description

- 1.1. The vast majority of the appeal lands are greenfield in nature, other than two tennis courts which appear to be disused in the north-eastern corner of the land parcel. The lands are located to the west of the Central Bank of Ireland Currency Centre. The lands lie north of the M50, with a slip road (R113) running along the southern boundary of the lands; there is an access from this slip road to the subject lands. The lands are bounded to the north by sports pitches and to the west by existing residential development. The lands are identified as part of Land Parcel ID DELA00002334 on the RZLT map.

2.0 Zoning and Other Provisions

- 2.1. The operative Development Plan is the Dun Laoghaire Rathdown County Development Plan 2022 – 2028.
- 2.2. The appeal lands are zoned Objective A in the Development Plan with the zoning objective ‘To provide residential development and improve residential amenity while protecting the existing residential amenities.’
- 2.3. Specific Local Objective (SLO) 137 pertains to the subject lands and states the following: ‘To encourage and promote the use of these state-owned lands for the delivery of social and affordable homes, with an emphasis on affordable rental and affordable purchases. The Urban form for this site shall be informed by a masterplan for the overall site included with any application.’
- 2.4. To the east of an outside the boundary of the subject parcel there are the following Recorded Monuments: Church (022-036001), Ecclesiastical Enclosure Site (022-036002).

3.0 Planning History

RZLT Appeal

An Bord Pleanála Ref. ABP-316449-23 / Planning Authority Ref. DM22/0013 refers to a September 2023 decision to confirm the determination of the local authority to include the lands on the RZLT map.

Vacant Site Levy Appeal

An Bord Pleanála Ref. ABP-301061-18 / Planning Authority Ref. VS-0006 refers to a September 2018 decision which determined that the site is not a vacant site within the meaning of the Urban Regeneration and Housing Act 2015.

4.0 Submission to the Local Authority

4.1. The appellant made a submission to the Local Authority seeking to have its lands removed from the Final Map having regard to the following:

- The lands are in use and comprise part of and are essential to the operation of the adjoining Central Bank of Ireland Currency Centre and it is a public administration facility of strategic national importance.
- The lands form part of the required buffer for the facility.
- Access to the M50 slip road through the subject lands must be retained for operational reasons and emergency planning.
- An Bord Pleanála directed that the subject lands be removed from the Vacant Sites Register due to their importance in the operation of the Central Bank of Ireland Currency Centre.

5.0 Determination by the Local Authority

5.1. The Local Authority determined that the lands are in scope for the following reasons:

- The land is zoned solely or primarily for residential use.
- It is reasonable to consider the land may 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.
- It is reasonable to consider the land is not affected, in terms of its physical condition, by matters to such an extent to preclude the provision of dwellings.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The lands are required and integral to a public administration facility, which comprises the Central Bank of Ireland Currency Centre and, therefore, should benefit from the exclusion set out under section 653B(iii)(l).
- The Currency Centre is a facility of strategic national importance is a public administration facility of national importance. The lands are essential to the security of the existing facility and form part of the required security buffer. Although there are existing residential developments proximate to the site, this is not now considered best practice and the site's security measures reflect this particular consideration. To provide housing on the subject lands with the existing facility in operation would require considerable changes and upgrades to the security regime, and as such the lands are not suitable for residential development. Permission for security upgrades at the site were permitted under Reg. Ref. D21A/0344, with the subject lands forming a monitored security buffer for the most secure part of the site.
- Access to the M50 slip road through the lands is an integral and essential part of the currency facility and its operations and existing emergency plans. This access

is for emergency use, i.e. at short notice. The type of vehicle which would use utilise this access route would not require a constructed road; the access is in use as it performs a security and emergency access function presently. Due to security requirements of this access point it is not possible for such an access to be shared with another unconnected land use due to potential conflicts.

