



An
Coimisiún
Pleanála

Inspector's Report

ACP-323306-25

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

Lands at Crumlin Shopping Centre, Crumlin Road, Dublin 12

Planning Authority

Dublin City Council

Planning Authority Reg. Ref.

RZLT-000274

Appellant

Better Value Unlimited Company

Inspector

John Duffy

1.0 Site Location and Description

- 1.1. The brownfield lands (Land Parcel ID DCC000064153 refers) are located at Crumlin Shopping Centre, Crumlin Road, Dublin 12 and accommodate the Dunnes Stores supermarket, that previously formed part of the recently demolished Crumlin Shopping Centre. Redevelopment works are presently in progress on the lands. Land Parcel ID DCC000064153 excludes the surface car park to the north and west of the supermarket and the supermarket itself.
- 1.2. The Local Authority's assessment includes the Crumlin Leisure Centre, which is not operational. The appellant's site map submitted with the appeal which identifies lands in their ownership incorporates Crumlin Leisure Centre. I note that the Parcel ID associated with Crumlin Leisure Centre as indicated on the RZLT map for 2026 is DCC000064351, and differs slightly from that which relates to the adjoining brownfield lands as referred to in section 1.1 above, and may be a typographical error on the map.
- 1.3. Having regard to the foregoing, I intend to assess the lands as depicted in the Local Authority's RZLT assessment dated 19th June 2025, which accords with the appellant's map which indicates Crumlin Leisure Centre is in their ownership.

2.0 Zoning and Other Provisions

- 2.1. The subject site is zoned Z4 – 'Key Urban Villages and Urban Villages' in the Dublin City Development Plan 2022-2028. This zoning objective seeks 'to provide for and improve mixed-services facilities.' Crumlin Shopping Centre is designated as 'KUV 9' in the current Dublin City Development Plan. The subject site is zoned for a mixture of uses, with residential use permissible in the Z4 land-use zoning objective.

3.0 Planning History

3.1. RZLT Appeals

An Bord Pleanála Ref. ABP-320426-24 / Planning Authority Ref. RZLT-000242 refers to an October 2024 decision to partially include the subject lands on the RZLT map, specifically the footprint of the shopping centre building and the leisure centre and

ancillary lands. Lands comprising the Deposit Return Point, the service road and service yard were considered outside the scope of Section 653B(A) of the Act.

An Bord Pleanála Ref. ABP-317947-23 / Planning Authority Ref. RZLT-000167 refers to an October 2023 decision to include the subject lands on the RZLT map given that they met the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. The supplemental map as published had excluded the surface car park to the north and west of the shopping centre and the anchor supermarket operating from the northern side of the shopping centre building.

3.2. Other relevant planning history

Planning Authority Ref. 3372/23 refers to an April 2024 decision to grant permission for demolition of existing buildings, construction of shopping centre, café, library and gym facility.

An Bord Pleanála Ref. PL29S.235004 / Planning Authority Ref. 3078/09 refers to a February 2010 decision to grant permission for the demolition and development of substantial part of existing shopping centre. An extension of duration of this permission was granted up to 17th March 2020.

Planning Authority Ref. 3093/09 refers to a September 2009 permission granted for the demolition of Crumlin Leisure Centre buildings and construction of a two-storey mixed use building to contain an off-licence, hot food takeaway outlet and two retail units and health club / gymnasium at first floor level. An extension of duration of this permission was granted up to 5th December 2017.

4.0 **Submission to the Local Authority**

4.1. The appellant made a submission to the Local Authority seeking to have the subject lands removed from the RZLT map on the following grounds:

- The site does not meet the relevant criteria for inclusion because it is neither vacant nor idle.
- The subject Land Parcel forms part of the shopping centre redevelopment permitted under Reg. Ref. 3372/23. Works have commenced and the shop units have been demolished.

- As active demolition and construction works are ongoing under an approved permission the development does not fit the definition of ‘vacant or idle land.’
- Official published guidance concerning RZLT indicates that where permission is granted for developments other than residential uses, the land falls outside the scope of the tax upon commencement of the non-residential development. In this context, demolition and development works commenced on 12th February 2025.

