



An
Coimisiún
Pleanála

Inspector's Report ACP-323272-25

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

City Quay, Gloucester Street and Moss Street, Dublin 2

Planning Authority

Dublin City Council

Planning Authority Reg. Ref.

RZLT000259

Appellant(s)

Ventaway Limited

Inspector

Colin McBride

1.0 Site Location and Description

- 1.1. The site is located at the junction of City Quay, Georges Quay, Gloucester Street and Moss Street. The site is occupied by a three-storey building that is currently vacant and a hardstanding area to the side (east) and rear (south) of the existing structure. The structure is vacant whereas the open area is being used as a commercial car park.

2.0 Zoning and Other Provisions

- 2.1. The site is zoned Z5 'City Centre' with a stated objective 'to consolidate and facilitate the development of the central area, and to identify, reinforce, strengthen and protect its civic design character and dignity'.

3.0 Planning History

- 3.1. ABP-323130-25 (WEB2729/24): Permission sought for construction of a 14-storey building including office use, arts centre and café, auditorium and ancillary uses. Pending decision.
- 3.2. ABP-320440: Confirmation of determination by local authority to retain the site on the RZLT map.
- 3.3. ABP-315053-22 (4674/22): Permission refused for 24-storey building.
- 3.4. 3255/01: Permission granted for an office building.

4.0 Submission to the Local Authority

- 4.1 The appellant made a submission to the Local Authority seeking to have their lands removed from the Final Map on the basis that:
 - The site does not meet the criteria set out in Section 653(a)(ii) and c(ii) as the site is not vacant or idle with a trade being carried out (car park) and has been carried

out in excess of 20 years. Permission was granted under ref no. 3255/01 for permission for an office building.

- The owner does not intend to develop the site for residential use and the inclusion of the lands on the RZLT map is inappropriate.

5.0 Determination by the Local Authority

5.1. The Planning Authority determined that the site satisfies the qualifying criteria set out in Part 22A of the Taxes Consolidation Act 1997 for inclusion on the RZLT map for the following reasons:

The lands:

- are zoned for a mixture of uses, including residential use,
- have access, or can be connected, to public infrastructure and facilities and with sufficient service capacity, as evidenced by their city centre location,
- are vacant/idle –
the three-storey corner building is considered vacant and the lands to the rear have been cleared; there is currently no active permitted use on the lands; and, the lands are not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land,
- meet the other qualifying criteria Section 635B of the TC Act, as amended.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The land does not meet the criteria under Section 653B(a)(ii) and (c)(ii). The land does not meet the defined definition of 'vacant or idle land' as the site is currently in use as a car park.

- The lands do not meet the criteria for being vacant and idle on the basis that there is trade being carried out on land as it is used for car parking. The second criteria is whether or not the development is authorised. In this regard the appellants' highlight that the car park has been in use in excess of 20 years and is well established.
- The Local Authority failed to have regard to the recently published Section 28 guidelines 'Residential Zoned Land Tax Change in zoning of lands subject to existing economic activity'. The planning report acknowledges the existing business but does not refer to the above guidelines or make any allowance for existing economic activity.

6.2. Planning Authority Response

No response.

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. Firstly I would note that the lands meet the criteria for inclusion on the map under Section 653B (a)(b) and (c) in that they are zoned for a mixture of uses (653B(a)(ii)), including residential use the city centre location means it is reasonable to consider it may have access, or be connected to public infrastructure and facilities and it is reasonable to consider that it is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.
- 7.3. The main issue raised in the appeal relates to the existing use of the site and its context in terms of Section 653B(a)(ii), on the basis of its mixed uses zoning and Section 653B(c)(ii) that the site is not 'vacant or idle' on the basis of the existing car park, which has been operational for 20 years. The Local Authority determined that the lands are 'vacant or idle' on the basis that the existing building on site is vacant and the commercial car park in operation on the remainder of the lands is not authorised.
- 7.4. The definition of "‘vacant or idle land’ means land which, having regard only to development (within the meaning of the Act 2000) which is not unauthorised development (within the meaning of the Act of 2000), is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land". In this case the existing structure on site is vacant and falls under the definition of 'vacant or idle', the remainder of the site has a commercial car park, which based on the information on file has been operating for a considerable period of time. This use however has no planning history, with no record of permission granted as highlighted by the Local Authority and the applicant has not demonstrated that the car park use is an authorised use under the meaning of the Act of 2000 rather than a long running use for which no permission was granted. Having regard to this fact and the mixed-use zoning of the site, lands in this case conform to definition of 'vacant or idle' and meets the criteria for inclusion on the RZLT map.
- 7.5. The appellant highlights the landowner's intention to provide use other than residential on site and highlights that permission was granted for office development under ref no. 3255/01 and a current proposal under ABP-323130-25 (WEB2729/24): for construction of a 14-storey building including office use, arts centre and café, auditorium and ancillary uses that is pending decision. As noted earlier the site meets the criteria under Section 653B (a)(b) and (c) for inclusion on the RZLT map. The intention to develop the land for purposes other than residential does not