- In terms of section 653B(b) it is not considered feasible to provide vehicular access to serve a future residential development on the site from the R113 to the south. In this regard a Technical Note from ARUP is attached confirming that the existing access from the R113 is required in emergency situations and also that there is a lack of potential for access to a new housing development on these lands. The site is in effect landlocked on three sides, and it would not be possible to provide any access for housing from Sandyford Road through the existing Currency Centre to the east given it is a high security facility of national importance.
- Under ABP-301061-18 (Vacant Site Levy Appeal) it has been determined by An Bord Pleanála that the subject lands are important to the operations of the Currency Centre. As such it is requested that the subject lands are excluded from the RZLT map.

The appeal includes the following Appendices:

- Appendix A: Copy of previous submission made to Local Authority.
- Appendix 1: Map.
- Appendix 2: Ownership details.
- Appendix B: Determination by Local Authority.
- Appendix C: Site plan.
- Appendix D: Technical Note (ARUP).

7.0 Assessment

- 7.1 The grounds of appeal have been fully considered. Under section 653J of the Taxes Consolidation Act 1997 as amended, the Board's role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. This position is consistent with the Residential Zoned Land Tax-Guidelines for Planning Authorities June 2022 which clearly sets out in section 3.3.2 that:

“in considering appeals, An Bord Pleanála is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only.”

- 7.2 Section 653B of the Taxes Consolidation Act 1997 as amended, sets out the criteria for inclusion on the map, and states that the first consideration for inclusion is land which in subsection (a) 'is included in a development plan' or 'local area plan' zoned solely or primarily for residential use, or for a mixture of uses including residential. The subject lands are zoned Objective A - Residential and are considered within the scope of section 653B(a)(i).
- 7.3 While noting the appellant's comments that it would not be feasible to provide vehicular access to serve a future residential development on the lands from the R113, it is the case that the lands in this urban area adjoin the R113 which runs to the south of the lands. I do not concur that the lands are landlocked given that there is existing access from the R113. As such, it is apparent that the lands have access to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity for such development as required by section 653B(b).
- 7.4 In terms of section 653B(c), given the residential zoning of the site, it is reasonable to consider the lands are not affected by issues to a sufficient extent which would

preclude the provision of houses, including contamination or the presence of known archaeological or historic remains.

- 7.5 The appellant contends that the appeal lands should be excluded from the scope of RZLT on the basis they are required and integral to a public administration facility, the Currency Centre, which is of strategic national importance. In this context the appellant contends that the exemption set out under section 653B(c)(iii)(l) relating to social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration, applies to the lands.

Page 11 of the Residential Zoned Land Tax – Guidelines for Planning Authorities 2022 states ‘where a zoning facilitates residential development, but also makes provision for other uses including the uses identified in (I)-(IV) by way of a statement or written objective, but does not specifically identify land within a statutory plan for those uses, the whole of the lands area should be considered to be in scope unless the location and scale of the excluded uses is clearly set out.’ In this instance, I note the appeal lands are zoned residential and are subject to a Specific Local Objective (SLO 137) which aims to encourage and promote their use for social and affordable housing. The Dun Laoghaire County Development Plan 2022-2028 has not identified the appeal lands for the purposes of public administration, and having regard to SLO 137, I consider that the land parcel is in scope and does not meet the provision of section 653B(c)(iii)(l) for exclusion from the map.

- 7.6 The appellant states that the subject lands are essential to the security of the existing Currency Centre facility located further east and that they form part of the required security buffer. I note that the subject lands are physically divided by a wall running along the eastern site boundary of the site from the adjoining lands which accommodate the Currency Centre. In my view it has not been adequately demonstrated that the subject lands are integral to the operation and security of the Currency Centre.
- 7.7 It is notable that the site entrance is not connected into the internal road infrastructure of the Currency Centre given its stated emergency access function. In my view it has not been adequately demonstrated that the access to the appeal

lands is integral to the operation and security of the Currency Centre located on lands to the east.

7.8 Reference is made in the appeal to the outcome of the vacant site levy appeal relating to the subject lands, which is set out under section 3 above. Every appeal is considered on its own merits. I note the criteria for assessment of lands in respect of RZLT is set out under section 653B of the Taxes Consolidation Act 1997, as amended, and fundamentally differs from criteria used for assessment of vacant sites under the Urban Regeneration and Housing Act 2015.