5.0 Determination by the Local Authority

5.1. The Local Authority determined that the site constitutes lands satisfying the relevant criteria as set out in Section 653B of the Taxes Consolidation Act, as amended, and that they are in scope for the following reasons:

- Are zoned for a mixture of uses, including residential use.
- Have access, or can be connected to public infrastructure and facilities, with sufficient service capacity.
- Are vacant / idle as they are not considered to be 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 in Section 653B of the Taxes Consolidation Act as amended.

6.0 The Appeal

6.1. Grounds of Appeal

- The subject lands are no longer suitable for residential development due to the commencement of a non-residential development re-development project permitted under Reg. Ref. 3372/23. A Commencement Notice was lodged on 29th January 2025 for enabling works and demolition of the existing shopping centre structure.
- The shopping centre, excluding the supermarket, has been demolished. Construction on new shopping centre to commence in August 2025, with substantial completion by summer 2026.

- Section 653B defines ‘relevant site’ as land zoned for residential use or mixed use and serviced but excludes land that is actively used or being developed for non-residential development.
- Section 653AG provides for deferral or cancellation of RZLT where non-residential development has commenced.
- Revenue Guidance on RZLT (January 2025) confirms lands zoned for mixed use is excluded from the scope of RZLT where planning permission has been granted for non-residential development and such development has commenced.

The appeal includes the following attachments:

- Copy of appellant’s RZLT submission to the Local Authority dated 31st March 2025.
- Copy of the Local Authority’s RZLT Assessment.
- Copy of Local Authority’s notification to include the land parcel in the Final Map.
- A site map identifying the lands within the appellant’s ownership at the subject location.

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 Commission’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. 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 the grounds of appeal, the determination of the local authority on the submission made during the public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, the 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, as amended, sets out the criteria for inclusion on the map, and states that the first consideration 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 identified for inclusion on the RZLT map are included in the Dublin City Development Plan 2022-2028 and are zoned 'Z4' for a mixture of uses, including residential use as required by section 653B(a)(ii) of the Taxes Consolidation Act 1997, as amended.
- 7.3. Having regard to section 653B(b) these brownfield lands are within an urban area with services available and no capacity issues have been identified that would prevent the development of these lands for residential purposes.
- 7.4. Section 653B(c)(ii) provides for exclusion of lands zoned for a mixture of uses including residential use from the RZLT map unless it is reasonable to consider that the land is vacant or idle. Section 3.1.2 of the Guidelines relates to 'Exclusions from the Map.' In terms of determining whether lands are vacant or idle, the Guidelines state the following:

Setting out the text in the legislation 'vacant or idle land' means land which, having regard only to development (within the meaning of the Act of 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;' the first step is to determine if the development on the land is required for or integral to a trade or profession being carried out on the land or adjacent to the land. The second step is to determine if the development is unauthorised.

If the development on the land complies with the first step and is not unauthorised, then it is not in scope and should not be included within the maps. Conversely, if development on the land complies with the first step but is unauthorised development, then it is in scope and should be included on the maps. Section 2 of the Planning and Development Act 2000 regarding 'unauthorised development' must clearly inform assessment in this regard. Aside from uses commenced before 1 October 1964, or

exempted development (within the meaning of section 4 of the Act of 2000) the development of the land must be authorised.

The appellant contends that the lands are not suitable for residential development on the basis that demolition and development works commenced in February 2025 on the site and are ongoing in respect of a new shopping centre development permitted under Reg. Ref. 3372/23. In their submission to the Local Authority, the appellant disputes that the land is vacant or idle on the basis that a shopping centre development, permitted under Reg. Ref. 3372/23, is under active construction on the lands.

