



An
Coimisiún
Pleanála

Inspector's Report

ACP-322924-25 [2]

Addendum Report

Development	New restaurant building and associated site works
Location	Dublin Zoo, Phoenix Park, Dublin D08 AC98
Planning Authority	Dublin City Council
Planning Authority Reg. Ref.	WEB1806/25
Applicant	Dr. Christoph Schwitzer
Type of Application	Permission
Planning Authority Decision	Grant permission subject to conditions
Type of Appeal	First Party v. Financial contribution condition only
Appellant	Dr. Christoph Schwitzer
Observer	None
Date of Site Inspection	N/A
Inspector	B. Wyse

1.0 Introduction

1.1 This report should be read in conjunction with the report Ref. ACP-322924-25, dated 26 September 2025. The report follows on the Commission directions dated 10 October and 25 November 2025. The Commission directed the issuing of a Section 137 Notice to the parties advising as follows:

The grounds of appeal indicate that Dublin Zoo is a charity. The Commission now seeks your views as to whether or not the category of the proposed development could be considered to be for social, recreational or religious purposes and not for profit or gain and would fall under Article 10 of the Dublin City Development Contribution Scheme 2023-2026.

1.2 This report examines the responses received from the parties and assesses the matter further in the light of these submissions.

2.0 Applicant

2.1 Includes:

- The category of the proposed development can be classed as social and recreational and not for profit or gain and therefore is exempt under Article 10 of the contribution scheme.
- Dublin Zoo offers leisure activities for families, children, tourists and schools making the main user experience social and recreational. The proposed visitor/restaurant facility is an ancillary element of the existing zoo/leisure use and is being developed to serve the social and recreational use of the zoo.
- Any surplus funds generated as a result of the proposed development are reinvested in animal welfare, conservation efforts and public programming and not distributed to shareholders.
- The charity is classified under the headings of:
 - Environment and animals with responsibility for animal welfare and welfare education.

- Protection and conservation of the natural environment through operations at Dublin Zoo and Fota Wildlife Park.
- Education and research at secondary and primary level (Charities Regulator, 2024).
- Under the Zoological Society of Ireland Company constitution the charity fulfils the principal object of *the advancement of science and scientific education by maintaining, exhibiting, studying, breeding and conserving for scientific and education purposes all species of living animals, promoting the study and knowledge of zoology and environmental sciences and cultivating an interest in the conservation of habitats.*
- The zoo has certain powers which are subsidiary and ancillary to the principal object and which powers may only be exercised in promoting the principal object. These powers include the establishment of shops, restaurants and other services and amenities. Any income generated by the exercise of powers is to be applied to the promotion of the principal object.
- The restaurant is not a separate profit-driven commercial enterprise but an ancillary use to enhance the social, education and recreational function of the zoo.
- The submission includes the first page of the Zoological Society of Ireland Memorandum of Association and a letter from the Revenue Commissioners confirming that the zoo is regarded as established for charitable purposes only, within the meaning of Section 207, Taxes Consolidation Act, 1997 under charity reference number CHY 2964 and that it has had charitable tax exemption status since 1936.

3.0 Planning Authority

3.1 Includes:

- The planning authority maintains that Dublin Zoo does not fall into any of the categories of recreational, social, religious and not-for-profit or gain.

- Dublin Zoo has lodged planning applications since 1995 for developments and has been assessed under a number of development contribution schemes as a commercial entity. Contributions that were applied were appropriate and were paid.
- The zoo operates as a profitable organisation and receives financial funding from the state for specific projects. The requirement under the contribution scheme *mainly not for profit or gain* is not met for developments at Dublin Zoo.

4.0 Applicant – further response

4.1. Includes:

- Previous planning applications at the zoo have contained conditions for relatively small contributions and these were paid. A similar application to the current one, under PA Ref. 4959/23, was the subject of an appeal against a development contribution.
- Reiteration that Dublin Zoo is a charity.
- The requirement under the contribution scheme *mainly not for profit or gain* is met.
- As previously stated the new restaurant would be a consolidation of existing restaurant facilities at the zoo resulting in less space than exists at present.
- An enclosed letter further clarifies Dublin Zoo's remit as a charitable organisation and the purpose of the proposed development.

5.0 Assessment

- 5.1. In my view the further information provided by the applicant confirms beyond any reasonable doubt that Dublin Zoo is a charity, that it operates for social and recreational purposes and not for profit or gain. By contrast the planning authority has provided little of substance as a basis for its position. The zoo might previously have been treated as a commercial entity (though not always – see Section 7.13 of

the first report) but this is not a sufficient argument in this case where the matter has been challenged and detailed information has been provided in relation to the zoo's status and the nature of its operations.

- 5.2. The Commission should note that the appeal case mentioned by the applicant [PA Ref. 4959/23, ABP 320272-24] was withdrawn, as previously noted in the first report (Section 4.0).
- 5.2. I conclude, therefore, as per my previous report, that the proposed development does fall under Article 10 of the development contribution scheme and that, therefore, no development contribution is payable.

6.0 Recommendation

- 6.1. I recommend, as per my previous report, that the development contribution condition (Condition 2) be removed and for the same reasons and considerations.

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

B. Wyse
Planning Inspector

XX February 2026