7.9 An Bord Pleanála is restricted in the appeals process to considering whether the land meets the qualifying criteria set out in section 653B only. The grounds of appeal relating to planning matters and analysis presented in terms of how the site may or may not be accessed fall outside the qualifying criteria included in section 653B and cannot be considered in the appeal process. This latter matter would normally be considered as part of the development management process and / or as part of a masterplan for the lands as referenced in SLO 137 which relates to this land parcel. As referred to under section 7.2 above, these residential zoned lands fall within the scope of the tax on foot of section 653B(a)(i) of the Taxes Consolidation Act 1997, as amended.

8.0 Recommendation

8.1. Having regard to the foregoing, I consider that the lands identified as part of Parcel ID DELA00002334 on the RZLT Final Map meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. There are no matters arising that warrant exclusion of the subject lands from the final map and therefore, I recommend that the Local Authority determination be confirmed, and the lands retained on the map.

9.0 Reasons and Considerations

The lands identified as part of Parcel ID DELA00002334 on the RZLT Final Map are considered in scope of section 653B(a). The lands, located within an established urban area, adjoin, and have access on to the R113 and, as such, it is considered that the lands are not landlocked. The lands have access to public infrastructure and facilities necessary for residential development with sufficient service capacity for

such development as required by section 653B(b), and in accordance with the residential zoning objective of the Dun Laoghaire County Development Plan 2022-2028 that apply to the lands. The Dun Laoghaire County Development Plan 2022-2028 has not identified the subject lands for the purposes of public administration, and it is considered that the land parcel is in scope and does not meet the provision of section 653B(c)(iii)(l) for exclusion from the map. The appeal lands are subject to a Specific Local Objective (SLO 137) which aims to encourage and promote their use for social and affordable housing. It has not been adequately demonstrated that the lands, including its access from the R113, are integral to the operation and security of the Central Bank of Ireland Currency Centre, located on lands to the east. The grounds of appeal relating to planning matters and analysis presented in terms of access to the lands fall outside the qualifying criteria included in section 653B of the Taxes Consolidation Act 1997, as amended, and cannot be considered in the appeal process.

10.0 Recommended Draft Board Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Dun Laoghaire Rathdown County Council

Local Authority Reference Number: DM24/0006

Appeal by the Central Bank of Ireland in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Dun Laoghaire Rathdown County Council on the 25th day of June 2024 in respect of the site described below.

Lands at: Central Bank of Ireland Currency Centre, Sandyford, Dublin 16

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, and based on the reasons and considerations set out below, hereby decided to:

The Board confirm the determination of the local authority and direct the local authority to retain the lands identified as part of Parcel ID DELA00002334 on the final map.

Reasons and Considerations

The lands identified as part of Parcel ID DELA00002334 on the RZLT Final Map are considered in scope of section 653B(a). The lands, located within an established urban area, adjoin, and have access on to the R113 and, as such, it is considered that the lands are not landlocked. The lands have access to public infrastructure and facilities necessary for residential development with sufficient service capacity for such development as required by section 653B(b), and in accordance with the residential zoning objective of the Dun Laoghaire County Development Plan 2022-2028 that apply to the lands. The Dun Laoghaire County Development Plan 2022-2028 has not identified the subject lands for the purposes of public administration, and it is considered that the land parcel is in scope and does not meet the provision of section 653B(c)(iii)(l) for exclusion from the map. The appeal lands are subject to a Specific Local Objective (SLO 137) which aims to encourage and promote their use for social and affordable housing. It has not been adequately demonstrated that the lands, including its access from the R113, are integral to the operation and security of the Central Bank of Ireland Currency Centre, located on lands to the east. The grounds of appeal relating to planning matters and analysis presented in terms of access to the lands fall outside the qualifying criteria included in section 653B of the Taxes Consolidation Act 1997, as amended, and cannot be considered in the appeal process.

I confirm that the report represents my professional planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

John Duffy
Planning Inspector

30th September 2024