preclude the inclusion of the lands on the RZLT on the basis that the site meets these criteria. The legislation does provide for provision whereby the calculation and duration of payment of taxes under legislation is impacted by the commencement of non-residential development within 12 months of a grant of permission (Section 635AG), however such relates to where permission has been granted and has commenced, which does not apply in this case.

- 7.6. The appellants raise the lack of consideration of Section 28 Ministerial Guidelines Residential Zoned Land Tax Change in zoning of lands subject to existing economic activity Guidelines for Planning Authorities December 2024. I have examined these guidelines and would note such is to set policy and guidance in relation to consideration of proposals to amend zoning of lands which are subject to existing economic activity, made by virtue of requests to amend zoning submitted to the relevant local authority in accordance with Section 653I of the TCA 1997 (as amended). These guidelines relate to request for amendments in zonings to have regard to existing economic activity and I do not consider they are relevant to determining this appeal. As noted above the current zoning of the site is Z5 'City Centre' and meets the criteria for inclusion on the map under Section 653B(a)(ii), lands zoned for a mixture of uses, including residential use.
- 7.7. As noted earlier the site meets the criteria under Section 653B (a)(b) and (c) for inclusion on the RZLT map and in this case the lands are zoned Z5 'City Centre' under the City Development Plan, which is a mixed-use zoning that supports commercial as well as residential development.

8.0 Recommendation

- 8.1. I recommend that the Board confirm the determination of the local authority and direct the local authority to include Land Parcel ID DCC000064115 and DCC000064162 on the map.

9.0 Reasons and Considerations

- 9.1. In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax-Guidelines for Planning Authorities 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 with the clear parameters of the applicable legislation.

The lands identified as Land Parcel ID DCC000064115 and DCC000064162 are located on Z5 'City Centre' zoned lands identified within the current Dublin City Development Plan are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. It is acknowledged that there is an existing commercial car park operating on the lands, however having regard to the fact that this use is unauthorised, the site falls within the definition of 'vacant or idle' and on this basis does not fall out of the scope of Section 653B. The lands are located within an established urban area with services available, and 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 Z5 'City Centre' zoning objective that applies to these lands. The site does satisfy the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

10.0 Recommended Draft Board Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Dublin City Council

Local Authority Reference Number: RZLT000259

Appeal Ventaway Limited in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the final Residential Zoned Land Tax Map by Dublin City Council on the 27th day of June 2025 in respect of the site described below.

Lands at: City Quay, Gloucester Street South and Moss Street, Dublin 2.

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 confirms the determination of the local authority and direct the Local Authority to retain the lands identified as Land Parcel ID DCC000064115 and DCC000064162 and Local Authority reference number RZLT-000259 should remain on the RZLT map.

Reasons and Considerations

The lands identified as RZLT000259- (Land Parcel ID DCC000064115 and DCC000064162) on located on Z5 'City Centre' zoned lands identified within the current Dublin City Development Plan are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. Notwithstanding that the there is an existing commercial car park operating on the lands, having regard to the fact that this use is unauthorised, the lands falls within the definition of 'vacant or idle' and on this basis do not fall out of the scope of Section 653B. The lands are located within an established urban area with services available, and 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 Z5 'City Centre' zoning objective that applies to these lands. The lands satisfy the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

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.

Colin McBride
Senior Planning Inspector

14th October 2025