The fact that the site is an active construction site is not considered to meet the criteria for exclusion; the construction site is temporary and ancillary to planning permission granted. Therefore, I am not satisfied that the temporary construction activity on site associated with a live planning permission is 'integral to, the operation of a trade or profession being carried out on, or adjacent to, the land' and therefore does not comply with step 1 and as such I consider the land to be vacant or idle in accordance with section 653B(c)(ii). This is reinforced in Section 3.2.3 Consideration of Submissions on Inclusion on Maps of the guidelines which states that "matters which are unrelated to the criteria identified in section 653B such as planning permission, commencement on land in-scope, finance, or personal circumstances are not matters to be taken into account during consideration of submissions."

Section 4.1.1 vi) 'Exclusions' of the Guidelines state, as identified in Section 3.1.2, there are a number of reasons why zoned and serviced land could be excluded from the map. This includes land in need of specific remediation for contamination, land which has significant known archaeological remains, land on the derelict site register, land required for infrastructure identified in section 653B(c)(iii)(I)-(VII), and exclusions for existing uses on land. These are not applicable in this instance.

- 7.5. Reference is made in the appeal to section 653AG of the legislation and to Revenue Guidance on RZLT dated January 2025, which the appellant states provides for deferral or cancellation of RZLT where non-residential development has commenced. In this appeal process however, the Commission is restricted to considering whether the lands meet the qualifying criteria in section 653B of the Taxes Consolidation Act

1997, as amended. In this context, Section 3.2.3 of the Guidelines state that '*Matters which are unrelated to the criteria identified in section 653B such as planning permission, commencement on land in-scope, finance, or personal circumstances are not matters to be taken into account during consideration of submissions.*' The above-mentioned matter raised by the appellant is not included under section 653B and, therefore, cannot be considered by the Commission. The administration of the tax measure is undertaken by the Revenue Commissioners, and the matter raised by the appellant is likely an issue that can be taken up with that Authority at a later stage in the RZLT process.

- 7.6. Having regard to the foregoing, I consider that the subject lands should remain for inclusion on the final RZLT Map given that the lands are zoned for a mixture of uses including residential development, that they are vacant or idle in accordance with section 653B(c)(ii) and that they do not fall within the exemptions as set out under section 653B(i) – (v) of the Taxes Consolidation Act 1997, as amended.

8.0 Recommendation

- 8.1. I consider that the subject lands 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 the Local Authority determination should be confirmed and the lands retained on the map.

9.0 Reasons and Considerations

- 9.1. The subject lands on the RZLT Final Map zoned 'Z4 – Key Urban Villages and Urban Villages' are considered to be within scope of section 653B(a)(ii). The lands are considered to be vacant or idle in accordance with section 653B(c)(ii). Matters relating to planning and commencement of construction on lands in-scope do not fall within the criteria for exclusion as set out under section 653B and, as such, they are not for the consideration of the Commission. The lands, located in an urban area, have access to public infrastructure and facilities necessary for dwellings to be developed. 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 'Z4 – Key

Urban Villages and Urban Villages' zoning objective that applies to these lands. The subject lands are considered to be in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

10.0 Recommended Draft Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Dublin City Council

Local Authority Reference Number: RZLT-000274

Appeal by Better Value Unlimited Company 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 Dublin City Council on the 19th day of June 2025 in respect of the site described below.

Lands at: Crumlin Shopping Centre, Crumlin Road, Crumlin, Dublin 12

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 decided to:

The Commission confirm the determination of the local authority and direct the local authority to retain the subject lands on the final map.

Reasons and Considerations

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 within the clear parameters of the applicable legislation.

The subject lands identified on the RZLT Final Map zoned 'Z4 – Key Urban Villages and Urban Villages' are considered to be within scope of section 653B(a)(ii). The lands are considered to be vacant or idle in accordance with section 653B(c)(ii). Matters relating to planning and commencement of construction on lands in-scope do not fall within the criteria for exclusion as set out under section 653B and, as such, they are

not for the consideration of the Commission. The lands, located in an urban area, have access to public infrastructure and facilities necessary for dwellings to be developed. 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 'Z4 – Key Urban Villages and Urban Villages' zoning objective that applies to these lands. The subject lands are considered to be in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

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.

John Duffy
Planning Inspector

16th October 2025